

2025

Annual Report

Annual Town Meeting
Saturday, March 21, 2026
9:30 am at the Stow Town Hall

Town of

STOW

Maine



The Heart of the
Cold River Valley

Town of Stow

710 Stow Road

Stow, Maine 04037

Office Phone: 207-697-2007

Fax: 207-697-2136

<https://www.stowmaine.us>

Office hours:

Monday 12 pm to 5 pm

Tuesday 2 pm to 6 pm

Thursdays 9 am to noon

Office emails:

Selectboard@stowmaine.us

TownClerk@stowmaine.us

Treasurer@stowmaine.us

TOWN OFFICERS

SELECTMEN

Steve Dupuis – Chairman Term Expires 2028
Robert Flint - Second Term Expires 2027
Sarah Shute – Third Term Expires 2026

TOWN CLERK, TAX COLLECTOR, EXCISE TAX COLLECTOR

Christine Carone Term Expires 2026

DEPUTY TOWN CLERK, TAX COLLECTOR, EXCISE TAX COLLECTOR

Kathleen Panno, appointed

TREASURER

Nancy Boros Term Expires 2026

BOARD OF ROAD COMMISSIONER

Board of Selectmen

DOG OFFICER

Cindy Eaton, appointed
(207) 890-5313

CODE ENFORCEMENT OFFICER in 2025

Alan Broyer – Building and Plumbing
(appointed)

AUDITOR

RHR Smith & Company
3 Old Orchard Rd
Buxton, Me 04093
(207) 929-4606

SUPERINTENDENT OF SCHOOLS

Jay Robinson

MSAD #72 DIRECTORS

3 year term
(July 1st to June 30th)

Linn Tripp Term Expires July 1st 2026
Candice McElroy - Alternate Term Expires July 1st 2026

PLANNING BOARD

4 year term – 5 members, 2 alternates

James Luongo, Chairman	Term Expires 2029
Anthony B. Higgins	Term Expires 2029
Cynthia Butters	Term Expires 2028
Jean Blake	Term Expires 2028
Ken Dyer, Secretary	Term Expires 2026
Melvin Peterson, resigned	Term Expires 2029
Mike Carbone, Alternate	Term Expires 2029

CEMETERY COMMISSION

3 year term – 5 members

Susan Smith	Term Expires 2028
Sandra Layne	Term Expires 2028
Steven Dupuis	Term Expires 2027
Patricia Patnaude, resigned	Term Expires 2027
Michael Mendonca, resigned	Term Expires 2026

BUDGET COMMITTEE

3 year term - 5 members

Patricia Patnaude –Chairman	Term Expires 2028
Michael Carbone, Secretary	Term Expires 2027
Maureen Reilly	Term Expires 2027
Paul Lusky, resigned	Term Expires 2027
Dolly Tamaska	Term Expires 2026

CONSERVATION COMMITTEE

3 year term – 5 members

Maureen Reilly	Term Expires 2028
Patricia Patnaude, resigned	Term Expires 2027
Candice McElroy	Term Expires 2027
Michael Carbone	Term Expires 2026
Peggy Walker	Term Expires 2026

ROAD COMMITTEE

3 year term – 5 members

Belle Stafford, Secretary	Term Expires 2028
Michael Tamaska	Term Expires 2028
Carl Drew	Term Expires 2027
Matthew Hatch, resigned	Term Expires 2027
Troy Drew	Term Expires 2026

BOARD OF APPEALS

(appointed)

HEALTH OFFICERS

(appointed)

Candice McElroy, MD	Allison Carbone, RN
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**Stow Town Representative to the
Greater Lovell Land Trust**
(appointed)

Michelle Luongo

Cheryl Collins

CIVIL EMERGENCY PREPAREDNESS DIRECTOR
Board of Selectmen

E-911 COMMITTEE
Richard Moore, appointed

REPRESENTATIVE TO THE LEGISLATURE

Peter Conley Wood
House of Representatives
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Augusta, ME 04333-0002
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Norway, ME 04268
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Legislative Web Site: www.legislature.maine.gov/house/homepage.htm

House District 81 Norway/ Sweden/ Waterford/ Albany Township/ Greenwood / South
Oxford/ Stoneham/ Stow/ Mason Township/ Locke Mills

STATE SENATOR

Senator Joseph Martin
Tel. (207) 287-1505
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1-(800)-423-6900

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3 State House Station
Augusta, ME 04333-0003

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Legislative Website: <https://legislature.maine.gov/senate/>

Senate District 19: In Oxford County: Andover; Bethel; Buckfield; Byron; Canton;
Dixfield; Gilead; Greenwood; Hanover; Hartford; Lincoln Plantation; Lovell;
Magalloway Plantation; Mexico; Milton Township; Newry; North Oxford UT; Peru;
Roxbury; Rumford; South Oxford UT; Stoneham; Stow; Sumner; Upton; West Paris; and
Woodstock.

In Franklin County: Avon; Carthage; Coplin Plantation; Dallas Plantation; Eustis; Jay;
North Franklin UT; Phillips; Rangeley; Rangeley Plantation; Sandy River Plantation;
South Franklin UT; Temple; Weld; and West Central Franklin UT.

WARRANT FOR TOWN MEETING 2026

To Christine Carone, Town Clerk of the Town of Stow, County of Oxford, State of Maine,
Greetings

In the name of the State of Maine you are hereby requested to notify and warn the inhabitants of said Town of Stow, qualified by law to vote in Town affairs, to meet at the Stow Town Hall on Saturday 21st of March, AD 2026 at 9:30 am in the morning to act on the following articles to wit.

Article 1: To choose a moderator to preside at said meeting.

Article 2: To vote to dispense with the check list.

Article 3: To choose a Town Clerk-Excise Tax Collector-Tax Collector for a three year term and vote the salary for the ensuing year. Paid from the Town Officer's account.
Selectboard recommends: \$24,820 with all fees going to General Fund (3-0)
Budget committee recommends: Same (3-1, 1 absent)

Article 4: To choose a Treasurer for a two year term and vote for the salary for the Treasurer for the ensuing year. Paid from the Town Officer's account.
Selectboard recommends: \$20,550 (3-0)
Budget committee recommends: Same (4-0, 1 absent)

Article 5: To choose a Selectman, Assessor, and overseer of the poor to serve three years.

Article 6: To vote salaries of Selectboard effective for fiscal year 2026. Paid from the Town Officer's account.
Selectboard recommends: \$5,640 chair, \$5,125 second, \$4,615 third (3-0)
Budget committee recommends: Same (4-0, 1 absent)

Article 7: To choose all other Town Officers for the ensuing year. The terms are for 3 years unless otherwise indicated with committee members' terms staggered. There is no limit to the number of terms a member may be on the committee.

- MSAD 72 Directors – 1 opening – 3 year term
- MSAD 72 Alternate – 1 opening – 3 year term
- Planning Board Member– 1 opening - 4 year term
- Planning Board Alternate– 1 opening - 3 year term
- Cemetery Committee – 1 opening – a 3 year term
- Cemetery Committee – 1 opening –1 year term
- Cemetery Committee – 1 opening – 1 year term
- Budget Committee – 1 opening –3 year term,
- Budget Committee – 1 opening –1 year term,
- Conservation Committee – 1 opening - 3 year term
- Conservation Committee – 1 opening - 3 year term
- Conservation Committee – 1 opening – 1 year term
- Road Committee 1 opening – 3 year term
- Road Committee 1 opening – 1 year term

(Per State statute, elected committee members to be sworn in after town meeting or within 7 days. Committees are to elect chair, co-chair and secretary and set first meeting date. An informational package will be provided)

Article 8: To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed one-third of the budgeted amount in each category of the 2026 annual budget during the period from January 1, 2027, to the 2027 annual Town meeting. The only exceptions being the Snow Removal Account and the General Assistance Account.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 9: To see what disposal the Town will vote to make of any money received from the National Forest Reserve Fund during the present fiscal year. This money must be used for schools or roads to comply with the law (\$8,394 for FY 2026).

Selectboard recommends: All money going to Highway Account (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 10: To see if the Town will vote to put 2026 Excise Tax money into Equity Account.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 11: To see if the Town will vote to charge 7.00 % interest on all taxes not paid on or before December 1, 2026. As authorized by the state.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 12: To see if the Town will vote to allow any Tax payment to be applied to the oldest Tax bill and not to the current year's Tax bill.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 13: To see if the Town will vote to authorize the Selectboard to borrow in anticipation of taxes and if so, to pay the interest and bond counsel on same.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 14: To see if the Town will vote to authorize the municipal officers to dispose of tax-acquired property as they deem in the best interests of the Town, except that the municipal officers shall first use the sale process in 36 M.R.S. § 943-C if they choose to sell property to anyone other than the former owner. For sales to someone other than the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the former owner.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 15: To see if the Town will vote to accept the categories of funds listed below and any others that may come available as provided by the Maine State Legislature and Federal government.

State Revenue Sharing

Education Block Grant

Roads Block Grant

Tree Growth Reimbursement

Snowmobile Refund

National Forest Reserve

Veterans Exemption

Taxation Reimbursement

Homestead Property Tax Exemption

General Assistance

Property Tax Relief

Animal Welfare

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 16: To see if the Town will vote to authorize the Selectboard to use any money received from the State Treasurer for Snowmobile refund to maintain the snowmobile trails within the town. (Approximately \$150 dollars per year)

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 17: To see if the Town will vote to grant and raise \$242,750 and take from equity \$86,000 for the Highway Accounts. This account is a cumulative carry forward account. Anticipated Breakdown as follows:

\$ 6,500 for Sand and Salt Shed Bond	Using \$ 18,348 from Block Grant *
\$ 112,950 for Snow Removal	Using \$ 8,394 from Dept of Interior*
\$ 15,000 for Sand and Salt Materials	Using \$ 1,958 from National Forest*
\$ 200,000 for Town Roads	Using \$242,750 from Taxes
<u>\$ 23,000</u> for Annual Road Maintenance	Using <u>\$ 86,000</u> from Equity
\$ 357,450 Total	\$357,450 Total

Selectboard recommends: The above breakdown (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 18: To see what sum of money the Town will vote to grant and raise for the Property Tax Revaluation fund. This is a yearly request to be prepared for the next Revaluation. Requesting \$5,000. This account is a cumulative carry forward account. (Carry forward of \$25,000 from 2025)

Selectboard recommends: Raising \$5,000 (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 19: To see what sum of money the Town will vote to raise and appropriate to the Comprehensive Town Plan fund as a non-lapsing account. (Carry forward of \$15,000 from 2025)

Selectboard recommends: Raising \$0 (3-0)

Budget committee recommends: Same (3-1, 1 absent)

Article 20: To see what sum of money the Town will vote to grant and raise for Town Officer's bills for the ensuing year.

Selectboard recommends: Raising \$148,500 (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 21: To see what sum of money the Town will vote to grant and raise for maintenance of the Municipal Building and grounds. This account is a cumulative carry forward account. (Carry forward of \$4,479 from 2025)

Selectboard recommends: Raising \$9,000 (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 22: To see what sum of money the Town will vote to grant and raise for the Planning Board Budget. This account is a cumulative carry forward account. (Carry forward of \$6,124 from 2025)

Selectboard recommends: \$1,000 (3-0)

Budget committee recommends: Same (4-0, 1 absent)

- Article 23:** To see what sum of money the Town will vote to grant and raise for the Conservation Committee for the ensuing year. Requested \$0.00. This account is a cumulative carry forward account. (Carry forward of \$737 from 2025)
Selectboard recommends: Raising \$0 (3-0)
Budget committee recommends: Same (4-0, 1 absent)
- Article 24:** To see if the Town will take from equity up to \$3,000 for General Assistance for the ensuing year.
Selectboard recommends: Taking from equity \$3,000 (3-0)
Budget committee recommends: Same (4-0, 1 absent)
- Article 25:** To see what sum of money the Town will vote to grant and raise for the disposal of Rubbish & Recyclables for the ensuing year. (Carry forward of \$8,218 from 2025)
Selectboard recommends: Raising \$81,822 (3-0)
Budget committee recommends: Same (4-0, 1 absent)
- Article 26:** To see if the Town will vote to grant and raise \$15,085 towards the support of the Fryeburg Rescue Unit for the ensuing year. Requested \$ 15,085
Selectboard recommends: Raising \$15,085 (3-0)
Budget committee recommends: Same (4-0, 1 absent)
- Article 27:** To see if the Town will vote to grant and raise \$27,740 for the Saco Valley Fire Association for the ensuing year. Requested \$27,740
Selectboard recommends: Raising \$27,740 (3-0)
Budget committee recommends: Same (4-0, 1 absent)
- Article 28:** To see what sum of money the Town will vote to grant and raise this year for the Care of Cemeteries. Requested \$0.00. This account is a cumulative carry forward account. (Carry forward of \$7,166 from 2025)
Selectboard recommends: Raising \$0.00 (3-0)
Budget committee recommends: Same (4-0, 1 absent)
- Article 29:** To see if the Town will vote to grant and raise \$600 for Community Concepts, Inc. Requested \$600
Selectboard recommends: Raising \$600.00 (3-0)
Budget committee recommends: Same (4-0, 1 absent)
- Article 30:** To see what sum of money the Town will vote to grant and raise for the Charlotte Hobbs Memorial Library in Lovell. Requested \$2,300
Selectboard recommends: Raising \$1,000 (2-1)
Budget committee recommends: \$2,300 (2-2, 1 absent)

Article 31: To see what sum of money the Town will vote to grant and raise for support of Harvest Hills Animal Shelter.(Carryforward of \$64 from 2025) (This is required by State Statute) Requested \$393

Selectboard recommends: Raising \$329 (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 32: To see what sum of money the Town will vote to grant and raise for the Lovell Rec Department for the ensuing year. Requested \$3,000

Selectboard recommends Raising \$3,000 (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 33: To see if the Town will vote to grant and raise \$393 for LifeFlight Foundation to help defray operating costs. Requested \$393

Selectboard recommends: Raising \$393 (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 34: To see what sum of money the Town will vote to grant and raise for the Sweden Food Pantry. Requested \$500

Selectboard recommends: Raising \$300 (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 35: To see what sum of money the Town will vote to grant and raise for Maine Public. Requested \$100

Selectboard recommends: Raising \$0 (2-1)

Budget committee recommends: \$0 (4-0, 1 absent)

Article 36: To see what sum of money the Town will vote to grant and raise for Seniors Plus. Requested \$500

Selectboard recommends: Raising \$500 (3-0)

Budget committee recommends: Same (4-0, 1 absent)

Article 37: To see what sum of money the Town will vote to grant and raise for Southwest Oxford County Nutrition. Requested \$500

Selectboard recommends: Raising \$300 (3-0)

Budget committee recommends Same (4-0, 1 absent)

Article 38: To see if the Town will vote to increase the property tax levy limit established for Stow by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax limit. Must be by written ballot.

Selectboard recommends: Yes (3-0)

**Given under our hands at
Stow, Maine
March 2026**

Steven Dupuis 1st Chair



Robert Flint 2nd Chair



Sarah Shute 3rd Chair



PROPOSED 2026 BUDGET

Account	2026 Total Budgeted	Carry Forward	Amount Asked For	From Taxes	From Equity
Highway Account					
Sand & Salt Shed Bond Payment	10,869	4,369	6,500	6,500	
Equipment	-	-	-	-	
Snow	113,141	191	112,950	112,950	
Sand and Salt for winter roads	15,000	-	15,000	15,000	
Town Roads - Capital Projects	273,716	73,716	200,000	114,000	86,000
Town Roads - Emergency Repair Reserve	90,000	90,000	-	-	
Town Roads - Annual Maintenance	26,143	3,143	23,000	23,000	
Town Bridges	617	617	-	-	-
	<u>529,486</u>	<u>172,036</u>	<u>357,450</u>	<u>271,450</u>	<u>86,000</u>
Road Block Grant - LRAP funds	(18,348)	-	(18,348)	(18,348)	-
Department of Interior - PILT	(8,394)	-	(8,394)	(8,394)	-
National Forest Reserve	(1,958)	-	(1,958)	(1,958)	-
	<u>500,786</u>	<u>172,036</u>	<u>328,750</u>	<u>242,750</u>	<u>86,000</u>
Revaluation	30,000	25,000	5,000	5,000	
Comprehensive Town Plan	15,000	15,000	-	-	
Town Officer's Bills:	148,500	-	148,500	148,500	
Municipal Building & Grounds	13,479	4,479	9,000	9,000	
Town Hall - Deferred Maintenance	25,000	25,000	-	-	
Planning Board	7,124	6,124	1,000	1,000	
Grant Writer	15,000	15,000	-	-	
Computer System	4,405	4,405	-	-	
Conservation Committee	737	737	-	-	
General Assistance	3,000	-	3,000	-	3,000
Rubbish & Recyclable MWE	20,218	8,218	12,000	12,000	
Rubbish - Lovel Transfer	69,822	-	69,822	69,822	
Fryeburg Rescue	15,085	-	15,085	15,085	
Saco Valley Fire	27,740	-	27,740	27,740	
Cemeteries	7,166	7,166	-	-	
Community Concepts	600	-	600	600	
Charlotte Memorial Library	2,300	-	2,300	2,300	
Harvest Hills Animal Shelter	393	64	329	329	
Lovell Recreation Committee	3,000	-	3,000	3,000	
LifeFlight Foundation	393	-	393	393	
Maine Public Broadcasting	100	-	100	100	
Sweden Food Pantry	500	-	500	500	
Seniors Plus	500	-	500	500	
Southwest Oxford County Nutrition	500	-	500	500	-
	<u>911,348</u>	<u>283,229</u>	<u>628,119</u>	<u>539,119</u>	<u>89,000</u>
Proposed Totals 2026	911,348	283,229	628,119	539,119	89,000

2025 Selectboard Letter

2025 was a dynamic year for Stow. A whole new selectboard was elected, a road committee was formed and a vision for completing the repairs on our town roads came into focus. A regular maintenance plan for the roads was put in place, and South Chatham Road was repaired and paved in its entirety.

The tasks ahead are many, and it will take a dedicated team to accomplish them all. Community members input and involvement is essential. It is vital to have your feedback at the town and county level, and at the school board budget meeting.

In considering the town budget there are many cost increases which we have little control over as a town. The cost of the county tax and the schools, are areas that your direct participation matters. Please pay attention to the cost increases there, let your voice be heard and vote accordingly.

The costs to haul and handle our trash are increasing dramatically, please recycle all the items possible, and keep an eye out for non-taxpayers using our trash bin.

There are many things to be involved with, both big and small. Check out the town website to stay informed, the calendar is regularly updated. This year we will begin working on the town comprehensive plan. Your input is essential to direct the path forward for the Town of Stow.

Many thanks to the Town office staff for all their hard work keeping the day-to day operations running smooth.

Respectfully,

Steve Dupuis, Rob Flint, Sarah Shute

Stow Selectboard

SELECT BOARD'S REPORT 2025

Real Estate Valuation	67,018,805	
Homestead Exemption	1,598,850	
BETE Exemption Value	-	
Personal Property Valuation	60,260	
	<u>68,677,915</u>	
ASSESSMENTS		
Highway Accounts	199,222	
Revaluation	5,000	
Comprehensive Town Plan	5,000	
Town Officer's Bills	130,000	
Municipal Office	5,000	
Deferred Maintenance Town Ha	25,000	
Planning Board	2,400	
Grant Writer	15,000	
Computer System	-	
Conservation Comm.	-	
Rubbish & Recyclables	75,000	
Fryeburg Rescue	12,197	
Fryeburg Rescue - new unit	2,000	
Saco Valley Fire Department	20,813	
Saco Valley Fire -Chief Stipend	4,000	
Saco Valley Fire - truck fund	3,750	
Cemeteries	-	
Community Concepts	600	
Charlotte Hobbs Mem. Library	2,200	
Harvest Hills Animal Shelter	425	
Lovell Recreation Committee	3,000	
Lifeflight Foundation	400	
Safe Voices	150	
Seniors Plus	500	
Southwest Oxford Cnty Nutritio	250	
Sweden Food Pantry	275	<u>512,182</u>
County Tax		94,455
MSAD #72		558,087
Overlay		<u>19,439</u>
		1,184,163
Less: State Revenue Sharing	(85,316)	
Less: Homestead Reimbursemer	(25,582)	
Less: BETE Reimbursement	-	<u>(110,898)</u>
Net Assessment for Commitment		1,073,265

TOTAL REVENUE

Excise Tax Auto	85,580
Excise Tax Boats	507
Road Block Grant	18,348
State Revenue Sharing:	
Bete Revenue	2
Miscl State Revenue Revenue	720
State Revenue Sharing	78,022
Property Tax Revenue	1,072,301
Homestead Exemption	27,448
Veterans Exemption	214
PILT funds - Dept Interior	8,394
Dog Licenses	177
Town Clerk Fees	2,585
Vital Statistics/Town	293
Interest-Taxes	3,478
Investment Income	6,286
Miscellaneous Revenue	2,211
NSF reimbursements	10
Tree Growth	35,431
Personal Property Tax	964
Snow Mobile Rev fr State	132
National Forest Reserve Fund	1,958
Donations for Fuel & Elderly Assistance	600
Total Income	<u>1,345,661</u>

TOTAL EXPENDITURES

Town Officers:	
Software & Subscriptions	3,150
Tax Collection Expenses	20,167
Insurance	5,516
Classes and Memberships	2,328
Payroll, PR Taxes, Mileage	83,996
Town Officers, all other costs	19,215
Municipal Offices - Op Expenses	12,075
Municipal Offices - Deferred Maintenance	-
Planning Board	970
Conservation Committee	-
Rubbish & Recycling	73,555
Rescue	14,197
Fire Department	28,563
Snow Account	109,809
Cemeteries	76
Bank Fees - NSF	15
MSAD 72	558,087
County Tax	94,455
Donations:	
LifeFlight Foundation	400
Safe Voices/Abused Women - Other	150
Community Concepts	600
Charlotte Hobbs Memorial Library	2,200
Harvest Hills Animal Shelter	393
Lovell Recreation Committee	3,000
Seniors Plus	500
SW Oxford County Nutrition	250
Sweden Food Pantry	275
Snowmobile	132
Tan interest and legal fees	3,063
Computer System	1,016
Roads Expenses:	
Roads - Annual Maintenance	18,197
Roads Expense - Other	168,945
Bridge Expenses	2,383
Salt & Sand - material costs	14,416
Salt and Sand Bond Exp	10,847
Fuel for Neighbors & Assistance to Elderly	1,252
Animal Welfare	215

Total Expenditures

\$ 1,254,408

ITEMIZED EXPENSES

HIGHWAY ACCOUNT

From Equity	100,000.00
From Taxes	199,222.00
National Forest Reserve	4,368.00
Dept of Interior - PILT revenue	7,890.00
Road Block Grant	<u>11,520.00</u>

Total Available 323,000.00

Transferred to:

Snow Account	110,000.00
New Sand & Salt Shed Bond	3,000.00
Sand & Salt - materials	10,000.00
Town Roads - Capital Projects	174,000.00
Town Roads - Annual Maintenance	23,000.00
Ezra Heald and Stone House Bridge	<u>3,000.00</u>

Total Available 323,000.00

EQUIPMENT

Balance from 2024	4,312.00
Transferred to Salt Shed Bond Expense	<u>(4,312.00)</u>
Balance to 2026	-

SNOW ACCOUNT

Balance from 2024	-
Transferred from Highway Account	<u>110,000.00</u>
Total Available	110,000.00
Troy Morse Concrete Inc - snow contract	<u>109,809.22</u>
	<u>190.78</u>
Balance to 2026	190.78

SAND & SALT SHED BOND EXPENSE

Balance from 2024	7,904.00
Transferred from Highway Account	3,000.00
Transferred from Equipment account	<u>4,312.00</u>
Total Available	15,216.00

Paid: Maine Municipal Bond Bank - CWSRF loan payment	<u>10,847.00</u>	<u>10,847.00</u>
Balance to 2026		4,369.00

SAND & SALT (MATERIALS)

Balance from 2024		2,756.00
Transferred from Highway Account		10,000.00
	Total Available	<u>12,756.00</u>
Central Maine Power	572.27	
Eastern Salt Company	5,329.64	
SMPDC	26.91	
Troy Morse Concrete Inc - sand screening	3,487.50	
Inventory of Sand Expensed in 2025	<u>5,000.00</u>	<u>14,416.32</u>
Transfer from Annual Roads		<u>1,660.32</u>
Balance to 2026		-

TOWN ROADS**Emergency Repairs**

Balance from 2024 - Emergency Repairs		90,000.00
Transfer From Highway Account		-
	Total Available	90,000.00
Paid: For Emergency Repairs - none in 2025	-	<u>-</u>
Balance to 2026, Emergency Road Repairs		90,000.00

Road Work - Major Road Projects

Balance from 2024		108,542.00
Transfer from Highway Account		174,000.00
	Total Available	<u>282,542.00</u>

South Chatham Road Project

Alan Eastman	2,267.50	
All States Construction, Inc.	93,950.27	
Coleman Rental & Supply, Inc.	967.00	
Gordon T. Burke & sons, Inc.	34,000.00	
Manzer Fine Grade & Earthworks, Inc.	17,150.00	
Cost Culverts and Gravel (from Inventory at Sand Pit)	<u>5,610.00</u>	
		153,944.77

Kezar Lake - Me Dot Grant Project

Pine Tree Engineering	<u>15,000.00</u>	
		15,000.00
Reduce for Fema funded projects cancelled/forfeited		<u>39,881.00</u>
Major Road Projects Expenses		<u>208,825.77</u>
Balance to 2026, Major Road Projects		73,716.23

Road Work - Annual Maintenance

Transfer from Highway Account		<u>23,000.00</u>
	Total Available	23,000.00
Alan Eastman	1,940.00	
Burke Quarry, LLC	709.32	
Central Maine Power Co - street lights	537.66	
Drew Corporation	2,340.00	
Dupuis, Steve - stakes, posts misc. supplies	530.28	
Dyer, Ken - misc. labor	79.60	
Khiel Excavation	11,800.00	
White Sign	<u>260.00</u>	
Total Annual Road Maintenance		18,196.86
Transfer to Sand & Salt Materials		1,660.00
		<u>3,143.14</u>
Balance to 2026, Annual Maintenance		3,143.14

TOWN BRIDGES REPAIR

Balance from 2024		-
Transfer from Highway Account		<u>3,000.00</u>
	Total Available	3,000.00
Paid: For Ezra Heald & Stone House Bridge Repairs		
Calderwood Engineering	<u>2,383.04</u>	
Total Bridge Expenses		<u>2,383.04</u>
Balance to 2026		616.96

TOWN OFFICER'S BILLS

Appropriation		<u>130,000.00</u>
	Total Available	130,000.00
General Expenses:		
Bernstein Shur	64.00	
Bridgton News	181.27	
Chiddy Designs	6,265.00	
Conway Daily Sun	266.50	
Hutchins Brothers	229.32	
Porter Office Machine	201.63	
RHR Smith	10,700.00	
Staples	410.26	
The Write Stuff	520.00	
USPS	<u>377.52</u>	
Subtotal, General expenses		19,215.50

Town Officers, Tax Collection Expenses:

Harris Computer	1,729.46	
John O'Donnell - tax maps	1,000.00	
John O'Donnell - Online Assessing Information Service	2,500.00	
John O'Donnell - support & upgrade	2,500.00	
John O'Donnell - assessing	10,500.00	
Oxford County Registry of Deeds	749.50	
The Write Stuff	165.00	
USPS	1,023.28	
Subtotal, Officers bills related to Tax Collection:	<hr/>	20,167.24

Town Officers, Software and Subscriptions

Computer Port - software fee (Carbonite)	288.00	
GoDaddy - website fees	19.99	
Google Suites	887.54	
Intuit	999.00	
Microsoft Store	137.14	
Price Digests	300.97	
SMPDC Dues	517.00	
Subtotal, Officers bills related to subscriptions	<hr/>	3,149.64

Town Officers, Insurance

MMA - Property and Casualty	4,944.00	
MMA - Workers Comp	822.00	
Refunds	(250.00)	
Subtotal, Officers bills insurance expense	<hr/>	5,516.00

Town Officers, MMA membership and classes

MMA annual memberships	1,963.00	
Classes	255.00	
Country Inn (N.Boros trip to Bangor)	110.00	
Subtotal, Officers bills related to MMA	<hr/>	2,328.00

Town Officers, Payroll and Expenses

Nancy Boros - Treasurer	19,800.06	
Nancy Boros - mileage	607.58	
Christine Carone - Tax Collector, Clerk, Election Warden	24,537.66	
Ken Dyer mileage	19.64	
Steve Dupuis - Select Chair	4,230.00	
Rob Flint - Second Selectperson	3,968.67	
Richard Moore - 911 addresses	126.99	
Kathleen Panno - Deputy Clerk, Elections	18,205.92	
Sarah Shute - Third Selectperson	3,461.25	
Election Clerks and Ballot Counters	723.00	
Paychex Fees	2,395.04	
Payroll Tax	5,920.57	
		<u>83,996.38</u>
Grand Total - Town Officers' Expenses		<u>134,372.76</u>
Balance to Equity		<u>(4,372.76)</u>

MUNICIPAL OFFICE & GROUNDS EXPENSES

Balance from 2024		10,734.00
Appropriation		5,000.00
Donations for Christmas Lights		100.00
Grant Revenue, MMA Risk Management (Security Cameras)		719.98
Total Available		<u>16,553.98</u>
Annual Expenses		
Alan Eastman -bush hogging	300.00	
Bridgton Pest Control, Inc.	175.00	
Central Maine Power	1,365.13	
Consolidated Communications	2,053.07	
Ken Dyer - materials and wages	715.00	
Encore Fire Protection	358.47	
Flanders Electric	250.00	
Fidium	652.76	
Gorham Flag Center	1,092.00	
Lake Region Oil	3,000.26	
Loews	824.70	
Staples	1,276.16	
Trumbull's Hardware	11.99	
		<u>12,074.54</u>
Balance to 2026		4,479.44

MUNICIPAL OFFICE DEFERRED MAINTENANCE EXPENSES

Balance from 2024	-	
Appropriation	25,000.00	25,000.00
No Deferred Maintenance expenses in 2025		<u>-</u>
Balance to 2026		25,000.00

PLANNING BOARD

Balance from 2024	4,694.00	
Appropriation	<u>2,400.00</u>	7,094.00
Planning Board - stipends	970.00	
		<u>970.00</u>
Balance to 2026		6,124.00

GRANT WRITER

Balance from 2024	-	
Appropriation	<u>15,000.00</u>	15,000.00
Balance to 2026		

COMPREHENSIVE TOWN PLAN

Balance from 2024	10,000.00	
Appropriation	<u>5,000.00</u>	15,000.00
Balance to 2026		

COMPUTER SYSTEM

Balance from 2024	5,421.00	
Appropriation	<u>-</u>	5,421.00
Staples	<u>1,016.37</u>	1,016.37
Balance to 2026		4,404.63

CONSERVATION COMMITTEE

Balance from 2024	737.00	
Appropriation	<u>-</u>	737.00
No expenses in 2025		<u>-</u>
Balance to 2026		737.00

SNOWMOBILE

Rec'd - Secretary of State		132.40
Fryeburg Area Snowmobile Association		132.40
Balance to 2026		-

GENERAL ASSISTANCE

Taken from Equity	3,000.00	3,000.00
No requests in 2025	-	-
Balance to Equity		3,000.00

FUEL FOR NEIGHBORS

Balance from 2024	3,591.00	
Donations	100.00	
		3,691.00
Home Depot	779.70	
Lake Region Energy	339.90	
Paris Farmers Union	91.80	
		1,211.40
Balance to 2026		2,479.60

TOWN ASSISTANCE:**FUEL FOR NEIGHBORS - GIBSON**

Balance from 2024	2,500.00	
Balance to 2026		2,500.00

ASSISTANCE & TAX RELIEF FOR ELDERLY - GIBSON

Balance from 2024	1,240.00	
Donations	500.00	
		1,740.00
Reimburse S. Dupuis (water)	40.87	
		40.87
Balance to 2026		1,699.13

RUBBISH & RECYCLABLES

Balance from 2024	6,773.00	
Appropriation:	75,000.00	
		81,773.00
Paid: Maine Waste to Energy	15,482.55	
Town of Lovell	58,072.20	73,554.75
Balance to 2026		8,218.25

FRYEBURG RESCUE

Appropriation	12,196.98	
Appropriation - new unit	<u>2,000.00</u>	14,196.98
Paid: Fryeburg Rescue		<u>14,196.98</u>
Balance to 2026		-

SACO VALLEY FIRE DEPARTMENT

Appropriation	20,812.50	
Appropriation for Chief Stipend	4,000.00	
Appropriation for newer truck	<u>3,750.00</u>	28,562.50
Paid: Saco Valley Fire Department		<u>28,562.50</u>
Balance to 2026		-

CARE OF CEMETERIES

Balance from 2024	7,242.00	
Appropriation	<u>-</u>	7,242.00
Paid: Trumbull's Hardware - flags	<u>76.32</u>	<u>76.32</u>
Balance to 2026		7,165.68

SCHOOLS

Appropriation		558,087.02
Paid: MSAD #72		<u>558,087.02</u>
		-

COUNTY TAX

Appropriation		94,455.00
Paid: Oxford County Treasurer		<u>94,455.00</u>
		-

SWEDEN FOOD PANTRY

Appropriation		275.00
Paid: Sweden Food Pantry		<u>275.00</u>
		-

LIFEFLIGHT FOUNDATION

Appropriation		400.00
Paid: LifeFlight Foundation		<u>400.00</u>
		-

COMMUNITY CONCEPTS

Appropriation		600.00
Paid: Community Concepts		<u>600.00</u>
		-

CHARLOTTE HOBBS MEMORIAL LIBRARY

Appropriation		2,200.00
Paid: Charlotte Hobbs Library		<u>2,200.00</u>

-

HARVEST HILLS ANIMAL SHELTER

Balance from 2024	32.00	
Appropriation	<u>425.00</u>	

457.00

Paid: Harvest Hills Animal Shelter	<u>393.00</u>	<u>393.00</u>
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Balance to 2026		64.00
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LOVELL RECREATION

Appropriation		3,000.00
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Paid - Lovell Recreation		<u>3,000.00</u>
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Balance to 2026		-
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SAFE VOICES

Appropriation		150.00
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Paid: Safe Voices		<u>150.00</u>
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SENIORS PLUS

Appropriation		500.00
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Paid: Seniors Plus		<u>500.00</u>
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SOUTHWEST OXFORD COUNTY NUTRITION

Appropriation		250.00
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Paid: SW Oxford County Nutrition		<u>250.00</u>
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AUTOMOBILE REGISTRATION

Balance from 2024	273.00	
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Rec'd - Town Clerk	15,402.75	15,675.75
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Paid: Secretary of State		<u>15,434.75</u>
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Balance to 2026		241.00
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FISH & WILDLIFE

Balance from 2024	179.00	
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Rec'd - Town Clerk	<u>836.25</u>	1,015.25
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Paid: Treasurer of State		<u>848.25</u>
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Balance to 2026		167.00
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RV, BOAT, ATV REGISTRATIONS

Balance from 2024	58.00	
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Rec'd Town Clerk	<u>2,448.00</u>	2,506.00
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Paid: Treasure of State		<u>2,278.00</u>
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Balance to 2026		228.00
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ANIMAL WELFARE BOARD

Balance from 2024	72.00	
Rec'd Town Clerk	<u>267.00</u>	339.00
Paid: Animal Welfare Board		<u>301.00</u>
Balance to 2026		38.00

VITAL STATISTICS

Balance from 2024	12.80	
Rec'd Town Clerk	<u>41.60</u>	54.40
Paid: Treasurer of State		<u>32.80</u>
Balance to 2026		21.60

TITLE FEES

Balance from 2024	165	
Rec'd Town Clerk	1,518.00	1,683.00
Paid: Secretary of State		<u>1,683.00</u>
Balance to 2026		-

MAINE SALES TAX

Balance from 2024	412.00	
Rec'd Town Clerk	<u>23,425.12</u>	23,837.12
Paid: Treasurer of State		<u>23,754.62</u>
Balance to 2026		82.50

STATE WITHHOLDING -

Balance from 2024	31.62	
Payroll Deductions - PFML	406.46	
Payroll Deductions - State w/h	<u>2,268.00</u>	2,706.08
Paid: Treasurer of State		<u>2,706.08</u>
Balance to 2026		\$ -

FICA/ MED / FWH

Payroll Deductions	9,145.13	
Towns' Payroll Tax Expense	<u>5,920.57</u>	15,065.70
Paid: EFTPS		<u>15,065.70</u>
		\$ -

BUILDING PERMITS

Balance from 2024	-	
Rec'd: CEO	<u>1,241.60</u>	1,241.60
Paid: Town of Lovell (for CEO's services)		<u>150.00</u>
		1,091.60

PLUMBING PERMITS

Balance from 2024	1,880.00	
Rec'd	<u>1,675.00</u>	3,555.00
Paid: Town of Lovell for CEO services	993.92	
Treasurer of State	<u>351.50</u>	<u>1,345.42</u>
Balance to 2026		2,209.58

TAX ANTICIPATION NOTE

No funds were drawn from the Tan note in 2025		-
Bernstein Shur - Bond Counsel		<u>3,062.80</u>
		(3,062.80)
Taken from Equity		<u>3,062.80</u>
		0.00

NATIONAL FOREST RESERVE

Balance from 2024	4,368.00	
Rec'd: National Fores Reserve	<u>1,957.50</u>	
Total Available		6,325.50
Transfer to Highway Account		<u>4,368.00</u>
Balance to 2024 (Highway Account)		1,957.50

DEPARTMENT OF INTERIOR - PILT FUNDS

Balance from 2024	7,890.00	
Rec'vd: Dept of Interior	<u>8,394.00</u>	
Total Available		16,284.00
Transfer to Highway Account		<u>7,890.00</u>
Balance to 2024 (General Fund)		8,394.00

ROADS BLOCK GRANT

Balance from 2024	11,520.00	
Rec'd: State of Maine	<u>18,348.00</u>	
		29,868.00
Transfer to Highway Account		<u>11,520.00</u>
Balance to 2026		18,348.00

PROPERTY REVALUATION

Balance from 2024	20,000.00	
Appropriation	<u>5,000.00</u>	
Balance to 2026		25,000.00

ANIMAL WELFARE

Balance from 2024	-	
Rec'd Town Clerk	<u>177.00</u>	
		177.00
Cynthia Eaton, Animal Control Officer		<u>215.20</u>
		(38.20)
Taken from Equity		<u>38.20</u>
Balance to 2026		-

TAX COLLECTORS REPORT 2025

Original Commitment	1,073,265
Paid to Treasurer	(988,741)
Paid to Treasurer Personal Property	(964)
Abatement	-
Unpaid Balance	83,560
* Algieri, Rhonda L	10.41
Allison, Stephen C	162.69
Amidon, Evelyn S	706.00
Anderson, Michael	2,481.74
Arnold, Matthew	824.00
* Baker, Matthew	216.00
* Bennett, Nathaniel K	600.00
Butterfield, Philip	1,166.24
Butters, Paul C	472.58
Carrier, Maurice J	4,624.19
* Clevesy, Rockie A	11.52
* Cole Land Managers, Inc	296.08
Cook, Timothy D	2,926.56
Crivello, Dominic P Jr	1,205.50
Davis, Michael W Andrew E	1,460.34
* Dreher, Michael	2,477.01
Drew, Carl	2,979.86
Dunfee, LLC	85.20
Dupart, Atarah	2,635.86
Eastman, Jason S	940.00
Eklof, Arthur B	1,095.02
Espinola, Dawn E Administratrix	728.00
Everett, Dennis A	314.80
Fitt, Christopher P	721.34
Fitt, Christopher P	264.00
Garrity, Joseph K	276.80
* Goldman, Jonathan H	11.96
* Graves, Peter L Jr	1,102.00
Hannan, Ashley E	1,121.12
* Hassler, Daniel	281.68
* Hassler, Daniel	2,925.38
* Hassler, Daniel	281.68
* Hennessey, Thomas Priscilla	7.70
Herlihy, Keith M	467.50
Jaeger Revocable Trust	287.68
Jaeger Revocable Trust	268.08
Jaeger Revocable Trust	1,754.67

Jaeger Revocable Trust	281.86
** Jardin, Lori A	2,212.88
Johanson, Birgit	270.11
Johanson, Birgit	699.22
Johnson, Arthur R	442.64
Lacouture, Mark J	1,227.04
* Layne, Scott	2,928.29
Leeson, Mary C	292.48
Lewis, Laura E	455.12
Machon, Norman A Jr	3,157.81
Machon, Pamela J	552.00
Mallahan, Justin	286.96
Mann, Brianna L	876.98
Meier, Donald K	192.00
Moore, Richard Jr	2,147.98
Moore, Richard Jr	1,956.93
Moosilauke Visions, Inc	87.35
* Morlock, Richard D	2,754.32
Murray, Jerusha	920.46
Nilsen, Nils C	2,329.95
Pelkie, Ronald K	688.32
Portanova, Kenneth D	1,109.66
Portanova, Rachel L	2,865.52
Skips Design Build, LLC	2,423.18
** Smith, Francis E	2,633.15
Stone, Terence J	1,910.29
Thayer Megan L Estate of	456.56
Tucker, Robert D	2,568.00
** Twillingate Farm, LLC	476.00
Welsch, Joseph P	52.00
White, Brian J	48.00
Whitmore, Samantha	2,989.58
Williams, Derek E	9.76
* Williams, Evan P	1,590.58
* Williams, Sarah Fiske	403.20
Wurm Realty Trust	1,073.10

* Paid after books closed

** Partial Payment after books closed

Respectfully submitted
Christine Carone Tax Collector

Town Clerk's Report

There was one birth in 2025

There were two marriages

There were 7 deaths in 2025

Alden C. Brown Sr 01/09/2025

Sheryl T. Carrier 04/25/2025

Amanda L. Edwards 11/02/2025

Alvin R. Emerson 02/10/2025

Mary Francis Frazier 02/07/2025

Roxsanna M. Grover 11/08/2025

David Lowell Norris 03/16/2025

There were 55 dogs licensed in 2025

Respectfully submitted,

Christine Carone, Town Clerk

**Treasurer's Report
2025**

Balance in Treasury - January 1, 2025	517,312	
Received:		
TD Bank		
Interest on accounts, APR 1.61%	6,287	
Androscoggin Bank - Tax Anticipation Loan	-	
Insurance Refunds	250	
Department of Interior - PILT	8,394	
Nat'l Forest Reserve Fund	1,958	
Grants - USFS and FEMA	70,503	
State Treasurer		
Revenue Sharing	78,022	
BETE	2	
Roads Block Grant	18,348	
Veterans Reimbursement	214	
Tree Growth Refund	35,431	
MMA Grant	720	
State of Maine Snowmobile	132	
Overpayment of PFML	284	
Homestead Reimbursement	27,449	
Donations from Residents		
For Sunshine Backpack Program	150	
Assistance to Neighbors (Fuel etc)	600	
Christmas Tree Lights	100	
Town Clerk		
Auto Registration	15,403	
Auto Excise	85,579	
Boat, Snowmobile,ATV Registration	2,448	
Boat Excise	507	
Fish and Wildlife	836	
Dogs(state)	267	
Dogs (town)	177	
Vital Statistics(state)	42	
Vital Statistics(town)	293	
Title Fees	1,518	
Maine Sales Tax	23,425	
Clerk Fees	2,596	
Building Permits	1,242	
Plumbing Permits	1,675	
Late fees and penalties, misc revenue	2,246	
Tax Collector		
2022 Property Taxes	4,106	
2023 Property Taxes	4,831	
2024 Property Taxes	89,642	
2025 Property Taxes	988,098	
2025 Personal Property Taxes	964	
2026 Prepaid Taxes	13	
Interest from Taxes	3,475	1,995,539
Less Warrants		<u>1,272,891</u>
Balance to 2026		722,648

This report is cash basis

2023

Tax Lien:

* Carrier, Maurice and Besty	\$ 5,172
Pelkie, Ronald	831

2024

Arnold, Matthew	\$ 939
Carrier, Maurice and Besty	5,063
Doyle, Marion	1,317
* Dreher, Michael	117
Drew, Carl	3,289
Mallahan, Justin	5
Pelkie, Ronald	817
Thayer, Megan L Estate of	98
Whitmore, Samantha	3,278

* Paid after books closed

Respectfully submitted,
Nancy Boros, Treasurer

Fryeburg Rescue Town Report for 2025

To the citizens of Fryeburg, Brownfield, Lovell, Stow, and Chatham

I wish to thank you again for your support of Fryeburg Rescue over the past 55 years and your willingness and dedication in allowing us to serve your community.

Fryeburg Rescue received and responded to 1121 emergency calls for service in 2025, which is an all-time record for Rescue. Here is the call volume based on Towns: 610 in Fryeburg vs 676 last year; 260 in Brownfield vs 180 last year; 131 in Lovell vs 102 last year; 57 in Stow vs 41 last year and 16 in Chatham vs 37 last year. 47 were mutual aid in surrounding Towns.

Our budget allows us to maintain our standards and continue to provide staffing levels that will ensure we effectively carry out our mission of public safety. We are also competing for a limited pool of qualified personnel so it is imperative that we offer a competitive wage to our providers. Our EMTs and paramedics are the backbone of Fryeburg Rescue and should be commended for the amazing work they personally invest into our EMS system on a daily basis, whether on-shift or on their own time. It is their willingness to immerse themselves in difficult situations for the community, along with their laudable work ethic and sacrifices that speak volumes for their dedication.

We continually work with our medical supply companies to get the best possible pricing allowing us to keep our budget down.

Fryeburg Rescue strives to respond to the needs of our community and remain ahead of the curve with regards to equipment, training, and compliance. Thanks to careful financial planning and the generosity of donations and grants we have written and received in 2025, we were able to obtain Flak jackets for all of our trucks. Flak jackets, or body armor, are important for EMS workers because it provides vital protection against potential physical assaults, including stab wounds and gunshot injuries which can occur during certain emergency medical calls, especially during these uncertain times and in high-risk areas, allowing them to safely perform their duties while minimizing the risk of serious injury or death

We are fortunate to have such a dedicated staff that makes up Fryeburg Rescue and we thank you for your continued trust and support.

The Fryeburg Rescue EMS officers for the 2025 calendar year were the following:

Chief, Stephen Goldsmith
Deputy Chief, Eric Meltzer
Assistant Deputy Chief Roberta Lord

The Board of Directors for the 2025 Calendar Year was:

President, Eric Meltzer
Vice President, Joanne Sparks
Treasurer, Bob Ramsay

Other Board Members included, Donese Oliver, Danielle Foster, Robert Brown and Julie Ontengco

If you have any questions or concerns about Fryeburg Rescue please feel free to contact me.
Thank you again for all of your support.

Respectfully Submitted by,
Stephen Goldsmith, Chief of Fryeburg Rescue
Ghse@fairpoint.net 925-2572(home) or 935-3024 (station)



Saco Valley Fire Association

**148 North Fryeburg Road
Fryeburg, Maine 04037
207-697-2475**

Greetings to the citizens of Fryeburg, Stow, and Chatham-

Please accept our sincere gratitude for your continued support. Our dedicated team of volunteers responded to 119 calls for service during the last year which included mutual aid calls in our surrounding communities with fire and medical rescue departments.

Saco Valley Fire Association continues to participate in the Maine Safety and Health Award for Public Employers (SHAPE) program. This certification demonstrates that our fire department meets high standards for safety and health, which mitigates worker compensation costs, provides a safer environment for our volunteers, and allows us to better serve our communities. In addition to the funds provided by the towns we serve, our fire department continues to raise funds through donations, government grants, private grants, and our annual chicken barbecue and boot drive. This gives our firefighters newer, modern equipment while saving local taxpayers a significant amount of cost. Over this last year, our department raised funds to purchase a skid unit for our off-road utility vehicle, a new pump for our 3,000-gallon tanker truck, new forestry firefighting equipment, and purchased other new equipment that enhances our ability to protect our local communities. Our department also provided training to nine of our firefighters to become Wilderness First Aid certified, which will assist our local communities and mutual aid partners when responding to more remote areas.

Saco Valley Fire Association also continues to be an integral part of our local communities. Over this last year, our firefighters participated in food drives for local food pantries, Touch-a-Truck events for children, donated blood at Red Cross blood drives, and even escorted Santa Claus to the Town of Stow's annual tree lighting ceremony.

We wish all residents of our communities a safe new year and remind everyone to test smoke and carbon monoxide alarms in your homes. Our department stands ready 24 hours a day, 7 days a week to assist citizens in time of need, and your continued support and contributions allow that to happen. Thank you for considering our budget for the upcoming year.

Thank You,

Harold Drew, Chief

SVFD 2025 Call Volume:

Fryeburg	42
Stow	40
Chatham	26
Mutual Aid	11

Total Calls 119

OXFORD COUNTY SHERIFF'S OFFICE

Christopher R. Wainwright



Sheriff

Christopher Wainwright

Chief Deputy

James Urquhart

Dear Neighbors, Residents, and Taxpayers,

As I step into my eighth year as Sheriff, I reflect with immense pride on the achievements of our agency across the county. The momentum we have going into the New Year is a testament to the dedicated team of men and women who serve Oxford County with unwavering pride. Their commitment to our mission, rooted in professionalism, integrity, and leadership, is the driving force propelling our agency forward.

As I have mentioned in previous years, our calls to service have continued to increase in volume as well as their complexity. Our patrol division handled over 16,000 calls to service this past year, with more calls regarding mental health concerns since 2020. This speaks to the need for state funding for services for our communities and our sheriffs' offices throughout the state, to keep individuals needing help, and others around them, safe.

Over the summer, deputies participated in Camp P.O.S.T.C.A.R.D (Police Officers Striving to Create and Reinforce Dreams). This camp provides children with a week filled with activities, including swimming, boating, hiking, crafts, and campfires. As the week unfolds, the kids discover that their camp counselors and leaders are police officers and sheriff's deputies from across Maine. This initiative underscores that for our deputies, being visible and present in our communities extends beyond their call of duty; they also serve as leaders, fostering positive connections with the next generation.

Our commitment to addressing the opioid epidemic in Oxford County persists through our collaboration with local organizations, notably the Western Maine Addiction Recovery Initiative. We actively refer eligible individuals to Project Save ME as part of our ongoing efforts. This police-assisted initiative aims to bridge individuals affected by substance use disorder with dedicated recovery coaches, advocates, and various treatment services, providing crucial support on their journey to recovery.

We have great opportunities ahead of us, and I look forward to the work we will accomplish in the coming year. If you have any questions or concerns, please do not hesitate to contact our office at 207-743-9554.

I wish you all a safe and healthy year ahead.

Respectfully,

Christopher Wainwright
Oxford County Sheriff

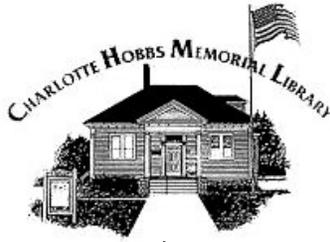


Oxford County Sheriffs Office

2025 Call For Service

Stow

Nature of Incident	Incidents		
Agency Assistance	3	Disturbance	1
Attended Death	1	Service Of Papers	1
Back Country Rescue	1	Traffic Accident w/ Dam	2
Bail Check Detail	1	Protection From Abuse O	2
Burglary	1	Protection F/ Harassmen	2
Citizen Assist	1	Traffic Accident, w/ In	2
Civil Complaint	4	Abnormal Behavior	1
Convulsions or Seizures	1	Request Call	11
Custodial Interference	1	Request Officer	2
Detail White Mtn Nat Fo	8	Seizures	1
Disabled Vehicle	1	Threatening Suicide	1
Domestic Problem	1	Suspicious Person/Circu	6
TELEPHONE HANG UP		Terrorizing	1
CALL	8	Theft	1
Fraud	3	Traffic Complaint	2
Gaming And Weapons	1	Trespassing	1
Harassment	1	Unconscious Person	1
Indecent Exposure	1	Vehicle Off Rd	1
Information	2	Welfare Check	3
Information Report	2	Total Incidents	89
Accident	1		
Medical Emergency	1		
Mental Disorder	1		
Wrong Number	2		



December 2025

Town Report

The Charlotte Hobbs Memorial Library is pleased report our accomplishments and ongoing efforts to even better serve the community throughout 2026. It has been another year of growth, engagement, and collaboration, and this year private grants will provide a new and important community resource: a pair of private, internet-connected Work/Study rooms suitable for remote job interviews, individual or small group study or meetings, and telemedicine appointments. At the same time , we will continue as we continue to expand the services, programs, and resources we provide, including: free access—through interlibrary loan access to over 60 other libraries in Maine, Cloud Library access to e-books, outdoor 24/7 Wi-Fi, an increasing variety of children’s and adult programs our existing conference room, lendable Wi-Fi hotspots, laptops, and more.

Community Engagement, Programs and Events

This year, the Charlotte Hobbs Memorial Library hosted over 450 unique programs, with consistently high attendance and positive feedback from the community. Nearly half of the total populations in the five towns that we serve, are library patrons. Below is a summary of our key accomplishments over the past year:

- **Children’s Storytime:** Children’s Story Time has grown in popularity in libraries all over the region. This year we have had over 624 children attending story time.
- **Aging in Maine Series:** We hosted a six-part Aging in Maine series that covered home care, scams, death with dignity, and more.
- **New Suncook’s Back to School Evening:** We participated in New Suncook's Back-to-School night and made lots of cards for new patrons
- **Meeting Room Usage:** Beyond library programs, CHML’s King’s Community Room was used more than 470 times by outside groups and housed over 160 library meetings.
- **Outreach Day:** We participated in Outreach Day sponsored by GLLT, with many other community organizations.
- **HomeSchool Program:** This new program is a program designed to offer home schooled children an opportunity to interact with other children in a variety of planned activities. 77 children participated in the first three sessions.
- **Cooperative Programs Offered with Other Local Organizations:**
 - **Dog Days of Summer** (co-presented with GLLT)
 - **Townwide Trick-or-Treat** (welcoming approximately 80 trick-or-treaters)
 - **Tree Lighting Event:** Annual collaboration with 150 attendance (co-presented with Lovell Rec, GLLT, the Masons, Lovell Fire Department and Lovell United Church of Christ.
 - **Winter Carnival:** Sponsored by Lovell Rec and held at New Suncook School

Library Operations and Infrastructure

Town funding helps support the library's basic operations, while private donations pay for program expenses. Basic operations including personnel, which comprises more than half of our budget, along with utilities and membership in Minerva (the system that allows patrons to access library materials across the state). Utilities (electricity and propane), our next largest operating expense, have similarly risen at a rate above inflation for several years. This year our insurance coverage nearly doubled.

The library's trustees raise the majority of the funds needed to operate the library. To assist with our fundraising we received a grant to hire a consultant to help improve our fundraising campaigns and ultimately build our endowment. We held two very successful fundraising events last year, our Annual Golf Tournament at Kezar Lake County Club and the 50th anniversary of the Arts & Artisans Fair. Both have become anticipated summer activities with opportunities that promote local businesses and artisans.

Beyond basic operating costs, we have used grants to fund projects and programs to expand the services we provide. While town contributions were not used for these projects, town funding support helps attract the grants which bring outside funds into our community. Recent and pending grant applications include funding for the following:

- **Outside Lighting:** We installed outside parking lot lighting for safer use of the back parking lot in the evenings.
- **Accessibility upgrades:** We installed an ADA-compliant handrailing along the sloping sidewalk next to the library walkway.
- **Two new Work/Study Rooms:** In 2026 we will add two additional private, work/study rooms in the Book Cellar area due to supplement our current work/study room.
- **Bathroom Remodels:** We updated the library restrooms.
- **Tree Maintenance:** Hutchinson's Tree Services donated removal of the diseased ash trees in front of the library. We are working on a plan to replant trees.

As you are probably aware, in 2025 year we had a major fundraising interruption due to the IRS losing track of our annual reporting following the change in our fiscal year. For nearly eight months, the IRS listed our 501(3)c status as revoked, which prevented us from receiving many donations and applying grants. With the help of our U.S. Congressional offices, the IRS retroactively restored our status in November 2025, but we had already lost several major grant opportunities which put us significantly behind on major projects, including the work/study rooms.

Looking Ahead

In the coming year are committed to increasing communication, cooperation, and engagement with the Lovell community and beyond. We are updating our strategic plan and goals to accommodate future needs and growth. This will include seeking community input, which is always welcome and appreciated. And we will continue working to increase our endowment to ensure the long-term sustainability of the library.

The Charlotte Hobbs Memorial Library remains committed to its role as a vital resource for the community, providing free access to information, programs, and services that enrich lives and foster connections. We are deeply grateful for the municipal contributions which are essential to helping the library fulfill this mission. We look forward to continuing to serve our community in 2026 and beyond.

Respectfully submitted,

Joseph Ferigno, President, Board of Trustees

Charlotte Hobbs Memorial Library

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

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

Dear Friends,

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

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

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

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

In addition to advancing legislation, I worked to ensure that federal commitments to Maine were maintained and, when necessary, restored. I secured a seasonal employee exemption for Acadia National Park from the Administration's federal hiring freeze and from closure during the recent government shutdown. I protected local programs like Maine Sea Grant and global initiatives like the President's Emergency Plan for AIDS Relief (PEPFAR) from harmful funding cuts. I led the effort to resume enrollment at Maine Job Corps centers and fought for full funding for Maine's public schools this school year. I preserved funding for the University of Maine System and secured the restoration of funding to the Passamaquoddy Tribe at Pleasant Point and the Penobscot Nation. I protected low-income Mainers' access to key programs like LIHEAP and SNAP. Although I voted against the *One Big Beautiful Bill Act* due to my opposition to Medicaid cuts, I helped secure \$50 billion to support rural health providers through the legislation's Rural Health Transformation Program. Maine has been awarded \$190 million in the first year of this five-year grant program.

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

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

Sincerely,


Susan M. Collins
United States Senator

www.collins.senate.gov

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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(207) 622-8292

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Presque Isle, ME 04769
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Janet T. Mills
GOVERNOR

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

Winter and Spring 2026

Dear Friends:

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

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

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

With gratitude,

Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER



Senator Joseph Martin
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Joseph.Martin@legislature.maine.gov

Dear Friends and Neighbors:

Let me begin by thanking you for the honor of serving you in the Maine Senate. It is truly an honor to represent the communities of western Maine; and I can assure you I will work diligently on your behalf.

I was officially sworn in as your State Senator on December 4, 2024. After ending the First Regular Session in March, the First Special Session of the 132nd Maine Legislature adjourned in July. With 415 bills carried over to the next session—including more than 200 still pending in committees—we have a significant workload ahead when we return for the Second Regular Session in January.

Throughout my campaign for office, I heard from many of you regarding the biggest issues you are facing. Such issues include the increasingly high costs of energy, child care, housing, and concerns about education, mental health and substance abuse, workforce development and community safety, among others. I promise to continue working to address these issues.

I'm pleased to report the Legislature passed several critical bills aimed at expanding access to medical care, including measures to improve prescription access in Maine's most rural communities. We also secured key wins to protect our vital forest and logging industries, strengthen Maine's hospitality sector, and create new economic opportunities in agriculture by supporting food processing and manufacturing incentives.

I encourage you to continue to reach out to me with your thoughts, concerns, and ideas about state government. Your input greatly helps me to represent your interests and those of the community in the best possible way.

Again, thank you for electing me to serve you in the State Senate. Please feel free to contact me by calling (207) 287-1505 or emailing me at Joseph.Martin@legislature.maine.gov if you have comments, questions or would like assistance in navigating our state's bureaucracy. I look forward to hearing from you.

Sincerely,

A handwritten signature in black ink that reads "Joseph E. Martin". The signature is written in a cursive, flowing style.

Joseph Martin
State Senator



HOUSE OF REPRESENTATIVES

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

Peter C. Wood

118 Hemingway Rd,
Norway, ME 04268
Residence: (207) 890-3324
Peter.Wood@legislature.maine.gov

January 2026

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative for my first term. I am deeply honored that you have entrusted me to represent District 81 in Augusta. As we enter the second regular session of the 132nd Maine Legislature, I am dedicated to addressing the challenges ahead with diligence and integrity.

I am pleased to have been selected by leadership to serve on the Joint Standing Committee on Marine Resources. I believe I can bring valuable insights and expertise to the important work of this committee. I am grateful for the opportunity to serve the state in this capacity.

As the 132nd Legislature gets underway, we face significant challenges that require thoughtful and collaborative solutions. Maine is currently grappling with many sensitive issues, and I am committed to ensuring that your tax dollars are spent wisely and effectively. Additionally, Maine's high energy costs remain a burden on families and businesses, and I am optimistic that bipartisan cooperation can lead to meaningful progress in this area. Another critical issue is property tax relief—our state has one of the highest property tax burdens in the nation, and I am determined to advocate for reforms that alleviate this strain on Maine residents.

I am committed to making Maine a better place to live, work, and thrive. I will continue working on common-sense legislation that benefits all Mainers, ensuring that your voices are heard in Augusta. Your feedback and input are essential to my work as your representative.

Thank you once again for the privilege of serving you and the people of District 81. Please do not hesitate to reach out to me with your concerns, ideas, or questions. You can contact me at (207) 287-1440 or by email at Peter.Wood@legislature.maine.gov. If you'd like to receive email updates, simply send me a request to be added to my list.

Sincerely,

A handwritten signature in cursive script that reads "Peter C. Wood".

Peter C. Wood
State Representative

House District 81 Norway, Sweden, Waterford, Albany Township, Greenwood, South Oxford,
Stoneham, Stow, Mason Township & Locke Mills



Proven Expertise & Integrity

February 24, 2026

Selectboard
Town of Stow
Stow, Maine

We were engaged by the Town of Stow, Maine and have audited the financial statements of the Town of Stow, Maine as of and for the year ended December 31, 2025. The following statements and schedules have been excerpted from the 2025 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town Office upon completion of the audit

Included herein are:

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues	Schedule A
Schedule of Departmental Operations - General Fund	Schedule B
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule C
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule D

RHR Smith & Company

RHR Smith & Company
Certified Public Accountants

TOWN OF STOW, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	General Fund	Roads Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 722,648	\$ -	\$ -	\$ 722,648
Accounts receivable (net of allowance for uncollectibles):				
Taxes	102,252	-	-	102,252
Other	76,539	-	-	76,539
Inventory	26,190	-	-	26,190
Tax acquired property	1,828	-	-	1,828
Due from other funds	-	166,859	81,150	248,009
TOTAL ASSETS	\$ 929,457	\$ 166,859	\$ 81,150	\$ 1,177,466
LIABILITIES				
Accounts payable	\$ 21,880	\$ -	\$ -	\$ 21,880
Due to other governments	4,081	-	-	4,081
Due to other funds	248,009	-	-	248,009
TOTAL LIABILITIES	273,970	-	-	273,970
DEFERRED INFLOWS OF RESOURCES				
Deferred tax revenues	68,245	-	-	68,245
TOTAL DEFERRED INFLOWS OF RESOURCES	68,245	-	-	68,245
FUND BALANCES				
Nonspendable	28,018	-	-	28,018
Restricted	-	-	46,759	46,759
Committed	-	166,859	34,391	201,250
Assigned	-	-	-	-
Unassigned	559,224	-	-	559,224
TOTAL FUND BALANCES	587,242	166,859	81,150	835,251
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 929,457	\$ 166,859	\$ 81,150	\$ 1,177,466

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

TOWN OF STOW, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund	Roads Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property taxes	\$ 1,098,662	\$ -	\$ -	\$ 1,098,662
Excise taxes	86,087	-	-	86,087
Intergovernmental	150,364	-	20,306	170,670
Charges for services	2,878	-	-	2,878
Miscellaneous revenues	11,985	-	777	12,762
TOTAL REVENUES	1,349,976	-	21,083	1,371,059
EXPENDITURES				
Current:				
General government	150,380	-	-	150,380
Public safety	42,760	-	-	42,760
Health and sanitation	73,555	-	-	73,555
Public works	109,809	-	-	109,809
Welfare and community agencies	7,900	-	-	7,900
Education	558,087	-	-	558,087
County tax	94,455	-	-	94,455
Unclassified	76	18,197	19,282	37,555
Capital outlay	-	168,945	10,847	179,792
TOTAL EXPENDITURES	1,037,022	187,142	30,129	1,254,293
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	312,954	(187,142)	(9,046)	116,766
OTHER FINANCING SOURCES (USES)				
Transfers in	15,888	197,000	32,010	244,898
Transfers (out)	(223,038)	(1,660)	(20,200)	(244,898)
TOTAL OTHER FINANCING SOURCES (USES)	(207,150)	195,340	11,810	-
NET CHANGE IN FUND BALANCES	105,804	8,198	2,764	116,766
FUND BALANCES - JANUARY 1, AS PREVIOUSLY REPORTED	481,438	198,542	78,386	758,366
FUND BALANCE CORRECTION	-	(39,881)	-	(39,881)
FUND BALANCES - JANUARY 1, AS RESTATED	481,438	158,661	78,386	718,485
FUND BALANCES - DECEMBER 31	\$ 587,242	\$ 166,859	\$ 81,150	\$ 835,251

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

TOWN OF STOW, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, January 1	\$ 481,438	\$ 481,438	\$ 481,438	\$ -
Resources (Inflows):				
Property taxes	1,073,265	1,073,265	1,098,662	25,397
Excise taxes	-	-	86,087	86,087
Intergovernmental:				
State revenue sharing	85,316	85,316	78,742	(6,574)
Homestead reimbursement	25,582	25,582	27,663	2,081
Tree growth	-	-	35,431	35,431
Snowmobile	-	-	132	132
PILT funds	-	-	8,394	8,394
BETE reimbursement	-	-	2	2
Charges for service	-	-	2,878	2,878
Interest income	-	-	9,765	9,765
Miscellaneous revenues	-	-	2,220	2,220
Transfers from other funds	-	-	15,888	15,888
Amounts Available for Appropriation	<u>1,665,601</u>	<u>1,665,601</u>	<u>1,847,302</u>	<u>181,701</u>
Charges to Appropriations (Outflows):				
General government	177,400	193,565	150,380	43,185
Public safety	42,760	42,760	42,760	-
Health and sanitation	75,000	81,773	73,555	8,218
Public works	199,222	199,222	109,809	89,413
Welfare and community agencies	7,200	10,200	7,900	2,300
Education	558,087	558,087	558,087	-
County tax	94,455	94,455	94,455	-
Unclassified	20,039	27,281	76	27,205
Transfers to other funds	10,000	163,778	223,038	(59,260)
Total Charges to Appropriations	<u>1,184,163</u>	<u>1,371,121</u>	<u>1,260,060</u>	<u>111,061</u>
Budgetary Fund Balance, December 31	<u>\$ 481,438</u>	<u>\$ 294,480</u>	<u>\$ 587,242</u>	<u>\$ 292,762</u>
Utilization of unassigned fund balance	\$ -	\$ 126,778	\$ -	\$ (126,778)
Utilization of assigned fund balance	-	60,180	-	(60,180)
	<u>\$ -</u>	<u>\$ 186,958</u>	<u>\$ -</u>	<u>\$ (186,958)</u>

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

TOWN OF STOW, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND REVENUES
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 1,073,265	\$ 1,073,265	\$ 1,098,662	\$ 25,397
Auto/boat excise	-	-	86,087	86,087
Intergovernmental revenues:				
State revenue sharing	85,316	85,316	78,742	(6,574)
Homestead reimbursement	25,582	25,582	27,663	2,081
Tree growth	-	-	35,431	35,431
Snowmobile	-	-	132	132
PILOT funds	-	-	8,394	8,394
BETE reimbursement	-	-	2	2
Charges for services:				
Clerk fees	-	-	2,585	2,585
Vital fees	-	-	293	293
Interest income:				
Tax interest	-	-	3,478	3,478
Interest income	-	-	6,287	6,287
Miscellaneous revenues:				
Other	-	-	2,220	2,220
Transfers from other funds	-	-	15,888	15,888
Amounts Available for Appropriation	<u>\$ 1,184,163</u>	<u>\$ 1,184,163</u>	<u>\$ 1,365,864</u>	<u>\$ 181,701</u>

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

SCHEDULE B

TOWN OF STOW, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT					
Town officers	\$ 130,000	-	\$ 130,000	\$ 134,372	\$ (4,372)
Municipal offices	30,000	10,734	40,734	11,975	28,759
Planning Board	2,400	4,694	7,094	970	6,124
Grant writer	15,000	-	15,000	-	15,000
Conservation committee	-	737	737	-	737
TAN interest	-	-	-	3,063	(3,063)
Total	177,400	16,165	193,565	150,380	43,185
PUBLIC SAFETY					
Rescue	14,197	-	14,197	14,197	-
Fire department	28,563	-	28,563	28,563	-
Total	42,760	-	42,760	42,760	-
HEALTH AND SANITATION	75,000	6,773	81,773	73,555	8,218
PUBLIC WORKS					
Highway account	199,222	-	199,222	109,809	89,413
Total	199,222	-	199,222	109,809	89,413
WELFARE AND COMMUNITY AGENCIES					
Social services	7,200	-	7,200	7,900	(700)
General assistance	-	3,000	3,000	-	3,000
Total	7,200	3,000	10,200	7,900	2,300

SCHEDULE B (CONTINUED)

TOWN OF STOW, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
EDUCATION	558,087	-	558,087	558,087	-
COUNTY TAX	94,455	-	94,455	94,455	-
UNCLASSIFIED					
Cemeteries	600	7,242	7,842	76	7,766
Overlay	19,439	-	19,439	-	19,439
Total	20,039	7,242	27,281	76	27,205
TRANSFERS TO OTHER FUNDS					
Special revenue funds	10,000	30,000	40,000	10,038	29,962
Capital projects funds	-	123,778	123,778	213,000	(89,222)
Total	10,000	153,778	163,778	223,038	(59,260)
TOTAL DEPARTMENTAL OPERATIONS	\$ 1,184,163	\$ 186,958	\$ 1,371,121	\$ 1,260,060	\$ 111,061

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

TOWN OF STOW, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Due from other funds	\$ 66,985	\$ 9,391	\$ 4,774	\$ 81,150
TOTAL ASSETS	\$ 66,985	\$ 9,391	\$ 4,774	\$ 81,150
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	41,985	-	4,774	46,759
Committed	25,000	9,391	-	34,391
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	66,985	9,391	4,774	81,150
TOTAL LIABILITIES AND FUND BALANCES	\$ 66,985	\$ 9,391	\$ 4,774	\$ 81,150

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

TOWN OF STOW, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 20,306	\$ -	\$ -	\$ 20,306
Other	777	-	-	777
TOTAL REVENUES	<u>21,083</u>	<u>-</u>	<u>-</u>	<u>21,083</u>
EXPENDITURES				
Capital outlay	-	10,847	-	10,847
Other	1,467	17,815	-	19,282
TOTAL EXPENDITURES	<u>1,467</u>	<u>28,662</u>	<u>-</u>	<u>30,129</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>19,616</u>	<u>(28,662)</u>	<u>-</u>	<u>(9,046)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	10,038	21,972	-	32,010
Transfers (out)	(15,888)	(4,312)	-	(20,200)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,850)</u>	<u>17,660</u>	<u>-</u>	<u>11,810</u>
NET CHANGE IN FUND BALANCES	13,766	(11,002)	-	2,764
FUND BALANCES - JANUARY 1	<u>53,219</u>	<u>20,393</u>	<u>4,774</u>	<u>78,386</u>
FUND BALANCES - DECEMBER 31	<u>\$ 66,985</u>	<u>\$ 9,391</u>	<u>\$ 4,774</u>	<u>\$ 81,150</u>

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