Town of Lincoln
Annual Report



A composite photo of the Worsted Mill in Lincoln with the now- NPT Region III
See inside for more details regarding the cover photo.

Come for the lakes, stay for the lifestyle.

July 1, 2025 to June 30, 2026

Cover Photo Credit and Thank You

Cover photo credit goes to Grayson Oswald, a Graphic Design Student at Northern Penobscot Tech Region III. Grayson used a historic photo of the Worsted Mill and a current photo of the school that was taken; Grayson then merged the two pictures to create a fun composite of the two images that were taken 100 years apart.

A huge thank you goes to Northern Penobscot Tech Region III and their entire staff for working with the Town to provide space, at no cost, for many Town Council meetings this year. Not being charged a fee to hold our meetings there, helped save money for the taxpayers of Lincoln.

When Director Curt Ring was asked if it was possible for a student to come up with a cover photo for the Town's Annual Report, he didn't hesitate. As soon as school re-opened for the year, Laura Manzo asked one of her Digital Communication students to work to create a unique piece of work for our report. These collaborations between various town entities are what helps to make our community stronger. Thank you!



Town Departments Hours of Operation

Beach and Parks

Daily ~ 5:30 am – 9:00 pm

Cemetery, Parks & Recreation

29 Main St.

207-794-6548

Monday - Friday

8:00 am – 5:00 pm

Closed Saturday, Sunday and Holidays

Police Department

21 Fleming St.

Non-Emergency 207-794-8455

Emergency 911

Open 24 Hours

Transfer Station

3 Recycle Way

207-794-2621

Friday – Tuesday 9:00 am – 4:00 pm

Closed Wednesday, Thursday and Holidays

Lincoln Memorial Library

21 West Broadway

207-794-2765

Monday – Friday 10:00 am to 5:00 pm

Second and Fourth Saturday

9:00 am to 12 Noon

Closed Sunday and Holidays

Lincoln Fire Station (Fire/EMS)

1 Adams St.

Non-Emergency 207-794-2610

Emergency 911

Open 24 Hours

Public Works Department

7 Park Ave.

207-794-6658

May – October: Monday – Thursday

6:30 am – 5:00 pm

November – April: Monday – Friday

6:30 am – 3:00 pm

Closed Saturday, Sunday and Holidays

Town Office

29 Main St.

207-794-3372

Monday – Friday 8:00 am – 5:00 pm

Closed Saturday, Sunday and Holidays

Maine State Legislature and State Party Contacts

Maine State Legislature	
House of Representatives-District 28	**Senate-District 8**
State Representative: Irene A. Gifford Home Address: 346 Frost St., Lincoln ME Phone (cell): 207-290-5087 Email: Irene.gifford@legislature.maine.gov Capitol Address: House of Representatives 2 State House Station Augusta, ME 04333-0002 Capitol Phone: 207-287-1400	State Senator: Mike Tipping Home Address: 18 Page Place, Orono ME Phone (Senate): 207-287-1515 Email: mike.tipping@legislature.maine.gov Capitol Address: State Senate 3 State House Station Augusta, ME 04333-0002 State House Secretary- 207-287-1540
2026 State Party Information	
Democratic Party	**Republican Party**
Devon Murphy- Anderson, Exec. Dir. Charlie Dingman, DSC Party Chair Maine Democratic Party 320 Water St, 3rd Floor Augusta, ME 04332 Phone: 207-204-6663 (Devon)	Jason Savage, Exec. Dir. Republican Headquarters 9 Higgins Street Augusta, ME 04330 Jim Deyermond, Party Chair Phone: 207-622-6247
Green Independent Party	**Libertarian Party**
Maine Green Independent Party Christopher Cayer & Kelly Merrill, Party Co-Chairs PO Box 10345 Portland, ME 04104 Phone: 207-650-8863 (Kelly) Phone: 207-441-4413 (Chris)	Dane Courtois, Chair Jim Baines, Vice Chair Maine Libertarian Party PO Box 13 Bangor, Maine 04402 Phone: 207-515-1221 (Dane) Phone: 207-852-0410 (Jim)



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Employees

The Town employed the following individuals during the fiscal year 2026.

The asterisk (*) beside an individual's name indicates that the person no longer works for the Town.

Administration
Wade Shaefer, Town Manager
Steven Levesque, Economic Development Advisor
Ruth E. Birtz, Economic Development Administrator
Ann Morrison, Town Clerk
Cynthia Denniston, Deputy Treasurer
Tracie York, Tax Collector
Sharon Severson, Deputy Clerk/Deputy Registrar
Marci Elvers, Deputy Clerk/Deputy Registrar
Alexander Fair, Assistant Clerk
Shawn Rogers, Communications & Events Director
Teddy Martin, Custodian
Edward Barber, Assessing and Finance Clerk
Bert Libbey, Dam Monitor
Bruce Arnold, Compliance
*Richard Bronson, Town Manager
*Dennis Bullen, Town Manager
*Ruth E. Birtz, Assessor
*Melissa Quintela, Treasurer
*Amanda Woodard, Code Enforcement Officer

Library
Lauren Hakala, Library Director
Catherine Mushero, Librarian
Lorna Dill, Children's Librarian
Terri Magnant, Library Clerk
Bonita Vance, Library Clerk

Transfer Station
George Briggs, Director
John Moore, Gate Opener
Basil Suitter, Attendant
Timothy Wright, Attendant
*Dennis Bullen, Director
*Ivan Cox, Foreman

Public Works
George Briggs, Director
Charles Briggs, Foreman
Colin Jipson, Mechanic
Jeff Bradeen, Operator
Almon Briggs, Operator
David Helms, Operator
Geroge Williamson, Operator
*Dennis Bullen, Director
*George Briggs, Operator
*Riley Butler, Operator

Police
Lee Miller, Police Chief
Britny Worster, Administrative Assistant
Daren Mason, Sergeant
Michael Winslow, Sergeant
Stewart Jacobs, Detective
Dylan Denlinger, Officer
Anthony Manna, Officer
Kristofer Milner, Officer
Nicholas Milner, Officer
Mariah Morales, Officer
Rebecca Peters, Officer
*Noah House, Officer
*Ashley Winslow, Officer

Reserve Officers
Taylor Haines
Verne McMoarn

Fire/EMS

Les Brown, Fire Chief
Ken Goslin, Captain/Advanced EMT
Jacob Hammond, Captain/EMT
Shaughn Millett, Captain/EMT
Blake Miller, Captain/EMT
Thomas Fiske, Lieutenant/EMT
Donald W. Olsen, Lieutenant/EMT
Shawn Mitchell, Paramedic
Beth Peters, Paramedic
Cory Stratton, Paramedic
Hans Miller, Firefighter
Nathan Chandler, Firefighter/EMT
George Church, Firefighter/EMT
Aaron Correia, Firefighter/EMT
Jeremy Freier, Firefighter/EMT
Tyler Gerken, Firefighter/EMT
Colter Mirtes, Firefighter/EMT
Carson Munson, Firefighter/EMT
Andrew Rideout, Firefighter/EMT
Eilon Zboray, Firefighter/EMT
*Daniel Silva, Lieutenant/EMT

Lincoln Call Firefighters

Christopher Weed, Asst. Fire Chief
Robert Bean, Safety Officer
Nick Miller, Firefighter
Lily Mitchell, Firefighter
Jonathan Reynolds, Firefighter
Adam York, Firefighter
Dante Garardi, Firefighter
*Damien Parent, Firefighter
*Corey McReavey, Firefighter

Fire Auxiliary

Lori Crawford
Norma Priest
Joanne Weed

Cemetery, Parks & Recreation

Cody Norris, Cemetery, Parks & Recreation Director
Taylor Norris, Recreation Administrative Assistant, Rec. Asst.
Teddy Martin, Cemetery/Custodian
Eben Ryder, Cemetery Crew Leader
Payson Turner, Cemetery Crew Leader
Carter Milner, Cemetery
Andrew Oliver, Cemetery
Ryder Osnoe, Cemetery
Raymond Tilton, Cemetery
Liam Walsh, Cemetery
True Weatherbee, Cemetery
Bonita Vance, Weeder/Gardener
Kortney Thurlow, Waterfront Director
Maggie Rogers, Waterfront Evening Supervisor
Annie Hesseltine, Waterfront Staff
Owen Ryder, Waterfront Staff
Sue Theriault, Waterfront Staff
Emma Tzovarras, Waterfront Staff
Abby Castonguay, Lifeguard
Max Fitch, Lifeguard
Amber Sale, Lifeguard
Frank Welch, Program Leader
Emily Russell, Coordinator
Brady Cox, Recreation Assistant
Addison Cyr, Recreation Assistant
Taelyn DeLaCruz, Recreation Assistant
Claire Gaetani, Recreation Assistant
Megan House, Recreation Assistant
Riley Irish, Recreation Assistant
Eliza McLellan, Recreation Assistant
Merin Rhodes, Recreation Assistant
Isaac Ritchie, Recreation Assistant
Elisheva Susen, Recreation Assistant
*Brendan Crocker, Cemetery, Parks & Recreation Director
*Kellsey Grass, Recreation Administrative Assistant
*David Emery, Cemetery
*Branden Oliver, Cemetery
*Carrick Mitchell, Lifeguard
*Lillian Noonan, Lifeguard
*Isaiah York, Lifeguard


Thank You
for being a part of
our
TEAM

Boards & Committees

The asterisk (*) beside an individual's name indicates that the person is no longer a board or committee member.

Elected Officials

Town Council
Stephen Clay, Chairman
David Ireland, Vice Chair
Sheldon Hanington
Cathy Moison
Lee Rand
Eric Rojo
Gordon Street
*Cathy Moison, Chair
*Eric Rojo, Vice Chair

Regional School Unit No. 67
Dianne Buck, Chair
William Chubbuck, Vice Chair
Andrew Funaro
Alyson Harris
Mary Hawkes
Patricia Nobel
Norma Priest
Grace Tibbetts

Lincoln Sanitary District
Peter Graham, Chair
Melissa Quintela, Vice Chair
Darrell Dill, Sr., Treasurer
Roberta Dickinson, Clerk
Kenneth Grant

Appointed Officials

FY2027 Budget Committee
Charles Dwelley
George Edwards
Nancy Erickson
Elizabeth Inzerma
Ralph Lichtenberg
Mary Lomonaco
Gilberte Mayo
David Moison
Ted Ocana
Steve Perry
Matthew Stormann
Stacey Williams

Cemetery Committee
Sharlene Black
Howard Black
Stephen Clay
Mary Mahoney
Elizabeth Steeves
Raymond Tilton

Lincoln Water District
Lee Haskell
Andrew Stevens
Burton Weed

Library Advisory Committee
Howard Black
Jane Brown
Diane Freelove
Ashley Mitchell
Amy Montroy
Anthony Mourkas
Frank Woodard
*Nadia Wotton

Airport Advisory Committee
Bradford Boone
William Thornton
Stephen Libby
Keith Strange
Paul Turnquist
Josh Michaud, Alternate
*Eric Rojo

Planning Board
Joshua Gray, Chair
Eugene (Jamie) Graham, Jr., Vice Chair
Amy Montroy, Secretary
Denton Trotter, Ex-Officio
Tom Kates
Fred Leisentritt
Anthony Mourkas
Kyle Oliver
Denise Kusnierz- Sr. Alternate
*Amanda Woodard, Ex-Officio
*David Ulm, Alternate

TIF Committee
Ruth Birtz
Wade Shaefer
Steven Levesque
Cathy Moison
David Moison
Keith Strange
*Richard Bronson
*Dennis Bullen
*Melissa Quintela

Events & Tourism Committee
Mary Mallett-Bies
Bryan Coons
Ashley Mitchell
Cathy Moison
Cathy Mushero
*Cole Averill
*Brittany Libbey

Democrat Election Clerks (2026-2028)
Julie Albert
Elizabeth Bickford
Joyce Bradway
Jane Brown
Delia Doane
Christine DuBois
Marie Foss
Anne Mourkas
Anthony Mourkas
Pat Nobel
Margaret Rogers
Bea Szantyr
Mark Weatherbee
Jo-Ann Weed

Republican Election Clerks
Kathi Allen
Gloria Edwards
Marci Elvers
James Flynn
Jennifer Jordan
Mary Keegan
Tanya Keith
Darlene Leisentritt
Samantha Libby
Ashley Mitchell
Cathy Moison
David Moison
Ann Morrison
Mark Muello
Brian Oliver
Nimfa Oliver
Sharon Severson

Green Independent
Elizabeth Inzerma

Unenrolled Election Clerks
Nancy Erickson
Diane Freelove
Carol Marino
Amy Montroy
Larry Montroy
Avis Sutherland



Town Manager's Report

By Wade Shaefer, Town Manager

To the residents, taxpayers, businesses, employees, and visitors of the Town of Lincoln:

It has been my privilege to serve the Town of Lincoln as Town Manager since May 12, 2026. Although I joined the Town near the end of the fiscal year, the months since my arrival have been extremely busy. During that time, I have had the opportunity to work closely with the Town Council, department heads, employees, residents, businesses, and many others who care deeply about Lincoln and its future.

Lincoln is a community with many strengths, but like most municipalities, we also face significant challenges. Rising costs, property taxes, aging infrastructure, staffing needs, and the increasing complexity of municipal government require us to continually evaluate how we operate and how we use taxpayer dollars.

My goal has been, and will continue to be, to provide professional and responsible municipal leadership while ensuring that Lincoln remains financially sound and continues to provide the services our residents depend upon.

Municipal Finances

One of the largest challenges during the closing months of FY2026 was preparing and adopting the FY2027 municipal budget.

The budget process required difficult decisions by the Town Council, Budget Committee, department heads, Finance Department, and Town Manager's Office. Ultimately, the FY2027 budget was adopted with an overall reduction of approximately five percent compared with FY2026.

That reduction means the Town will need to operate carefully throughout the coming fiscal year. Department heads have been asked to closely monitor expenditures, limit unnecessary spending, make use of existing supplies and equipment whenever practical, and carefully consider whether purchases can be postponed.

At the same time, the Town has been strengthening its financial operations. After operating for a period without a permanent Treasurer/Finance Director, Dany L. Lemay joined the Town in July. Considerable work is underway to review financial procedures, catch up on required reporting, identify areas requiring corrective action, and strengthen the Town's financial controls.

Responsible financial management must remain one of Lincoln's highest priorities. Residents expect and deserve accountability for the money entrusted to their municipal government.

Employees and Municipal Services

One of the things that became apparent to me very quickly after arriving in Lincoln is the dedication of our municipal employees.

Every day, Town employees provide services that residents often do not think about until they need them. Roads must be maintained, emergencies answered, tax payments processed, records maintained, parks and cemeteries cared for, permits issued, solid waste handled, finances managed, and countless questions from the public answered.

These responsibilities require employees who are knowledgeable, professional, and committed to public service.

As Town Manager, I believe strongly that department heads must be given clear expectations and held accountable for the operation of their departments while also receiving the support and training necessary to succeed.

Moving forward, I intend to place increased emphasis on communication, leadership development, employee training, fiscal responsibility, and cooperation between departments.

Municipal government works best when departments do not operate independently of one another but instead recognize that we are all part of one organization with one purpose: serving the people of Lincoln.

Public Safety

Public safety continues to represent one of the Town's most important responsibilities and one of its largest financial commitments.

Under Chief Lee Miller, the Lincoln Police Department continues working to provide professional law enforcement services while strengthening its relationship with the community.

Our Fire and EMS Department also provides an essential service that requires trained personnel, equipment, vehicles, facilities, and the ability to respond around the clock. Providing emergency services in a rural region presents significant challenges, particularly as neighboring communities also depend upon regional emergency-response capabilities.

As we move forward, the Town must continue evaluating the most efficient and sustainable way to provide police, fire, and emergency medical services while maintaining an appropriate level of protection for Lincoln residents.

The safety of our residents and employees cannot simply be measured as a line item in the municipal budget. At the same time, public safety operations must remain financially sustainable and accountable to the taxpayers who fund them.

Economic Development and Infrastructure

Lincoln's long-term financial strength is closely tied to economic development.

The redevelopment of the former mill property and the continued development of the Lincoln Technology Park present significant opportunities for the Town. Projects of this size and complexity take time, cooperation, private investment, infrastructure improvements, and assistance from state and federal funding sources.

Economic development is important not simply because it brings new businesses to Lincoln, but because expanding our tax base can help reduce the financial burden placed on existing residential property owners.

Lincoln must continue to create an environment in which businesses can invest, grow, and create employment while protecting the long-term interests of the Town.

Infrastructure also continues to require attention.

The Town owns and maintains roads, municipal buildings, recreational facilities, dams, equipment, and other infrastructure that represents a substantial investment by Lincoln taxpayers.

Work continues regarding the condition and future needs of the Town's dams. The Lincoln Regional Airport also remains an important community and economic-development asset, and continued efforts to secure outside funding for airport improvements will benefit Lincoln for years to come.

The Town must take a long-term approach to capital planning rather than waiting until major equipment or infrastructure fails before addressing it.

Assessing and Revaluation

Property assessment continues to be a major issue for Lincoln.

The Town has been preparing for a community-wide revaluation, which is a significant undertaking. Revaluation can understandably create concern among property owners, particularly at a time when people are already worried about increasing property taxes.

It is important to remember that the purpose of a revaluation is to ensure that property values are distributed fairly and equitably based upon current market conditions.

Communication with residents will be extremely important throughout this process. Property owners need understandable information about what a revaluation does, what it does not do, how values are determined, and what opportunities are available if they believe an assessment is incorrect.

The Town must administer the assessing process fairly, consistently, and in accordance with Maine law.

Public Service and the Future

Municipal government belongs to the people it serves.

There will always be differences of opinion regarding budgets, policies, projects, and priorities. That is part of local government. Those disagreements should not prevent us from working together for the best interests of Lincoln.

My responsibility as Town Manager is to administer the Town professionally, carry out the lawful direction of the Town Council, support our employees and department heads, protect the taxpayers' investment, and provide the Council with accurate information so it can make informed policy decisions.

Lincoln has challenges ahead, but it also has tremendous opportunities.

We have dedicated employees, active citizens, community organizations, businesses that believe in Lincoln, and people who genuinely want to see this community succeed.

I want to thank the Town Council for the opportunity to serve, our department heads and employees for their work and cooperation, and the residents of Lincoln for their patience, questions, suggestions, and involvement in their municipal government.

As we move forward, I believe our priorities should remain straightforward: provide essential services effectively, maintain strong financial controls, invest wisely in our infrastructure, support responsible economic development, communicate openly with our residents, and always remember that the money we spend belongs to the taxpayers.

It is an honor to serve the Town of Lincoln and its residents.



Community and Economic Development Report

By Steven Levesque, Economic Development Advisor and Ruth Birtz, Economic Development Administrator

The Economic Development Department has been quite busy and very productive this year. Steve Levesque provides economic development consulting services to the Town. Ruth Birtz is the Economic Development Administrator for the Town. The Town also contracts with Dr. Vicki Rusbult to assist with the application and administration of all the grants and loans the Town has and is pursuing. Below are a number of key activities that have been completed or are in process.

Mill Site Redevelopment:

The redevelopment of the former Lincoln Paper and Tissue mill, now known as the Lincoln Technology Park, continues to dominate a great deal of staff time and effort this past year and will continue well into the future. The successful redevelopment of this strategic site will represent a significant driver for the future economy of the greater Lincoln region. The redevelopment effort involves three major aspects: 1) removal of environmentally contaminated land and structures from the former mill site; 2) replace aging infrastructure with new modern infrastructure; and 3) secure new business opportunities at the Lincoln Technology Park. Following are some of the highlights of projects and initiatives we are involved with, on all three fronts.

- Continue to work with Biofine to fulfill their biorefinery project, which is expected to commence construction in early 2027. The anticipated project date was pushed to 2027 as the plans have changed to include both phase I and phase II of development.
- Worked to site Form Energy's proposed battery storage facility and negotiated related lease documents. Still waiting on the approval from the Department of Energy on this project.

- In addition to the current customers, we are working with several exciting business prospects at the mill site that have the potential of the creation of good paying jobs and new tax revenues.

- We resubmitted a 5.2 million dollar grant for the Innovation Center. This was a resubmission due to the funding pool the original application was submitted was discontinued. We should hear in the Fall of 2026 if this is approved.
- Haley Ward conducted a geotech anaylsis on the mill site for the purpose of drafting bids for the CDS reconstruction of the Depot Street entrance. .
- Continued to work on all development efforts with the support, advise and direction supplied by the Lincoln Lakes Innovation Corporation.
- Worked toward the development and design of a wastewater treatment plant to service Biofine and future development.

- Remediation has been completed on the Biofine site, Buildings 6 & 7 have been torn down and remediated. The scale shack and a portion of building 22 have been torn down and remediated. On going projects are the powerhouse, and the wastewater lagoons. New this year is a Community Wide assessment Grant, remediation of a portion of the sawdust pile and another portion of building 22.
- We successfully received a DEP permit for the development of an asbestos containment area on site. This will save the community over $10 million in off-site disposal and transportation costs. The site has begun receiving asbestos. The DEP monitors the site on a continuous basis. This project will continue until all remediation of the entire site is complete.
- Workforce housing is moving forward. The Town entered into a development agreement with Dooryard and Treeline to develop the housing. Phase one is moving forward under the development name of 25 Katahdin Avenue LLC. This will require a zone change, a phase I and phase II environmental study and support with infrastructure development to the site.
- Continue to secure funding for all aspects of redevelopment at the mill site. The total estimated cost of remediation and infrastructure development is estimated at approximately $80,000,000.
- To date, Lincoln has received $16,800,250 in grants and 1,921,250 in loans, with $5,200,000.00 in pending requests from various federal and state sources, to support the redevelopment of the former mill site. Our team is actively managing these projects and their related administration functions. We anticipate applying for up to $2,000,000.00 in additional environmental clean-up funding this fall. The Brownfields program maximum grant this year will be $500,000. Lastly, plans are in the stages for additional activities at the former mill site, including development of speculative industrial buildings, on site energy generation, and development of a perimeter trail, which would showcase historical information on the natural features of Penobscot River and the region's inhabitants.

Community Dams:

- Asked our Town Engineers conduct a review of the dams in Town for needed repairs. The preliminary report recommends repairs on a need basis. This is an ongoing project.

Lincoln Regional Airport (KLRG):

- Worked with the FAA and the Airport manager on several grant opportunities at the airport for land acquisition and renovations.
- Initiated the update of the Airport Master Plan
- Applied for and received a Congressional Direct Spending request for a terminal building.

Other Activities:

- Continue to work with the Eastern Maine Development Commission, the State of Maine, the federal government on numerous funding opportunities for the mill site, regional workforce, energy initiatives and town-wide betterment.
- Received a $40,000 grant for the engineering of the repair or replacement of the Stormwater system on Taylor Street.
- Received a grant from the Department of Agriculture for the development of an ATV Trail.



The former Lincoln Paper and Tissue property that the town purchased in parcels after the mill went bankrupt. The Economic Development team now works towards obtaining grants to clean up the site and actively searches for companies that would like to do business here. Photo courtesy of Police Officer Kris Milner and Licensed Drone Operator.

Town Clerk – Office Manager Report

By Town Clerk Ann Morrison CMC, CCM

The Town Clerk's office is the hub of the Town Office. This office is where residents come to register their vehicles, ATV's, boats, license their dog, obtain a vital record, pay taxes, obtain a marriage license, or buy a hunting/fishing license. Need a Notary Public? We are all Notaries in the Clerk's office and is a mandatory requirement of employment when hired. These transactions are not something that you can just complete anywhere; you have to visit the appropriate town office in order to access such services. My primary goal of our Town Clerk's office is to provide great customer service for our residents and non-residents alike. While we try our best to help a customer the first time they come to our office, sometimes that isn't possible. You may be asked to bring additional information based on the type of transaction you are trying to conduct with us. To avoid an additional trip, we encourage you to call ahead and ask what you may need to bring to make the transaction easier on you and the clerk helping you. Lincoln is a service community for many other towns that surround us. This means that not only do we provide services for Lincoln residents and taxpayers, but we also can provide a multitude of services to those people that reside in surrounding communities. While this additional foot traffic brings in more revenue, it also brings more work for my staff. While we have been a service community for many years, an uptick in non-residents visiting our office has increased due to the fact that many surrounding towns have very limited hours and days of operation to allow for their residents to conduct business at their town office. Many surrounding towns do not issue license plates at all or are not trained to license motor vehicles over a certain weight limit. This means that the resident of that town must visit their town office to pay their excise tax and then bring the excise paid receipt to a town that can provide that service like (Lincoln) in order to complete the rest of the paperwork (sales tax, title, issue plate) so they walk away with a valid registration. Some of these transactions can be lengthy depending on the scope of the transaction. For example, it can take at least a half an hour to issue a marriage license to a couple looking to get married. There are many times that all four counter stations are in use conducting a transaction. Have you ever been into the office when there are no other customers and it looks like the staff is doing nothing? These quiet times are when my staff works on behind-the-scenes projects. There are many other tasks that each of the clerks are responsible for, such as monthly reports that the State requires for certain transactions (dogs, vital records, etc.). These quiet moments when the phone isn't ringing and the door isn't opening, is when my staff can focus on these other responsibilities that are just as important as the services we provide to our customers.

A few years ago, when another part-time Assistant Clerk resigned for a position elsewhere, I had a conversation with the Town Manager. We discussed what the reason could be that I kept losing staff after I had put a lot of money into training them for all of those transactions that they would need to provide at the counter. My plan was to hire an employee full-time in order to retain this person. The compromise, was to share my employee with Public Works as an office assistant. When my long time Deputy Clerk retired, we brought over Alex from the

library. Alex had already worked elections for me and would be a great asset to my department with that knowledge.

Currently, I have a staff of five; including myself. Each of my staff has specific functions that they are responsible for on a daily basis and are cross-trained with one another. My staff includes the following employees:

Tracie has been with the town for twenty years and is the Tax Collector and Assistant Clerk. Her primary role as Tax Collector keeps her busy all year long with tasks that she is required to follow according to State Statutes. Some of these tasks include the tax lien process, issuing tax bills after taxes are committed with the Assessor, and keeping record of taxes paid to the Town of Lincoln. Tracie is also our Motor Vehicle Agent and Inland Fisheries and Wildlife Agent. Being the agent means she is the primary contact with those State agencies. As agent, she is responsible for daily reconciling, monthly reporting, and making sure we are stocked with adequate supplies of stickers, plates, forms, etc. As an Assistant Clerk, she waits on the counter providing services to those that come in the door looking for assistance. Tracie wears many other hats behind the scenes such as Freedom of Access billing and filing, personnel filing, drug testing administrator, and is in charge of the Tax Club program. We would be lost without Tracie and her knowledge!

Marci is my employee that works eight hours a week (two hours each day M-Th) at the Public Works department doing administrative tasks such as writing purchase orders and filing. When my long-term Deputy retired Marci became one of my Deputy Clerks. Her responsibilities include providing services at the counter, filing the monthly dog licensing and vital record reports with the appropriate State agencies. Marci is in charge of the dog licensing process for our office. When we receive notice of rabies vaccination records from the State, she works her way through the list (75-100 records most times) comparing to the PetPoint program to see if the dog is licensed. If so, she updates the record in the program with the new rabies information and if the dog isn't licensed, she sends a customized postcard to the owner asking them to come into the office to comply with state law. Marci keeps track of the vital records that we issue daily and reports that information to the state monthly, much like the dog licensing task. Tracking vital records daily makes the end of the month reporting easier if a discrepancy is found on the day the transaction happened. Marci is working with Sharon to teach her how to do these tasks. Last but not least, Marci is our artistic employee, she is responsible for most of the unique and crafty decorations you see each season/holiday.

Sharon is a full-time Deputy Clerk. Sharon provides services at the front counter and her main responsibility is managing Voter Registration. While many advancements in voter registration are geared towards making it easier for someone to register to vote, it creates more work on staff at the Clerk's office processing these transactions. Each day, she logs into the system and looks for tasks that automatically generated a notice to us that need to be completed on our end. If someone registers online (OVR) through the Secretary of State's office, we get notified and have to follow a specific process to verify the voter's information that they provided to

make sure they are qualified to register. If a customer is at the Bureau of Motor Vehicles and takes advantage of Automatic registration (AVR) we get an automated notification and need to follow another specific set of steps to process that registration. These tasks are very time consuming and require attention to detail and accuracy. Sharon is that employee! She is very detailed oriented and strives for accuracy in all she does. Sharon is working with Marci to train her on all the processes for voter registration.

Together, Sharon and Marci make fabulous Deputies! I rarely have to ask them to do something; many times they are already working on the task that needs to be done. I am working with them regarding elections, slowing showing them new things each time so eventually they could run an election on their own if the need ever came. They are both very organized and have made my life easier keeping all of our election supplies and equipment labeled, stocked, and stored according to state election law. Marci and Sharon are also being trained by me to put together Council agendas, attend meetings, and create the minutes of the Council meetings that they attend in my absence.

Last, but certainly not least, Alex is a full-time Assistant Clerk/Assistant Tax Collector. When Alex began working full time for me, I already knew what kind of an employee he would be. I always knew Tracie needed help with specific tasks that are time consuming, but I never had the staff to dedicate someone to learn those tasks. With this new staffing model, it made it easy to make Alex an Assistant Tax Collector to help with functions such as helping with the preparation of Tax Club booklets, learning how to do the nightly motor vehicle report, nightly MOSES (Inland Fisheries & Wildlife program) report, reconciling sticker counts, learning the tax lien process, and any other function that Tracie needs help with. With his training, the goal is to have him comfortable enough to do a weekly motor vehicle. This report requires reviewing all of the paperwork that needs to be sent to the state for accuracy and requesting the appropriate amount of money from the Finance Department to send along with this packet. Learning these tasks means that when Tracie is out of the office for an extended period (vacation) Alex can complete this while she is away so she doesn't have a huge amount of paperwork to go through upon her return. Alex has been a valuable addition to my staff.

As Clerk, Registrar of Voters, Office Manager, Supervisor of Elections, and Secretary to the Town Council, my plate is full. Having the staff that I do makes it easier for me to focus on all of the other responsibilities that I am tasked with managing. If it wasn't for adequate professional development of my employees, I wouldn't be able to delegate certain responsibilities to them, and feel that those tasks are being done accurately. This year's budget season was challenging trying to defend my budget against the constant push for cuts; especially staffing cuts. The Clerk's office is a service-based department, not every transaction generates revenue, and when we do get an agent fee it ranges from $1.00 to $6.00 per transaction. That is definitely not enough to offset my budget. Without adequately trained staff, there would be more people waiting in line and for longer lengths of time, rushed transactions which could produce more mistakes, and a staff that is always working in emergency mode. Working at that level is

not healthy for anyone and I need a healthy staff that enjoys coming to work to provide excellent customer service.

Vital Records- The Clerk's office is responsible for recording and maintaining vital records for the State of Maine and is also the keeper of records dating back to the 1800's. Customers are able to request any record on file that they have a valid interest in or relationship to, as set by law. We have actively been restoring old records each year, one or two books at a time, as the budget allows. This is a very important undertaking so these records are available for future generations to research and archive our rich history. This budget season, my line for restoration was cut completely, therefore, there will be no other records restored this upcoming fiscal year.

This office processed the following vital records during the fiscal year:

FY2026 Vital Records Issued

Birth Certificates	537
Marriage Intentions/Licenses	39
Marriage Certificates	174
Death Certificates	313

During this fiscal year the following events took place in Lincoln:

Births: Of 49 births that occurred this year to mothers that were Lincoln residents, one birth occurred in Lincoln, one occurred in Augusta, and the remaining births took place in Bangor. Until something changes within the state with the rural hospital closings and discontinuation of certain services at rural hospitals, births at Penobscot Valley Hospital will be those born in the case of an emergency situation only.

Deaths: There were 93 deaths that affected Lincoln this year. Sixty-four of our residents passed away in Maine, 36 of them passing in Lincoln and the remaining 28 residents passing away in another town in Maine.

Marriages: Seventeen marriages were performed in Lincoln by recognized officiants this year. Thirty-nine marriage licenses were issued to couples that met the requirements for obtaining a marriage license from the Town of Lincoln and twenty-two couples who obtained their license in Lincoln, were married in another town in Maine.

Motor Vehicles- The replacement of all chickadee plates in the State came to an end in May. After careful pre-planning for this process, the switch over went smoothly, for the most part, in our office. While there were some hiccups along the way with the State, we dealt with the

difficulty at the time and moved along. At the beginning of the switch, many customers were agitated with the mandatory plate change, but as the year moved on; emotions were not as heightened when they arrived at the office and were made aware of the need to switch. May 1st was the deadline for all motorists to have made the switch. While I travel the roads within this state, I notice that most vehicles have a new plate on them, but occasionally someone is driving down the road with a chickadee plate. If you know one of those people, you may want to remind them to switch their plate before a member of law enforcement finds them first!

Dog Licenses- According to State law, a dog or kennel cannot be kept without being licensed with the Clerk's office annually before December 31st. By State law a $25 per dog late fee is applied on February 1st for every unlicensed dog. Annual dog licensing begins in mid-October so there is plenty of time to avoid that late fee. The post card being sent to dog owners when we get notification from the State that the animal has had its rabies shot, yet, is not licensed, has been a great tool for us to maintain accurate dog records. This card has prompted people to come in and license the dog or give us a call to say they no longer live in town or no longer have possession of the animal. While it hasn't fixed our unlicensed dog list issue, it has made it more accurate. This fiscal year we processed 954 dog registrations. Tracking unlicensed dogs is not an exact science, but it is always a work in progress trying to update records. But dogs will remain in our system for various reasons, even if the dog is no longer in our town. Hopefully, the State will remedy this in the near future.

This was our second full year using the state mandated statewide dog database/software program. The program was rolled out with little instruction from Animal Welfare and we were basically left to figure it out on our own. We took it upon ourselves to develop in-house systems to make it easier for us to navigate the dog licensing process. The system is cumbersome and created for use by multiple entities such as veterinarians, yet the Clerks are still the only ones being held accountable for its use. It appears that due to much frustration from the Clerks, other dog licensing laws are being considered for future presentation to our officials in Augusta.

An informational insert that has been included with the fall tax bills for the past few years has been helpful in reaching more people with dogs. For approximately $200 we can reach over 4,000 accounts including dog owners and landlords that could pass the information on to multiple residents. Due to budget cuts this season, another $200 line was cut out of my budget and these inserts will not be included in the fall tax bills. We will have to find another creative way to reach our dog owners to remind them that licensing season is upon us. How can you help keep our dog records up-to-date? Call us to let us know you no longer have a particular dog or the animal has moved to another town. This simple act of calling us to make that notification can make our list more manageable. The Town **does not** get State or veterinarian notification of a dogs' passing or if a dog gets a new owner. Your help is greatly appreciated!

Taxes- Our tax year runs July 1st to June 30th, and our two installment due dates are November 15th and May 15th. The Town of Lincoln also offers tax payers the option to participate in the Tax Club, a monthly payment option. The yearly tax bill amount is broken up into twelve payments, due on the 10th of each month. Open enrollment in the Tax Club is during May and June, once the tax account(s) is paid in full. For more information about the program and how to sign up, email the tax collector at tax.collector@lincolnmaine.org, or call the Town Office at 207-794-3372 ext. 7.

From Tax Collector, Tracie York-As I enter my 20th year with the Town of Lincoln, I'd like to report the following about our tax collection for Fiscal Year 2026. Tax collection for current year taxes was at 92.85% and prior year 98.41% at the end of June, and our Excise Tax collection continues to be strong. This process is being monitored closely, as the legislature continues to pass laws reducing or eliminating categories of excise that municipalities are allowed to collect. For example, effective July 29th, 2026, Camper Trailer Excise Tax will no longer be calculated using the Manufacturer's Suggested Retail Price. Instead, it will be calculated according to length for each camper. The computer vendor systems have worked hard to update the Motor Vehicle Module in time for us to process camper registrations using this new format. It remains to be seen what the full impact will be on Lincoln's excise collection next year at this time, after a year of the reduced amount of excise for campers.

Excise tax is traditionally the next highest revenue source for towns and cities in Maine, after Real Estate Taxes and State Revenue Sharing. Excise belongs to the Town, and is collected based on residency. It is typically used to take care of the roads, and frequently the amount collected is equal to what is spent by towns on road maintenance. The continued erosion of this process will result in a reduction of using excise tax as a way to off-set property taxes.

The following chart shows the types and amounts of taxes collected by our office from July 1st 2025 to June 30th 2026, as well as the number of transactions for motor vehicles, taxes, Inland Fisheries registrations and licenses, and rapid renewals for boats and motor vehicles done online.

We were able to process 340 ATV registrations in-house this year, compared with 616 last year. The majority of those registrations usually happen in May and June, when the new year ATV stickers become available to us from IFW. This year, however, due to Inland Fisheries and Wildlife supply issues, we were sent a limited supply of 2027 ATV stickers, to be used on new ATV registrations only. Each ATV not registered in our office represents a loss of an agent fee for the Town of Lincoln, which would be approximately $1,375 this year.

Continued on next page

FY 2026		
Taxes collected		
Property Taxes	$	12,374,404.02
Motor Vehicle Excise	$	1,230,229.75
Boat Excise	$	11,437.60
Aircraft Excise	$	-
Receipts & Registrations		
Tax Receipts		8,525
Motor Vehicles in-house		5,860
MV Rapid Renewals online *		329
ATV's		340
Boats in-house		558
Boat Rapid Renewals online **		124
Non-Res Milfoil		15
Snowmobiles		390
Hunting/Fishing Licenses		374

* 5.31% of total 6,189 MV transactions this year

** 18.18% of total 682 Boats this year

Elections- On November 4, 2025 we conducted the State General election as well as the municipal candidate election; with 1,692 voters casting a ballot. The state ballot consisted of two citizen initiatives; one regarding election changes with the primary focus on requiring a voter to show ID when voting and the other focused on the courts to prohibit a person from having a dangerous weapon if it is shown that the person poses a significant danger of causing physical injury to themselves or others. Here in Lincoln the first initiative passed and the second initiative failed.

Our local ballot included 3- three-year seats for Town Council with seven candidates running, 1- one-year seat for Town Council with three candidates running, 3- three-year seats for the RSU67 Board of Directors with six candidates running, and finally 2- three-year seats for the Sanitary District Board with three candidates running. This was the first time I have seen more than three seats up for grabs for the Town Council at one time. But, this number of seats available caused the Council to flip and chaos ensued. After the candidates were sworn into office and they elected a Chair and Vice Chair certain councilors were unhappy. The Council was split 4-3 and the four began to push for many changes. The first change was to oust the Chairperson of the Council and they succeeded. The only way to change the Chair seat is due to a vacancy. Ultimately, the Chair and Vice Chair resigned, allowing the Council to vote in a new set of chair persons. They voted in long time Councilor Stephen Clay who helped bring back

some stability, but this wasn't over yet. The four Councilors who now voted together were able to terminate the Town Manger's contract. Rick Bronson was paid out according to his contract all while saving money was the biggest concern for these four councilors. Now, the search began for another Town Manager.

For many reasons, public turnout for Council meetings increased and we had to move over to Region III in order to accommodate everyone attending. With tensions high, the Treasurer resigned and that position was still vacant at the end of this fiscal year. All of these changes were happening with multiple interim town managers and permanent town managers. The budget process began and immediately was stressful for staff and the residents. Councilor Ireland kept pushing for cuts, but had apparently created his own budget. Not only was staff frustrated, the public was frustrated.

On May 26, 2026 a request for a recall petition for reason of neglect of duty was filed with my office. The intent of the recall committee was to try to recall Councilor Ireland, Rojo, Rand, and Hanington. In order to continue with the recall process, the committee would need to get 705 voters to come into the Town Office to sign the petition in front of the Town Clerk or her Deputies. This is something unique to our Charter as is the 20% of the signatures needed was to be figured on the number of qualified voters at the last Gubernatorial election, not a number that cast ballots at the previous Gubernatorial election; making the number of signatures needed higher. At the end of the 45-days of signature collecting in the town office the results are as follows and the process would not continue:

David Ireland: 262
Eric Rojo: 258
Sheldon Hanington: 251
Lee Rand: 249

On July 23, 2026 another group of registered voters submitted a request for a recall petition, this time for three Councilors. We began another 45-days of signature collecting at the Town Office and at the end of that time period the results are as follows and the process would not continue:

David Ireland: 143
Eric Rojo: 127
Sheldon Hanington: 119

Currently, Wade Shaefer is our Town Manager and he has brought back some stability to this crazy year that we have experienced and staff morale has increased.

On April 7, 2026 we conducted a special RSU67 Referendum election with only 199 votes being cast. Due to the anticipation of a low turn-out I asked the Council to approve shortening the open hours of the polling place by an hour on each end of the day which was approved. This

referendum was needed before the June Primary as the RSU was looking to begin this project once school got out for the summer. The referendum was to approve issuing bonds and other evidences of indebtedness in an amount not to exceed $471,200 through the State of Maine's zero interest rate/loan forgiveness School Revolving Renovation Fund (SRRF) Program to fund Priority 1 Health, Safety, and Compliance repairs to make security improvements at Mattanawcook Academy entrance/MA Vestibule. The referendum results are as follows:

	Yes	No
Lincoln	144	55
Chester	15	4
Mattawamkeag	10	3

On June 9, 2026 we conducted the State Primary and the RSU67 Budget Referendum election. The results are as follows:

Primary Republican votes: 569
Primary Democrat votes: 370
Primary UOCAVA voters: 2
Total voters casting Primary ballots: 941

RSU67 Budget Referendum to approve a $15,169,344 budget

	Yes	No
Lincoln	442	396
Chester	53	57
Mattawamkeag	87	35

Total Lincoln voters casting an RSU67 ballot: 838

Finally, in on June 26, 2026 a petition was requested for reconsideration of the Town Council budget vote that took place on June 22, 2026. After verification of the request, petition blanks were issued to Arica Millett. The wording of the reconsideration petition read as follows:

> *Shall the voters of the Town of Lincoln, exercising the authority granted to them under Article VIII, Section 801 of the Charter of the Town of Lincoln, Maine- which empowers voters to reconsider an ordinance, order, or resolve by referendum- and acting in accordance with the Lincoln Charter and Maine Law, repeal the FY 2027 Municipal operating budget totaling $9,906,659 adopted by the Lincoln Town Council on June 22, 2026 and adopt instead the FY 2027 Municipal budget proposed by the Lincoln Town Manager totaling $11,589,834?*

Arica set-up a location in town to collect signatures and submitted them to this office on June 30, 2026. It was determined that she had collected 552 signatures with 517 of them being valid signatures of registered voters in the Town of Lincoln. Due to the fact that the Council

suspended the June 22, 2026 vote, that was petitioned to be reconsidered, on June 29th, the petition was filed and was no longer being considered.

As a reminder, we do have a secure ballot return box located in front of the Town Office. The proper ballot box looks like an American Flag and is secured to the building. Please DO NOT deposit your ballot into the blue USPS mailbox at the curb. The box is available 24/7 when we are in the process of issuing absentee ballots for an election. The box is under video surveillance 365 days per year for security purposes. This continues to be a great option for returning your absentee ballot if you cannot make it into the office during regular business hours, and it saves the costly postage fee and the time it takes for the USPS mail to reach us.



Celebrating Tracie's 20-years of service





Some Halloween fun in the office!

Cemetery Trust Fund Report

The following individuals have paid into the Cemetery Trust Fund for perpetual care of their cemetery lots. The dollar amount beside the name represents what was paid.

Abbott, R. D.	$100.00	Banfield, Leonard D.	$100.00
Achorn, George S. & Bessie	$100.00	Banfield, Theophilus	$100.00
Adams, Edwin	$100.00	Bard, Wilfred	$300.00
Adams, James & Asa Straw	$100.00	Barker, Henry	$75.00
Adams, Kay	$450.00	Barkowsky, Elizabeth	$75.00
Adams, Norman	$300.00	Barkowsky, Jacob	$100.00
Adams, Norman	$500.00	Barkowsky, Stanley J.	$100.00
Aiken, Phyllis	$300.00	Batchelder, Charles	$100.00
Albert, George	$150.00	Batchelder, Mandrel	$100.00
Albert, Richard 7 Mary L.	$100.00	Batchelder, Nancy	$150.00
Aldworth, Joe	$75.00	Beach, John	$100.00
Allen, Benjamin	$200.00	Beal, Walter	$100.00
Allen, Charles Clayton	$200.00	Beaney, Emma L.	$100.00
Ames, Lowell F.	$100.00	Bearce, Clayton	$75.00
Annis, Frank H.	$100.00	Bearce, Margaret	$75.00
Archer, Frank P.	$100.00	Beathem, Charles J.	$100.00
Archer, J.	$100.00	Beathem, Leo L. & Daisy L.	$100.00
Armstrong, Anna	$50.00	Beaulieu, Reo & Anne	$100.00
Arnold, Christine	$75.00	Berry, Harley J. Jr.	$100.00
Arnold, Robert & Rachel	$300.00	Berry, Ralph	$150.00
Arthurs, Damien & Kelly	$150.00	Black, Emily J.	$50.00
Arthurs, Phillis Ann	$75.00	Black, Sharlene	$75.00
Aubut, Barbara	$75.00	Blood, George & Phyllis	$75.00
Averill, David	$200.00	Bonney, Harden	$100.00
Averill, George G.	$2,000.00	Boober, Edward P.	$100.00
Ayer, Nash	$100.00	Boone, Donna & Chris	$150.00
Babcock, Dale & Melissa	$150.00	Boone, Ronald & Lillian	$100.00
Babineau, Vetel	$100.00	Booth, Dolores	$50.00
Bailey, Bertrand L.	$100.00	Boss, Doris	$450.00
Bailey, Elmer H.	$100.00	Bowers, Freemand L.	$100.00
Bailey, Hirman R.	$100.00	Bowers, Leroy	$100.00
Ball, Dr. Henry W.	$100.00	Bowker, Arthur L.	$100.00
Ballantyne, Daniel	$100.00	Boyce, Milladge & Etta	$200.00
Ballantyne, Kingsley	$100.00	Boyington, Donna	$225.00
Ballard, Jeff	$75.00	Boyington, Jean	$75.00
Baltrusch, Star & Glines, Doris	$150.00	Boyington, Mark & Verna	$300.00

Boyko, Tichon	$200.00	Chase, Stephen & Lorraine	$250.00
Bradeen, Linda & Briggs, Michelle	$300.00	Chesley, Arthur & Sally	$600.00
Bradstreet, Taylor	$200.00	Chesley, Melvin & Joyce	$100.00
Bridges, Richard	$75.00	Chesley, Oliver H.	$100.00
Briggs, Almon	$150.00	Chessie, Fearman	$100.00
Brigg, Michelle & Charles	$300.00	Chubbuck, Fred & Adelaide	$100.00
Briola, Peter & Helen M.	$250.00	Cimpher, Charles	$100.00
Broderick, Fay	$525.00	Clapp, William L.	$100.00
Bruce, Evan E.	$100.00	Clark, James & Thurlow, Wendy	$150.00
Bruce, Homer & Daisy	$200.00	Clark, Richard B. & Carolyn	$200.00
Bruce, Raymond & Nancy	$300.00	Clark,, William C. & Eliza	$200.00
Bryant, Leonard B.	$100.00	Clay Funeral Home	$75.00
Buck, L.A.	$200.00	Clay, Alfred A.	$100.00
Burke, John William	$100.00	Clay, Asa G.	$100.00
Burke, Robert	$150.00	Clay, Asa G. Jr.	$150.00
Burland, J.	$200.00	Clay, Charles W. & Adella D.	$200.00
Burridge, Robert	$75.00	Clay, Daniel P.	$100.00
Burrill, Barbara	$450.00	Clay, Dorance	$75.00
Burrill, Dale	$282.60	Clay, Elmer A.	$100.00
Burrill, Oliver D.	$200.00	Clay, Luther	$100.00
Burrill, Stephen & Family	$282.60	Clay, Madeline	$150.00
Burton, Isaac S.	$200.00	Clay, Reginald & Madeline	$100.00
Buswell, Leonard L.	$100.00	Clay, Richard	$150.00
Butterfield, Albert	$100.00	Clay, Samuel H.	$100.00
Butterfield, David	$75.00	Clay, Virgil A.	$100.00
Butterfield, Rodney H. & Shirley	$375.00	Clayton, Walter	$100.00
Butters, Robert & Dorothea	$100.00	Cliff, Lot	$200.00
Buzzell, Fred V.	$100.00	Clifford, Diane	$150.00
Buzzell, Stanley L. & Edna R.	$100.00	Clifford, J. E. & Armand	$100.00
Campbell, Ronald E.	$200.00	Clifford, Melvin L.	$100.00
Carll, Lowell & Ruth	$300.00	Clukey, Hetty E.	$100.00
Carlow, Clifton	$150.00	Cobb, L. & McCafferty, D.	$75.00
Carlow, Elaine	$150.00	Cobb, Oliver & Dorothy	$100.00
Carlow, Roger	$300.00	Coburn, Walter & Mae	$100.00
Carney, Doris	$375.00	Coffin, Cyrus	$100.00
Carney, Peter H. Jr.	$100.00	Coffin, Fred & Addie	$100.00
Carpenter, Carl	$100.00	Coffin, Leon M.	$100.00
Carr, Royal and Dora	$150.00	Coffin, Norman & Doris	$100.00
Carter, Loreta	$100.00	Cole, Edwin R.	$100.00
Casey, Charles	$300.00	Cole, Harlan	$150.00
Chamberlain, Dolores	$150.00	Cole, Paula	$75.00
Chandler, Brenda	$225.00	Cole, Robert	$150.00

Cole, Roger	$225.00	Davis, Daniel F.	$200.00
Cole, Roger E.	$50.00	Davis, Judy	$100.00
Collier, Lawrence	$100.00	Day, Harold & Sheila	$200.00
Collier, Ora L.	$100.00	DeBeck, Mary	$75.00
Colwell, Harvard E. & Hazel	$100.00	Delancy, Robert	$150.00
Cooper, Margaret	$75.00	Delano, Eli	$200.00
Corro, Augustus	$100.00	Delano, George S.	$100.00
Corro, George A.	$100.00	Delano, Randolph	$150.00
Corro, Henry M.	$100.00	DeWitt, Charles E.	$100.00
Corro, Joseph D.	$100.00	DeWitt, Edgar	$100.00
Corro, Marlene	$225.00	Dicker, Donald	$150.00
Corro, Paul	$100.00	Dicker, Waneta	$300.00
Corro, Thomas & Eli	$50.00	Dill, Delores	$225.00
Cota, George E.	$100.00	Dill, Donald	$300.00
Coyle, Robert	$600.00	Dill, Sr, Darrell	$300.00
Craft, Mark A.	$100.00	Dill, James & Shelbee	$450.00
Craft, Ralph	$100.00	Dill, Kelly	$150.00
Cressey, Margaret	$150.00	Dionne, Donald	$100.00
Crocker, Alfred & Shirley	$75.00	Dolley, Barrie & Scott	$150.00
Crockett, C.A.	$100.00	Dolley, Harvey	$100.00
Cummings, David	$75.00	Dooks, Seth	$100.00
Cummings, Marlin & Leona	$100.00	Dow, Ellery F. & Catherine L.	$200.00
Currier, Lawrence & Doris	$100.00	Downard, Cecil	$150.00
Currier, Louise	$100.00	Downs, Elwood	$300.00
Currier, Sheldon	$75.00	Downs, Priscilla	$150.00
Curry, George	$250.00	Downs, Vinal	$100.00
Curtis, Calvin C.	$100.00	Drake, Diane	$150.00
Curtis, George R.	$100.00	Drake, George Ann	$50.00
Curtis, Harvey	$100.00	Drake, Paul	$50.00
Curtis, Newton	$150.00	Drew, Henry	$100.00
Curtis, Richard	$75.00	Drinkwater, Arnold	$150.00
Cutler, Charles E.	$100.00	Drinkwater, Reginald	$150.00
Cutler, James R.	$100.00	Drinkwater, Roxanne	$75.00
Cutler, Moody D.	$100.00	Drost, Kevin & Jason	$150.00
Daigle, Donna & Dwinal	$150.00	Dube, Richard	$150.00
Daigle, Ivan	$100.00	Dudley, Lloyd	$100.00
Daigle, Rene	$100.00	Dutton, Nancy	$225.00
Darr, Thomas	$300.00	Dyer, Mott	$100.00
Daszkiewicz, Jennifer	$150.00	Eager, Kelly	$75.00
Daub, Elisabeth	$75.00	Eddy, Ruby	$75.00
Dauphinee, Robert B.	$100.00	Eddy, Sonyo	$75.00
Davis, Betty	$100.00	Edgecomb, Jane	$150.00

Edgecomb, Orin Perley	$100.00	Fox, Jacqueline	$150.00
Edwards, Ard	$100.00	French, Clyde & Ellen	$100.00
Edwards, Ariel & M. Joyce	$200.00	Furrough, William & Cora	$100.00
Edwards, Frederick A.	$100.00	Furrow, S. Andrew & Lena R.	$100.00
Edwards, George	$200.00	Furrow, Sandra	$150.00
Edwards, George L.	$100.00	Furrow, Silas	$100.00
Edwards, Henry R.	$100.00	Gaddis, Florence	$200.00
Ellis, Carrie	$100.00	Gagnon, Esther	$100.00
Emerson, Charles	$100.00	Gagnon, Lisa	$75.00
Emerson, Elvie	$100.00	Gagnon, Richard	$375.00
Emery, David & Stacy	$150.00	Gagnon, Richard	$75.00
Emery, Llewellyn	$100.00	Ganner, Frederick & Katherine	$100.00
Engstrom, Melony & Rollins, David	$150.00	Gardner, William	$600.00
Fall, Fred L.	$200.00	Gary, Margaret	$150.00
Fall, Parker W.	$100.00	Gemme, Barbara	$75.00
Faloon, Claude & Bessie Dow	$200.00	Gemme, Joseph II	$75.00
Faloon/Dow/Haynes	$50.00	Gemme, Paul & Mary Agnes	$100.00
Farrington, Albert & June	$100.00	Gero, Robert & Mary	$150.00
Farrington, Annie O.	$100.00	Gerrish, Christine	$200.00
Farrington, David A.	$100.00	Gerry, Clayton	$75.00
Farrington, Sheldon & Helen	$100.00	Gerry, Floyd & Melba	$100.00
Ferris, Patrick	$150.00	Gerry, Phyllis	$75.00
Fickett, Carl & Dorothy	$100.00	Gillis, Fred	$100.00
Fisher, Ernest J.	$100.00	Gilpatrick, Dorothea	$100.00
Fiske & Flanders	$300.00	Gipson, Ralph E.	$100.00
Fitzgerald, Henry & Sadie	$100.00	Glidden, Vaughn & Rena	$150.00
Fitzhugh, Brenda	$100.00	Godbyr, Charlotte	$300.00
Fitzhugh, Stanley & hazel	$100.00	Goding, Charles & Jeanette	$100.00
Flanders, Ardie A.	$100.00	Goding, George	$150.00
Flanders, Darrell	$300.00	Goodwin Family	$100.00
Flanders, Earl D, & Isabelle	$200.00	Goodwin, Brenda	$300.00
Flanders, Harry E.	$100.00	Goodwin, Clyde Jr.	$150.00
Flanders, Lawrence H.	$100.00	Goodwin, Glenna	$100.00
Flanders, Roy J.	$100.00	Goodwin, Harry & Clara E.	$100.00
Fleming, Abbie	$100.00	Goodwin, John	$100.00
Fleming, James Allen	$100.00	Goodwin, Lisa	$600.00
Fleming, ora	$100.00	Goodwin, Michael & Alyson	$150.00
Fleming, Paul L. & Ruth F.	$100.00	Gordon, Duane	$100.00
Fleming, Theodore	$100.00	Gordon, Joan & lester	$75.00
Flower, Pearl J.	$100.00	Grattan, Wilfred A.	$100.00
Fogg, Madeline G.	$450.00	Gray, Dennis & Bonnie	$300.00
Fowler, Elsie	$150.00	Gray, Ronald	$150.00

Gray, Ronald & Clara	$300.00	Hook, Delia	$100.00
Grey, Prescott Family of	$100.00	Hooke, Janet	$25.00
Griffin, Lorita	$150.00	Hopkins, Josephine & Robert West	$300.00
Grindell, John E.	$100.00	House, Elmore C.	$100.00
Grindell, Nellie	$100.00	Howe, Leon S. & Genevieve	$100.00
Gunning, William	$50.00	Hubbell, Patricia	$75.00
Haggas, John	$100.00	Huntington, Ivan	$150.00
Hall, Frank R.	$100.00	Hurd, Clyde	$225.00
Hall, Jess D.	$100.00	Hurd, Darrell & Pearl	$100.00
Hamilton, Hattie	$100.00	Hurd, Douglas & Diana	$75.00
Hamilton, Leslie H.	$100.00	Hurd, Lorenzo	$100.00
Hamilton, Willis	$100.00	Hurd, Sandra & Gavin, Brenda	$600.00
Hamlin, Hugh & Althea	$200.00	Inzevma, Toby	$150.00
Hamm, Frederick & Nellie	$100.00	Ireland, Amos	$100.00
Hamm, Hazel & Alton	$300.00	Ireland, Arthur C.	$100.00
Hamm, Lyman M.	$100.00	Ireland, Chandler	$150.00
Hammond, Frank & Dorothy	$150.00	Ireland, Danny & Danielle	$600.00
Hanscom, Ira	$100.00	Ireland, David	$150.00
Hanscom, Ivan A.	$100.00	Ireland, Earl	$225.00
Hanscom, Lewis & Glenace	$100.00	Ireland, Edwin	$100.00
Harding, C. Harold	$200.00	Ireland, Howard	$100.00
Harding, Clyde A.	$100.00	Ireland, Joel	$75.00
Harn-Scott	$200.00	Ireland, Marscella & Michael	$150.00
Harriman, Claudette	$75.00	Ireland, Obed W.	$100.00
Harvey, James E. & Mertie A.	$200.00	Ireland, Wilbur O.	$100.00
Haskell, Joey	$300.00	Irish, Susan & Dennis	$300.00
Hawkins, Deborah	$150.00	James, Milton	$200.00
Hawkins, Viola	$100.00	James, Thomas William	$100.00
Hawlins, Eunie E.	$100.00	Jameson, James Martin	$100.00
Haynes, A. G.	$100.00	Jewell, Milton	$200.00
Haynes, George Henry	$100.00	Jipson, Earl J. Sr.	$100.00
Haynes, Jane	$150.00	Jipson, Wallace	$100.00
Haynes, Penny	$75.00	Johnson, George	$50.00
Heath, Jessica & Martin Smith	$150.00	Johnson, Herman	$100.00
Heath, James	$50.00	Johnson, Robert S. Jr.	$100.00
Helsor, Janice	$150.00	Jones, Barbara	$150.00
Hersey, Benjamin	$100.00	Jones, Billy & Ann	$200.00
Hersey, Moses	$50.00	Jordan, Frank L.	$100.00
Hesseltine, Maurice	$225.00	Jordan, Lisa	$225.00
Hobbs, Roland E.	$100.00	Jordan, Nicholas & Karam, Merissa	$150.00
Holmes, Harvard	$100.00	Jordan, Norma	$150.00
Holmes, Walter W.	$100.00	Joslyn, Neil & Virginia	$75.00

Keith, Oziel	$50.00
Kelley, Fred J.	$300.00
Kelley, Robert F.	$100.00
Kelley, W. A.	$100.00
Kelly, Geraldine	$75.00
Kempton, Mae	$200.00
Kenney, Frank & Edith	$100.00
Kilbride, Kenneth J.	$100.00
Kilbride, Stuart	$300.00
Kimball, Charles E.	$100.00
Kimball, Charles W.	$100.00
Kimball, Leon & Mary	$150.00
King, Clayton	$100.00
King, Dale	$1,275.00
King, Dale R.	$300.00
King, Darrell	$100.00
King, Eugene T.	$100.00
King, Jeanette	$150.00
King, Joseph	$100.00
King, Michael & Ouellette, Carlita	$300.00
King, Rex E.	$100.00
Kirk, Mildred W.	$100.00
Kneeland, Jerome & Addie	$100.00
Knights, Cedric & Eubank, Lori	$150.00
Knights, Clarence D.	$200.00
Knights, Lewis & Irma	$250.00
Knights, Millie	$100.00
Knowx, Everett & Doris	$150.00
Laliberte, Adrian	$150.00
Lancaster, Alma	$100.00
Lancaster, Everard	$100.00
Lancaster, Linwood	$100.00
Lancaster, Linwood	$50.00
Lancaster, Pitt	$100.00
Lancaster, Shirley	$150.00
Lancaster, Vernon	$100.00
Landry, Ted	$300.00
Lane, Elihu & Gladys Tobin	$100.00
Lane, Jonathan L.	$100.00
Lane, Ralph & Beatrice	$100.00
Langevin, Danny & Sarah	$150.00
Langley, Lorraine	$100.00
Langley, Shawn	$150.00
Larlee, Leon	$50.00
Leavitt, Janet	$150.00
Leavitt, Richard & Roberta	$150.00
Leblanc, Jessica & I; Hollifield, J.	$150.00
Leen, Andrew P.	$100.00
Leighton, Bob & Tabitha	$150.00
Leighton, George & Louise	$150.00
Leland, Carold	$100.00
Lemieux, Doris & Richard	$100.00
Lewis, Herbert L.	$100.00
Libby, Alvah & Josephine	$200.00
Libby, Earl S.	$100.00
Libby, Frank	$100.00
Libby, Frank Rhoden	$100.00
Libby, Jessie	$100.00
Libby, Leroy	$100.00
Libby, Lore C.	$100.00
Libby, Scott	$75.00
Libby, Steven II	$150.00
Lindquist, Ellen	$200.00
Lindsay, Angie M.	$100.00
Lindsay, Henry	$100.00
Linton, Frank R.	$100.00
Linton, Leona Bell	$100.00
Lloyd, William A.	$100.00
Lombard, Glen B.	$100.00
Loomis, George E.	$100.00
Lovejoy, Stephen B.	$100.00
Lovett-Coffin, Donna	$150.00
Lovett, Paul & Sheila	$150.00
Lovett, William H.	$100.00
Lowe, Alonza	$50.00
Lowe, Everett	$100.00
Lowe, Francis	$50.00
Lowe, Karen	$100.00
Ludden, William	$100.00
Luken, Steve & Becky	$300.00
Lynch, Owen	$100.00
Lyons, Ansel	$100.00
Lyons, Family of Irving	$200.00
Lyons, H. Herbert	$75.00

Lyons, Peter	$75.00
Lyons, Verna	$100.00
MacEachern, Daniel	$75.00
MacLaughlin, David & Sally	$75.00
MacLaughlin, David	$150.00
MacNevin, Charles	$100.00
Magnant, Terri	$75.00
Mahar, Jamie	$75.00
Mahar, Jamie & David Chessie	$75.00
Mailman, Charlotte	$75.00
Marin, Janet & Donald	$300.00
Martin, Gary & Sandra	$300.00
Martin, Geraldine	$100.00
Martin, Joseph	$300.00
Martin, Kathleen & Stephen	$300.00
Martin, Teddy	$75.00
Martin, Tonya	$75.00
Mathewson, Ronald	$150.00
Maynard, Harry & Jolene	$675.00
McCafferty, Holly	$75.00
McCafferty, Mark	$100.00
McCarthy, Paul & Louise	$100.00
McComb, Ronald	$250.00
McComb, Ronald	$150.00
McConnell, Myrna & Hanscom, Valerie	$300.00
McCormick, Clifton & Kathleen	$150.00
McCormick, Lester & Pearl	$150.00
McCormick, Lois	$150.00
McCracken, Samuel A.	$150.00
McEwen, Scott	$150.00
McEwen, Scott	$150.00
McGaw, Bonnie	$75.00
McGaw, Craig	$75.00
McGaw, Robert	$50.00
McGaw, Robert	$75.00
McGaw, Stacy & Cox, Orland & Connie	$300.00
McGill, Francis	$300.00
McGraw, Hugh A.	$100.00
McIntyre, Joanne	$225.00
McIntyre, John & Mary E.	$100.00
McIntyre, Mark	$225.00
McKay, Phillip & Mary	$150.00
McKeene,I.S.	$100.00
McKeever, Edward	$100.00
McLaughlin, Clifford	$150.00
McLaughlin, Fred F.	$100.00
McLaughlin, James & Ruth	$150.00
McLaughlin, Talbot & Annie	$100.00
McMullen, Cedric	$200.00
McNamara, Dr. & Mrs. W. C.	$300.00
Merrifield, Parker W.	$100.00
Merritt, William	$100.00
Merritt, William & Carolyn	$100.00
Michaels, Maria & Roberts, Gene	$450.00
Miller, A. S.	$100.00
Miller-Plummer	$100.00
Milliard, Carmel	$75.00
Mills, George	$50.00
Mills, R. H.	$100.00
Milner Jr., Raymond	$150.00
Milner, Shelda	$225.00
Mitton, Charles W.	$100.00
Monroe, Bernice	$300.00
Monroe, Kenneth	$225.00
Monument Fund	$100.00
Moody, Ardine D.	$100.00
Moody, Rosella & Preston	$150.00
Moore, Atwood & Alice	$100.00
Moore, Imogene	$300.00
Moores, Lawrence W. & Angie	$100.00
Morin & Stanwood Lot	$100.00
Murchison, Byron	$75.00
Murchison, David A. & Lottie E.	$100.00
Murchison, Reginald	$450.00
Murphy, Marilyn	$225.00
Mushero SR, Thomas	$150.00
Mushero, Beatrice	$400.00
Myrick, Tessie	$75.00
Nash, Allen	$75.00
Nash, Beverly	$75.00
Nash, Cherry	$100.00
Neal, Kenneth & Florence	$75.00

Neal, Linwood & Carrie	$100.00	Pete, Fred	$200.00
Neal, Robert M.	$100.00	Pete, Lloyd	$150.00
Nelson, Anna M.	$200.00	Pete, Merton	$150.00
Nelson, Chester	$100.00	Peters, Michael & Annaliza	$300.00
Nelson, Jeremy	$100.00	Peterson, Clifford & Mattie	$100.00
Nelson, Richard	$300.00	Philbrook, Rhonda	$105.00
Nichols, Alex B. & Gertrude d.	$100.00	Philbrook, Robert	$200.00
Nichols, Hartley A.	$100.00	Philips, James Milton	$100.00
Nicholson-Page	$100.00	Phillips, Dolores	$150.00
Noel, Daniel	$100.00	Phillips, Durwood	$150.00
Numrych, George	$100.00	Phinney, Albert D.	$100.00
Nute, Cloren	$200.00	Phinney, Hartwell A.	$100.00
Nute, F. E.	$200.00	Phinney, Merle	$50.00
Nute, Paul & Geraldine	$300.00	Phinney, William	$100.00
Oakes, Samuel	$100.00	Picard, Marius	$225.00
Ocana, Emilio	$150.00	Picciano, Ursula & Brian	$150.00
Ocana, Heidi	$150.00	Picciano, Ursula	$300.00
Oliver, Norman H. & Margaret	$150.00	Pickering, Charles L.	$300.00
Olsen, Donald & Pauline	$100.00	Pickering, James F.	$100.00
Osborn, Clark & Beverly	$150.00	Pinkham, Edith M.	$100.00
Osborne, Charles	$50.00	Pinkham, Elia H.	$100.00
Page, Helen	$100.00	Pinkham, H. F.	$100.00
Page, Irene Louise	$100.00	Pinkham, H. L.	$100.00
Paradis, Albert	$75.00	Pinkham, Henry S. & Bertha	$100.00
Paradis, Joseph	$50.00	Pinkham, Meader	$100.00
Parson, Carey	$100.00	Pinkham, Susan	$350.00
Pedley, Richard	$150.00	Pinkham, W. E.	$100.00
Pedley, Richard Y. & Marjorie	$260.00	Pinkham, Winborn	$50.00
Pelkey, Beth	$75.00	Plourde Sandra	$225.00
Pelkey, Brenda	$75.00	Plourde, Henry	$150.00
Pelkey, Brenda	$100.00	Plumly, Charles F.	$75.00
Pelkey, Brenda	$75.00	Plumly, D.S.	$75.00
Pelkey, Jon & Tolman, Rachel	$150.00	Podraza, Victoria & Cossette, Rachel	$1,200.00
Pelkey, Milford	$750.00	Pomeroy, Henry	$300.00
Pelkey, Peter	$100.00	Pomeroy, Susan	$900.00
Pelkey, Teddy	$75.00	Pond, Dale & Elizabeth	$100.00
Perkins, Fred H. & Joan	$50.00	Pond, John	$100.00
Perkins, Ralph	$50.00	Porter, Percy G.	$100.00
Perry, George & Maria	$100.00	Porter, Wendell L.	$275.00
Perry, Harley	$450.00	Potter, Daniel S.	$100.00
Perry-Jones	$100.00	Power, Leonard J.	$100.00
Pete, David	$250.00	Powers, Elizabeth	$75.00

Powers, Eugene	$75.00
Pratt, Charles	$100.00
Pratt, Gordon	$150.00
Praught, Kelley	$400.00
Praught-Burr	$300.00
Preston, Venus F.	$100.00
Price, Annette	$150.00
Priest, Michelle & Jeremy	$150.00
Ramsdell, Samuel C.	$100.00
Rancourt, Bertand	$150.00
Ranney, Jeannette	$150.00
Ranny, George S.	$100.00
Reed, Benjamin F.	$100.00
Reed, George	$100.00
Reed, Harry S.	$100.00
Reed, John H.	$100.00
Reed, Joseph	$100.00
Reed, Samuel	$100.00
Reed-Adams	$100.00
Rich, Debbie	$150.00
Richard, Basil R.	$100.00
Richard, Laurence E. & Mildred C.	$100.00
Richards, Peter	$150.00
Richardson, Asa F.	$100.00
Richardson, Ralph N.	$100.00
Robbins, Bertram G.	$100.00
Roberts, Albert	$100.00
Roberts, Ellen F.	$100.00
Roberts, Frank W. & Grace E.	$100.00
Roberts, Grace	$200.00
Roberts, Hattie	$100.00
Robinson, Gertrude	$200.00
Rockawitz, Steve	$100.00
Roderick, Robert	$75.00
Rooks, J.A.	$100.00
Rummery, Sanford	$100.00
Runnels, Jason	$100.00
Russell, Cedric	$100.00
Russell, Cedric	$100.00
Rutherford, Karla	$300.00
Ryder, Barbara	$150.00
Ryder, Danielle & McCormick, Darcie	$300.00
Ryder, Ephraim	$100.00
Ryder, Joshua & Nettie Ann	$75.00
Saar, Albert	$50.00
Sanborn, Charles H.	$100.00
Savage, Asa	$100.00
Savage, Kenneth	$100.00
Savage, Linwood E. Sr.	$100.00
Savage, William	$600.00
Sawyer, Herbert	$100.00
Scott, Flora	$50.00
Segee, Frank	$100.00
Severance, Phyllis	$150.00
Sewell, Burnham E. & Willa	$100.00
Shorey, Roxanne	$600.00
Sibley, Eunice	$225.00
Sibley, George & Donna	$150.00
Sibley, Zina & Maude	$150.00
Sleeper, Joe & Gail	$75.00
Smart, David	$225.00
Smart, Lawrence III	$100.00
Smart, Lawrence Jr.	$100.00
Smith, Anne	$150.00
Smith, George & Jose H.	$250.00
Smith, George & Juanita	$75.00
Smith, Harold E.	$100.00
Smith, Harold Jr.	$75.00
Smith, Ivan & Katherine Sr.	$150.00
Smith, Judy & Richard	$150.00
Smith, Margaret	$150.00
Smith, Martin	$150.00
Snow, Benjamin	$100.00
Snowman, Arnold	$75.00
Soucy, Irene	$75.00
Soucy, Theresa	$150.00
Special	$55.00
Spencer, Jonathan R.	$100.00
Spencer, William H.	$100.00
Springer, Roxanne	$75.00
Sproul, Dana C.	$100.00
St. Pierre, Fernand & Therese	$75.00

Stanley, Angela & Russell	$150.00	Thompson, Fern	$100.00
Stanley, Darlene	$150.00	Thompson, Frank H.	$100.00
Steeves, George	$100.00	Thompson, Galen & Sharon	$150.00
Stepinksi, Charles	$100.00	Thompson, George B.	$100.00
Stetson, J.B.	$75.00	Thompson, Jack & Nicole	$150.00
Stevens, E. W.	$100.00	Thompson, Nicole	$75.00
Stevens, Harland & Grace	$150.00	Thompson, Vernon & Claire	$100.00
Stevens, Harry A.	$100.00	Thornton, Benjamin H/Ethel	$100.00
Stevens, Heidi	$150.00	Thornton, John & Barbara	$150.00
Stewart, Carl	$200.00	Thornton, Sylvia	$200.00
Stewart, Muriel	$1,500.00	Thurlow, Ruby	$150.00
Stover, Susan	$400.00	Thurlow, Vinton	$100.00
Stratton, Mavin Irene	$100.00	Tibbetts, Cecil	$300.00
Stultz, Sandra Nute	$300.00	Tibbetts, Christine	$100.00
Sturgeon, Edison & Una	$100.00	Tibbetts, Patty	$75.00
Sturgeon, Irene	$100.00	Tierney, Mary R.	$100.00
Sturgeon, Joan K. & Lawrence D.	$350.00	Tilton, Leroy & Kyma	$100.00
Sturgeon, Lawrence R.	$100.00	Tolman, Blance	$100.00
Sturgeon, Thodore M. & Vernice	$200.00	Tolman, Richard E. JR.	$75.00
Susen, Sarah	$300.00	Trafton, Barbara	$150.00
Sutherland, Annabelle	$300.00	Trask, James & Deidra	$150.00
Sutherland, Ray & Marilyn	$200.00	Treadwell, Fern	$100.00
Swasey, Benjamin	$100.00	Tripp, Colleen	$100.00
Swasey, Herbert	$100.00	Tripp-Richards	$100.00
Sweet, Reginald	$300.00	Trott, Roger	$75.00
Swett-Falcon	$100.00	Trott, Ronald	$75.00
Tardy, Carmeleine S.	$225.00	Trott, Ronald & Jean	$150.00
Tash, Linda (julie & Darrell Sterling)	$300.00	Tuffley, Gail	$150.00
Tash, Linda & Tom	$150.00	Turner, Ray & Doris	$75.00
Tash, Linda & Pete, David	$150.00	Umbro, Rita	$150.00
Taylor, Dr. E. S.	$75.00	VanAlstyne, Amanda	$75.00
Taylor, Vernon	$225.00	Vandehei, Autumn	$150.00
Taylor, Zenophon	$100.00	Veltman, Samuel H.	$100.00
Tenney, James J.	$100.00	Veysey, Glen N.	$75.00
Thibodeau, Emery W. & Sevilla	$300.00	Voisine, Julie	$75.00
Thibodeau, paul F. & Gloria M.	$100.00	Vose, Alfred E. & Marilyn E.	$150.00
Thibodeau, Stuart & LaPlante, Elaine	$300.00	Vose, James	$150.00
Thomas, Helena	$100.00	Vose, Robert	$75.00
Thomas, Oscar	$100.00	Wallace, Victoria & Drouin, Starr	$150.00
Thomas, Prince H.	$100.00	Warren, Irving F. & Elizabeth	$100.00
Thompson, Alex	$100.00	Washburn, Jeraldine	$100.00
Thompson, Catherine	$100.00	Way, George F.	$100.00

Weatherbee, Edward A.	$100.00	Whitten, Albert I. & Helen	$200.00
Weatherbee, Francis E.	$100.00	Whittier, Lewis	$150.00
Weatherbee, Horace W.	$100.00	Wilson, Ella R.	$100.00
Weatherbee, James B.	$100.00	Wilson, Hiram	$100.00
Weatherbee, John	$375.00	Wilson, Rose & Carr, Clifford	$75.00
Webster, Florence H.	$100.00	Wilson, Woodrow & Marion	$100.00
Webster, Kenneth & Florence	$150.00	Windsor, Walter B. & Ruth A.	$100.00
Welch, Jack	$100.00	Wing, Earl	$150.00
Wellington, Raymond C.	$100.00	Wood, Victor	$500.00
Weymouth, Theresa	$100.00	Woodward, Mildred B.	$100.00
Whalen, Daniel M.	$100.00	Worster, Myron	$75.00
Wheaton, Freese	$100.00	Wotton, Diane	$300.00
Wheaton, Thomas D.	$100.00	Wotton, Diane	$150.00
White, Artemus	$100.00	Wyman, Harold T.	$100.00
White, Cecil	$50.00	Wyman, Lewis & Ruth	$100.00
White, Claude	$100.00	Yelland, Francis	$100.00
Whiting, Fred	$100.00	Yelland, Francis & Edwin	$100.00
Whitley, Donald	$300.00	York, Donald	$100.00
Whitney, Daniel	$150.00	Young, Leon	$100.00
Whitney, Edward J.	$100.00	Zagoriankos, Nicholas & Connie	$150.00
Whitney, Henry	$100.00		$130,110.20
Whitney, Van B.	$200.00		

What is the Cemetery Trust Fund?

When a cemetery lot is purchased, a part of that purchase is set aside for perpetual care. That money is put into a special account where the interest accrued may be expended to repair and reset as many stones as possible. By expending only the interest, the account will remain viable for many years.

Taxes Receivable for FY 2026 Real Estate *Indicates Paid by 7/31/2026

184 West Broadway LLC	16.84
Abbott, Danielle	7.86
Abbott, Kefa	139.20
Acker, Barry R	1,730.43
*Acres Away Inc	295.80
*Acres Away Inc	243.60
*Acres Away Inc	191.40
Addison, Robert G III	964.83
Aiken, Daniel	10.84
Albert, John S	3,932.40
Albert, Judith	435.00
Albert, Judith	435.00
Albert, Judith	435.00
Alessi, Robert L	1,508.32
Allen, Michael	4,457.88
Alley, Frank S	730.80
Alyea, Gene H	574.20
Andrews, Scott	191.40
ANE Properties LLC	934.08
ANE Properties LLC	598.56
ANE Properties LLC	1,386.78
ANE Properties LLC	435.00
ANE Properties LLC	852.60
ANE Properties LLC	179.96
*Angel Meadows LLC	504.60
Angela Loree Smith, Nicholas Alan Ferro	2,047.98
Antolin, Tracie	330.32
Archer Jr., Richard W	708.91
Archer, Hunter E	454.14
*ARL Properties LLC	234.90
Arnold, Brian	2,871.00
Avery, Roger A	609.00
B.I.R.M. Mobile Home Park LLC	2,176.34
B.I.R.M. Mobile Home Park LLC	4.89
B.I.R.M. Mobile Home Park LLC	205.19
Bailey Park Apartments/Lincoln ME	47,044.38
*Baker, Kevin David	382.80
*Bard, Brandon	504.60
Barnes, Frank B	2,328.12
Barnette, Thomas C	696.00
Beal, Sarah B; Beal, Michael	1,113.60
Bean, Robert L	1,330.23
Belmonte, John	1,614.72
Bennett, Stephen T	1,972.76
Bergeron, James	365.40
Bernier, David P	296.67
Bible Baptist Church	1,437.24
Bickford, Ashleigh J	2,650.02
Bird, Lorin G	852.60
Boeckel, Geoffrey M	339.30
Bonilla, Alexander	321.90
Bourgoin, Michael	2,014.05
Bowen, Michael	9.65
Boyington, Donna M	2,989.32
Boyington, Donna V	3,412.14
Boyington, Donna V	748.20
Boyington, Joel R	1,205.82
Boyington, Joel R	330.60
*Boyington, Mark	1,984.97
*Bradbury Family Living Trust	1,127.16
Bradbury, Jason L	764.42
Bradeen, Harold	1,058.91
*Brehaut Janice	180.09
*Briggs, Almon Jr	32.32
Brown, Bruce	2,063.41
Brownell, William	1,941.84
*Buy Great Land LLC	4.17
Byrd, Susan A	4,932.90
Cadavid Holdings LLC	842.16
Capone, Joseph	642.93
Capone, Joseph E	545.49
Carr, Claude	434.13
*Carr, Clyde W	1,390.26
Carter, Kimberlee	1,267.59
Carver David L &	829.98
Casey, Lindsay M	1,738.26
Chaisson, John F	177.48
Champeon, John	5,369.64
Champney, Amanda	487.20
Chandler, Roland III	3,660.96
Chase, Stephen W	1,773.06
Chubbuck, Alexia	165.30
Cisternelli, Anthony B	174.00
Clark, James E	463.71
Clark, Russell	3,001.50
Clay Stephen	3,332.10
Clay, Samuel	2,525.91
*Clements, Steven A	135.35

Clifford, Daniel J	2,282.31
Clifford, Kenyon R	1,020.51
Clifford, Kenyon R	1,338.06
Cobb, Jeffrey	3,343.41
Cole Properties LLC	487.20
Cole Properties LLC	4,955.52
Cole Properties LLC	504.60
Cole, Daniel	26.04
Com-Nav Incorporated	441.96
*Connors, Monica	1,224.96
Corriveau, Barry	124.48
Corro, Aaron	69.60
Corro, Aaron	575.94
Corro, Aaron	1,452.90
Cotter, Stephen J	55.68
Crocker, Gerald G	157.17
Crowley, Donna K	1,820.04
D Champion LLC	14,706.59
Daniel, Janet M	520.99
Davis, Charles F	1,444.20
Davis, Charles F	3,533.94
Davis, Charles Forest	643.80
Davis, Jennifer	488.94
Davis, Joseph	1,183.20
DDC Development Inc	400.20
Delano, Greg	1,218.00
Delay, Derek J	330.60
Delgado, Monica Angelique	365.40
*Demarey, Jeffrey S	396.77
Denbow, Dennis	1,019.16
Desantis, Paul	524.90
DHGH Properties LLC	1,105.13
DHGH Properties LLC	8,203.18
*Dicker, Robert	1,259.76
*Dicker, Robert	1,000.50
Dill, Dale Alan	200.10
Dill, Delmont	1,096.20
*Dill, Jeremy	870.00
Dillon, Paul Trustee of The Richard A Savage Trust	1,158.84
Dineen, David Patrick	1,406.47
Dixon, Vernon	3,062.40
*Dolley, Rustie J	2,462.10
Dow, Sheri	330.60
Downs, Daniel E	487.20
Downs, David A	1,856.58
Downs, Shirley G	344.98
Drinkwater, Kimberly	401.94
*DRT Investments LLC	3,015.27
Dube, David L	1,056.18
Duffy, Michael Peter III	4.21
Duhaime, Richard	1,317.18
Duke, Bethany	1,266.72
Dures, Kenneth	730.80
Dyer, Susan	632.54
Eastman, Jeb	2,757.90
*Edwards, David M	1,412.01
Edwards, David M	1,825.26
Edwards, Timothy	1,361.55
Eodice, James & Theresa	1,329.36
Epp, William, Epp, Maryanne &	655.85
*Fam Properties LLC	8,740.02
Fam Properties LLC	4,263.00
Fam Properties LLC	3,013.68
Fam Properties LLC	3,391.26
Fasano, Holly J Lynn	226.20
*Feeley, Neal E	5.22
Fish, John A	226.06
Fish, John A	234.76
Fiske, Zenda	2,536.92
Flannery, Barry P	139.20
Flannery, Richard A	3,206.82
Folster, Joseph L	2,012.31
*Fortier, Jon P & Rachel E	1,567.74
Fortine, Michael W	2,409.90
Frake Enterprises Inc	1,249.32
French, Carla J	435.00
French, Susan Y	2,221.98
Furrow, Addison Jr	3,323.40
Furrow, Christopher	292.32
Garnett, Wayne D	4,066.38
Gary, Carl E Jr	627.27
Gary, Scott W	1,132.91
*Gelfuso, John	748.20
Gleason, Sean P	3,634.86
Glidden, Kenneth L Jr	205.35
Glowacki, Jacob	2,383.80
Gobeille, April	1,014.42
Gobeille, April N	2,724.84
Golder, Lewis L Sr Trustee of the	104.40
Goodwin, Daniel W	690.78
Goodwin, Edwin	852.60
Goodwin, Edwin	767.34
Goodwin, Edwin C	1,574.70
Gordon, Raejean, Courtney, Michael D	531.57
*Graham, Peter	2,472.09
Gray, Ernest	377.90

Grehoski, Steven	1,795.68
*Greywolf Auto, LLC	2,167.17
*Griffin Management LLC	4,325.64
Habeeb, Frederick Charles	313.20
Hafford, Leslie C	1,444.20
Hamel, Melinda M	1,285.86
Hamilton, Kristy	2,773.56
Hammond, Wayne	469.80
Hanscom, William E	1,766.10
*Hanson, Aaron	2,513.43
*Hanson, Aaron	1,651.26
Hansson, Lisa	2,138.46
Harrelson, Michael D	12.63
Harriman, Eric	1,416.36
Harriman, Eric	810.84
Harriman, Jennifer	3,500.88
Harvey, Nicholas	783.00
Haskell, Kellie	1,808.73
Haskell, Kellie R	3,652.86
Haskell, Kellie R	730.65
Haskell, Lee	3,579.18
Haskell, Matthew	1,525.11
Haskell, Shandra	3,540.90
Haskell, Shandra	243.60
Hatch, Larry Troy	805.62
Hawkes, Christopher S	821.28
Heavin, Dianne	2,542.14
Hedge, Jeffrey A	1,365.46
Henderson, Misty	2,298.54
*Hersom, Jesse C	1,035.30
Holmes, Myron Trustee	315.04
House, Aaron	4,233.49
House, Matthew A Jr	700.66
Hoxie, Bette	254.08
*Hyde, Bertha	762.99
Ireland, Jerry	1,378.08
Ireland, Paul	2,743.98
Ireland, Ronald G	10.48
Ireland, Wayne	2,437.74
Jacques, Michael	2,589.12
Jarvis, Reese	260.34
Jipson, Logan Russell	746.46
Jipson, Ryan	1,026.60
JMM Realty LLC	1,951.47
Johnson, Guy R Sr	716.88
Johnson, Jonathan	1,111.06
*Johnson, Nancy L	1,686.06
Johnston, Blaine H	1,439.85
Jones, Jamie L	1,575.57
*Jones, Robert	475.50
Jordan, Michael L & Mclaughlin, Andre	840.38
Jordan, Norma	1,786.98
Jordan, Wade A	1,843.53
Kettle, William	96.57
Kevin M Balvin Sr and Sarah E Balvin	708.73
Kimball, Tammy	812.58
*King, David	402.81
King, Jeffrey L	1,148.40
King, Michael W	557.67
Kingsbury, John R	1,686.06
Kinne, Jack W	1,644.30
Kinney, Wendy	1,625.16
Knight, Christopher J	4,240.38
Knight, Christopher J	382.80
Knight, Christopher J	2,837.94
Knights, Arnold Jr and Knights Arikka	120.31
Knights, Matthew C	200.10
Knights, Stacy C	944.82
Krawietz, Gina	735.15
L.T.& Co Inc	9,606.54
Lachance, Pamela A	504.60
Lalancette, David A	452.40
Lane, Barbara	113.10
LaPlant, Kelsie Simmone	1,140.83
Larkin, Richard	2,053.20
Larkin, Richard	4,942.47
Larkin, Richard	1,830.48
Larkin, Richard	1,287.60
Larkin, Richard	696.00
Larkin, Richard J	4,515.30
Larson, Ryan	660.33
Laub, James M	1,008.95
Laufenberg, Holly	1,546.59
Laus, Alan	2,244.64
*Leblanc, Jessica	952.65
*Lee, Jeffrey Judin	4,261.26
Lee, Trevor	661.20
Legare, Robert R	3,464.34
Leighton, Robert Jr	1,576.44
Leland, Susan	144.42
Lemieux, Michael	2,644.80
Leonard, James S	6,074.34
Leonard, James S	191.40
Leonard, Joseph	1,034.76
Letourneau, Paul J	1,103.16

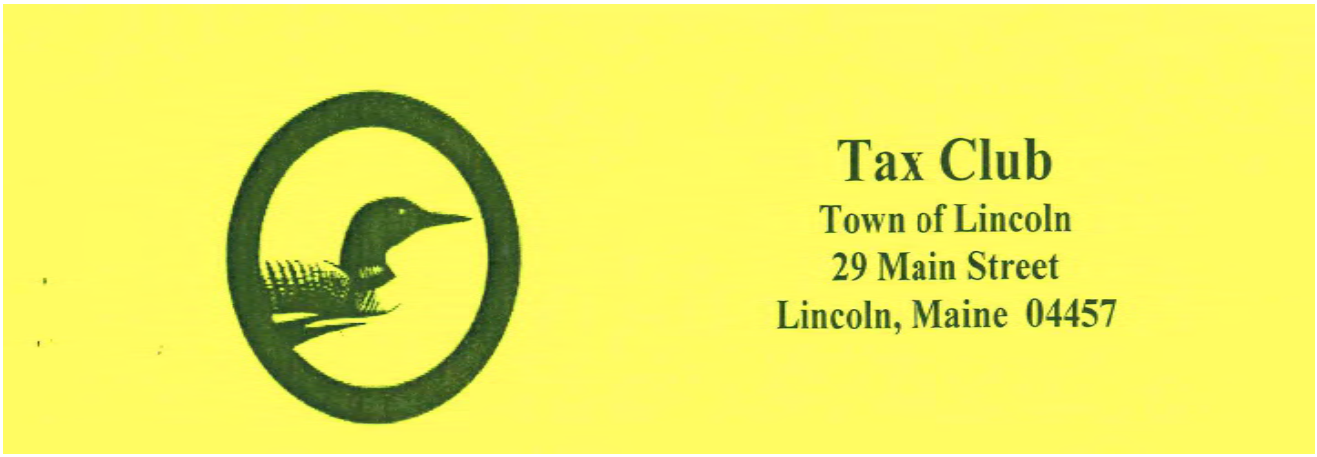
Levasseur, J R & Donna Descendants	4,713.66
Levesque, Ryan J	365.40
Li, Mei Yun	2,516.04
Libbey, Dominic	3,760.14
Libby, Brian K	1,872.24
Libby, Caitlin	722.10
Libby, Walter	1,645.17
LIG Hale Street, LLC	12,230.46
*Lincoln Cross Way, LLC	28.00
*Lincoln Laundrymat, LLC	5,481.00
*Lincoln Property LLC	60.46
Lincoln West Broadway LLC	3,493.63
Lindquist, Donald E	2,937.03
Lindsay, Brian	291.35
Lindsay, Stephen	2,623.05
Lindsay, Stephen L	1,455.51
*Locke, Patricia R	1,812.21
Lord, Scott	382.80
Lord, Venessa Nicole	3.21
Loupin, Josephine	1,966.20
Loupin, Josephine	783.00
Lowe, Dennis R	17.40
Lowe, Dustin R	3,626.16
Lowe, Everett G Jr	1,174.50
Lowry, Bobby	66.12
Lufkin, Tina-Lou	43.57
Lujan, Arthur	748.20
Lynch, Aaron A	870.00
Lynch, Scott	248.82
*Maa Varahi LLC	26.47
Macmillan Excavation LLC	1,569.48
Madden, Andrew S	780.71
Madden, Michael	330.60
Magoon, Harry O	495.94
*Markie, Chad	130.50
Marsh, Kendall	69.39
Martin, Michael A Jr	1,172.13
Martinez, Randy L	1,759.14
Mathewson, Ty G	2,660.46
McAlpine, Nikalis	2,369.88
McAlpine, Nikalis B	1,207.56
McCarthy Jared	3,934.14
McDowell, Trisha A	1,553.82
*McDuffie, Ethan Rideout	1,691.28
McDuffie, Pamela J	889.14
McFalls, Michael	16,011.48
McFalls, Michael	174.00
McFalls, Michael	1,096.20
McFalls, Michael	661.20
McFalls, Michael	330.60
McFalls, Michael W	2,763.12
McFalls, Michael W	2,547.36
McGrail, Dylan Chester Tilt	400.20
McGreevy, Jamie	563.76
McIntyre, Brian P	2,191.53
McLaughlin, Clifford J	1,550.34
McLaughlin, Rick S	685.22
McLaughlin, Rick S	1,268.45
McLaughlin, Robin	244.10
McLeod, Marianne	490.68
McManus, Kim Marie	1,178.36
McReavey, Edwin	422.82
*Mendall, Jamison E Sr	3,039.78
*Mendall, Jamison E Sr	609.00
Merrill, Samantha	215.76
Milano, Michael	1,226.54
Miles, Karen	702.09
*Minkin, Matthew	2,239.38
*Mondor, Beth Ann	1,216.26
Moscone, John M Jr	1,795.44
Moscone, John M Jr	461.10
Mulligan, Charles E	640.65
Murchison, Dorothy	34.80
Murchison, Dorothy R	1,158.84
Murchison, Roger	69.60
Murphy, Gary W	2,956.26
Murphys Enterprises LLC	7,603.80
Mushero, Amber	817.80
Mushero, Travis A Sr	398.46
Mutty, Tricia	1,820.04
*N & K Cottage LLC	4.30
Needham, Jessica M	466.32
Nelson, Victoria	398.46
Nguyen, Diep-Anh	8.31
Niles, Tammy M	113.69
Noonan, William D	3,057.18
*Novy-Broderick, Martha	4,290.84
O'Donnell, Kevin J	574.20
Okerholm, Paul F Co Trustor of the	1,920.09
*Olivas, Kristine N	965.20
Oliver, Kyle	963.96
Oliver, Kyle	556.80
Olsen Family Trust	729.93
*Olsen, Jacob A	4,450.92
Olsen, Melvin W	292.32
Osnoe, Barbara D	161.88

Ouellette, Carlita	826.50
Page, Gregory	2,536.92
*Paradis & Bush Realty LLC	4,072.47
*Paradis, Reginald P	339.30
Pare, James C	687.30
Parent, Damien	2,721.36
*Parsons, William D	11.08
*Patel, Krunal Y	19.34
Patti, Jessica	420.29
Peek, Gordon	435.00
Pelkey, Gavin	1,576.44
Pelkey, Gerald R	4,356.96
Pelkey, M David	149.05
*Pelkey, Trysten R	2,658.72
Pelkey, Yancey C & Sheri R	3,601.07
Pendleton, Clyde Jr	35.73
Pepin, Tori	1,463.34
Perry, Deborah	567.24
Pete, David P	511.56
Peters, April	2,998.39
Peterson, Edwin Augustus Jr	730.80
*Phillips, Dolores K	153.18
Pinkham, Jeffrey L	539.40
Pinkham, Jeffrey L	2,060.16
*Place, Cory T	5.82
*Place, Cory T	1,783.50
*Place, Cory T	6.98
Pond, Michael	1,037.04
Pond, Michael	1,362.42
Pond, Michael	1,378.08
Pond, Michael	2,173.26
Ponomarev, Artem	1,820.04
*Porter, Alan	550.19
Porter, Dale R	6,784.26
*Porter, Glen	165.30
*Porter, Glen A	571.76
Porter, Joseph	1,917.48
Porter, Kassie	388.18
Proctor, Mark Sr	770.82
Quednau, Kurt	435.00
R2 Properties LLC	2,724.84
Ramsay, Laurie A	4.89
*Raval, Dharmendra K	2.04
*Raval, Neha	4.48
Rec, Stephanie	3,060.66
Reilly, Stephen	1,419.84
Reynolds, Kaitlyn	748.20
Reynolds, Kaitlyn	2,394.24
Rice, James	267.96
*Rich, Jr Kevin Lee	348.00
Richards, Matthew	382.80
Rider, Christine R	960.74
RL And RS, LLC	11,856.36
Robinson, Stephen	897.84
Robinson, Stephen	1,374.60
Robinson, Stephen T	1,324.14
Roy, Albert J	1,441.59
Ruhl, Mary J	1,346.76
Ruhl, Mary J	2,172.39
*Ryder Danielle	165.59
Ryder, Russell S	646.45
Ryscott Properties LLC	2,575.20
*Safe Harbor Granite LLC	2,335.95
*Safe Harbor Lincoln Properties LLC	2,885.79
Sahjanand Kutir LLC	10,882.46
Sandbox Materials Inc	2,914.50
Savage, Ginny	4,095.96
Savage, William J	652.50
Schaub, Lawrence H	4,409.55
Schick, Jeffrey E	1,088.89
Schimpf, Patricia	5,146.92
Schmidt, Douglas	1,273.90
Scott Royal Smith, Trustee of 41 Lee Road Trust	436.74
*Shaw, Fred W Jr	705.94
Sheehan, James	261.00
Shorette, Michael C	6.03
Sico, Albert	626.40
Siegel, Lisa	508.08
Sirois, Donald W	2,304.72
Skammels, Seth Thomas	329.69
Smart, Gary R	5,470.56
Smart, Randolph R	2,234.16
Smith, Andrew Alexander	348.00
Smith, Crystal A	4,040.28
Smith, Dirk	3,513.06
Smith, Galen L	365.40
Smith, Leon A	1,545.12
Smith, Owen E	3,516.54
Smith, Steven O	121.80
Sochulak, Richard	1,226.70
Solomon, Bobbi Jo	4,894.62
Solomon, Bobbi-Jo	769.08
Sormanti, Robert M	862.37
Soucy, Deidra	177.48
Sousa, Alfred A	18.01
Sousa, Alfred A	1,801.34

Sousa, Alfred A	18.01
Sousa, Alfred A	18.01
Springer, Paul	1,071.84
St. Hilaire, Jacob	1,816.56
St. Hilaire, Jacob	1,496.40
Stanton, Philip P Jr	4,008.96
Steele, Virginia	805.62
Steele, Virginia	789.96
Stevens, Heather M	34.80
Superneau-Hartford, Melissa	898.21
Targon, Patti	5,355.72
Tash, Thomas N III	177.42
Tash, Tina	332.34
Taylor, Cheryl	730.80
Taylor, Glenn D	564.63
Taylor, Glenn D	675.99
Taylor, Vernon M	287.10
Taylor, Vernon M	3,354.72
TF Real Estate Lincoln LLC	9,648.30
The Mill Stream Company LLC	1,131.00
*Thibeault, Galen A	957.00
*Thibeault, Galen A	939.60
Thibodeau, Richard P Heirs of	751.68
Thomas Bulger	452.40
Thomas, James A	631.62
Thompson, Craig A	1,409.40
*Tilton, Bryan & Marguerite	817.80
*Tilton, Bryan & Marguerite	1,136.22
*Tilton, Bryan H	278.40
*Tilton, Bryan H	243.60
Tolman, Jill B	4,717.14
*Tolman, Mark	110.41
Tolman, Mark	1,884.42
Treible, Ronald	9.69
*Trident Self Storage LLC	1,066.41
Tripp, Lillian E	1,487.34
Tucker, Jeffrey L	248.73
Twenty-Five Main Inc	12,896.88
Twombly, Lilia M	1,503.53
Ulm, David W	2,695.26
Vachon, Thomas	615.96
Van Peursem, Stephen	1,249.32
Varney, Frederick L Jr	2,413.38
Ventry, Jason	1,774.80
Vermillion, Stewart B	2,444.70
Victoria, Paula J	487.93
*Walker, David A	156.60
*Walker, David A	2,557.80
*Walker, David A	208.52
Walter Wallace Properties, LLC	3,217.95
*Ward, Carter	34.80
Washburn, David C	1,014.42
Washburn, David C	1,200.60
Welden, Luther B	539.40
Welden, Luther B	545.20
*Weston, Kelly M	1,475.95
*Weymouth, Tracy L	360.98
Wheeler, Thomas A	2,282.88
White, Andrea	1,618.20
White, Roseann J	1,427.32
Whitley, Donald	261.00
Whitley, Donald E	2,554.32
Whitney, Jon	113.10
Whittier, Gayle	2,309.85
Willette, Sandra M et al	1,936.62
Williams, Vincent F	1,694.76
Wilson, Morgan	339.30
Wood, Clayton W	243.60
Wood, Holly M	2,867.52
*Wood, Jeffrey J	1,531.20
Woodward, Michael E	985.71
*Wordell, Timothy (Trustee)	1,945.32
Worster, Alice	334.95
Wotton, Diane	1,453.95
Wotton, Lawrence E	1,943.37
Wubbe, Michael P	842.16
*Young Steven J	725.58
Zagorianakos, Steven	382.61
Zhao, Canwen	3,231.18
Zortman, Anita L	924.37
Total	**894,703.60**

*Denotes accounts paid as of July 31, 2026

The Town of Lincoln offers a Tax Club program. This gives people the opportunity to make smaller payments each month of the year, rather than two larger installments. To find out how to sign up, or for more information, please call the Lincoln Town Office at 207-794-3372.



Taxes Receivable for FY 2026 Personal Property

***Indicates Paid by 7/31/2026**

Albert John E	76.56
Artic Glacier Usa Inc	41.76
Artistic Ventures Inc	17.40
AT&T Property Tax Dept	511.56
Creative Blooms and More	8.70
D Champion LLC	2,796.18
Drinkwaters Cash Fuel	8.70
Dubay Inc	349.74
Gardner, Scott	650.76
*Hanson, Aaron	50.46
Katahdin Gateway Insurance	153.12
Larkin Enterprises	87.00
*Law Office of Martha Novy-Broderick	26.10
Leonard, James S	114.84
Lincoln House Motel	528.96
*Lincoln West Broadway LLC	217.50
Montgomery Micheal	53.07
Nelson Tire Inc Dba Hogan Tire	1,981.86
Penobscot Concrete Products	121.80
Realty Resources	146.16
Redbox Automated Retail LLC	59.16
Robinson Stephen	87.00
Roger's Small Engine Repair	18.27
*Sahjanand Kutir LLC	506.34
Taylor Vernon M	19.14
Walter Wallace Properties, LLC	460.70
*Whitney Energy Inc	192.35
Williams Scotsman Inc	26.10
Total	**9,311.29**



Finance Report

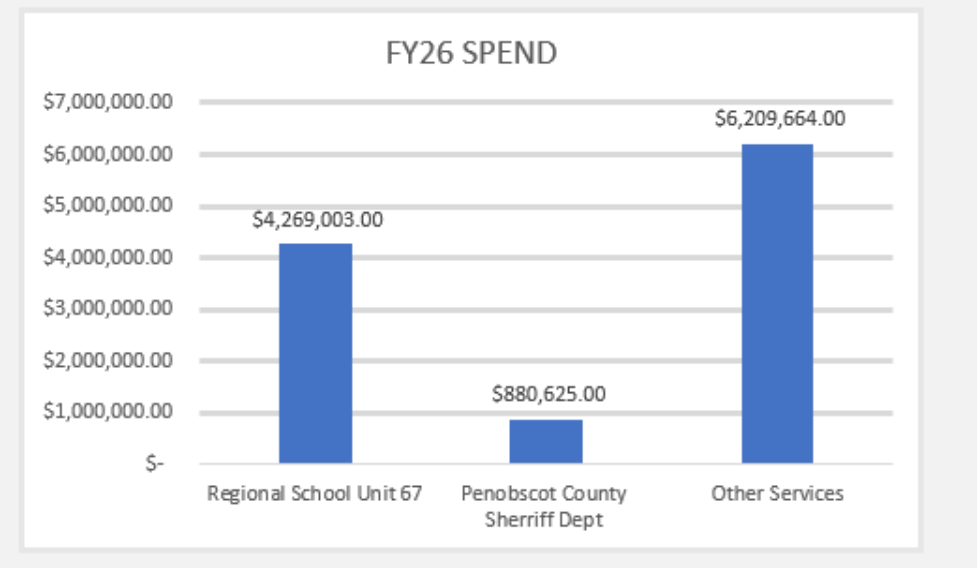
By Dany L. Lemay, Treasurer/General Assistance Administrator

The Finance Department is responsible for managing the Town's financial operations while ensuring accountability, transparency, and responsible stewardship of taxpayer dollars. In addition to overseeing municipal finances, the department administers General Assistance, Heating Assistance, Payroll, Accounts payable, Grant administration, and numerous other financial management functions that support Town operations and services.

Where Every Tax Dollar Goes

The chart below illustrates how every tax dollar collected during Fiscal Year 2026 was allocated.

- **$0.37 (37%)** supports **RSU No. 67** for public education.
- **$0.55 (55%)** remains with the **Town of Lincoln** to fund municipal services.
- **$0.08 (8%)** supports **Penobscot County**, including county government, the Sheriff's Office, county jail, emergency management, and other regional services.



The FY2026 Net Budget totaled **$6,654,887**, which was calculated by subtracting **Anticipated Revenues of $4,704,405** from the **Gross Budget of $11,359,292**. The Net Budget represents the amount that must ultimately be raised through taxation and is the figure used by the Town Assessor when calculating the annual tax rate.

RSU No. 67 Education Assessment

The Town's total FY2026 assessment to **RSU No. 67** was **$4,269,002.64**, representing approximately **37%** of every local property tax dollar collected.

The assessment consisted of:

Category	Amount	Percent
Local Contribution for K-12 Education	$2,595,550.08	60.80%
Region III Adult Education	$3,115.44	0.07%
Additional Local Appropriation	$1,647,323.88	38.59%
Adult Education	$23,013.24	0.54%
Total Annual Assessment	**$4,269,002.64**	**100.00%**

The Town's average monthly payment to RSU No. 67 was **$355,750.22**.

Penobscot County Assessment

The Town's County Assessment helps fund many regional services that benefit Lincoln residents, including:

- **Penobscot County Jail,** including inmate housing, medical care, correctional staffing, and overflow inmate housing.
- **Penobscot County Sheriff's Office**, providing regional law enforcement, patrol services, investigations, and public safety support.
- **County Courts and the District Attorney's Office**, supporting the local judicial system.
- **Registry of Deeds and Probate Court**, responsible for recording property transactions, wills, and estate administration.
- **Penobscot County Emergency Management Agency (EMA),** providing disaster preparedness, emergency planning, and regional emergency response coordination.

Payroll, Accounts Payable, Grant Administration, and Financial Operations

Deputy Treasurer **Cindy Denniston** has served the Town of Lincoln for **seven years** and continues to be an invaluable member of the Finance Department.

Cindy is responsible for processing the Town's payroll, accounts payable, assistance payments, and collection notices for non-sufficient funds (NSF) checks. She also manages grant tracking and reimbursement requests associated with numerous state and federal grant programs received throughout the year.

Her attention to detail and dedication help ensure that employees, vendors, and grant agencies receive accurate and timely financial services while maintaining compliance with applicable regulations and reporting requirements.

General Assistance and Heating Assistance

During Fiscal Year 2026, the Finance Department processed **27 General Assistance Applications** in accordance with Maine General Assistance law that requires each municipality in Maine to offer this program.

Deputy Treasurer **Cindy Denniston** assists with the administration of the General Assistance program by conducting applicant interviews, verifying eligibility, and completing eligibility determinations. Her cross-training provides valuable continuity of operations and ensures uninterrupted service to residents whenever additional coverage is needed.

The Finance Department also processed applications for **Heating Assistance**, helping eligible residents access resources available to meet their home heating needs.

The Town remains committed to administering these programs with professionalism, compassion, fairness, and compliance with all applicable State of Maine regulations.

As a new employee serving as the Town of Lincoln's Treasurer and General Assistance Administrator, I would like to express my sincere appreciation to the **Lincoln Town Council**, Town Manager **Wade Shaefer**, our **Department Heads**, and Deputy Treasurer **Cindy Denniston** for their professionalism, teamwork, and continued support throughout the year. Their commitment to serving our community has made my transition into this role both rewarding and successful.

I would also like to thank the **residents** of the **Town of Lincoln** for the confidence they place in the **Finance Department**. We remain committed to providing transparent, accurate, and responsible stewardship of the Town's financial resources while delivering courteous, efficient service to our citizens. It is an honor to serve this community, and I look forward to continuing to work together to ensure the Town of Lincoln remains financially strong for years to come.



Assessing and Passports

By Ruth Birtz

Work completed in the Assessing Department;

- Audit of all exempt properties
- Audit of all Tree Growth accounts.
- Audit of all Veterans
- Audit of areas where improvements were not being assessed. Now known as the Sanderson project.
- Audit of all Farm and Open Space

At the writing of this report Assessing functions for the Town have been changed to the Municipal Consulting Group. They have been hired to do the following;

- Hired to complete a revaluation of all properties. This project is to be complete by commitment 2028.
- Hired to do a review of building permits in the Town of Lincoln. Complete for commitment of 2026.
- Hired to assume assessing functions.

Residents can now contact Lincoln@mcgmaine.com, for all assessing and real estate questions.

Passport services;

Passport services have been discontinued. Primarily due to non-support by the federal government to train passport agents. Upon the departure of Melissa Quintela there was only one trained passport agent for the Town. This was too much of a responsibility for one person.



Code Enforcement

By Denton Trotter, Code Enforcement Officer #2622

Amanda Woodard was the appointed Code Enforcement Officer for most of FY 26, April 13th 2026 Denton Took Over this role with Amanda as support.

The number of permits issued and collected fees went down in FY 26 verses FY 25.

Permits	FY 2026	REVENUE YTD	FY2025	REVENUE FY2025
Building	103	$15,932.02	107	$18,896.00
Electrical	46	$3,400.00	43	$3,880.00
Plumbing	61	$10,685.00	59	$11,915.00
Home Occupation	1	$60.00	2	$120.00
Sign	25	$980.00	8	$280.00
Land Use Permit	5	$500.00	19	$2090.00
Street Opening	4	$200.00	19	$1,100.00
Wood Boiler / Junkyard/Demo	0	$0.00	1	$20.00
Subdivision	4	$4,300.00	1	$1,000.00
TOTALS	***249***	***$36,057***	***259***	***$39,301.00***

Planning Board

Fiscal Year 26 brought many Land Use permits to the Planning Board. I few of those are relocations of existing businesses.

4 New Subdivisions

Beaver Cove, Tobin Brook extension, Upper Sunset Shores, and Wheeler Rd.

New Business Location

Verizon – 285 West Broadway

Living Innovations- 79 West Broadway

Camp & Kayak – 18 Overlook Rd

Collectors Choice – 150 West Broadway Suite 3

The Hairapist Salon – 313 Enfield Rd

Police Department

By Lee Miller, Chief of Police

Message from the Chief

As I reflect on this past fiscal year, I am incredibly proud of what the Lincoln Police Department has accomplished. While every year brings new challenges, it also creates opportunities to improve, grow, and strengthen the trust we have with the community we serve.

Since becoming Chief, my vision has been simple: build a department grounded in Integrity, Competency, and Fairness. Those three values are more than words—they guide every decision we make, every interaction we have, and every service we provide. I believe our community deserves a police department that is honest in its actions, highly trained in its profession, and fair in the way it treats every person.

This past year, our officers continued to demonstrate those values every day. From responding to emergencies and investigating crimes to assisting citizens through difficult moments, they have consistently shown professionalism, compassion, and dedication. They have embraced training, worked through difficult situations, and continually adapted to the ever-changing demands of law enforcement. I could not be more proud of the team we have built and the commitment they show to this community.

One of the highlights of the year was earning accreditation through the Maine Law Enforcement Accreditation Program. Achieving accreditation reflects our commitment to accountability, professionalism, and nationally recognized best practices. It is an accomplishment that required dedication from every member of our department and demonstrates our commitment to continuous improvement.

Community engagement has remained a cornerstone of our mission. Whether through National Night Out, school supply drives, safety presentations, community events, or simply taking the time to talk with residents, we continue to strengthen the relationships that are essential to effective policing. We firmly believe that the best policing happens when a department and its community work together.

I also want to recognize the outstanding partnerships we have with the Penobscot Regional Communications Center (PRCC), neighboring law enforcement agencies, the Penobscot County Sheriff's Office, Maine State Police, our fire and EMS partners, schools, businesses, and the many organizations that work alongside us to keep Lincoln a safe place to live, work, and raise a family. Public safety is truly a team effort.

Most importantly, I want to thank the dedicated men and women of the Lincoln Police Department. Their professionalism, integrity, compassion, and commitment to serving others do not go unnoticed. They are the reason this department continues to move forward, and they represent our community with pride every single day.

As we look to the future, we will continue building upon the progress we have made. We will never stop looking for ways to improve, to learn, and to better serve our community. We will remain committed to our core values of Integrity, Competency, and Fairness, ensuring that every decision we make reflects the trust the citizens of Lincoln have placed in us.

Serving as the Chief of Police for the Town of Lincoln is an honor and a responsibility that I do not take lightly. Thank you to the citizens of Lincoln for your continued trust and support. We look forward to continuing to serve you with professionalism, dedication, and pride.

Mission Statement

To ensure public safety and build trust in the Lincoln community through proactive policing, community engagement, and integrity-driven service.

Vision Statement

A safe and thriving Lincoln community built on competency, fairness, and strong partnerships between law enforcement and residents.



Core Values

Integrity - Competency - Fairness

Police Department Staff



New Hires!



Officer Anthony Manna

Prior to joining law enforcement, Anthony spent many years in the food service industry, where he developed a strong work ethic and a commitment to serving others. He now brings that same dedication to his career in law enforcement and to serving the Lincoln community.
Anthony graduated from the Maine Criminal Justice Academy in June 2026 and is currently working through the department's Field Training Program. He is grateful for the opportunity to be part of the Lincoln community and looks forward to continuing to grow as an officer while making a positive impact through public service.

Officer Dylan Denlinger

Officer Denlinger was born and raised in Pennsylvania and came to Maine to attend Husson University, where he graduated in 2025 with a bachelor's degree in Conservation Law and a minor in Biology. He currently resides in Burlington with his family.

A lifelong outdoor enthusiast, Officer Denlinger enjoys spending his free time hunting, fishing, and taking advantage of everything Maine has to offer. He has wanted to become a police officer since childhood, driven by a desire to serve others, make a difference, and give back to the community.



Officer Denlinger graduated from the Maine Criminal Justice Academy in June and recently completed his field training with the Lincoln Police Department. He is now working independently as a patrol officer and looks forward to continuing to serve the Lincoln community.
Please join us in congratulating Officer Denlinger on completing his field training and this important step in his law enforcement career.

New Hires Continued!

Reserve Officer Taylor Haines



Officer Haines brings a strong background in public safety and service to the department. He currently serves full-time as a Fire Lieutenant with the Old Town Fire Department and is a graduate of Husson University, where he earned a degree in Criminal Justice.

Although Officer Haines came to the department with significant public safety experience, he is completing the same comprehensive field training process required of our full-time officers. This ensures that every officer serving the Lincoln community is trained to the same standards and understands the department's policies, expectations, and approach to policing.

The addition of Officer Haines strengthens our reserve program and provides the department with additional staffing flexibility for community events, special details, and patrol coverage. We are pleased to have Taylor as part of the Lincoln Police Department and look forward to his continued service to our community.

Officer Garet Smith

Officer Smith is 26 years old, married, and the proud father of one son. A local resident, he graduated from Lee Academy in 2018 and continued his studies in Criminal Justice through Region 3 and Eastern Maine Community College.



In April 2023, Officer Smith enlisted in the United States Army, serving as an 11B Infantryman. During his military service, he received extensive training in weapons handling, tactical operations, combat lifesaving, leadership, and arms room management.

Following his honorable military service, Officer Smith returned home and joined the Lincoln Police Department as a Patrol Officer. He will begin the Basic Law Enforcement Training Program at the Maine Criminal Justice Academy later this month.

We are excited to have Officer Smith as part of our team and look forward to seeing him continue his law enforcement career serving the Lincoln community.

Employee Recognition



In June, Detective Stu Jacobs celebrated an extraordinary milestone—50 years in law enforcement, capping more than five decades of public service that began with the Old Town Fire Department.

Stu spent much of his distinguished career with the Maine State Fire Marshal's Office, where he built a reputation as one of the finest investigators in the field. Throughout his career, he has been known for his ability to look beyond the obvious, think outside the box, and remain persistent in the search for the truth.

That same passion and determination continue today at the Lincoln Police Department. Detective Jacobs approaches every investigation with the same drive that has defined his career, digging deeper, following every lead, and continuing to search for answers even in the most challenging cases. His experience, investigative instincts, and persistence remain tremendous assets to the department and the community.

After 50 years in law enforcement, Stu continues to bring the same dedication, curiosity, and commitment to every case. His knowledge and experience are invaluable to the Lincoln Police Department, and his career represents an exceptional legacy of service to the people of Maine.

Internship program

When I arrived in Lincoln, one of my goals was to establish an internship program within the Police Department. I am proud that we were able to launch that program this past summer and begin providing college students with meaningful, hands-on exposure to the law enforcement profession.

Since 2015, I have worked extensively with college interns, with approximately 3,000 hours of volunteer and internship service contributed through programs I have helped oversee. Over the years, I have seen firsthand the value these programs provide—not only to the students, but also to the departments and communities they serve.

My longstanding partnerships with Eastern Maine Community College and Husson University have been instrumental in recruiting students interested in careers in criminal justice and law enforcement. Several former interns have gone on to become full-time police officers, including at least three who were later hired by agencies where I was serving. Others have gone on to successful careers with law enforcement agencies throughout the region.

Interns also provide valuable assistance to the department. They help with projects such as document scanning, records organization, and other administrative tasks that improve efficiency and allow staff to

focus on other responsibilities. At the same time, interns have opportunities to participate in ride-alongs, observe different aspects of police operations, and gain a realistic, behind-the-scenes understanding of what a career in law enforcement involves.

Since establishing the internship program at the Lincoln Police Department, we have welcomed three interns: Josiah Burns, Cole Andrei, and Jackson Tilton, who is currently completing his internship with us.

The goal is to continue growing this program and developing relationships with area colleges. Internships are an opportunity to invest in the next generation of law enforcement professionals while also introducing talented young people to the Lincoln Police Department and the community we serve.





Cole Andrei

Jackson Tilton

Training & Professional Development

Training remains one of the Lincoln Police Department's highest priorities. Law enforcement continues to become increasingly complex, and our officers must be prepared to make sound decisions in situations that are often stressful, rapidly evolving, and legally challenging. Our goal is not simply to meet minimum training requirements, but to develop knowledgeable, confident, and well-rounded officers who are prepared to serve our community professionally.

Mandatory Training

We are currently in the first year of the Maine Criminal Justice Academy's two-year mandatory training cycle. Each year, Maine law enforcement officers are required to complete designated training established by the Academy, including annual Case Law and New Law Updates addressing changes in state and federal law. Firearms proficiency and qualification also remain recurring training requirements. During the previous training cycle, mandatory topics included:

- Trauma-Informed Training
- Officer Wellness
- Mechanics of Arrest, Restraint and Control (MARC)

This year, officers will complete required training that includes:

- Case Law and New Law Updates
- Firearms Training
- Recognizing and Responding to Survivors of Human Trafficking
- Elder Exploitation, Fraud and Abuse
- Mechanics of Arrest, Restraint and Control (MARC)

Meeting these requirements is important, but they represent only one part of our overall training program. Our goal is to ensure officers continue developing well beyond the minimum standards required for certification.

Building Our In-House Training Capabilities

One of our priorities has been to increase the Department's ability to provide high-quality training internally. Specialized law enforcement training can be expensive and is not always readily available in our region. Developing qualified instructors within the Department allows us to provide training more frequently, reduce travel and overtime costs, and tailor instruction to the situations our officers encounter.

During the year, in-house training included:

- Mechanics of Arrest, Restraint and Control (MARC)
- TASER Certification and Recertification
- Night Firearms Training
- Baton Training
- Department Safety Day Training

We will continue identifying opportunities to develop officers as certified instructors. Every instructor certification we add increases the Department's ability to provide quality training internally and reduces our reliance on outside resources.

Mental Health & Crisis Response

Mental health and crisis response continue to be important areas of professional development. The Department is working to increase the number of officers who have completed the 40-hour Crisis Intervention Team (CIT) program.

Currently, approximately 30% of the Department is CIT-certified, and our goal is to significantly increase that number.

CIT provides officers with additional tools for recognizing behavioral health crises, communicating with individuals in crisis, de-escalating situations, and connecting people with appropriate resources. These skills have become increasingly important in modern policing as officers regularly encounter individuals experiencing mental health, substance use, and other behavioral health crises.

Beyond the Academy

The Basic Law Enforcement Training Program (BLETP) provides approximately 720 hours of instruction and establishes an important foundation for new police officers. However, graduation from the Academy represents the beginning of an officer's professional development—not the end.

As officers gain experience, we want to provide opportunities for advanced training in areas such as:

- Interview and Interrogation
- Drug Recognition and Impaired Driving Enforcement
- Advanced Roadside Impaired Driving Enforcement (ARIDE)
- Crisis Intervention
- Criminal Investigations
- Leadership and Supervision
- Instructor Development

Officers are also encouraged to develop specialties as they gain experience and identify areas where they can contribute additional expertise to the Department. Building these specialties strengthens individual officers while also increasing the capabilities of the entire organization.

Specialized Training Completed

During 2025–2026, members of the Department completed specialized training and certifications in a variety of areas, including:

- Intoxilyzer Coordinator Certification
- Drone Operator Training
- Methods of Instruction (MOI)
- Advanced Roadside Impaired Driving Enforcement (ARIDE)
- Drug Recognition Expert (DRE)
- TASER Instructor
- Field Training Officer
- MARC Instructor
- Baton Instructor

These certifications represent an investment not only in the individual officer, but in the Department as a whole. Developing expertise internally allows those officers to share their knowledge with others and strengthens our overall training program.

Policy Training & Accountability

Training does not only occur in a classroom or on the range. During the year, the Department implemented monthly policy quizzes to reinforce officers' knowledge and understanding of departmental policies and procedures.

These short, recurring reviews help keep important policies fresh, identify areas where additional instruction may be needed, and reinforce the expectation that every officer understands the policies governing their responsibilities and decision-making.

This approach also supports our Department's core values of Integrity, Competency, and Fairness by connecting policy, training, performance, and accountability.

Looking Ahead to 2027

Professional development will continue to be a major focus for the Lincoln Police Department in 2027. The Department plans to expand its use of training resources through the Daigle Law Group (DLG), including Path of the Guardian. This program provides ongoing training on contemporary law enforcement practices, legal standards, decision-making, accountability, risk management, and other issues facing today's police officers.

We also plan to utilize DLG resources to strengthen supervisory and leadership development within the Department.

Developing supervisors is critical to the long-term success of any law enforcement organization. Supervisors must be prepared not only to manage critical incidents, but also to lead employees,

communicate expectations, document performance, provide meaningful feedback, address problems early, and ensure that policies and expectations are applied consistently.

Professional Development Series

Another goal for 2027 is the creation of a Department Professional Development Series.
Rather than relying exclusively on occasional full-day training programs, the series will provide shorter, recurring training opportunities throughout the year covering a variety of topics. This will allow us to continually reinforce important concepts while introducing officers to new information, emerging issues, and specialized areas of law enforcement.

Topics may include case law, report writing, investigations, leadership, officer safety, de-escalation, impaired driving, policy review, ethics, communication, legal updates, and other areas identified through supervisory review and Department needs.

Our additional training goals for 2027 include:

- Reid Interview and Interrogation Training
- Increasing the number of CIT-certified officers
- Continuing monthly policy training and quizzes
- Expanding our number of certified in-house instructors
- Rifle Instructor Training
- Additional leadership and supervisory development
- Continued impaired-driving and drug-recognition training
- Continued development of specialized skills based on Department needs

Our objective is not simply to check boxes or satisfy minimum training requirements. We want to create a culture of continuous professional development in which officers are expected, supported, and encouraged to learn throughout their careers.

Well-trained officers make better decisions, reduce risk, provide better service, and ultimately contribute to a stronger and safer community.

Community Outreach

Community engagement continues to be an important part of the Lincoln Police Department's mission. While responding to calls for service and enforcing the law are core responsibilities, building relationships, supporting those in need, and being actively involved in the community are equally important to earning and maintaining the public's trust.

Over the past year, our officers and staff participated in numerous events, programs, and partnerships designed to strengthen those relationships and provide meaningful support to the people we serve.

National Night Out – In August 2025, the department hosted Lincoln's first-ever National Night Out. The response exceeded expectations, with families, children, residents, businesses, and community partners coming together for food, games, music, and conversation. The event demonstrated what can be accomplished through strong community partnerships and was successful enough that we brought it back for a second year in August 2026.



Loon Festival – Officers maintained a strong and approachable presence throughout Loonfest, assisting with the parade and other activities while interacting with residents and visitors. The event was also an excellent example of collaboration among the Police Department, other Town departments, volunteers, and community members.



Sand for Seniors – The department launched its Sand for Seniors program in partnership with Aubuchon Hardware, which donated buckets for the initiative. The program provides buckets of sand to senior citizens to help reduce slips and falls during the winter months. What began with eight or nine deliveries grew to more than a dozen buckets distributed to local seniors.

Holiday Outreach – Department members participated in several holiday traditions, including Breakfast with Santa, Toys for Tots, and the Christmas Light Parade. The Toys for Tots effort was particularly successful, with the community and area first responders helping collect 742 toys, more than 150 stocking stuffers, and six bicycles for local children and families.



Wreaths Across America – The department was represented at the Wreaths Across America wreath-laying ceremony, joining the community in honoring and remembering our nation's veterans.



Stuff the Cruiser & School Food Pantry – Our Stuff the Cruiser event collected more than $800 in food and monetary donations for the school food pantry. The event was supported by students, school staff, community members, and Walmart and was another great example of the community coming together to help local families.

Food Assistance Program – Working with Community Health and Counseling Services and the Lincoln Food Cupboard, the department established a supply of food at the Police Department that can be provided when officers encounter individuals or families with an immediate need. We also worked on the "Parking Tickets for Food" initiative, allowing eligible parking tickets to be satisfied through food donations benefiting the local food cupboard.

Child Passenger Safety – Administrative Assistant Britny Worster became a certified Child Passenger Safety Technician, allowing the department to assist families with proper car-seat installation during regular business hours. Through the program, the department also gained access to free car seats for families in need, providing another direct service to some of our youngest residents.

Domestic Violence Awareness & Partners for Peace – The department continued its partnership with Partners for Peace and helped bring the Domestic Violence Awareness Walk and Vigil and Clothesline Project to Lincoln. We also supported efforts to obtain additional resources for rural communities, which ultimately resulted in funding for an advocate dedicated to serving our region.

Community Health & Crisis Resources – Our partnership with Community Health and Counseling Services expanded the department's ability to connect people experiencing mental health concerns, homelessness, and other challenges with appropriate services rather than relying solely on a law enforcement response. We also developed a relationship with the area's Public Health Nurse to assist

residents with needs ranging from fall prevention and wellness concerns to helping elderly residents remain safely in their homes.

Scam Prevention & Senior Education – With residents losing significant amounts of money to increasingly sophisticated scams, the department expanded its prevention efforts. Detective Jacobs worked on multiple fraud investigations, information was shared through local media, and the department organized a community scam-prevention presentation to teach residents how to recognize scams, protect personal information, and safeguard their money.

Special Olympics Law Enforcement Torch Run – Officers continued the department's participation in the Law Enforcement Torch Run in support of Special Olympics Maine, joining law enforcement officers from across the state to raise awareness and support for Special Olympics athletes.

Schools & Youth Engagement – The department continued working closely with our local schools and students through the School Resource Officer program, attendance at school and athletic events, the Walking School Bus, and involvement with the Region III Public Safety program. These interactions provide opportunities for students to get to know our officers outside of an enforcement setting while strengthening communication and relationships between the department, students, parents, and school staff. Our continued work with school administrators has also helped strengthen the partnership between the schools and Police Department.

Community Communication & Accessibility – Outreach also means making it easier for residents to communicate with their Police Department. During the year, we launched a new website where residents can access department policies, request property checks, and submit anonymous tips. We also implemented TextMyGov to provide residents with direct notifications about road closures, major incidents, public safety concerns, and other important information. In addition, residents can now submit complaints or compliments regarding officers online, providing another avenue for feedback and accountability.



These programs represent more than individual events. They reflect an ongoing effort to make the Lincoln Police Department accessible, responsive, and connected to the community we serve. Whether helping a senior remain safe during the winter, providing food to a family in need, educating residents about scams, supporting children during the holidays, or simply spending time talking with families at National Night Out, each interaction helps build relationships and trust.

Community policing does not happen from behind a desk or only when someone calls 911. It happens when officers and staff are present, approachable, and willing to become part of the community they serve. We will continue looking for opportunities to strengthen those relationships and find new ways to support the people of Lincoln.

Detective Office

Detective Stewart "Stu" Jacobs serves as the Lincoln Police Department's Detective and brings decades of investigative and law enforcement experience to the position. Since joining the Lincoln Police Department in 2022, Detective Jacobs has become an important resource for both the department and the community, handling many of our most complex investigations while providing investigative support to patrol officers.

The Detective Office serves a much broader function than simply investigating major crimes. Detective Jacobs routinely handles felony investigations, financial crimes, thefts, fraud and scams, crimes against children, weapons offenses, sex offender compliance investigations, DHHS and Adult Protective Services referrals, search warrants, subpoenas, forensic evidence, and cases requiring extensive coordination with prosecutors and outside agencies.
Many of these investigations take weeks or months to complete and require substantial follow-up that is not always reflected in the department's overall call-for-service numbers. During the year, Detective Jacobs was frequently carrying approximately a dozen significant investigations at one time, including sexual assault cases, high-value thefts, weapons offenses, and other felony-level investigations.

Annual Activity Summary

Complaints Initiated by Detective's Office: 116

Theft, Fraud & Scam Investigations

The Detective Office investigated approximately 15 theft, fraud, and scam-related cases during the year. Several additional cases remain active or are pending review or prosecution by the Penobscot County District Attorney's Office.

One of the most significant investigations involved an alleged theft from an estate. Detective Jacobs worked the case for several months, utilizing subpoenas and search warrants involving financial institutions in Massachusetts. The investigation traced more than **$300,000 in estate funds** into a suspect's personal account and resulted in a Class B felony theft warrant. The suspect was ultimately located and arrested in Massachusetts, and some of the property reported missing from Lincoln was also recovered.

The Detective Office also handled several sophisticated scam investigations involving vulnerable older adults. Some of these cases involved substantial financial losses and complex digital evidence. In one investigation, Homeland Security assisted the department with the analysis of digital evidence. These cases are particularly challenging because offenders may operate outside Maine or outside the country and often spend significant periods of time developing relationships with victims before obtaining financial or personal information.

Recognizing that enforcement alone will not prevent these crimes, Detective Jacobs also participated in public education efforts aimed at helping residents identify scams before becoming victims.

Property Crime Investigations

Detective Jacobs investigated several significant property crimes during the year. In one case, follow-up investigation allowed property believed to have been stolen to be identified and returned to its rightful owner. In another, Detective Jacobs coordinated with multiple outside agencies and executed a search warrant on a storage unit in Holden, resulting in the recovery of stolen property.

These investigations demonstrate the importance of regional cooperation, as stolen property and suspects frequently cross municipal and county boundaries.

Weapons Offenses

Lincoln is home to four federally licensed firearms dealers. When a person is denied a firearms purchase through the National Instant Criminal Background Check System (NICS), appropriate referrals may be made to the Police Department for investigation.

During the reporting period, the Detective Office investigated **eight firearms-related cases**, with several forwarded to the District Attorney's Office for review and consideration of criminal charges or arrest warrants.

Sex Offender Registry / SORNA Compliance

The Detective Office is responsible for investigating violations involving registered sex offenders and ensuring compliance with state registration requirements and applicable local ordinances.

Two cases during the year involved registered sex offenders who failed to report as required.

One case resulted in an arrest warrant for a registrant believed to have relocated outside Lincoln, while another subject was arrested for failing to report to the Police Department.

The Detective Office also reviews newly registered offenders moving into the community to ensure compliance with Lincoln's sex offender residency ordinance and applicable state registration requirements. During the year, Detective Jacobs conducted additional follow-up regarding the relocation timeline of a registered offender to determine whether registration requirements had been violated.

Crimes Against Children / DHHS / APS Referrals

Investigations involving children and vulnerable adults remain some of the most sensitive and time-intensive cases handled by the Detective Office.

Three investigations originated from referrals involving the Department of Health and Human Services or Adult Protective Services. The department also participated in **10 referrals involving forensic interviews at the Children's Advocacy Center in Bangor**.

Detective Jacobs attended multiple Child Advocacy Center interviews during the year while investigating crimes involving children. These cases frequently require coordination with DHHS, prosecutors, medical professionals, forensic interviewers, and other law enforcement agencies.

Records and Background Checks

Detective Jacobs completed **42 records checks**, primarily involving residents applying for or renewing concealed weapons permits. He also works with the Maine State Police Licensing Division on records reviews associated with state-issued permits.

Case Status

Felony Cases Pending Trial: 10

Felony Cases Under Review by the District Attorney's Office: 4

These numbers represent significant investigations that have progressed beyond the initial investigative stage and required extensive documentation, evidence collection, legal review, and coordination with prosecutors.

Additional Responsibilities and Contributions

Grand Jury Presentations

Detective Jacobs is responsible for presenting Lincoln Police Department felony cases to the Penobscot County Grand Jury. This requires preparation and familiarity with cases originating not only from the Detective Office but also from patrol officers throughout the department.

Search Warrants, Subpoenas & Interagency Investigations

Many complex investigations require cooperation well beyond Lincoln. During the year, Detective Jacobs worked with local, state, and federal partners, including agencies in other states, Homeland Security, the Maine State Police, the Maine Warden Service, the Office of State Fire Marshal, and other municipal law enforcement agencies.

This cooperation has resulted in arrests, recovery of stolen property, analysis of digital evidence, and the development of cases that would be difficult for a small municipal department to investigate independently.

Evidence Management

The department made substantial improvements to evidence management during the year. Evidence is now tracked through the Spillman Records Management System evidence module, strengthening documentation, accountability, and chain-of-custody procedures.

The department also completed a major upgrade to its physical evidence room. Following installation of the new storage system, a complete audit of the evidence inventory was conducted, and Detective Jacobs worked extensively on reorganizing and securing the evidence room. These improvements strengthened the department's evidence-management practices and supported our accreditation efforts.

Crime Lab Submissions

Detective Jacobs coordinates the submission and tracking of forensic evidence sent to the Maine State Police Crime Laboratory and the Health and Environmental Testing Laboratory (HETL). Proper evidence handling, documentation, and chain of custody are critical to ensuring evidence remains admissible and available for prosecution.

TruNarc Drug Identification

The department continued utilizing its TruNarc field drug identification system, allowing suspected controlled substances to be presumptively identified without opening the packaging. Six criminal cases during the reporting period involved the use of TruNarc.

The technology provides officers and investigators with timely information while improving safety when dealing with potentially dangerous controlled substances and reducing unnecessary handling of suspected drugs.

Investigative Approach

The Detective Office continues to move beyond a strictly reactive approach to investigations. Information developed by patrol officers, community members, other agencies, technology, and investigative follow-up is increasingly being used to identify criminal activity and emerging concerns before additional crimes occur.

One example involved working with the Maine Warden Service to deploy a remote camera during an investigation. The camera transmitted directly to Detective Jacobs, allowing officers to identify a suspect and respond quickly when the individual returned to the area.

The Detective Office is a significant force multiplier for the Lincoln Police Department. Detective Jacobs' experience allows complex investigations to be managed locally while also providing patrol officers with an experienced investigator they can rely on for guidance, case development, search warrants, evidence issues, and investigative strategy.

As criminal investigations become increasingly complex—particularly those involving financial crimes, digital evidence, vulnerable victims, and offenders operating across jurisdictional boundaries—the Detective Office will continue to play an essential role in the department's ability to thoroughly investigate crime, support victims, hold offenders accountable, and protect the Lincoln community.

Grant Funding and Awards

The Lincoln Police Department continues to actively pursue state, federal, nonprofit, and private grant opportunities to improve public safety, enhance officer safety, provide professional training, and reduce the financial burden on local taxpayers.

Grant funding has allowed the department to make significant improvements that would otherwise need to be funded through the regular operating or capital budget. Each grant requires more than simply submitting an application. Once awarded, grants require purchasing oversight, financial tracking, compliance with funding requirements, documentation, and final reporting to ensure funds are properly managed.

During this reporting period, the department has been very successful in securing outside funding.

Congressional Public Safety Funding – $565,000

The Lincoln Police Department was awarded **$565,000 in Congressional funding** to support the purchase and implementation of public-safety equipment and technology.

This is a significant award for the department and the Town of Lincoln. We are currently working through the federal grant process and completing the required steps necessary to access and implement the funding.

Because this project remains in development, specific equipment and implementation details will be provided as the process moves forward.

Firehouse Subs Public Safety Foundation Grant – Approximately $34,000

The department was awarded approximately **$34,000 through the Firehouse Subs Public Safety Foundation**.



The funding was used to replace and significantly upgrade the department's radio equipment, including portable radios for officers and radios for patrol vehicles.

Reliable communication is one of the most important officer-safety tools available to law enforcement. This grant allowed the department to replace aging equipment, improve communication capabilities, and standardize equipment across the department without placing the full cost on Lincoln taxpayers.

By later in the year, portable radios had been issued to officers and vehicle radios were being installed.

State Evidence Room Grant – $25,000

The Lincoln Police Department was one of only six agencies statewide selected to receive a **$25,000 competitive grant** to renovate and improve our evidence-storage system.



The primary focus of the project was improving the secure storage of firearms and other evidence while strengthening organization, accountability, and compliance with professional and accreditation standards.

The project has been completed, with approximately **$23,931** in grant funding utilized. The improvements have substantially strengthened evidence security and the overall operation of the department's evidence function.

Maine Highway Safety Grants – Speed, OUI, DRE and Equipment

The department secured more than **$17,000 in Maine Highway Safety funding** to support speed enforcement, OUI enforcement, Drug Recognition Expert training, and traffic-enforcement equipment.

Funding has helped purchase additional radar equipment while also providing reimbursement for officer overtime dedicated specifically to traffic-safety enforcement. The speed-enforcement grant included funding for two additional radar units, helping the department standardize equipment across patrol vehicles.

Additional funding supported OUI enforcement and reimbursement associated with Officer Morales' Drug Recognition Expert training.

One challenge in fully utilizing enforcement grants has been staffing. Officers already work significant overtime maintaining minimum patrol coverage. As staffing improves, we will be better positioned to utilize these grant-funded enforcement details without further overextending personnel.

Edward Byrne Memorial Justice Assistance Grant (JAG)

The Edward Byrne Memorial Justice Assistance Grant Program provides federal criminal justice funding to eligible state and local law enforcement agencies.
FY24 Award: $1,868.40
The department continues to participate in the annual JAG program. During this reporting period, JAG funding was also approved for the purchase of a mobile communication box to use in incidents.

Patrick Leahy Bulletproof Vest Partnership Grant – $2,637.99
The department received **$2,637.99** through the Patrick Leahy Bulletproof Vest Partnership Program.



This federal program reimburses eligible law enforcement agencies for up to 50 percent of qualifying body-armor purchases. Ballistic vests have a limited service life and are individually fitted to each officer, making replacement an ongoing departmental expense.

This funding helps ensure officers have current and properly fitted protective equipment while offsetting those costs for the Town.

Maine Municipal Association – MLEAP Accreditation Grant – $5,000

The department received a total of **$5,000 through the Maine Municipal Association** to assist with our participation in the Maine Law Enforcement Accreditation Program.
The grant was provided in two installments, with **$2,500 received during the accreditation process and the remaining $2,500 available following successful accreditation**.

The Lincoln Police Department successfully achieved accreditation in 2026.
Accreditation requires compliance with 164 professional standards addressing policy, training, evidence management, supervision, accountability, use of force, and department operations. In addition to strengthening professional practices, accreditation provides a **25% reduction in the department's law-enforcement liability insurance premium**.

Maine Municipal Association Risk Reduction Grant – $2,500

The department received a **$2,500 Risk Reduction Grant** through the Maine Municipal Association.

Funding was used to expand and improve the Police Department's camera and security system. Improvements included additional camera coverage throughout the facility and monitoring capabilities allowing employees to observe individuals entering and exiting the building.
Additional interior coverage, including areas associated with evidence storage, further strengthens building security, employee safety, accountability, and evidence protection.

Walmart Community Grants

Walmart has continued to be an important community partner for the Lincoln Police Department. During the reporting period, the department received a **$2,200 Walmart grant** supporting National Night Out. The funding allowed us to purchase equipment and supplies that can be reused in future years, helping make the program sustainable.

The department also received a **$1,500 Walmart Spark Good Grant** supporting community-outreach programs and events.

These grants allow us to provide community programming while minimizing the use of local tax dollars.

Hero Fund / Community Foundation Grant – $1,500

The department received a **$1,500 community safety grant** that was used to purchase Guardian Angel wearable safety lights for officers.

These devices attach to an officer's uniform and provide increased visibility while officers are directing traffic, working crashes, or operating along roadways at night. They can also provide supplemental lighting when needed.

The devices were subsequently purchased and issued to department personnel.

Harold Alfond Center for the Advancement of Maine's Workforce

The department continues to utilize funding opportunities available through the Harold Alfond Center for the Advancement of Maine's Workforce to help offset professional-development and training expenses.

The program can provide up to **$1,200 per eligible employee** for qualifying training opportunities. For a law enforcement agency in which mandatory and specialized training is a substantial ongoing expense, this program offers another way to invest in our employees while reducing local costs.

Continued Grant Development

The department will continue to identify and pursue grant opportunities related to officer safety, training, equipment, technology, traffic safety, community programming, and other public-safety needs.

Not every application will be successful. In some cases, persistence is important. The Firehouse Subs grant is a good example: after an earlier unsuccessful application, the department reapplied and ultimately received approximately $34,000 in funding.

Our goal is to use grants responsibly as a supplement to the department's operating budget. Grant funding cannot replace appropriate municipal funding, but it can allow us to make improvements sooner, provide better equipment and training, and reduce the amount ultimately funded by Lincoln taxpayers.

Summary of Calls

During this period, the department responded to 4,155 calls for service—an increase of 19% from last year and 23% from 2024. Many of these calls involved complex investigations, some of which could have been prevented. We strongly encourage residents to remain vigilant by securing their homes, businesses, and vehicles; driving safely and attentively; and never operating a vehicle under the

influence. Promptly reporting suspicious activity plays a critical role in helping us respond effectively and keep the community safe. In an emergency, residents should always contact the department by dialing 911 or 794-2221.

Calls for services

2025	Incidents	Traffic Stops	Tickets	Criminal Violations	2024	Incidents	Traffic Stops	Tickets	Criminal Violations
July	320	128	12	17	July	295	55	11	22
August	337	66	7	15	August	295	65	10	15
September	363	125	13	7	September	300	92	18	24
October	343	101	7	5	October	279	55	7	17
November	356	82	10	12	November	271	47	8	15
December	539	90	9	12	December	255	48	4	10
January	333	107	11	20	January	271	74	16	12
February	314	89	9	14	February	266	55	9	11
March	308	94	16	10	March	301	65	14	20
April	319	124	26	8	April	263	103	21	12
May	330	72	9	10	May	313	105	14	15
June	293	66	10	13	June	306	82	10	8
	4155	1144	139	143		3415	846	142	181

ANNUAL ANALYSIS OF USE OF FORCE INCIDENTS – 2025

A comprehensive review and analysis of all Use of Force incidents involving the Lincoln Police Department during calendar year 2025.

TOTALS

In 2025, officers were involved in 15 incidents requiring a use of force, resulting in a total of 19 documented uses of force. All uses of force were determined to be appropriate, within department policy, and compliant with State of Maine law.

For comparison:

- **2024:** 12 uses of force
- **2023:** Not reported
- **2022:** Not reported
- **2021:** Not reported

DAY OF WEEK / SHIFT

The highest number of Use of Force incidents occurred on **Mondays**, with five incidents recorded.

By shift, incidents were most common during:

- **Days (0700–1500):** 6 incidents
- **Evenings (1500–2300):** 6 incidents
- **Overnights (2300–0700):** 3 incidents

INJURIES

Three suspect injuries were reported in 2025. Two were minor injuries associated with Taser deployments, and one involved a deadly force incident.

One minor injury to an officer was documented when an officer was punched in the face during an incident. The officer did not require medical treatment.

OFFICER AGE AND YEARS OF SERVICE

The average age of officers involved in Use of Force incidents was **38 years**, which mirrors the department-wide average age as of December 31, 2025.

The average years of service within the department is **14 years**, while officers assigned to patrol average **8.3 years** of service.

TYPE OF INCIDENT

The most common incidents resulting in a use of force involved subjects experiencing **mental health crises or requiring protective custody**, accounting for seven incidents.

Several incidents involved a single officer, as only one officer was on duty at the time. Increased staffing during these events may have improved officer safety and potentially led to safer resolutions.

Alcohol and/or drug involvement was present in **13%** of Use of Force incidents. Mental illness was a factor in **67%** of incidents.

In 2025, the department made **63 physical custody arrests**. Of those arrests, five involved a use of force beyond standard handcuffing procedures, representing approximately **8%** of all physical custody arrests.

TYPE OF FORCE USED

The most frequently used types of force were:

- **Compliance holds:** 58%
- **Pointed firearm:** 26%
- **Taser deployment:** 15%

SUSPECT INFORMATION

Males were involved in eight incidents (53%), and females were involved in seven incidents (47%). The average age of involved subjects was **28 years**.

Race:

- **White:** 15 incidents (100%)

CONCLUSION

The Lincoln Police Department has made significant improvements in the tracking, documentation, and review of Use of Force incidents. When I began my role in January 2025, Use of Force incidents were not consistently documented, formal reports were not completed, and no standardized review process existed to evaluate whether force was justified. That has since been corrected.

The department now has a comprehensive reporting and review system in place. Beginning in 2026, new software will further streamline documentation and ensure consistent compliance with best practices and accreditation standards.

In addition, officers successfully de-escalated and documented at least **30 incidents** in 2025 where no force was used, potentially preventing additional Use of Force events.

The department will continue to emphasize mental health response training, with the goal of achieving **100% Crisis Intervention Team (CIT) certification**. Currently, **30%** of officers are CIT certified, and **90%** are trained in either CIT or Mental Health First Aid.

As of the end of 2025, the department has one vacancy, two officers in field training, and one officer scheduled to attend the police academy in February

ANNUAL OSHA / MMA SAFETY INCIDENT ANALYSIS – 2025

Lincoln Police Department

In accordance with OSHA injury and illness recordkeeping requirements (29 CFR Part 1904) and Maine Municipal Association (MMA) loss control standards, I conducted a formal review and analysis of all work-related injuries, illnesses, and motor vehicle incidents involving the Lincoln Police Department for calendar year 2025.

OSHA-Recordable and Non-Recordable Incidents

During 2025, the department experienced two non-recordable minor injury incidents. One incident involved an officer being struck in the face during a use-of-force encounter. The second involved potential exposure to mold within the police department facility, affecting eleven officers. These incidents did not result in lost work time beyond OSHA thresholds but were documented internally for safety tracking and risk management purposes.

In addition, three OSHA-recordable injuries were documented and entered on the OSHA 300 Log, in compliance with Bureau of Labor Standards requirements. One recordable injury occurred when an officer slipped on ice while walking around a patrol vehicle, resulting in lower back pain. This incident led to two days away from work and five days of restricted duty. A second OSHA-recordable injury occurred during firearms training when an officer sustained a hand injury while shooting, resulting in one day away from work. The third recordable injury occurred while attending baton instructor school and required medical evaluation but resulted in no days away from work and no restricted duty.

Motor Vehicle Incidents

There were no motor vehicle crashes or crash-related claims involving Lincoln Police Department vehicles in 2025.

Historical OSHA Data

Available historical injury data is limited and based on prior OSHA 300 Log entries.

Year	Non-Recordable Injuries	OSHA-Recordable Injuries	Motor Vehicle Crashes
2024	Data unavailable	1 (4 days away, 0 restricted)	Data unavailable
2023	Data unavailable	2 (0 days away, 0 restricted)	Data unavailable

Incident Analysis

A review of all OSHA 301 First Reports of Injury indicates that 40% of the incidents in 2025 were training-related. The remaining incidents were evenly distributed among a slip-and-fall injury, potential workplace environmental exposure (mold), and an injury sustained during a use-of-force incident. Notably, no injuries were associated with vehicle operations, and no crash claims were reported during the calendar year.

Corrective Actions and Preventive Measures

Preventive measures related to slip-and-fall hazards remain a priority. Officers are encouraged to exercise caution during icy conditions and utilize issued traction devices when weather conditions warrant. The mold exposure concern within the facility has been addressed through air quality mitigation measures. Due to deficiencies in the original remediation performed by the landlord, the department will continue to monitor indoor air quality in coordination with appropriate municipal and MMA loss control resources.

No additional corrective actions are required at this time.

Ongoing Safety Management

I have assumed responsibility for the City-wide Safety Committee and will continue to work toward compliance with MMA's SHAPE Program. Efforts will remain focused on proactive hazard identification, injury prevention, and continuous improvement of safety practices within the police department and across all municipal departments.

Looking Ahead: 2026–2027

As we close this fiscal year and look ahead to the remainder of 2026 and into 2027, I believe the Lincoln Police Department is in a much stronger position than it was when I arrived. We have accomplished a great deal, but there is still work to do.

When I became Chief, the department was short approximately five to six officers—nearly half of our authorized staffing. Today, we are one officer short of being fully staffed. That progress did not happen overnight, and it was important to me that we did not lower our standards simply to fill positions. Hiring the right people matters. We are looking for individuals who have the character, work ethic, and commitment to fit within our department and serve this community for years to come.

Hiring an officer is also only the beginning. It can take up to a year from the start of the hiring process until a new officer has completed the Maine Criminal Justice Academy, field training, and is prepared to work independently. In reality, developing a confident and experienced police officer takes several years. My goal is to have the department fully staffed, trained, and completely operational by the end of the summer of 2027.

From the beginning, one of my primary goals has been to build a department where employees have the training, equipment, compensation, leadership, and support necessary to be successful. Lincoln has historically been a place where young officers could gain valuable experience before moving on to other agencies. I want to change that. Lincoln should not simply be a training ground for other police departments. It should be a department where good officers come to build their careers and where experienced officers want to stay.

We have a lot to offer. Lincoln is a busy and growing community that provides officers with opportunities to gain experience in nearly every aspect of municipal law enforcement. But if we expect good employees to remain here, we must invest in them. That means competitive wages, quality training, dependable equipment, opportunities for professional growth, strong supervision, and a workplace where employees know they are valued and supported.

This year demonstrates the progress we are making toward that goal. We achieved Maine Law Enforcement Accreditation, significantly improved our evidence and facility security systems, expanded our in-house training capabilities, invested in new officers and specialized training, strengthened community outreach, improved investigative capabilities, secured significant outside grant funding, and continued modernizing the way we operate. At the same time, our officers continued to respond to calls, investigate serious crimes, work nights, weekends, and holidays, and provide police services around the clock.

None of those accomplishments happened because of one person. They happened because of the people who work here. **We have a great staff**, and I am proud of the direction this department is heading.
The next phase is about stability and sustainability. It is not enough to recruit good people—we need to retain them. It is not enough to purchase equipment—we need to maintain and replace it responsibly. It is not enough to achieve accreditation—we need to live by those standards every day. And it is not enough to provide training when it is required—we need to create a culture where professional development is continuous throughout an officer's career.

There will always be challenges ahead. Law enforcement continues to change, the expectations placed upon police officers continue to grow, and the cost of providing professional public-safety services continues to increase. We cannot solve every challenge at once, but we can continue moving forward deliberately and responsibly.

My commitment going into the next fiscal year remains the same as it was when I arrived: **build a professional, well-trained, properly equipped, and fully staffed Police Department that the community can trust and that our employees are proud to be part of.**

We have made significant progress toward that goal this year. Now our job is to build on it.

Integrity. Competency. Fairness.

Those values will continue to guide where we go from here.

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Fire & Emergency Medical Services

By Les Brown, Fire Chief

Lincoln Fire in the last year had three employees complete the Fire Academy in the summer of 2025.

We had two complete Basic Emergency Medical School, two complete Advanced Medical School, two that completed the Paramedic program, one of the captains completed officer one and two classes and we also continued to train daily as a crew. Full Department training was held every three months; our department doubled the requirements set by the Maine Bureau of Labor for training.

The fire station has completed the window project. A new gas furnace was installed in the building and painting has been done to the interior of the building.

Equipment Maintenance is done daily. All Equipment passed the yearly pump inspections and tests.

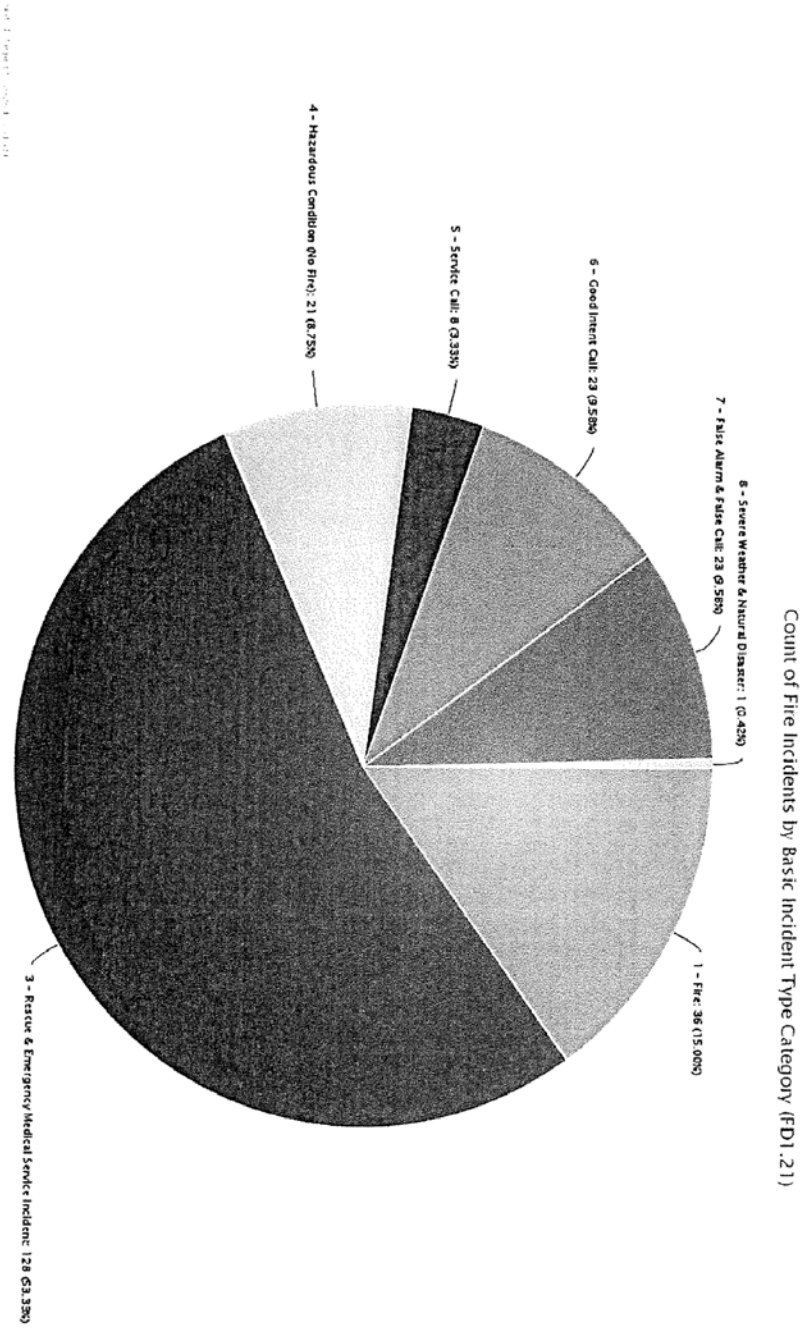
Emergency Calls this year

Fire calls	463
Ems Calls	1425
Totals	1888

Count of Incidents by Scene Incident City Name (eScene.17) and Incident Type

Incident Type	EMS
Scene Incident City Name (eScene.17)	
Bancroft	1
Burlington	3
Chester	73
Corinth	1
Dayton	1
Drew Plt	1
Edinburg	1
Enfield	11
Great Pond	1
Howland	12
Kingman Twp	1
Lee	1
Lincoln	1,218
Lowell	3
Macwahoc	14
Mattamiscontis Twp	2
Maxfield	1
Millinocket	1
Old Town	2
Passadumkeag	1
Reed	17
Seboeis Plt	1
T2 R8 NWP	14
T2 R9 NWP	4
Veazie	1
Winn	51
Woodville	2
Not Reported	2
Grand Total	1,441

Count of Fire Incidents by Basic Incident Type Category (FD1.21) and Basic Incident City Name (FD1.16)
All
Basic Incident Type Category (FD1.21)
Basic Incident City Name (FD1.16)
Chester
Drew Plantation
Enfield
Howland
Lee
Lincoln
Mattamiscontis
Maxfield
Seboeis Plant
T2 R8 NWP
T2 R9 NWP
Winn
Woodville
0
25
50
75
100
125
150
175
200
225
Count of Fire Incidents


Count of Fire Incidents by Basic Incident Type Category (FD1.21)
1 - Fire: 36 (15.00%)
3 - Rescue & Emergency Medical Service Incident: 128 (53.33%)
4 - Hazardous Condition (No Fire): 21 (8.75%)
5 - Service Call: 8 (3.33%)
6 - Good Intent Call: 23 (9.58%)
7 - False Alarm & False Call: 23 (9.58%)
8 - Severe Weather & Natural Disaster: 1 (0.42%)

Public Works

By George Briggs, Public Works Director
Charles Briggs, Foreman

The Town of Lincoln Public Works Department strives to deliver and maintain a safe and secure roadway network, reliable sidewalks, and an operating drainage infrastructure system. The Public Works provides support in maintaining the safe and reliable condition of our community areas and buildings. Additionally, The Public Works Department endeavors to maintain the highest level of respect for the citizens, visitors and the surrounding environment and to achieve these goals in the most financially efficient manner.

July

What a difference a year makes. This time last year, the PW crews were fighting massive flood and erosion damages resulting from several monsoon like rain events. It took weeks to repair all the damages. The current FY26 July has seen almost the exact opposite, with very little precipitation for the month. At months end, we are almost wishing for a shower of rain.

The annual street paint project was completed this month. This project is usually performed over the course of several weeks requiring multiple deployments. Crosswalks and stop bars are normally the first to get painted and then the crew will progress onto directional arrows and delineating lane divider markings and finally parking stall lines. Handy-cap insignia located thru ought town did not require re-painting this year, nor did the parking stalls located in the Memorial Square and the PTP.

The newly acquired Street Sweeper/Vac machine was deployed this month. Thus far in normal scheduled deployments, we have been happy with the machine and the job it does. In preparation for Loon Fest, the sweeper was deployed on all the main drags and several of the side roads that typically experience a large volume of vehicular and pedestrian traffic. The machine is performing as anticipated. Next up will be the cleaning of some of the storm water catch basins. This will be a new activity for the PW crews and some time learning will be required. A team of 2 persons will be assigned to basin cleaning detail and it is expected that by seasons end, an understanding of this aspect of the machine will be in place.

The grader was deployed this month slightly ahead of the generated schedule. The condition of Half township road was such that the deployment to this location was fast-tracked by about 3 weeks. This deployment proved to be effective as the road conditions were improved greatly. A roller followed the grader and the road surface should be good for some time. Half township will remain in the scheduled upcoming round of grading. Calcium is due on several roads and will be applied as soon as a repair can be affected on the calcium pump.

The typical support tasks for the annual Loon Fest were undertaken this month. A labor crew was deployed trimming the grass that annoyingly grows up from the curbs and gutters of nearly all of our streets. This growth was trimmed to ground level, improving the aesthetics of our Town. The perimeter of Memorial Square was swept into the center to be available for pick up by the sweeper. The jersey barriers used as anchors for the tents were delivered and placed. These were then collected and brought back to storage at the PW Compound. Cones and barricades were placed at required intersections as traffic control for the parade. These were then collected back up and put back in storage. Lastly, assistance with erecting the stage was given, as well as breaking the stage back down.

August

August of 2025 will go down as a hot, dry and dusty month. The drought conditions experienced in July carried thru nearly the entire month, having both positive and negative results. The positive is that the crews lost nearly no time due to weather and were able to make significant progress on a number of annual assignments. The negative being the dusty conditions on many of our unimproved roads and the increased difficulty in excavating on many of the job sites.

The dry conditions did however, allow the culvert crew to whittle down the culvert list for the year. Once the Department set in motion the replacement operations, little time was wasted as culvert after culvert was replaced. The season began with 18 replacement or adjustment locations and an additional 2 locations were booked during the season. At months end, only two locations remained.

The sweeper was deployed this month, first on intersection detail, sweeping multiple intersections such as Stanhope Mill Road/ Phinney Farm intersection and Half township Road/Curtis Farm Road intersection of sand and gravel and then continued on to basin detail, beginning, the at times, arduous task of clearing out the Storm Drain Catch Basins located thru town. This deployment will continue, likely for the duration of the Summer and well into the Fall. This is the first year we have performed this undertaking in-house and thus far has been a success.

A sizable patch job was concluded this month, with the patch crew repairing several large defects in the library parking lot. A total of 4 tons of asphalt was used in the multiple day effort. This job was done in conjunction with multiple other jobs at different locations.

The three area stream crossings were maintained this month. This task consists of trimming any overhanging or overgrown brush from the Frost Street, Town Farm Road and Station Road stream crossing locations. Any flotsam or vegetation in the water is also removed so as not to restrict the flow of the water, potentially causing flooding and subsequently erosion damage. This is an important maintenance task and is performed annually.

Closely resembling this work was the dispatch of a tree trimming crew that pruned back multiple trees that had begun to overhang some of our roads, thereby becoming into conflict with our dump trucks. As part of this assignment, the associated drainage ditches were also cleared out, assuring a positive flow when rain does return or snow arrives and melts off.

The long-awaited Margurite Flanders Playground sign installation that is to be located on Main Street began and will be completed by months end. Much of the labor required for this project fits into the manual category and it must be said that the crew did not complain a bit.

Mechanical issues this month were not kind to the Department. The grader suffered a significant front-end failure that required a total disassembly, seal replacement, alignment pin replacement, line boring and pinion replacement. This repair process is undergoing at the time of this report and will not be inexpensive. Preliminary estimates are in the neighborhood of $15,000. Truck #7 did receive an electrical repair performed at the Freightliner facility and from there went to Skowhegan to the H.P. Fairfield facility to accept a new dump body. This replacement should be complete by the first week of September. The resident mechanic also performed the annual service on all the Fire Department apparatus including the Ladder Truck, Trucks 531 and 532 and Truck #4. A repair to the Transfer Station Trailer #2 was ongoing at months end. All normal PM was performed and records of same are kept at the facility.

September

The month of September seemed to evaporate right before our eyes. This month normally marks the beginning of the yearly transition from summer activities to colder, winter-weather responsibilities and this month was no different.

Culvert season for the PW Crews has come to a close. This season, the men installed or adjusted culverts at 18 locations, using over 30 pieces of ADS piping. Most of these replacements were driveway culverts and the majority of asphalt repairs were done in house. In addition to these examples, a large cross-pipe replacement project was undertaken with the services of an outside contractor, Eastwood Contracting, INC. This project included cross-pipe replacements on several roads, Frost Street, Sweet Road and Curtis Farm Road. Frost Street is upcoming on the paving schedule and these failed pipes needed to be replaced before any paving could responsibly be done. We have used Eastwood a number of times in the past with excellent results, so I was very confident they would do a good job, and they did.

A much-needed repair was made to Worcester Way in the form of pothole repair, washout repair and a large area that had sunk due to a septic tank replacement. A crew was deployed with a loader and 2 tandem dump trucks and spent the better part of a day repairing the road. 6 Loads of processed gravel were required to effectively make the improvements and several residents were complimentary of the work that was done.

The sweeper was deployed this month, first to clean intersections and secondly, to begin clearing storm drain basins. As no one on the crew had done this activity prior, some learning curve was experienced. The men assigned to the sweeper took a couple of days to really get things figured out and then good time was made. Putting a stopper on this endeavor was the unexpected factory recall of the sweeper due to a faulty steering column. Basin clearing will re-commence sometime in October if the weather permits.

October

October, much like September seemed to fly by as the summer season wound to a close. The majority of the month was spent finishing up summer tasks and projects. The transition to winter responsibilities has now begun in earnest.

As is annually the case, the PWD removed the wooden docks from the various boat ramps located in town. Several new docks were purchased and these being of a different composition, were removed by the fabricator. This happens to be Max Vosine, DBA Maxweld. The new docks are a great improvement over the old and mostly dilapidated wooden ones.

The PWD constructed a firing range for the Lincoln Police on the old landfill located on Folsom Pond Road. The LPD was able to benefit from the sand contract, acquiring the needed backfill at a much-reduced cost. A target board was then constructed using rough cut lumber obtained from Treeline, Inc. This construct should last for many years

This is the time of year that is one of the busiest for the resident mechanic. Winter transition progresses into full swing as the plow trucks are each brought into the garage and given an in-house inspection. Any defects are repaired at this time. The trucks are then sent down to Greywolf to receive the annual state inspection. It should be noted that ALL of the PWD trucks and equipment passed inspection and are good to go for another year. Upon returning with a fresh inspection, head gear is installed, wings and plows are positioned for ease of installation. One Transfer Station trailer was given a failing mark and this was due to a pair of worn tires. This will be rectified as soon as the trailer cycles thru on a day convenient for this tire swap. In addition to this workload, the mechanic found time to change the oil in a police cruiser and service the compactor at the Transfer Station. All other PM was performed and records of same are kept at the facility.

November

Winter weather is slow in coming this year. We have deployed 3 times for mostly sanding with one small scraping event. A nice way to break-in some newly hire snow plow operator. Then in between storms we have a small number of smaller jobs which is referred to as ''filler

As a normal maintenance practice pre-winter season, a ditch clearing effort began this month and will continue into December. This task is essentially clearing out the existing drainages of

any logs, brush, trash and any other debris that may be present and inhibit water flow. This is a thankless but very important process and is done every year to some degree. This year is a much larger undertaking than has been the case in recent years.

As is normally the case, the PWD assisted in election equipment set up and break down. This year was an enlarged effort, this due to a larger expected turn-out and an adjusted exterior layout. The process went smoothly as expected.

The patch crew was deployed multiple times this month in an effort to position the streets within the Town in as good and smooth of a condition as possible. This is done thru ought the year but a larger and more thorough methodical effort is made as snowfall approaches. Early season and late season are the busiest for the patch crew as the freeze/thaw cycles of the season create the defects in the road commonly known as potholes.

A crew was deployed to re-install the bracketry and the seasonal banners on the street lights along Main Street. These were removed as part of the Main Street Renovation. This became a joint effort between the Rec Department and the PWD.

The Memorial Square will again display a Christmas Tree and the PW provided the felling, the transportation, and the placement of a tree generously donated by the Joe Pacheco Family. A sequential order of images showing the procurement can be seen on the Town Web sites.

December

In an almost 180 degrees turn from last month, the winter weather arrived with some degree of ferocity. Six times the crew was deployed with 5 of the deployments being in excess of 24 hours in duration. It wasn't the volume of the snow; it was the speed in which it accumulated. The men handled this professionally, but as expected could be the case, the men were worn thin at the end of the month.

Bitterly cold temps passed thru the area multiple times and by mid-month, it seemed as we were in a deep freeze. This only added a degree of difficulty to our mission. Several stretches during the month saw temps at zero or even a few degrees below. Add the wind and we were falling to the negative 20 mark.

Mixed in with the snow, there was a terrible rain/snow/ice/high wind/power outages event. This storm caused more trouble than a foot or more of snow. Multiple issues come with a storm of this nature. Flooding, heavy snow, and downed trees all needed addressing at some point or points during this event. This became one of the all-night affairs that seemed all too common during the month of December. Again, the men handled this professionally.

The current snow accumulation totals are fairly low for the amount of effort that has been needed to remove it. 18 inches have fallen so far this year. Several weather events have been of the mixed variety. These types are more difficult to deal with. The sand and salt usage is

much higher than a good old fashioned snow storm. The crew has used 171 tons of salt thus far. This is quite a bit for this early in the year. 1182 yards of sand have been mechanically applied. That is 40% of the estimated 5,000 yards needed for a season. In another time-consuming endeavor, 1098 yards of snow have been hauled off our streets at months end. That total is about par with Decembers of years gone by.

A nearly catastrophic happening took place in the form of one of our plow trucks sliding off White Point Estates and into the ditch. After a four-hour effort, done in the cold and steady rain, the crew was able to extract the truck. A silver lining to this was there was no damage to the truck or any equipment used on this operation.

In what we will can an unfortunate event; Truck #2 experienced a fuel pump failure while performing sanding operations. At the time of this failure, the truck was deployed on Phinney Farm Road fully loaded with sand. The mechanic and a crew were dispatched to that location in order to remove the plow and wing assemblies. Additionally, the cargo needed to be removed. This operation took 6 hours to complete and Truck was towed to Allegiance Truck sales in Bangor. Again, a silver lining exists in that this truck is still under warranty.





January

The month of January was a difficult month as far as weather goes. Very few days did the daytime temperature rise above freezing, while a large percentage of nighttime temps were near or below zero. Deep freeze conditions prevail. This difficult on men and machines alike.

Snow clearing and removal can nearly sum up the entire month. Lincoln experienced 9 separate snow events, mostly in the 2–5-inch accumulation range. The 9 deployments made covered 16 days and included a 25 hour stretch and a grueling 38-hour grind near the end of the month. Deployments thus far have totaled 27. This is equal to the total for the entire season of FY24. If this pace continues, we may eclipse last years' total of 43, a 6-year high. Needless to say, the men are wishing for a short reprieve. The extended forecast at the time of this report is unclear, with the chance of another buster next week.

Snow fighting materials usage was what could be expected for a month of this nature. Less sand and salt were used compared to last month, this mainly due to the nature of the storms. Completely frozen precipitation typically equals less salt and sand. Still, the amount of snow required the use of 1523 yards of sand. This is in the normal year to year monthly range. 239 tons of salt were used, this also in the average monthly usage totals.

February

The month of February mirrored January as far as weather is concerned, cold and snowy. A series of what we call "nuisance storms" steadily made their way across the area, depositing small amounts of snow. Deployments are none the less required, and the crews dutifully cleared the roads of sometimes only an inch of snow.

Several of the events this month were slow movers, meaning the duration was long or drawn out. Of the 5 deployments made this month, two required 32-hour efforts. This is a long shift to work, but the men made it to the finish in good, if not exhausted, condition. The positive in all of this is the days are getting longer and the sun is getting higher in the sky. Spring time is on the way.

The 5 deployments occurring this month used the typical and expected amount of road maintenance materials. 138 tons of salt were spread. The salt route is the main arteries around town and also the municipal parking lots and common areas. Salt/salt mixture is applied on the secondary roads and also the unimproved roads. This month, 519 yards of this material were spread. As the final step in road clearing operations, 1860 yards of snow were hauled off. As one would recognize, snow clearing and hauling operations consumed nearly the entire month.

The crews were able to fit in a number of small jobs in between snow events. Several defects in the roadways were patched. An asphalt material designed to be used in cold weather was used

for these repairs. We maintain a small supply at the garage for using on these repairs. The frequency of pothole repairs will increase as spring approaches and the freeze/thaw cycle runs its course. As noted, cold patch is used in the cold season. Normal asphalt is used when making repairs in the warmer weather season.

March

The Month of March was a typical one for the Public Works Crews. The weather pattern continued to deliver air temperatures just below the freezing mark, thus maintaining the frozen precipitation accumulations. A total of 8 winter weather events occurred this month requiring deployments.

As is normally the case, this time of year sees the appearance of potholes in a number of area roads. The patch crew was deployed a total of 4 times this month performing repairs on multiple roads including but not limited to Frost Street, Reed Drive, Mohawk Road. This deployment practice will continue as needed thru the late winter and spring season. A fresh load of cold patch material was procured in preparation for additional patch work.

In any given winter, there are street signs that get knocked over or damaged by snow removal equipment. This year was no different and the sign crew was dispatched on 2 occasions to repair signs. Several more await repair or replacement and a sign order was placed toward the end of the month. Some of the repairs will require a new post and in order to install a sign post the ground will need to be thawed.

This year we had to steam multiple culverts on Park Avenue, Haynes Street and one on Penobscot Avenue. This is caused by plowing over ends of culverts and falling caused after having multiple up and down temperatures.

April

April developed into a month of transition for the Public Works Department. A single freezing precipitation event occurred early in the month and the weather warmed enough to not produce another one. I gladly proclaimed winter to be over and the winter plow rigging was removed from the dump trucks.

The transition from winter to summer activities require a re-tooling in the sense of removing winter gear and storing for the summer while concurrently de-winterizing equipment used in summer activities. Some of the more prominent equipment undergoing this transition is the road grader and the street sweeper. Both these are winterized and stored for the winter, requiring a de-winterizing effort to be made. Both pieces came thru well and only minor repairs to the sweeper were needed.

The grader was deployed on its initial operation on April 22 and for the remainder of the month performed grading efforts on the Airport Road Folsom Pond Road Phinney farm road and Winter Street. The grader was sidelined during several rain events during this time period. The grader will continue the initial grading as weather permits on the remainder of our unimproved roads.

After the last ice storm, a crew was dispatched cleaning up the numerous trees and branches broken and falling into the roadside ditches. Typically, this time of year, a crew cleans the fallen debris from the ditches in an effort to maintain effective water flow. This year's effort was more extensive due to the volume of branches and debris that had found its way into the drainage systems. Several days were spent accomplishing this task.

As is annually the case, the patch machine was deployed on several occasions. Numerous potholes were repaired by the crew, with Frost Street, Mohawk Road, School Street, Reed drive and many others.

After so many insurance claims with the light pole on the corner of mechanic and main street we successfully relocated the new bag for the light pole.

May

The Public Works Department began the Month of May with a full schedule and the men kept a rapid pace the entire month. Complete is the transition from winter to summer functions, the crews barely missing a beat as the weather continued to improve, allowing for a wider variety of tasks to be accomplished.

The street sweeper has maintained its presence on the town streets, picking up the volumes of winter sand deposited during sanding operations. On several occasions, the loader has been deployed in concert with the sweeper in order to break loose the heavier deposits and at times pick up and load onto trucks to haul off-site. This effort has proven to be effective on areas of heavy material build up.

The grader continued the initial round of road grading with grading being performed on Phinney Farm Extension, Folsom Pond Road, Curtis Farm Road and the South Road. Periods of rain at times interrupted this effort and some minor delays were experienced. The next round of grading efforts is scheduled to begin the week of June 8.

A PW Crew completed the annual town clean up this month. This is normally a one-week affair, occasionally overflowing by a day into the following week. This year was not the case as large amounts of brush seemingly all over town slowed the efforts and Town Clean Up week in reality became Town Clean Up 2 weeks. The extended effort required to complete the cleanup put us behind schedule by one week at mid-month.

A sign crew was dispatched and spent an entire day installing various signs including street signs on Maplewood Lane, Granite drive and replaced a stop sign on Phinney farm road. Advisory signs in the form of Dead End were installed on Mattanawcook St., barring an emergency repair or replacement, there will be no more sign efforts until late fall or early winter.

The annual road painting task began this month, about 2 weeks behind where I originally scheduled it start. The paint crew has worked hard to get this task completed, working thru some very hot days. The job looks to be completed by mid-July. The crew will be required to change course and mission for a few days for the purpose of adjusting storm drain basins, a task associated with the paving project.

June

The month of June saw the PW crews in full swing performing an array of seasonal activities. After suffering from numerous delays due to mechanical issues, the paint crew completed the scheduled yearly line painting in town. Crosswalks were prioritized and were completed in a week's time. Directional arrow indicators and stop bars were painted next. We still have dedicated handicap areas and emblems that needs to be painted along with a few parking lots. The crew stepped up and really put in an exceptional effort in completing this task. High street has not been done yet as we are waiting for DOT to pave.

As part of our road assessment endeavor last fall, many storm water catch basins were identified as needing repair. Many of these basins had become potential safety hazards. These repairs consisted of mainly raising the finish level of the grates, thereby making the roads safer for local and visiting motorists. In some cases, the frame and or grate was broken and required replacement.

As part of the basin raising process, the areas surrounding the basin require pavement installation. This is done as the finish step and a patch crew is deployed to complete this process. During these efforts, the crew addresses any pothole issues in the immediate area. The patch crew performed asphalt repairs on Frost Street and Mattanawcook street.

An effort was made this month to improve the quality and appearance of our road signage. Many signs or sign posts had been broken, dislodged or bent during the winter snow plowing efforts. A sign crew was dispatched and spent several days performing the required repairs. Several signs were installed and or replaced as well. Several street signs went missing, I suspect having been the victim of theft. The more popular street names seem to disappear on a regular basis. Another deployment likely will be made during the summer to continually address signage issues.

All of our unimproved roads received the initial seasonal grading last month. This month, the grader was deployed on several occasions for maintenance purposes. Some roads get more

traffic and higher speeds than others and because of this, require more frequent grading efforts. White Point Estates Road and Half Township Road all saw secondary grading this month. I expect next month to be a repeat of this deployment as a strong effort will be made to keep the roads in top shape. An initial calcium application was made and as a result of the dry conditions, this application has been sufficient to control the dusty conditions associated with unimproved roadways.

As part of the annual loon fest, Poland spring donates water to hand out during Loon fest. In the past we have been down to get the water in multiple different trucks. We have figured out the best way to get the max that they will donate. We sent the dump truck down with the tag trailer because this exceeds 12,000 lbs.



Transfer Station

By George Briggs, Director and Tim Wright Transfer Station Employee

The Transfer Station ran fairly smoothly this year. The crew, now approaching 4 years together has melded into an efficiently functioning team with everyone knowing and understanding the facets of the Transfer Station mission and the nuances of the various recycling and disposal programs. We receive many compliments on the service and the cleanliness of the facility and the guys take pride in this fact.

The majority of our recycling programs have remained the same. This is a strong positive in that the populace knows where the various materials are to be deposited. The people who believe in recycling keep up to speed on the recycling programs and make strong efforts to follow the outlines. The people who don't bother to participate, throw everything in the hopper. The crew is constantly encouraging people to recycle and occasionally a resident or two begins to participate in the recycling programs. The most compelling argument for recycling is the savings on tax dollars. The more material that goes into the recycling warehouse and generates revenue is less that goes into the hopper and is charged for disposal. Most people seem to understand this.

The various recycling programs that are in existence here are in a range of productivity. Cardboard, for example is thriving, increasing in tonnage significantly every year. In FY17, the facility averages 12 bales collected and processed per month. In FY26, the average amount was 23 bales per month. There are some factors in play here, the most significant being the tremendous number of online purchases that are delivered in cardboard boxes. Unfortunately, even with good participation, a substantial amount is thrown away. We consider this program to be on the rise. We are now taking in cardboard from Burlington Food Pantry that is about 8 gaylords per month. this will increase our production of bails.

SOW (Shredded Office Waste) is a program that is considered to be moderately in decline. The volume fluctuates to a degree but with the digital age in full swing, significantly less paper is used in administration activities. No SOW was shipped out this year. There are 9 bales in storage inventory.

Newspaper has been inconsistent, fluctuating in a slightly downward trend. 12 bales were shipped out in April bringing in $530.60 in revenue. We have 5 bales in inventory at this moment.

The glass program has stalled. The market is extremely low and demand is also low. We continue to collect glass, but the last few loads have become fill on various Public Works projects. Still, the glass is removed from the waste stream so has a value of whatever the current tipping fee is. Currently the tipping fee is $91.00 per ton. Approximately 20-40 tons of glass are collected each year. There is moderate value here.

Mixed plastic has also stalled. Very little of this material is processed due to the fallen prices. The last price index listed mixed plastic at $8.00 per ton. We therefore only process certain plastics from this stream. Number 2 plastic however has seen some positive changes and we have adjusted the collection and processing program to capitalize. Clear and opaque #2 plastic, separated from colored #2, brings $1,900 per ton. Mixed #2 plastic brings $60.00. The sizeable difference has compelled me to make the change to separate the 2 materials. This year, we have generated 4 bales of clear and 6 bales of colored. Some adjustments were needed in storage of the bales, but were able to be made. It may take 2 seasons to acquire enough plastic for shipment but the increase in revenue will be well worth the effort.

The satellite collection stations are mostly pay sites. The demo wood, construction debris, furniture and refrigerator pile, brush depo and tire depo all have been utilized by the resident and seasonal populations. The small fees associated with these stations has helped to reduce operating costs and have been accepted by the people. Currently, I think we should look at the fees a little to help offset the cost of operation. Maybe a small increase will be needed

The resident skid steer has performed as advertised. This machine has been mostly troubling free and does the job it is intended to do. The machine did experience a broken windshield that was replaced. The machine is now 7 years old and I see no reason that it will not last for quite some time to come. The PW mechanic performs the regular service the machine receives.

The Freightliner leased tractor also has performed well, aside from the burden of a much larger than normal number of compromised tires. This is a direct result of conveying SMW to the landfill as opposed to the trash to energy plant formerly known as PERC. Some of the tires are able to be repaired, while others are damaged to an unmendable degree. The trailers are aging, but continue to perform acceptable. They too suffered an increased tire failure rate.

The fuel that was used on the freightliner from 7/5/2025 until 7/29/2026 3,643.58 gallons. That was 139 trips to Juniper Ridge and 32 trips to MWS for 15748 miles. We used 80.5 gallons in the bobcat from 12/12/25 until 7/25/2026. The loader used 181.28 gallons. From the dates that were started to be recorded on the spread sheet

The aged and rapidly deteriorating back hoe is in desperate need of replacement. After nearly 20 years of service in the Public Works Department and the Transfer Station, the machine is very near the end of service life. The facility anxiously awaits the hand down John Deere machine from the PWD. Now with the back hoe being replaced it has made the work at the transfer station more efficient and easer to move brush and burn piles around.

Both compactors are functional, with the cardboard baler really showing its age. Funds have been accumulated in the Capital reserve for the eventual replacement. It stoically soldiers on. Regular maintenance is performed by the Transfer Station staff.

For the past year, we have trucked our SMW to the Juniper Ridge Landfill. This due to the fact that the trash to energy plant formerly known as PERC is down for renovation and under new ownership. Since the shutdown, ownership has been transferred several times. The current owners have anointed the name of EPEC which is an acronym for Eagle Point Energy Company. EPEC is experiencing multiple delays including but not limited to Financing shortages, material availability, equipment design and availability among others. No date has been recently offered as the original targeted opening date has long since passed. They do however maintain a line of communication to provide updates. The facility formerly known as Fiber Right has been in contact with us as well as both corporations vie for our business. Multiple meetings and phone conversations have taken place. Time will tell in which direction we will ultimately go.

One of the advantages of going to Waste hub is a significant savings on tires and not having to be replaced. Some of the other municipality's that I talked to have to pay $100.00 surcharge for tires. Because their contractors going thru so many tires at the land fill

Materials Shipped:

The following table is a running tally of materials that left the facility this year.

Materials Shipped

Materials	MTD	FYTD	Comments
Cardboard		212 Bales	1000lbs. per bale
Newsprint		12 Bales	1700lbs. per bale
Plastic #2			700lbs. per bale
SOW			780lbs. per bale
Light Iron & Tin		15 Loads	Tons vary per load
Glass			
Ash		6 Loads	12-15 tons per load
Waste Oil		2625 Gal	Gallons shipped
E-Waste *		12,700 LBS	LB. of items shipped
Equipment Tires			Tons of items shipped
Freon Removal		272 Units	# Of units
Fluorescent Bulbs Mixed		437 Units	# Veolia for recycling
4ft Bulbs		240 Units	# Veolia for recycling
8ft Bulbs		25 Units	# Veolia for recycling

Juniper Ridge Landfill SMW Delivery Totals
Trash Tonnages

Fiscal Year 2025

Month	Tons	Tipping	Cost
July	404.22	$95.00	$ 38,400.90
Aug	349.32	$95.00	$ 33,185.40
Sept	332.71	$95.00	$ 31,607.45
Oct	334.24	$95.00	$ 31,752.80
Nov	295.71	$95.00	$ 28,092.45
Dec	296.45	$95.00	$ 28,162.75
Jan	281.18	$95.00	$ 26,712.10
Feb	238.20	$95.00	$ 22,629.00
Mar	296.07	$95.00	$ 28,126.65
Apr	288.41	$95.00	$ 27,398.95
May	388.5	$95.00	$ 36,907.50
June	342.88	$95.00	$ 32,573.60
Total	3,847.89	$95.00	$ 365,549.55

Fiscal Year 2026

Month	Tons	Tipping	Cost
July	330.08	$95.00	$ 31,357.60
Aug	285.02	$95.00	$ 27,076.90
Sept	355.22	$95.00	$ 33,745.90
Oct	341.86	$95.00	$ 32,476.70
Nov	280.70	$95.00	$ 26,666.50
Dec	287.31	$95.00	$27,294.45
Jan	265.38	$95.00	$ 27,559.83
Feb	230.53	$95.00	$ 27,790.36
Mar	278.23	$95.00	$28,068.59
Apr	313.91	$95.00	$ 29,821.45
May	355.65	$95.00	$ 33,786.75
June	286.20	$91.00	$ 26,044.20
Total	352,834.03	$95.00	$ 351,689.23



Lincoln Regional Airport (KLRG)

By Stewart Jacobs, Director

This last year have seen continued improvements to Lincoln's airport that have resulted in increased use by pilots from Lincoln and the surrounding region.

The Airport is presently working with Hoyle-Tanner, aviation consultant for Lincoln, on an updated Airport Master Plan. The Airport Master Plan was last completed in 2000, and an update will better represent the future needs for the Airport. This process involves input from the community, stakeholders and LAOPA. A combination of Federal and State grant monies were used to fund this project to 95%.

Working with the FAA and Maine DOT – Aviation Branch, the Airport also was granted federal funds for the Design, Permitting and Construction of the Taxiway for Lot 5D. Lot 5D was purchased through an FAA Land Acquisition Grant for the purpose of providing space for additional hangars. The Airport presently has 8 individuals on it's Hangar Wait List looking to construct hangars at the Airport.

Developing hanger space will increase the number of based aircraft at the airport. The number of based aircraft is one of the criteria used by the FAA in determining eligibility for federal funding.

The budget for FY 2025, provided funds to replace the airport beacon. The new beacon light system has been installed. Replacing the beacon light with LED technology has reduced operational costs and increased flight safety for night time operations.

Upcoming Projects

The Town, working with Hoyle-Tanner, continues to compete for federal funds in hopes of qualifying for federal funds to construct an airport terminal at the main apron located at the end of Airport Road. A preliminary grant application through Congressional Discretionary Spending (CDS) has been approved and we hope to hear sometime this year whether that grant has been approved.

Flight Operations

Flight operations at the Airport continue to see an increase with over 1500 flight operations by the general aviation community and over 4000 flight operations being flown by the Army Guard helicopters. The Guard utilizes the Airport for training pilots and the Airport's proximity to the Guard Training Facility in Woodville is also a factor in the number of Guard related flight operations.



Photo courtesy of Police Officer Kris Milner and Licensed Drone Operator.

Cemetery, Parks & Recreation

By Cody Norris, Director

FY26 was another year of change for the Cemetery, Parks and Recreation Department. Kellsey Grass gave her resignation in November and Brendan Crocker gave his resignation in early March. Kellsey left good notes to help Brendan out until Taylor Wotton was hired to take her place on December 8th. I myself started and replaced Lou York as the Cemetery Supervisor in July and eventually was hired as the Director replacing Brendan in Late March after Plowing season ended. I am appreciative of all the help Ron and Brendan gave me at the beginning as it was a huge help as I got started in this role.

The fiscal year started off with a busy July for the Cemetery crew as they spent most of the month handling Loon Fest duties which included setting up and tearing down the stage, barriers around Veteran's Square, handling trash duties in and around the square and Cobb Field. These duties were on top of the normal daily jobs of mowing/trimming, trash runs around the various parks and boat landings.

The winter months brought the cemetery crew to a standstill and the crew began work on the towns walking trails. They were able to get the circle on the Rec lot side completed before they had to go back to school. As we moved into March the crew started with the yearly spring time cleanup of removing brush, leaves and sand from all areas that were in need as well as redoing town flower beds. They prepared the picnic tables and trash cans to be used at all of the community parks, playgrounds and boat launches. This time of year, also comes with the planning of burial plans for the community members we lost during the winter months and the collection of stones that need to be repaired due to winter wear and tear.

The Cemetery crew rounded out the fiscal year preparing the cemeteries and parks for Memorial Day weekend and the remaining summer months. We ended FY26 with a total of 40 burials which included 30 cremations and 10 full size burials. Most of spring was spent with a Three-man crew as the rest of the crew for the summer was wrapping up their current school year.

The recreation side of the department saw another terrific summer in FY26 with over 600 local youths taking part in at least one if not multiple programs that were offered which included swimming lessons, t-ball/farm league, Lynx Basketball Camp, soccer camp & co-ed soccer, co-ed basketball, Track and Field, cheering clinic, golf clinics at Jato & Barnes brook, tennis, field hockey and kickball. These programs offer variety of unique experiences for the kids of the community teaching them skills along the way and offering fun times during the summer

months. These programs started in June with many of them running through the beginning of August.

The fall programs of cheering, flag football, tackle football, co-ed soccer, travel soccer began with signups in August and by the time the programs began in September almost every program saw an increase in participation from the previous fall. The participation levels included the following: cheering with 46 kids, co-ed soccer's two groups combined with 96 kids, travel soccer had 15 kids, Football had 93 kids across their three levels. In total we had around 250 kids participating in fall programs. Community support was tremendous during the fall season with many volunteers helping support the many programs between coaching, operating concessions, etc. Our 5/6 Team in Tackle Football went 8-0 and with that hosted and ended up winning the championship. The ¾ team went 6-2 with their season ending in a loss to Hermon in their championship. We also received approx. $7000 dollars towards the football program from concessions, fundraisers, and raffles.

The winter programs which include in-house basketball, wrestling, cheering and participating in the Eastern Maine Basketball League had participation levels of 317 kids and adults during FY26. Once again, the help of volunteers made the winter programs a huge success and none of these programs would be possible or run as successfully as they do without the help of those who volunteer their time and energy to the community. The travel basketball teams competed in multiple tournaments over the course of the winter time with boys' team winning both the East Millinocket and Lincoln tournaments and the girl's team winning the Lincoln tournament. The Lincoln Invitational Tournament was once again a huge success with teams from Milo, Medway/East Millinocket, Lee, Presque Isle, Woodland, Milford, Millinocket, Orrington, Houlton, Oakfield, and Auburn which totaled 215 players who took part. This tournament would not be possible without the help of the numerous volunteers who fill multiple roles during the weekend which include, referees, concessions, ticket sales, timing and scoring among others.

The tournament would also not be possible without the generosity of our countless area sponsors. This year we had five platinum sponsors which were businesses who donated between $1000-$3000 dollars. These sponsors were Motor brain who has been a platinum sponsor for 15 years, Why Not Stop and Select Designs joined as platinum sponsors a few years ago and they were joined this year by Gardner Companies and GM Plumbing & Heating. We also had numerous bronze member sponsors which are businesses that donate $250 and these businesses are Affordable Plumbing, Machias Savings Bank, Ramsey Welding & Machine, Carl's Auto Parts, and Lincoln Maine Federal Credit Union. These sponsors also sponsor all of the tournament rewards which include the all-tournament team, player of the game, defensive players of the tournament, sportsmanship awards, halftime games and the tournament MVPs.

Without these sponsors the tournament would not be possible or as successful. We appreciate and are thankful for our great sponsors.

Summer hiring was finished in April with orientation scheduled for the end of May. Summer hiring included the hiring or rehiring of seven cemetery crew, Ten recreation assistants and Seven lifeguards. Over the course of time between the April hiring and end of May orientation we lost Two recreation assistant and two lifeguards due to them accepting different employment. We were in need of more lifeguards to have a full and productive staff for this incoming summer. Through the hard work of our Waterfront Director Kourtney Thurlow she found two really good candidates who interviewed and were hired. We also had a candidate turn in an application around the same time who was another great candidate. We ended up hiring all three and have been great employees this summer. Overall, our entire staff has been tremendous and with them all being still in school we look forward to a majority of them coming back next summer as well.

2026 Summer programs kicked off in late June with a very promising number of participants across all the different programs we are offering this year. The programs remain the same as the summer of 2024 with a twist adding Open gym and Field Hockey. We had 82 kids sign up for Lynx Camp this year which was run this year by our cemetery crew and rec assistants. Co-ed basketball, tball/farm league, track & field and tennis were other programs that had over 30 kids participate.

The Waterfront and Prince Thomas Park staff saw large participation in swimming lessons for the summer of 2025 and again here in 2026. This year's numbers included over 90 kids sign up. The swimming lesson program along with overseeing the beach and playground falls under Kourtney. She is a great asset to our staff and offers a family friendly style of leadership to our lifeguards and the patronage the routinely spend their summers at Prince Thomas Park.

The FY26 budget finished the year in the black although five lines were overspent. Those line items were, advertising/recruiting, consumables, equipment maintenance and safety with our 2015 dodge really needing work and us doing what we can do stretch it out as long as we can. We were able to get a Grant in October of $750 that we were able to use to replace lots of the summer rec equipment that had been neglected for a very long time and were well overdue. That made things easier with keeping other parts of the fy26 budget in the clear. Fy27 should be another good year based on how the fy26 ended with programs and everything.

Lincoln Memorial Library

By Lauren Hakala, Library Director

Library Staff

Lauren Hakala, Library Director (34-40 hours a week).

Cathy Mushero, Assistant Director/Librarian (Full-Time).

Lorna Dill, Children's Clerk/Librarian (Working on MSL Librarian Credential) (Full Time).

Terri Magnant, Library Clerk (Part-Time).

Bonita Vance, Library Clerk-Children's Area (10 hours a week).

Theodor Martin-Town Maintenance and Library Caretaker.

Ed Barber, Per-Diem Clerk.

Hours of Operations

Monday to Friday 10 a.m. to 5 p.m.

Open the 2nd and 4th Saturday from 8 a.m. to 12 noon.

Services We Provide Year Round

- Internet Access.
- Copying, faxing and printing services.
- New books for all ages added monthly, they include popular fiction and nonfiction. New 'Narrated Books', and games for In-Library Use.
- Genealogy assistance free offered by volunteer Howard Black, by appointment.
- A large entertainment collection of DVD's and Blu-Ray DVD's, by donation.
- A stack of puzzles that can be checked out and put together at your own pace.
- Books on CD acquired by donations.
- 19 Subscriptions for Magazines that are most popular within our community.
- We offer the paper edition of the Bangor Daily News and the Lincoln News.
- Archived Lincoln Newspapers can be found on our Library side of the TOL webpage.

- We specifically have a large Maine collection featuring both Maine titles in fiction and nonfiction. This includes Maine authors and titles for children in the children's area.
- We maintain a Special Collections collection, most can be checked out and enjoyed, other items can be "in-library use" only.
- We house a Geo-Cashe and a Letterboxing opportunity come and seek these items.
- We are a Heating and Cooling Center during our operating hours.
- We have an **online catalog** that can be searched from the comfort of your home (visit the Town of Lincoln's webpage to access this under "Department-Library" select online services). If you need assistance accessing our online catalog, call us at 794-2765 or email: cathy.mushero@lincolnmaine.org.
- We have a Lincoln Memorial Library **Facebook page** and a **Friends of the Lincoln Memorial Library Facebook** page to highlight their activity at the library.
- Our **2nd Thursday-Saturday Library Book Sales** are Thursdays and Fridays 10:30-4:30 and the 2nd Saturday 8:30 a.m. to 11:30a.m.
- **Interlibrary Loans that include Van Delivery:** Patrons can request titles at our library and we request the titles through the Bangor Public Library, and in general Libraries in Maine, once found they are placed in bags and put on the van for delivery. We receive two deliveries per week.
- Progress was made this year scanning a variety of documents including the Lincoln News, Genealogy pages, and other historical information we have on the Lincoln area. We are seeking volunteers who can continue to help with the on-going project of scanning.
- New plantings of flowers throughout both of our Memorial Gardens. The Summer Recreation Crew edged and mulched. Teddy Martin keeps us watered, weeding and some planting done by Bill Mitchell.
- **Social Media**- Cathy Mushero has a pulse on this realm. She continues to post, advertise and create content for us, she keeps all "in the know" here at Lincoln Memorial Library. She is the writer of **What's Happening,** our weekly featured article in the Lincoln News.
- **Our Library Décor**: The donation of carpet cleaning by Cold Stream Cleaning; Jonathan and Wayne Littlefield really added to our new library look. Tyler Gerkin was our painter who painted his way through the library. A fresh coat of paint and the calming colors was a welcomed addition to our Library decor this year.

Program for Adults:

- We continue to improve our Patron Choice Programming; filling our calendars with interactive afternoons in the Children's library, the Foundations Room with Bonnie Dickinson's Craft Class, Chris Davis' Woman's Empowerment Workshops, Adam Nash's Pokemon, Steve Ferris'Dungeons and Dragons, and finally Rene Kein's Mahjong players upstairs.

Teas, Author Events and additional programs are all creating community for our patrons.

- **On-going programs that make a difference; Lorna's Book Groups-monthly**, **Creative Writing Wednesdays**, **Homestead Forum, that includes Cooperative Extension Webinars on Tuesdays** (During the Fall and Winter Months), **Yarn Society on Fridays, and Friday Movies** for Families in the children's area, and **Saturday Tech Tutoring Sessions with Mary**; Read on for descriptions of our programs.

- **Homestead Forum:** Began with seed saving and a Stratifying Seed Event to support each other with homesteading activities and advise each other in homesteading infrastructures. Conversations are lively and informative. We offer Cooperative Extension Virtual Sessions: Webinar Bundles such as Backyard Orchards, and Homestead Gardening Advice.

- **Friday Movies** are featured during the summer in the air-conditioning, and the winter months to warm up inside the library, all are welcome, in-fact choosing the movies can be a collaborative effort.

- **The Yarn Society** has been a casual hand-craft session that happens weekly for all to bring their WIPs, share conversations and skills with one another. We host new crafters and seasoned crafters alike. Seasoned Crafters not only share their works in progress, but have been a treasured resource to inspire new hand work skills in others.

- **Tech Tutoring with Mary:** Many of our patrons are looking for tech advice when navigating the demands of the on-line world. Patrons have learned a great deal on their own devises with the knowledgeable support provide by Mary Lomanico.

- **Lorna's Book Club**: Lorna's Book Club have read over 11 books. They keep up with each other through social media and meet once a month.

- **Genealogy with Howard Black**, Wednesday Mornings 10-12 by appointment. Howard is at the library most Wednesdays finding loved ones and persons of interest.

Becoming a Member of the Friends of the Lincoln Memorial Library: Through monthly meetings and some, roll up your sleeves, volunteerism, the FLML provide generous support for our Library. All Are Welcome! This past year the FLML have provided funds for: The End of Summer Reading Party, Library Games and they generously subsidized our professional development budget as an opportunity for our Librarians to attend the MLA Conference. They sponsored us by providing funds for Authors during our Author Events, candy and goodies during our Holiday Events; Winter and Spring. In fact, we can rely on the FLML to help us out with refreshments during all our endeavors. We, on behalf of Staff, and Patrons value all their efforts to create community and continue to support us in so many ways.

Friends of the Lincoln Memorial Library
Diane Freelove- President, Julie Albert- Treasurer, Pat Nobel- Vice President
Barbara Adams- Secretary, Mary Drane, Anthony and Anne Mourkas, Alice Ryder, Cassie Barns, and Bill Mitchell.

"It Takes a Community to Create a Sense of Belonging"

- **Volunteers**: We greatly value our volunteers and are so grateful for them to dust and straighten our shelves by lining up book spines, and to attend to our inventory lists in our closets. We depend on those who shelve books, buff and clean CDs, scan and archive newspapers regularly and will continue to thank them for their generous and ongoing efforts. The gardens were improved by a Garden Committee and some collaboration with Park and Rec. weeding and watering is yet another continuous task. We also have many volunteers who help with events and daily tasks while visiting the library. THANK YOU!

Our volunteer list has grown: Jane Brown, Connor Noble, Autumn Brown, Lilly Wood, Cherie Walenda, Joyce Remeschatis, Daniel Dubinsky, Faith Pelletier, Cattie-Brie Gildden, and Dylan Lane, Mary Campell, Danielle Howe, Mary Lomanaco, Chris Davis, Bonny Dickenson, Adam Nash, Steve Ferris and Rene Kein, Howard Black, Staci Libby.

- **Reference Activity**: We Librarians and Clerks are busy assisting patrons in the following ways: Searches (looking up books for patrons), making

recommendations, making and managing holds, managing the inter-library loans, fielding calls, calling patrons who have books ready for pick-up, working with technology needs and printing/copying/faxing. We also manage a community room for Patron Choice Activities, homeschool and local group activities, studying, meeting and finding areas to plug in.

- **Collection Development**: Cathy Mushero our Librarian alongside Lorna Dill is maintaining a collection of over 31,080 materials. We are a book in hand and brick and mortar Library that prides ourselves in providing the highest quality materials. A professional home library consists of 1,000 books; We have over 30 times that many books with over 5,000 patrons interacting with them regularly.

Library Advisory Committee Members FY 2025-2026

Howard Black
Ashley Mitchell- President
Nadia Watton-Secretary
Currently Jane Brown-Secretary
Diane Freelove
Frank Woodard
Anthony Mourkas
Amy Montroy

The work of the Town Council appointed Advisory Committee is to help the Library Director, Lauren Hakala to take up order of operations. Library Policies are done and it is our goal is to have them approved by the Town Council and to be posted on our side of the town website. The Advisory Committee took a look at many policies and documents, these documents were consolidated during a yearlong project. We created 4 concise policies ready to move onto the Council. FY27's budget was carefully considered.

Library Building

As our **gardens and trees** mature, choosing the right plants for example, trees and bushes for the front of the building is actually hot and dry climate of zone 4b; Our hardiness zone is 5a in Maine, so this was no easy task. We are experimenting yearly. This year's work was for the Rec Crew to take up the cedars away from our foundation, and bring in the plants that love our wet springs, quickly moving into hot summers and to be surrounded by salt, sand and snow to survive here.

A New Coat of Paint has added a fresh face to our library for FY 26.

Safety and Security in FY 26: Improvements were made on our Lift, three doors, and our wireless antennae.

We continue to offer the **Foundations Room** for small events and meetings that can be signed up for by reservation. The room was reserved for small events, patron choice programming/studying/reading/meeting space. A space for homeschool and local organizations to drop in with their groups as needed. Each month we renew our calendar for the Foundations Room adding in time for patron choice programs, monthly book sales and insure daily use for a quiet and more private space for conversations.

Programs and Events for all ages:

- Our children's programs are very popular with not just Lincoln residents but families from surrounding towns. We continue to offer M-W Mixed Age Story Times and a simple craft. Friday Movies are offered weekly, young patrons and their families can enjoy warming up or cooling down at the library.
- Programs are all **literary based** and give children and parents a chance to meet other community members while attending the programs; Creating community is an important and ongoing theme for Libraries.
- Welcome and warm up/cool down at your Library, enjoy free Wi-fi, a cozy place to read, or simply enjoy good company.
- **The way we celebrate *Love Your Library Month* is by hosting Love Your Library Tea** every February! We have a lot of activities for all ages throughout the month and patrons collaboratively make Valentine hearts written with what they love about the library. This is love made visible.
- **Library Intern Program**. Students in grade 5 and up can volunteer at the library to learn library skills and future work skills. We are also seeking Teen Advisors to help retain the readership of Teens and Young Adults. In FY 27 we are collaborating with the Friends of the Lincoln Memorial Library to include a Senior Intern Program and a Teen Intern to our Library; Further details TBA.
- **Our 2025 Summer Reading Program** was "Level Up at Your Library". We had a dynamite end of summer reading party with a sound system playing music accompanied with bubbles, Frozen Pops and Ice cream, and the Bounce House. The Avatars from video games represented the children through their reading challenge of an illustrated Donkey Kong Poster made by Lorna Dill.

- **Our 2026 Summer Reading Program "Un-Earth a Story" with a dinosaur theme is** geared towards, teens and children and families from June to August. New friends are being made daily. The reading rewards are being tracked this year by moving Flinstone characters that start at the tail of a very colorful dinosaur up over the back and onto the long neck and head; all earning prizes along the way.

In Addition to our Ongoing Programs:

- **BookOpoly** featured by the Friends of the Lincoln Memorial Library is a play on the board game Monopoly and had stretched all our "Reading Comfort Zones" and has encouraged us all to read outside of our usual reading habits and try something new.
- **Lorna's Book Club: Lorna Dill reports that they are on their 11th book.** We are pleased to report that we are getting a number of duplicate books via Van Delivery due the consistent effort of Cathy and all involved in the ILL system. FY 26 went back to two days of Inter-Library Loan Van Delivery. One day that is now deeply subitized by Maine State Library and the Second Day is free to us due to a Penobscot Commissioner's Grant.
- Genealogy with Howard Black, Wednesday Mornings 10-12 by appointment. Howard is at the library most Wednesdays finding loved ones and persons of interest.

Events:

- **Movies on the Lawn** became a great family fun event; dressing up, visiting and eating popcorn was all the fun! Joining an activity, as a community, that continues to be free and accessible was a highlight and worth repeating.
- Our **Haunted Library** had a life of its own this year, it was suspenseful and really is something to marvel at and one has to experience our haunted Library at night. We work hard to continue to provide this free event to the community. The Werewolf waits and watches from the window, we have accumulated a lot of scary and surprising props over the years; BOO!
- Our **Holiday Celebrations** this year was two-fold, with assistance from the Friends of the LML, Santa provides coloring books/crayons and a candy cane. We also provided the families who attend our annual visit from Santa a new book to take home. Santa continues to charm and chat with our visitors. The library staff and community also participate in the annual Toys for Tots drive.

Lastly, all contribute to the Spring **Egg Hide and Find** throughout the library is greatly appreciated, and yes, we continue to find eggs all year in the stacks!

- **Author Events** taking center stage at the LML. We featured Author Book Signings throughout the year. This year we featured Paul Doiron with his new book of short stories Skin and Bones and Dale Ruth Sherburne with her new book Neither Wife nor Widow that was sponsored by the Friends of Lincoln Memorial Library. Cathy Mushero has developed relationships with local Authors and our enthusiasm lives on.
- **Loon Counting Contest:** During Loon Festival we host in the Library the Loon Counting Contest, and we are sure our local loons are multiplying yearly.
- **The Friends of the Lincoln Memorial Library Annual Book Sale and Art Walk:** This is the Book Sale Finale of the Year! All books that do not sell by donation, during our monthly book sales, are then sold by donation at their huge two-day event during Loon Festival; Every Penny Counts!



Fiscal Year	Items Circulated
2025/2026	**21,134**
Active Patrons: #5,964	Physical Check-Outs: #16,816
Public Access Computer Use: # 834	In-Library Use: #1,151
Wi-Fi: Est. 50 a day, 1,500 a month; 18,000 a year	Renewals: #3,082
Adult Patrons 4,560 Children Patrons 1,324 Non-Residents: 62 New Cards and 48 Renewals. Foot Traffic 16,177 Events: Ave 20-100 participants. Ave 6-10 Events a year. Public Utilities/Warming/Cooling/Water and To Go Snacks and misc. resources.	Program Attendance and Visits to the Library: # 16,117 Children's Area/Foundations Room #7451 Daily Per week M-W and Th, F 2nd and 4th Sat. Upstairs Adult/Young Adult: #8,666 Patron Choice Programs: Ave 5-10 patrons per program; 8 regular programs and 12 programs a week in the summer

Big Thanks to all who patron the library. Thanks to the generosity of those who give their time and donate regularly, by volunteering, dropping in a little extra when printing, or becoming a Member of the Friends of Lincoln Memorial Library. Big Thanks for the Friends of the Lincoln Memorial Library who fundraise and volunteer their time to regularly to Staff and the Library as a whole. A Big Thanks for the Advisors who support by listening and looking after the needs of the Library, Admin especially thanks you all for your support. We also wanted to take the time to thank our fine town departments who work together tirelessly to provide the best services the town has to offer! Thanks again to all who choose Lincoln Memorials Library for your loved ones Memorial Donation. The Town Council and our Leadership has our extended Thanks as a Municipal Library. The Staff of the Library is the reason we are meeting all these benchmarks! My continued gratitude for such great staff!

Additional Library Services:	**Reference and Service Activity:**
Interlibrary Loans Borrowed: #500	Daily activity and Patron Assistance: #4,000; resulting in 26,000 visits.
New Patron Resident Library Cards: #104	Catalogue #752 log ins, and #2,176 searches.
Non-Resident Cards #62 New ones plus #48 Renewals.	Daily Recommendations Holds and requests for picking
Volunteers/Interns and Helpful People: Up to #36 Patron Volunteers. The Friends of Lincoln Memorial Library: 9-12 Members. Advisory Committee: 6 Members at a time. Regular Volunteers #18 Interns: 1	ILL Management Calls/Visits/ Wi-Fi and Tech Support Request for Room/Areas to plug in/Areas for Patron Choice Activities. Printing/Coping/Faxing Services Managing a collection of #31,080 materials.
Revenue by Donations:	**2025-2026**
Regular Donations: Denise Lynn Moore and Nancy Christensen $600. Cash Can Donations: 1,333.49	Fines & Fees: Out of town Memberships and Renewals: #62 plus #48 renewals $2,200.
Book Sales: 6 Sales $743.33	Printing/Copies/Fax: $1,446.47; this pays for machine maintenance, paper and ink.



APPENDIX A

TOWN OF LINCOLN FINANCIAL STATEMENT

Note About the Audit Report

Our audit firm, Rodefer Moss, is currently in the final stages of the 2022 audit and should be available soon. When it is completed, it will be available for viewing on our website at www.lincolnmaine.org. There will also be a public copy available at the Town Office Monday through Friday from 8am to 5pm. That copy cannot be taken out of the office.

APPENDIX B

LINCOLN SANITARY FINANCIAL STATEMENT

Lincoln Sanitary District

ANNUAL FINANCIAL STATEMENTS
(with required and other supplementary information)

For the Years Ended December 31, 2025 and 2024

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Brantner, Thibodeau & Associates CERTIFIED PUBLIC ACCOUNTANTS

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Email: bta@btacpa.com

Independent Auditor's Report

To the Board of Trustees
Lincoln Sanitary District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Lincoln Sanitary District as of and for the years ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the Lincoln Sanitary District, as of December 31, 2025 and 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Lincoln Sanitary District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and pension and OPEB information on pages 6 through 10 and 28-31 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lincoln Sanitary District's basic financial statements. The schedule of operating expenses – budget and actual is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of operating expenses – budget and actual is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2026 on our consideration of the Lincoln Sanitary District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Lincoln Sanitary District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lincoln Sanitary District's internal control over financial reporting and compliance

Bartner Thibodeau & Associates

Bangor, Maine
August 24, 2026

Lincoln Sanitary District
Statements of Net Position

	December 31, 2025	December 31, 2024
ASSETS		
Current assets		
Cash and cash equivalents	$ 1,263,170	$ 1,340,548
Accounts receivable, net of allowance for doubtful accounts of $0 for 2025 and 2024	225,157	196,705
Other receivable	-	3,691
Total current assets	1,488,327	1,540,944
Non-current assets		
Capital assets		
Land	50,340	50,340
Construction in progress	34,320	-
Operating property	22,916,055	22,790,222
Less accumulated depreciation	(14,792,911)	(14,017,229)
Total capital assets net	8,207,804	8,823,333
Total assets	9,696,131	10,364,277
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions and OPEB	58,234	68,405
LIABILITIES		
Current liabilities		
Accounts payable	-	3,691
Accrued payroll	4,952	-
Accrued interest payable	6,359	6,608
Current maturity of long term debt	159,377	158,166
Total current liabilities	170,688	168,465
Non-current liabilities		
Long term debt, net of current maturities	2,313,695	2,536,997
Compensated absences liability	46,541	42,023
Net pension and OPEB liability	132,101	167,702
Total non-current liabilities	2,492,337	2,746,722
Total liabilities	2,663,025	2,915,187
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions and OPEB	33,186	29,014
NET POSITION		
Net investment in capital assets	5,734,732	6,128,170
Restricted for capital projects	463,590	430,644
Unrestricted	859,832	929,667
Total net position	$ 7,058,154	$ 7,488,481

See Independent Auditor's Report and Accompanying Notes to Financial Statements.

Lincoln Sanitary District
Statements of Revenues, Expenses and Changes in Net Position

	Year Ended December 31, 2025	2024
OPERATING REVENUES		
User fees	$ 1,208,218	$ 1,226,905
Other income	17,170	25,470
Total operating revenues	1,225,388	1,252,375
OPERATING EXPENSES		
Collection systems	2,254	9,032
Wastewater pumping	44,580	43,420
Wastewater treatment	407,097	424,061
Administrative and general	409,199	391,402
Depreciation expense	802,955	666,443
Total operating expenses	1,666,085	1,534,358
Operating loss	(440,697)	(281,983)
NON-OPERATING REVENUES (EXPENSES)		
Grant revenue	-	19,241
Maine Bond Bank loan forgiveness	-	12,335
Interest and investment revenue	43,925	55,228
Interest expense	(33,555)	(37,401)
Total non-operating revenues (expenses)	10,370	49,403
Change in net position	(430,327)	(232,580)
NET POSITION - BEGINNING OF YEAR	7,488,481	7,721,061
NET POSITION - END OF YEAR	$ 7,058,154	$ 7,488,481

Lincoln Sanitary District
Statements of Cash Flows

	Year Ended December 31, 2025	Year Ended December 31, 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Received from user charges	$ 1,179,766	$ 1,204,168
Received from other income	17,170	25,470
Payments for administrative and employee services	(420,987)	(392,261)
Payments to suppliers for goods and services	(453,931)	(476,513)
Net cash provided by operating activities	322,018	360,864
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from debt	-	12,335
Purchases of capital assets	(160,153)	(169,613)
Grant revenue	(27,273)	19,241
Interest paid on debt	(33,804)	(37,649)
Repayment of bonds and capital leases	(222,091)	(221,355)
Net cash used by capital and financing activities	(443,321)	(397,041)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on cash and investments	43,925	55,228
NET CHANGE IN CASH AND CASH EQUIVALENTS	(77,378)	19,051
CASH AND CASH EQUIVALENTS, BEGINNING	1,340,548	1,321,497
CASH AND CASH EQUIVALENTS, ENDING	$ 1,263,170	$ 1,340,548
Supplemental information		
Interest paid during the fiscal year	$ 33,804	$ 37,649

Lincoln Sanitary District
Statements of Cash Flows

	Year Ended December 31, 2025	Year Ended December 31, 2024
Reconciliation of operating loss to net cash provided by operating activities		
Operating loss	$ (440,697)	$ (281,983)
Depreciation and amortization	802,955	666,443
Changes in assets and liabilities		
(Increase) in accounts receivable	(28,452)	(22,737)
Increase in accrued payroll	4,952	-
Increase in accrued paid time off	4,518	4,931
Increase (decrease) in net pension liability and related deferred inflows and outflows	(21,258)	(5,790)
Net cash provided by operating activities	$ 322,018	$ 360,864

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lincoln Sanitary District is a quasi-municipal corporation located in Lincoln, Maine which operates a sewage treatment plant.

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

The operations of the District are accounted for as an enterprise type proprietary fund which is similar to a business enterprise.

A. FINANCIAL REPORTING ENTITY

In evaluating the District as a reporting entity, management has addressed all potential component districts for which the District may be financially accountable and, as such, should be included within the District's financial statements. In accordance with GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, the District is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits or to impose specific financial burdens on the District. Additionally, the District is required to consider other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading. Based on the application of these criteria, there are no entities that should be included as part of these financial statements.

Based on the aforementioned criteria, the District has no component units.

B. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATMENTS

Proprietary Fund

The proprietary fund is used to account for the operations of the sanitary district. Activities of the fund include administration, operations and maintenance of the waste water system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of long-term debt for the waste water fund. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the fund.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of personnel, contractual services, supplies, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities, whether current or non-current, are included on the statement of net position and the operating statements present increases, revenues, and decreases, expenses, in net position. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water services which are accrued. Expenses are recognized at the time the liability is incurred.

D. FINANCIAL STATEMENT AMOUNTS

Cash and Cash Equivalents

For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less and certificates of deposit at banks with a longer maturity are considered to be cash equivalents. Additional information is presented in Note 2.

Allowance for Doubtful Accounts and User Fees

The District maintained an allowance for doubtful accounts of $0 at December 31, 2025 and $0 at December 31, 2024. The related user fees revenues were $1,208,218 and $1,226,905 net of bad debt write-off of $0 for the year ended December 31, 2025 and $0 for 2024.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the proprietary fund statements. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

All assets that are purchased using the District's reserve account and other assets that have an original cost of $3,000 or more and over one year of useful life are capitalized. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	20-50 years
Infrastructure	20-100 years
Equipment and furniture	3-20 years

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

Long-term Liabilities

All long-term liabilities to be repaid from business-type resources are reported as liabilities in proprietary fund statements. The long-term liabilities consist of bonds and note payable, compensated absences liability, and net pension and OPEB liability.

Under terms of personnel policies, employees can accrue up to 120 days of sick time. After 15 or more years of service employees will be paid 33.33% of sick time upon termination or retirement. Upon separation from at least 15 years of service, the District will buy back 50% of the employee's accumulated sick time, provided employee was not dismissed for just cause. Compensated absences liability is reported in the financial statements according to GASB Statement No. 101, *Compensated Absences*.

Pensions and Other Post-Employment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions, and pension and OPEB expense, information about the fiduciary net position of the Participating Local Districts (PLD) Plan and additions to/deductions from the PLD Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Use of Estimates

Preparation of the District's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds.

Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Lincoln Sanitary District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The remaining net position is reported as unrestricted. For expenditures that qualify for either classification, amounts will be first spent from restricted net position then from unrestricted net position.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

Revenue Recognition

The District derives its revenues primarily from metered sales. Revenues are recognized when control of the products or services is transferred to its customers, in an amount that reflects the consideration the District expects to be entitled to in exchange for those products and services.

NOTE 2. CASH AND CASH EQUIVALENTS

Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a deposit policy for custodial credit risk. As of December 31, 2025, and 2024, the District reported deposits of $1,263,170 and $1,340,548 with bank balances of $1,282,495 and $1,350,926, respectively. Of the District's total bank balance of at December 31, 2025, $0 was exposed to custodial risk.

NOTE 3. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025 was as follows:

	Balance 12/31/24	Additions/ Completions	Retire-ments	Balance 12/31/25
Capital assets not being depreciated				
Land and improvements	$ 50,340	$ -	$ -	$ 50,340
Construction in progress	-	34,320	-	34,320
Total capital assets not being depreciated	50,340	34,320	-	84,660
Capital assets being depreciated				
Plant	4,002,986	25,667	-	4,28,653
Fiscal sustainability plan	75,000	-	-	75,000
Plant upgrade	8,847,285	52,116	-	8,899,401
Sewer mains and systems	2,848,851	-	-	2,848,851
Sewer system improvements	5,092,000	-	-	5,092,000
Trucks and equipment	944,262	75,323	(27,273)	992,312
Other	979,838	-	-	979,838
Total capital assets being depreciated	22,790,222	153,106	(27,273)	22,916,055
Less accumulated depreciation	(14,017,229)	(802,955)	27,273	(14,792,911)
Total capital assets, being depreciated, net	8,772,993	(649,849)	-	8,123,144
Capital assets, net	$ 8,823,333	$ 615,529	$ -	$ 8,207,804

NOTE 4. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the year ended December 31, 2025:

	Balance 12/31/24	Increases	Decreases	Balance 12/31/25	Due within One Year
General obligation bonds and Note					
Maine Municipal Bond Bank					
1% construction bond dated March 3, 2009 due 2026	$ 98,036	$ -	$ (48,774)	$ 49,262	$ 49,292
0.15% wastewater bond dated May 21, 2015 due 2031	410,970	-	(58,447)	352,523	58,534
USDA Rural Development					
1.25% wastewater upgrade note dated October 28, 2021, due 2061	2,186,157	-	(114,870)	2,071,287	51,581
Total general obligation bonds and note	2,695,163	-	(222,091)	2,473,072	159,377
Compensated absences	42,023	4,518	-	46,541	-
Net OPEB liability	9,959	-	(2,557)	7,402	-
Net pension liability	157,743	-	(33,044)	124,699	N/A
Total long-term liabilities	$2,904,888	$ 4,518	$ (257,692)	$2,651,714	$ 159,377

Future maturities of bonds and note payable are as follows:

Year Ended December 31	Principal	Interest	Total Payment Requirements
2026	$ 159,377	$ 33,003	$ 192,380
2027	110,847	31,778	142.625
2028	111,589	31,037	142,625
2029	112,338	30,288	142,625
2030	113,094	29,530	142,626
2031-2035	340,356	124,894	465,250
2036-2040	299,413	103,867	403,280
2041-2045	318,600	84,680	403,280
2046-2050	339,017	64,263	403,280
2051-2055	360,742	42,538	403,280
2056-2059	207,699	11,335	219,034
	$2,473,072	$ 587,213	$3,060,285

NOTE 5. NET INVESTMENT IN CAPITAL ASSETS

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds payable adding back any unspent proceeds. The District's net investment in capital assets was calculated as follows at December 31, 2025 and 2024:

	2025	2024
Capital assets	$ 23,000,715	$ 22,840,562
Accumulated depreciation	(14,792,911)	(14,017,229)
Related bonds payable	(2,473,072)	(2,695,163)
Total balance	$ 5,734,732	$ 6,128,170

NOTE 6. NET POSITION – RESTRICTED FOR CAPITAL PROJECTS

The District's restricted for capital projects was comprised as follows at December 31, 2025 and 2024:

	2025	2024
Frontal assessment	$ 10,121	$ 10,121
Rural Development	32,262	24,197
Equipment	421,207	396,326
Total	$ 463,590	$ 430,644

NOTE 7. DEFINED BENEFIT PENSION PLAN

Plan Description

Eligible employees participate in the Maine Public Employees Retirement System's Participating Local District (PLD) Plan. The PLD plan is a multiple-employer cost sharing defined benefit plan. Eligible employers (districts) are defined in Maine statute.

Pension Benefits

Benefit terms are established in Maine statute; in the case of the PLD Consolidated Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend them. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below his/her normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 4.58%.

NOTE 7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

Retirement benefits are funded by contributions from employee and employers and by earnings from investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or by the System's Board of Trustees and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations.

PLD plan members are required to contribute 9.00% of their annual salary to the plan. The District is required to pay 9.5% of members' compensation. The District had covered payroll of $434,754 for the year ended December 31, 2025.

Proportionate Share of the Net Pension Liability

At December 31, 2025, the District reported a liability for its proportionate share of the net pension liability. The amount recognized by the District as its proportionate share of the net pension liability was $124,699. The net pension liability at December 31, 2024 was $157,743.

The net pension asset for the District was measured as of June 30, 2025, and the total collective pension asset used to calculate the net pension asset was determined by actuarial valuations as of that date. The District's proportionate share percentage of the collective net pension asset for the PLD Plan was 0.037717%, allocated based on adjusted contributions to the plan for the year ended June 30, 2025. This percentage for net pension liability was 0.039411% at the prior measurement date of June 30, 2024.

Actuarial Assumptions

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2025 and June 30, 2024 are as follows:

Actuarial valuation date	June 30, 2025 and June 30, 2024, respectively
Measurement date	June 30, 2025 and June 30, 2024, respectively
Actuarial cost method	Entry age normal for both years
Assumptions	
Investment Rate of Return	6.50% and 6.50%, respectively, per annum, compounded annually, net of Plan investment expense
Inflation Rate	2.75% and 2.75%, respectively, per year
Annual Salary Increases, Including Inflation	2.75% - 11.48% and 2.75% - 11.48%, respectively, per year
Cost of Living Benefit Increases	1.91% and 1.91%. respectively, per year

Mortality rates for both of the Plan years are based on the 2010 Public Plan General Benefits – Weighted Healthy Retirement Mortality Tables, for males and females, projected generationally using the RPEC_2020 model.

The actuarial assumptions used in the June 30, 2025 and the June 30, 2024 valuations for the Plan were based on the results of an actuarial experience study for the period June 30, 2015 through June 30, 2020

NOTE 7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the target asset allocation as of June 30, 2025 are summarized in the following table:

Asset Class	2025 Long-Term Expected Real Rate of Return	2024 Long-Term Expected Real Rate of Return
Public Equities	5.6%	6.0%
US Government	2.2	2.2
Private Equity	7.2	7.2
Real Assets:		
Real Estate	5.8	5.8
Infrastructure	5.3	5.3
Natural Resources	5.1	5.1
Traditional Credit	2.7	2.7
Alternative Credit	6.4	6.4
Diversifiers	4.8	4.8

Discount Rate

The discount rate used to measure the collective total pension liability was 6.50% and 6.50% for June 30, 2025 and 2024. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity Analysis

The following presents the District's proportionate share of the net pension liability measured as of June 30, 2025 and 2024, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	December 31, 2025	December 31, 2024
1% Decrease	$ 365,345	$ 394,143
Current Rate	$ 124,699	$ 157,743
1% Increase	$ (73,428)	$ (37,024)

NOTE 7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Expense and Deferred Items Summary

For the year ended December 31, 2025, the District recognized pension expense of $18,826 related to the PLD Plan. For the year ended December 31, 2024, the District recognized pension expense of $22,569.

For the years ended December 31, 2025 and December 31, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	December 31, 2025 PLD Plan		December 31, 2024 PLD Plan	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	$ 40,140	$ -	$ 46,818	$ -
Changes of assumptions	-	-	-	-
Net difference between expected and actual investment earnings	-	22,832	-	16,402
Changes in proportion	-	6,596	-	8,294
Contributions to plan subsequent to measurement date	16,993	-	19,943	-
Total	$ 57,133	$ 29,428	$ 66,761	$ 24,696

$16,993 reported as deferred outflows related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred inflows and outflows will be recognized as pension expense as follows:

Year ended December 31,	PLD Plan Amount
2026	$ 30,975
2027	(5,235)
2028	(6,185)
2029	(8,843)
	$ 10,712

Pension Plan Fiduciary Net Position

The MPERS fiduciary net position has been determined using the same basis used to determine the net pension liability, deferred outflows and inflows of resources related to pension, and pension expense. For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Therefore, benefit and administrative expenses are recognized when due and payable. Investments are reported at fair value.

Detailed information about the MPERS fiduciary net position is available in a separately issued MPERS financial report. That report may be obtained on the MPERS website at www.mainepers.org

NOTE 8. OTHER POST-EMPLOYMENT BENEFIT (OPEB) OBLIGATION – GROUP LIFE INSURANCE

Plan Description

The Group Life Insurance Plan for Retired Participating Local District (PLD) (the PLD Consolidated Plan) employees is a multiple-employer cost sharing plan.

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

Contributions and Funding Policy

PLD employers are required to remit a premium of $0.46 per $1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of $0.46 per $1,000 of coverage per month during the post-employment retired period.

Proportionate Share of the Net OPEB Liability

The proportions of the OPEB liabilities that were associated with the District were as follows:

	2025	2024
District's proportionate share of the net OPEB liability	$ 7,402	$ 9,959
State's proportionate share of the net OPEB liability associated with the District	-	-
Total	$ 7,402	$ 9,959

The net OPEB liability for the District was measured as of June 30, 2025, and the total collective OPEB liability used to calculate the net OPEB liability was determined by actuarial valuations as of that date. The District's proportionate share percentage of the collective net OPEB liability for the PLD Plan was 0.082345%, allocated based on adjusted contributions to the plan for the year ended June 30, 2025 and 0.090027% for the plan year ended June 30, 2024

NOTE 8. OTHER POST-EMPLOYMENT BENEFIT (OPEB) OBLIGATION – GROUP LIFE INSURANCE (CONTINUED)

Actuarial Assumptions

The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions:

Actuarial valuation date	June 30, 2025
Measurement date	June 30, 2025
Actuarial cost method	Entry age normal
Asset valuation method	Fair value
Assumptions	
Investment rate of return	6.50%
Inflation rate	2.75%
Annual salary increases	2.75% - 11.48%

Mortality rates for the Plan are based on the 2010 Public Plan General Benefits – Weighted Healthy Retirement Mortality Tables, for males and females, projected generationally using the RPEC_2020 model.

The actuarial assumptions used for the year ended June 30, 2025 actuarial valuation were based on the results of an actuarial experience study for the period of July 1, 2015 through June 30, 2020.

Long-term Expected Rate of Return

Assets of the plans are pooled for investment purposes and are allocated to each plan based on each plan's fiduciary net position. The long-term expected rate of return on the plans' investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the target asset allocation as of June 30, 2025 are summarized in the following table:

Asset class	Long-term expected real rate of return
Public equities	5.6%
Traditional credit	2.7%
U.S. government securities	2.2%

Discount Rate

The discount rate used to measure the collective total OPEB liability was 6.50% for 2025 and 6.50% for 2024. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

NOTE 8. OTHER POST-EMPLOYMENT BENEFIT (OPEB) OBLIGATION – GROUP LIFE INSURANCE (CONTINUED)

OPEB Expense and Deferred Items Summary

For the years ended December 31, 2025 and December 31, 2024. the District recognized OPEB expense of $(1,204) and $(882) related to the PLD Plan, respectively. The District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2025		2024	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	$ -	$ 436	$ 109	$ 600
Changes of assumptions	267	-	424	1,357
Net difference between projected and actual investment earnings	-	1,423	-	756
Changes in proportion	834	1,899	1,112	1,595
Contributions to plan subsequent to measurement date	-	-	-	-
Total	$ 1,101	$ 3,758	$ 1,645	$ 4,318

Amounts reported as deferred inflows and outflows will be recognized as OPEB expense as follows:

Year ended December 31	PLD Plan Amount
2027	$ (213)
2028	(940)
2029	(607)
2030	(599)
2031	(148)
Thereafter	(150)
	$ (2,657)

OPEB Plan Fiduciary Net Position

The MPERS fiduciary net position has been determined using the same basis used to determine the net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense. For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Therefore, benefit and administrative expenses are recognized when due and payable. Investments are reported at fair value.

Detailed information about the MPERS fiduciary net position is available in a separately issued MPERS financial report. That report may be obtained on the MPERS website at www.mainepers.org.

NOTE 9. DEFERRED COMPENSATION PLAN

The District also provides a 457 Deferred Compensation Plan administered by Mission Square. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Department's payroll for employees covered by this plan was $374,565 for the year ended December 31, 2025 and $396,673 for the year ended December 31, 2024.

The District contributes 10% of the Superintendent's compensation and 6% of all other participating employees' compensation. The District contributed $28,583 and employees elected to defer $25,131 for a contribution total of $53,714 for the year ended December 31, 2025. The District contributed $27,567 and employees elected to defer $19,458 for a contribution total of $47,025 for the year ended December 31, 2024.

NOTE 10. RISK COVERAGE

The District is exposed to various risks of losses related to torts, theft, damage, and destruction of assets, injuries to employees, and natural disasters. The District maintains various commercial insurance policies to mitigate these risks to an acceptable level and to limit the District's exposure to losses.

NOTE 11. COMMITTMENTS

The District has an open contract with Wright-Pierce for engineering services. The estimated cost for services is $45,000

NOTE 12. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 24, 2026, the date on which the financial statements were available to be issued.

The District began planning for a capital upgrade project in 2025. Financing for the project was secured in 2026, and construction activities are expected to proceed thereafter.

Lincoln Sanitary District
Schedule of Operating Expenses - Budget to Actual
Year Ended December 31, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
COLLECTION SYSTEMS			
Maintenance of equipment	$ 1,435	$ 576	$ 859
Maintenance of sewers	5,250	449	4,801
Maintenance of manholes	6,180	941	5,239
Supplies and expense	625	288	337
Total collection systems	$ 13,490	$ 2,254	$ 11,236
WASTEWATER PUMPING			
Fuel	$ 700	$ 586	$ 114
Power	46,626	38,544	8,082
Water	1,560	1,615	(55)
Maintenance of equipment	3,000	3,835	(835)
Maintenance of building and grounds	250	-	250
Supplies	50	-	50
Total wastewater pumping	$ 52,186	$ 44,580	$ 7,606
WASTEWATER TREATMENT			
Heat	$ 18,113	$ 16,314	$ 1,799
Power	70,000	61,355	8,645
Maintenance of buildings and grounds	1,900	1,824	76
Water	2,800	2,574	226
Maintenance of equipment	10,000	5,440	4,560
Service contracts	5,045	2,024	3,021
Laboratory expense	9,146	9,927	(781)
Chemicals	17,500	11,981	5,519
Truck expense	12,690	8,845	3,845
Supplies and expense	28,406	24,318	4,088
Crew expense	2,900	2,503	397
Labor expense	267,145	259,992	7,153
Total wastewater treatment	$ 445,645	$ 407,097	$ 38,548

Lincoln Sanitary District
Schedule of Operating Expenses - Budget to Actual (Continued)
Year Ended December 31, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
ADMINISTRATION AND GENERAL			
Trustee compensation	$ 3,220	$ 1,974	$ 1,246
Salaries - general office	157,798	162,486	(4,688)
Employee insurance	114,650	111,509	3,141
Employee retirement	76,176	48,635	27,541
Insurance	34,000	33,822	178
Office equipment maintenance	4,070	3,576	494
Postage	10,658	7,588	3,070
Telephone	6,000	6,267	(267)
Supplies and expense	3,681	2,914	767
Legal services	8,350	5,413	2,937
Audit	8,500	8,000	500
Publications and dues	950	1,040	(90)
Water meter reading expense	15,000	12,844	2,156
Technical training	3,100	3,131	(31)
Travel expense	200	-	200
Total administrative and general	$ 446,353	$ 409,199	$ 37,154
DEPRECIATION*	-	802,955	(802,955)
Totals	$ 957,674	$ 1,666,085	$ (708,411)

*The District does not budget for depreciation expense.

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Board of Trustees
Lincoln Sanitary District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lincoln Sanitary District as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Lincoln Sanitary District's basic financial statements and have issued our report thereon dated August 24, 2026

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lincoln Sanitary District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lincoln Sanitary District's internal control. Accordingly, we do not express an opinion on the effectiveness of Lincoln Sanitary District's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Braxton Thibodeau & Associates

Bangor, Maine
August 24, 2026

APPENDIX C

LINCOLN WATER DISTRICT FINANCIAL STATEMENT

LINCOLN WATER DISTRICT

FINANCIAL STATEMENTS

FOR THE YEARS ENDED
DECEMBER 31, 2025 AND 2024

LINCOLN WATER DISTRICT
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DECEMBER 31, 2025 AND 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Lincoln Water District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements consisting of the statements of net position, statements of revenues, expenses and changes in fund net position, and statements of cash flows of the Lincoln Water District as of and for the years ended December 31, 2025 and 2024, which collectively comprise the Lincoln Water District's basic financial statements and the related notes to the financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Lincoln Water District as of December 31, 2025 and 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lincoln Water District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there

are conditions or events, considered in the aggregate, that raise substantial doubt about Lincoln Water District ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of changes in the total OPEB liability and related ratios, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.



We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lincoln Water District's basic financial statements. The accompanying supplementary information presented as Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Schedule 1 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

HMV, LLC

HMV, LLC
Ellsworth, Maine
May 20, 2026

Lincoln Water District
Management's Discussion and Analysis
December 31, 2025 and 2024

Introduction of the Financial Statements

The Lincoln Water District Office is located at 3 Taylor Street and the Town's water supply is a ground water aquifer that currently supplies all of the municipal water needs of the towns of Lincoln and Howland. The location of the Esker Aquifer is in South Lincoln and is part of a major glacial stream deposit that extends in a North/South direction through the most southern part of Lincoln. The District operates and maintains 4 gravel packed wells in the aquifer. This water source has been in use since 1961, and feeds 27 miles of water transmission and distribution mains, supplying 132 public fire hydrants, 28 private fire services, and 1,400 water service connections. The District average daily pumping rate is 240,000 gallons per day (GPD). In the event of a power failure, water pressure and flow would be maintained by two 500,000-gallon standpipes located at the top of Pinkham Street and one 500,000-gallon underground concrete tank located off the Transalpine Road on Fish Hill.

The water source from the gravel packed well is pumped directly into the transmission and distribution system. The quality of the water is such that only sodium hypochlorite is needed for disinfection to meet State and Federal guidelines.

The District's basic financial statements include the:

Statement of Net Position
Statement of Revenues, Expenses and Changes in Fund Net Position
Statement of Cash Flows
Notes to the Financial Statements

The statement of net position presents the financial position of the District by providing information about the nature and amount of resources and obligations at year-end. The statement of revenues, expenses and changes in fund net position presents the results of the business activities over the course of the fiscal year and information as to how the net position changed during the year. The statement of cash flows presents the amount of cash and cash equivalents generated and used during the fiscal year. The notes to the financial statements present required disclosures and other information that are essential to a full understanding of the material provided in the statements.

Budgetary Highlights

The District is not legally required to adopt budgetary accounting and reporting; however, an annual budget is prepared by management. There were no significant variations between the original and final budget. The District operated within its overall approved budget in 2025.

Comparison of Financial Statements for Current and Prior Years

Statements of Net Position

	2025	2024
Current Assets	471,763	399,627
Capital Assets, Net	7,005,970	5,606,895
Lease Receivable	1,820,688	1,873,291
Total Assets	9,298,421	7,879,813
Deferred Outflows of Resources	8,551	10,830
Total Assets and Deferred Outflows of Resources	9,306,972	7,890,643
Current Liabilities	90,281	102,237
Non-Current Liabilities	2,561,803	1,158,518
Total Liabilities	2,652,084	1,260,755
Deferred Inflows of Resources	1,865,718	1,939,905
Net Position:		
Net Investment in Capital Assets	4,439,130	4,433,805
Unrestricted	350,040	256,178
Total Net Position	4,789,170	4,689,983
Total Liabilities, Deferred Inflows of Resources and Net Position	9,306,972	7,890,643

Statements of Revenues, Expenses and Changes in Fund Net Position

	2025	2024
Operating Revenues	1,090,126	1,063,423
Non-Operating Revenues	148,930	108,980
Total Revenues	1,239,056	1,172,403
Operating Expenses	1,180,738	1,115,583
Non-Operating Expenses	68,133	8,664
Total Expenses	1,248,871	1,124,247
Change in Net Position Before Contributions	(9,815)	48,156
Contributions In Aid of Construction	109,002	787,862
Change in Net Position After Contributions	99,187	836,018
Net Position – Beginning of Year	4,689,983	3,853,965
Net Position – End of Year	4,789,170	4,689,983

Significant Transactions and Changes

The Water District upgraded 5,800 feet of 6" cast iron to 8" ductile water main on Mohawk Road.

Lincoln Water is working with Poland Spring to drill a new 12" well, and Poland Spring will start building a new pump house so the District can get well #4 back into the District's operation.

Capital Assets and Long-Term Debt

The District had the following capital asset additions for the years ending December 31:

	2025	2024
Structures	-0-	12,900
Pumping Equipment	4,038	8,618
Water Treatment Equipment	-0-	5,890
Mains	-0-	966,329
Services	-0-	337,884
Meters	2,091	8,382
Hydrants	-0-	99,156
Transportation Equipment	62,392	53,000
Tools	7,370	17,841
Power Operated Equipment	-0-	80,725

Long-term debt outstanding, including current portion, at December 31, 2025 and 2024 was $1,015,786 and $566,152, respectively. Debt retired in 2025 and 2024 totaled $61,688 and $66,765, respectively.

There are no debt limitations that may affect future financing and there were no changes in credit ratings in 2025 for the District. At December 31, 2025, the District had one committed signed construction contract with Eastwood Contractors, Inc., with unspent funds totaling $471,533 at December 31, 2025.

Overall Financial Position and Results of Operations

To analyze the change in the District's overall financial position and results of operations in the past year, we have focused on two elements: revenue stability and financial ratios.

Revenue Stability:

Water rates, both metered and fire protection, are regulated by the Maine Public Utilities Commission (MPUC). The MPUC allows the District to set rates which maintain operations and pay debt service.

All of the District's operating revenues are derived from water assessments consisting of metered water sales and fire protection changes and rents from water property. Overall, operating revenues decreased by $26,703 or 2.5% in 2025. Approximately 25% of total operating revenues are generated from public fire protection charges assessed to the Town of Lincoln.

Overall Financial Position and Results of Operations (Continued)

Financial Ratios:

Two of the key financial ratios for analyzing the District's financial position are the current ratio and the coverage ratio. The current ratio measures an entity's ability to meet short-term obligations. The coverage ratio shows an entity's ability to meet debt service payments. During 2025, the current ratio increased from 3.91 to 5.23. During 2025, the coverage ratio decreased from 3.48 to 2.25.

Current Ratio

	2025	2024
Current Assets	471,763	399,627
Current Liabilities	90,281	102,237
Current Ratio	5.23	3.91

Coverage Ratio

	2025	2024
Operating Revenues	1,090,126	1,063,423
Non-Operating Revenues	148,930	108,980
Total Revenues	1,239,056	1,172,403
Operating Expenses	1,180,738	1,115,583
Depreciation	(233,862)	(204,584)
Expenses	946,876	910,999
Net Available for Debt Service	292,180	261,404
Principal Payments	61,688	66,293
Interest Payments	68,133	8,664
Total Debt Service Payments	129,821	74,957
Coverage Ratio	2.25	3.48

Next Year's Operations

The District implemented an annual 1.5% rate increase, which was voted on by the Board of Trustees and approved by the PUC.

The District will be re-doing two fire hydrants that are not working correctly. There is a water main replacement scheduled for Katahdin Avenue, Grindle & Spring Streets, to replace 1,700 feet of 6" cast iron to 8" ductile pipe and replacing 1,500 feet of 2-2 ½" galvanized and cast iron with 6" ductile pipe.

Next Year's Operations (Continued)

Poland Spring will be starting to build the new pump station, so well #4 will go back online for the District's use.

Request For Information

This report is a summary of our activities during 2025 and some proposed projects for 2026. If you have questions about this report or our water service in general, please call the District office at (207)-794-2921, or you may attend a Board of Trustees meeting that is open to the public. The meetings are typically held at the District Office on the second Tuesday of every month at 7:00 P.M.

LINCOLN WATER DISTRICT
STATEMENTS OF NET POSITION
AT DECEMBER 31,

	2025	2024
Assets and Deferred Outflows of Resources		
Current Assets:		
Cash	265,544	236,615
Accounts Receivable	35,230	30,217
Current Portion of Lease Receivable	52,602	49,057
Materials and Supplies	107,532	83,738
Prepaid Insurance	10,855	-
Total Current Assets	471,763	399,627
Non-Current Assets:		
Property, Plant and Equipment:		
Utility Plant	8,814,730	8,783,016
Less: Accumulated Depreciation	3,423,805	3,234,121
Net Utility Plant	5,390,925	5,548,895
Construction Work in Progress	1,615,045	58,000
Total Property, Plant and Equipment	7,005,970	5,606,895
Lease Receivable	1,820,688	1,873,291
Total Non-Current Assets	8,826,658	7,480,186
Total Assets	9,298,421	7,879,813
Deferred Outflows of Resources:		
Deferred Outflows - OPEB	8,551	10,830
Total Deferred Outflows of Resources	8,551	10,830
Total Assets and Deferred Outflows of Resources	9,306,972	7,890,643

See independent auditors' report and accompanying notes to the financial statements.

LINCOLN WATER DISTRICT
STATEMENTS OF NET POSITION (CONTINUED)
AT DECEMBER 31,

	2025	2024
Liabilities, Deferred Inflows of Resources and Net Position		
Current Liabilities:		
Accounts Payable	20,973	29,548
Accrued Interest	3,921	1,643
Accrued Vacation	3,699	4,281
Current Portion of Bonds Payable	61,688	66,765
Total Current Liabilities	90,281	102,237
Non-Current Liabilities:		
Compensated Absences	16,994	15,736
Short-Term Loan	1,551,054	606,938
Net OPEB Liability	39,657	36,457
Bonds Payable	954,098	499,387
Total Non-Current Liabilities	2,561,803	1,158,518
Total Liabilities	2,652,084	1,260,755
Deferred Inflows of Resources:		
Deferred Inflows - OPEB	9,994	11,334
Deferred Inflows - Leases	1,785,724	1,883,571
Regulatory Reserves	70,000	45,000
Total Deferred Inflows of Resources	1,865,718	1,939,905
Net Position:		
Net Investment in Capital Assets	4,439,130	4,433,805
Unrestricted	350,040	256,178
Total Net Position	4,789,170	4,689,983
Total Liabilities, Deferred Inflows of Resources and Net Position	9,306,972	7,890,643

See independent auditors' report and accompanying notes to the financial statements.

LINCOLN WATER DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
YEARS ENDED DECEMBER 31,

	2025	2024
Operating Revenues:		
Residential	342,808	336,011
Commercial	98,626	88,955
Industrial	830	774
Public Authorities	23,454	23,786
Public Fire Protection	273,035	269,000
Private Fire Protection	28,542	28,350
Water for Resale	131,899	124,500
All Other	191,269	192,047
Total Operating Revenues	1,090,463	1,063,423
Operating Expenses:		
Operation and Maintenance	942,972	904,670
Depreciation	233,862	204,584
Assessments	3,904	6,329
Total Operating Expenses	1,180,738	1,115,583
Net Operating Income (Loss)	(90,275)	(52,160)
Non-Operating Revenues (Expenses):		
Interest Income	134,593	103,980
Gain (Loss) on Asset Disposal	14,000	5,000
Interest Expense	(68,133)	(8,664)
Total Non-Operating Revenues (Expenses)	80,460	100,316
Changes In Net Position Before Construction Contributions	(9,815)	48,156
Contributions in Aid of Construction	109,002	787,862
Changes In Net Position After Construction Contributions	99,187	836,018
Net Position - Beginning of Year	4,689,983	3,853,965
Net Position - End of Year	4,789,170	4,689,983

See independent auditors' report and accompanying notes to the financial statements.

LINCOLN WATER DISTRICT
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31,

	2025	2024
Cash Flows from Operating Activities:		
Receipts from Customers and Users	1,085,450	1,071,788
Payments to Suppliers	(389,118)	(315,451)
Payments to Employees	(571,167)	(590,505)
Net Cash Flows from Operating Activities	125,165	165,832
Cash Flows from Noncapital Financing Activities:		
Other Income (Expense)	(34,789)	(38,448)
Net Cash Flows from Noncapital Financing Activities	(34,789)	(38,448)
Cash Flows from Capital and Related Financing Activities:		
Purchase of Capital Assets	(1,632,937)	(1,564,725)
Net Short-Term Borrowing Receipts (Payments)	944,116	606,937
Bonds Issued	529,619	38,057
Construction Contributions	109,002	797,862
Interest Payments on Debt	(65,855)	(8,792)
Principal Payments on Long-Term Debt	(79,985)	(66,293)
Net Cash Flows from Capital and Related Financing Activities	(196,040)	(196,954)
Cash Flows from Investing Activities:		
Investment Income	134,593	103,980
Net Cash Flows from Investing Activities	134,593	103,980
Net Increase (Decrease) in Cash and Cash Equivalents	28,929	34,410
Cash and Cash Equivalents at Beginning of Year	236,615	202,205
Cash and Cash Equivalents at End of Year	265,544	236,615
Reconciliation of Operating Income to Net Cash Flows from Operating Activities:		
Operating Income (Loss)	(90,275)	(52,160)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation Expense	233,862	204,584
Change in Operating Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	(5,013)	8,365
(Increase) Decrease in Materials and Supplies	(23,794)	(6,643)
(Increase) Decrease in Prepaid Insurance	(10,855)	-
(Increase) Decrease in Deferred Outflows - OPEB	2,279	(3,901)
(Decrease) Increase in Accounts Payable	(8,575)	(19,193)
(Decrease) Increase in Accrued Vacation	(582)	854
(Decrease) Increase in Compensated Absences	1,258	1,990
(Decrease) Increase in Net OPEB Liability	3,200	9,174
(Decrease) Increase in Deferred Inflows - OPEB	(1,340)	(2,238)
(Decrease) Increase in Regulatory Reserves	25,000	25,000
Net Cash Flows from Operating Activities	125,165	165,832

See independent auditors' report and accompanying notes to the financial statements.

Note 1: Summary of Significant Accounting Policies

Lincoln Water District's (the District) financial statements include the operations for which the Board of Trustees exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

Nature of Business

The District supplies water and fire protection services in the Town of Lincoln. The District also supplies water to the Town of Howland. Its accounting policies conform to generally accepted accounting principles as applicable to the quasi-municipal units, which utilize the accrual basis of accounting and to the regulations of the Maine Public Utilities Commission (MPUC). The majority of operating revenues are derived from metered sales of water, public fire protection, private fire protection, sales for resale and rents from water property. Revenue is recognized in the period when earned.

Reporting Entity

In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. Based on the applicable criteria, there are no other entities within the District that should be included as part of these financial statements. There are no fiduciary funds included in the District.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Regulation

As a regulated water utility, the District is subject to regulation by the MPUC, which has jurisdiction with respect to rates, service, accounting procedures, acquisitions and other matters. The District defers certain costs and credits as regulatory assets and liabilities when it is probable that such amounts will be recognized in the rate making process in a period different from the period in which they would have been reflected in income by an unregulated entity.

Restricted Resources

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

Note 1: Summary of Significant Accounting Policies (Continued)

Deposits and Investments

Maine Statutes authorize investments in obligations of the U.S. Treasury and U.S Agencies, repurchase agreements, certain certificates of deposit and certain money market funds. The District has not formally adopted deposit and investment policies that limit the District's allowable deposits or investments and address the specific types of risk to which the District is exposed beyond Maine Statutes.

Cash, Cash Equivalents and Custodial Credit Risk

For purposes of these statements, the District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. All cash is considered available for current use at December 31, 2025 and 2024. Custodial credit risk is the risk that, in the event of the bank's failure, the District will not be able to recover the value of its deposits and investments that are in the possession of an outside party. The District does not have policies addressing custodial credit risk.

The District's deposits are categorized as follows to give an indication of the level of risk assumed by the District at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or by the District's agent in the District's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the District's name; and Category 3 includes uninsured and uncollateralized deposits.

Cash on deposit consisted of the following at December 31:

	Carrying Amount	Bank Balance	Category 1	Category 2	Category 3
2025	265,544	267,462	267,462	-0-	-0-
2024	236,615	239,722	239,722	-0-	-0-

Accounts Receivable

Accounts receivable are stated at net realizable value. No allowance for doubtful accounts has been recorded in the financial statements; uncollectible accounts are written off in the year in which they are deemed uncollectible. Generally accepted accounting principles require that the allowance method be used to recognize bad debts. The effect of using the direct write-off method has not been materially different from the results that would have been obtained under the allowance method.

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories

Inventories of materials and supplies are valued at weighted average cost. Inventory used for capital projects is capitalized and depreciated. Inventory used for repairs is expensed in the period when the repairs occur.

Property, Plant and Equipment

Property, plant and equipment are stated at cost. Donated property is recorded at its estimated fair value at the date of donation. Depreciation has been provided on a basis considered adequate to amortize the cost of depreciable assets over their estimated useful lives on the straight-line method at rates from 1.3% to 20%. Annual rates in use are as follows:

Structures and Improvements	2.0%
Wells and Springs	2.0%
Pumping and Treatment Equipment	5.0% - 10.0%
Standpipes, Mains and Hydrants	1.3% - 2.0%
Services and Meters	3.0% - 4.0%
Transportation Equipment	20.0%
General Equipment	5.0% - 12.5%

Organization, franchise and land costs are not being depreciated because they have indefinite useful lives.

Capitalization Policy

Expenditures that materially increase values, change capacities, or extend useful lives are capitalized. The amounts charged to utility plant accounts represent all reasonable and necessary costs, including labor, materials, overhead, equipment charges and interest costs incurred. Routine maintenance and repairs are expended as incurred. The District does not have a policy setting a minimum capitalization threshold for amount or lives for reporting capital assets.

Contributions in Aid of Construction

Contributions in aid of construction include direct non-refundable contributions and are reported as income in the year earned. Utility plant funded by contributions is not depreciated for rate making purposes. The net contributions in aid of construction included in total net position at December 31, 2025 and 2024 is $2,282,265 and $2,235,543, respectively.

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Outflows of Resources

In addition to assets, the Statement of Net Position will report a separate section of deferred outflows of resources. This separate financial statement element represents consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenses/expenditures) until then. The District has one item that qualifies for reporting to this category: deferred outflows – OPEB.

Compensated Absences

The District reports compensated absences in accordance with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 16 *Accounting for Compensated Absences*. A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits. District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy. Upon termination, employees are paid for accrued vacation and one-third of unused sick leave. The accrued vacation liability, shown as a current liability, at December 31, 2025 and 2024 was $3,699 and $4,281, respectively. The sick leave liability, shown as a non-current liability titled compensated absences, was $16,994 and $15,736, at December 31, 2025 and 2024, respectively. Activity for compensated absences was as follows at December 31:

2023			2024			2025
Balance	Increases	Decreases	Balance	Increases	Decreases	Balance
17,173	2,844	-0-	20,017	676	-0-	20,693

Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position will report a separate section of deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting to this category: deferred inflows – OPEB, deferred inflows – leases and regulatory reserves. Regulatory reserves represent amounts recovered from customers in advance of incurring the costs. The District's reserve at December 31, 2025 and 2024 totaling $70,000 and $45,000, respectively, relates to future standpipe painting costs.

Budget

The District is not legally required to present budgetary comparison information as required supplementary information.

Note 1: Summary of Significant Accounting Policies (Continued)

Accounts Payable

Accounts payable represents amounts owed for goods and services that have been received prior to fiscal year end but will be paid in the next fiscal year.

Taxes

As a quasi-municipal entity, the District is not subject to federal and state income taxes, accordingly it is not necessary to consider the effects of any uncertain tax positions.

The District is subject to federal and state payroll taxes and is required to file the appropriate tax returns. Management believes that all required returns have been properly filed as of December 31, 2025 and 2024. No examinations have been conducted by the Federal or State taxing authorities and no correspondence has been received from these authorities.

Measurement Focus, Basis of Accounting and Basis of Presentation

The District follows GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.* This Statement provides specific guidance as to which FASB and AICPA pronouncement provisions should be applied to state and local governments. The District prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for proprietary funds, which are similar to those for private business enterprises. Proprietary funds are accounted for on the flow of economic resource measurement. Accordingly, revenues are recorded when earned and expenses are recorded when incurred. Proprietary funds distinguish operating revenues and expenses from non-operating activity. Operating revenues arise from providing goods or services to outside parties for a fee. Revenues and expenses that are not derived directly from operations are reported as non-operating revenues and expenses.

Note 2: Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District participates in several public entity risk pools sponsored by Maine Municipal Association for the risks of losses to which it is exposed. There have been no significant reductions in the insurance coverage from the prior year. The District is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2025 and 2024. Settlements have not exceeded insurance coverage for each of the past three years.

Note 3: Major Customers

The District derived 25% of its operating revenues from the Town of Lincoln related to the servicing of public fire hydrants for the years ended December 31, 2025 and 2024, respectively. The District derived approximately 22% of its operating revenues from One Rock Capital Partners LLC (operating as Blue Triton Brand) related to leasing water property for the years ended December 31, 2025 and 2024.

Note 4: Utility Plant

Capital asset costs, additions and disposals are as follows for the year ended December 31, 2025:

	Beginning Balance	Additions	Disposals	Ending Balance
Organization	14,473			14,473
Franchises	500			500
Land	221,784			221,784
Structures	1,024,498			1,024,498
Wells and Springs	665,974			665,974
Power Generation Equipment	625			625
Pumping Equipment	372,418	4,038	2,000	374,456
Water Treatment Equipment	25,320			25,320
Distribution Reservoirs	774,799			774,799
Mains	3,612,877			3,612,877
Services	806,467			806,467
Meters	329,399	2,091	1,000	330,490
Hydrants	380,356			380,356
Other Plant Equipment	29,207			29,207
Office Equipment	26,709			26,709
Transportation Equipment	132,553	62,392	34,574	160,371
Tools	104,267	7,370	6,603	105,034
Power Operated Equipment	77,300			77,300
Communication Equipment	183,490			183,490
Gross Utility Plant	8,783,016	75,891	44,177	8,814,730
Less: Accumulated Depreciation	3,234,121	233,861	44,177	3,423,805
Net Utility Plant	5,548,895	(157,970)	-	5,390,925

Note 4: Utility Plant (Continued)

Capital asset costs, additions and disposals are as follows for the year ended December 31, 2024:

	Beginning Balance	Additions	Disposals	Ending Balance
Organization	14,473			14,473
Franchises	500			500
Land	221,784			221,784
Structures	1,011,598	12,900		1,024,498
Wells and Springs	665,975			665,975
Power Generation Equipment	625			625
Pumping Equipment	368,800	8,618	5,000	372,418
Water Treatment Equipment	23,966	5,890	4,536	25,320
Distribution Reservoirs	774,799			774,799
Mains	2,674,548	966,329	28,000	3,612,877
Services	510,330	337,884	41,748	806,466
Meters	327,238	8,382	6,221	329,399
Hydrants	289,200	99,156	8,000	380,356
Other Plant Equipment	29,207			29,207
Office Equipment	26,709			26,709
Transportation Equipment	100,143	53,000	20,590	132,553
Tools	86,426	17,841		104,267
Power Operated Equipment	77,300			77,300
Communication Equipment	102,765	80,725		183,490
Gross Utility Plant	7,306,386	1,590,725	114,095	8,783,016
Less: Accumulated Depreciation	3,143,632	204,584	114,095	3,234,121
Net Utility Plant	4,162,754	1,386,141	-0-	5,548,895

Note 5: Retirement Plan

The District offers employees the option to participate in a 457 defined contribution retirement plan through ICMA-RC whereby the District contributes 6.0% of employees' gross wages on their behalf as approved by the Board of Trustees. Total expense at December 31, 2025 and 2024 was $21,688 and $21,575, respectively. Employee contributions totaled $0 during 2025 and 2024. The Board of Trustees has authority over plan provisions, requirements and amendments.

Note 6: Contingencies

There are no pending legal proceedings to which the District is a party that are material or are expected to have a material effect on the District's financial position, results of operations or cash flows.

Note 7: Short-Term Financing

The District has an interim loan with Maine Municipal Bond Bank for capital improvement projects. When the projects are complete a bond will be issued and the interim loan will be paid off in 2026. Due to the expectations of refinancing, the loan is shown as a non-current liability.

Note 8: Interest Expense

No interest costs were capitalized during 2025 and 2024. The amount of interest costs incurred and charged to expense for the years ending December 31, 2025 and 2024 was $68,133 and $8,664, respectively. Cash paid for interest was $65,855 and $8,792 for years ended December 31, 2025 and 2024, respectively. The difference between amounts charged to expense and cash paid are the result of interest accruals and fees.

Note 9: Long-Term Debt

Bonds payable are as follows at December 31, 2024:

	Beginning Balance	Increases	Decreases	Ending Balance
Bond payable to Maine Municipal Bond Bank, maturing in 2031. Interest rate of 1.00%.	155,230		21,519	133,711
Bond payable to Maine Municipal Bond Bank, maturing in 2038. Interest rate of 1.00%.	391,893		26,218	365,675
Bond payable to Maine Municipal Bond Bank, maturing in 2025. Interest rates of 0.00%.	19,029		19,029	-
Bond payable to Maine Municipal Bond Bank, maturing in 2054. Interest rates of 1.92%.	-	529,619	13,219	516,400
Total Outstanding Debt	566,152		79,985	1,015,786
Less: Current Portion	66,765			61,688
Total Long-Term Debt	499,387			954,098

Note 9: Long-Term Debt (Continued)

Bonds payable are as follows at December 31, 2024:

	Beginning Balance	Increases	Decreases	Ending Balance
Bond payable to Maine Municipal Bond Bank, maturing in 2031. Interest rate of 1.00%.	176,536		21,306	155,230
Bond payable to Maine Municipal Bond Bank, maturing in 2038. Interest rate of 1.00%.	417,852		25,959	391,893
Bond payable to Maine Municipal Bond Bank, maturing in 2025. Interest rates of 0.00%.	-	38,057	19,028	19,029
Total Outstanding Debt	594,388	38,057	66,293	566,152
Less: Current Portion	47,265			66,765
Total Long-Term Debt	547,123			499,387

Required total future debt service payments are as follows:

	Principal	Interest	Total
2026	61,688	18,739	80,427
2027	62,429	17,998	80,427
2028	63,180	17,247	80,427
2029	63,940	16,486	80,426
2030	64,711	15,715	80,426
2031-2035	241,795	67,900	309,695
2036-2040	173,298	44,419	217,717
2041-2045	93,113	29,674	122,787
2046-2050	102,402	20,387	122,789
2051-2054	89,230	9,001	98,231
	1,015,786	257,566	1,273,352

Note 10: Net Position

Net position comprises the various net earnings from operating and non-operating revenues, expenses and contributions of capital. Net position is classified in the following components: net investment in capital assets and unrestricted. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and adding back unspent bond proceeds.

The District's net investment in capital assets was calculated as follows at December 31:

	2025	2024
Total Property, Plant and Equipment	7,005,970	5,606,895
Short-Term Loan	(1,551,054)	(606,938)
Long-Term Debt; Including Current Portion	(1,015,786)	(566,152)
Net Investment in Capital Assets	4,439,130	4,433,805

Unrestricted consists of all other net position not included in the above category.

Note 11: Other Postemployment Benefits (OPEB)

Plan Description

The District sponsors a post-retirement benefit plan providing health insurance to retiring employees. The plan is a single-employer defined benefit OPEB plan administered by the Maine Municipal Employees Health Trust (MMEHT). The Board of Trustees has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.*

Benefits Provided

MMEHT provides healthcare and life insurance benefits for retirees and their dependents. District employees over the age of 55 with 5 years of continuous service are allowed to participate in the plan. Retirees pay 100% of the coverage premiums, whether single plan or family plan. The non-Medicare retirees are offered the same plans that are available to the active employees. Medicare retirees are assumed to be enrolled in Medicare Parts A and B which are primary, and the Retiree Group Companion Plan which includes prescription drug coverage.

Note 11: Other Postemployment Benefits (OPEB) (Continued)

The following employees were covered by the benefit terms:

	2025	2024
Inactive employees or beneficiaries currently receiving benefits	-	-
Inactive employees entitled to but not yet receiving benefits	-	-
Active employees	5	4
Total	5	4

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The District's total OPEB liability at December 31, 2025 and 2024 was $39,657 and $36,457, respectively. The 2025 liability was measured as of January 1, 2025, and was determined by an actuarial valuation as of that date. The 2024 liability was measured as of January 1, 2024, and was determined by an actuarial valuation as of that date.

Changes in the total OPEB liability for 2025 are shown below:

Balance at December 31, 2024	36,457
Changes for the Year:	
Service Cost	3,274
Interest	1,289
Changes of Benefit Terms	-0-
Differences Between Expected and Actual Experience	-0-
Changes in Assumptions	(998)
Benefit Payments	(365)
Net Changes for the Year	3,200
Balance at December 31, 2025	39,657

Changes in the total OPEB liability for 2024 are shown below:

Balance at December 31, 2023	27,283
Changes for the Year:	
Service Cost	2,023
Interest	1,088
Changes of Benefit Terms	-0-
Differences Between Expected and Actual Experience	962
Changes in Assumptions	5,218
Benefit Payments	(117)
Net Changes for the Year	9,174
Balance at December 31, 2024	36,457

Note 11: Other Postemployment Benefits (OPEB) (Continued)

There is no fiduciary net position at December 31, 2025 and 2024 because the plan is pay as you go and is not funded. Contributions to the plan in 2025 and 2024 were $365 and $117 respectively, which equals the plan benefit payments. Because retirees pay 100% of the coverage premiums, revenue totaling $365 and $117, respectively, was recognized in 2025 and 2024 by the District. There were no plan administrative expenses in 2025 and 2024.

See the *Notes to Required Supplemental Information* included with the financial statements for changes in assumptions in the 2025 valuation.

For the year ended December 31, 2025 and 2024, the District recognized OPEB expense of $4,504 and $3,152, respectively.

The District reported deferred outflows of resources related to OPEB from the following source at December 31:

	2025	2024
Difference Between Expected and Actual Experience	1,572	2,072
Changes in Assumptions	6,979	8,758
Total Deferred Outflows of Resources	8,551	10,830

The District reported deferred inflows of resources related to OPEB from the following sources at December 31:

	2025	2024
Difference Between Expected and Actual Experience	6,085	7,572
Changes in Assumptions	3,936	3,762
Total Deferred Inflows of Resources	9,994	11,334

$0 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date for the plan will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2025.

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

Year Ended December 31:	
2026	(59)
2027	(67)
2028	(1,422)
2029	(1,440)
2030	89
Thereafter	1,456
Total	(1,443)

Note 11: Other Postemployment Benefits (OPEB) (Continued)

Actuarial Assumptions

The total OPEB liability in the January 1, 2025 actuarial valuation for the Health Plan was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary Increases: 2.75% per year.

Healthcare Cost Trend Rates:
Non-Medicare Blended: 7.40% for 2025, decreasing to 3.81% for 2045.
Medicare Blended: 9.76% for 2025, decreasing to 3.81% for 2045.

Retirees' Share of the Benefit Related Costs: 100% of projected premiums.

Mortality Rates: 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females.

The actuarial assumptions used in the January 1, 2025 valuation were based on the results of an actuarial experience study for the period June 30, 2016 through June 30, 2020.

The total OPEB liability in the January 1, 2024 actuarial valuation for the Health Plan was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary Increases: 2.75% per year.

Healthcare Cost Trend Rates:
Non-Medicare Blended: 7.72% for 2025, decreasing to 3.81% for 2044.
Medicare Blended: 10.77% for 2025, decreasing to 3.81% for 2044.

Retirees' Share of the Benefit Related Costs: 100% of projected premiums.

Mortality Rates: 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females.

The actuarial assumptions used in the January 1, 2024 valuation were based on the results of an actuarial experience study for the period June 30, 2016 through June 30, 2020.

Discount Rate

The rate used to measure the total OPEB liability at December 31, 2025 and 2024 was 4.08% and 3.26%, respectively, per annum. Since the plan is pay as you go and is not funded, the discount rate is based on a 20-year tax-exempt general obligation municipal bond index. The rate is assumed to be an index rate for 20-year, tax-exempt general

Note 11: Other Postemployment Benefits (OPEB) (Continued)

obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the District's total OPEB liability as of December 31, 2025 calculated using the discount rate of 4.08%, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage point-point higher than the current rate:

1% Decrease (3.08%)	Discount Rate (4.08%)	1% Increase (5.08%)
46,098	39,657	34,423

The following presents the District's total OPEB liability as of December 31, 2024 calculated using the discount rate of 3.26%, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage point-point higher than the current rate:

1% Decrease (2.26%)	Discount Rate (3.26%)	1% Increase (4.26%)
42,581	36,457	31,482

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the District's total OPEB liability as of December 31, 2025 as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage point-point higher than the current rates:

1% Decrease	Healthcare Trend Rates	1% Increase
33,218	39,657	48,015

The following presents the District's total OPEB liability as of December 31, 2024 as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage point-point higher than the current rates:

1% Decrease	Healthcare Trend Rates	1% Increase
30,531	36,457	44,142

Note 12: Lease Receivable

In 2018, the District negotiated and entered into an agreement with Nestle Waters North America Inc. (NWNA). Under the terms of the agreement, the District agrees to lease a portion of its property to NWNA for the construction and operation of a Load Station Facility and to sell water to NWNA from the Load Station Facility at the District's current tariff sheet. The term of the agreement is five years with one automatic renewal term of five years. NWNA also agrees to pay the District a flat monthly rental fee of $12,000; in September 2024 the monthly rate was increased to $15,172.

In 2022, NWNA sold its North American bottled water business to One Rock Capital Partners LLC (operating as Blue Triton Brand); the terms of the original agreement were not changed due to the sale. As of April 2025, the 45-year lease was signed and agreed upon by LWD and Blue Triton Brand. The ~~new~~ lease is a 20-year lease with five additional five-year extensions to the lease. The lease receivable was recorded at the present value of the minimum lease payments of $1,956,957 using the District's incremental borrowing rate of 7%. The lease does not include variable lease payments, residual value guarantees, termination penalties or contingent rental payments. During 2025, total lease payments received were $182,067 representing interest income of $133,010 and lease income of $49,057. During 2024, total lease payments received were $136,550 representing interest income of $101,940 and lease income of $34,610. Lease income is included with All Other Revenues on the Statements or Revenues, Expenses and Changes in Fund Net Position.

The components of lease receivables for the net investment in GASB Statement No. 87 *Accounting and Financial Reporting for Leases* are as follows at December 31:

	2025	2024
Total Remaining Payments	3,322,727	3,504,795
Less: Total Remaining Interest	(1,449,437)	(1,582,447)
Net Investment in Leases	1,873,290	1,922,349
Current Portion	52,602	49,057
Long-Term Portion	1,820,688	1,873,291
	1,873,290	1,922,348

Note 12: Lease Receivable (Continued)

Future minimum lease receivables due from customers under GASB 87 leases as of December 31, 2025, are as followed:

	Principal	Interest	Total
2026	52,602	129,465	182,067
2027	56,406	125,661	182,067
2028	60,484	121,583	182,067
2029	64,856	117,211	182,067
2030	69,544	112,523	182,067
2031-2035	430,807	479,528	910,335
2036-2040	610,724	299,611	910,335
2041-2044	527,867	63,855	591,722
	1,873,290	1,449,437	3,322,727

Note 13: Subsequent Events

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through May 20, 2026, the date on which the financial statements were available to be issued.

The District will be completing a $2,038,000 water main replacement project in 2025. The project is funded with a 55% grant from the Drinking Water State Revolving Loan Fund and a 10-year loan for the remaining cost that will be issued once the project is completed. The project will be completed in 2026.

The District will purchased a new pickup truck with an estimated cost of $62,392.

The District will be completing a $1,342,400 water main replacement project in 2026. The project is funded with a 55% grant from the Drinking Water State Revolving Loan Fund and a loan for the remaining cost that will be issued once the project is completed.

The District implemented an annual 1.5% rate increase, which was voted on by the Board of Trustees and approved by the PUC.

Note 14: Commitments and Contingencies

The District continued work under an executed construction agreement with Eastwood Contractors, Inc. As of December 31, 2025, the remaining unspent commitment on this signed contract totaled $471,533, which will be paid as project milestones are completed in fiscal year 2026

REQUIRED SUPPLEMENTAL INFORMATION

LINCOLN WATER DISTRICT
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
*LAST 10 YEARS**

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service Cost	3,274	2,023	2,431	2,643	2,280	1,530	1,722	1,418
Interest	1,289	1,088	620	828	909	940	806	642
Changes of Benefit Terms	0	0	0	0	0	(631)	0	0
Differences Between Expected and Actual Experience	0	962	(3,411)	(12,114)	0	2,004	0	1,528
Changes of Assumptions	(998)	5218	0	(107)	2,330	5,670	(2,845)	2,570
Benefit Payments	(365)	(117)	(29)	(3)	(3)	0	0	0
Net Change in Total OPEB Liability	3200	9174	(389)	(8753)	5,516	9,513	(317)	6,158
Total OPEB Liability - Beginning	36,457	27,283	27,672	36,425	30,909	21,396	21,713	15,555
Total OPEB Liability - Ending	39,657	36,457	27,283	27,672	36,425	30,909	21,396	21,713
Plan Fiduciary Net Position								
Contributions - Employer	365	117	29	3	3	0	0	0
Contributions - Member	0	0	0	0	0	0	0	0
Net Investment Income	0	0	0	0	0	0	0	0
Benefit Payments	(365)	(117)	(29)	(3)	(3)	0	0	0
Administrative Expense	0	0	0	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	0	0	0	0	0	0	0	0
Plan Fiduciary Net Position - Beginning	0	0	0	0	0	0	0	0
Plan Fiduciary Net Position - Ending	0	0	0	0	0	0	0	0
Net OPEB Liability - Ending	**39,657**	**36,457**	**27,283**	**27,672**	**36,425**	**30,909**	**21,396**	**21,713**
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Employee Payroll	311,875	311,875	234,790	234,790	215,280	215,280	215,136	215,136
Net OPEB Liability as a Percentage of Covered Employee Payroll	12.7%	11.7%	11.6%	11.8%	16.9%	14.4%	9.9%	10.1%

* Only eight years of information available

See notes to required supplementary information.

NET OPEB LIABILITY

Changes of Benefit Terms: None

Changes of Assumptions:

Discount Rate	
2025 Valuation:	4.08 % per annum
2024 Valuation:	3.26 % per annum

OTHER SUPPLEMENTAL DATA

LINCOLN WATER DISTRICT
OPERATION AND MAINTENANCE EXPENSES
YEARS ENDED DECEMBER 31,

SCHEDULE 1

	2025	*2024*
Salaries and Wages	421,591	406,833
Pensions and Benefits	154,391	189,551
Power	101,102	85,799
Chemicals	2,106	2,105
Materials and Supplies	121,797	95,556
Contractual Services	62,112	46,385
Standpipe Painting Expense	25,000	25,000
Transportation	15,980	17,813
Insurance	27,303	25,519
Bad Debt Expense (Recovery)	(1,554)	(1,236)
All Other	13,144	11,345
Total Operation and Maintenance Expenses	942,972	904,670

See accompanying independent auditors' report.

APPENDIX D

LEGISLATIVE LETTERS

HOUSE OF REPRESENTATIVES

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

Irene Gifford
346 Frost Street,
Lincoln, ME 04254
Residence: (207) 290-5087
Irene.Gifford@legislature.maine.gov

January 2026

Dear Friends and Neighbors,

I am incredibly honored to be serving as your State Representative, representing my district in Augusta. Thank you for the trust you have placed in me. As we enter the second regular session of the 132nd Maine Legislature, I remain committed to working hard every day to deliver real results for the people and communities I represent.

I am proud to serve as a member of the Joint Standing Committee on Marine Resources. In this role, I am focused on supporting Maine's fishing industry, protecting our working waterfronts, and ensuring that the voices of those who depend on our coastal economy are heard in Augusta.

As the 132nd Legislature gets underway, we face important challenges that require practical, commonsense solutions. I am focused on strengthening our local economy, supporting small businesses, and making sure our communities have the resources they need to succeed. Whether it's advocating for policies that protect Maine jobs, improve infrastructure, or reduce burdens on working families, my priority is always delivering for the people of this district.

I also believe we must continue working toward solutions that ease the strain on household budgets, whether that means addressing rising energy costs, supporting property tax relief, or cutting through red tape that holds back economic growth. The people of our district deserve a strong voice and real action, and I am committed to providing both.

My goal is simple: to make our community, and our state, a better place to live, work, and thrive. I will continue fighting for practical solutions, standing up for our local industries, and ensuring your voice is heard in Augusta. Your input is essential to this work, and I encourage you to stay engaged.

Thank you again for the privilege of serving you. Please do not hesitate to reach out with your concerns, ideas, or questions.

Sincerely,

Irene A Gifford

Irene Gifford
State Representative

House District 28: Maxfield, North Penobscot, Seboeis Plantation, Edinburg, Enfield, Howland, Lagrange, Lincoln, Mattamiscontis, and Mattamiscontis Township

SUSAN M. COLLINS
MAINE

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United States Senate

WASHINGTON, DC 20510-1904

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

Dear Friends,

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

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

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

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

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

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

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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
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Committee on Armed Services

Committee on Natural Resources

Jared Golden

Congress of the United States

2nd District of Maine

Dear Friends,

I hope this letter finds you well.

As you likely know, my time in Congress will come to an end in January 2027, after which I'll return to my family and my life as a private citizen. In other words, this is my final town letter.

My time as your representative has included a fair share of ups and downs, but one thing that never changed was the pride I brought with me to represent your community and all the others across Maine's 2nd Congressional District.

Maine has been home for my entire life. And while serving in Congress has meant a lot of time in Washington, D.C., I've tried my best to stay connected to the people, places and values that made me who I am.

Growing up in Leeds, I learned the value of hard work and community. When I enlisted in the U.S. Marines, a decision driven by the commitment to service and patriotism instilled in me by the people and places that raised me, I learned a lot about sacrifice and leadership. After my time in the military, I settled in Lewiston and served my city in the Maine State House, where I got a crash course in what representation really meant: listening, understanding, and fighting to make life better for the people and families who'd placed their trust in me.

I brought these values and experiences with me to Congress, and tried to live up to them every day I have served.

I share all this not because my story is special or my values unique, but because I know that it is not.

It's fair to say that I've worked in one way or another with most every community in the District. Together, we've reduced pressure on property taxes by securing congressional funds for local projects. We've passed laws to support Maine's heritage industries and small businesses. And my

6 State Street, Suite 101
Bangor, ME 04401
Phone: (207) 249-[illegible]

[illegible] Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 493-[illegible]

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-[illegible]

staff and I have provided direct constituent services, helping thousands of Mainers across the state — including recovering millions of dollars in missing or delayed federal benefits.

What I've learned through our work together is that there are leaders all over Maine everywhere you look — people committed to service, to their communities and their country: Municipal officials and workers. Business owners and innovators. Servicemembers and law enforcement officers. Volunteer firefighters. And of course, the everyday workers, parents and students who are all doing their part to contribute how they can to their families and communities.

I am grateful to share this state with every single one of you, and despite all our challenges, I am optimistic about our future because of what I've seen and learned. I know that the things that divide us are no match for the things we have in common and our commitment to each other.

While this may be my final letter in this format, I am still working hard to represent you for the rest of this year. If your community, small business, or family has a need, reach out to my nearest district office and talk to us about it. My staff and I can help navigate government programs; find federal resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other agencies. Here's the contact info for my offices:

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

Thank you again for the great honor of representing you in Congress and the opportunity to serve you and your community. I will spend the rest of my time in Congress working just as hard as I always have to deliver what I can to Maine.

Respectfully,

Jared F Golden

Jared Golden
Member of Congress

Frequently Requested Numbers

Animal Control-Lincoln	794-2221	Non-emergency dispatch
Bureau of Motor Vehicles-Bangor	942-1319	Augusta BMV: 624-9000
Cemetery, Parks and Recreation	794-6548	
Community Health and Counseling	794-3554	
Ella P. Burr Elementary School	794-3014	
Enfield DOT Garage	732-3304	
Health Access Network	794-6700	
Lincoln Court House	794-8512	
Lincoln Historical Society	249-4006	
Lincoln Lakes Region Chamber of Commerce	794-8065	
Lincoln Memorial Library	794-2765	
Lincoln Post Office	794-6609	
Lincoln Public Works Garage	794-6658	
Lincoln Regional Food Cupboard	794-3784	
Lincoln Sanitary District	794-8244	
Lincoln Town Office	794-3372	
Lincoln Town Office Fax #	794-2606	
Lincoln Water District	794-2921	
Master Sergeant Gary Gordon Veteran's Center	794-3852	
Mattanawcook Academy	794-6711	
Mattanawcook Junior High School	794-3309	
Northern Penobscot Tech Region III	794-3004	
Partners for Peace- Domestic Violence	945-5102	24 Hour Hotline 1-800-863-9909
Penobscot Valley Hospital	794-3321	
Penobscot Valley Humane Society	794-3457	
Penquis CAP (Community Action Program)-Lincoln	794-3093	
Fire/EMS-Business Office	794-8455 #2	All emergencies dial **911**
Police- Business Office	794-8455 #1	All emergencies dial **911**
Regional School Unit 67 Superintendent’s Office	794-6500	
Regional School Unit 67 Bus Garage	794-8578	
Save a Life Recovery Network	403-9100	
Transfer Station	794-2621	
VA Clinic- Lincoln	403-2000	877-421-8263