



vassalboro.net

Vassalboro
Annual Report

2025

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DEDICATION



Michael C. Poulin

This year's Annual Town Report is dedicated to Michael C. Poulin, a member of the Vassalboro Select Board at the time of his passing on December 30, 2025. He came to Vassalboro shortly after his retirement in 2002 but, as a native of Winslow he knew our neighborhood well. As he settled into Town, he followed the rule of listening before speaking. He became a student of local government before becoming part of local government.

Michael began his studies by attending meetings of the Select Board and School Board. This caused a quiet stir since it's unusual for the public to attend meetings just out of curiosity. As he gained knowledge, he threw his hat in and was elected to serve on the Budget Committee in 2020. He continued to regularly attend municipal and school board meetings year-round. Along the way, he learned of opportunities to advance

community interests by assisting our Historical Society, delivering Meals on Wheels and by upgrading town trails, particularly contributing time and equipment to improve the Town Forest and Red Brook Trails.

As his insights and experience grew, he took on the challenge of running for the Select Board and was elected to two terms. The time he previously took to understand how local government worked now produced dividends for the community.

Michael's service was lifelong, beginning with the Navy straight out of high school and continuing until his final days of service to the Town of Vassalboro. He cared deeply about doing things right and doing them fairly. Around town, he was known just as much for his kindness as for his service. Michael Poulin will be dearly missed by this community, but the example he set—through service, generosity, and quiet decency—will remain with us for a long time to come.

Respectfully Submitted,
John Melrose
Former selectboard member



TOWN MANAGER STORY

AARON C. MILLER, CMM | TOWN MANAGER

TOWN OF VASSALBORO | 2 | ANNUAL REPORT 2025



It is my honor to submit this annual report to the citizens of Vassalboro. This past year has been defined by significant transitions in our local leadership, a renewed commitment to our natural infrastructure, and a rigorous approach to municipal finance. As we look toward the 2026–2027 fiscal year, we are balancing the necessity of modernizing our town services with the fiscal responsibility our taxpayers expect.

The Vassalboro community suffered a profound loss this December with the passing of Selectman Mike Poulin. Mike was a man of rare integrity whose presence quietly made our town a better place. A Navy veteran who served as a radioman during the Cold War, Mike brought a sense of steady duty to everything he touched—from his professional career as a data analyst to his extensive volunteer work on the budget committee and school board.

Many of us will remember Mike for his kindness and his “quiet decency.” He was a fixture at the Town Office, often found putting on coffee for the crew or enjoying a game of cribbage. His labor on the local trail system, often performed from the seat of his tractor, leaves a physical legacy that will be enjoyed for generations. Mike was fair, professional, and always greeted neighbors with a warm smile. We extend our deepest gratitude to John Melrose for providing the dedicated tribute to Mike found in this year’s report. His example of service remains a guiding light for our administration.

Vassalboro is entering a new era of governance. Following the vote in November 2025, the Town has moved to expand the Selectboard from three to five members. This change ensures a broader diversity of perspectives as we navigate the complex issues facing our growing community.

In the Town Office, we were thrilled to welcome Danielle Brox as our Youth Sports Coordinator and Office Assistant. Danielle has been a stellar addition to our team, bringing much-needed organization to our youth athletic programs while providing essential support to our administrative daily operations.

Furthermore, I am pleased to share that I have officially earned the designation of Certified Maine Manager (CMM) from the Maine Town, City and County Management Association. To achieve this, I completed over 240 hours of specialized training in municipal finance, ethics, and leadership. Beyond the professional milestone, this certification benefits the town directly by qualifying us for a 10% discount on our public officials’ liability insurance premium.

The proposed budget for the upcoming 2026–2027 fiscal year reflects the rising costs of essential services while maintaining a focus on long-term stability. Based on our current projections, the total municipal budget is proposed at \$3,663,562, representing a 12.64% increase. This is driven largely by necessary adjustments in Administration (up 16.56%) and a significant 71.43% increase in Ambulance services to ensure continued emergency response reliability.

The total school budget is estimated at \$10,934,951, a 5% increase over last year, while the County Tax is projected to rise by 7.49% to \$672,473.

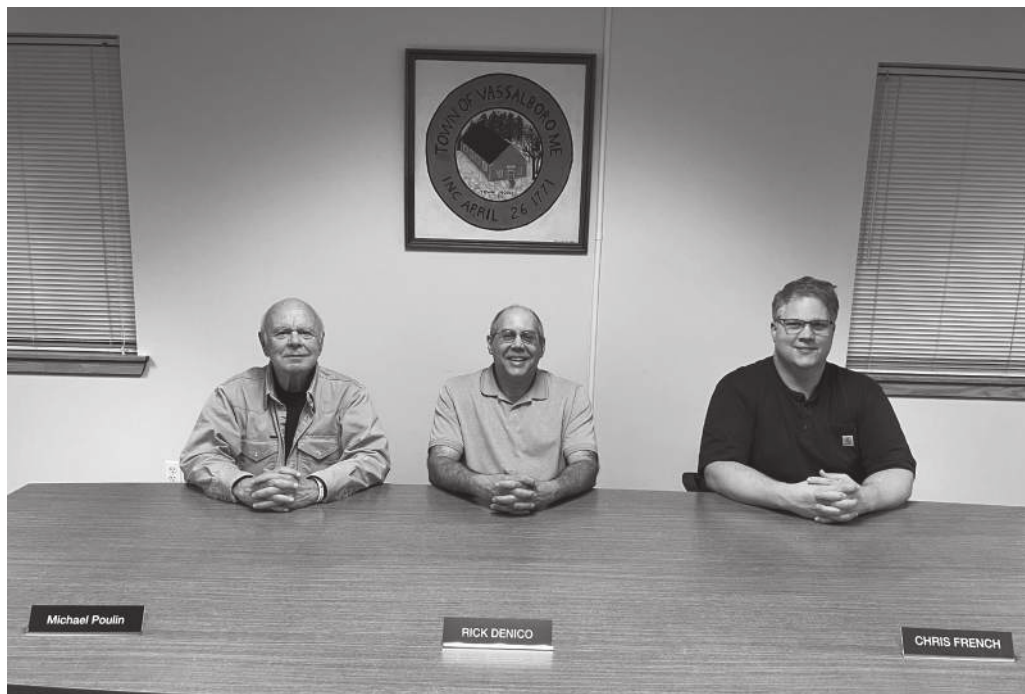
The estimated combined net mil rate is projected at 12.82, an increase of approximately 1.15 over the previous year. For a home valued at \$250,000, this represents a projected tax increase of roughly \$287.75. We continue to utilize our surplus judiciously, with \$200,000 allocated from the undesignated fund to offset the tax levy.

Our Public Works and Transfer Station teams have remained exceptionally busy this year:

The Transfer Station Task Force has recommended a Drive-Thru design to improve resident safety and operational efficiency. The estimated cost is

DIRECTORY OF OFFICIALS

MIKE POULIN | CHAIR RICK DENICO | CHRIS FRENCH | *SELECT BOARD MEMBERS*



Selectboard members from left, Mike Poulin, Rick Denico, Chair and Chris French

Term Expires

Selectboard/Overseers of the Poor

2027	Chris French	2026
2028	Rick Denico, Chair	2027
2026	Mike Poulin	2026
2026	Daniel Bradstreet (Elected to finish Mike's term)	2027

School Committee

2027	Joleen Clark Gamage	2026
2026	Erin Libby Loiko	2026
2026	Zachary Smith	2026
2028	Jessica Clark	2026
2028	Amy French	2026

Planning Board

2026	Virginia Brackett	2026
2027	Paul Mitnik	2026
2026	Dan Bradstreet, Alternate	2026
2027	Douglas Phillips	2026
2026	Marianne Stevens	2026
		2026

Budget Committee

2027	Donald Breton	
2026	Frank Richards	2028
2026	Douglas Phillips	2026
2027	Peggy Schaffer	2026
2027	William Browne	2027

Richard Bradstreet
Phillip Landry
Nate Gray
Laura Jones
Ben Loiko

Board of Appeals

Rebecca Lamey
John Reuthe
Lauchlin Titus

Recreation Committee

Sara Bourgoin
Chelsea Gallagher
Michael Phelps
Kevin Phanor
Ryan Reed
Michael Cayouette
Jared Clark
Jordan Cayouette
Christine Rogers

Conservation Commission

Steve Jones
Holly Weidner
Paul Mitnik
Peggy Horner



DIRECTORY OF OFFICIALS

State Senator District 15

2028
2027

John Reuthe
Matthew Pitcher

Richard T. Bradstreet
Dick.Bradstreet@legislature.maine.gov

Town Clerk

2026
2026

Catherine Coyne
Stacy Richmond,
Deputy Town Clerk

State Representative

District 61
Alicia Collins
Alicia.Collins@legislature.maine.gov

Cemetery Committee

2026
2026
2026
2026
2026

Jane Aiudi
David Jenney
Jody Kundreskas
Savannah Clark
Cara Kent

Trails Committee

2026
2026
2026

John Melrose, Chair
Holly Weidner
Paul Mitnik

Transfer Station Taskforce

2026
2026
2026
2026

Douglas Phillips
Zachary Smith
Chris French
Amy Davidoff

First Responders

2026
2026

Dan Mayotte, Director
Josie Haskell

Fire Chief

2026
2026

Walker Thompson
Robert Williams, Assistant Fire
Chief

Police Chief

2026

Mark Brown

Health Officer

2026

Morgan Titus Rau

Code Enforcement Officer

2026

Eric Currie

Animal Control Officer

2026

Joshua Barnes

Kennebec Water District Trustee

2026

Frank Richards





HOUSE OF REPRESENTATIVES

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

Alicia Collins

2532 W. River Road
Sidney, ME 04330
Cell: (207) 751-4736
Alicia.Collins@legislature.maine.gov

February 2026

Dear Friends and Neighbors,

It remains an honor to serve as your State Representative for District 61 in the Maine House of Representatives. As we begin the Second Regular Session of the 132nd Legislature, I am grateful for the trust you have placed in me to represent you in Augusta.

The Legislature convened on January 7, 2026, and we are preparing to consider a wide range of proposals in the months ahead. Lawmakers will address issues affecting our coastal economy, housing availability, workforce development and support for working families, including Maine’s high property and income tax burden and rising energy costs. These decisions have a direct impact on our region, and your input is essential.

I encourage you to stay informed and engaged by visiting the legislative website at Legislature.Maine.Gov. There, you can review bill language and summaries, follow committee schedules, track roll call votes, and watch live streams of House and Senate sessions. Public hearings and committee meetings are also accessible via Zoom, making it easier than ever to observe proceedings or offer testimony on any issue that matters most to you.

Thank you again for the privilege of representing you. Please feel free to reach out to me at any time at 287-1440 or by email at Alicia.Collins@legislature.maine.gov to share your thoughts or concerns. If you would like to receive my regular e-newsletter with updates throughout the year, simply send me your email address and I will be glad to add you to the distribution list.

Serving our community is the honor of a lifetime, and I look forward to continuing this work together in the year ahead.

Respectfully,

Alicia Collins
State Representative



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) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

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

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 754-5124



SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(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 our state’s 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 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.

Sincerely,

Susan M. Collins
Susan M. Collins

United States Senator

www.collins.senate.gov





Richard Bradstreet
Senator, District 15

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, Maine 04333

February 2026

Dear Friends and Neighbors:

Thank you for giving me the privilege of serving our community in the Maine Senate. I am humbled by the trust you placed in me by allowing me to serve you, your family, and our community.

The First Regular Session and the First Special Session of the 132nd Legislature adjourned in March and July, respectively. The Second Regular Session convened on January 7, 2026. It is already shaping up to be a busy session with 415 bills carried over, 90 bills submitted by executive departments and 98 bills accepted for consideration by the Legislative Council, the administrative body of the Legislature.

My colleagues and I passed legislation to protect our important forest and logging industries, support Maine’s hospitality sector and provide economic opportunities for our agricultural industry by supporting new incentives for food processing and manufacturing.

I continue to hear from many constituents about rising energy costs. While the Legislature has made progress on reining in these costs by scaling back Net Energy Billing (NEB), I am optimistic that more work can be done; and I will continue to support policies to lower Mainers’ energy costs.

Last session I worked hard to pass legislation to help our local economies and small businesses. I worked with the Maine Grocers and Food Producers Association to help independent grocers by permitting them to continue to use polystyrene food packaging. This will save your local independent grocery store millions of dollars by delaying the implementation of a regulation which is impossible to meet. I will continue to collaborate with colleagues in finding common sense solutions to the issues before us.

The Legislature offers many opportunities for students to learn about state government. I would be happy to host students at the State House as part of the Honorary Page program. Parents and/or teachers who are interested in having students participate can contact me to set up a visit to learn about our government.

Thank you again for trusting me to serve as your State Senator. Your concerns are at the forefront of everything I do in the Senate. I want to hear from you to better pursue policies that benefit our community. Please contact me by calling 207-287-1505 or emailing me at Dick.Bradstreet@legislature.maine.gov with any of your comments or questions.

Sincerely,

Richard Bradstreet
Senator, District 15





As always, it has been my pleasure to serve as the Assessor for the Town of Vassalboro. Looking back on the previous year, the market continues to still inflate, just not at the same pace as in previous years. Those sales also made an impact on our State Valuation and certified ratio. As I am sure you noticed, I chose to put in place a town-wide 30% increase in assessed values to ensure we could certify at 100% with the State. I am certainly hoping for the inflationary aspect of the market to steady to a more normal pace.

On another note, new construction also appears to still be steady as well. For the 2025 tax year I assessed 14 new residential houses and 5 new mobile homes along with many decks and additions. The town had a total valuation of \$555,660,000 and I issued a total of 1,198 homestead exemptions. There were also 128 veterans exemptions granted this last year. There are also residents who have applied and entered State classified programs such as tree growth, farmland, and open space. All these programs are applied locally and can be a help to taxpayers in easing the burdens they face regarding property tax. Any help that I can offer in explaining any programs and exemptions is encouraged so please feel free to contact me at the Town of Vassalboro assessing office 872-2826 or on the town's website at ebane@vassalboro.net. As always, I look forward to working with you in the future.

Respectfully Submitted
Ellery G. Bane, C.M.A.
Assessor Town of Vassalboro

between \$653k and \$785k. To date, the town has raised approximately \$200,000 for this project, and we are working with engineers to secure state grants to minimize the local tax impact.

We continue to collaborate with Calderwood Engineering regarding the Dunlap Bridge on Mill Hill Road. We are evaluating the best path forward for replacing the culverts to ensure long-term structural integrity. Additionally, our Paving and Maintenance program remains a priority, with \$542,675 budgeted to keep our local roads in good repair.

Vassalboro's natural beauty is our greatest asset. This year, we have taken significant steps toward watershed protection for Webber Pond, Three Mile Pond, and China Lake.

While voters did not approve a broad amendment for general environmental projects, they did approve a specific proposal to allow up to \$1.25 million in TIF funds for the Webber Pond waterway. This supports projects related to fisheries, wildlife resources, and environmental improvements for commercial use.

In November 2024, the Town approved \$360,000 as matching funds for a Maine DOT Municipal Stream Crossing grant. This leverage allows us to complete vital infrastructure work while protecting our local ecosystems.

Work on the Webber Pond fishway is progressing well. The main structure is largely complete, with final gate installations scheduled for 2026. This is a critical project for our local alewife population and the overall health of the pond.

I want to extend my deepest appreciation to our dedicated staff and the selectboard. Their hard work behind the scenes is what keeps Vassalboro running smoothly every day. I also thank the many volunteers who serve on our boards and committees your time and expertise are the backbone of our local democracy.

As we move forward, we remain committed to a Vassalboro that is safe, beautiful, and fiscally sound.

Respectfully Submitted,

Aaron C. Miller, CMM
Town Manager



CODE ENFORCEMENT

ERIC CURRIE | C.E.O., LOCAL PLUMBING INSPECTOR,
BUILDING INSPECTOR, E911 ADDRESSING OFFICER



- Shoreland: 11 in 2025, up from 0 in 2024.
- Commercial: 8 in 2025, up from 1 in 2024.
- Other (Permit by Rule): 1 in 2025, down from 2 in 2024.

This year also brought updates to the Maine Uniform Building and Energy Code (MUBEC). My focus has been on helping residents and contractors understand those changes and apply them correctly as projects move forward.

Following MUBEC standards is important for both safety and long-term energy efficiency. Permit information, application links, and the "Building or Purchasing a Home in Vassalboro" guide are available on the Town's Code Enforcement webpage.

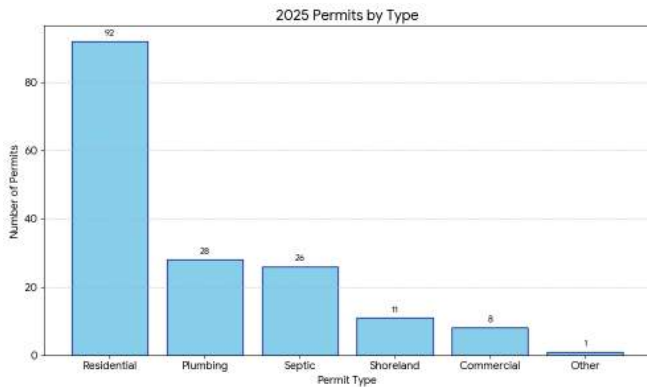
I am available at the Town Office Monday through Thursday for applications, inspections, and general questions.

If your project requires Planning Board review, reaching out early in the process can help avoid delays and make sure the application is complete before it comes in for review.

Thank you to the residents and contractors who continue to work with the department and help keep projects moving in the right direction.

Respectfully submitted,
Eric Currie
Code Enforcement Officer

This past year was an active one for the Code Enforcement Department, with continued development and property improvements throughout town. I continued working with residents and contractors to help move projects forward while making sure they meet applicable state and local requirements.



The Town issued 166 permits in 2025, up from 59 in 2024. Most of the increase came from residential construction, with additional growth in shoreland, commercial, plumbing, and septic activity.

- Residential: 92 in 2025, up from 30 in 2024.
- Plumbing: 28 in 2025, up from 12 in 2024.
- Septic: 26 in 2025, up from 14 in 2024.



ROAD COMMISSIONER

BRIAN LAJOIE | PUBLIC WORKS DIRECTOR/ ROAD COMMISSIONER



For those who do not know me, I'd like to introduce myself. My name is Brian Lajoie, and I have worked for Vassalboro public works since 2019. In 2024 I was promoted to Public Works Director and Road Commissioner.

In the summer of 2025, the public works crew worked on preparing the roads to be paved by cutting down dead, hazardous trees, replaced culverts and ditching on the following roads: Carll lane; Priest Hill Rd. and Crowell Hill Rd.

We finished upgrading and seeded Eagle Park as well as cleaned up the trees and brush in the Nelson, Farwell and Brown cemeteries.

In the spring of 2025, the new pole barn at the public works was built and paved the floor inside of the building and in front of the new building to the sand shed. In the summer of 2025, all electrical and door openers were installed.

In the spring and fall we received some help from Kennebec County jail inmates to help clean up the leaves in the cemeteries for a week, then the public works crew finished up maintenance at the rest of the cemeteries, town office, both fire stations, public works, two parks and two boat landings.

We also installed and removed the docks at the two boat landings between work that we also did with the trail committee working on the forest trail filling in holes with gravel and grading and removing old walkways.

In the spring and summer of 2026, we will be cutting dead and hazardous trees on the road sides as well as some culvert replacements and ditching on the following roads: Church Hill Rd.; Hannaford Hill Rd.; and Mudget Hill Rd. We also plan on adding new shingles to two of the dugouts at the recreation field and replacing some of the screws of the sand shed roof. In the fall of 2025, the crew got certified to run a boom lift to cut dead and hazardous trees as needed.

In the late fall of 2025 we received the new Western Star chassis. The body and all the plow gear have been installed and expect to be put in service this year.

Paving for 2025

The town received 10 bids for paving and was awarded Hagar Enterprises at \$85.50 per ton. We worked with the Town of China on a combined bid for all the roads first .75 inches; 9.5 mm mix then 1 inch of 9.5 mm mix.

Here's the break down:

Carll Lane: shim and surface of 9.5 mm mix; 167.60 tons x \$85.50 per ton = \$14,329.80

Priest Hill Rd.: shim and surface of 9.5 mm mix; 2,550.07 tons x \$85.50 per ton = \$218,030.89

Crowell Hill Rd. shim and surface of 9.5 mm mix ; 2,165.49 tons x \$85.50 per ton = \$185,149. Total \$417,510.19

As always, I enjoy serving the Vassalboro community and look forward to serving the Town in the future. If you have any questions, please call the Public Works garage at 207-923-3985. If there is no answer, please leave a message.

Respectfully submitted,
Brian Lajoie
Public Works Director & Road Commissioner



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 MaineGeneral 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



Financial Summary

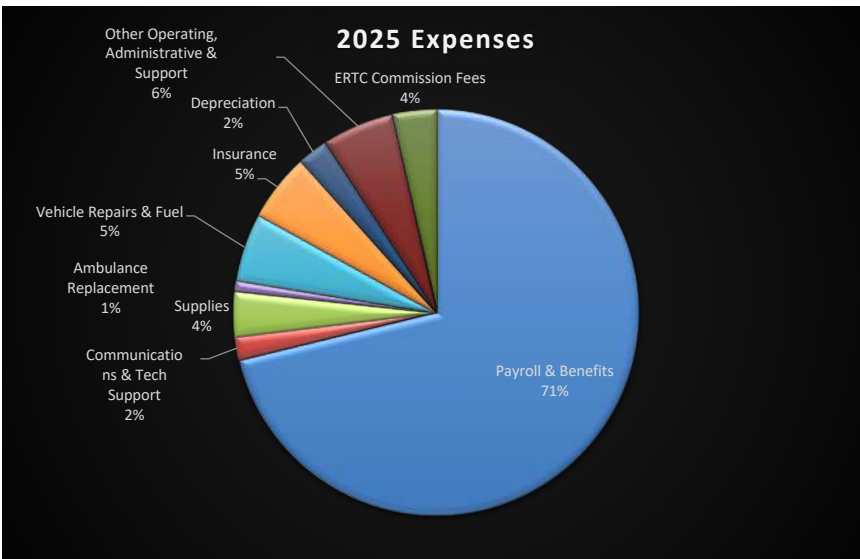
Revenue

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)
Net Revenue.....	\$8,692,957

Expenses

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

2025 Net Income	(\$637,075)
vs	
2024 Net Income.....	(\$493,392)



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	380	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	510	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%

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.



"First to Serve ~ 1799"

**Office of the Sheriff
Kennebec County, Maine**



Ken Mason, Sheriff
J. Chris Read, Chief Deputy

Lieutenant Frank Hatch
Law Enforcement
73 Winthrop Street
Augusta, Maine 04330
Telephone (207) 623-3614
Fax (207) 623-6387

Captain Bryan S. Slaney
Corrections Administrator
115 State Street
Augusta, Maine 04330
Telephone (207) 623-2270
Fax (207) 623-8787

January 28, 2026

The Kennebec County Sheriff's Office is pleased to make the following report regarding the professional services we provided to the people of Kennebec County in 2025. These services include the Law Enforcement Division, Corrections Services, Civil Process, Court and Transport Division. We will always provide regional assets to our communities including a K-9 Teams, Dive Team, Sex Offender Registry, Veterans Advocacy and Accident Reconstruction.

As in previous years our Law Enforcement Deputies logged thousands of calls for service.

One call for service continues to decrease and that service is overdoses of prescribed medications or illicit substances. I personally believe the increase in treatment options, both locally and nationally, has had an impact on overdose deaths. This Sheriff's Office will always support our citizens with substance dependency disorders by providing avenues that can assist with their recovery.

In 2025 our patrol division welcomed Deputy Chad Webster, Deputy Tyler Johnson, Deputy Max Sawyer and Deputy Nicholas Gage to our team. Currently 3 out of the four mentioned individuals are fully certified law enforcement officers.

In 2025 the Sheriff's Office continued our School Resource Officer duties for MSAD #11 in Gardiner, MSAD #49 Albion, Benton, Clinton and Fairfield and RSU#38 at Maranacook. We have had requests from other communities for a School Resource Officer and should we be able to get to full staff, we will try and fulfill these requests.

In 2025 Detective Devin Polizzotti received eight weeks of specialized training, downloading digital information off phones, laptops and desktops, assisting with retrieving evidence for criminal cases. Our detective is one of only about 15 people in the state with the ability to do this. Our agency also received over \$70,000.00 in specialized hardware at no cost.

We had two retirements in 2025. Staff Sergeant Frank Hatch retired and then rehired as our Patrol Commander. K-9 Vixen, who has served our communities with great distinction and tenacity for several years, is now living the dream of relaxation with her handler Deputy Jeff Boudreau. Her amazing ability to locate people, drugs and other articles associated with crimes, is noteworthy. Maybe Deputy Beaudreau had a little bit to do with it as well.



Deputy Beaudreau reached out to a couple nonprofits and was able to secure monies to purchase not one but two new K-9s, saving the hard-working taxpayers of this county thousands of dollars. Deputy Boudreau's new partner is Rooster, a male Dutch Shepherd and the other is Rico, a Belgian Malinois teamed up with Deputy Curtis as his handler.

Our Civil Process Deputies serve legal documents on behalf of attorneys, the courts, citizens, local, and state government, landlords and other entities. In 2025, the three civil deputies received over 5,130 requests for service in Kennebec County. This has been an increase by over 500 services from 2024. Some of the services include civil summons & complaints, foreclosures, evictions, small claims, child support notices from the State and enforcement of court orders and writs to name a few.

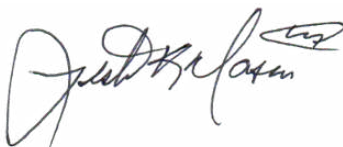
During the past year, our Correctional Facility had 1984 inmate intakes into the facility. The offenses committed by those in our care included everything from Trespass to Homicide. Substance abuse and the proper treatment of inmates with mental illness continue to be two primary concerns at the Correctional Facility. Kennebec and all other county jails are mandated by state law to provide these services. On a side note, our correctional facility received a 100% compliance during our Department of Corrections inspection. A job well done by all!

Inmates at the Kennebec County Correctional Facility are asked to work and earn time off their sentences if applicable. Inmates who are a risk to the community work inside the facility cleaning and cooking, while others are supervised on outside projects. One may think that this only benefits the County, or our local municipalities, but it does not. It also benefits the inmate population as well. They are very hard workers, and they make a difference. Thank you to programs inmate supervisor John Matthews, for his dedication to his job.

I again would like to thank all my staff in administration, patrol division, detective division, correctional division and the civil deputies. About 112 of them in total, for their dedicated service to our county.

As your Sheriff, and moving forward into 2026, my focus will remain constant and focused, serving the people of this county and our visitors honorably, professionally through good common sense and good judgement law enforcement.

Respectfully Submitted,



Ken Mason, Sheriff



VASSALBORO TRANSFER STATION

ADAM DAoust | TRANSFER STATION MANAGER



Welcome to the 2025 Vassalboro transfer station annual report. This year was a busy one at the transfer station. The addition of a new Caterpillar 420 backhoe that the citizens approved has truly been a blessing. The ability to safely move items, crush demo debris, remove snow, etc., has been a game changer. With the thumb attachment a majority of the potentially dangerous manual lifting and moving that we do on site has been eliminated. We strive for safety and the extent of exactly how much this equipment improves safety was greatly underestimated. I would like to thank the citizens of Vassalboro who voted and spoke up in regards to replacing the old backhoe, I cannot adequately express the gratitude. Thank you.

The transfer station task force has been meeting for the last couple years focusing on improving safety and flow. On that note, I ask you to wait your turn in line when getting rid of trash. When you cut the line not only does it frustrate people, it's unsafe. Please pull up beside the compactors to dispose of rubbish instead of backing up if possible. I encourage you to drop your trash off before your cardboard to avoid oncoming traffic. If we can get citizens to do one big circle instead of going back and forth this will greatly improve safety for citizens as well as staff. In December we met with the engineer as well as the Maine DEP and talked about potential changes to improve safety at the transfer station. We also had a DEP inspection and I'm pleased to say there were no issues that needed to be addressed.

In 2025 Vassalboro residents disposed of 1415.92 tons of municipal solid waste, and 360.4 tons of bulky waste & construction debris.

Recycled in 2025

Corrugated cardboard = 83.85 tons

Metals = 91.50 tons

Lithium & rechargeable batteries = 327 lbs

Tires = 570 tires

Clothes = 14.1 Tons

Flourescent/CFL/Mercury light bulbs = 1274

Waste oil & antifreeze = 670 gallons

Misc electronics, TV's, printers, PC's, ballasts = 6.11 tons

Compost = 20 tons

Brush = 277.95 tons

I would like to thank you all for making this transfer station a success. Your willingness to recycle corrugated cardboard as well as metals and other miscellaneous items is commended. I would like to thank the town office staff for all the help and services they provide. I would also like to thank the hard-working public works department for everything. They really go above and beyond to help us with anything we may need, they are greatly appreciated.

We look forward to another year helping the citizens of Vassalboro with their waste. We take pride in our work here and want your experience at the facility to be nothing but great. If there are any issues or ideas you have, we would love to hear them. Please continue to do your part in keeping the transfer station a clean, safe and friendly place to dispose of your waste.

If you are new to town or curious to see how the facility runs, feel free to stop in and we'll explain how the transfer station operates and answer any questions you may have. New Vassalboro residents or new vehicles that need an updated transfer station sticker can swing by the facility and we'll get you all set up. There are updated price lists available on the town's website or at the transfer station for any wastes that may incur a cost. We're here to help and will answer any questions you may have. We encourage you to do your part in recycling to save the town money. We take pride in the quality of our work as well as safety & cleanliness of our wonderful transfer station, we hope that shows.

Respectfully Submitted,
Adam Daoust
Transfer Station Manager



TOWN CLERK REPORT
 CATHERINE COYNE | REGISTRAR OF VOTERS

I am pleased to submit my Town Clerk’s report to the Selectmen and to the residents of Vassalboro.

Certified Copies of Death, Birth, and Marriage Certificates can be obtained at a cost of \$15.00. Additional copies are \$6.00 each. You can obtain our application forms on our website, Vassalboro.net or simply call the office and we can get one for you.

You must have proof of having held a previous hunting license or proof of having taken a Hunter Safety Course to purchase a Hunting license. You do not have to be a resident of Vassalboro to obtain a license at our office.

All dog licenses expire December 31st. You must have a rabies certificate to license your dog. You will also need to provide proof of Spay or Neutering. A spayed/neutered dog is \$6.00 and the fee for an unaltered dog is \$11.00. You can reach the Animal Control Officer, Joshua Barnes at 313-1383.

General Assistance is a program that aids basic needs for eligible applicants who cannot provide for themselves and their families. General Assistance is administered each Wednesday by appointment unless there is an emergency. Any person who has been assisted with General Assistance in any municipality in the state of Maine must retain all receipts to keep their eligibility. You can call 872-2826 to set up an appointment or simply stop in for an application. If you are in need of assistance when the office is closed, please contact Police Chief Mark Brown at 557-4601.

The following are Marriage Licenses that were recorded from March 2, 2025– March 1, 2026.

<u>PARTY A</u>	<u>PARTY B</u>	<u>DATE MARRIED</u>
Cerrato, Sara Leann	Varney, Eric Walter	01/05/2025
Muldowney, Mackenzie E	Weston, Joseph Thomas	02/14/2025
Rolfe, Melissa Rose	Mann, Danny Wayne Jr	03/01/2025
Allen, Elijah Alexander	Burbank, Carissa Dawn	05/03/2025
Gayer, Mackenzie Claire	Miller, Chae Thomas	05/13/2025
Sleeper, Jodi-Lyn Gerard	Stafford, Ray Leslie	05/18/2025
Larrabee, David A II	Pierce, Danielle E	05/20/2025
Allen, Lindsay Rose	Baker, Aaron Robert	05/31/2025
Carter, Michael Edward	Day, Anna Theresa	05/31/2025
Robinson, Matthew Clinton	Vear, Aysha Marie	06/01/2025
Burbank, Elynn Paige	Michaud, Alonzo Elonu	06/07/2025
Leidenroth, Kelly Ann	Neumeister, Blake Jordan	06/07/2025
Lemieux, Derrick Edwin	Romano, Bridget Marie	06/14/2025
Patrick, Lisa Marie	Frost, Darin Scott	06/14/2025
Pushaw, Maxwell John	Abbott, Keira June	06/21/2025
Tassinari, Anthony Brian	Kinnie, Emily Melinda	07/05/2025
Clark, Bonsant Ally Lora	Monical, Gunnar Drake	07/19/2025
Zawistowski, Christina Ro	Buckmore, Zachery R	08/02/2025
Murray, Jessica Lynn	Gray, Nathaniel Andrew	08/09/2025
Hanrahan, Lily Mae	Wisdom, Jacob Robert	08/22/2025
Caruthers, Brianna Dawn	Somers, Edmond Lewis	09/06/2025
Parsons, Kayla LaShelle	Gayer, Nicholas Robert	09/06/2025
Benoit, Owen Michael	Burbank, Lauren Hope	09/06/2025
Willett, Michael Troy	West, Cassidy Lain	10/08/2025
Pelkey, Brooke Ashelee	Garfield, Jeffrey Tait	10/11/2025
Tibbetts, Charles Mylton II	Galbreath, Heather Louise	11/16/2025
Tardiff, Brittney Fox	Bickford, Nicolas Getchell	01/21/2026


There were 37 births to Vassalboro residents from March 2, 2025 – March 1, 2026.



TOWN CLERK REPORT
CATHERINE COYNE | REGISTRAR OF VOTERS

Vital Statistic information listed below pertains to deaths from March 2, 2025 – March 1, 2026.

IN MEMORY OF

<u>NAME</u>	<u>AGE</u>	<u>LOCATION</u>	<u>DATE OF DEATH</u>
Brackett, Ruth Ellen	90	Vassalboro	03/10/2025
Akers Jesse Theodore Jr.	82	Vassalboro	03/16/2025
Loiko, William Michael	76	Togus USA	03/22/2025
Thomas, Marion Louise	94	Augusta	03/27/2025
Gay Christine N	98	Augusta	04/11/2025
Hayes, William George Jr	53	Vassalboro	04/23/2025
Mayhew, Pauline Catherine	85	Waterville	05/02/2025
Morneau, Robert P	85	Pittsfield	05/27/2025
Munster, Matthew J	71	Bangor	05/30/2025
Kinney, Carmaline Joyce	81	Portland	06/01/2025
Rogers Patricia Ann	84	Augusta	07/14/2025
Desjardin, Leroy Patrick	93	Augusta	07/25/2025
Coutu, Charles Donald	64	Augusta	07/29/2025
Landry, Lydia May	78	Waterville	08/17/2025
Jolicoeur, Richard Gilbert	60	Rome	08/31/2025
Locklin, Robert Joseph	77	Augusta	09/03/2025
Annunziata, Anthony John Jr 	59	Vassalboro	09/23/2025
Condon, Patricia Anne	71	Augusta	09/26/2025
Lafleur, Helen M	90	Augusta	11/04/2025
Scotfield, Virginia L	68	Augusta	11/04/2025
Ellis, Rae Ann	78	Vassalboro	12/10/2025
Messer, Richard A Jr	72	Togus USA	12/23/2025
Poulin, Rogert Leo Jr	58	Vassalboro	12/25/2025
Poulin, Michael Carl	80	Vassalboro	12/30/2025
Singer, David L	82	Augusta	01/04/2026
Grosso, Douglas W	71	Augusta	01/10/2026
Burgess, Joy Ann	84	Augusta	01/25/2026
Thrasher, Glenn E	64	Vassalboro	02/01/2026
Washburn, Laurie Clarissa	48	Augusta	02/01/2026
Bourgoin, Virginia Suzanne	82	Vassalboro	02/07/2026
Lynch, Joshua Edwin	52	Vassalboro	02/08/2026
Freeman, Richard H	81	Hallowell	02/15/2026
Messer, Dolores Jr	70	Augusta	02/18/2026
Sullivan, Branden Keith	53	Vassalboro	02/20/2026

Respectfully submitted,

Catherine Coyne
Town Clerk



SELECTBOARD MILL RATE

Mil Rate Calculation

5-7-2026 Select Board Budget

	2025-2026	2026-2027	\$ change	% change
TOWN BUDGET:				
ADMINISTRATION	\$672,651.00	\$784,009.00	\$111,358.00	16.56%
PUBLIC WORKS	640,967.00	688,013.00	47,046.00	7.34%
SOLID WASTE	405,746.00	422,540.00	16,794.00	4.14%
PAVING/MAINTENANCE PROGRAM	545,010.00	542,675.00	-2,335.00	-0.43%
FIRST RESPONDERS	18,013.00	23,343.00	5,330.00	29.59%
FIRE DEPARTMENT	114,084.00	118,467.00	4,383.00	3.84%
PUBLIC SAFETY	104,019.00	108,705.00	4,686.00	4.50%
AMBULANCE	154,665.00	265,140.00	110,475.00	71.43%
CAPITAL IMPROVEMENT/RESERVES	136,588.00	141,094.00	4,506.00	3.30%
RECREATION	65,082.00	67,945.00	2,863.00	4.40%
LIBRARY	71,000.00	75,000.00	4,000.00	5.63%
UTILITIES	33,500.00	36,500.00	3,000.00	8.96%
CEMETERIES	55,000.00	50,750.00	-4,250.00	-7.73%
GENERAL ASSISTANCE	3,000.00	3,000.00	0.00	0.00%
ASSESSMENT COSTS	93,700.00	96,450.00	2,750.00	2.93%
SOCIAL SERVICES	14,616.00	11,266.00	-3,350.00	-22.92%
MISCELLANEOUS REQ.	26,500.00	26,500.00	0.00	0.00%
DEBT SERVICE (Fire Truck Lease, Skidder, Lo	98,427.00	202,165.00	103,738.00	105.40%
TOTAL MUNICIPAL BUDGET	3,252,568.00	3,663,562.00	410,994.00	12.64%
REVENUE BUDGET:				
GENERAL REVENUES	1,870,791.00	1,869,000.00	-1,791.00	-0.10%
SURPLUS	250,000.00	200,000.00	-50,000.00	-20.00%
USE FROM RESERVES/CARRY FORWARD	38,303.41	0.00	-38,303.41	-100.00%
HOMESTEAD AND BETE REIMB (est.)	266,451.11	266,451.11	0.00	0.00%
TOTAL REVENUES	2,425,545.52	2,335,451.11	-90,094.41	-3.71%
TAX LEVY REQUIREMENT - TOWN BUDGET	827,022.48	1,328,110.89	501,088.41	60.59%
MIL RATE MUNICIPAL	1.49	2.37	0.88	59.16%
COUNTY TAX:	625,592.00	672,473.00	46,881.00	7.49%
COUNTY TAX MIL RATE	1.13	1.20	0.07	6.54%
SCHOOL BUDGET:				
REGULAR INSTRUCTION				
SPECIAL EDUCATION				
CAREER & TECHNICAL EDUCATION				
OTHER INSTRUCTION				
STUDENT & STAFF SUPPORT				
SYSTEM ADMINISTRATION				
SCHOOL ADMINISTRATION				
TRANSPORTATION & BUSES				
FACILITIES MAINTENANCE				
DEBT SERVICE & OTHER COMMITMENTS				
ALL OTHER EXPENDITURES				
TOTAL SCHOOL BUDGET	10,414,498.24	10,934,950.95	520,452.71	5.00%
TAX LEVY REQUIREMENT - SCHOOL BUDGET	4,917,788.00	5,112,107.33	194,319.33	3.95%
SCHOOL MIL RATE	8.85	9.12	0.27	3.02%
OVERLAY (estimated)	28,963.51	28,963.51	0.00	0.00%
Overlay mil rate	0.05	0.05	0.00	0.00%
TIF DISTRICT	85,778.31	47,174.00	-38,604.31	-45.00%
TIF mil rate	0.15	0.08	-0.07	0.00%
COMBINED TAX LEVY REQUIREMENTS	6,485,144.30	7,188,828.73	703,684.43	10.85%
ESTIMATED COMBINED NET MIL RATE	11.6711	12.8221	1.15	9.86%
VALUATIONS (estimated)	555,660,000.00	560,660,000.00	5,000,000.00	0.90%

Not calculated
in new mil



SELECTBOARD MILL RATE

	BUDGET TOTALS GROSS AMOUNTS			
COUNTY TAX	625,592.00	672,473.00	46,881.00	7.49%
MUNICIPAL BUDGET	3,252,568.00	3,663,562.00	410,994.00	12.64%
SCHOOL BUDGET - local portion raised	4,917,788.00	5,112,107.33	194,319.33	3.95%
OVERLAY	28,963.51	28,963.51	0.00	0.00%
TIF DISTRICT	85,778.31	47,174.00	-38,604.31	-45.00%
TOTAL ASSESSMENTS	\$8,910,689.82	\$9,524,279.84	\$613,590.02	6.89%

Note: As of 5/14/25 all figures have not been determined including changes in assessed valuation on certain properties, overlay and TIF district.

Mill Equals	\$419,875	\$560,660		
Proposed Budget	FYI 2025	Proposed 2026	Change	% Change
	\$ 6,485,144.30	\$ 7,188,828.73	\$ 703,684.43	10.85%
				Mill Rate Change
				1.15

As Presented	House Value	\$100,000	\$125,000	\$175,000	\$225,000	\$250,000
	Tax Increase	\$115.10	\$143.88	\$201.43	\$258.98	\$287.75
	House Value	\$275,000	\$325,000	\$375,000	\$425,000	\$475,000
	Tax Increase	\$316.53	\$374.08	\$431.63	\$489.18	\$546.73



VASSALBORO TRAILS

Over the past year, further significant improvements have taken place on the various trails in Vassalboro. Perhaps the most significant came on the Town Forest Trail located off Bog Road. The main access to this trail is from the parking area adjacent to the Town Garage. With considerable assistance from the Town Public Works crew, many trail sections received a gravel base where previously we were in the mud come spring. This work was made easy with the use of the Town's newly acquired skid steer. The gravel surface not only gets us out of the mud, but it also reduces trip hazards from exposed roots and stones thereby making the walk safer. This surface also removes the need for bog bridging which is a constant headache for maintenance and an additional expense when replacement materials are needed.



The other improvement to the Town Forest Trail was the addition of new bog bridges where needed to allow the free flow of surface water. There are now four new sections of four-foot-wide bridging in place that will last well into the future. These were assembled by members of the Town Trail Committee. There is only one short section remaining that needs to be replaced on the Town Forest Trail.

Elsewhere, the Committee worked with the Kennebec Land Trust, to build a parking area for the Seward Mills Conservation Area. The Land Trust agreed to build a gravel lot if the Trail Com-



mittee could raise \$750 through donations to defray the cost of materials. The money was successfully raised with fifteen Vassalboro families stepping up to donate \$50 each.

The rest of our work was ongoing. With any significant weather event, Committee members head out to check the trails for blowdowns and at times we must organize crews to go out and remove trees that fall across trails. Similarly, each spring there is a general cleanup and in mid-July on some trails new growth and grasses need to be cut back to maintain the trails. Updates to the Town website section covering trails are needed from time to time and we Appreciate working with Stacy Redmond in the Town Office to make those changes happen.

The Trail Committee includes Richard Behr, Ken Bowman, Bruce Lancaster, John Melrose, Paul Mitnik, Paul Oxley, Sharon and Steve Farrington and Holly Weidner. The Committee recognizes and thanks the Vassalboro Snowmobile Club for the many miles of trails they maintain. For information on Vassalboro Trails, go to the Town website menu and click on "More" and go to the bottom of the list for Vassalboro Trails.

Respectfully Submitted,

John Melrose,
Chair, Trails Committee, February 2026



VASSALBORO FIRST RESPONDERS DANIEL E. MAYOTTE, CHIEF | CCEMT-PARAMEDIC



From left to right Matt Olsson AEMT, Ast Chief Josie Haskell AEMT, Chief Dan Mayotte Paramedic, Bob Williams EMT, Joyce Williams EMT, Dr. Alivia Spicer

The Vassalboro First Responders continue to remain active and committed to serving the citizens of our community. During the past calendar year, we responded to 460 calls for service. While call volume fluctuates slightly from year to year, the need for timely emergency medical response in our town remains steady.

We currently have a roster of 13 licensed members, all of whom dedicate countless hours—both on calls and behind the scenes—to ensure that our service remains ready at all times. Our members continue to train regularly to maintain their licenses and provide high-quality care while awaiting the arrival of a transporting ambulance.

This past year was especially productive due to a \$50,000 grant that has had a significant impact on our operations. Through this funding, we were able to purchase a complete second set of ALS equipment, including a cardiac monitor, which is now housed at the Main Street station. Having a second fully equipped ALS response set strengthens our readiness and improves response efficiency across town.

The grant also provided funding for a 12-hour administrative shift once per week, which began on July 16, 2025, and has been held every Wednesday since. This dedicated time has proven extremely successful. It allows us to

focus on equipment checks, quality assurance review of patient care reports, grant management, training coordination, supply ordering, and other administrative projects that were previously handled strictly through volunteer hours. This structured time has improved organization, compliance, and long-term planning.

Additionally, the grant allowed several members to attend the New England EMS Expo, one of the largest EMS conferences in the region. Attendance at this conference provides valuable continuing education, networking opportunities with other EMS services, and research into cost-saving medical products and emerging technologies. The knowledge and connections gained there directly benefit our patients and our operational efficiency.

We remain proud of the service we provide and grateful for the continued support of the Town of Vassalboro. As always, we are looking for community members who may be interested in emergency medicine and willing to serve their neighbors. We are happy to train motivated individuals.

Thank you for your continued support.

Respectfully submitted,
Dan Mayotte
Service Chief, Vassalboro First Responders



CEMETERY COMMITTEE

In 2025, the Cemetery Committee continued its work preserving and caring for the town's thirty cemeteries. We periodically update our cemetery database that contains burial information and gravesite locations. The database is publicly available through a link on the town website. The committee is also working on a project to highlight the history of our cemeteries and those buried in them. Committee members Cara Kent and Jane Aiudi are spearheading this project. In 2026, we hope to feature some of their research in a local newspaper.

Over the summer, two of our committee members, Jody Kundreskas and David Jenney, along with gravedigger Bruce Lancaster, dedicated many of their weekends to repairing stones in our cemeteries. They worked mostly in the East Vassalboro Methodist Cemetery. As a result of their efforts, every stone in that cemetery that needed work has been repaired, except for one that could not be fixed. The Cemetery Committee also hired the company Gravestone Matters to fix stones in the North Vassalboro Village Cemetery. Gravestone Matters, alongside our dedicated committee members and volunteers, worked for four days and fixed many stones.

The Cemetery Committee also worked to come up with a tree maintenance plan. We have worked to balance public concerns about tree removal in cemeteries with a desire to protect cemetery monuments from tree damage. We have hired a local arborist to provide an assessment of the six cemeteries in town that need the most attention. After we receive this assessment, we will decide how to move forward with tree maintenance.

Additionally, the Cemetery Committee collaborated with the town manager to create a formal Cemetery Committee Policy. A member of the committee did research on previous town cemetery ordinances and policies and determined there were none still in effect. The new policy was approved by the selectboard, and it outlines the committee's purpose and responsibilities.

The committee meets on the third Monday of the month at 6:00pm at the Town Office. We welcome

anyone interested in preserving our cemeteries and the history they hold.

Respectfully Submitted,
Savannah Clark
Cemetery Committee Chair



FOOD FOR THOUGHT:

The mission of VFSP is to ensure that no one in Vassalboro goes hungry. As of December 31st, 2025, there are 195 registered families on our roster, comprised of 459 people: 126 seniors, 218 adults and 115 children.

The pantry is open weekly on Thursday morning, providing USDA/TEFAP distribution to between 59 to 64 families a week. We support the Vassalboro Community School Kids' Backpack Program which serves 16 families and 27 children. Additionally, we assist the Vassalboro community by providing holiday dinner boxes at Easter, Thanksgiving, Christmas, and New Years.

In October, with the announcement of the government shutdown and subsequent delay in SNAP benefits, we experienced a significant increase in previously unregistered families needing food assistance. With that being said, the pantry received just as many calls from community members stepping up and donating food and money to help support their fellow neighbors in need.

The 25+ VFSP Volunteers and Board members wish to extend a huge heartfelt "Thank You" to our loyal supporters who helped us address food insecurity in our

community this year, including those who donated in memory of Elizabeth (Dibby) Davidson, Diane Dutton, and David Singer. Your generous donations have made a significant difference in not only helping us this year, but also in keeping the pantry afloat for the last 24 years. Thank you all for helping to build wonderful supportive community.

Respectfully Submitted,
Cindy Ferland
Executive Director



Thank You! Thank You! Thank You!



VASSALBORO HISTORICAL SOCIETY

JAN CLOWES | PRESIDENT

In 2025, thanks to the increased support from the town, members, volunteers, the community, and under the leadership of curator Susan Reidy, Vassalboro Historical Society's Heritage Village site was created. This showcase of our town's history was well attended during Vassalboro Days and we anticipate being open more hours through 2026. The Heritage Village site holds displays and treasures from Vassalboro's past including new displays of a doctor's office; print shop; and post office, with updated displays of our harness shop; blacksmith shop; and Ina's Barn which shows off agricultural items and the Shorey Wagon from North Vassalboro. Youth between



the ages of six and twelve have already begun registering for three planned History Camps. These half-day camps will focus on hands-on history with activities including games, making paper, spinning wool, and more. Each day will be different!

Eighth graders from the Vassalboro Community School visited the Society to learn more about the Civil War. Excerpts were read from transcribed Civil War diaries of Vassalboro residents. Susan Reidy made rucksacks which held dried beans and peas, and hardtack, staples of Civil War soldiers. They were able to feel how uncomfortable the weight of just those necessities were after a few minutes. Retired nurse and director Dawn Cates talked about what medical treatments were available to soldiers and using gauze and boards,



splinted imaginary broken bones. Jan Clowes passed around a sample of wool as students discussed how uncomfortable it must have been to wear the scratchy uniforms and sleep under the scratchy blankets. She also showed a Civil War canteen and when the students were asked if they would share their precious water with a friend they all said, "NO!"

Home-schooled children have participated in different projects including sanding and painting wooden birds, horses, and houses, which tied in with our treadle jig saw and painted quilt blocks for use in our upcoming Vassalboro Community Quilt which will be highlighted during Vassalboro Days. These mini-quilts will be hung around the Heritage Village site and the community is encouraged to pick up their quilt block fabric at the historical society. Blocks will feature Vassalboro scenes, buildings, or people and can be painted with fabric paint, embroidered, appliqued, or photo transferred.

Volunteer curator Julianna Lyon has continued to update our PastPerfect museum software, adding photographs as she goes. You can check for those updates via the link on our website at www.vhsme.org. Our membership secretary, Simone Antworth has reported an increase in membership. She is also a link to community programs held at Methodist Church.



We have also hosted the Vassalboro Grange for their "Coffee on the Porch" to provide continuity during the winter months. We look forward to continuing to work with Vassalboro's community organizations. Our workroom floor and the exterior of the building were updated thanks to the Town of Vassalboro, which owns the property. We held a well attended and fun "Vassalboro ALL Schools Reunion".

Our building directors David Bolduc and Doug Phillips keep the lights on and the buildings



maintained. The Dore brothers volunteered to repair our earliest fire hose reel. We are still hopeful that we can locate wagon wheels to fit. With the help of our many volunteers we continue to answer research requests, paint and/or shingle buildings, provide programs, and to our continued purpose "to bring together people interested in history, particularly the history of the Town of Vassalboro, Maine, and to discover, collect, preserve and make available to the public any material of any sort which may help to document or illustrate the history of that area or any portion thereof; and to disseminate historical information and strive to arouse interest in such matters by such means as may appear practical, and shall cooperate with other historical societies in preserving and making available material of any sort, particularly things of more than local interest."

Respectfully Submitted,
Janice Clowes,
President



VASSALBORO PUBLIC LIBRARY

BRIAN STANLEY | LIBRARY DIRECTOR

Greetings to the Vassalboro Community,

On behalf of the Vassalboro Public Library, the library trustees and I are pleased to report another successful and active year. Library services remain consistent with 9,478 library visits and 13,936 books circulated in the past fiscal year. The library regularly saves the community an estimated \$280,000 each year through the free services we provide: public access to computers and printer services, yearly enrichment programs, and our core book lending service.



This year marks four years we have collaborated with the Vassalboro school principal, vice principal and VCS PTO to sponsor enrichment programs. Last school year we invited Northern Stars Planetarium, Dino-Man, and Pineland Suzuki School for a concert. This school year (2025-2026) we invited Frogtown Mountain Puppeteers, the Maine Mineral and Gem Museum and bestselling children's author Peter Brown. The library sponsored several programs with local homeschoolers and were also able to invite homeschool families to some of the programs at the Community School. We have had several author talks and adult programs including two programs alongside the Maine Humanities Council. There are also monthly meetings for Dungeons and Dragons, a community needles crochet and fiber arts group, and a book club. The library had a very busy summer with visits from Mad Science, Chewon-

ki, Northern Stars Planetarium, LC Bates Museum, Tickles the Clown, and the Kennebec Land Trust. Fundraising season went well with our annual book and bake sales, Mum Sale, a Pie sale for Thanksgiving, Silent Auction in December, year-end Annual Appeal and a new Variety Show in October. The Variety show follows the success of the play "Murder by the Book," from two years ago. The trustees came up with the idea, based on events that regularly occurred several generations ago at the Grange. We hope to offer a Variety Show every year, so if you have a talent you would like to share, and support the library while doing it, please keep us in mind.

The library is also a community space where the public can meet, collaborate with others, and take the time to study or work. There are two cozy remote work rooms that offer private spaces to gather or work and study. We have a strong WIFI system, capable of supporting large amounts of computer traffic, which also reaches into our parking lot 24/7. Look no further than the Vassalboro Library if you need a place outside your home to get some work or studying done or to meet up with a friend. Trustees and I are also willing to allow use of the library "after hours" for community functions and meetings. Examples, which have already occurred, include meetings of the Grange, Recreation Dept, 4H groups, Town conservation committee, and Sanitation meetings. If you need to schedule a meeting after hours, or during library hours, reach out and let us know. We will do what we can to accommodate your group.

I will keep the thank you list short this year for those most active in support of the library. Thank you to the library trustees: Elizabeth McMahon, Valerie Sugden, Sylvia Michaud, Arthur Kingdon, Therese Young, Denise Fournier Behr, Paula Dube, Vickie and Dean Limberger, Sarah Phillips, and Hope Shorey. A special thank you to Susan Taylor and Susan Kiralis. You all do so much for the library every year and I could not do it without you. Trustees are the glue of the library community and its true value.

Thank you to Elizabeth Hatch, Sarah Phillips and John Bray for coming in every week and putting





check out books, attend programs or hang out for a few hours at a time. The library is a necessity in this town whether it is for books or digital resources, community spaces for meetings and gathering, tech help, print and scan services, educational programming, or children's story-times and activities. A strong library helps build a strong community and we know our library is fulfilling its role.

Brian Stanley

Library Director, February 2026

Vassalboro Library Board of Trustees

the books away. Each of those 14,000 books, checked out every year, find their way safely back into the collection through your commitment and attention. Thank you to Marisha Bernard and Conor Quincey for your service to the community and commitment to library services. Thank you to Ira Michaud, Tabitha Brewer, and Julia Sidelinger for working with me to provide the school with enrichment programs. Thank you to the Vassalboro Masonic Lodge and VCS PTO for sponsoring our summer reading program. A special thank you to Helen Lafleur, Michael Poulin, and Timothy Giroux for your many years of friendship and encouragement.

A big thank you to all those who support our fundraisers, the annual appeal, and make donations. The library would not be the same without your support. Finally, a big thank you to our library community, all those people who





Dear Residents of Vassalboro,

Erskine Academy is grateful for the continued trust and partnership of the Town of Vassalboro. As we progress through our 142nd year of service, we remain committed to providing Vassalboro 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 Vassalboro students and honoring public investment in their education.

Erskine Academy currently enrolls **528 students in grades nine through twelve**, including **76 students from Vassalboro**, 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.

ANNUAL REPORT 2025

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TOWN OF VASSALBORO

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 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.

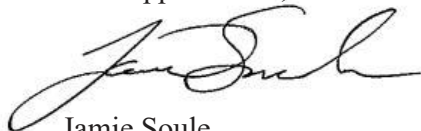
Facilities and Stewardship

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 Vassalboro

Erskine Academy values its longstanding partnership with Vassalboro. 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 Vassalboro 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 Vassalboro’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



“Education is not the filling of a pail, but the lighting of a fire.”

Dear Parents and Residents of the Town of Vassalboro, On behalf of the Vassalboro School department, I would like to extend my sincere thanks to our community for your continued support over the past years and prior years. The strength of our schools is rooted in the commitment of our residents, families, and partners who consistently show up for our students and staff.

As we move forward together, we recognize the importance of striking a thoughtful balance in our budgeting process. We are deeply aware that every budget decision impacts each and every taxpayer in our community, and we approach this work with care, detail to work to control what we can and respect for the diverse needs and perspectives of our town.

At the foundation of all of our work, is our responsibility to support the students we serve and the staff we employ to guide and care for them in all facets of their lives – academically, socially, emotionally, and physically. We are equally committed to maintaining and improving the physical plant so that our school facilities remain safe, healthy, and sound learning environments for all who enter the school.

This summary note of the past twelve months is to give a context noting where we are at this moment in time, as a State of the State, and a view of the road forward.

Enrollment and staffing

The Vassalboro Community School serving Pre-K to grade 8 population stands at 416 students along with a secondary student count at 164 students. Three of our secondary students are currently attending the Maine School of Science and Math in Limestone, Maine. A terrific honor.

We welcomed several new professionals to our staff this year.

Christina Lougee – Middle school math teacher

Hannah Crayton – Middle school science teacher

Sarah Keene – Grade 5 math and science teacher

Mackenzie McIntyre – educational technician

John Hawksley – educational technician

Jaycee Richard – hired as educational technician and now serving as long-term 4th grade substitute teacher

I also pay tribute to our returning staff for their unwavering dedication and educational support to all students and staff.

We are completing our second year of implementation of our math curriculum programs and our third year of continued consultation with math specialist Cheryl Tobey of the Maine Math and Science Alliance. We are excited to see the impact this work is having on our students’ math capabilities. Our teachers and Title I staff have been diving deep to review the materials and instructional strategies we are using for English Language Arts. This collaborative effort is helping to steer us where we feel changes could be made to improve ELA instruction and the achievement of our students.

Our students have loved the new book vending machine that was installed in our lobby last summer. This addition was made possible by the amazing efforts of our PTO and the generosity of the Oak Grove School Foundation to fund this project. Our PTO has involved local businesses and individuals in making literature donations for the vending machine. The PTO’s goal is to provide every student at VCS with a quality book of their preference. At this point in the year, nearly all students have received a free book and we are on track for every student getting one by the end of the school year.

We have had an active school athletic department this year. Our boys’ soccer team was the SVAC champion team this fall. Our varsity boys’ basketball team got second place in the SVAC conference. We are immensely proud



of all our student athletes that have participated and competed so far this year and we look forward to the spring sports season.

Following last year's town meeting and budget process, the routine maintenance of the building took place over the course of the summer. Our custodial crew cleaned, painted and repaired items throughout the building.

A portion of the original flat roof was replaced with the hope that the replacement of the rest of the original roof over the gym will happen this coming summer. Other building upgrades that have occurred are new LED lighting throughout the building and the air diffusers in the gym were replaced after one dropped out of the ceiling last summer. Our rooms have also been refreshed with an acoustic ceiling tile replacement throughout the school.

Currently an upgrade is under way on new controls for better efficiency with heating and the replacement of a couple of air handlers which are original to the building when it opened in 1992.

The installation of new signage regarding speed limits and the installation of solar flashing bus signs has occurred on the Webber Pond Road.

Our school also serves as a very active community space. It has been used for Town of Vassalboro functions, the recreation department, our local scouting groups, programs facilitated by the Vassalboro Public Library, and other community activities. Our school also serves as a Red Cross shelter should the need arise for the community. This role reflects the belief that our school is not just a place of learning but an essential pillar for the community.

A huge thank you again to the public works department whose employees are always on call to do whatever they can to re-open roads and respond to my phone calls on any snowy or wintry mix morning when a delay or cancellation of school might occur. In the event of an early

dismissal, due to a storm, the town public works crew quickly responds by plowing and preparing the roads for safe bus and vehicle traffic on all roads. They are unsung heroes just doing their jobs.

In the development of this budget, as always, we review the past three to five years of information to assess our targets based on need and filling gaps where appropriate. Our collaboration with the secondary schools who serve our high school students, continues to be an actively engaging function of the school. Thus, we ensure that these young people have successful transitions and educational experiences.

We continue to receive our regular Federal Title monies to support literacy and math within the school.

A very appreciated nod to the Vassalboro School Board for their ongoing work and support to ensure that a quality education and safe learning environment is in place for all students, staff and community members. Board Chair Jolene Gamage, Jessica Clark, Erin Libby Loiko, Zachary Smith and Amy French deserve a heartfelt thank you for their dedication to the Vassalboro School and community.

A sincere thank you for the continued support from the Town as we continually collaborate and work alongside to sustain our school system.

In closing, we pledge to continue our best efforts on all fronts to provide a strong quality education for all Vassalboro students.

Respectfully Submitted

Al Pfeiffer, Superintendent of Schools



The VCC's mission is to monitor and protect the environmental health of the community ... to work with partners of all levels including regional watershed groups ... and to improve and protect water quality...

Have you had a chance to stop at Eagle Park this year and enjoy resting under the amazing pavilion that Public Works created? The locally owned business, Maine Adirondack Chairs, specially built the 3 picnic tables to accommodate a walker or wheelchair. In collaboration with The Trail Committee, the two groups labeled the native trees clustered on the property and is working with the VCC to add additional native trees on the brookside in spring 2026. Thanks to Public Works, there is now a second fishing pier and boulders to demarcate the parking area.

After 18 years of service on the VCC, Paul Mitnik retired in spring 2025. He was instrumental in working on access to Spectacle Pond, Trail Committee work and advising the commission on regulations. He won't be too far away as he stays on the new Trail Committee and the Planning Board. Thanks, Paul, for your wisdom and steadiness.

In December, 2025, the VCC welcomed 2 new members: Mary Schwanke who has been heading the Steering Committee overseeing the Webber Pond Watershed Restoration Plan grants and Becky Lamey, who was representative to the China Region Lakes Alliance (CRLA) for the Webber Pond Association (WPA) and will be representing VCC/Vassalboro Town at the CRLA board meetings.

The VCC has continued its efforts to enhance Monument Park as a welcoming place for fishing, picnicking, playing, and relaxing—especially for residents who may not otherwise have access to a lake or boats. At Monument Park, the VCC is currently developing plans to make the shoreline more resilient to erosion and stormwater runoff in order to better protect the surrounding environment.

After identifying long-term health concerns affecting several of the park's shade trees, the



VCC secured funding through the China Lake Watershed Restoration Plan Phase III to plant three new trees that will provide shade for park visitors in the future.

For decades, the park's landscaping—including bushes, saplings, the monument pathway, and the garden—has been planted and maintained on a pro bono basis by Fieldstone Gardens. While the VCC greatly appreciates this longstanding support, the committee recognizes that relying solely on volunteer efforts is not a sustainable long-term approach.

To help address these concerns, the VCC is applying for an additional grant to begin implementing improvements that will reduce runoff into the lake and nearby stream, while also addressing ongoing erosion issues to help preserve the park and its natural resources for years to come.

This year, the VCC has continued to be a stakeholder in the Webber Pond Watershed Restoration Plan grants (officially known as the Tri-Watershed Based Management Plan Development project, since it encompasses Threecornered, Threemile and Webber Ponds). In spring 2025, community volunteers, along with staff of the Department of Environmental Protection, Kennebec County Soil & Water Conservation District (KCSWCD) and Ecological Instincts (project consultants), assessed all of the waterfront properties in the three combined watersheds for their level of risk in polluting the lakes through erosion and storm water runoff (nonpoint source pollution, NPS).



Each landowner, including the Town, was given a report on problem areas on their property. The Town has 10 culvert/road crossings that are in need of upgrading to prevent NPS erosion and are working on budgeting these for the 2026–27 year.

The VCC continued to represent the Town at the China Region Lakes Alliance 2025 board meetings. The CRLA (not to be confused with the China Lake Association), had a successful summer administering the Courtesy Boat Inspection (CBI) program for the three boat landings in Vassalboro: Webber Pond, Three Mile Pond and China Lake. There were 3209 boats inspected and 556 inspections found plant material, none of which contained an invasive species. Presently there have been no invasive aquatic plant species in water bodies east of the Kennebec River in Kennebec County but almost all of the lakes west of the river have invasive species. Continued inspection of boats by boat owners is the most important prevention tool that we have.

In the Fall, the CRLA started exploring an expanded alliance of lakes in the region for a more sustainable way to manage water quality and prevention of invasive plant species from entering our lakes. A collaborative structure may allow sharing of resources and knowledge. It may also provide more stability by having an administrator who could manage not only the CBI program, but also bring back the Youth Conservation Corp and Lake Smart to assist property owners in protecting our lake quality.

In the 2024 Annual Report, the VCC stated that the Town had implemented a program to bring stakeholders together to address trees in the Town's cemeteries, along with a five-year tree maintenance plan. To avoid any confusion for citizens who read the 2024 Annual Report and to clarify the record, in 2025, the Town has decided not to move forward with this plan. Instead, decisions regarding tree removal and tree maintenance in the cemeteries will rest solely with the Cemetery Committee.

Going forward, the VCC will continue its work to improve and maintain the Town's parks while

also expanding its focus to include greater community awareness of the water quality of Webber and Threemile Ponds, as well as working toward the protection and stewardship of all the Town's natural resources.

In addition, the VCC will actively seek opportunities to support these efforts by pursuing funding through federal, state, and private grant programs.

The VCC welcomes any citizen interested in helping with these and other efforts to preserve our natural resources. Please contact us with questions or interest.

The Vassalboro Conservation Commission :

Holly Weidner (chair), Steve Jones, John Reuthe, Peggy Horner, Matt Pitcher, Mary Schwanke, Becky Lamey



FIRE DEPARTMENT WALKER THOMPSON | FIRE CHIEF



Lieutenant Donald Breton

Vassalboro Fire Department had a record-breaking call volume for 2025, responding to a total of 221 calls for service. These calls vary between structure fires, motor vehicle accidents, alarm activations, vehicle fires, and everything in between.

Currently, we have 35 members on our roster. In 2025, we welcomed 6 new members. The men and women of the Vassalboro Fire Department continue to devote a huge amount of time (aside from working full-time jobs) attending trainings, meetings, responding to fire calls, performing monthly truck checks, maintaining equipment, station cleaning and providing community engagement and fire prevention. These members work hard at ensuring our equipment is ready to go at all times.

In 2025, there was a total of 718 burn permits issued in Vassalboro. This number includes both written permits and permits obtained online. As of Oct 25, 2023, all recreational fires with flame lengths greater than 3 feet high and 3 feet in diameter require burn permits, regardless of its use. Residents can obtain a burn permit for free on the State of Maine Online Burning Permit website. If you do not have access to a computer or the internet, you can pick up a burning permit from the Town Office during normal business hours.

In 2025, we were once again successful in obtaining grants for equipment. We will continue to write grants for gear and equipment with hopes it will save the Town money.

In October of 2025, Lieutenant Donald Breton decided to retire after serving 45 years on the Vassalboro Fire Department. On October 14th 1980, Don joined the department as a firefighter. Throughout the years, Don spent a lot of time away from family, and has been very involved in fire department functions, projects, and was the treasurer of the association for over 20 years. Don has also obtained several grants for the department, saving thousands in tax dollars. Since day one, Don has been a key member to the department, being one of our top responders for several years. In 2020, he was promoted to Lieutenant. Don has not only served on the fire department, he has been apart of everal committees in town, 9 years as a selectmen and is currently a member of the budget committee. Shortly after retiring, we convinced Don to stay on the department at a reduced capacity to help out when needed. Thank you for that Don!

Every year, we continue to ask and remind people to check and change the batteries in their smoke detectors. Smoke alarms that are properly installed and maintained play a vital role in reducing fire deaths and injuries. We also would encourage everyone to check the "date of manufacture" on your smoke alarms. Most detectors are only "good" for 10 years and should be replaced after that.

We continue to work closely with our mutual aid departments and would like to thank them for their continued support throughout each year.



If you have what it takes and are interested in becoming a member of the Vassalboro Fire Department, stop by the Town Office and pick up an application.

As always, the Vassalboro Fire Department stands ready to provide support, fire suppression, fire prevention, and education to our town and surrounding communities when called upon.

Lastly, we'd like to thank the Town Officials, and our residents for your continued support of the Vassalboro Fire Department. Without your support and the equipment we have, we would not be able to do our job to the capacity we do. Thank you all for trusting us to keep our community safe.

We wish everyone a happy, healthy and safe year!

Respectfully Submitted,
Walker Thompson
Fire Chief
Vassalboro Fire Department

POLICE DEPARTMENT

I wish to thank the town residents for their continued support of the part-time police position within our hometown. Most everyone has continued to see the unfortunate continued decline in the recruitment and retention of law enforcement officers throughout our State of Maine. Although this position is only part-time for our community, I feel it has been a great help to our full-time deputies and troopers who cover our town. The calls for service in Vassalboro are always on the rise and any additional officers patrolling our community are needed and appreciated.

Again, I continue to work with the Kennebec Sheriff's Office and the Maine State Police who provide full-time law enforcement to our rural community. The hours of my patrols vary throughout the week to assist other agencies including our Community School, public works department, code enforcement, Fire/EMS departments, and our town's office staff.



Complaints of vehicles speeding and operating erratically are always an issue, not only here in Vassalboro, but throughout our State. Please don't hesitate to report these incidents as it will assist law enforcement in deterring speed, as well as impaired driving. The town also has a speed monitoring sign which assists me in monitoring areas where I receive these complaints.

Please continue to notify me if you're gone away for an extended period and I will provide property checks of your homes and businesses. I also recommend home security alarm systems, making sure your property and vehicles are locked when away, as well as nighttime hours. Please also make sure your home is numbered to assist all public safety personnel in locating you in an emergency.

As always, please call me with any questions or concerns within our town. I can be reached on the town's cell phone (207) 557-4601, town office (207) 872-2826.

Additionally, you can email me at mbrown@vassalboro.net.

Our town's Emergency Communications Center can be contacted at (207) 624-7076 or 911 for all emergency calls.

Respectfully Submitted,
Mark Brown
Vassalboro Police Chief



2025-2026 TOWN BUDGET

Account	Approved Budget	Approved Budget	Approved Budget	Approved Budget	
	2021-2022	2022-2023	2023-2024	2024-2025	
ADMINISTRATION					
01-01	MANAGER	82,761	94,660	89,524	93,312
01-02	BOOKKEEPER	45,182	50,240	52,500	60,445
01-03	DEPUTY CLERK	41,600	39,565	42,994	47,175
01-04	LONGEVITY	1,300	800	0	0
01-05	TOWN CLERK	45,240	50,110	53,373	55,081
01-06	MSRS (RETIREMENT)	55,002	67,490	69,208	62,525
01-07	SELECTBOARD	3,300	3,300	7,500	8,240
01-08	HEALTH & DENTAL	50,766	65,070	60,657	67,730
01-09	LEGAL	10,000	15,000	15,000	15,000
01-10	OFFICE SUPPLIES/FURNITURE	5,000	5,000	5,000	6,000
01-11	ADVERTISING	2,000	2,500	2,500	2,500
01-12	COPIER MAINTENANCE/EQUIP	1,500	1,500	10,000	1,000
01-13	POSTAGE	8,200	8,200	10,250	12,250
01-14	REG OF DEEDS	6,800	6,800	7,480	7,480
01-15	TELEPHONE	3,250	3,300	3,300	4,100
01-16	TOWN REPORT	3,000	3,000	3,000	3,000
01-17	DUES/SEMINARS	7,000	7,000	8,000	8,000
01-18	ELECTIONS	9,700	3,500	4,300	5,000
01-19	P&C INSURANCE	8,000	8,000	11,000	11,770
01-20	HEAT	1,600	1,600	3,500	4,500
01-21	ELECTRICITY	2,400	2,000	2,400	2,400
01-22	PLANNING BD	500	300	300	300
01-23	MAINTENANCE	8,250	9,000	12,000	12,000
01-24	CODE ENFORCEMENT	32,000	57,040	61,355	64,901
01-25	TECHNOLOGY	23,000	40,000	27,500	30,000
01-26	TRAVEL ALLOWANCE	1,500	1,200	1,200	3,500
01-28	FICA/MEDICARE	18,955	22,160	23,650	25,000
01-29	WORKERS COMP	1,300	1,500	1,650	1,765
01-30	UNCLASSIFIED	2,500	2,500	2,500	2,500
01-31	CONSERVATION COMMISSION	500	584	584	584
01-32	AUDIT	9,000	9,000	9,000	10,250
	TEMP			9,000	0
	OVERTIME			2,100	750
	STIPEND			0	1,102
	PFML				
	BLUE STAR ACCOUNTING				
	UNEMPLOYMENT			250	250
	subtotal	491,106	581,919	612,575	630,410
PUBLIC WORKS					
02-01	ROAD FOREMAN	65,880	79,750	84,931	87,644
02-02	DRIVERS FT/PT	118,552	132,645	147,826	155,014
02-03	OVERTIME/LONGEVITY	34,000	35,000	38,000	40,000
02-04	FICA/MEDICARE	16,710	18,925	20,713	18,830
02-05	WORKERS COMP	10,500	11,500	12,500	13,375
02-06	HEALTH AND DENTAL INSUR	57,185	58,315	62,002	67,517



Approved Budget 2025-2026	March 31	This yr SB Vs. last yr Budget (\$\$)	2026-2027 Budget Request	Selectboard Recom.	Budget Committee Recom.	Comments
96,024	20,353	6,667	102,691	102,691	102,691	Includes 2.8 COLA and 2% merit
62,976	15,024	3,056	66,032	66,032	66,032	Includes 2.8 COLA and 2% merit
49,513	11,653	2,402	51,915	51,915	51,915	Includes 2.8 COLA and 2% merit
0	0	0	0	0	0	
56,676	13,137	1,592	58,268	58,268	58,268	Includes 2.8 COLA
73,133	54,181	-9,602	63,531	63,531	63,531	Public works less
8,240	0	6,260	14,500	14,500	14,500	9% increase? 5 member
74,189	22,535	13,726	87,915	87,915	87,915	9% increase
17,500	-6,392	32,500	50,000	50,000	50,000	Permitting/land use matters
6,000	456	1,000	7,000	7,000	7,000	
2,500	762	0	2,500	2,500	2,500	
1,700	1,231	0	1,700	1,700	1,700	
14,080	6,617	2,020	16,100	16,100	16,100	Ongoing absentees
7,480	1,908	1,520	9,000	9,000	9,000	LD 358 change in fees
5,300	730	200	5,500	5,500	5,500	6% over as of 3-12-25 \$5,618 est.
3,000	3,000	0	3,000	3,000	3,000	
8,000	-303	0	8,000	8,000	8,000	96% spent - new employee - MMA bill came in
4,000	1,399	0	4,000	4,000	4,000	
12,389	760	867	13,256	13,256	13,256	7% increase
4,000	2,515	0	4,000	4,000	4,000	Locked in @ \$1.49 gallon
2,640	1,028	460	3,100	3,100	3,100	
300	300	0	300	300	300	
12,000	4,603	10,000	12,000	22,000	22,000	Windows, doors, concrete
60,735	14,233	2,955	63,690	63,690	63,690	
42,600	7,946	9,900	52,500	52,500	52,500	Code Software/Laptops/Monitors
3,500	1,726	0	3,500	3,500	3,500	
25,248	3,005	1,421	26,669	26,669	26,669	
1,394	495	595	1,989	1,989	1,989	
2,500	1,562	0	2,500	2,500	2,500	
650	650	0	650	650	650	\$1500 Grow Grants surplus
12,000	1,985	9,000	21,000	21,000	21,000	\$15k Town \$6k single
0	0	0	0	0	0	
1,000	-154	500	1,500	1,500	1,500	
1,134	1,134	32	1,166	1,166	1,166	\$58,267x2%
		4,287	4,287	4,287	4,287	change reflect fire rescue
		10,000	10,000	10,000	10,000	Max
250	250	0	250	250	250	
672,651	188,329	111,358	774,009	784,009	784,009	
72,012	19,291	3,503	75,515	75,515	75,515	Includes 2.8 COLA and 2% merit
162,541	49,042	6,680	169,221	169,221	169,221	
40,000	2,127	0	40,000	40,000	40,000	
18,071	7,382	711	18,782	18,782	18,782	
10,693	3,797	-913	9,780	9,780	9,780	
67,200	25,074	-10,775	56,425	56,425	56,425	Two employees take buyout



2025-2026 TOWN BUDGET

Account		Approved Budget	Approved Budget	Approved Budget	Approved Budget
02-07	WINTER SAND/SALT	70,740	76,340	89,102	92,400
02-08	TIRES	6,250	6,250	8,500	9,000
02-09	VEHICLE REPAIRS	29,775	44,000	44,000	30,000
02-10	VEHICLE FUEL	33,425	48,000	45,000	45,000
02-11	P&C INSURANCE	8,500	9,000	8,000	8,560
02-12	BRIDGES & CULVERTS	7,000	7,000	7,500	9,000
02-13	CUTTING EDGES	5,300	5,800	6,200	6,700
02-14	MAINT & SUPPLY	15,000	15,000	15,000	18,200
02-15	GAR HEAT & REP	10,300	9,700	8,140	9,700
02-17	UTILITIES	3,000	2,500	3,000	3,500
02-19	UNIFORMS	2,400	2,400	2,400	2,600
02-20	STREET SIGNS	1,000	1,000	1,000	1,000
02-21	EQUIP RENTAL/MISC	31,175	40,900	25,750	25,750
02-22	CALCIUM CHLORIDE	2,500	2,500	2,500	2,500
	subtotal	529,192	606,525	632,064	646,290
	SOLID WASTE				
03-01	TRANSFER STATION MANAGER	74,600	82,370	89,482	48695
03-01	TRANSFER STATION ATTENDANT				40112
03-02	VAC/HOL/LONG.	5,000	5,000	0	5,000
03-03	HEALTH & DENTAL INSURANCE	19,801	20,385	21,500	23,220
03-04	HAULING COSTS	55,000	55,000	60,000	60,000
03-05	P&C INSURANCE	750	1,250	741	800
03-06	BACKHOE MAINTENANCE	5,000	5,000	5,000	5,000
03-07	FACILITY MAINT.	3,700	2,500	2,500	2,500
03-08	UTILITIES	3,000	2,500	2,500	2,500
03-09	SUPPLIES	1,500	1,500	1,500	1,600
03-10	DISPOSAL FEES	150,000	155,000	160,000	160,000
03-11	SPECIAL WASTE	4,500	4,500	4,500	4,500
03-12	WATER MONITORING	5,000	5,000	5,750	10,000
03-13	UNIFORM SERVICE	1,000	1,000	1,000	1,000
03-14	WORKERS COMP	2,500	2,500	3,212	3,437
03-15	FICA/MEDICARE	6,090	6,685	6,845	6,845
03-17	DEMO DEBRIS	1,500	1,500	2,000	2,000.00
	subtotal	338,941	351,690	366,530	377,209



Approved Budget	March 31	This yr SB Vs. last yr	2026-2027 Budget	Selectboard Recom.	Budget Committee	Comments
88,200	11,476	6,800	95,000	95,000	95,000	
9,000	9,000	0	9,000	9,000	9,000	
30,000	1,884	35,000	40,000	65,000	35,000	
50,000	21,826	0	45,000	50,000	50,000	\$2.91 x 14,000 gallons
11,500	699	290	11,790	11,790	11,790	7% increase
9,000	257	1,000	10,000	10,000	10,000	
7,500	-2,997	2,700	10,200	10,200	10,200	20% increase on blades
18,500	-566	500	19,000	19,000	19,000	
9,700	34	0	9,700	9,700	9,700	
4,700	446	1,600	6,300	6,300	6,300	
2,600	415	200	2,800	2,800	2,800	
1,500	1,135	1,000	5,000	2,500	2,500	
25,750	10,762	1,250	27,000	27,000	27,000	
2,500	2,500	-2,500	2,500	0	0	
640,967	163,584	47,046	663,013	688,013	658,013	

51,286	21,968	2,476	53,762	53,762	53,762	These two are bunched in TRIO
42,279	21,968	2,061	44,340	44,340	44,340	Includes 2.8 COLA and 2% merit
5,000	2,171	-4,000	1,000	1,000	1,000	Reduced based on policy
23,293	6,706	4,920	28,213	28,213	28,213	Revisited
66,240	30,066	6,240	72,480	72,480	72,480	
1,165	72	223	1,388	1,388	1,388	7% increase
5,000	3,204	-2,500	2,500	2,500	2,500	
5,000	3,873	0	5,000	5,000	5,000	
4,000	-557	1,400	5,400	5,400	5,400	92% spent
2,000	1,034	0	2,000	2,000	2,000	
173,000	61,030	4,440	177,440	177,440	177,440	
4,500	719	0	4,500	4,500	4,500	
10,000	5,226	0	10,000	10,000	10,000	
1,000	-252	0	1,000	1,000	1,000	
2,751	791	917	3,668	3,668	3,668	
7,232	2,711	617	7,849	7,849	7,849	
2,000	1,250	0	2,000	2,000	2,000	
405,746	161,980	16,794	422,540	422,540	422,540	



2025-2026 TOWN BUDGET

Account	Approved Budget	Approved Budget	Approved Budget	Approved Budget
ROAD WORK				
04-03	16,000	20,600	25,000	30,000
05-06	16,748	18,850	19,000	30,000
05-04	531,700	542,940	453,300	510,000
subtotal	564,448	582,390	497,300	570,000
FIRST RESPONDERS				
06-01	6,000	4,000	4,000	4,000
06-03	250	250	250	250
06-04	1,250	1,500	1,500	1,500
06-05	3,000	3,000	3,000	3,000
06-08	0.00	0	1,173	
	0.00	0	745	798
06-07	3,000	5,000	5,000	7,000
			385	560
subtotal	13,500	13,750	16,053	17,108
FIRE DEPARTMENT				
07-01	1,750	2,000	2,000	2,250
07-02	2,800	1,500	1,500	1,725
07-03	7,000	9,700	8,700	7,700
07-04	8,300	9,200	9,736	10,418
07-05	1,300	1,300	1,900	1,900
07-06	6,000	6,000	6,000	6,061
07-07	2,500	2,500	2,500	2,500
07-08	18,500	18,500	21,500	21,500
07-09	2,000	3,000	3,000	3,000
07-11	2,000	2,000	2,000	2,000
07-13	800	800	800	918
07-15	15,000	21,500	21,500	21,500
07-16	4,000	4,000	4,000	4,000
07-17	3,200	3,200	10,000	10,000
			765	765
subtotal	75,150	85,200	95,901	96,237



Approved Budget	March 31	This yr SB Vs. last yr	2026-2027 Budget	Selectboard Recom.	Budget Committee	Comments
30,000	24,718	0	30,000	30,000	30,000	
28,732	1,375	3,943	32,675	32,675	32,675	
486,278	65,229	-6,278	571,000	480,000	480,000	
545,010	91,322	-2,335	633,675	542,675	542,675	
4,000	3,535	0	4,000	4,000	4,000	
250	250	0	250	250	250	
1,500	796	0	1,500	1,500	1,500	
3,000	2,007	0	3,000	3,000	3,000	
569	569	40	609	609	609	
634	634	-150	484	484	484	
7,500	4,247	5,000	12,500	12,500	7,500	
560	15	440	1,000	1,000	1,000	
18,013	12,053	5,330	23,343	23,343	18,343	
2,400	484	0	2,400	2,400	2,400	
3,000	278	1,200	4,200	4,200	4,200	90% spent 3-12-26
7,700	4,892	0	7,700	7,700	7,700	
11,460	2,851	802	12,262	12,262	12,262	
1,629	579	1,556	3,185	3,185	3,185	
6,500	3,195	0	6,500	6,500	6,500	
3,000	-587	0	3,000	3,000	3,000	
24,000	2,378	0	24,000	24,000	24,000	
4,000	2,392	0	4,000	4,000	4,000	
2,500	-854	0	2,500	2,500	2,500	
1,020	1,020	0	1,020	1,020	1,020	
27,500	12,151	0	27,500	27,500	27,500	
4,000	-1,029	0	4,000	4,000	4,000	
15,000	3,750	-5,000	10,000	10,000	10,000	
0		5,000	5,000	5,000	5,000	
375	-200	825	1,200	1,200	1,200	X.08
114,084	31,300	4,383	118,467	118,467	118,467	



2025-2026 TOWN BUDGET

Account	Approved Budget	Approved Budget	Approved Budget	Approved Budget	
PUBLIC SAFETY					
08-01	POLICE SALARY	20,490	21,835	23,720	24,336
08-02	FICA/MEDICARE	1,930	2,035	2,663	2,168
08-03	VEHICLE MAINT	1,500	3,000	3,000	3,000
08-04	INSURANCE	2,000	1,300	1,331	2,000
08-05	WORKERS COMP	600	700	800	800
08-06	POLICE SUPP/EQUIP	2,000	2,500	2,500	2,500
08-07	ACO SUPP/EQUIP	400	0	0	0
08-09	A.C.O. SALARY	4,728	4,728	3,600	5,000
08-10	A.C.O. MILEAGE	700	700	700	1,000
08-08	KV HUMANE SOCIETY	7,770	7,770	7,770	7,770
08-12	DISPATCH FEES	40,253	41,848	48,105	50,495
	subtotal	82,371	86,416	94,189	99,069
08-13	AMBULANCE SERVICE			66,285	110,475.00
	SUBTOTAL	0	0	66,285	110,475
CAPITAL IMPROVEMENT					
	Truck #3 (2015 Replacement)				
	Cross Conveyor Shoulder Box				
	Ramp Trailer				
	20 TON LOW BED TRAILER			34,500	
09-25	CULVERT PROJECTS			0	
09-26	PUBLIC WORKS RESERVE			75,000	19,000.00
	PLOW TRUCK PURCHASE #6		100,000	0	0.00
	PLOW TRUCK RESERVE #2				0.00
	PROPERTY CLEAN UP FUND		25,000	0	
	WORK ZONE LIGHTS			0	
	PLOW TRUCK RESERVE	108,000	55,000	100,000	0
09-01	TRANSFER STATION RESERVE	85,000	31,430	100,000	0
09-05	BUILDING CAPITAL IMPROVEMENT		156,000	0	35,000
09-10	STREAMSIDE PARK DEVELOP		20,000	0	
09-11	ROADSIDE MOWER ATTACHEMT		106,000	0	
	FLAIL HEAD			9,500	
	TRANSFER STATION EQUIPMENT				
	MILL HILL ROAD BRIDGE				40,000
	SKID STEER TRAILER				6,500
	FD TRUCK RESERVE			35,000	
	subtotal	193,000	493,430	354,000	100,500



Approved Budget	March 31	This yr SB Vs. last yr	2026-2027 Budget	Selectboard Recom.	Budget Committee	Comments
25,544	6,209	715	26,259	26,259	26,259	Includes 2.8 COLA and 2% merit
2,364	973	-263	2,101	2,101	2,101	
3,000	1,955	0	3,000	3,000	3,000	
2,000	716	140	2,140	2,140	2,140	
661	234	333	994	994	994	
2,500	926	0	2,500	2,500	2,500	
0	0	0	0	0	0	
7,200	1,800	0	7,200	7,200	7,200	
900	486	0	900	900	900	
7,770	1,399	0	7,770	7,770	7,770	
52,080	13,020	3,761	55,841	55,841	55,841	
104,019	27,718	4,686	108,705	108,705	108,705	
154,665	7,733	110,475	265,140	265,140	265,140	
154,665	7,733	110,475	265,140	265,140	265,140	

		75,000		75,000	75,000	TM PW recommend hold off
		12,519	12,519	12,519	12,519	Wheeler
			7,690	7,690	7,690	
0		0	0			
0		0	0			
21,600		-21,600	0			
50,000		-50,000				
0		0				
		35,885	35,885	35,885	35,885	Est. 2 year ROI
0		0	100,000	0	0	
11,250		-1,250	10,000	10,000	10,000	Historical Society
0		0				
0		0				
0		0				
53,738		-53,738				
0		0				
0		0				
		0				
136,588	0	-3,184	166,094	141,094	141,094	



2025-2026 TOWN BUDGET

Account		Approved Budget	Approved Budget	Approved Budget	Approved Budget
RECREATION					
10-01	FIELD & BLDG MAINT	1,199	1,910	2,500	2,500
10-23	TRAINING	0	0	750	700
10-24	MILEAGE	0	0	500	500
10-12	FISHING DERBY	90	90	150	165
10-05	ELECTRICITY	1,661	1,250	1,250	1,000
10-06	SUPPLIES/CELL PHONE	846	1,750	1,038	1,778
10-07	SEPTIC TANK/TOILET PUMPING	5,850	6,850	7,010	4,580
10-25	ADVERTISING	0	0	500	250
10-18	TRAIL COMMITTEE WORK	500	1,000	1,000	1,100
	SPECIAL EVENTS	0	0	2,500	2,150
10-10	INSURANCE (P&C)	384	400	400	550
10-11	MOWING	8,925	10,925	10,925	8,450
10-08	YOUTH SPORTS COORDINATOR/OA	0	23,055	34,620	35,625
10-21	FICA/MEDI	0	1,432	2,650	2,744
10-21	DUES & MEMBERSHIPS	0	0	90	90
	REC DIRECTOR MEPERS				
10-26	WORKERS COMP	0	0	15	0
	subtotal	19,455.03	48,662	65,898.00	62,182.00
LIBRARY					
	OPERATIONS	35,000	60,500	71,000	71,000.00
12-10	subtotal	35,000.00	60,500	71,000.00	71,000.00
UTILITIES					
	STREET LIGHTS	13,000	12,000	12,000	8,500.00
13-01	HYDRANTS	20,500	23,000	24,840	26,830.00
13-03	subtotal	33,500	35,000	36,840	35,330.00
CEMETARIES					
	GENERAL REPAIR	43,825	54,930	48,050	48,050.00
14-01					
GENERAL ASSISTANCE					
	SHELTER/UTILITIES	3,000	3,000	3,000	3,000.00
15-02	subtotal	3,000.00	3,000	3,000.00	3,000.00
ASSESSING					
	MAPS	2,900	2,900	2,250	2,696
16-01	ASSESSOR SALARY	29,750	30,500	32,000	33,500
16-03	TAX BILLING/POSTAGE	2,500	2,500	2,000	2,000
16-04	PROP REVAL RESERVE				40,000
	QTRLY REVIEW/WINSKETCH	13,250	13,750	13,750	14,000
16-06	subtotal	48,400	49,650	50,000	92,196



Approved Budget	March 31	This yr SB Vs. last yr	2026-2027 Budget	Selectboard Recom.	Budget Committee	Comments
3,665	2,768	0	3,665	3,665	3,665	
0	0	0	0	0	0	
400	149	0	400	400	400	
165	15	0	165	165	165	
1,315	448	236	1,551	1,551	1,551	
2,305	1,912	0	2,305	2,305	2,305	
6,690	2,505	110	6,800	6,800	6,800	
150	150	0	150	150	150	
1,100	525	0	1,100	1,100	1,100	
0	0	0	0	0	0	
550	268	40	590	590	590	
8,450	2,783	50	8,500	8,500	8,500	
37,402	16,993	1,941	39,343	39,343	39,343	
2,890	1,579	152	3,042	3,042	3,042	
0		0				
0		0				
0		334	334	334	334	
65,082.00	30,095	2,863	67,945.00	67,945.00	67,945.00	
71,000.00	17,749	4,000	75,000	75,000	75,000	
71,000.00	17,749	4,000	75,000.00	75,000.00	75,000.00	
8,500	4,556	1,500	10,000	10,000	10,000	On target
25,000	6,281	1,500	26,500	26,500	26,500	4% increase
33,500.00	10,837	3,000	36,500	36,500	36,500	
55,000.00	28,853	-4,250	50,750	50,750	50,750	
3,000.00	-1,019	0	3,000	3,000	3,000	
3,000.00	-1,019	0	3,000.00	3,000.00	3,000.00	
2,700	304	0	2,700	2,700	2,700	
35,000	11,666	1,750	36,750	36,750	36,750	
2,000	1,135	0	2,000	2,000	2,000	
40,000	40,000	0	40,000	40,000	40,000	
14,000	14,000	1,000	15,000	15,000	15,000	
93,700	67,105	2,750	96,450	96,450	96,450	



2025-2026 TOWN BUDGET

Account	Approved Budget	Approved Budget	Approved Budget	Approved Budget	
SOCIAL SERVICES					
	FOOD STATION	2,000	2,000	2,000	4,000.00
17-06	HOSPICE	1,600	1,600	1,600	1,600.00
17-05	(SENIOR)SPECTRUM GENERATIONS	1,000	1,100	1,210	1,270.50
07-02	FAMILY VIOLENCE	2,500	2,500	2,600	2,600.00
17-07	SEXUAL ASSAULT CRISIS & SUPP	1,519	1,519	1,519	1,519.00
	TOWN LINE NEWSPAPER				
17-09	KENNEBEC BEHAVIORIAL HEALTH				3,500.00
	WINDOW DRESSERS				4,000.00
	subtotal	8,619	8,719	8,929	18,490
MISCELLANEOUS REQUESTS					
	SNOWMOBILE CLUB	0	1,500	1,500	1,500.00
18-05	CRLA	7,898	11,500	13,500	0.00
18-06	HISTORICAL SOCIETY	2,500	2,500	5,000	5,000.00
	subtotal	10,398	15,500	20,000	6,500
DEBT SERVICE					
	SKIDSTEER				26,436.00
	TRANSFER STATION LOADER				
	FIRE TRUCK LEASE PAYMENT	0	71,991	71,991	71,991.00
	2.5 TON TRUCK				
	subtotal	0.00	71,991.00	71,991.00	98,427.00
	COUNTY TAX	379,364	411,433	431,859	569,885.00
19-01	TOTALS:	\$ 2,869,269	\$ 3,560,705	\$ 3,542,464	\$ 3,652,358



Approved Budget	March 31	This yr SB Vs. last yr	2026-2027 Budget	Selectboard Recom.	Budget Committee	Comments
4,000	0	0	4,000	4,000	4,000	
1,600	0	0	1,600	1,600	1,600	
1,334.03	0	0	1,334.00	1,334.00	1,334.00	
2,600	0	150	2,750	2,750	2,750	
1,582	0	0	1,582	1,582	1,582	
		0	3,000	0	0	
3,500	0	-3,500	0	0	0	
0		0	0	0	0	
14,616	0	-3,350	14,266	11,266	11,266	
1,500	1,500	0	1,500	1,500	1,500	
10,000	0	0	10,000	10,000	0	\$10k CBI
15,000	0	0	15,000	15,000	15,000	
26,500	1,500	0	26,500	26,500	16,500	
26,436	0	0	26,436	26,436	26,436	
		53,738	53,738	53,738	53,738	
71,991	0	0	71,991	71,991	71,991	
				50,000	50,000	Up to \$175,000 for 4 years
98,427.00	0.00	53,738.00	152,165.00	202,165.00	202,165	
625,592	0	46,881	672,473	672,473	672,473	
\$ 3,878,160	\$ 839,139	\$ 400,185	\$ 4,370,035	\$ 4,336,035	\$ 4,291,035	



AUDITOR'S REPORT



November 6, 2025 May 4, 2026

Selectboard
Town of Vassalboro
Vassalboro, Maine

We were engaged by the Town of Vassalboro, Maine and have audited the financial statements of the Town of Vassalboro, Maine as of and for the year ended June 30, 2024. The following statements and schedules have been excerpted from the 2024 financial statements, a complete copy of which, including our opinion thereon, is available for inspection at the Town. Included herein are:

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Schedule of Departmental Operations - General Fund	Schedule B
Combining Balance Sheet - Nonmajor Special Revenue Funds	Schedule E
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	Schedule F
Combining Balance Sheet - Nonmajor Capital Projects Funds	Schedule G
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds	Schedule H
Combining Balance Sheet - Nonmajor Permanent Funds	Schedule I
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds	Schedule J



RHR Smith & Company
Certified Public Accountants

3 Old Orchard Road, Buxton, Maine 04093
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www.rhrsmith.com



STATEMENT C

TOWN OF VASSALBORO, MAINE
 BALANCE SHEET - GOVERNMENTAL FUNDS
 JUNE 30, 2024

	General Fund	School Fund	Community School	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,985,575	\$ 1,528,259	\$ 34,383	\$ 82,532	\$ 3,630,749
Investments	1,141,991	-	-	-	1,141,991
Accounts receivable (net of allowance for uncollectibles):					
Taxes	408,822	-	-	-	408,822
Liens	110,746	-	-	-	110,746
Other	560	-	-	-	560
Due from other governments	64,710	1,409	144,397	16,703	227,219
Inventory	-	-	-	8,583	8,583
Prepaid items	9,618	49,993	-	-	59,611
Due from other funds	1,566	-	273,004	1,166,401	1,440,971
TOTAL ASSETS	\$ 3,723,588	\$ 1,579,661	\$ 451,784	\$ 1,274,219	\$ 7,029,252
LIABILITIES					
Accounts payable	\$ 197,781	\$ 9,336	\$ 17,053	\$ -	\$ 224,170
Due to other governments	1,671	-	-	-	1,671
Accrued expenses	33,401	523,700	-	-	557,101
Due to other funds	1,140,457	298,948	-	1,566	1,440,971
TOTAL LIABILITIES	1,373,310	831,984	17,053	1,566	2,223,913
DEFERRED INFLOWS OF RESOURCES					
Prepaid taxes	4,062	-	-	-	4,062
Deferred revenue	17,300	-	-	79,669	96,969
Deferred tax revenues	369,959	-	-	-	369,959
TOTAL DEFERRED INFLOWS OF RESOURCES	391,321	-	-	79,669	470,990
FUND BALANCES					
Nonspendable	9,618	49,993	-	135,119	194,730
Restricted	-	697,684	401,148	121,722	1,220,554
Committed	-	-	33,583	857,163	890,746
Assigned	20,492	-	-	78,980	99,472
Unassigned (deficit)	1,928,847	-	-	-	1,928,847
TOTAL FUND BALANCES	1,958,957	747,677	434,731	1,192,984	4,334,349
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,723,588	\$ 1,579,661	\$ 451,784	\$ 1,274,219	\$ 7,029,252

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



STATEMENT E

TOWN OF VASSALBORO, MAINE

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

	General Fund	School Fund	Community School	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property	\$ 5,281,779	\$ -	\$ -	\$ -	\$ 5,281,779
Excise	1,037,206	-	-	-	1,037,206
Intergovernmental revenues	1,009,881	5,056,743	998,328	420,774	7,485,726
Charges for services	120,925	-	-	11,783	132,708
State of Maine on-behalf payments	-	464,000	-	-	464,000
Other revenues	127,676	44,802	44,207	66,879	283,564
TOTAL REVENUES	7,577,467	5,565,545	1,042,535	499,436	14,684,983
EXPENDITURES					
Current:					
General government	672,945	-	-	-	672,945
Public safety	309,073	-	-	-	309,073
Public works	1,017,312	-	-	-	1,017,312
Culture and recreation	129,741	-	-	-	129,741
Social services	12,727	-	-	-	12,727
Education	-	9,026,486	1,015,711	505,282	10,547,479
County tax	431,859	-	-	-	431,859
Solid waste	369,428	-	-	-	369,428
Other	56,626	-	-	223,143	279,769
State of Maine on-behalf payments	-	464,000	-	-	464,000
Debt service:					
Principal	66,386	-	-	-	66,386
Interest	5,604	-	-	-	5,604
Capital outlay	-	-	-	60,833	60,833
TOTAL EXPENDITURES	3,071,701	9,490,486	1,015,711	789,258	14,367,156
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,505,766	(3,924,941)	26,824	(289,822)	317,827
OTHER FINANCING SOURCES (USES)					
Transfers in	71,991	3,869,486	-	466,380	4,407,857
Transfers (out)	(4,325,459)	-	-	(82,398)	(4,407,857)
TOTAL OTHER FINANCING SOURCES (USES)	(4,253,468)	3,869,486	-	383,982	-
NET CHANGE IN FUND BALANCES	252,298	(55,455)	26,824	94,160	317,827
FUND BALANCES - JULY 1, AS PREVIOUSLY REPORTED	1,558,634	803,132	407,907	1,070,953	3,840,626
FUND BALANCE CORRECTIONS	148,025	-	-	27,871	175,896
FUND BALANCES - JULY 1, AS RESTATED	1,706,659	803,132	407,907	1,098,824	4,016,522
FUND BALANCES - JUNE 30	\$ 1,958,957	\$ 747,677	\$ 434,731	\$ 1,192,984	\$ 4,334,349



SCHEDULE 1

TOWN OF VASSALBORO, MAINE

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

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, Restated	\$ 1,706,659	\$ 1,706,659	\$ 1,706,659	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	5,261,629	5,261,629	5,281,779	20,150
Excise taxes	931,500	931,500	1,037,206	105,706
Intergovernmental revenues:				
State revenue sharing	530,000	530,000	561,815	31,815
Local road assistance	67,000	67,000	76,844	9,844
Homestead exemption	287,114	287,114	289,003	1,889
Tree growth	22,000	22,000	22,496	496
Veterans exemptions	2,800	2,800	2,888	88
Other	8,724	47,345	56,835	9,490
Charges for services	85,900	85,900	120,925	35,025
Interest income	-	-	67,956	67,956
Interest/fees on taxes	35,000	35,000	28,459	(6,541)
Miscellaneous revenue	34,500	38,736	31,261	(7,475)
Transfers from other funds	71,991	71,991	71,991	-
Amounts Available for Appropriation	<u>9,044,817</u>	<u>9,087,674</u>	<u>9,356,117</u>	<u>268,443</u>
Charges to Appropriations (Outflows):				
General government	662,575	689,432	672,945	16,487
Public safety	309,268	317,537	309,073	8,464
Public works	1,129,364	1,137,095	1,017,312	119,783
Culture and recreation	141,898	141,898	129,741	12,157
Social services	13,429	13,429	12,727	702
County tax	431,859	431,859	431,859	-
Solid waste	366,530	366,530	369,428	(2,898)
Debt service:				
Principal	66,386	66,386	66,386	-
Interest	5,605	5,605	5,604	1
Other	92,914	92,914	56,626	36,288
Transfers to other funds	4,318,330	4,325,459	4,325,459	-
Total Charges to Appropriations	<u>7,538,158</u>	<u>7,588,144</u>	<u>7,397,160</u>	<u>190,984</u>
Budgetary Fund Balance, June 30	<u>\$ 1,506,659</u>	<u>\$ 1,499,530</u>	<u>\$ 1,958,957</u>	<u>\$ 459,427</u>
Utilization of unassigned fund balance	<u>\$ 200,000</u>	<u>\$ 207,129</u>	<u>\$ -</u>	<u>\$ (207,129)</u>



TOWN OF VASSALBORO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government					
Administration	\$ 612,575	\$ 26,857	\$ 639,432	\$ 623,479	\$ 15,953
Assessment costs	50,000	-	50,000	49,466	534
	<u>662,575</u>	<u>26,857</u>	<u>689,432</u>	<u>672,945</u>	<u>16,487</u>
Public Safety					
First responder	16,053	-	16,053	15,049	1,004
Fire department	95,901	8,269	104,170	103,793	377
Hydrants	31,090	-	31,090	23,434	7,656
Police and animal control	94,189	-	94,189	94,762	(573)
Ambulance	66,285	-	66,285	66,285	-
Street lights	5,750	-	5,750	5,750	-
	<u>309,268</u>	<u>8,269</u>	<u>317,537</u>	<u>309,073</u>	<u>8,464</u>
Public Works					
Department wide	632,064	7,731	639,795	633,504	6,291
Road work	497,300	-	497,300	383,808	113,492
	<u>1,129,364</u>	<u>7,731</u>	<u>1,137,095</u>	<u>1,017,312</u>	<u>119,783</u>
Culture and Recreation					
Recreation	65,898	-	65,898	53,741	12,157
Library	71,000	-	71,000	71,000	-
Vassalboro Historical Society	5,000	-	5,000	5,000	-
	<u>141,898</u>	<u>-</u>	<u>141,898</u>	<u>129,741</u>	<u>12,157</u>
County Tax	431,859	-	431,859	431,859	-
Solid Waste	366,530	-	366,530	369,428	(2,898)



SCHEDULE B (CONTINUED)

TOWN OF VASSALBORO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Social Services					
General assistance	3,000	-	3,000	2,298	702
Social services	10,429	-	10,429	10,429	-
	<u>13,429</u>	<u>-</u>	<u>13,429</u>	<u>12,727</u>	<u>702</u>
Debt Service					
Principal	66,386	-	66,386	66,386	-
Interest	5,605	-	5,605	5,604	1
	<u>71,991</u>	<u>-</u>	<u>71,991</u>	<u>71,990</u>	<u>1</u>
Other					
Cemeteries	48,050	-	48,050	45,561	2,489
China Region Lakes Alliance	13,500	-	13,500	11,065	2,435
Overlay	31,364	-	31,364	-	31,364
	<u>92,914</u>	<u>-</u>	<u>92,914</u>	<u>56,626</u>	<u>36,288</u>
Transfers to Other Funds					
School fund	3,869,486	-	3,869,486	3,869,486	-
Special revenue funds	94,844	7,129	101,973	101,973	-
Capital projects funds	354,000	-	354,000	354,000	-
	<u>4,318,330</u>	<u>7,129</u>	<u>4,325,459</u>	<u>4,325,459</u>	<u>-</u>
Total Departmental Operations	<u>\$ 7,538,158</u>	<u>\$ 49,986</u>	<u>\$ 7,588,144</u>	<u>\$ 7,397,160</u>	<u>\$ 190,984</u>



TOWN OF VASSALBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024

	Alewife Revenues	General Donations	Playground Donations	Accrued Comp	Recreation Department	School Lunch	ARPA	Natural Gas Pipeline (TIF)	Total
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,532	\$ -	\$ 82,532
Due from other governments	-	-	-	-	-	16,703	-	-	16,703
Inventory	-	-	-	-	-	8,583	-	-	8,583
Due from other funds	72,549	1,151	505	35,000	3,478	25,944	-	72,482	211,109
TOTAL ASSETS	\$ 72,549	\$ 1,151	\$ 505	\$ 35,000	\$ 3,478	\$ 51,230	\$ 82,532	\$ 72,482	\$ 318,927
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,566	\$ -	\$ 1,566
TOTAL LIABILITIES	-	-	-	-	-	-	1,566	-	1,566
DEFERRED INFLOWS OF RESOURCES									
Deferred revenue	-	-	-	-	2,625	-	77,044	-	79,669
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	2,625	-	77,044	-	79,669
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	8,583	-	-	8,583
Restricted	-	-	-	-	-	42,647	-	72,482	115,129
Committed	-	-	-	35,000	-	-	-	-	35,000
Assigned	72,549	1,151	505	-	853	-	3,922	-	78,980
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	72,549	1,151	505	35,000	853	51,230	3,922	72,482	237,692
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 72,549	\$ 1,151	\$ 505	\$ 35,000	\$ 3,478	\$ 51,230	\$ 82,532	\$ 72,482	\$ 318,927



TOWN OF VASSALBORO, MAINE

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

	Alewife Revenues	General Donations	Playground Donations	Accrued Comp	Recreation Department	School Lunch	ARPA	Natural Gas Pipeline (TIF)	Total
REVENUES									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,347	\$ 61,427	\$ -	\$ 420,774
Charges for services	-	-	-	-	5,881	5,902	-	-	11,783
Investment income, net of unrealized gains (losses)	6,601	-	-	-	-	-	1,226	-	7,827
Other income	9,662	-	-	-	26,212	-	-	-	35,874
TOTAL REVENUES	16,263	-	-	-	32,093	365,249	62,653	-	476,258
EXPENDITURES									
Capital outlay	-	-	-	-	-	-	22,333	-	22,333
Other	607	-	-	-	39,979	443,855	39,094	200,001	723,536
TOTAL EXPENDITURES	607	-	-	-	39,979	443,855	61,427	200,001	745,869
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	15,656	-	-	-	(7,886)	(78,606)	1,226	(200,001)	(269,611)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	7,129	-	-	-	94,844	101,973
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	7,129	-	-	-	94,844	101,973
NET CHANGE IN FUND BALANCES	15,656	-	-	7,129	(7,886)	(78,606)	1,226	(105,157)	(167,638)
FUND BALANCES - JULY 1, AS PREVIOUSLY REPORTED	56,893	1,151	505	-	8,739	129,836	2,696	177,639	377,459
FUND BALANCE CORRECTION	-	-	-	27,871	-	-	-	-	27,871
FUND BALANCES - JULY 1, RESTATED	56,893	1,151	505	27,871	8,739	129,836	2,696	177,639	405,330
FUND BALANCES - JUNE 30	\$ 72,549	\$ 1,151	\$ 505	\$ 35,000	\$ 853	\$ 51,230	\$ 3,922	\$ 72,482	\$ 237,692



TOWN OF VASSALBORO, MAINE

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

	Fire Truck Reserve	Plow Truck Reserve	Transfer Station Reserve	Public Works Equipment Reserve	Capital Improvement Reserve	Total
ASSETS						
Due from other funds	\$ 39,997	\$ 355,133	\$ 162,498	\$ 196,176	\$ 68,359	\$ 822,163
TOTAL ASSETS	<u>\$ 39,997</u>	<u>\$ 355,133</u>	<u>\$ 162,498</u>	<u>\$ 196,176</u>	<u>\$ 68,359</u>	<u>\$ 822,163</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	39,997	355,133	162,498	196,176	68,359	822,163
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>39,997</u>	<u>355,133</u>	<u>162,498</u>	<u>196,176</u>	<u>68,359</u>	<u>822,163</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 39,997</u>	<u>\$ 355,133</u>	<u>\$ 162,498</u>	<u>\$ 196,176</u>	<u>\$ 68,359</u>	<u>\$ 822,163</u>



SCHEDULE H

TOWN OF VASSALBORO, MAINE

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

	Fire Truck Reserve	Plow Truck Reserve	Transfer Station Reserve	Public Works Equipment Reserve	Capital Improvement Reserve	Total
REVENUES						
Investment income, net of unrealized gains (losses)	\$ 106	\$ 10,121	\$ 223	\$ 514	\$ -	\$ 10,964
TOTAL REVENUES	<u>106</u>	<u>10,121</u>	<u>223</u>	<u>514</u>	<u>-</u>	<u>10,964</u>
EXPENDITURES						
Capital outlay	-	-	-	38,500	-	38,500
Other	10	931	21	2,978	-	3,940
TOTAL EXPENDITURES	<u>10</u>	<u>931</u>	<u>21</u>	<u>41,478</u>	<u>-</u>	<u>42,440</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>96</u>	<u>9,190</u>	<u>202</u>	<u>(40,964)</u>	<u>-</u>	<u>(31,476)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	35,000	100,000	100,000	119,000	-	354,000
Transfers (out)	(71,991)	-	-	-	-	(71,991)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(36,991)</u>	<u>100,000</u>	<u>100,000</u>	<u>119,000</u>	<u>-</u>	<u>282,009</u>
NET CHANGE IN FUND BALANCES	(36,895)	109,190	100,202	78,036	-	250,533
FUND BALANCES - JULY 1	<u>76,892</u>	<u>245,943</u>	<u>62,296</u>	<u>118,140</u>	<u>68,359</u>	<u>571,630</u>
FUND BALANCES - JUNE 30	<u>\$ 39,997</u>	<u>\$ 355,133</u>	<u>\$ 162,498</u>	<u>\$ 196,176</u>	<u>\$ 68,359</u>	<u>\$ 822,163</u>



TOWN OF VASSALBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2024

	Perpetual Care Principal	Cemetery Interest	Total
ASSETS			
Due from other funds	\$ 126,536	\$ 6,593	\$ 133,129
TOTAL ASSETS	<u>\$ 126,536</u>	<u>\$ 6,593</u>	<u>\$ 133,129</u>
LIABILITIES			
Due to other funds	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	126,536	-	126,536
Restricted	-	6,593	6,593
Committed	-	-	-
Assigned	-	-	-
Unassigned (deficit)	-	-	-
TOTAL FUND BALANCES	<u>126,536</u>	<u>6,593</u>	<u>133,129</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 126,536</u>	<u>\$ 6,593</u>	<u>\$ 133,129</u>



TOWN OF VASSALBORO, MAINE

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

	Perpetual Care Principal	Cemetery Interest	Total
REVENUES			
Investment income, net of unrealized gains (losses)	\$ -	\$ 12,214	\$ 12,214
TOTAL REVENUES	-	12,214	12,214
EXPENDITURES			
Other	-	949	949
TOTAL EXPENDITURES	-	949	949
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	11,265	11,265
OTHER FINANCING SOURCES (USES)			
Transfers in	10,407	-	10,407
Transfers (out)	-	(10,407)	(10,407)
TOTAL OTHER FINANCING SOURCES (USES)	10,407	(10,407)	-
NET CHANGE IN FUND BALANCES	10,407	858	11,265
FUND BALANCES - JULY 1	116,129	5,735	121,864
FUND BALANCES - JUNE 30	\$ 126,536	\$ 6,593	\$ 133,129



Outstanding Personal Property Tax Balances (as of May 6, 2026)

- **Attention to Detail Lawn Care** (2022 - 2025): \$62.63
- **Barnett, Leo E** (2020 - 2021): \$476.80
- **Blue Chip Machine** (2025): \$440.25
- **Bragdon, Peter** (2025): \$273.54
- **Butterfield, Linda** (2015 - 2018): \$1,093.75
- **Cain & Sons Equipment** (2022 - 2025): \$140.91
- **Charest, Daniel P** (2022): \$369.92
- **Cutt-It-Out** (2021 - 2025): \$154.54
- **Dumont, Lorilee** (2025): \$124.44
- **First Data Merchant Services Corp** (2026): (\$0.08)
- **Hamilton Painting & Sandblasting** (2025): \$86.88
- **Heavenly Delights** (2017 - 2023): \$248.64
- **K B Property Care LLC** (2025): \$260.04
- **Kelley, Michael P** (2019 - 2025): \$744.36
- **Knowles Mechanical, Inc.** (2024 - 2025): \$720.09
- **Michaud, Jeffery** (2025): \$638.66
- **Noll, Ethan E** (2015 - 2025): \$1,155.18
- **Pare Farms, LLC.** (2025): \$37.26
- **Platinum & Core, LLC.** (2023 - 2025): \$4,605.68
- **Pullen, William** (2025): \$69.27
- **Rafuse, Bill** (2025): \$65.74
- **Reliance Equipment** (2025): \$54.59
- **Renarda's Kitchen** (2021 - 2025): \$366.69
- **Ron's Parts** (2025): \$51.66
- **Sidereal Farm Brewery** (2023 - 2025): \$1,883.63
- **Suga(Life Estate), Adele** (2025): \$280.88
- **Underwood, Jay R** (2025): \$15.84

TOTAL OUTSTANDING: \$14,582.93



REAL ESTATE COLLECTION ACCOUNT STATUS AS OF MAY 6, 2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1800 R	420 MAIN STREET, LLC	2025	770.14	192.14	578.00
3039 R	420 MAIN STREET, LLC	2025	618.70	154.36	464.34
1794 R	420 MAIN STREET, LLC.	2025	5,277.13	1,316.54	3,960.59
1332 R	ABC FUEL, INC.	2025	2,164.86	0.00	2,164.86
3040 R	ADDY, BRIAN J	2025	3,438.06	3,389.24	48.82
16 R	ALBEE, ERIC M	2025	671.53	0.00	671.53
2847 R	ALBEE, ROBERT C	2025	412.07	0.00	412.07
23 R	ALLEN, ALBERT D SR	2026	0.00	0.10	-0.10
21 R	ALLEN, ALBERT DAVID	2025	4,397.22	3,297.93	1,099.29
602 R	ANDERSON, JEAN	2025	1,365.36	0.00	1,365.36
1123 R	ANTOGNONI, ROBERT SECONDO	2025	3,291.90	1,645.96	1,645.94
1623 R	ARUTA, ROBERT JORGE	2026	0.00	26.21	-26.21
48 R	ASHTON, JAMES E	2025	2,991.94	1,495.98	1,495.96
52 R	AUSTIN, DOREE A	2025	3,226.74	1,613.38	1,613.36
200 R	BACKENSTOSE, CHARLES H	2025	3,175.67	3,170.60	5.07
3555 R	BAILEY, BRANDEN A	2025	3,049.47	0.00	3,049.47
673 R	BAILEY, EDWIN	2025	852.32	0.00	852.32
3505 R	BAILEY, EDWIN	2025	523.60	0.00	523.60
1208 R	BARD, JOHN A	2026	0.00	0.10	-0.10
3404 R	BARNETT, LEO	2025	699.70	524.79	174.91
2311 R	BARTLETT, RICHARD	2025	2,881.00	95.20	2,785.80
89 R	BARTLEY, JOHN H	2025	416.77	208.39	208.38
90 R	BARTLEY, JOHN H	2025	6,503.37	5,451.86	1,051.51
88 R	BARTLEY, JOHN.	2025	252.41	126.21	126.20
100 R	BEAUDOIN, DONALD	2025	3,400.49	2,550.37	850.12
3586 R	BELAND, KELLY A	2025	1,266.75	951.03	315.72
1503 R	BENNETT, JOEL J	2025	3,099.36	2,324.52	774.84
3541 R	BERARD, JAIME L	2025	211.32	0.00	211.32
2911 R	BERNARDINI, ANDREW	2025	590.52	0.00	590.52
129 R	BERNHARDT, DAVID B	2025	4,116.63	3,087.48	1,029.15
1293 R	BERNHARDT, DAVID B	2025	415.60	0.00	415.60
1967 R	BERNIER, PATRICIA D	2025	3,104.64	1,552.32	1,552.32
1201 R	BIBBER, LINWOOD E	2025	4,810.47	0.00	4,810.47
151 R	BLACK, MICHAEL	2025	978.53	933.90	44.63
3431 R	BLACK, SHERYL	2025	622.22	466.68	155.54
1112 R	BOARDMAN, LENNETTE M L	2025	2,900.95	0.00	2,900.95
3170 R	BOOTH, STEVEN W	2025	2,630.35	1,972.77	657.58
182 R	BOUCHER, WILLIAM (HEIRS OF)	2026	0.00	25.47	-25.47
3234 R	BOUDREAU, JEREMY	2026	0.00	0.01	-0.01
2164 R	BOUDREAU, JEREMY W	2026	0.00	2.00	-2.00
207 R	BOULANGER, JODI L	2025	2,275.80	1,706.85	568.95
2287 R	BOURGET, MARY N	2025	1,597.23	0.00	1,597.23
3387 R	BOURGOIN, SARA J	2025	4,276.30	2,063.77	2,212.53
218 R	BRAGDON, KENNETH R	2025	338.11	300.00	38.11
211 R	BRAGDON, PETER	2025	1,489.81	0.00	1,489.81
212 R	BRAGDON, PETER	2025	178.45	0.00	178.45
3332 R	BRAGDON, PETER	2025	839.41	0.21	839.20
226 R	BRANCH(TRUSTEE), BRIAN L	2026	0.00	1.00	-1.00
244 R	BRETON, PAUL J	2025	2,822.88	2,117.16	705.72
252 R	BRETON, RAYMOND J	2025	3,087.62	0.00	3,087.62
1758 R	BROCHU, SCOTT R	2025	5,107.49	0.00	5,107.49
1684 R	BROTHERS, STEPHEN D. JR.	2025	2,842.25	2,131.69	710.56
263 R	BROWN, BRUCE A	2025	1,216.26	608.14	608.12
2430 R	BROWN, BRUCE A	2025	3,364.68	878.83	2,485.85
294 R	BROWN, MARK	2025	102.14	0.00	102.14
3221 R	BROWN, MARK L	2025	857.02	0.00	857.02
300 R	BROWN, TIMOTHY MARC	2025	59.87	0.00	59.87



REAL ESTATE COLLECTION ACCOUNT STATUS AS OF MAY 6, 2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
327 R	BRYSON, ROBERT	2025	3,887.11	0.00	3,887.11
1995 R	BUCKLEY, TESS L	2025	1,422.30	0.00	1,422.30
1597 R	BUCKLIN, GAIL	2025	3,397.56	1.64	3,395.92
333 R	BULGER, LOIS T	2026	0.00	5.77	-5.77
1095 R	BURBANK, JEREMY R	2025	3,931.14	1,963.47	1,967.67
341 R	BURNS, PAMELA J	2025	2,556.39	0.00	2,556.39
2541 R	BURNS, PETER	2025	1,058.95	264.74	794.21
2480 R	BURNS, RICHARD	2025	4,084.93	0.00	4,084.93
1082 R	C.I.S. ENTERPRISES, LLC.	2025	3,172.15	0.00	3,172.15
1302 R	CAIN, RICHARD B JR	2025	4,047.95	0.00	4,047.95
1804 R	CAIN, TYLER M	2025	3,921.75	1,960.88	1,960.87
3226 R	CAMPBELL, SHANE	2025	34.05	0.00	34.05
373 R	CARNEGIE, MARILYN	2026	0.00	25.96	-25.96
739 R	CARON, CHAD A	2022	26,628.77	0.00	26,628.77
739 R	CARON, CHAD A	2023	249.31	-18.64	267.95
2619 R	CARTAGENA, BONNIE	2025	335.76	0.00	335.76
3579 R	CASH, JUSTIN A	2025	167.88	0.00	167.88
1548 R	CASPARIUS, KATHY	2026	0.00	18.53	-18.53
1353 R	CAYOUCETTE, MICHAEL R	2025	9,059.17	0.00	9,059.17
1847 R	CAYOUCETTE, MICHAEL R	2025	3,584.22	0.00	3,584.22
2804 R	CAYOUCETTE, MICHAEL R	2025	638.66	0.00	638.66
2936 R	CAYOUCETTE, MICHAEL R	2025	918.07	459.04	459.03
1904 R	CENNAME, SHERRY L	2025	2,008.13	508.20	1,499.93
249 R	CHAMBERLAIN, DANIEL L	2025	1,654.17	0.00	1,654.17
402 R	CHARETTE, OLIN J	2025	2,261.71	0.00	2,261.71
3277 R	CHASE, MAVIS	2025	331.07	327.10	3.97
57 R	CHEE, THALIA	2025	2,000.50	0.00	2,000.50
422 R	CHESLEY, CHRISTOPHER	2025	2,184.23	0.00	2,184.23
2153 R	CLARK, BRANDON T	2025	4,008.62	4,001.10	7.52
163 R	CLARK, CARLENE M	2026	0.00	1.48	-1.48
2352 R	CLARK, KELLY ANN	2026	0.00	0.02	-0.02
2884 R	CLARY, WAYNE D JR & CHERYL L	2005	598.81	598.81	0.00
443 R	CLEMMER, KRISTEN	2025	2,196.55	0.00	2,196.55
1194 R	CLOUTIER, LANCE	2026	0.00	0.49	-0.49
2623 R	CODY, RACHEL Y	2025	1,941.80	970.90	970.90
999 R	COLUMBIA, LAURIE	2025	1,651.23	1,238.43	412.80
447 R	CONARY(HEIRS OF), CRAIG D	2025	1,384.15	0.00	1,384.15
1533 R	CONTI, CHRISTIAN M	2025	2,136.68	1,602.62	534.06
2965 R	COOK, DAVID A	2025	1,017.86	0.00	1,017.86
3123 R	COOK, RENEE	2025	3,661.12	1,813.74	1,847.38
1836 R	COOK, RYAN	2025	106.83	0.00	106.83
3463 R	COSSUTO, THOMAS ANTHONY	2025	527.13	0.00	527.13
495 R	COTE, DONALD & CARLEEN, TRUSTEES	2025	2,043.35	510.84	1,532.51
2759 R	COTE, DONALD P	2025	178.45	133.84	44.61
3539 R	COTE, JASON M	2025	1,494.50	747.26	747.24
505 R	CRAIG, JO-LYN	2025	3,150.43	2,069.08	1,081.35
3182 R	CRAIG, RAYMOND	2025	233.63	0.00	233.63
35 R	CRAWFORD, PAUL T	2025	2,966.70	741.68	2,225.02
513 R	CROSBY(HEIRS OF), HOWARD E	2025	510.69	0.00	510.69
3054 R	CROSS HILL REALTY, LLC.	2025	9,235.86	4,619.35	4,616.51
199 R	CROWELL-SMITH, KRISTEN M (TRUSTEE)	2025	4,581.54	0.00	4,581.54
519 R	CROWELL-SMITH, KRISTEN M (TRUSTEE)	2025	6,190.50	0.00	6,190.50
520 R	CROWELL-SMITH, KRISTEN M (TRUSTEE)	2025	849.98	0.00	849.98
726 R	CROWELL-SMITH, KRISTEN M (TRUSTEE)	2025	396.81	0.00	396.81



REAL ESTATE COLLECTION ACCOUNT STATUS AS OF MAY 6, 2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1707 R	CUMMINGS, CARROLL, SHARON & CANDY	2025	2,372.77	1,779.58	593.19
2008 R	CUMMINGS, ORVILLE	2025	1,571.40	0.00	1,571.40
2060 R	CURTIS, COLLEE A	2025	3,721.58	0.00	3,721.58
382 R	CURTIS, JUSTIN	2025	1,427.58	0.00	1,427.58
1263 R	CURTIS, KEITH A	2025	3,153.95	0.00	3,153.95
826 R	CURTIS, TARA	2025	157.32	78.66	78.66
2102 R	DAILEY, LYNNE	2025	101.55	0.09	101.46
2318 R	DALE, TINA L	2025	946.24	492.09	454.15
3024 R	DARLING, ANN E	2026	0.00	0.02	-0.02
3053 R	DARLING, WILLIAM M	2025	5,237.21	3,927.91	1,309.30
2472 R	DAVIDSON, DEBORAH	2025	5,136.84	0.00	5,136.84
1865 R	DAVIS, STEPHEN E	2025	558.82	0.00	558.82
2206 R	DECKER, DONALD C	2025	1,290.23	322.56	967.67
3167 R	DELORME, PAUL E	2025	2,303.51	1,727.64	575.87
594 R	DEROSBY, ROBERT J JR.	2025	1,967.62	1,683.53	284.09
3340 R	DESMOND, BREANNE M	2025	810.06	607.56	202.50
1986 R	DEVOE, LEWIS	2025	2,594.54	1,506.36	1,088.18
601 R	DEVOE, RYAN	2025	3,485.61	0.00	3,485.61
609 R	DODGE, DAVID R	2025	3,258.44	2,443.83	814.61
621 R	DORE, PHYLLIS	2025	3,029.51	3,027.68	1.83
1181 R	DOUGLAS(TRUSTEE), RYAN J	2026	0.00	0.96	-0.96
640 R	DOWDY, JASON GLENN	2026	0.00	1.56	-1.56
3307 R	DOWDY, JASON GLENN	2026	0.00	0.10	-0.10
2674 R	DUBE-GRENIER, HOPE	2026	0.00	35.04	-35.04
655 R	DUBORD, CLAYTON	2026	0.00	0.39	-0.39
1796 R	DUMONT, LORILEE A	2025	2,897.43	2,500.00	397.43
664 R	DUMONT, MICHAEL	2025	2,426.07	0.00	2,426.07
273 R	DUPRE, ERIC	2025	349.85	0.00	349.85
2283 R	DUPRE, SUZANNE	2026	0.00	9.66	-9.66
2869 R	DUTTON, DAVID H JR	2025	154.97	0.00	154.97
689 R	DUTTON, DAVID JR	2025	483.10	0.00	483.10
3276 R	DUTTON, DAVID JR	2025	200.75	0.00	200.75
3209 R	DUTTON, TIM	2025	79.83	39.74	40.09
2579 R	DUTTON, TIMOTHY	2025	441.42	219.72	221.70
2142 R	DUTTON, TIMOTHY F	2025	2,884.52	1,435.75	1,448.77
2684 R	DYER(HEIRS OF), THOMAS	2025	220.71	0.00	220.71
693 R	DYER, DAVID	2025	1,310.18	0.00	1,310.18
2320 R	DYER, DERRICK D	2025	576.43	0.00	576.43
1948 R	DYER, TANYA	2025	3,085.86	0.00	3,085.86
510 R	EASTMAN, KEVIN J	2025	1,889.55	0.00	1,889.55
455 R	ECOLE43,LLC	2025	1,897.18	0.00	1,897.18
2789 R	ELLIOT, JOHN	2025	1,388.26	1,041.21	347.05
1573 R	ELLIS PROPERTIES, LLC.	2025	4,153.61	2,076.81	2,076.80
3324 R	ELLIS PROPERTIES, LLC.	2025	306.41	153.21	153.20
2054 R	ELLIS, BONITA J	2025	2,494.75	1,247.38	1,247.37
320 R	ELLIS, BONITA J & DUANNE L. (Trustees)	2025	6,640.26	3,320.14	3,320.12
3593 R	EMBR REAL ESTATE HOLDINGS, I	2025	6,007.36	0.00	6,007.36
1513 R	EMERY, BRIAN	2026	0.00	0.19	-0.19
720 R	ESANCY, SANDRA	2026	0.00	334.24	-334.24
339 R	EVERETT, WENDY J	2025	4,326.78	0.00	4,326.78
1137 R	EWING, PETER	2025	1,114.13	0.00	1,114.13
728 R	FARRELL, JOHN W	2025	1,552.62	0.00	1,552.62
1763 R	FARRELL, JOSEPH W	2025	2,894.50	2,170.89	723.61
1044 R	FARRINGTON(TRUSTEE), SHAROL HOPKINS	2025	3,571.31	2,678.49	892.82
317 R	FARRINGTON, MATTHEW L	2025	1,127.04	0.00	1,127.04
733 R	FARRINGTON, NANCY A	2025	2,818.89	0.00	2,818.89



REAL ESTATE COLLECTION ACCOUNT STATUS AS OF MAY 6, 2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1237 R	FAVREAU, MISTY	2025	1,447.54	0.00	1,447.54
750 R	FERNALD, PETER S	2025	90.40	0.00	90.40
751 R	FERNALD, PETER S	2025	1,014.34	0.00	1,014.34
752 R	FERNALD, PETER S	2025	2,298.81	0.00	2,298.81
1719 R	FEUGILL, JASON R	2025	2,970.81	0.00	2,970.81
769 R	FILIPOWICZ, ROBERT, KENNETH, 2025		592.87	315.29	277.58
	DIANE				
770 R	FILIPOWICZ, ROBERT, KENNETH, 2025		3,463.30	1,731.66	1,731.64
	DIANE				
774 R	FINLEY, MICHAEL	2025	2,913.28	1,460.45	1,452.83
777 R	FISHER, CATHY A	2025	2,181.88	0.00	2,181.88
2773 R	FISHER, CURTIS J	2025	3,283.09	2,462.32	820.77
397 R	FLETCHER, EMILY A	2026	0.00	0.01	-0.01
2649 R	FLICK, CAROL A	2025	3,732.26	2,799.21	933.05
799 R	FORCE, CLAIRE A	2025	2,721.92	0.00	2,721.92
1882 R	FOSSETT, HENRY N JR	2025	224.23	0.00	224.23
3527 R	FOSSETT, HENRY N JR	2025	167.88	0.00	167.88
982 R	FOSSETT, HENRY, JR.	2025	54.00	50.00	4.00
54 R	FOSTER(TRUSTEE), DANIEL R	2025	111.53	0.00	111.53
828 R	FRENCH, EVA M	2025	1,713.45	1,285.09	428.36
1689 R	FRITHSEN(TRUSTEE), BRAD T	2025	1,934.75	1,442.14	492.61
3458 R	FROST, EMILY L	2025	1,763.94	0.00	1,763.94
158 R	FUCHSWANZ, MICHAEL	2025	467.25	116.82	350.43
962 R	FUCHSWANZ, MICHAEL	2025	3,180.37	795.10	2,385.27
2924 R	FUCHSWANZ, MICHAEL M	2025	4,549.84	1,137.46	3,412.38
856 R	FULLER, KEITH L	2025	1,055.43	0.00	1,055.43
3344 R	GAGNON, DARRELL	2025	2,814.08	0.00	2,814.08
847 R	GAGNON, JUNE S	2025	2,060.96	0.00	2,060.96
2460 R	GALLUP, FRANK P	2026	0.00	2.63	-2.63
1191 R	GAMACHE, LINETTE F	2026	0.00	0.01	-0.01
378 R	GAMAGE, SCOTT N	2025	3,025.40	2,269.05	756.35
137 R	GARNETT, STANLEY	2025	2,131.40	0.00	2,131.40
2019 R	GARRE, CORTNEY	2026	0.00	0.02	-0.02
2025 R	GARRE, CORTNEY	2025	271.19	0.00	271.19
789 R	GC HOLDINGS, LLC.	2025	2,958.48	2,957.38	1.10
344 R	GE HOLDINGS, LLC	2025	2,204.77	549.76	1,655.01
871 R	GERARD, ANITA L	2025	3,334.75	2,501.07	833.68
2382 R	GERO, DOREEN E	2025	936.85	0.00	936.85
2451 R	GERO, DOREEN E	2025	936.85	0.00	936.85
1866 R	GERO, JUDITH E	2025	1,137.61	0.00	1,137.61
872 R	GETCHELL, FRANK A JR	2025	2.35	1.77	0.58
874 R	GETCHELL, FRANK A JR	2025	772.49	579.37	193.12
876 R	GETCHELL, FRANK A JR	2025	2,599.24	1,949.43	649.81
877 R	GETCHELL, FRANK A JR	2025	570.56	427.92	142.64
878 R	GETCHELL, FRANK A JR	2025	3,048.29	2,286.22	762.07
873 R	GETCHELL, JOHN	2025	2,562.84	1,922.13	640.71
1963 R	GIAMPETRUZZI, MICHAEL D	2025	3,804.93	0.00	3,804.93
2351 R	GIAMPIETRO, BARBARA R	2025	2,302.21	1,726.66	575.55
3288 R	GIAMPIETRO, BARBARA R	2025	2,989.00	2,241.75	747.25
2777 R	GIDNEY, ADAM J	2025	1,655.34	0.00	1,655.34
3468 R	GIDNEY, ALLEN SCOTT SR	2025	1,976.43	2,167.79	-191.36
2454 R	GIDNEY, JAMES K	2025	2,471.86	1,983.01	488.85
631 R	GILLUM, KAREN J	2025	3,028.33	2,271.25	757.08
905 R	GLIDDEN, RITA M	2025	1,813.95	596.54	1,217.41
920 R	GOODRICH, JOHN H	2025	1,405.87	700.45	705.42
858 R	GOODWIN, CHAD	2025	598.74	0.00	598.74
926 R	GOSSELIN, GERALD E	2025	3,604.18	3,600.29	3.89
1197 R	GOULD, JESSE H	2025	3,888.88	2,916.66	972.22
1845 R	GRAHAM, JAMES	2025	1,674.12	0.00	1,674.12



REAL ESTATE COLLECTION ACCOUNT STATUS AS OF MAY 6, 2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
649 R	GRANT, DARLINE	2025	1,704.06	696.84	1,007.22
299 R	GRAVELLE, PAULA B	2025	3,317.14	2,912.41	404.73
2099 R	GRAY, PATRICIA C	2025	1,741.04	0.00	1,741.04
1905 R	GREENLEAF, IVERS	2025	783.06	0.00	783.06
1159 R	GRIFFIN REAL ESTATE, LLC.	2026	0.00	2.27	-2.27
956 R	GUENARD, MICHAEL R	2025	2,853.99	2,140.50	713.49
964 R	GUZELIAN(TRUSTEE), JAMES G	2026	0.00	2.33	-2.33
981 R	HANKS, DANA M	2025	3,215.59	2,411.70	803.89
2937 R	HANSON, JOHN J	2025	4,954.87	2,477.44	2,477.43
1403 R	HANSON, ROBERT	2025	2,903.89	2,177.92	725.97
992 R	HASKELL, AMANDA L	2025	3,445.10	861.28	2,583.82
1004 R	HEATH PROPERTIES, LLC.	2025	1,365.36	341.34	1,024.02
1017 R	HEMPHILL-JOSEPH, GRETA	2025	1,462.22	488.42	973.80
3091 R	HENION, NANCY	2025	527.71	0.00	527.71
1852 R	HICKS, SHIRLEY J	2025	1,221.55	916.17	305.38
1023 R	HIGGINS, JASON B	2026	0.00	4.66	-4.66
1026 R	HIGGINS, SUSAN A	2026	0.00	0.03	-0.03
1027 R	HIGGINS, SUSAN A	2026	0.00	62.05	-62.05
829 R	HIGHLANDER LLC.	2025	3,453.91	2,590.44	863.47
3028 R	HILL, JERRY L	2025	184.32	0.00	184.32
1047 R	HOPKINSON, HUBERT L JR	2025	82.18	0.00	82.18
3422 R	HOSKINS, KELLY	2025	405.03	303.78	101.25
1820 R	HOWARD, KEITH W	2025	1,242.68	88.51	1,154.17
819 R	HOWELL, CALEB	2026	0.00	0.28	-0.28
1058 R	HUARD, BONITA G	2025	2,246.45	1,684.84	561.61
2697 R	HUARD, JEFFREY T	2025	536.52	268.26	268.26
1070 R	HUSSEY, CARR	2025	172.58	0.00	172.58
1071 R	HUSSEY, CARR	2025	984.99	0.00	984.99
1075 R	HUSSEY, CARR W	2025	395.64	0.00	395.64
1079 R	HUSSEY, DANIEL C	2025	2,954.96	0.00	2,954.96
1076 R	HUSSEY, W CARR	2025	122.10	0.00	122.10
3136 R	IBBITSON, THOMAS S	2025	275.89	0.00	275.89
1698 R	IODICE, WAYNE J	2025	2,909.17	0.00	2,909.17
990 R	IRWIN(HEIRS OF), FLINT H	2025	1,115.30	0.00	1,115.30
2383 R	JACOBS, NICHOLAS F	2026	0.00	0.02	-0.02
180 R	JAMES, ERIC	2025	3,234.37	3,232.92	1.45
1127 R	JENKINS, WILLIAM R	2025	2,683.18	2,012.40	670.78
1107 R	JENNESS, ROSE	2025	1,647.71	791.09	856.62
1807 R	JENNIFER AND DAVID JONES REVOCABLE LIVING TRUST	2025	1,074.21	805.66	268.55
1809 R	JENNIFER AND DAVID JONES REVOCABLE LIVING TRUST	2025	325.20	243.90	81.30
1278 R	JOHNSON, DEMETRA	2025	2,349.17	0.00	2,349.17
64 R	JOLICOEUR, RICHARD G	2025	4,987.15	3,740.37	1,246.78
1140 R	JONES, CARLETON E. & MAETTA (TRUSTEES)	2027	0.00	2.53	-2.53
1041 R	JONES, GARY D. & MARY L. & JOI A.	2026	0.00	12.00	-12.00
2374 R	JOSE, KATIE D	2025	4,324.43	0.00	4,324.43
28 R	JOSE, NICHOLAS	2025	328.72	0.00	328.72
2077 R	JOSE, NICHOLAS	2025	690.31	0.00	690.31
2785 R	JOSE, NICHOLAS	2025	3,259.61	0.00	3,259.61
3426 R	JOSE, NICHOLAS	2025	259.45	0.00	259.45
2784 R	JOSE, NICHOLAS R	2025	126.79	0.00	126.79
3493 R	JOSE, NICHOLAS R	2025	542.39	0.00	542.39
1153 R	JOSEPH, ALEX	2025	2,046.28	0.00	2,046.28
1157 R	JURDAK, JAMES	2025	449.64	0.00	449.64
1624 R	JURDAK, JAMES	2025	2,817.01	0.00	2,817.01
2348 R	KANIA, JOANNA M	2026	0.00	0.01	-0.01



REAL ESTATE COLLECTION ACCOUNT STATUS AS OF MAY 6, 2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
2429 R	KARTMAN, MICHAEL J SR	2025	605.20	496.05	109.15
1167 R	KELLY, NANCY G. (LIFE ESTATE)	2025	2,424.31	2,421.16	3.15
1170 R	KENNEBEC VLY TRAIL RIDERS	2025	608.13	0.00	608.13
1562 R	KEW, CHRISTOPHER W	2025	3,328.29	0.00	3,328.29
281 R	KLINE(TRUSTEE), ANNE	2025	1,987.58	0.00	1,987.58
1496 R	KNEELAND, PAUL	2025	5,448.53	4,086.40	1,362.13
2780 R	KNOWLES, DOUGLAS	2025	663.90	25.04	638.86
1097 R	KOCHAVER, RICHARD W	2026	0.00	1,048.40	-1,048.40
445 R	KOPP, KENNETH L	2026	0.00	0.65	-0.65
475 R	KOSF III CHELSEA, LLC.	2025	5,981.53	4,478.02	1,503.51
1214 R	LACROIX, PAUL	2025	1,192.20	0.00	1,192.20
1216 R	LAFOUNTAINE, RICHARD	2025	2,326.28	1,744.71	581.57
1221 R	LAGASSIE(LIFE ESTATE), DANA J	2025	2,434.29	608.58	1,825.71
2544 R	LAGASSIE, DANA J	2025	568.22	142.06	426.16
3533 R	LAJOIE, BENJAMIN	2023	141.19	141.19	0.00
832 R	LAMOTHE, SCOTT G	2025	2,546.99	1,273.50	1,273.49
1239 R	LANDRY, LYDIA M., PHILLIP D. & DORIAN M.	2026	0.00	18.95	-18.95
506 R	LANGLAIS, CYNTHIA	2025	633.37	0.00	633.37
1675 R	LANGLAIS, CYNTHIA M	2025	2,686.11	0.00	2,686.11
1243 R	LANTZ, RONALD	2025	376.85	282.64	94.21
1244 R	LANTZ, RONALD	2026	0.00	94.21	-94.21
1245 R	LAPIERRE, JOSHUA ROSS	2025	2,807.03	1,484.74	1,322.29
102 R	LAPOINTE, ROGER N	2025	437.90	547.38	-109.48
2150 R	LARSON, DERRICK P	2025	104.49	0.00	104.49
2155 R	LARSON, DERRICK P	2025	42.26	0.00	42.26
1846 R	LEACH PROPERTIES, LLC	2025	2,682.59	2,009.32	673.27
2233 R	LEACH, DUSTIN R	2026	0.00	0.01	-0.01
479 R	LEBLANC, SAMANTHA W	2025	945.66	0.00	945.66
2735 R	LEDOUX, WENDY S.	2026	0.00	0.01	-0.01
1959 R	LEONARD, STEVEN	2025	2,279.91	1,709.94	569.97
2877 R	LEONARD, STEVEN	2025	424.99	318.75	106.24
2629 R	LEVESQUE, SYLVIO	2025	803.60	0.00	803.60
1835 R	LEWIS, JORDAN	2025	82.18	0.00	82.18
3512 R	LIBERTY, SARAH M	2025	481.34	361.02	120.32
963 R	LIBOLD, DEBRA A	2025	1,360.08	0.00	1,360.08
3018 R	LILLY, RHONDA J	2025	564.11	0.00	564.11
1608 R	LIVINGSTONE, MARYANNE	2025	1,984.65	0.00	1,984.65
1608 R	LIVINGSTONE, MARYANNE	2026	0.00	1,406.02	-1,406.02
1898 R	LOCKE, CRAIG W	2025	1,674.12	0.00	1,674.12
696 R	LODEN, DANIEL E	2025	1,259.70	530.85	728.85
210 R	LORD, JEANNE	2025	2,675.55	2,006.67	668.88
741 R	LOWELL, DANIEL	2025	874.63	0.00	874.63
1972 R	LUCZKO, CHARLENE TIFFANY	2025	632.79	0.00	632.79
1975 R	LUCZKO, CHARLENE TIFFANY	2025	7,192.51	281.76	6,910.75
3487 R	LUCZKO, CHARLENE TIFFANY	2025	428.51	0.00	428.51
448 R	LUCZKO, KEVIN L	2026	0.00	0.01	-0.01
604 R	LUND, SUSAN C	2025	624.57	468.21	156.36
2117 R	LUND, SUSAN C	2025	2,762.42	2,070.87	691.55
3329 R	LUND, SUSAN C	2025	366.29	274.59	91.70
3079 R	MACHAIEK, MARGARET E	2026	0.00	1.35	-1.35
891 R	MACKENZIE, KEVIN	2025	2,200.66	550.17	1,650.49
723 R	MAINESTEM, LLC.	2025	952.11	714.09	238.02
3477 R	MANOCCHIO, GREGORY SCOT	2025	2,881.00	683.54	2,197.46
1339 R	MANOCCHIO, RAYMOND	2025	375.68	187.84	187.84
68 R	MANOCCHIO, RAYMOND J	2025	4,632.02	2,316.02	2,316.00
69 R	MANOCCHIO, RAYMOND J	2025	395.64	197.82	197.82
70 R	MANOCCHIO, RAYMOND J	2025	198.41	99.21	99.20
1341 R	MANOCCHIO, RAYMOND J	2025	928.63	464.32	464.31



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2118 R	MANOCCHIO, RAYMOND J	2025	1,122.34	561.18	561.16
3432 R	MARCOUX, DANIELLE L	2025	558.24	418.68	139.56
1402 R	MARINEZ, LOUISE	2026	0.00	145.58	-145.58
1714 R	MARTIN, PAUL	2026	0.00	0.01	-0.01
3322 R	MAYHEW, AMY L	2025	599.91	295.17	304.74
1431 R	MAYHEW, PAULINE C	2025	3,657.13	2,742.85	914.28
2996 R	MCCABE, PHILIP B	2025	3,870.09	2,902.57	967.52
940 R	MCCARTHY, SEAN	2025	3,059.44	2,288.95	770.49
2885 R	MCCAUSLAND, CRAIG	2025	1,458.70	0.00	1,458.70
1441 R	MCCAUSLAND, EDWARD M	2025	1,893.08	0.00	1,893.08
3199 R	MCGEE, ELIZABETH M	2025	1,267.92	0.00	1,267.92
670 R	MCKEEN(LIFE ESTATE), SUSAN A	2025	2,208.29	552.08	1,656.21
863 R	MCLAUGHLIN, DEBRA J	2025	526.54	166.63	359.91
1454 R	MCLEAN, MICHAEL P	2025	2,826.99	706.75	2,120.24
2529 R	MCNEIL(HEIRS OF), WILLIAM A	2025	984.99	0.00	984.99
1466 R	MEADER, HEATHER	2026	0.00	1,556.70	-1,556.70
1467 R	MEADER, JASON R	2025	1,206.29	407.54	798.75
2465 R	MEHLMAN, BRIAN	2025	1,053.08	526.54	526.54
462 R	MICHAUD, JEFFREY	2025	387.42	0.00	387.42
941 R	MICHAUD, JEFFREY	2025	2,164.86	0.00	2,164.86
943 R	MICHAUD, JEFFREY	2025	4,253.99	0.00	4,253.99
1483 R	MICHAUD, JEFFREY	2025	113.88	0.00	113.88
2881 R	MICHAUD, JEFFREY	2025	234.80	0.00	234.80
3328 R	MICHAUD, JEFFREY	2025	4,744.13	0.00	4,744.13
285 R	MICHAUD, JEFFREY A	2025	151.45	0.00	151.45
1489 R	MICHAUD, PETER	2025	3,823.13	761.35	3,061.78
3568 R	MINER, ADRIEN F	2025	2,551.69	1,275.86	1,275.83
3006 R	MINER, ALGERNON F	2025	3,702.21	3,202.66	499.55
1438 R	MITCHELL, EMILY M	2025	3,411.06	0.00	3,411.06
1439 R	MITCHELL, EMILY M	2025	293.50	0.00	293.50
1994 R	MOODY, G. PETER	2025	372.16	300.00	72.16
2203 R	MOODY, WILLIS A IV	2026	0.00	0.01	-0.01
1516 R	MORIN, KATHY JO	2026	0.00	0.02	-0.02
1523 R	MORNEAU, PAUL J (HEIRS OF)	2025	223.06	0.00	223.06
1527 R	MORNEAU, PAUL J (HEIRS OF)	2025	2,288.13	0.00	2,288.13
1919 R	MORSE, BETHANY A	2025	1,432.28	0.00	1,432.28
388 R	MUGHMAW(HEIRS OF), CRYSTAL	2025	3,601.83	1,068.34	2,533.49
1541 R	MUNSTER, LISA	2025	1,452.83	538.50	914.33
3602 R	MUNSTER, LISA D	2025	514.21	253.26	260.95
123 R	MURPHY, DONALD E	2025	2,427.83	0.00	2,427.83
2050 R	NADEAU(HEIRS OF), BEVERLY	2025	282.93	0.00	282.93
846 R	NADEAU, ANDREW P	2025	2,797.06	2,097.81	699.25
3391 R	NAEGELY, JACOB R	2025	4,501.12	3,375.84	1,125.28
2111 R	NDD PROPERTIES, LLC.	2025	2,330.39	1,747.80	582.59
1471 R	NEEDHAM, ZACHARY M	2025	781.88	0.00	781.88
3177 R	NEUMEISTER, BLAKE J	2025	2,646.78	1,323.40	1,323.38
1916 R	NICHOLS, DAWN-MARIE	2025	2,127.29	0.00	2,127.29
1621 R	NISHIZAKI, DAVID L	2026	0.00	0.02	-0.02
1593 R	NOLL, ETHAN	2025	2,383.22	1,191.62	1,191.60
2934 R	NOLL, ETHAN	2025	624.57	0.00	624.57
843 R	NORTHROP, JOHN H	2026	0.00	144.51	-144.51
1616 R	OCONNER(TRUSTEE), KEVIN S	2026	0.00	1.16	-1.16
1612 R	OCONNOR, STEPHEN J	2025	3,753.87	0.00	3,753.87
1620 R	OKEEFE, THOMAS M	2025	1,645.36	0.00	1,645.36
1455 R	ORFF, MOLLY M	2025	708.51	354.26	354.25
2200 R	O'ROURKE, THOMAS	2025	3,278.40	2,458.80	819.60
749 R	OUELLETTE, DANIEL XAVIER	2025	1,361.84	1,315.93	45.91
1633 R	OVERLOCK, TRUDY E	2025	1,272.03	882.73	389.30
1636 R	OXLEY, DOUGLAS	2025	2,411.98	1,809.00	602.98



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2090 R	OXLEY, DOUGLAS S	2025	878.15	658.62	219.53
1646 R	PARE FARMS, LLC.	2025	3,715.71	2,786.79	928.92
1647 R	PARE FARMS, LLC.	2025	723.18	542.40	180.78
1649 R	PARE FARMS, LLC.	2025	705.57	529.18	176.39
3448 R	PARE FARMS, LLC.	2025	176.10	132.09	44.01
3587 R	PARE, DOMINIC	2025	4,332.06	1,083.02	3,249.04
2407 R	PARKER, JR EDWARD E	2025	875.80	694.35	181.45
2883 R	PARKER, JR EDWARD E	2025	315.81	259.63	56.18
1658 R	PATNAUDE, ROBERT C	2025	2,018.69	1,514.02	504.67
1661 R	PEASLEE, CRYSTAL	2025	1,316.64	658.32	658.32
2523 R	PEASLEE, DANIEL	2025	2,983.72	0.00	2,983.72
2895 R	PEASLEE, RUSSELL D	2025	393.29	196.65	196.64
1671 R	PELLETIER, CAROL J	2025	3,177.43	2,383.08	794.35
2856 R	PELLETIER, JEFF D	2025	904.57	0.00	904.57
1204 R	PELLETIER, STEVE	2025	208.97	0.00	208.97
1673 R	PELOTTE, ELIZABETH ANN	2025	2,551.69	1,275.85	1,275.84
3109 R	PERRY, RICHARD W	2025	1,193.37	896.03	297.34
2564 R	PETELA, KELLY	2022	0.00	0.95	-0.95
2903 R	PICARD, WAYNE	2025	349.85	0.00	349.85
1708 R	PICHER, ROBERT A	2025	643.47	482.61	160.86
355 R	PIERSIAK, THOMAS E	2025	4,964.85	3,723.64	1,241.21
1240 R	PIETRASZEWSKI, WENDY	2025	1,351.27	0.00	1,351.27
1716 R	PINKHAM, ALBERT L	2025	3,335.92	2,501.94	833.98
2620 R	PINKHAM, JEFFREY	2025	3,394.62	2,545.98	848.64
1721 R	PITMAN, C JOHNSON	2025	2,468.92	1,226.92	1,242.00
1931 R	PLEAU, RYAN	2025	1,598.99	0.00	1,598.99
3510 R	POMEROY, KIRSTEN M.	2025	3,897.09	2,922.82	974.27
1735 R	POOLER, KIMBERLY A	2025	2,692.57	0.00	2,692.57
2040 R	POULIN, MICHAEL C	2025	126.79	95.10	31.69
2948 R	POULIN, RAYMOND J., JR.	2026	0.00	37.98	-37.98
1765 R	PRATT(TRUSTEE), MICHAEL H	2025	3,761.50	2,821.14	940.36
1813 R	PRATT(TRUSTEE), MICHAEL H	2025	31.70	23.79	7.91
3364 R	PRESTI, JOSEPH III	2025	4,603.84	1,150.96	3,452.88
1894 R	PRIME FAMILY IRREVOCABLE FAI TRUST U/D/T 6/24/2022	2025	3,356.47	2,517.36	839.11
1450 R	PROCTOR, JODY S	2026	0.00	0.02	-0.02
3455 R	PROCTOR, LISA	2026	0.00	65.08	-65.08
1901 R	PULLEN, WILLIAM	2025	494.25	0.00	494.25
1778 R	PULLEN, WILLIAM R	2025	1,614.25	0.00	1,614.25
1779 R	PULLEN, WILLIAM R	2025	592.87	0.00	592.87
1780 R	PULLEN, WILLIAM R	2025	2,036.89	0.00	2,036.89
1783 R	PULLEN, WILLIAM R	2025	2,697.27	0.00	2,697.27
2080 R	PULLEN, WILLIAM ROY	2025	820.63	0.00	820.63
825 R	QUINT, DALTON S	2025	641.00	0.00	641.00
2212 R	R.J.BRETON PROPERTIES, LLC.	2025	4,976.59	0.00	4,976.59
2272 R	R.J.BRETON PROPERTIES, LLC.	2025	5,159.73	1,358.32	3,801.41
1814 R	RATTE, JOANNE	2025	911.02	0.00	911.02
1815 R	RATTE, JOANNE &	2025	2,488.29	0.00	2,488.29
2928 R	RAYNES, SUNITA	2025	5,836.54	4,377.42	1,459.12
428 R	READY, DAVID LY	2025	3,742.71	2,807.04	935.67
3007 R	REDMAN, RYAN	2025	6,054.32	0.00	6,054.32
1828 R	REMILLARD(TRUSTEE), ROBERT	2026	0.00	0.01	-0.01
391 R	RENY, PETER	2025	430.86	215.44	215.42
3244 R	RENY, PETER J	2025	482.51	241.26	241.25
3394 R	REYNOLDS, SCOTT E	2025	3,291.31	1,645.66	1,645.65
476 R	REYNOLDS, TROY	2025	5,003.00	5,000.39	2.61
1857 R	RICHARDS, CHARLES JR	2025	2,508.84	1,254.42	1,254.42
1861 R	RICHARDS, LINDA S	2025	1,888.85	43.19	1,845.66
831 R	RICHARDS, SUE A	2025	558.82	419.13	139.69



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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1859 R	RICHARDS, SUE A	2025	631.61	473.71	157.90
1870 R	RICKER, CAROLYN	2025	2,733.19	2,288.76	444.43
1885 R	ROACH, RICHARD D P	2025	2,038.65	1,702.67	335.98
3237 R	ROCQUE, JACOB J	2025	2,521.17	510.07	2,011.10
3596 R	ROCQUE, MICHAEL A JR	2025	3,648.21	2,736.16	912.05
2960 R	RODERIGUE, DAVID D	2025	4,023.89	0.00	4,023.89
2963 R	RODRIGUE, FRANCOIS J	2025	5,771.38	2,889.98	2,881.40
1558 R	RODRIGUE, RAYMOND A	2025	1,116.47	0.00	1,116.47
1923 R	ROLLINS, BLIN JR	2026	0.00	1.00	-1.00
1303 R	RONCO, EILEEN LINDBERG	2025	1,897.77	0.00	1,897.77
1957 R	RONS REALTY L L C	2025	3,711.01	14.63	3,696.38
3489 R	SAGAT-STOVER, SHARON	2025	2,359.15	0.00	2,359.15
2342 R	SAWTELLE, CHRISTINE M	2025	1,210.39	0.00	1,210.39
1741 R	SAWTELLE, DANA M	2025	1,595.47	398.87	1,196.60
1981 R	SCHAD, JAMES & VICKI (TRUSTE	2026	0.00	0.22	-0.22
2862 R	SEAMANS, NARISSA	2025	553.54	0.00	553.54
3609 R	SEAMANS, NARISSA L	2025	268.85	0.00	268.85
1997 R	SHIPLEY, EUGENE E SR	2026	0.00	1.00	-1.00
2003 R	SHOREY, EVAN	2025	402.68	25.21	377.47
2012 R	SILVA, ALVIN J	2025	118.57	0.00	118.57
2372 R	SILVIA, FRANCIS M (TRUSTEE) IV	2025	4,239.31	0.00	4,239.31
3376 R	SKLOVER, LINDY	2025	2,956.13	2,285.65	670.48
2042 R	SMITH, AMANDA L	2025	645.70	171.92	473.78
1161 R	SMITH, MARK	2025	1,682.93	1,262.20	420.73
917 R	SMITH, RUSSELL (LIFE ESTATE)	2025	1,664.15	416.04	1,248.11
454 R	SMITH, WARREN	2025	867.00	650.25	216.75
2059 R	SOUVINEY, JAMES P	2025	1,953.54	0.00	1,953.54
713 R	SPATAFORE, MONICA	2026	0.00	0.02	-0.02
2064 R	SPAUDING, WILLIAM H	2023	2,200.56	-18.64	2,219.20
2073 R	SPICER, JILL	2025	1,276.14	957.12	319.02
410 R	SPICER, LINDSEY J	2025	2,214.16	1,660.62	553.54
2075 R	SPICER, SCOTT A	2025	4,589.75	3,442.32	1,147.43
3495 R	STEARNS, JAY	2026	0.00	6.35	-6.35
3168 R	STEVENSON, MARTHA E	2025	2,674.37	2,005.78	668.59
150 R	STUDHOLME, R MONIQUE	2025	642.18	0.00	642.18
149 R	STUDHOLME, RICHARD C	2025	459.03	0.00	459.03
2360 R	STUDHOLME, RICHARD C	2025	3,076.47	0.00	3,076.47
2121 R	SUGA, ADELE	2025	3,900.15	2,925.12	975.03
1811 R	SUGA, LINDA	2025	1,540.29	0.00	1,540.29
2128 R	SUGA, LINDA	2025	1,656.51	0.00	1,656.51
3522 R	SUGA, RHONA R	2025	379.20	0.00	379.20
690 R	SUGA, RICHARD	2025	603.44	0.00	603.44
384 R	SUGA, RICHARD J	2025	3,800.24	1,900.12	1,900.12
1669 R	SUGA, RICHARD J	2025	123.27	0.00	123.27
1670 R	SUGA, RICHARD J	2025	123.27	0.00	123.27
2119 R	SUGA, RICHARD J	2025	503.65	0.00	503.65
2127 R	SUGA, RICHARD J	2025	2,892.74	0.00	2,892.74
2576 R	SUGA, RICHARD J	2025	333.42	0.00	333.42
3021 R	SUGA, RICHARD J	2025	2,988.42	0.00	2,988.42
2457 R	SUGA, RICHARD JOSEPH	2025	878.15	0.00	878.15
2135 R	SULLIVAN, BRENT M JR	2025	2,096.76	0.00	2,096.76
2137 R	SULLIVAN, MICHAEL L	2025	166.71	0.48	166.23
2138 R	SULLIVAN, TYRONE	2025	2,220.62	1,665.48	555.14
370 R	SWANTON, GARY A	2025	314.63	235.98	78.65
371 R	SWANTON, GARY A	2025	1,758.07	1,318.56	439.51
1874 R	SYLVESTER, KEITH	2025	265.32	0.00	265.32
3019 R	TARGETT, KRISTOFER	2025	2,394.37	0.00	2,394.37
1397 R	THE OLD MILL PLACE, LLC.	2025	4,556.29	2,152.00	2,404.29
3249 R	THOMAS, TAMMY S	2026	0.00	0.02	-0.02



REAL ESTATE COLLECTION ACCOUNT STATUS AS OF MAY 6, 2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
2172 R	THOMPSON, PETER	2025	1,513.87	0.00	1,513.87
2211 R	THOMPSON, TRACY L	2025	4,363.17	2,125.49	2,237.68
1100 R	THORNE, PATRICK D	2025	2,758.31	0.00	2,758.31
2878 R	TIBBS, DEBORAH	2025	3,063.55	2,297.67	765.88
2179 R	TIEMANN, PHILIP W JR	2025	3,363.51	0.00	3,363.51
704 R	TOLENTINO, MANDIE	2025	4,018.60	3,013.95	1,004.65
3484 R	TOPPAN, WELLINGTON C	2025	426.16	213.08	213.08
2188 R	TOULOUSE, EMERY L	2025	2,555.92	1,916.94	638.98
245 R	TOWNSLEY, ISAIAH D	2025	61.05	0.00	61.05
1534 R	TOWNSLEY, ISAIAH D	2025	2,254.08	500.00	1,754.08
2195 R	TRAINOR, JAMES A	2025	408.55	204.28	204.27
2196 R	TRAINOR, JAMES A	2025	639.83	479.88	159.95
2201 R	TRASK, PATRICIA	2025	487.21	365.41	121.80
19 R	TRAYLOR, SUSAN B	2026	0.00	6.51	-6.51
2088 R	TREE FREE FIBER CO.	2022	1,159.20	0.00	1,159.20
2088 R	TREE FREE FIBER CO.	2025	1,474.54	0.00	1,474.54
79 R	UMAR, FUAD	2025	574.67	0.00	574.67
2222 R	UNDERWOOD, JAY R	2025	3,891.22	1,945.62	1,945.60
404 R	UNKNOWN OWNER	2025	24.65	0.00	24.65
1419 R	VANDERLINDE, FRED	2025	2,477.73	1,858.21	619.52
1087 R	VASSALBORO SELF STORAGE, LL	2025	7,524.17	5,643.13	1,881.04
2362 R	VEAR, ANDREW M	2026	0.00	0.02	-0.02
2213 R	VEILLEUX, SONYA	2026	0.00	61.35	-61.35
795 R	VERHILLE, MARTHA A	2025	1,335.43	0.00	1,335.43
305 R	VIEL, JEREMY M	2025	1,771.57	885.79	885.78
2275 R	VIENS, JOHN V	2026	0.00	0.01	-0.01
2461 R	VILES, GLENN R	2025	1,072.45	536.23	536.22
3312 R	WALCZYK, JOHN H	2025	764.27	573.21	191.06
2288 R	WALCZYK, THOMAS	2025	764.27	587.12	177.15
3574 R	WARD, JENNA L	2025	608.13	454.01	154.12
243 R	WATERHOUSE, JASON M	2025	786.58	0.00	786.58
2300 R	WATERS, MICHAEL D	2025	3,250.81	2,435.84	814.97
2301 R	WATERS, MICHAEL D	2025	109.18	54.33	54.85
279 R	WEEKS, RONALD C SR	2025	75.14	0.00	75.14
2309 R	WEISHEIT, GLORIA	2025	3,200.91	310.30	2,890.61
2174 R	WENDELL, DOLORES	2025	3,345.31	0.00	3,345.31
2313 R	WENTWORTH(HEIRS OF), DAVID	2025	793.62	0.00	793.62
2455 R	WESTON, RHONDA L	2025	3,732.73	0.00	3,732.73
3605 R	WEYMOUTH, ANDREW SCOTT	2026	0.00	19.37	-19.37
2330 R	WHITE, CARROLL F III	2026	0.00	0.50	-0.50
2421 R	WILBUR, CATHRYN A	2026	0.00	0.02	-0.02
707 R	WILLIAMS, JACKIE D	2025	2,980.90	1,490.46	1,490.44
251 R	WILLIAMS, LINDA JEAN	2025	1,033.12	0.00	1,033.12
2456 R	WILLIS, LISA	2025	1,535.01	989.17	545.84
3449 R	WILLIS, PATRICK	2025	522.43	0.00	522.43
3449 R	WILLIS, PATRICK	2025	500.00	0.00	500.00
937 R	WILSON, LAWRISTON ARTHUR II	2025	2,965.52	2,240.56	724.96
3454 R	WISWELL, PATRICK R	2025	3,100.53	1,550.27	1,550.26
3521 R	WISWELL, SAMANTHA JO	2025	322.85	0.00	322.85
1338 R	WOLFROM, GLENN	2025	2,129.64	2,129.12	0.52
2788 R	WOOD, HEATHER	2025	667.42	662.78	4.64
3218 R	WOOD, HEATHER R	2025	395.64	392.89	2.75
2326 R	WOOD, TIMOTHY W	2025	2,689.63	0.00	2,689.63
2384 R	WOOLEY, MARCIA L	2025	1,012.58	0.00	1,012.58
2386 R	WOOLEY, MARCIA L	2025	726.71	0.00	726.71
1010 R	WRIGHT, BRENDA HEMPHILL	2025	2,278.15	569.54	1,708.61
78 R	WRIGHT, TANYA J	2025	803.02	0.00	803.02



REAL ESTATE COLLECTION ACCOUNT STATUS AS OF MAY 6, 2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
2078 R	WRIGHT, TANYA J	2025	490.73	0.00	490.73
3513 R	WRIGHT, TANYA J	2025	170.23	0.00	170.23
2447 R	YEATON, SANDRA J	2025	450.23	0.00	450.23
3350 R	YELITZ, RONALD P	2025	753.12	0.00	753.12
1826 R	YOUNG, FORREST (TRUSTEE)	2025	3,206.19	3,212.63	-6.44
3604 R	YOUNG, NEAL W	2025	2,732.49	0.00	2,732.49
3247 R	YOUNG, ROSS O	2025	2,731.90	0.00	2,731.90
1833 R	ZENG, XIANG XI	2025	1,657.69	0.00	1,657.69
199 L	CROWELL-SMITH, KRISTEN M (TRUSTEE)	2024	4,084.40	0.00	4,084.40
519 L	CROWELL-SMITH, KRISTEN M (TRUSTEE)	2024	5,631.65	4.15	5,627.50
520 L	CROWELL-SMITH, KRISTEN M (TRUSTEE)	2024	800.66	0.00	800.66
726 L	CROWELL-SMITH, KRISTEN M (TRUSTEE)	2024	382.24	0.00	382.24
532 L	CUMMINGS, CLYDE JR	2023	1,194.89	-13.44	1,208.33
532 L	CUMMINGS, CLYDE JR	2024	1,212.57	0.00	1,212.57
1865 L	DAVIS, STEPHEN E	2024	528.35	0.00	528.35
693 L	DYER, DAVID	2024	1,200.17	353.45	846.72
3593 L	EMBR REAL ESTATE HOLDINGS, I	2024	4,051.94	0.00	4,051.94
1137 L	EWING, PETER	2024	1,039.70	21.92	1,017.78
728 L	FARRELL, JOHN W	2023	1,381.93	182.72	1,199.21
728 L	FARRELL, JOHN W	2024	1,408.29	0.00	1,408.29
777 L	FISHER, CATHY A	2024	1,896.22	0.00	1,896.22
799 L	FORCE, CLAIRE A	2024	607.71	0.00	607.71
2669 L	FOSTER, ANGELA M	2023	284.67	-23.88	308.55
3458 L	FROST, EMILY L	2024	1,542.20	0.00	1,542.20
2382 L	GERO, DOREEN E	2024	870.16	0.00	870.16
2451 L	GERO, DOREEN E	2024	871.55	0.00	871.55
1866 L	GERO, JUDITH E	2024	1,050.73	0.00	1,050.73
2777 L	GIDNEY, ADAM J	2024	1,515.22	0.00	1,515.22
2099 L	GRAY, PATRICIA C	2024	1,470.79	0.00	1,470.79
1905 L	GREENLEAF, IVERS	2024	741.39	13.36	728.03
3028 L	HILL, JERRY L	2024	201.10	0.00	201.10
990 L	IRWIN(HEIRS OF), FLINT H	2024	1,025.12	0.00	1,025.12
1278 L	JOHNSON, DEMETRA	2024	1,061.28	0.00	1,061.28
1153 L	JOSEPH, ALEX	2024	1,869.45	0.00	1,869.45
281 L	KLINE(TRUSTEE), ANNE	2024	1,460.91	1,178.35	282.56
479 L	LEBLANC, SAMANTHA W	2024	404.53	0.00	404.53
1972 L	LUCZKO, CHARLENE TIFFANY	2024	640.78	0.00	640.78
1975 L	LUCZKO, CHARLENE TIFFANY	2024	6,502.16	0.00	6,502.16
2885 L	MCCAUSLAND, CRAIG	2024	1,281.11	0.00	1,281.11
2529 L	MCNEIL(HEIRS OF), WILLIAM A	2024	905.20	3.38	901.82
1438 L	MITCHELL, EMILY M	2024	2,231.38	0.00	2,231.38
1439 L	MITCHELL, EMILY M	2024	210.60	0.00	210.60
1523 L	MORNEAU, PAUL J (HEIRS OF)	2023	256.78	-34.32	291.10
1523 L	MORNEAU, PAUL J (HEIRS OF)	2024	235.55	0.00	235.55
1527 L	MORNEAU, PAUL J (HEIRS OF)	2023	2,040.44	-34.32	2,074.76
1527 L	MORNEAU, PAUL J (HEIRS OF)	2024	2,101.78	0.00	2,101.78
388 L	MUGHMAW(HEIRS OF), CRYSTAL	2024	3,022.29	1,398.79	1,623.50
123 L	MURPHY, DONALD E	2024	2,217.37	72.46	2,144.91
2050 L	NADEAU(HEIRS OF), BEVERLY	2022	303.25	303.25	0.00
2050 L	NADEAU(HEIRS OF), BEVERLY	2023	317.55	-13.44	330.99
2050 L	NADEAU(HEIRS OF), BEVERLY	2024	271.18	0.00	271.18
2934 L	NOLL, ETHAN	2024	577.18	0.00	577.18
1612 L	OCONNOR, STEPHEN J	2024	3,343.05	3,220.77	122.28
2523 L	PEASLEE, DANIEL	2024	2,652.52	0.00	2,652.52



REAL ESTATE COLLECTION ACCOUNT STATUS AS OF MAY 6, 2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1204 L	PELLETIER, STEVE	2024	203.64	0.00	203.64
2903 L	PICARD, WAYNE	2022	196.75	-22.28	219.03
2903 L	PICARD, WAYNE	2023	359.62	-23.88	383.50
2903 L	PICARD, WAYNE	2024	340.89	0.00	340.89
1735 L	POOLER, KIMBERLY A	2024	2,377.46	0.00	2,377.46
2212 L	R.J.BRETON PROPERTIES, LLC.	2024	4,507.53	0.00	4,507.53
1814 L	RATTE, JOANNE	2024	864.86	0.00	864.86
1815 L	RATTE, JOANNE &	2024	172.01	0.00	172.01
1303 L	RONCO, EILEEN LINDBERG	2024	1,651.66	0.00	1,651.66
1931 L	ROUX, ROBERT J	2024	771.78	0.00	771.78
3489 L	SAGAT-STOVER, SHARON	2024	2,088.22	297.09	1,791.13
2064 L	SPAULDING(HEIRS OF), WILLIAM	2024	2,752.94	0.00	2,752.94
2064 L	SPAULDING, WILLIAM H	2021	2,172.34	-19.10	2,191.44
2064 L	SPAULDING, WILLIAM H	2022	2,132.75	-22.28	2,155.03
1811 L	SUGA, LINDA	2024	1,440.00	0.00	1,440.00
2128 L	SUGA, LINDA	2024	1,514.43	0.00	1,514.43
690 L	SUGA, RICHARD	2023	569.16	-13.44	582.60
690 L	SUGA, RICHARD	2024	557.87	0.00	557.87
1669 L	SUGA, RICHARD J	2022	165.06	-31.92	196.98
1669 L	SUGA, RICHARD J	2023	171.16	-34.32	205.48
1669 L	SUGA, RICHARD J	2024	145.96	0.00	145.96
1670 L	SUGA, RICHARD J	2022	165.06	-31.92	196.98
1670 L	SUGA, RICHARD J	2023	171.16	-34.32	205.48
1670 L	SUGA, RICHARD J	2024	145.96	0.00	145.96
2119 L	SUGA, RICHARD J	2022	471.25	-31.92	503.17
2119 L	SUGA, RICHARD J	2023	499.18	-34.32	533.50
2119 L	SUGA, RICHARD J	2024	489.17	0.00	489.17
2127 L	SUGA, RICHARD J	2022	2,478.16	-22.28	2,500.44
2127 L	SUGA, RICHARD J	2023	2,552.96	-23.88	2,576.84
2127 L	SUGA, RICHARD J	2024	2,635.78	0.00	2,635.78
2576 L	SUGA, RICHARD J	2023	345.13	-23.88	369.01
2576 L	SUGA, RICHARD J	2024	325.74	0.00	325.74
3021 L	SUGA, RICHARD J	2022	2,333.93	-22.28	2,356.21
3021 L	SUGA, RICHARD J	2023	2,550.32	-23.88	2,574.20
3021 L	SUGA, RICHARD J	2024	2,633.02	0.00	2,633.02
2457 L	SUGA, RICHARD JOSEPH	2022	818.88	-31.92	850.80
2457 L	SUGA, RICHARD JOSEPH	2023	823.23	-34.32	857.55
2457 L	SUGA, RICHARD JOSEPH	2024	828.23	0.00	828.23
1874 L	SYLVESTER, KEITH	2022	283.38	-31.92	315.30
1874 L	SYLVESTER, KEITH	2023	296.31	-34.32	330.63
1874 L	SYLVESTER, KEITH	2024	276.91	0.00	276.91
1397 L	THE OLD MILL PLACE, LLC.	2024	5,058.85	0.00	5,058.85
2172 L	THOMPSON, PETER	2024	1,316.15	0.00	1,316.15
1803 L	THOMPSON, WALKER	2024	1,444.92	0.00	1,444.92
3342 L	THOMPSON, WALKER	2024	385.58	0.00	385.58
2088 L	TREE FREE FIBER CO.	1997	175.74	-11.98	187.72
2088 L	TREE FREE FIBER CO.	1998	323.32	30.50	292.82
2088 L	TREE FREE FIBER CO.	1999	333.10	-12.25	345.35
2088 L	TREE FREE FIBER CO.	2000	380.14	-12.93	393.07
2088 L	TREE FREE FIBER CO.	2001	396.09	-12.93	409.02
2088 L	TREE FREE FIBER CO.	2002	405.29	-5.00	410.29
2088 L	TREE FREE FIBER CO.	2003	442.38	-12.64	455.02
2088 L	TREE FREE FIBER CO.	2004	401.51	-12.64	414.15
2088 L	TREE FREE FIBER CO.	2005	363.35	0.00	363.35
2088 L	TREE FREE FIBER CO.	2006	382.04	-8.32	390.36
2088 L	TREE FREE FIBER CO.	2007	294.44	0.00	294.44
2088 L	TREE FREE FIBER CO.	2008	305.37	-8.54	313.91



REAL ESTATE COLLECTION ACCOUNT STATUS AS OF MAY 6, 2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
2088 L	TREE FREE FIBER CO.	2008	16,087.40	-8.54	16,095.94
2088 L	TREE FREE FIBER CO.	2009	905.45	0.00	905.45
2088 L	TREE FREE FIBER CO.	2010	894.63	-8.75	903.38
2088 L	TREE FREE FIBER CO.	2011	885.66	0.00	885.66
2088 L	TREE FREE FIBER CO.	2012	977.03	0.00	977.03
2088 L	TREE FREE FIBER CO.	2013	998.62	-9.74	1,008.36
2088 L	TREE FREE FIBER CO.	2014	1,026.19	0.00	1,026.19
2088 L	TREE FREE FIBER CO.	2015	1,096.35	0.00	1,096.35
2088 L	TREE FREE FIBER CO.	2016	1,122.21	0.00	1,122.21
2088 L	TREE FREE FIBER CO.	2017	1,160.11	-9.80	1,169.91
2088 L	TREE FREE FIBER CO.	2018	1,234.76	0.00	1,234.76
2088 L	TREE FREE FIBER CO.	2019	1,251.89	0.00	1,251.89
2088 L	TREE FREE FIBER CO.	2020	1,271.05	-10.82	1,281.87
2088 L	TREE FREE FIBER CO.	2021	1,270.02	-11.05	1,281.07
2088 L	TREE FREE FIBER CO.	2023	1,321.33	-13.44	1,334.77
2088 L	TREE FREE FIBER CO.	2024	1,344.90	0.00	1,344.90
243 L	WATERHOUSE, JASON M	2024	742.77	0.00	742.77
279 L	WEEKS, RONALD C SR	2023	113.37	-13.44	126.81
279 L	WEEKS, RONALD C SR	2024	80.98	0.00	80.98
2313 L	WENTWORTH(HEIRS OF), DAVID	2023	742.97	-23.88	766.85
2313 L	WENTWORTH(HEIRS OF), DAVID	2024	741.98	0.00	741.98
2455 L	WESTON, RHONDA L	2024	3,304.27	13.10	3,291.17
3449 L	WILLIS, PATRICK	2024	512.39	0.00	512.39
2384 L	WOOLEY, MARCIA L	2024	874.30	477.27	397.03
2386 L	WOOLEY, MARCIA L	2024	670.90	482.43	188.47
78 L	WRIGHT, TANYA J	2024	742.57	0.00	742.57
2078 L	WRIGHT, TANYA J	2024	455.88	0.00	455.88
3513 L	WRIGHT, TANYA J	2024	166.43	0.00	166.43
3350 L	YELITZ, RONALD P	2024	623.46	0.00	623.46



ANNUAL TOWN MEETING WARRANT
TOWN OF VASSALBORO, MAINE
JUNE 1-9, 2026

STATE OF MAINE

KENNEBEC COUNTY

To: Mark Brown, a resident of the Town of Vassalboro

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the voters of the Town of Vassalboro in said Kennebec County, qualified by law to vote in town affairs, to meet at the Vassalboro Community School on Monday, June 1st, 2026, at 6:30 in the evening to elect a moderator to preside at said meeting, then and there to act on Articles 1 through 49, all of said articles being set out below to wit: and further to warn said voters to meet at the Vassalboro Town Office, 682 Main Street, in said Town on Tuesday, the 9th day of June 2026, then and there to act on Articles numbered 50 to 51. The polls will be open from 8:00 a.m. to 8:00 p.m.

Article 1: To choose a **Moderator** to preside at said Meeting, and to pay a sum not to exceed \$225.00 for his/her services.

Article 2: To elect from the floor, under the rules of this meeting, five (5) members of the **Budget Committee** to serve two-year terms; and one (1) member of the Budget Committee to serve a one-year term.

Article 3: To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayment of taxes not yet committed, pursuant to 36 M.R.S. §506.

Article 4: To see if the Town will vote to fix the **due dates of taxes** as follows, and to set the rate of interest at the prevailing allowable State rate: 5%. Interest will begin to accrue 7 days after the due date.

- One-fourth of taxes due on 09-28-26**
- One-fourth of taxes due on 11-30-26**
- One-fourth of taxes due on 02-22-27**
- One-fourth of taxes due on 04-26-27**

Select Board Recommends: Approval



REVENUES

Article 5: To see if the Town will vote to authorize the Select Board to borrow an amount not to exceed \$175,000 to purchase a plow truck, with such borrowing to be paid off over a period not to exceed four (4) years; and to authorize the Select Board to issue bonds, notes, or other evidence of indebtedness of the Town upon such terms and conditions as the Select Board deems to be in the best interest of the Town; and to authorize the Select Board and/or Town Treasurer to take all other action necessary and convenient to carry out this Article.

Article 6: To see if the Town will vote to use the following **anticipated revenue** amounts and from the sources named to reduce the 2026-2027 tax commitment:

Excise Tax	1,015,000
Agent Fees	19,000
Snowmobile Agent Fees	1,500
Boat Excise Tax	4,000
Interest/Penalties	30,000
State Revenue Sharing	580,000
State Road Assistance	86,000
Tree Growth Reimbursement	28,000
Veterans Exemption	3,500
Miscellaneous	3,000
Permit Fees	24,000
Solid Waste/Recycling	45,000
Franchise Fee/Cable Fees	26,000
Clerk Fees	4,000
Surplus	200,000
TOTAL REVENUES:	\$2,069,000

Select Board Recommends: Approval
 Budget Committee Recommends: Approval

Article 7: To see what sum of money the Town will vote to raise and appropriate for the fiscal year 2026-2027 budget for the following purposes, or act thereon:

	Department	Selectboard Recommends	Budget Committee Recommends
a)	Administration	784,009	784,009
b)	Public Works	688,013	658,013
c)	Solid Waste	422,540	422,540
d)	Road Paving	542,675	542,675
e)	First Responders	23,343	18,343
f)	Fire Department	118,467	118,467
g)	Public Safety	108,705	108,705
h)	Recreation	67,945	67,945



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i)	Library	75,000	75,000
j)	Utilities	36,500	36,500
k)	Cemeteries	50,570	50,570
l)	General Assistance	3,000	3,000
m)	Assessment	96,450	96,450
n)	Debt Service	202,165	202,165
TOTALS:		3,219,562	3,184,562

Article 8: To see if the Town will vote to raise and appropriate the sum for **Capital Investments** as follows:

Capital Investment	Selectboard Recommendation	Budget Committee Recommendation
Plow Truck #3 Replacement	75,000	75,000
Cross Conveyor Shoulder Box	12,519	12,519
Ramp Trailer	7,690	7,690
Work Zone Lights	35,885	35,885
Building Capital Improvement	10,000	10,000
2.5 Ton Plow Truck	50,000	0
TOTALS:	191,094	141,094

SPECIAL ARTICLES AND TOWN POLICY

Article 9: To see if the Town will authorize the selectboard to appropriate up to \$125,000 raised in the undesignated fund for emergency bridge repair/replacement of the Dunlap Bridge located on Mill Hill Rd.

Selectboard Recommends: Approval
 Budget Committee Recommends: Approval

Article 10: To see if the Town will vote to appropriate the following amounts from SURPLUS to be used as local match dollars for new equipment. These funds will be expended only in the event of a **grant award** and will not exceed the amounts listed:

- a. First Responder Service \$25,000
- b. Fire Department \$25,000

Selectboard Recommends: Approval
 Budget Committee Recommends: Approval

Article 11: To see if the Town will vote to authorize the municipal officers to dispose of tax acquired property as they deem in the best interests of the Town, except that the municipal officers shall first use the sale process in 36 M.R.S. § 943-C if they choose to sell property to anyone other than the former owner. For sales to someone other than the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the former owner.

Selectboard Recommends: Approval



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Article 12: To see if the Town will authorize the Treasurer, after Selectboard 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.

Selectboard Recommends: Approval

Article 13: To see if the Town will vote to authorize the Selectboard to enter into multi-year contracts to negotiate optimal value for the procurement of certain necessary services to the Town.

Selectboard Recommends: Approval

Article 14: To see if the Town will vote to authorize the Vassalboro Recreation, through the Town's procurement policy, the authority to spend revenue generated by youth sports fundraising for youth sports equipment and activities.

Selectboard Recommends: Approval
Budget Committee Recommends: Approval

Article 15: To see if the Town will allocate \$10,000 from SURPLUS for the purchase of new playground equipment.

Selectboard Recommends: Approval
Budget Committee Recommends: Approval

Article 16: To see if the Town will vote to establish a Restricted Building and Maintenance Repair Fund for the purpose of funding unscheduled repairs to Town-owned buildings (including but not limited to roofing, HVAC, septic, and structural repairs); and further, to authorize the Selectboard to transfer into said fund 10% of any remaining year-end budgetary surplus, but only after all other surplus/undesignated fund appropriations authorized at this Town Meeting have been fully satisfied. Annual transfers shall not exceed \$25,000, and the total fund balance shall not exceed \$200,000.

Selectboard Recommends: Approval

Article 17: To see if the Town will vote to authorize the Select Board to appropriate and expend up to \$50,000 from SURPLUS for the purpose of paying unanticipated legal expenses that exceed the amount raised and appropriated in Article 7.

Selectboard Recommends: Approval

Article 18: To see if the Town will vote to authorize the Select Board or their designee to submit **grant applications for State of Maine, Federal Government, or any other duly authorized authority funding** and if said program is approved, authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as necessary and reasonable to implement such program, and to disburse such funds for the purpose granted.



Selectboard Recommends: Approval

Article 19: Shall an Amendment to the Vassalboro Floodplain Management Ordinance be enacted, a copy of which is on file with the Municipal Clerk and available for public inspection?

NOTE: The primary "changes" or updated standards, submitted by the Select Board upon recommendation of the Planning Board in this version include:

New Elevation Requirements: All new or substantially improved residential and non-residential structures in Zone AE must now have their lowest floor elevated to at least one foot above the base flood elevation (p. 8). In Zone A, where no base data exists, they must be at least two feet above the highest adjacent grade (pp. 8-9).

Expanded Utility Protections: All electrical, heating, plumbing, and HVAC systems must now be elevated to at least one foot above the base flood elevation to prevent water accumulation within the components (p. 7).

Enforcement of Map Revisions: Any physical changes to the landscape (like retaining walls or berms) that affect flooding must now be reviewed by a professional engineer. If the project changes the flood map, the applicant is legally required to submit a Letter of Map Revision (LOMR) to FEMA within six months of completion (pp. 7-8).

Strict Accessory Structure Limits: Smaller structures like detached garages are only exempt from elevation if they remain unfinished, are not used for human habitation, and include automated hydraulic openings to equalize flood pressure (pp. 10-11).

Codified Penalties: The ordinance now explicitly allows the Code Enforcement Officer to submit a declaration to the Federal Insurance Administration to deny flood insurance to any property found in violation (p. 15).

Selectboard Recommends: Approval

Article 20: To see if the Town will vote to authorize the Select Board to **accept or reject gifts** of labor, goods, use of equipment, and money and to implement those gifts for the donor's intended purpose.

Selectboard Recommends: Approval

Article 21: To see if the Town will vote to authorize the Select Board or their designee to accept and to expend funds from the State, Federal, and County Governments related to the **American Rescue Plan Act** program and if said funds are received, to authorize the municipal officers to make such assurances, assume such responsibilities, and exercise such authority as necessary and reasonable to implement such program, and to disburse such funds for the purpose(s) granted.

Selectboard Recommends: Approval

Article 22: To see if the town will vote to raise and appropriate from **overlay** those sums which it is obligated to pay for approved tax abatements including any interest due thereon.

Selectboard Recommends: Approval



Selectboard Recommends: Approval

Article 24: To see if the Town will vote to authorize the Municipal Officers under Maine statutes, Chapter 12 Section 6131 and amendments thereto, to promulgate such regulations compatible with the general laws of the State to govern the time and manner in which **river herring (alewives)** shall be taken therein for the calendar year 2027 and authorize the Municipal Officers to sell surplus **alewives** for one or more years, or take any action relative to the same.

Selectboard Recommends: Approval
Budget Committee Recommends: Approval

Article 25: To see if the Town will vote to authorize the Select Board to **dispose of Town owned property** under such terms and conditions as they deem advisable.

Selectboard Recommends: Approval
Budget Committee Recommends: Approval

Article 26: To see if the Town will vote to authorize an amount not to exceed \$25,000 from SURPLUS to serve as a **contingency fund** to be spent by the Select Board in the event of an emergency and to avoid overdrafts.

Selectboard Recommends: Approval
Budget Committee Recommends: Approval

Article 27: To see if the Town will appropriate up to \$20,000 from SURPLUS to operate the Red Cross Shelter at Vassalboro Community School in the event of an emergency.

Selectboard Recommends: Approval
Budget Committee Recommends: Approval

Article 28: To see if the Town will authorize up to \$30,000 from the Alewife Fund to be allocated toward the Vassalboro Sanitary District for debt service.

Selectboard Recommends: Approval
Budget Committee Recommends: Approval

Article 29: To see if the Town will allocate up to \$35,000 from SURPLUS to pay for employee benefit time buyout.

Selectboard Recommends: Approval
Budget Committee Recommends: Approval

Article 30: To see if the Town will vote to appropriate the revenues received in FY 2026-27 from the Natural Gas Pipeline Municipal Development and Tax Increment Financing District into a fund designated as the **Development Program Fund** to be used for



projects, loans and/or grants for economic development within the Town as outlined in the Development Program for the District to be expended on such projects at the discretion of the Select Board.

Selectboard Recommends: Approval
 Budget Committee Recommends: Approval

HEALTH AND WELFARE/OUTSIDE AGENCIES

Article 31: To see what sum of money the Town will vote to raise and appropriate for the fiscal year 2026-2027 budget for the following purposes, or act thereon:

	Agency	Request	Selectboard Recommendation	Budget Committee Recommendation
a.	Food Station	4,000	4,000	4,000
b.	Hospice of Waterville	1,600	1,600	1,600
c.	Family Violence Project	2,750	2,750	2,750
d.	Spectrum Generations	1,334	1,334	1,334
e.	Sexual Assault Crisis	1,582	1,582	1,582
f.	Snowmobile Club	1,500	1,500	1,500
g.	Historical Society	15,000	15,000	15,000
h.	CRLA	10,000	10,000	0
i.	Towline Newspaper	3,000	0	0
TOTALS:		40,766	37,766	27,766

Article 32. To see if the Town will vote to appropriate up to \$5,000 from SURPLUS to be used as local match dollars for grants received by the Vassalboro Conservation Commission for tree purchasing and services. These funds will be expended only in the event of a **grant award**.

Selectboard Recommends: Approval
 Budget Committee Recommends: Approval

Article 33: To see if the Town will vote to raise and appropriate the sum of \$265,140 for the purpose of providing emergency ambulance services within the Town and to authorize the municipal officers to negotiate and enter into an agreement on behalf of the Town for that purpose, under such terms and conditions as the municipal officers may deem advisable.

Selectboard Recommends: \$265,140
 Budget Committee Recommends: \$265,140



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Article 34: To see if the Town will raise and appropriate \$1 for the purchase of 26+ acres, the westerly portion of a parcel (Town tax map 11, lot 21) located west of Route 32 and owned by the Kennebec Water District and subject to the Contract for Sale of Real Estate terms and conditions approved by the Kennebec Water District Board of Trustees on April 2, 2026.

Selectboard Recommends: Approval

MISCELLANEOUS ACCOUNTS AND REQUESTS

Article 35: To see if the Town will vote to raise and appropriate \$672,473 to cover the assessment from **Kennebec County Government**.

Selectboard Recommends: Approval
Budget Committee Recommends: Approval

SCHOOL BUDGET ARTICLES TO APPROPRIATE MONIES FOR THE FISCAL YEAR
ARTICLES PURSUANT TO 20-A M.R.S.A. SECTION 1485

Article 36: To see if the Town will vote to authorize the School Committee to expend the sum of \$5,804,618.81 for **Regular Instruction**.

School Committee Recommends: \$5,804,618.81
Budget Committee Recommends: \$5,804,618.81

Article 37: To see if the Town will vote to authorize the School Committee to expend the sum of \$2,320,595.83 for **Special Education**.

School Committee Recommends: \$2,320,595.83
Budget Committee Recommends: \$2,320,595.83

Article 38: To see if the Town will vote to authorize the School Committee to expend the sum of \$9,796.50 for **Career and Technical Education**.

School Committee Recommends: \$9,796.50
Budget Committee Recommends: \$9,796.50

Article 39: To see if the Town will vote to authorize the School Committee to expend the sum of \$69,368.34 for **Other Instruction**.

School Committee Recommends: \$69,368.34
Budget Committee Recommends: \$69,368.34

Article 40: To see if the Town will vote to authorize the School Committee to expend the sum of \$458,965.09 for **Student and Staff Support**.

School Committee Recommends: \$458,965.09
Budget Committee Recommends: \$458,965.09



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Article 41: To see if the Town will vote to authorize the School Committee to expend the sum of \$357,154.88 for **System Administration**.

School Committee Recommends: \$357,154.88
Budget Committee Recommends: \$357,154.88

Article 42: To see if the Town will vote to authorize the School Committee to expend the sum of \$404,286.55 for **School Administration**.

School Committee Recommends: \$404,286.55
Budget Committee Recommends: \$404,286.55

Article 43: To see if the Town will vote to authorize the School Committee to expend the sum of \$882,630.10 for **Transportation and Buses**.

School Committee Recommends: \$882,630.10
Budget Committee Recommends: \$882,630.10

Article 44: To see if the Town will vote to authorize the School Committee to expend the sum of \$592,534.85 for **Facilities Maintenance**.

School Committee Recommends: \$592,534.85
Budget Committee Recommends: \$592,534.85

Article 45: To see if the Town will vote to authorize the School Committee to expend the sum of \$35,000.00 for Other Expenditures

School Committee Recommends: \$35,000.00
Budget Committee Recommends: \$35,000.00

ARTICLES PURSUANT TO 20-A, M.R.S.A. Section 15690

Article 46: To see what sum the municipality will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (Recommend \$8,548,340.99) and to see what sum the municipality will raise as the municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

Statutory Recommendation \$2,960,332.09
School Committee Recommendation: \$2,960,332.09
Budget Committee Recommendation: \$2,960,332.09

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



Article 47: To see what sum the municipality will vote to raise and appropriate in additional local funds for school purposes under Maine Revised Statutes, Title 20-A, §15690.

School Committee Recommends: \$2,151,775.24 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services model by \$2,151,775.24: costs for special education, salaries and benefits, and tuition.

Budget Committee Recommends: \$2,151,775.24

Explanation: The additional local funds are those locally raised funds over and above the school administrative unit's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the municipality/district budget for educational programs.

Article 48: To see what sum the Town will vote to authorize the School Committee to expend for the fiscal year beginning July 1, 2026 and ending June 30, 2027 from the school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee Recommends: \$10,934,950.95

Budget Committee Recommends: \$10,934,950.95

Article 49: To see if the Town will vote to authorize the School Committee to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated.

School Committee Recommends: Approval

Budget Committee Recommends: Approval

The following articles will be decided by secret ballot election. The polls will be open from 8:00 a.m. to 8:00 p.m., June 9th, 2026 at the Vassalboro Town Office. Absentee ballots will be processed starting at 9:00 a.m. on June 9, 2026.

Article 50: Do you favor approving the Vassalboro Community School's budget for the upcoming school year that was adopted at the June 1, 2026 Annual Town Meeting?

Article 51: To elect all necessary municipal officers/officials by secret ballot.



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Given unto our hands this 14th day of May 2026, AD

Rick Denico, Chair of the Select Board

Daniel Bradstreet, Selectperson

Chris French, Selectperson

A true copy. Attest: _____ Town Clerk of Vassalboro

RETURN

Kennebec, ss.

State of Maine

I certify that I have notified the voters of the Town of Vassalboro of the time and place of the Town Meeting by posting an attested copy of the within warrant at No. Vassalboro Post Office, Main Street; Vassalboro Library, Bog Road; Vassalboro Town Office, 682 Main Street; and Getchell's Corner Post Office, Riverside Drive, being conspicuous public places within the Town of Vassalboro on _____, 2026 which is at least seven (7) days prior to the date of the start of the Annual Town Meeting.

Signed and dated at the Town of Vassalboro this _____ day of _____, 2026.

Mark Brown, Resident
Town of Vassalboro



Highlights of Tri-Watershed Based Management Plan (WBMP) Development Project



A team of community volunteers from the Webber Pond Association, Vassalboro Conservation Commission, Threemile Pond Association and Threecornered Pond Community, has now completed two years of work toward addressing water quality in our three interconnected ponds.

In 2024 we received two state and federal grants to develop a new 10-year watershed based

management plan (WBMP) to address phosphorus levels that are the primary cause of severe algae and cyanobacteria blooms. In 2025, we received our third Maine Department of Environmental Protection (DEP) grant which will carry the project through completion (this one for \$29K from the Clean Water State Revolving Fund (CWSRF), adding to the 2024 awards of \$50K and \$49K from DEP CWSRF and 604b programs). Matching funds came from the Town of Vassalboro, Windsor, CRLA, the John Sage Foundation, and Lakes Stewards of Maine/Maine Lakes.

Volunteers from the lake associations and surrounding towns have been doing the bulk of the water sampling on the ponds; others are serving on our steering committee, and additional people helped during the watershed surveys for the three ponds over 2 days last May. A total of 45 volunteers contributed 1,355 hours of time to the project through January 2026.

The past two years of water analysis have provided a detailed picture of declining water quality and the serious problem of excess phosphorus. The watershed survey was used to locate areas of soil erosion and stormwater runoff carrying phosphorus into the lakes. Of the 986 properties surveyed, a total of 254 pollution sites were documented on residential properties, driveways, private roads, boat access areas, and town and state roads throughout the watersheds of the three ponds. Sediment samples from the lake bottom along with water analysis have confirmed that high concentrations of phosphorus are being released from bottom sediments in summer and early fall, with the highest levels in Webber Pond. Results of phytoplankton sampling indicate that both Webber and Threemile Ponds experience a shift to cyanobacteria dominance, and several species are known toxin producers.

continued on next page



TRI-WATERSHED BASED MANAGEMENT PLAN

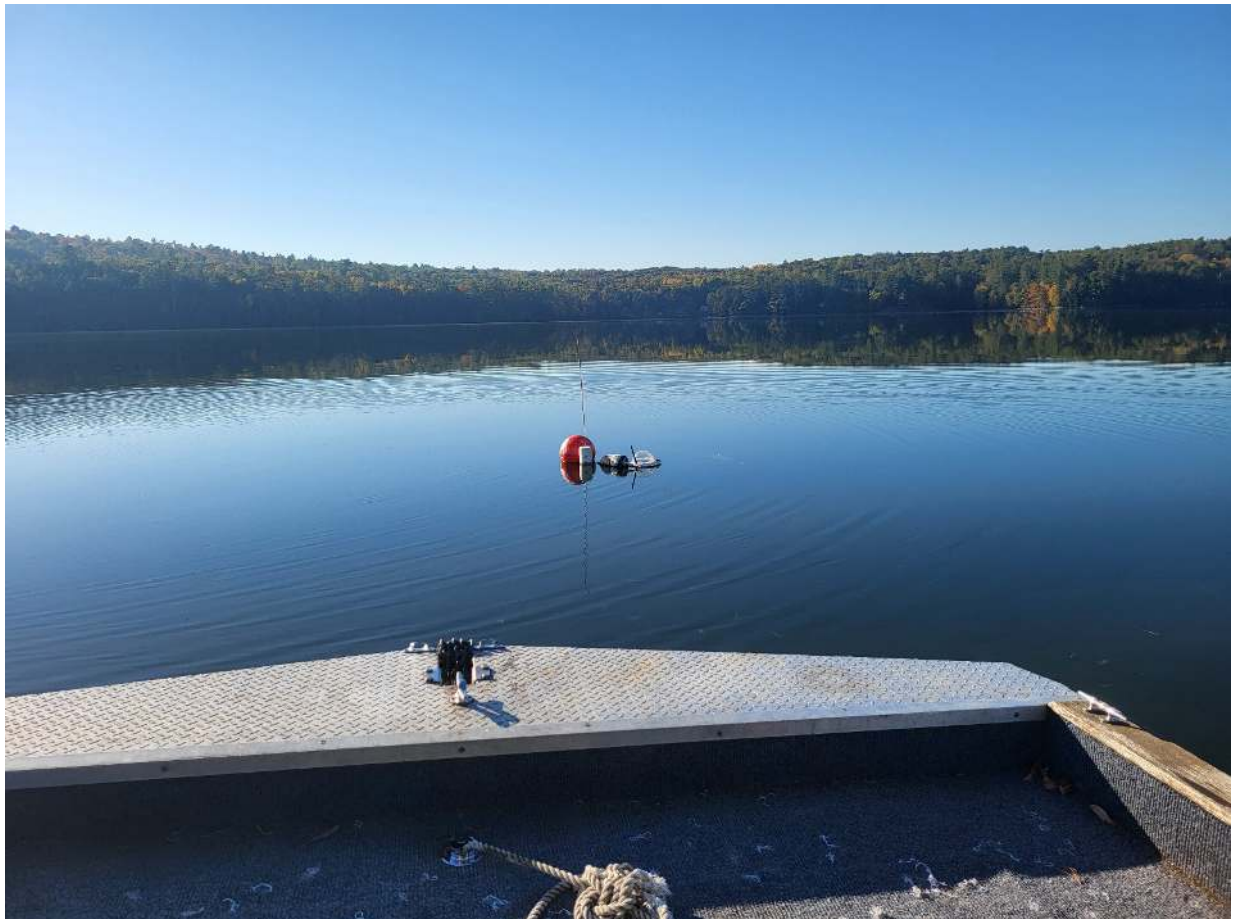
Aluminum assays are underway to evaluate the effectiveness of potential sediment phosphorus inactivation for Webber and Threemile to prevent or reduce internal loading that fuels nuisance algae and cyanobacteria blooms. Other remaining project tasks include prioritization of watershed erosion/runoff sites for remediation. Recommendations will be presented this summer at a series of public meetings to seek input from stakeholders and town officials as we develop the watershed action plan. The final Tri-WBMP is expected to be completed by the end of this year, and will set the stage for additional fund raising for water quality restoration in the coming decade.



Respectfully Submitted,

Mary Schwanke

WBMP Volunteer



MUNICIPAL DIRECTORY



Emergency 911

Town Office 872-2826

Public Works 923-3985

Transfer Station 923-3051

School 923-3100

Library 923-3233

Animal Control 242-6251

Police Chief - Non Emergency 557-4601

Vassalboro Town Office

682 Main Street ~ PO Box 129

North Vassalboro, Maine 04962

Phone: (207) 872-2826

Fax: (207) 872-5414

Hours

Monday

7:30am to 3:30pm

Tuesday

7:00am to 5pm

Wednesday

7:30am to 5:30pm

Thursday

7:30am to 6:30pm

**Closed Friday, Saturday, Sunday and
all Holidays.**

vassalboro.net

