

ANNUAL REPORT

Sanford ~ Springvale, ME *Your Future Starts Here*



CONTACT INFORMATION

Animal Control Officer.....	(207) 324-3644 ext. 131
Assessing.....	(207) 324-9115
City Manager's Office.....	(207) 324-9173
City Clerks Office.....	(207) 324-9125
Code Enforcement.....	(207) 324-9145
Finance Department.....	(207) 608-4180
Fire Department (Emergency: 911).....	(207) 324-9160
Fire Marshall.....	(207) 324-5293
General Assistance.....	(207) 324-9110
Land Bank Authority.....	(207) 608-4133
Parks & Recreation.....	(207) 324-9130
Planning & Development.....	(207) 324-9150
Police Department (Emergency: 911).....	(207) 324-9170
Public Works.....	(207) 324-9140
Sanford Regional Economic Growth Council.....	(207) 324-9155
Sanford School Department.....	(207) 324-2810
Sanford Seacoast Regional Airport.....	(207) 324-8919
Sanford Sewerage District.....	(207) 324-5313
Sanford Water District.....	(207) 324-2312
Transfer Station.....	(207) 324-9144
Treasurer / Tax Collector.....	(207) 324-9125
Voter Registration.....	(207) 324-9107

For Additional Information on Municipal Services, visit:

www.sanfordmaine.org

Find Us Online

Whether you are Sanford born and raised or just moved here, you can find useful community information on our website and social media pages. Head on over or give us a follow and stay update on our City's happenings.

City of Sanford Social Media

sanfordmaine.org

facebook.com/cityofsanfordmaine

instagram.com/cityofsanfordmaine



THE 2020-2021 ANNUAL REPORT IS DEDICATED TO

COUNCILOR/REPRESENTATIVE MR. JOHN TUTTLE



John grew up in Sanford and graduated 20th in the Sanford High School Class of 1970. He was a Maine state and later a New England Collegiate wrestling champion. In 2008, John was elected into the Maine Wrestling Hall of Fame. He continued his education, graduating in 1976 from the University of Maine, Presque Isle with a bachelor's degree in Physical Education. In 1992, he graduated from the University of Maine at Orono earning a master's degree in Public Administration.

John was a passionate lifeguard and founded the Maine State Lifesaving Association in 1980. He also served as a national advisor for the United States Lifesaving Association. An award is given in his honor to the most valuable competitor at the Annual Lifeguard Championships each year. John was a medic in Maine Army National Guard and a medical emergency technician for the Sanford Fire Department and for Northeast Mobile Health Services.

Mr. Tuttle worked hard to represent his constituents both locally and at the State level, he had nearly three decades of legislative experience. John

was elected to the Maine House of Representatives in 1978 and then the Maine State Senate in 1984. He was serving his 12th term as a representative when he passed away. John considered sponsoring legislation to establish the Southern Maine Veterans Memorial Cemetery in Springvale as one of his biggest accomplishments while serving in office. He was also dedicated to Sanford and served 10 years on the Board of Selectman and was vice-chair for five years. John was a City Councilor for the City of Sanford for seven years before he passed.

John was a 4th Degree member of the Knights of Columbus, the Lions Club, and the Elks Club. He was an avid gardener and loved sharing his crops—he was especially proud of his tomatoes. John was a loving and loyal husband, father, grandfather, brother, uncle, and friend. He spent his life serving his community and always putting others before himself. He will be greatly missed by his family, friends, and our community.

Thank you John.



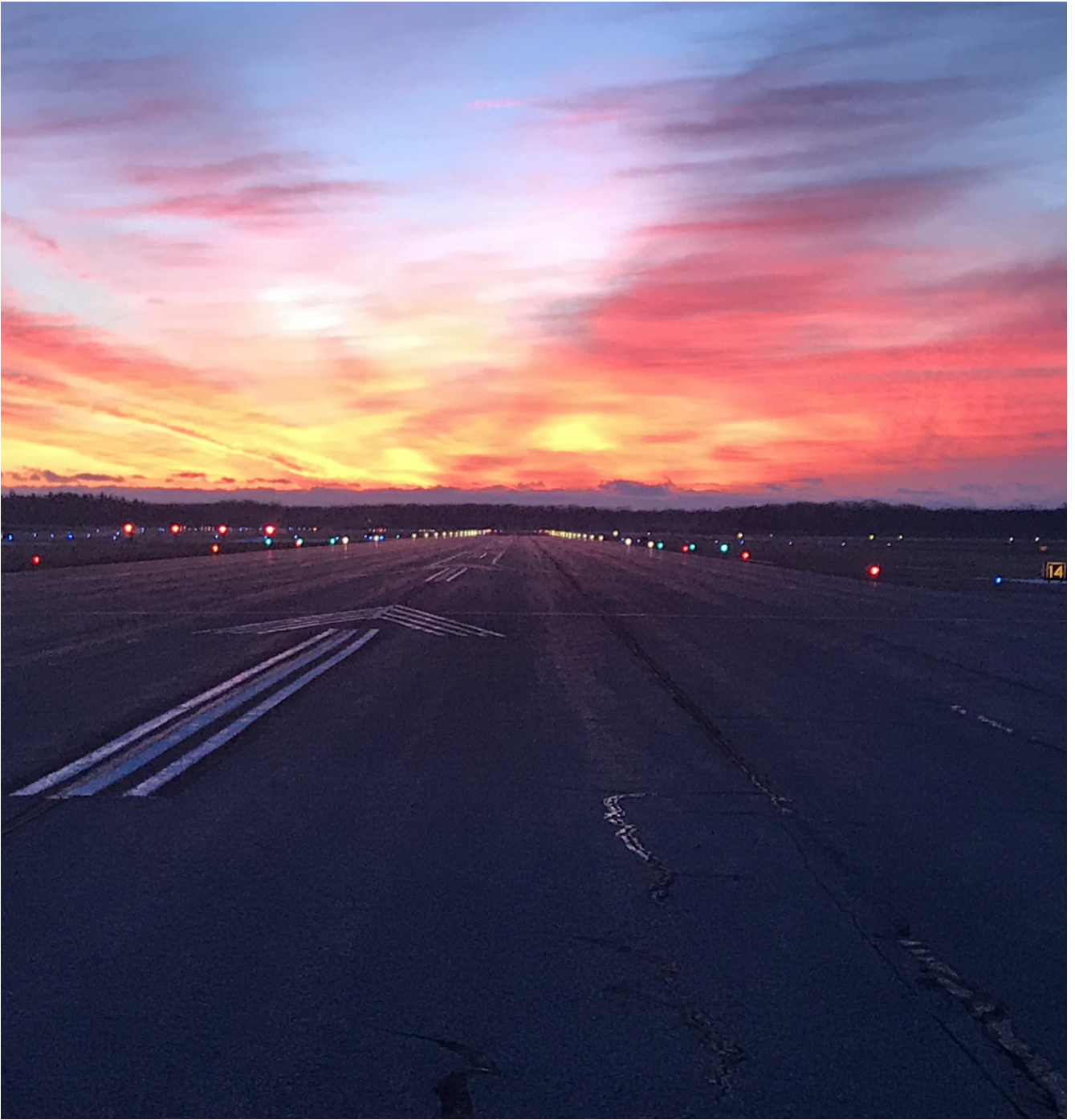
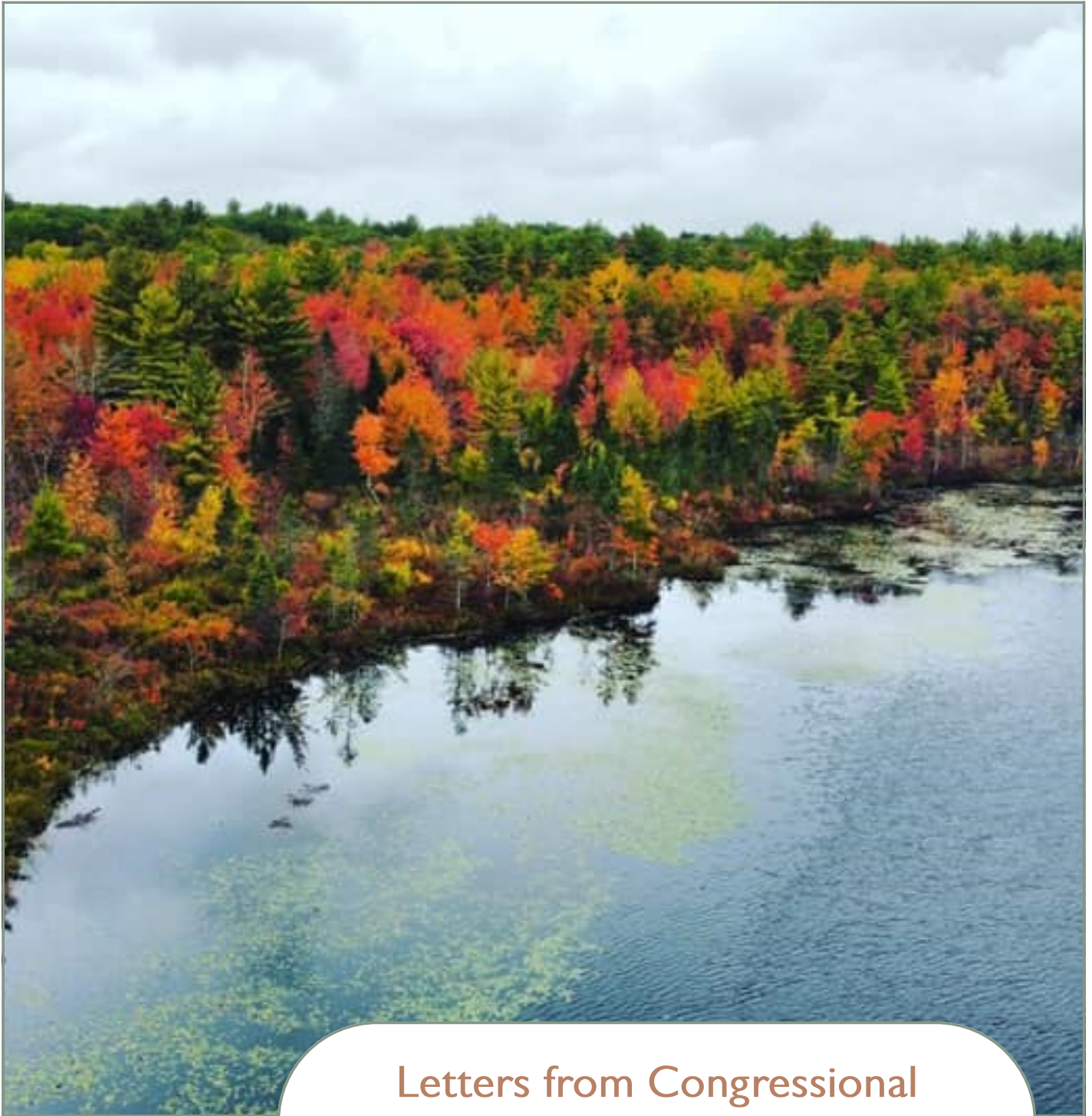


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Letters from Congressional Delegations

Photo Credit: Josh McPhail

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United States Senate
 WASHINGTON, DC 20510-1904

COMMITTEES
 APPROPRIATIONS
 HEALTH, EDUCATION, LABOR, AND ENVIRONMENT
 SELECT COMMITTEE
 ON INTELLIGENCE
 SPECIAL ADHOC COMMITTEES
 ON AFRICA

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,

Susan M. Collins
 United States Senator

United States Senate

WASHINGTON, DC 20510

January 3, 2022

Dear Friends,

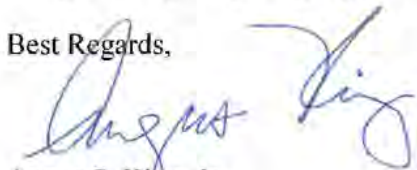
On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in the *American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,



Angus S. King, Jr.
United States Senator

AUGUSTA
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CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

COMMITTEE ON APPROPRIATIONS

SUBCOMMITTEES:

AGRICULTURE, RURAL DEVELOPMENT, AND
RELATED AGENCIES

INTERIOR, ENVIRONMENT, AND
RELATED AGENCIES

MILITARY CONSTRUCTION, VETERANS AFFAIRS,
AND RELATED AGENCIES

HOUSE AGRICULTURE COMMITTEE

SUBCOMMITTEES:

BIOTECHNOLOGY, HORTICULTURE, AND
RESEARCH

CONSERVATION AND FORESTRY

Dear Friends,

I hope this letter finds you well. It is an honor to represent you and your family during these challenging times, and I am thankful for the opportunity to update you on my work in Washington and Maine.

The COVID-19 pandemic continues to cause challenges for people in Maine and across the country. Please know that the health and safety of you and your loved ones, as well as the economic recovery of our communities, remains the driving force behind legislation I have pushed for in Congress.

In early 2021, Congress passed the American Rescue Plan, historic legislation that makes investments to crush the virus, create millions of jobs, provide direct relief to working families, and help schools remain safely open. Not only did this legislation give 90 percent of American households a stimulus check, but it also helped local and state governments better respond to the pandemic, put food on families' tables, got more vaccine shots into arms, cut child poverty in half through the expanded Child Tax Credit, and so much more. The American Rescue Plan is one of the most important pieces of legislation Congress will ever pass, and I'm so proud to have supported it from the beginning. You can read more about this piece of legislation here: <https://pingree.house.gov/covid>.

Our economic recovery from the pandemic will be accelerated even more thanks to the bipartisan Infrastructure Investment and Jobs Act, which Congress passed in November. This legislation marks the most expansive infrastructure investment since the construction of the interstate highway system. From funding to repair our aging roads, bridges, and ports to high-speed broadband expansion and legacy pollution clean-up, this law is a once-in-a-generation investment in our future.

In addition to working on COVID-19 relief legislation, my Congressional colleagues and I are also collaborating on legislation that addresses the climate crisis, supports voting rights, and—through my role on the House Appropriations Committee—supports programs important to Maine.

After seven years on the House Appropriations Committee, I took the gavel and lead the subcommittee that oversees discretionary spending for the Department of the Interior, the

Environmental Protection Agency, US Forest Service, and several agencies related to the arts and humanities. In my new role as Chair, I have fought to secure significant funding for Maine's tribes, environmental preservation programs, our cultural economy, and our forests.

I will keep pushing legislation to support America's long-term care needs, lower prescription drug costs, expand Medicare benefits, cut taxes for working people, make our workforce competitive with the world, and fight climate change.

So, as we reflect on 2021, let us welcome 2022 with a renewed sense of optimism. There is a lot to fight for, and I assure you I will continue to fight for Maine in Congress. I want you to know that my staff and I are doing all we can to support Mainers through this public health crisis and all the challenges that come with it. If you are unsure of the resources available to you, are having difficulty accessing resources, or if you'd just like to share a thought or opinion, please do not hesitate to reach out.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Chellie', with a stylized flourish at the end.

Chellie Pingree
Member of Congress



A Message from Senator David Woodsome

Dear Friends and Neighbors:

Thank you for the opportunity to serve as your State Senator. I am humbled by the trust you have placed in me to be a voice for you, your family, and our community in Augusta. I can assure you I will continue to work tirelessly on your behalf.

The 1st session of the 130th Legislature was different than any previous session of the Maine Legislature. Zoom meetings replaced in person committee hearings and work sessions and it was certainly a learning process for everyone. As COVID-19 restrictions lifted, the Legislature met in person starting in June. It was high time we returned to the State House so that Legislators could speak in person to one another. The lack of human connection, so essential to accomplishing meaningful work for our constituents, made itself felt in the partisan nature of this session. The 130th Legislature has a great deal of work still to do in the 2nd Regular session; I believe that working together, we can affect positive change.

Before our adjournment on July 19th, the Legislature passed a supplemental budget as well as legislation directing how the American Rescue Plan funds will be spent. I strongly opposed increasing taxes and was pleased no new taxes will be placed on the Maine people as a result of those two initiatives.

The 2nd Regular session began in January and I am eager to discuss the issues important to all of you. I have heard from many of you regarding the increasing costs consumers are facing, as well as the countless ways the pandemic has affected every aspect of your life. As your State Senator, I will continue to do all I can to advocate for you in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 130th Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or David.Woodsome@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in cursive script that reads "David C. Woodsome".

David Woodsome
State Senator



HOUSE OF REPRESENTATIVES

11

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

Matthew A. Harrington

P.O. Box 457
Sanford, ME 04073
Business: (207) 287-1440
Cell Phone: (207) 831-6746
Matthew.Harrington@legislature.maine.gov

March 2022

City of Sanford
919 Main Street
Sanford, ME 04073

Dear Friends and Neighbors,

Serving as your State Representative and being entrusted to be your voice at our State Capitol has truly been an honor. Due to term limits, this next November will end my 4th consecutive term serving in the Maine House of Representatives. It has been a pleasure representing our area in the Legislature.

The second regular session of the 130th Legislature began on January 5th with statutory adjournment being April 20th. Our biggest priority will likely be deciding the appropriate manner of handling our state revenue surplus. In my opinion, these funds are an overpayment from the taxpayers and should rightfully and appropriately be returned to the taxpayer; similarly and more broadly than the \$285 payments previously distributed.

Due to the pandemic, the Legislature is doing a majority of our work virtually. Your feedback is always a welcomed avenue for providing input. This session you are able to participate in the Legislative process without traveling to Augusta by being involved remotely to our meetings and hearings via Zoom. Using the homepage of the Maine Legislature: www.Legislature.Maine.gov, you will find access to meetings, public hearings, and YouTube videos providing updates on the latest at our State Capitol.

To join my weekly eNewsletter featuring current state news, please contact me at Matthew.Harrington@legislature.maine.gov and I will happily add you to my distribution.

Again, thank you for giving me the honor of serving you in Augusta and may you all have a safe and healthy 2022.

Sincerely,

Matthew A. Harrington
State Representative



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: Maine Relay 711

Patricia Hymanson

34 High Pine Road

York, ME 03909

Phone: (207) 363-8353

patricia.hymanson@legislature.maine.gov

Dear Sanford Neighbors:

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

In 2021, despite the challenges of the COVID-19 pandemic, we were able to deliver big victories for the people of Maine. We passed a two-year state budget with overwhelming bipartisan support that will stabilize property taxes, keep free breakfast and lunch available to all students and protect our natural resources. We took steps to make health care more accessible, made much-needed investments in our infrastructure and allocated federal relief funds to help small businesses, fill workforce shortages and expand access to child care.

As I write this, we are three months into the second year of the two-year term, which began in January 2022. Our work during the so-called “short session” is generally limited to bills carried over from the previous session and bills deemed urgent by legislative leadership. As a member of the Appropriations and Financial Affairs Committee, my focus for the next two months will be on holding public hearings and work sessions for the governor’s supplemental budget proposal.

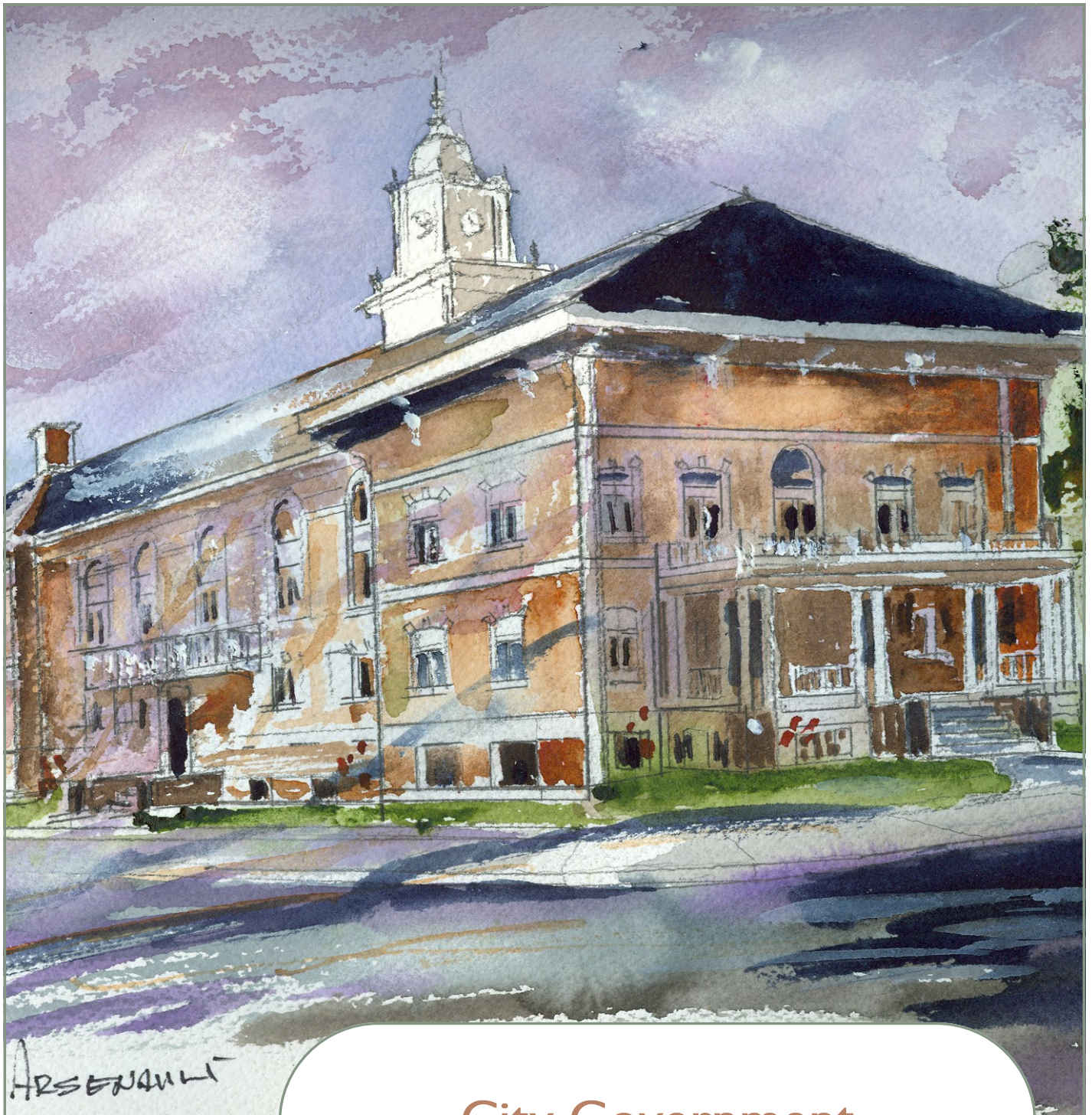
Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we are doing the best work we can for the people of Sanford and all the people of Maine.

Please contact me if I can be of any assistance or if you would like to discuss or testify on any legislation. My email is patricia.hymanson@legislature.maine.gov, and my phone number is (207) 363-8353. I also send out periodic email newsletters. Please let me know if you would like to receive them.

Respectfully,

A handwritten signature in cursive script that reads "Patricia Hymanson".

Patricia Hymanson
State Representative



City Government

SANFORD MAYOR & CITY COUNCIL

January 1, 2021—December 31, 2021

As a City, Sanford has a city council/mayor/manager form of government. This means the City Manager is the Chief Executive Officer and is responsible to the City Council, for the proper administration of all, except as otherwise provided in the Charter, affairs of the City. The City Council and Mayor's duties and powers are set forth in the [Charter](#). Council members are elected by voters for staggered, three-year terms. The Mayor is elected by voters for a two year term.

In 2021, City Council meetings took place via ZOOM on the 1st and 3rd Tuesdays of each month at 6:00pm. Council meeting agendas and minutes and can be viewed on our website at: www.sanfordmaine.org/council



Mayor Anne-Marie
Mastraccio



Deputy Mayor Maura A.
Herlihy



Councilor Ayn M.
Hanselmann



Councilor Jonathan L.
Martell



Councilor Robert G.
Stackpole



Councilor Becky A. Brink

SANFORD CITY MANAGER

Steven R. Buck



We are pleased to share the 2021 Annual Report for the City of Sanford.

This report highlights some of the City's many accomplishments and initiatives over the past year along with key financial information.

2021 was a year full of unique challenges and opportunities. Our City staff worked tirelessly to ensure that Sanford's residents could continue to receive the highest level of services possible in a safe and secure environment. I cannot speak highly enough of our staff's commitment and dedication to their community. Our Fire Department EMT staff stepped up to help vaccinate thousands of York County residents and their work with the York County Emergency Management Vaccine Clinic in South Sanford put us at the forefront of the battle against COVID-19. Our Police Department helped ensure that public places were complying with safe practices and helped guide citizens through confusing times, and our Dispatch Center continued to ensure

rapid response to emergencies. Our Code Enforcement and Planning Departments worked directly with businesses to help ensure they could find new ways to continue to operate while keeping their customers safe. Our municipal Clerks worked on the front lines, continuing to offer face to face services to residents every day here in City Hall under challenging conditions. Our Parks and Recreation staff found flexible ways to continue to offer programming and summer camps for kids. Our Public Works Department continued their essential work on roads, infrastructure, and management of solid waste, and built key partnerships with State and other entities to make municipal dollars go farther on roads and other projects. Other departments were working hard behind the scenes to ensure that essential services continued: our Administrative team, Finance Department, Assessor's Office and others continued to do excellent work under pressure, and our Airport was busier than ever and continued to grow. Our Information Services Team was key to enabling staff to work in unprecedented ways and helped the City Council to continue to function via remote meetings. Our Facilities Team worked long hours doing extra cleaning and disinfecting to help keep our municipal buildings as safe as possible. Our General Assistance Office helped find temporary housing for those in greater need than ever. And our Human Resources staff were unsung heroes, working long hours helping employees deal with the impacts of the pandemic and ensuring that all departments were able to continue functioning normally despite unrelenting challenges. I am proud of the work that our staff did for the Sanford community over the past year.

SANFORD CITY MANAGER

Steven R. Buck

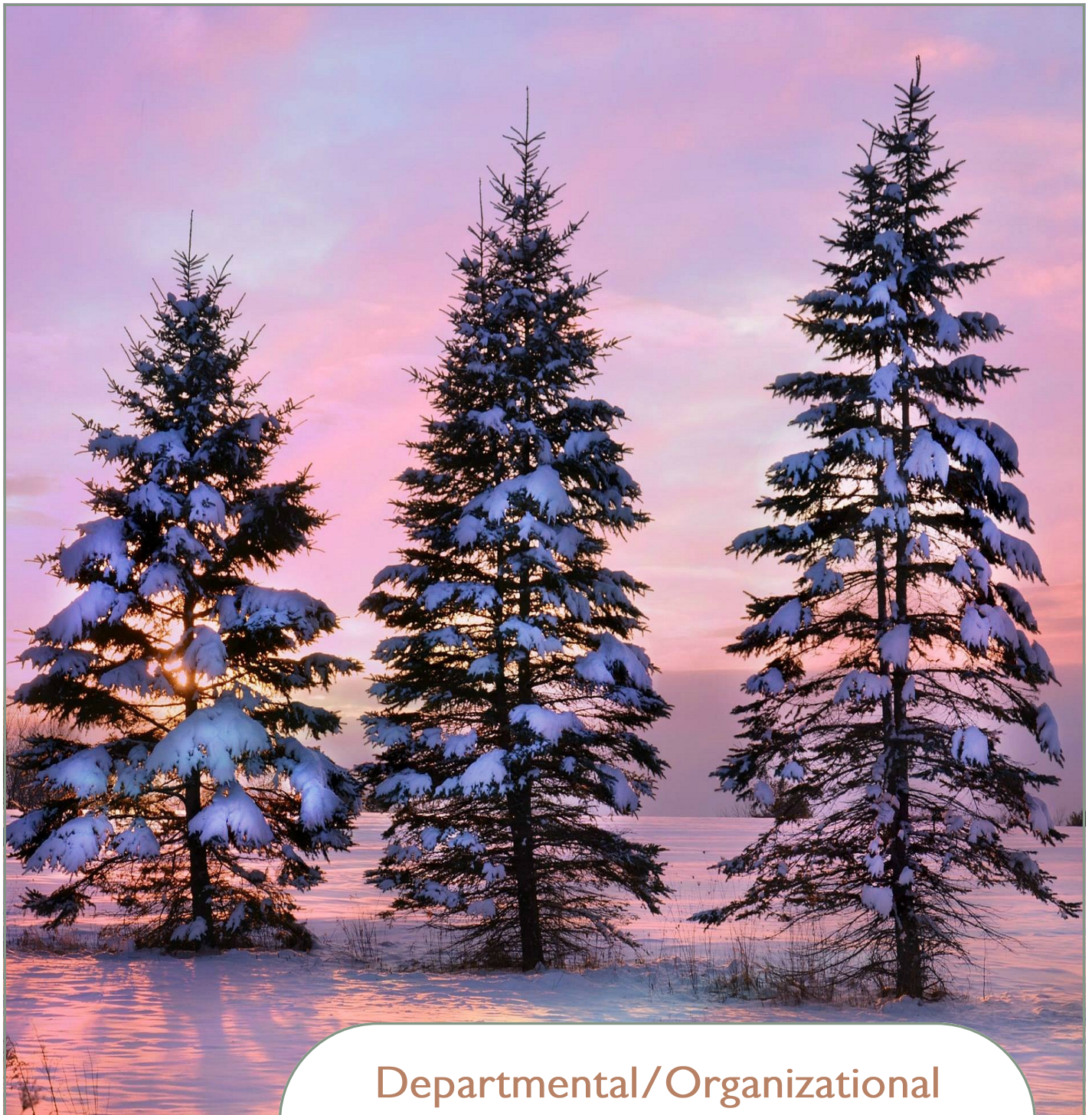
Much of what they did was not visible to the general public – but the simple fact that municipal services continued to run in a way close to normal under extraordinary circumstances is a testament to their incredibly hard work and dedication to their community.

As we moved forward and navigated the challenges of the COVID-19 pandemic, we remained focused on implementing foundational improvements to strengthen Sanford and position the City for a strong future. The Sanford Police Department worked to increase its focus on community-focused policing and using innovative ways to address homelessness and mental health issues in the community. The Sanford Land Bank continued to address blighted properties and worked to clear the way for better housing across Sanford and Springvale. The contaminated former CGA site on New Dam Road underwent extensive clean-up work and approval was granted for installation of a new solar power facility after cleanup is completed. At the end of 2021, we brought on board a new Communications Coordinator to help focus the City's messaging and our sharing of information with residents. Several major changes are in the works for communications in the coming months and they will be detailed in our next report.

We are hopeful that 2022 will bring a return to normalcy and we are optimistic about the future of our city. We hope you enjoy reading through this year's report, and wish you all the best in the coming year.

Steven R. Buck,
Sanford City Manager





Departmental/Organizational Reports

ASSESSOR'S OFFICE

George Green, Assessor

CITY OF SANFORD ASSESSOR'S OFFICE

2020/2021

2020 ASSESSED VALUES	
REAL ESTATE	
LAND	\$ 467,418,400.00
BUILDINGS	\$ 1,088,869,480.00
NET TAXABLE REAL ESTATE	\$ 1,556,287,880.00

PERSONAL PROPERTY	
MACHINERY/EQUIPMENT	\$ 39,204,710.00
FURNITURE/FIXTURES	\$ 24,180,100.00
OTHER PERSONAL PROPERTY	\$ 1,848,850.00
NET TAXABLE PERS. PROPERTY	\$ 65,233,660.00

TOTAL TAXABLE	\$1,621,521,540.00
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OPERATING EXPENSES	
GENERAL GOVERNMENT	\$ 31,376,554.00
TIF FINANCING	\$ 884,088.48
SCHOOL	\$ 55,880,675.00
COUNTY TAX	\$ 799,526.00
OVERLAY	\$ 278,146.74
TOTAL EXPENSES	\$ 89,218,990.22

REVENUE	
STATE REVENUE	\$ 2,812,396.00
ANTICIPATED REVENUE	\$ 51,726,068.00
HOMESTEAD REIMBURSEMENT	\$ 1,389,076.62
BETE REIMBURSEMENT	\$ 601,575.34
TOTAL REVENUE	\$ 56,529,115.96

AMT. TO BE RAISED: TAXES	\$ 32,689,874.26
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TAX RATE 2020/2021	\$20.16 (per thousand assmt.)
TAX DUE DATES	09/15/2020 and 03/15/2021
BILLING PERIOD	07/01/2020 to 06/30/2021
ASSESSMENT RATIO DECLARED	100%
DATE OF COMMITMENT	August 13, 2020
TAX RATE	CITY \$10.09
	SCHOOL 9.57
	COUNTY 0.50
	TOTAL \$20.16

CODE ENFORCEMENT

Jamie Cole, Chief Code Enforcement Officer

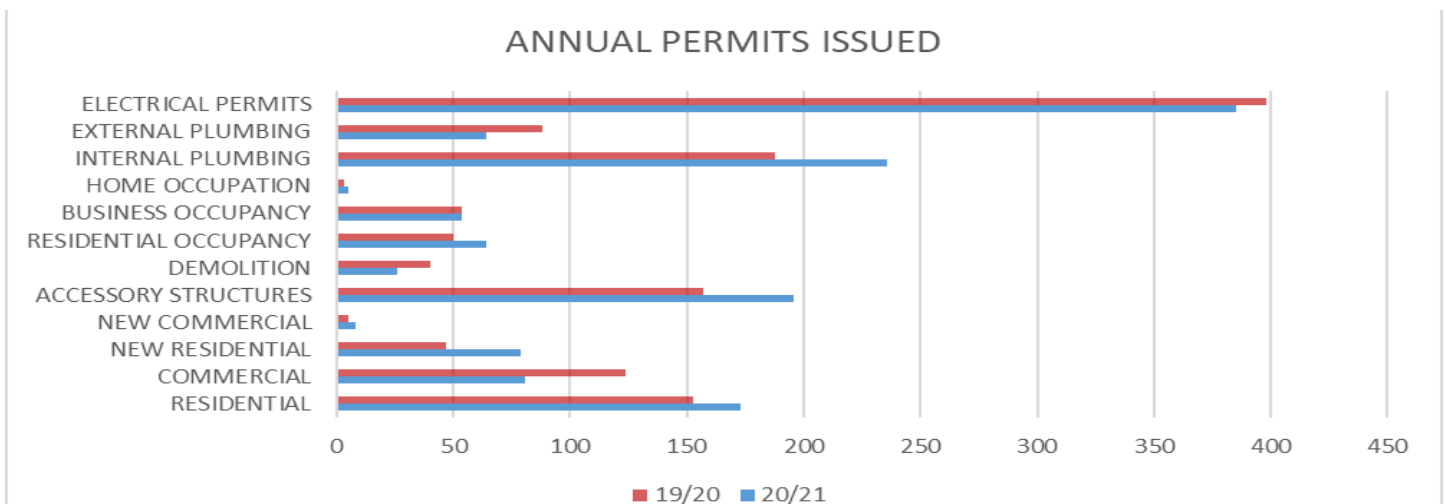
The goal of Code Enforcement is to promote and maintain a safe and desirable living and working environment. The City of Sanford works in partnership with City residents and business owners to educate and increase public awareness of the City's Municipal Ordinances and adopted Codes, and to facilitate the correction of said code violations as they arise.

The department staff consists of a full-time Administrative Assistant, a full-time Code Enforcement Officer, and a Chief Code Enforcement Officer. We currently enforce the Sanford Zoning Ordinance, the Shoreland Zoning Ordinance, building and other codes adopted by the City and State Statutes.

While the Pandemic brought many unexpected hurdles, construction within the City thrived. The Codes Office issued a total of 1371 permits, these included new construction projects such as Harry's Convenience Store, Sanford Solar Substation, Convenient MD, Vacationland Storage and a Bank of America Drive Thru Kiosk. The School Department hit a major milestone during this time completing three major multi-year school renovation projects.

In addition to new construction, the City welcomed many new businesses to the community - Summer Commons, Harry's Convenience Store, Rand & Co House of Beauty, Frannie's Mini Donuts, Volk Packaging, 4 Gen Barber-shop, Carte Blanche Boutique, Arc-E-Ology, Boosted Technology, United Ag & Turf, Tropical Caribbean and Dafni's Greek Products to name a few.

The Code Enforcement Office continues to update policies and procedures in an effort to simplify the permit process while providing the highest quality of service possible. We have implemented a new permitting software that will eventually allow applicants to submit and track applications online while also assisting coordinate Staff and streamline the process.



CITY CLERK

Susan Cote

Fiscal year 2020/2021 was very busy and challenging for the Municipal Clerk staff. Preparing for anticipated record-breaking voter turnout in the Presidential Election and keeping people socially distanced and safe was a challenge like no other. Lady Luck was on my side, because of the pandemic the Council Chambers were not being used for meetings so that left me a large room to setup for my voters to cast absentee ballots in a safe and secure way. This setup will most likely become a permanent change to voting absentee in Sanford. It is easily accessible and gives much more privacy for voters than in the clerk's office lobby. Along with many Municipal Clerk's across the state, I applied for a grant from the Center for Tech and Civic Life and was awarded a sizable \$159,540. The purpose of the grant was to provide funds for the operation of safe and secure election administration.

Allowed expenditures were ballot drop boxes, PPE for staff, voters and poll workers, polling place cleaning for early voting or Election Day. I did purchase a secure drop box for absentee ballots to be deposited safely without 'human interaction' so their votes could be cast and not have to wait in long lines or feel they were compromising their health. The box is bolted to a concrete slab behind the Treasurer/Tax Collector/City Clerk/Voter Registration Office, monitored 24/7 by video surveillance and checked daily by clerk staff. This is another permanent change which after the election was used for a secure drop box for tax payments and if any non-tax or non-clerk/election items are deposited in the box we forward it to the appropriate department.

As the calendar year came to an end, we had to bid farewell to longtime Treasurer & Tax Collector Paula Simpson. Paula served the Town and City of Sanford for close to 30 years. We are sad to see her go but wish her all the best in her retirement. The City was very fortunate to hire Erin McMann as the new Treasurer/Tax Collector for Sanford. Erin comes to us with 20 years of Municipal service with extensive knowledge in Tax Collection, Clerk operations & School finance. Previous positions held include Accounting Clerk II, & Assistant Treasurer for the City of Portland, Account Specialist for St. Joseph College, and Deputy Tax Collector & City Clerk for the City of Westbrook. Welcome aboard Erin. Looking forward to many years assisting the residents of Sanford with you.



CITY CLERK'S 2021 STATISTICS

BIRTH STATISTICS - EBRs

Babies born in Sanford to residents or non-residents of the Municipality as well as births to Sanford residents that occur in another Maine Town or City are reported to the State office electronically by the hospital where the child is born.

Births	Male	Female	Monthly total
July '20	7	14	21
Aug '20	8	6	14
Sep '20	3	5	8
Oct '20	8	6	14
Nov '20	7	8	15
Dec '20	7	5	12
Jan '21	5	8	13
Feb '21	7	8	15
Mar '21	7	6	13
Apr '21	11	7	18
May '21	6	9	15
Jun '21	4	11	15
TOTALS:	80	93	173

MARRIAGE STATISTICS - EMRS

Couples residing in Sanford and getting married in Maine apply for a license from the City Clerk. Couples living out of State and want to be married in Maine can apply for a license in any municipality and be married anywhere in Maine. We record li-

Marriage Licenses Issued	State Fees Collected	City Fees Collected
July '20	11	\$ 44.00
Aug '20	22	\$ 88.00
Sep '20	22	\$ 88.00
Oct '20	16	\$ 64.00
Nov '20	4	\$ 16.00
Dec '20	6	\$ 24.00
Jan '21	3	\$ 12.00
Feb '21	9	\$ 36.00
Mar '21	6	\$ 24.00
Apr '21	10	\$ 40.00
May '21	15	\$ 60.00
Jun '21	20	\$ 80.00
TOTALS:	144	\$ 576.00

DEATH STATISTICS- EDRs

Deaths that occur in Sanford, whether residents or non-residents of the Municipality as well as Sanford residents that pass on in another Maine Town or City are recorded into the State database. Below are totals recorded during the fiscal period.

Month	Sanford Residents		Non-Sanford Residents		Out of Town Death Sanford Residents	
	Male	Female	Male	Female	Male	Female
July '20	4	3	3	2	7	4
Aug '20	2	7	1	2	4	5
Sep '20	7	6	2	1	5	6
Oct '20	4	6	0	2	6	7
Nov '20	7	7	1	2	4	5
Dec '20	4	7	4	2	7	7
Jan '21	6	13	0	1	6	1
Feb '21	3	4	1	2	3	3
Mar '21	9	5	2	2	3	3
Apr '21	8	3	0	0	2	3
May '21	7	2	1	0	7	3
Jun '21	4	3	0	3	6	2
TOTALS	65	66	15	19	60	49

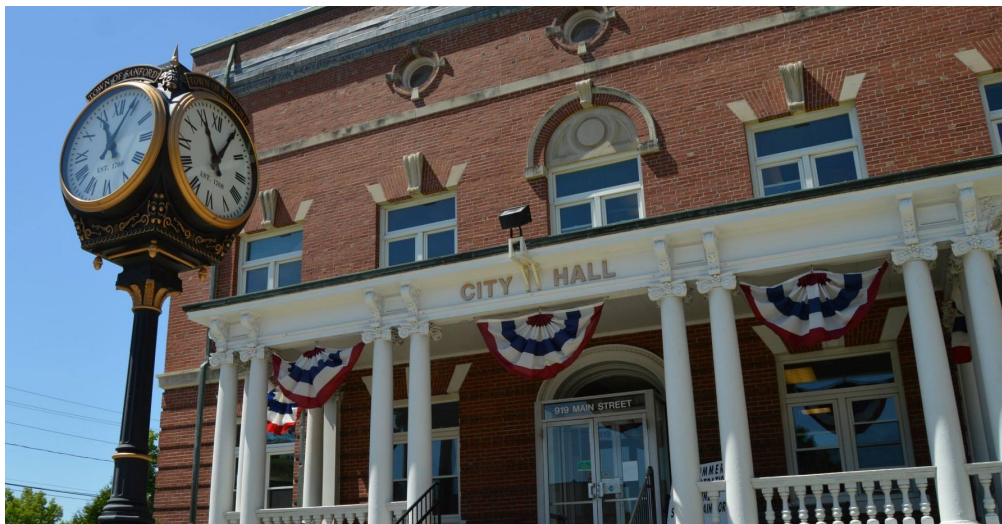
VOTER REGISTRATION STAT

Below are the City of Sanford's number of registered and enrolled voters. Sanford and Springvale are located in the US First Congressional District and in the State Senate District 33. State House of Representatives to Legislature Districts of which we have three in Sanford/Springvale are 4, 18 & 19. The charts below are broken down by the three City voting Wards, and State Legislative District.

As of 6/8/21	Ward 1		Ward 2	Ward 3		Total
House Dist. #	# 18	# 19	# 18	# 4	# 19	
Democrat	257	1408	1802	826	787	5080
Green Independent	29	129	197	82	85	522
Republican	164	1138	1357	717	704	4080
No Party	246	1595	2274	961	872	5948
TOTAL	696	4270	5630	2586	2448	15,630

FACILITIES

Alexander J. Hammerle, Director of Facilities / Director of Emergency Management



The role of the Sanford Facilities Department is to provide and maintain spaces for work that are clean, safe, comfortable, and allow City staff to perform their work as efficiently as possible. The department is directly responsible for cleaning and maintenance of the City Hall, Annex, Police Station, and Public Works office buildings, and provides assistance to other departments for building related issues (major building equipment and systems). The Director manages the City's utility purchasing, employee health and safety compliance, and the five City-owned dams.

The Department consists of the Director, two full time custodians and one part time custodian.

Due to the Covid-19 pandemic and the rules established to access the City Hall facility, the City hired staff to attend the entrance door. It became apparent that we would need a shelter for the door attendant, especially when cooler weather arrived. An attendant booth was purchased. The Facilities Department installed the booth and provided connections for power, telephone and data network.

The Department continued to work away at LED lighting upgrades to save on the electricity bill, and installed new security lighting in the area of the cooling tower. The Department also installed a camera and monitoring equipment to ensure the security of the ballot drop box.

During the winter, Facilities replaced the carpeting in the hallway and former Highway office on floor 2R.

In the spring, the Facilities Department provided the necessary infrastructure upgrades for the broadcasting and display improvements in the City Council Chambers. This involved removal of old wiring and equipment, installing new surface raceway, new cabling, power circuits, cameras, and large LED screens.

FIRE & EMERGENCY MANAGEMENT SYSTEMS

Steven Benotti, Fire Chief

The Sanford Fire Department is a modern 24/7/365 operation yielding high quality Fire/EMS/ALS service to our city and visitors. COVID-19 continues to be huge impact to our department and the city and we continue to care for and transport COVID patients daily. Improvised operations of our work had shut down our stations to public access, as well as public education due to the pandemic. Throughout this year we maintained services for the city with minimal infection within our ranks. We continue to make strides on our fire stations project with hope to bring a proposal to the voters in the near future. The replacement of our fire stations is paramount for the health and safety of the firefighters as well as an economic investment in our city. We have successfully added more paramedics to our roster through retirements and an aggressive recruitment campaign. The Fire Marshal was busy with finishing a number of big projects that came to the city and continues to provide proper code enforcement in ongoing projects. I wish to thank the other city departments, City Manager Steve Buck, and the council for their continued support of our department so we can work together to make Sanford a great place to live, learn and play.

2021 Statistics for the Sanford Fire Department

<u>4128 Total incidents (6% increase)</u>	32 Structure fires	7 Chimney fires
	9 Vehicle fires	31 Outside fires
	256 False Alarms	
Mutual Aid-	135 Times given	47 Times received

<u>3233 EMS Responses (12.3% increase)</u>	2276 Transports	2958 Emergency
Public Vaccines-18,303	21 ALS Intercept	26 Mutual Aid
First Responder Vaccines- 169	140 Treat/No Transport	275 Non-emergent
		108 Refused Transport

<u>Fire Marshal's Office</u>	109 License Inspections	225 Other Inspections
State Fire Marshal Plan Reviews done by city for large projects	18	.

<u>Fire Department vehicle logistics</u>	18 Total vehicles	163,850 Miles driven equivalent
		6554 Hours operated
	<u>Cost of all vehicle repair</u>	<u>\$142,471.00</u>



SANFORD FIRE DEPARTMENT IN ACTION

DESCRIPTIONS

Top– A Sanford Fire Fighter fights on car fire on Main St., near Sam Allen Rd on May 27, 2021. There were no injuries associated with this event, but it was very dramatic due to an apparent fuel tank leak .

Bottom Left– A Sanford firefighter is administering a COVID-19 vaccine 103.5 year old gentleman.

Bottom Right– Sanford Fire Fighters and Lebanon Fire Fighters are responding to a two car collision on Lebanon Rd on 12/8/2021. Sanford Fire staff are tending to the patient and Lebanon Fire is backing them up.

HUMAN RESOURCES

Stacy Howes, HR Director

The Human Resource Department consists of the Human Resource Director, Assistant Human Resource Director and Payroll Manager. The department is responsible for the entire employment process from recruitment to retirement. We work collaboratively with leadership to attract and retain qualified, productive and dedicated employees who will provide efficient and effective services to the citizens of Sanford. We recognize our employees are a considerable resource that requires investment to ensure that we have the skills needed to meet the needs of the City. The City of Sanford strives to maintain a safe and desirable working environment for all our employees.

The Human Resources Department is responsible for maintaining the personnel records, assisting employees with questions that arise throughout their employment, arranging employee benefit educational sessions and training. This department also handles all payroll processing including hours of work, accrual usage and following the applicable Personnel Policy as well as any Contractual Bargaining Agreements. The department shall administer the personnel system, procedures and rules applicable to municipal officials and employees in accordance with State and Federal Laws. Maintaining compliance is essential. We take this very seriously when dealing with audits, unemployment, worker's compensation, income protection, payroll, negotiations, grievances, benefits, retirement, Clearinghouse for CDL's, Department of Labor/OSHA, EEO-4, insurances and much, much more.

During the past year the department assisted in the successful negotiations of both the Sanford Fire Union and the Sanford Police Union Contractual Bargaining Agreements. The HR Department hired 26 full time employees in various departments. In addition to our full time hires, we hired over 75 seasonal positions including recreational counselors, election clerks, snow plow operators, crossing guards and seasonal park laborers.

We are extremely proud to note that we have promoted multiple employees within the city in recognition of their hard work and dedication. We currently have over 35 employees actively working within the City with over 20 years longevity! We are always sad to see our valuable employees leave, but we are happy for them in their retirement. This year we had 11 employees retire from the City of Sanford. Of these 11 retirements, seven had longevity of over 20 years leading up to 42 years of employment within the city! We would like to recognize and thank our current and retired employees for their knowledge, hard work and dedication!

This year was especially hectic with the COVID pandemic. The Human Resources Department worked alongside the City Manager to continuously stay on top of the CDC's recommendations and update the Pandemic Policy as necessary. We were very busy with the Families First Coronavirus Response Act. We continue to track any positive results and close contacts that may have occurred. The HR Department and City of Sanford continues to work diligently to ensure all employees are in a safe and secure working environment and receive the benefits they are entitled to.

INFORMATION SERVICES

Bill Botting, Director of Information Systems

This year the Information Systems Department put considerable effort into upgrading the technology in the Council Chambers to support Hybrid Meetings, allowing for a seamless mix of both in-person and web conference participation. The centerpiece of this effort is a Dell Precision Workstation outfitted with high-end graphics cards and specialized software setup at the end of the dais to allow controlling the Chamber's cameras and lectern as well as Internet sources...mainly Zoom for web conferencing participants. This system is able to feed high-definition video to the Chamber's monitors and simultaneously stream the meetings live to multiple online video services including Town Hall Streams, YouTube, and Facebook. To display live video in the Chambers, three 85" HTDV's were installed to replace the old standard definition projector and screen. Low-profile monitors were installed for those sitting at the dais. A special thanks goes out to the Facilities Department for all the help with cabling and mounting of equipment.

The department continued the deployment of new Dell network switches to take advantage of SanfordNet fiber connections throughout the City. This included setting up redundant core switches in both the Police Server Room and City Hall Server Room with four 10 Gbps connections between the two server rooms. Distribution switches in all municipal locations were replaced with new switches connecting back to the City Hall Server Room core switches with a minimum speed of 1 Gbps for fast access to City servers and the Internet. This was a vast improvement over the old cable modem-based system the City used for nearly 20 years. Once the new switches were installed, the second Unity 300 Storage Array was setup in City Hall as part of our new backup and disaster recovery strategy.

New cybersecurity software initiatives this year included upgrading from the older Sophos Enterprise self-hosted anti-virus system to cloud-managed Sophos Central anti-virus with the additional feature Intercept/X that provides ransomware protection. Having cloud based anti-virus allows for much easier updating of remote workers' laptops since they get updates as soon as they can reach the Internet, unlike the old system that required users to bring their laptops inside of the City network to get anti-virus updates. The City also subscribed to the KnowBe4 Cybersecurity Awareness Training System. KnowBe4 includes online training modules and a management system that is able to track training progress per user. It has the ability to occasionally test the City's computer users by sending convincing but fake phishing e-mails to them which contain links or attachments that when clicked or opened will track and report that activity. Users that click too often are referred back for more cybersecurity training.

PARKS & RECREATION

Brady Lloyd, Director of Parks & Recreation

Recreation Highlights:

- Summer Camp included three locations for Day Camp, a Playground Camp at Springvale Playground and a location for Wee Ones Camp held at Benton Park. Campers attended the Springvale Recreation Area each week where they enjoyed the cool waters of Mousam River. February, April and December Vacation Camps were well attended.
- Adult programs included: Boston Red Sox Games, Ladies Golf Program, Volleyball and Basketball
- Youth programs included: SNAG (Starting New At Golf) Golf Clinic, Kiddie Kickers Soccer, Lacrosse, Shawnee Peak Snow Ski & Snow Board program, Tennis, Basketball, as well as Track and Field
- Teen programs included: Teen Trec, Volleyball and Basketball

Facility Highlights

- Springvale Playground: Tennis court resurfaced, and added 3 basketball hoops around the perimeter to make the area a multi-purpose court. A new 10' fence was installed around the court.
- Springvale Recreation Area/Holdsworth Park: A new security camera system was installed giving us full view of the park and the recreation area including picnic shelters and beach front. A new fully automated irrigation system was installed to keep the grassed-in seating area and perennial gardens watered. The parking area was brush cut along the slope improving the view of the Mousam River.
- Gowen Park: A new spot light and sound system was installed on the sledding hill at Gowen Park. The bandstand ceiling was re-surfaced with clear coat polyurethane and ventilation was added.
- Goodall Park: New security cameras were installed to give us 24 hour coverage of the stadium. A new automated irrigation system was installed in front of the stadium by the monument allowing us to water turf areas and landscaped islands.
- Oakdale Cemetery: Over one dozen older headstones were repaired.
- Pence Park: In Springvale at the corner of Bridge St. and Water St. many improvements were made to the park. Through the generous support of the Pence family new trees were added, walkway was paved and area was loamed and seeded. Lionel Sevigny spear headed this project and was able to get local contractors to lend their support.
- Trails: The Trails Committee tackled many projects, improved signage along the Mousam Way trail system, installed drainage system at the McKeon Reserve and installed the Beaver deceiver along Deering pond.

PARKS & RECREATION

Administrative and Marketing Highlights:

- Increased the number of online household members from 6216 to 6856
- Increased the number of email addresses in our system by 320
- Increased the number of Facebook followers to 2399
- Revenue generated from Facility Reservations \$14,525 up from \$4,185 (Covid-19)
- Revenue generated from Summer Camp \$97,253 up from \$34,000 (Covid-19)

Special Events

- Water ski shows every Thursday eve in July
- Concerts in the Park held at Gateway



PLANNING & DEVELOPMENT

Beth Della Valle, Director of Planning & Development

Department of Planning & Development

The Department of Planning & Development manages development permitting, the Brownfields Program, community development, and longer range planning projects.

From July 2020 – June 2021, the Department reviewed 59 applications, as follows:

- Subdivisions – 18
- Site plans – 20
- Site plans (staff level) – 19
- Conditional use – 1
- Private Way – 4
- Zone Change – 2
- Design Review - 17

The Department worked with the Planning Board, City Council, residents, and other organizations to prepare and/or adopt amended ordinances including:

- Regulation of first floor uses in Industrial Reuse Zone
- Format of Land Use Table
- Solar standards in Residential Development Zone
- Retail sale of adult use marijuana
- Standards for mineral extraction
- Zoning for Nasson Dormitories

The Department expended a considerable portion of the \$800,000 Multipurpose Environmental Protection Brownfields Grant. In addition to environmental assessments in the Mill Yard, a significant element of the Grant was used, in combination with City and state funds, to assess and clean up the contaminated CGA site on New Dam Road. The Department continued planning to improve deteriorating infrastructure and make aesthetic improvements in the Mill Yard.

The Department continued to implement a second grant to restore Goodall Brook, including treating stormwater from the West Side neighborhood, water quality monitoring, and updating stormwater and erosion control regulations.

Initiatives for the upcoming year include:

- Update Comprehensive Plan
- Update Subdivision Ordinance
- Continue implementing Brownfields grant & apply for additional funds
- Update AreaWide Plan for Mill Yard
- Prepare Market Analysis and continue partnering for Mill Yard & Downtown
- Continue planning to revitalize Downtown
- Apply for additional funds to continue implementing Goodall Brook Restoration Plan
- Initiate visioning in South Sanford
- Continue infrastructure planning with Public Works & Parks & Recreation
- Continue working with City staff to consider age friendliness in public improvements



Planning & Development Success

CGA Brownfields Site

DESCRIPTION:

Top Left- August 25th 2021 Waste piles on western portion of the site

Top Right- August 25th 2021 Waste removal activities are underway

Bottom Left- October 13th 2021 Site conditions in central portion of site following solid waste removal

Bottom Right- December 27th 2021 Site conditions following soil remediation

PUBLIC WORKS

Matthew E. Hill, Director of Public Works

The Sanford Department of Public Works serves to maintain and enhance the infrastructure of the Municipality through stewardship of the City's roadway, bridge, sidewalk, drainage, and parking facilities: providing the most reliable and safe systems possible given the resources available.

Construction Projects: Subsequent to a Voter-approved \$6.2M bond in November of 2019, the roadway Capital Improvement Program budget was increased to \$2.0M as planned. This resulted in DPW:

- | | |
|--|-----------------------------------|
| • Reconstructing of Mount Hope Road | <u>Maintenance Paving:</u> |
| • Reconstructing of Railroad Avenue | •Whipple Street |
| • Beginning Reconstruction of Westside Village (2021-2022); the downtown neighborhood of Kimball Street, Shaw Street, Prescott Street, Twombly Road, and Berwick Avenue. Approximately one-half complete in 2021 | •Greenaway Avenue |
| | •Highland Street |
| | •Lucerne Street |
| | •Oak Ridge Road |
| | •Stoney Brook Road |

Engineering Projects and Efforts:

The 5-Year Plan for infrastructure revitalization was updated. The plan draws in concurrent efforts and provides guidance for planning, engineering, and funding efforts to realize a greater sum of their parts.

Downtown Sanford Preliminary Design for reconstruction. MaineDOT and the City are in the process of agreement on Final Design and are cooperatively pursuing a Federal RAISE Grant for construction.

West Side Village engineering task orders continue for minor contract modifications such as continuance of two-way traffic on upper Twombly Road at Route 109/Main Street.

Mousam Promenade, a 10-foot wide continuous multi-modal path was approved by MaineDOT matching funding programs including a \$600k MPI on River Street and a \$400k Safe Routes to School Grant on W.O.E. and Riverside Avenue.

Technical Manual final draft generated in preparation for presentation to the City Council and a subsequent Public comment period.

Cottage Street/Route 202 coordination with MaineDOT on Final Design. Sanford participating \$1M.

Central Park Reconstruction coordination with the City's consultants on a preliminary design. Potential RAISE Grant participation.

Park & Ride Grant Application near the intersection of Route 109/Main Street and Emerson Street. Potential RAISE Grant participation.

City Development Review and Inspection in coordination with the Planning Department

PUBLIC WORKS

PUBLIC WORKS – ENVIRONMENTAL SERVICES DIVISION

The Sanford Department of Public Works manages and performs MSW and Recycling Collection Services for the City through curbside collection and operation of the Transfer Station on Rushton Street.

Program and Contract Changes: Through the hard work of the Department, the City's Contractors, and Residents; the Department continued the single-sort recycling program that enjoys one of Maine's lowest municipal recycling contamination rates. The City continues to receive recognition for these efforts and outreach from other communities and organizations seeking to replicate our success.

Consideration of Automated Curbside Collection continued to be tabled as other communities remain unable to control their recycling contamination through automated collection and are paying fines accordingly

Increased costs of recycling and MSW disposal resulted in a PAYT sleeve price increase of \$1.00 per sleeve. This was the first price increase since the program began seven (7) years ago.

Overall Division Statistics:

Fees paid for Curbside MSW Pickup Service	\$824,272.94
Fees paid for MSW Tipping Disposal	\$363,918.69
Fees Paid for Recycling Tipping	<u>\$122,035.37</u>
Total Costs:	\$1,310,227.00
Revenue Generated from the PAYT Program:	\$983,567.91
Waste Transfer Fees	\$ 98,845.58
Waste Transfer Licenses	\$ 10,573.00
Metal Recycling Revenues	<u>\$ 28,763.64</u>
Total Revenues:	\$1,121,750.13

Engineering:

The Department's Consultants continued to monitor ground water diversion and quality through annual reporting to MaineDEP

The Department's Consultants completed plan to add more methane vents to preserve the ground cover on the landfill cap in coordination with MaineDEP

The City tabled plans to develop the Rushton Street Landfill as a solar array facility

The City oversaw and cooperated with Contractors to prepare the CGA site as a solar array facility



PUBLIC WORKS WINTER FLEET ROAD READY

SANFORD POLICE DEPARTMENT

Craig Anderson, Chief of Police

The 2021 calendar year was a time of transition and change for the Sanford Police Department. We saw staffing challenges due to retirements and injury, but still managed to implement our community policing goals with the timely hiring of new team members and the shifting of resources within our operation.

At the City Council Meeting on July 20th 2021, Chief Thomas P Connolly was recognized for his 14 years of service to the City as Chief of Police. He was presented with a resolution from the Maine State House of Representatives and the Maine Senate recognizing his service. This presentation was given by the Late City Counselor John Tuttle. Mayor Mastraccio also recognized Chief Connolly's service with the reading of a proclamation from the rest of the Council and the citizens of Sanford. As Chief Connolly passed the torch to our new leadership team, we began in earnest to deliver new police services and build a strong community partnership.

The Police Department created a Mental Health Unit (MHU) in an effort to bring individual help as well as help to address the larger problems of mental health, homelessness and substance use disorder in our community. This unit continues to grow as we bring more resource to address those in need.

We organized a community group of citizens, who were interested in guiding the police department on decision making and direction for contemporary problems noted within our city. This group of volunteers meets monthly with a host of officers to bring forward issues of concern as well as solutions to address community topics. With over 20 diverse members, the contributions of the community group have greatly improved the Police Department's awareness, responsiveness and solutions to local issues.

The Police Department saw the establishment of an Elder Services Liaison, who meets regularly with elder groups in the City to help address the concerns and questions of our aged citizens, in a "coffee with a cop" type forum. Partnering with organizations such as the Sanford Housing Authority, the YMCA and other regional resources, we hope to keep our elderly residents safe and informed.

We applied for and received grant funding through State programs to help pay for an increase in motor vehicle traffic and ATV enforcement. The National Night Out was partnered with the Friends of Downtown for a very successful event in August and the first annual Casting with Cops youth event was held in the fall at Number One Pond. While implementing and integrating these new programs and ideas, the Police Department continued to provide traditional police services at an exceptional level.

CALLS FOR SERVICE- 29,806 (3,238 less)
ARRESTS- 687 (27 less)
OFFENSES REPORTS - 2,371 (65 more)
NO CRIME INCIDENTS REPORTS - 1,165 (17 more)
DRUG OVERDOSE- 68 (18 More)

DRUG OVERDOSE FATAL- 6 (Same)
NARCAN OD REVERSALS - 1 (1 less)
TRAFFIC VIOLATIONS - 2,407 (62 more)
MOTOR VEHICLE CRASHES - 716 (66 more)
COMMUNITY OUTREACH CONTACTS - 324 (72 more)

SANFORD POLICE DEPARTMENT

Finally, and most importantly, we began changing the culture within the Sanford Police Department, creating a new mission statement, *“To Provide Excellent Law Enforcement Service”*. Empowering our workforce to take ownership of this mission through their leadership, their motivation, their ideas and their hard work. It has been amazing to watch the Police Department’s team embrace this change and bring so much positivity to our City through the relationship and partnership building necessary for successful community policing.



SANFORD POLICE DEPARTMENT

DESCRIPTIONS

Top– Sanford Police Department Staff Photo

Bottom Left: First annual Casting with Cops youth event held in the fall at Number One Pond.

Bottom Right- Chief Anderson falling into the dunk tank during the National Night Out event.

SANFORD LAND BANK

Ian Houseal, Director of Community Development

The Sanford Land Bank Authority, is responsible for addressing dangerous buildings that detract from the value of real estate and impact the safety and quiet enjoyment of neighboring people and properties; ensuring there are safe and affordable places to live; and expediting the transition of abandoned and foreclosed properties back to value-producing real estate. The Sanford Land Bank Authority administers three programs including the abatement of Dangerous Buildings and nuisance property conditions pursuant to the State Dangerous Building Law; administers the annual business licensing of rental housing and regular and proactive inspection of rental properties; and administering the annual licensing of abandoned and vacant buildings.

The Land Bank Revolving Fund is capitalized at \$500,000 including \$250,000 of Tax Increment Financing Downtown District funds and \$250,000 in borrowing paid for through the St. Ignatius Affordable Housing Tax Increment Financing District.

In 2021, the City Council held ten dangerous building hearings and found the following properties to be dangerous:

18 Winter Street	6 Proulx Court
28 Emery Street	19 Mill Street
37 Montreal Street	27 Wilson Street
99 High Street	1 John Street
21 Butler Street	38 Jackson Street

Pursuant to the reporting requirements for the St. Ignatius Municipal Affordable Housing Development and Tax Increment Financing District, between April 1, 2020 and March 31, 2021 the following activities of the Land Bank Authority were reported to the Maine Housing Authority:

2 Sherburne Street building was demolished, foreclosed, was listed, and was then sold as a market rate lot. Two market rate units are under construction and being built as detached units.
12 Proulx Court building was previously demolished and has then foreclosed.
13 Island Avenue building was previously demolished and has then foreclosed.
15 Grove Street building was previously demolished and then the lot was sold to the abutter.
32 River Street was previously demolished and then was sold to the abutter.

In 2021, the Code Enforcement Office finished one complete cycle of proactive rental inspections since the inspection program began in 2018. Due to the pandemic, and a reluctance to permit inspectors access to the interior of dwellings, inspections were limited in 2020, delaying completion of the cycle. The program began with properties that were easier to inspect and progressed to the most difficult due to the number of units.

Rental Housing Inspections	2018	2019	2020	2021
Inspections	250	433	54	116
Inspections, of total	250	683	737	853
Estimated total (%)	31%	84%	90%	105%

SANFORD LAND BANK

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Rental Housing Inspections	2018	2019	2020	2021
Inspections	250	433	54	116
Inspections, of total	250	683	737	853
Estimated total (%)	31%	84%	90%	105%

In 2021, an important piece of work was completed due to the efforts of the Land Bank inspectors. As a result of the inspection work, the City finally obtained an accurate count and composition of dwelling units summarized as:

Multi-unit dwellings	Properties	Dwellings	Dwellings (% of total)
Two-unit	506	1,012	32
Three to Five-unit	234	857	28
Six to Ten-unit	41	292	9
Eleven to Twenty-unit	15	210	7
Twenty-one plus-unit	19	743	24
Total	815	3,114	100

Rental licenses outstanding are listed below for 2021. By the completion of 2021, all multi-units (3+) were licensed. Two units remain an area to work on regarding confirmation of compliance. The discrepancy of approximately 150 two-unit properties remains, compared to assessment records.

Rental Housing License Count	2017 Est.	2018 3rd QTR	2019 3rd QTR	2020 2nd QTR	2021 2nd QTR
Single-unit	50	236	217	170	169
Two-unit	559	389	397	351	355
Multi-unit (3+)	336	294	300	304	286
Total	946	919	914	825	810

In 2021, single family residential (SFR) dwellings were examined for mailing addresses that differed from the property address. It was found that there is a disproportionate frequency of depreciated property value when single family properties have mailing addresses that differ from the property address.

In 2021, the expected number of abandoned buildings did not decline, but instead remained steady. The Land Bank will continue work on abandonment and the barriers to returning property back into productive use in the upcoming year. State legislation was proposed to better address abandoned buildings through the enactment of the State Land Bank Authority. The creation of this agency is hopefully expected in 2022.

In 2021, the City accepted \$150,000 from the Maine Housing Authority for the rehabilitation of tax acquired property. A candidate building for rehabilitation has not been identified yet.



SANFORD LAND BANK AT WORK

LOCATIONS

Top– 15 Grove Ave. A finished site

Bottom Left– 12 Proulx Ct.

Bottom Right– 38 Jackson St

SANFORD REGIONAL ECONOMIC GROWTH COUNCIL

James Nimon, Executive Director

The Sanford Regional Economic Growth Council is a 501(c)(6) non-profit corporation established in 2009. The growth council works each day to increase the prosperity of its residents and companies, and improve the overall Sanford economy (<https://www.mainebiz.biz/article/bullish-on-sanford-former-mill-town-diversifies-with-a-range-of-industries>).

The City and IDC drafted a new Memo of Understanding to reset how the organization would be governed, operated and staffed into the future. The board of directors was increased to eleven members. They represent specific sectors, including: small business, large employer, building development, business support, finance and banking, housing development, and workforce development/higher education (<https://sanfordgrowth.com/board-of-directors/>).

The two full-time staff include an Executive Director and a newly-created Small Business Advocate. Together they work to connect the business community – both large and small employers – with the most effective programs and resources available to aid their business plans. To help with this objective, the Small Business Advocate published a Guide to Doing Business in Sanford and has widely circulated the link to it (<https://sanfordgrowth.com/small-business-guide/>).

Some of the highlights this year include leading, managing and assisting:

Scarborough developer 43 North to prepare One Eagle Drive for reuse, including extension of natural gas and SanfordNet Fiber, and production of business attraction video. Secured expansion of Biddeford-based Volk Packaging to the site with its new division – Volk Paxit. Up to 20 new jobs created initially, with potential for 20 additional workers in near future

Boston housing and mixed-use developer WinnDevelopment and state and local officials on the sale and redevelopment of Stenton Trust on 13 River Street into workforce housing. Construction of 95 one and two-bedroom units expected to begin in 2022.

National broadband consultants Uptown Services and Strategic Networks Group to survey and better understand how the Internet and high-speed fiber are used by Sanford-Springvale residents and businesses. The goal of the initiative is to increase take-rate: the number of companies using the SanfordNet Fiber business network; and begin to improve the digital literacy skills of workers and employers.

LEADING EMPLOYERS



SANFORD SEACOAST REGIONAL AIRPORT

Allison Navia, Airport Manager

The Sanford Seacoast Regional Airport (SFM) continues to grow and develop. With over 130 based aircraft and just shy of 40,000 takeoffs and landings in 2021, SFM is once again the busiest airport in the State of Maine.

 **Southern Maine Aviation** offers flight training, aircraft rentals, fuel sales, aircraft maintenance, official testing, a full motion simulator, drone courses, and many community benefits and pilots seminars. In 2021 fuel sales were up 28%. www.flyingsma.com

 **Pine Tree Helicopters** provides many helicopter related services including lessons, ground school, and scenic tours. PTH has plans for expanding its services in 2022. www.pinetreehelicopters.com

 **BDF Air** offers multiengine flight training in its beautiful Beechcraft Duchess. Mark Favolise, a 20 year resident of Sanford, brings to the table over 30 years of flight experience, 25 years of that as an instructor and 15 years as an aviation safety inspector for FAA.

 **Sanford Soaring Club** The Sanford Soaring Club is a non-profit club, operated by its members purely for the joy of glider flying aka soaring. They offer a few different membership options, with special ultra-low rates for student members willing to help out with sweat equity! <https://www.sanfordsoaring.com/>

 **Life Flight of Maine** runs their 3rd base out of Sanford. They continue to provide life-saving services to all of Maine flying 507 operations out of SFM and buying almost 30,000 gallons of jet fuel.

 **Sanford Airport Solar** generates enough revenue each year to keep the Airport financially self-sufficient, alleviating the tax burden. Additional revenue from the project helps fund capital projects that facilitate economic development such as new hangars.

 **Civil Air Patrol** CAP is going strong and is a wonderful addition to the airport and our community, meeting each week and getting young people involved in aviation.

 **Pilots Cove Café** serves brunch, lunch and dinner, delivery, takeout, private events and catering. Enjoy outdoor dining on the patio while watching the aircraft up close. The Runaway, an outdoor pavilion, beer garden and entertainment venue was added in 2021. www.pilotscovecafe.com [@pilotscovecafe](https://www.instagram.com/pilotscovecafe)

 **A grant was obtained to reconstruct Taxiway C**, our largest taxiway built to handle the biggest jets that use our airport. Construction will take place in spring 2022.

 **Two parcels of Airport land were sold** generating revenue and allowing neighboring businesses in the industrial park to expand, allowing job growth and additional tax revenue for the City.

 **Emergency services training was held** for the Special Response and Tactics Team as well as Emergency Vehicle Operations for the Fire Department and Emergency Management Agency.

 **A new tradition was started in 2021: Airport Fireworks on Independence Day!** An even bigger show is in the works for 2022.



THE SKYS THE LIMIT AT SFM

DESCRIPTION:

Top Left- Life flight of Maine helicopter based out of SFM

Top Right- "SpongeBob" at the Flight or Fright event at SM

Bottom Left- Private jet at SFM

Bottom Right- Joe Ridley and Matt Punsky maintain runway pavement markings

OFFICE OF THE TREASURER AND CITY CLERK

Erin McMann, City Treasurer/Tax Collector Susan Cote, City Clerk/Voter Registrar

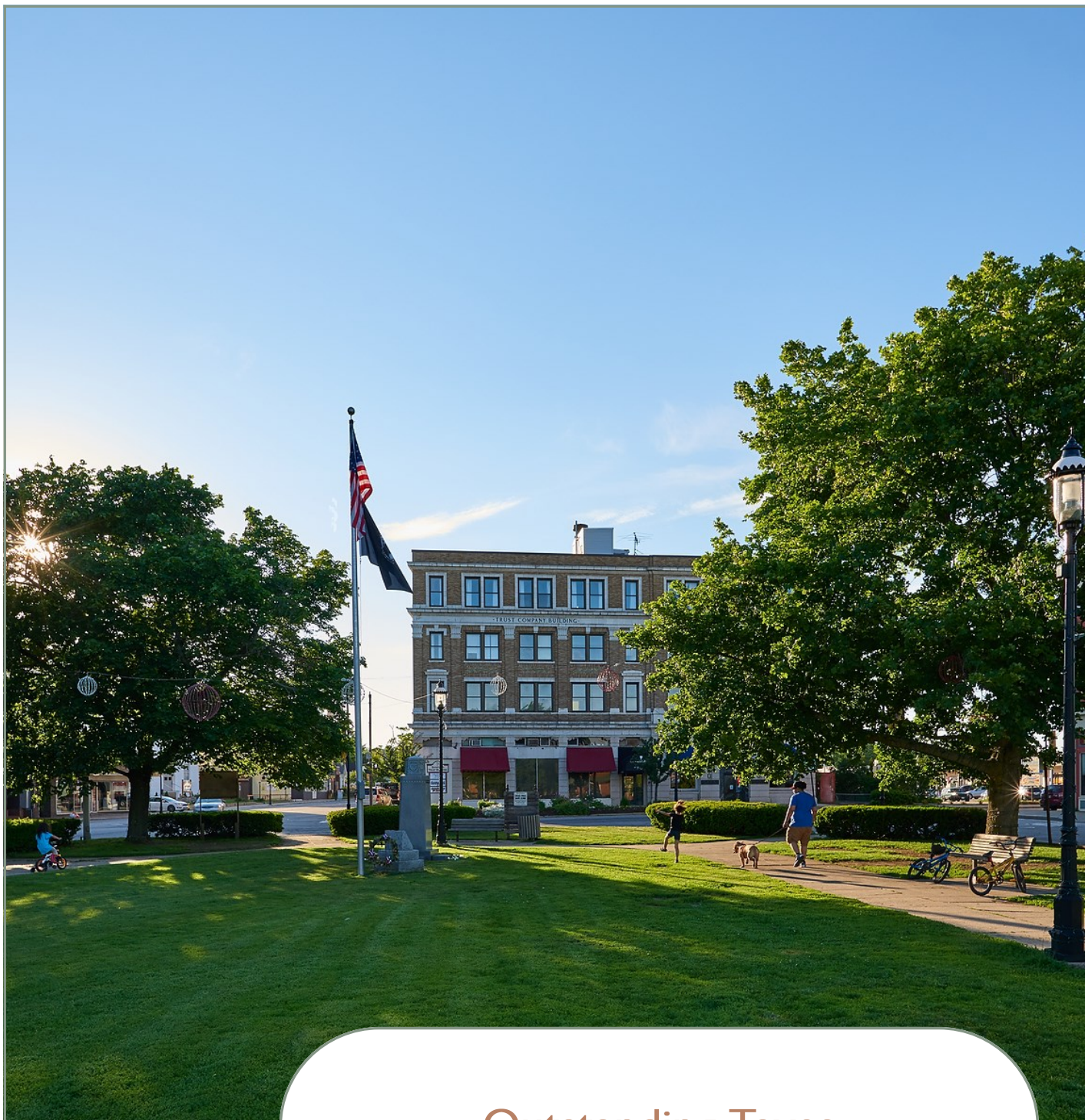
Tax Collection/Voter Registration

The Office is responsible for Real Estate/Personal Property Tax Collection, Vehicle Registrations, Dog Licenses, Recreational Licenses and Recreational Vehicle Registrations Vital Records/Licenses and Voter Registration. The Treasury is responsible for the collection of City/School revenue, the management of cash flow and investments, the reconciliation of bank accounts and trust accounts, the administration of state/federal grants, tax increment financing administration and debt service.

CITY OF SANFORD BONDED DEBT SERVICE

June 30, 2021

	Original Amount	Current Principal	Last Payment
Municipal			
Millyard Road	\$ 1,500,000.00	\$ 300,000.00	11/01/2023
Misc Bond	\$ 1,350,000.00	\$ 270,000.00	11/01/2023
PD/Misc Bond	\$ 6,210,000.00	\$ 3,799,240.00	11/01/2030
Brownfield Rev. Loan	\$ 181,000.00	\$ 63,276.00	03/03/2025
Emery Mills Dam RLF	\$ 100,000.00	\$ 60,000.00	11/01/2023
SRE Building (Airport)	\$ 2,560,000.00	\$ 2,048,000.00	11/01/2028
922 Main St Building	\$ 150,000.00	\$ 124,475.00	11/01/2028
Paving Bond	\$ 6,200,000.00	\$ 6,200,000.00	11/01/2030
Affordable Housing Inv Fnd	\$ 250,000.00	\$ 225,000.00	05/15/2030
	Total:	\$ 13,089,991.00	
School			
Energy Improvements	\$ 1,500,000.00	\$ 600,000.00	11/01/2024
SHS/SRTC Construction	\$100,419,083.00	\$ 85,356,221.00	11/01/2037
SRRF-Asbestos Removal	\$ 605,713.00	\$ 124,510.00	11/01/2026
Elementary Consolidation	\$ 42,999,125.00	\$ 38,699,213.00	11/01/2038
SRRF	\$ 687,170.00	\$ 211,885.00	11/01/2029
HS Bond Part 2	\$ 2,276,261.00	\$ 2,276,261.00	11/01/2035
Elem School Improvements	\$ 8,605,246.00	\$ 8,605,246.00	11/01/2040
	Total:	\$135,873,336.00	



Outstanding Taxes

OUTSTANDING REAL ESTATE TAXES

Bill Year	Bill Name	Property ID	Total Unpaid
2020	107 BROOK STREET LLC	00I270005500000	\$1,579.19
2020	107 BROOK STREET LLC	00I270005600000	\$6,181.06
2020	14 KIMBALL ST LLC	00K300003600000	\$4,281.98
2020	1601 MAIN STREET REALTY LLC	00R150092A00000	\$42.95
2020	22 RAILROAD AVENUE LLC	00I180000700000	\$0.08
2020	224 COTTAGE STREET LLC	000R90000300000	\$3,082.46
2020	22CD LLC	00L160006300002	\$333.65
2020	24 MILL STREET LLC	00K140000900000	\$1,625.90
2020	42 JAGGER MILL ROAD LLC	00R180015A00000	\$4,884.77
2020	6-8 ACORN STREET LLC	00K280003300000	\$1,551.83
2020	6-8 ACORN STREET LLC	00K280003200000	\$3,024.88
2020	7 MILL STREET LLC	00K150001200000	\$175.39
2020	7 MILL STREET LLC	00K150000600000	\$6,592.32
2020	AHW REALTY LLC	00J170008A00000	\$6.99
2020	AINSWORTH RICHARD JR	00R230005F00000	\$30.24
2020	AINSWORTH RICHARD JR/PAMELA	00R230005C00000	\$4,596.48
2020	ALLEN STEVEN L & DAVID P	000R50007D00000	\$990.86
2020	ALTON ROLLINSFORD LLC	000R90042B00000	\$1,922.25
2020	ALTON ROLLINSFORD LLC	00I280002100000	\$5,531.90
2020	ALTON ROLLINSFORD LLC	00L140003600000	\$2,677.25
2020	ALTON ROLLINSFORD LLC	00I280004800000	\$979.77
2020	AMBROSINO MICHAEL & GINA	00R110000700000	\$1,312.17
2020	ANDERSON ERICA	00K190001000000	\$64.51
2020	ANDERSON HILDEGARDE/JEFFREY M	00K140003400000	\$2,155.10
2020	ANDERSON SARAH JO	00R6A0000900000	\$1,475.71
2020	AUSTIN MICHAEL T & LISA D (JTS)	00G320006A00000	\$2,751.84
2020	AVALONE AND PAREKH LLC	000R30029C00000	\$63.18
2020	AVERY FREDERICK	00K270002600000	\$1,657.89
2020	BABCOCK STACEY J	00R230010A00000	\$3,084.48
2020	BARNETT RONALD B HEIRS OF	00R120090A00063	\$237.89
2020	BARROWS GRACE & HARTNETT DANIEL P (JTS)	00L140001500000	\$2,991.74
2020	BASILE DAVID & MURIEL	00R230002100022	\$336.67
2020	BEAUCHESNE MONA	00K280001800000	\$357.21
2020	BEAUCHESNE MONA	00L280005000000	\$2,257.92
2020	BELLISSIMO PETER	00R210002500000	\$335.02
2020	BERGERON JACOB P	00I280012700000	\$1,737.79
2020	BERNIER DAVID M/JAMES R	00R130000800000	\$5,826.24
2020	BERUBE DOROTHY I HEIRS OF	0R16A0001700000	\$1,683.36
2020	BERUBE RENO J	000R90040A00000	\$4,659.98
2020	BERUBE RENO J	00L140002900000	\$2,340.57
2020	BERUBE RENO J	00M270002200000	\$1,570.46
2020	BFDA ASSOCIATES LLC	00I280004900000	\$263.09

2020	BISSELL KAREN L	000R20005600000	\$3,868.70
2020	BISSELL KAREN L & RICHARD (JTS)	000R20056A00000	\$3,344.54
2020	BLACK SHEEP HOLDINGS LLC	00J270003900000	\$3,453.41
2020	BLIER JOHN	00R230002100026	\$413.28
2020	BOISVERT RICHARD	00L330000800000	\$347.76
2020	BOSTON MORTGAGE GROUP INC	00M160000200000	\$755.69
2020	BOSTON ZACHARY T	0R14D0000700000	\$75.09
2020	BOUGIE MARGARET	00R130010000032	\$262.80
2020	BOURASSA COREY	00K170001700000	\$3,263.90
2020	BOYNTON JUSTIN I	00L160058A00000	\$200.00
2020	BRUNO KAREN	00K180008C00000	\$727.78
2020	BRUNO KAREN P	00K170001900000	\$1,938.26
2020	BUCKLER PAIGE	00R130010000047	\$55.39
2020	BURBINE MARIAN J (LE JULIA G DANGORA)	00M310014A00015	\$3,955.39
2020	BURGESS DANIEL & CAROLYN & KENNETH (JTS)	000R30029E00000	\$2,085.55
2020	BURGESS KENNETH	000R30025A00000	\$683.42
2020	BURGESS KENNETH T	000R30002600000	\$1,340.64
2020	BURKE CULLEN KIMBERLY A	00R190010000026	\$291.31
2020	BURNS WILLIAM T & GILLIAM MELISSA M	0R24A0002300000	\$1,319.47
2020	BUSWELL SHAUN S & NICOLE M (JTS)	0R14C0001800000	\$5,011.27
2020	BUYCK CATHERINE S	00L270004600000	\$2,644.99
2020	CABANA DONALD/DOROTHY	00J170002100000	\$1,272.10
2020	CANTIN DORIS R ESTATE OF	00I270003100000	\$3,161.09
2020	CAREY SHANNON	000R60054C00000	\$883.01
2020	CARON ROSE	00J300000100000	\$3,691.30
2020	CARRIER ELEITA L HEIRS OF	00L330000900000	\$584.64
2020	CARTER LISA	00H180007C00000	\$1,550.30
2020	CAVANAUGH WILLIAM M JR	00L260000700000	\$2,189.38
2020	CHAIRMAN OF THE BOARD FURNITURE LLC	00K360004600000	\$1,671.26
2020	CHALOULT JENNIFER	00R130010000088	\$878.98
2020	CHAPMAN RICHARD C SR/SANDY L	00R120007400000	\$2,717.57
2020	CHAPMAN SR RICHARD C	00R120007500000	\$624.96
2020	CHASSE CARL	000R80014A00000	\$3,288.10
2020	CHASSE CARL A	000R70000300000	\$4,406.98
2020	CHASSE CARL A	000R70002A00000	\$1,584.58
2020	CHASSE CARL A TRUSTEE OF	000R70000200000	\$3,452.40
2020	CHASSE CARL A TRUSTEE OF	000R70002B00000	\$4,699.30
2020	CHASSE CARL A TRUSTEE OF THE	000R70003600000	\$2,850.62
2020	CHASSE LINDA M	00K150003600000	\$1,691.42
2020	CHENEY TIMOTHY	00L250000100000	\$1,715.55
2020	CHENEY TIMOTHY W	00K300001600000	\$4,257.91
2020	CHEVALIER NORMAN P	00M270001800000	\$2,270.02
2020	CHILDS CYNTHIA M	000R80031A00000	\$40.32
2020	CHRISTENSEN MARTHA J HEIRS OF	000R10000500000	\$3,620.74

2020	CLARK BRUCE	00G280000400000	\$782.29
2020	CLARK CHRISTIAN A & BRIDGET D (JTS)	0R16A0000300000	\$231.84
2020	CLARK JASON T	00K400000700000	\$802.37
2020	CLARKE BILLIE ESTATE OF & CLARKE III PER	00R200000800010	\$376.90
2020	COBURN NANCY & DAUTEUIL SUSAN	00R190010000030	\$1,332.58
2020	COLDFIRE PROPERTIES LLC	00K310000900000	\$5,199.26
2020	COLE LISA M	00R210038A00000	\$3,862.66
2020	CORLISS YVONNE R	000R90004600000	\$2,451.46
2020	CRAM CLARK C	00R110004200000	\$5,564.16
2020	CRAM CLARK C	00R110008200000	\$4,904.93
2020	CRIBBEN LINDA	00R210001300000	\$824.54
2020	CRME LLC	0R18B0000400000	\$2,247.84
2020	CROWLEY JR ROBERT E & MARY E (JTS)	000R60041J00000	\$4,991.62
2020	CROWLEY MARY E	000R60004100000	\$1,360.80
2020	CROWLEY MARY E	0R16B0001200000	\$5,219.42
2020	CUNNINGHAM SUSAN E	00R120007100000	\$1,995.84
2020	CURIT NORMA & GAGNE GERARD J (JTS)	0R13F0013A00000	\$1,100.19
2020	CX4 MANAGEMENT LLC	00K280000100000	\$2,415.17
2020	DAGGETT JOHN R	00R230011B00000	\$1,411.20
2020	DALE PERNELL W	00R190010000043	\$10.64
2020	DALEY LEO & ONTILEY JOUVRY & SOMBA OLVIE	000R70003300000	\$2,026.63
2020	DALEY LEO & ONTILEY JOUVRY & SOMBA OLVIE	000R80001900000	\$913.25
2020	DALTON HEIDI H	00L290000500000	\$4,144.90
2020	DANTATA INTERPRISE LLC & WATSON FRANCIS	00I350000700000	\$4,636.80
2020	DAUTEUIL KIMBERLY & BARROWS RYAN	00R130010000023	\$506.09
2020	DAVIES BRYANNA & CHRISTOPHER	00R230002100012	\$1,516.03
2020	DAY DALE & GENDRON DENISE	00I140002100000	\$1,306.37
2020	DEARBORN ROGER M	000R60002300000	\$1,634.98
2020	DEBOER VIRGINIA M	00L270006900000	\$2,636.93
2020	DECATO BRIAN	00H280018C00000	\$173.38
2020	DEE JAMES & STEPHANIE (JTS)	0J38A0003500000	\$6,691.10
2020	DEMERS SUSAN J	00I270007A00000	\$3,796.13
2020	DESHAIES DAVID R	0R13G0000400000	\$365.90
2020	DESJARDINS DAVID/RUTHANN E	0R12C0001900000	\$530.21
2020	DESRUISSEAUX HENRY R & KELLY J (JTS)	00L290003300000	\$1,001.49
2020	DESRUISSEAUX LOUIE R & LUCIEN R (JTS)	00J320000200000	\$3,483.65
2020	DEZAN LEE & GAIL	000R70032A00000	\$1,380.96
2020	DIONNE PAMELA S	00R230003700000	\$3,136.90
2020	DOWEY MICHAEL G HEIRS OF	0R12A0000500000	\$3,739.68
2020	DRISKO ASHLEY	00L270006400000	\$2,612.74
2020	DUBOIS JEFFREY L	00R110028B00000	\$1,578.53
2020	DUCHARME ARMAND	00J140001500000	\$332.64
2020	DUGAS JOSEPH W & KATE M (JTS)	0R16A0005B00000	\$514.62
2020	DUGRE DAVID HEIRS OF	00R120067A00001	\$449.57

2020	DUMAS RAYMOND J/KAREN L	00L150000700000	\$2,151.07
2020	EASTMAN KYLE J	00R160003400002	\$774.14
2020	EDMONDS JOHN R	0R24A0000400000	\$2,315.53
2020	EDMONDS JOHN R	0R24A0002000000	\$360.86
2020	ELDREDGE JR MICHAEL P TRUSTEE	00R150009600000	\$3,695.33
2020	ENOS NANCY	00K170003200000	\$3,265.92
2020	FARLEY PETER J & JUSTINE B TRUSTEES OF	00R210000400000	\$1,533.83
2020	FARRIS CHRISTOPHER E	00I280012300000	\$1,223.71
2020	FENDERSON DALE R	00R170001D00000	\$296.35
2020	FENDERSON NATHAN DALE	0R17A0011A00000	\$4,106.59
2020	FITZGERALD RODNEY H & JUDITH A (JTS)	00L310021A00000	\$1,812.38
2020	FLAHERTY ANNETTE B HEIRS OF	0R15A0000100000	\$812.04
2020	FLETCHER MICHAEL T	00R120102A00000	\$14.11
2020	FOLSOM JOHN H III & DARCIE C (JTS)	000R30029H00001	\$68.54
2020	FOLSOM JOHN H III & DARCIE C (JTS)	000R30029H00002	\$68.54
2020	FOLSOM JOHN H III & DARCIE C (JTS)	000R30029H00003	\$71.57
2020	FOLSOM JOHN H III & DARCIE C (JTS)	000R30029H00004	\$69.55
2020	FOLSOM JOHN H III & DARCIE C (JTS)	000R30029H00005	\$73.58
2020	FOLSOM JOHN H III & DARCIE C (JTS)	000R30029H00006	\$70.56
2020	FOLSOM JOHN H III & DARCIE C (JTS)	000R30029H00007	\$70.56
2020	FORD EDWARD	00J170000200000	\$2,278.08
2020	FORTE DANIEL F	00J300001200000	\$2,713.54
2020	FULLI MAHFUZ A	00H270002200000	\$4,638.82
2020	FURBISH JONATHAN KEITH	00R220010A00000	\$4,122.72
2020	GAGNON LORI	00R130010000076	\$203.62
2020	GATEWAY PROPERTIES LLC	00J290001800000	\$4,032.00
2020	GAUVREAU ELEANOR R	000R30001700000	\$2,239.78
2020	GENGA TODD	00K150003400000	\$2,219.62
2020	GERRISH ERROL D/PAULA L	000R50019H00000	\$1,426.06
2020	GERRY LEONA M	0R22A0000800000	\$2,209.54
2020	GREEN CHUCK	00R120090A00039	\$261.07
2020	GRONDIN RACHEL A	00I280012000000	\$379.01
2020	HALL HAROLD R & JOANNE C (JTS)	00K340006100000	\$2,665.15
2020	HALL ROBERT E/EDITH M	00L270001600000	\$455.62
2020	HALL ROBERT E/EDITH M	00L270002500000	\$3,370.75
2020	HAM DAVID A/LINDA C	000R30039A00000	\$5,491.58
2020	HANNON ELIZABETH B & CALLAGY BEVERLY J	00K380002900000	\$3,534.05
2020	HANSON KAREN L	000R80008000001	\$1,229.76
2020	HARDING KEVIN	00R230002100014	\$975.74
2020	HARRIS ROBERT L	00R120090A00023	\$392.96
2020	HARTFORD DIANNE A & MACCORMACK PETER J	0R13F0000900000	\$4,427.14
2020	HESTERMANN DOROTHY	00R120010400001	\$1,124.93
2020	HIGH STREET RENTAL PROPERTY LLC	00I290004600000	\$1,078.56
2020	HILL MILDRED L HEIRS OF	00R5A0001800000	\$3,072.38

2020	HILL ROBERT H/MARIE	00R210037D00000	\$899.14
2020	HILTON LUCILLE	0R13A0001200000	\$2,874.82
2020	HILTON RICHARD/SANDRA	00R220005600000	\$535.25
2020	HODGE KELLY	00J310008300000	\$311.72
2020	HOLMAN CRAIG	00I290007000000	\$2,405.09
2020	HOLT PATRICIA G	000R50003600000	\$1,350.72
2020	HUFF LANDFORD DAVID	00R180005300000	\$2,140.01
2020	HUNTOON CATHERINE A	00L250033A00000	\$2,499.84
2020	HUSSEY CHARLES H	00R220034K00000	\$1,207.58
2020	ILIADIS ZAHARIAS	00L270007200000	\$3,709.44
2020	ISHIHARA GREGORY & ASHLEY (JTS)	00M160002600000	\$257.44
2020	J C HOME IMPROVEMENT LLC	00I270002200000	\$1,312.41
2020	JAGGER MILL LLC	00R150006900000	\$3,019.97
2020	JALBERT DENNIS	00I250000400000	\$2,816.35
2020	JARRETT NEIL	00I280007300000	\$1,840.61
2020	JEANNETTE JAMES	00R130010000038	\$318.53
2020	JOHNSON DANA E	00R210031A00000	\$3,699.29
2020	JOHNSON PATRICIA TRUSTEE OF THE	00L170005A00000	\$189.50
2020	KELLY MARLENE C	00R130003000000	\$114.91
2020	KELLY MARLENE C	00R130022H00000	\$254.02
2020	KER SOKHON & SOKHA	00R110007000000	\$2,634.91
2020	KILSON LINDA M & KEENAN E	00H300001800000	\$325.20
2020	KINGSBURY BOBBY C	00R180055C00000	\$673.94
2020	KND LLC	00L160000600000	\$7,646.69
2020	KROL CONSTANCE B HEIRS OF	0R21A0001400000	\$4,032.00
2020	KURDHASAN PROPERTIES LLC	00R150116B00000	\$3,675.17
2020	LACHANCE ROBERT R TRUSTEE OF THE	00J270004900000	\$3,880.80
2020	LAFERTE TRACY	00R130022B00000	\$3,030.05
2020	LAFOND REBECCA L	00H180000600000	\$3,628.80
2020	LAURIE AND DAVID LLC	00G310000300000	\$1,251.93
2020	LAURIE AND DAVID LLC	00I290005800000	\$1,447.49
2020	LAURIE AND DAVID LLC	00L270004800000	\$1,826.49
2020	LAURIE AND DAVID LLC	00L270005800000	\$1,801.29
2020	LAURIE AND DAVID LLC	00L270005900000	\$2,105.71
2020	LAURIE AND DAVID LLC	00L270006000000	\$1,804.32
2020	LAVIGNE KARLA S & SURPITSKI TODD P (JTS)	00R100000900000	\$2,923.20
2020	LEACH JEFFREY A	00R180015B00000	\$909.22
2020	LEDGEMERE PROPERTIES LLC	00M290004500000	\$3,194.83
2020	LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0003100000	\$1,114.85
2020	LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0004200000	\$927.36
2020	LEIGHTON DAVID	00R120090A00068	\$439.49
2020	LEVESQUE LOIS B HEIRS OF	0R12C0001200000	\$1,191.46
2020	LEVESQUE MIKE	00R190010000058	\$1,788.19
2020	LEVESQUE PATRICIA A	00M140002A00000	\$2.03

2020	LIBBEY JAMES A	00R160009I00000	\$5,987.52
2020	LIBBEY JAMES A & LORI A (JTS)	00R160009M00002	\$2,465.57
2020	LIBBY ALBERT L	00H350000300000	\$118.94
2020	LONG SHERRY L	00M300003300000	\$3,368.74
2020	LOUGHRAN JENNIFER E	000R60003100000	\$2,552.26
2020	LOUGHRAN JENNIFER ELLEN	000R60031B00000	\$2,973.60
2020	LOUGHRAN RYAN P & LORI M	000R60003000000	\$1,610.78
2020	LUNNY ROBERT J JR	00K210001200000	\$3,773.95
2020	LYMAN KAREN B	00H300003300000	\$2,445.41
2020	MADERA KATHERINE	000R70042A00000	\$3,536.06
2020	MAHONEY ROBERT J	00I270004600000	\$3,451.39
2020	MAI TUOI H & LOAN HUONG BUI	0R19A0007900000	\$1,057.87
2020	MAK NAO & SAYASENG KIM & KIMMI	0R19A0004700000	\$619.69
2020	MALIN-KATZ ELENA	00R180009600000	\$2,677.25
2020	MANETTI AMY	00R190023F00000	\$3,693.31
2020	MARCEAU RICHARD	00K290001500000	\$1,998.81
2020	MARQUIS RANDY T & KRISTY R (JTS)	00R190023J00003	\$3,550.18
2020	MARTEL RAYMOND J/EDWINA	000R10013C00000	\$2,435.33
2020	MARTIN DAVIS M	00R210002600000	\$2,306.30
2020	MATERESE ALFRED J HEIRS OF	00L170000100000	\$3,562.27
2020	MAYNARD JOLEEN G	00L150016A00000	\$2,614.75
2020	MCCABE MILTON IV	000R40014E00000	\$1,088.64
2020	MCCORMICK JILL E	00I220002A00000	\$314.49
2020	MCCORMICK JILL E	00I220002B00000	\$89.71
2020	MCCORMICK ROBERT P	00J310000700000	\$1,792.22
2020	MCDONOUGH CINDY & BAGLEY BILLY T	00R160005T00000	\$94.87
2020	MCDONOUGH DONNA	00R190010000049	\$124.40
2020	MCGRATH WILLIAM J HEIRS OF	00R230002100040	\$231.84
2020	MCLEAN JHONNA & SIMPSON AIDEN	00R130010000024	\$180.43
2020	MCLEAN NORA K	00K140000400236	\$145.47
2020	MCPHAIL LAURA & JOSHUA JEFFREY (JTS)	00K350046A00000	\$227.81
2020	MCQUAIDE SEAN P/FIONA F	00L250002900000	\$17.39
2020	MEAS ERIC & XU RONGXIA (JTS)	00K270004300000	\$3,501.79
2020	MEAS SRARS SOPHIA	00L360005000000	\$964.13
2020	MESSIER WARREN & CLAIRE M (JTS)	00J270001000000	\$2,707.49
2020	METAYER DONALD	00J280003000000	\$1,082.57
2020	MITCHELL LAWRENCE & MUIR TRACY	00R150011400000	\$758.01
2020	MONROE MATTHEW C & LAURA D (JTS)	0R21A0008000000	\$2,386.94
2020	MOORES JOSHUA & AMY (JTS)	0R12A0000900000	\$1,379.43
2020	MOREHART MICHELLE	00R150011700000	\$1,292.26
2020	MORESHEAD KAREN J & MCAFEE MARTHA E	00R210000800000	\$674.75
2020	MORISSETTE GARY R/LESLIE A	00L120002200000	\$1,315.44
2020	MORISSETTE GARY R/LESLIE A	00L120002300000	\$356.83
2020	MORRIS SHIRLEY S	00L170002100000	\$2.75

2020	MORRIS SHIRLEY S	00R170012E00000	\$0.58
2020	MOSES NANCY A	00J330001700000	\$2,566.37
2020	MOUSAM VALLEY MOTEL	000R20004200000	\$3,300.19
2020	MURPHY PHYLLIS M	00R100009H00000	\$5,344.42
2020	NAHIGIAN DEBORAH	00R130010000014	\$1,104.77
2020	NEILL ANN M	00J270002200000	\$4,064.26
2020	NEVISON RICHARD/DOUGLAS	000R40001200000	\$961.63
2020	NGUYEN PHU & TRAN TAM T (JTS)	00J310007100000	\$910.22
2020	NOBLE KENNETH L JR	0R22A0000600000	\$2,495.81
2020	NOHR FOREST W	000R30034A00000	\$342.72
2020	NOHR GABRIEL	00L170001500000	\$3,181.25
2020	NOHR GABRIEL J & LORI A (JTS)	000R60005500000	\$4,419.07
2020	NORMAND KYLIE R	00R120075B00000	\$3.67
2020	NORWALD RICHARD D	00J170002500000	\$1,194.48
2020	O'MEARLAIGH CARLEA & BRIAN L (JTS)	00J140000800000	\$2,104.61
2020	OSTERMAN PROPANE LLC	00I200000200000	\$6,197.18
2020	OTIS MICAH	00J260001000000	\$99.79
2020	PAGE RICHARD	00J180001000000	\$1,118.40
2020	PAPALE ELLEN M	00R200000800009	\$1,257.98
2020	PAQUIN THOMAS	00R120090A00042	\$241.92
2020	PARENT RYAN F & LETELLIER KIMBERLY A	00H280004300000	\$2,257.92
2020	PEARL MICHAEL & JONES LORELYN	00I260000800000	\$2,927.23
2020	PELLETIER SARAH	00R120090A00038	\$147.17
2020	PENDLETON TORI BROOKS TRUSTEE OF THE	000R60004200000	\$4,421.09
2020	PEP REAL ESTATE LLC	00K300004300000	\$27.39
2020	PEPIN SUSAN A	00I240000200000	\$2,179.30
2020	PHOENIX ASSOCIATES GROUP LLC	00J280000900000	\$2,063.55
2020	PICHETTE NATHAN	00I290001300000	\$1,648.08
2020	PICKERING JAMES H/SHIRLEY A	0R19A0008700000	\$2,596.61
2020	PIERCE JR JOHN S ESTATE OF	0R25B0000100000	\$2,779.05
2020	PIERCE-NUMBERG JUDY	00K280002A00000	\$2,026.08
2020	PINCHOTT GAYLE S	00K180002300001	\$525.46
2020	PIPER HEATHER & MITCHELL (JTS)	00H270001000000	\$4,523.90
2020	POMBRIANT CHERYL ANN	00R130010000090	\$566.50
2020	POMBRIANT MARK J	00K280005400000	\$1,713.60
2020	POULIN JENNIFER L	00J300000300000	\$21.52
2020	PRIME DANIEL G/LISA A	00R190010B00003	\$1,649.09
2020	PRIOLO RICHARD & ISAAC	00J310083B00000	\$2,370.82
2020	PRITCHETT LISA M	00K190006200000	\$2,239.78
2020	PROCTOR NEICO	00H290036A00000	\$115.92
2020	PUDLO COLEEN & AARON (JTS)	00R130012D00000	\$269.23
2020	PUDLO COLEEN F	00R130001200000	\$460.66
2020	PURDY ERIC	00K35000350002B	\$588.15
2020	QUINCHON JANET & MCCABE STEPHEN P	00R130010000044	\$360.86

2020	QUINN WILLIAM R/JOHN R/ROBERT J	0R21A0006200000	\$3,951.36
2020	RAHILLY JAMES F/FRANCES W ESTATE OF	00R160004400000	\$135.07
2020	RAUCCI NICHOLAS & MITCHELL JACK	00H180001400000	\$89.31
2020	REA JOHN HEIRS OF	00R190010000033	\$374.98
2020	REDLINE PROPERTIES LLC	000R20033C00000	\$462.67
2020	REED DANIEL E/EVELYN M	00R180050B00000	\$242.49
2020	REGCO INC	00J290002100000	\$446.54
2020	REGCO INC	00J290002400000	\$1,434.58
2020	REGCO INC	00J290002500000	\$48.38
2020	REGCO INC	00J300004600000	\$6,845.33
2020	REGCO INC	00J300004700000	\$982.80
2020	RIDDER JR MATTHEW	000R70000900000	\$3,040.73
2020	ROBERTS PETER S	00K270000700000	\$3,690.89
2020	RODRIGUE WAYNE M	00L280003600000	\$3,140.93
2020	ROGER ELEITA L HEIRS OF	00R110000100000	\$1,288.22
2020	ROMANO GINO	0R15A0001200000	\$262.08
2020	ROY KORY & PATINA (JTS)	0R12D0002100000	\$632.86
2020	ROYAL RIVER REALTY LLC	00R120011400000	\$614.88
2020	SALEM CAPITAL GROUP LLC	000R80009A00001	\$71.57
2020	SALEM CAPITAL GROUP LLC	000R80009A00002	\$72.57
2020	SALEM CAPITAL GROUP LLC	000R80009A00003	\$72.57
2020	SALEM CAPITAL GROUP LLC	000R80009A00004	\$70.56
2020	SALEM CAPITAL GROUP LLC	000R80009A00005	\$72.57
2020	SALEM CAPITAL GROUP LLC	000R80009A00006	\$72.57
2020	SALEM CAPITAL GROUP LLC	000R80009A00007	\$71.57
2020	SALEM CAPITAL GROUP LLC	000R80009A00008	\$73.58
2020	SALEM CAPITAL GROUP LLC	000R80009A00009	\$73.58
2020	SALEM CAPITAL GROUP LLC	000R80009A00011	\$77.61
2020	SALEM CAPITAL GROUP LLC	000R80009A00012	\$73.58
2020	SALEM CAPITAL GROUP LLC	000R80009A00013	\$74.59
2020	SALEM CAPITAL GROUP LLC	000R80009A00010	\$79.63
2020	SANFORD CITY OF	00M160000700000	\$13.10
2020	SANFORD PLAZA LLC	00K360000100000	\$3,390.91
2020	SCHRODER STEPHEN/JEANNE	00K270008A00000	\$4,820.26
2020	SEASIDE FLOORING LLC	00M170001200000	\$1,099.73
2020	SENECHAL DAVID K	0R13F0001200000	\$1,505.62
2020	SEVIGNEY RICHARD A	00I280000500000	\$1,023.12
2020	SEYMOUR DAVID & GARDNER MATTHEW TRUSTEE	000R70000100000	\$3,356.64
2020	SHAKER POND ICE CREAM LLC	00K340004500000	\$3,203.42
2020	SHARENOW ERIC/JANE	00J290001900000	\$2,505.89
2020	SHAW RICHARD H TRUSTEE OF THE	000R60005300000	\$8,955.07
2020	SHIRLEY VIVIAN	0R13F0000200002	\$1,386.71
2020	SHIRLEY VIVIAN L	00K200002300000	\$2,612.66
2020	SILVA CHRISTOPHER D & GRETCHEN E	00R150003700000	\$3,405.02

2020	SIMMS DAVID A & VANESSA M	00K140001800000	\$2,798.21
2020	SIMONDS JOHN P TRUSTEE OF THE	000R50011A00000	\$322.56
2020	SIMONDS JOHN P TRUSTEE OF THE	00L150000300000	\$3,975.55
2020	SIMONS KENNETH	00K35000350005C	\$1,423.29
2020	SIMONS KENNETH N	00K35000350005A	\$1,423.29
2020	SIMPSON ASHLEY L	00R110008B00000	\$512.06
2020	SIMPSON ASHLEY L ET AL	00R110000800000	\$1,060.42
2020	SIROIS EMILY M ESTATE OF	00J320002900000	\$18.01
2020	SMITH BARBARA J	00R100003B00000	\$1,137.15
2020	SMITH CHRISTINA LENA	000R60069A000A1	\$1,407.17
2020	SMITH FRANK W/KAREN E	000R80012C00000	\$427.89
2020	SMITH FRED & LISA	00J300045A00000	\$5,328.29
2020	SMITH FRED W & LISA L (JTS)	00R190045D00000	\$1,632.96
2020	SPRUCE LANE INVESTMENTS LLC	00K160002600000	\$4,451.33
2020	SPRUCE LANE INVESTMENTS LLC	00K280002800000	\$3,600.58
2020	ST CLAIR CATHERINE	00R230002100034	\$1,606.75
2020	ST JEAN LORRAINE S ESTATE OF	00J230001200000	\$3,140.93
2020	ST JEAN RAYMOND P & SANDRA (JTS)	00H340008A00000	\$3,045.39
2020	STAPLES CHARLENE	00R120090A00000	\$143.13
2020	STEWART SUSAN C HEIRS OF	00J290000400000	\$1,929.31
2020	STONE PATRICIA	00K370000100000	\$23.30
2020	STREW RONALD A	00R120007700001	\$1,360.80
2020	STUART SHANNON M	00L150001800000	\$2,842.54
2020	SURPLUS BUSINESS ASSETS INC	00J290017A00000	\$6,106.67
2020	SUTTON RICHARD T/KATHLEEN M	000R30005200000	\$98.78
2020	TABB RICHARD J	00L330004200000	\$4,066.27
2020	TALAMELLI GARY W	0R16A0006100000	\$796.32
2020	TALAMELLI WAYNE	0R16A0004500000	\$1,705.54
2020	TAPSCOTT KENNETH	000R60069A000E3	\$1,091.67
2020	TEVANIAN SHARON P	00K320003700000	\$1,822.57
2020	THOMAS ALEEN M	00H260000500000	\$3,330.43
2020	THOMPSON MARGARET A	0R15A0012600000	\$2,041.20
2020	TIMMINS JOSEPH/DOLORES A	0R16A0008200000	\$693.50
2020	TITUS JONATHAN	00J300002100000	\$3,441.31
2020	TRASK AMY	00R130010000033	\$633.02
2020	TRAVIS GLENN	000R80016A00000	\$131.04
2020	TRAVIS GLENN & TRAVIS ZACHARY D	000R80001600000	\$1,405.15
2020	TRUMBLE MICHAEL W SR HEIRS OF	00K150004100000	\$2,407.10
2020	TSOUKALAS DRAVEN LEE	00R100002300000	\$2,439.36
2020	TUCKER JOHN III/ELIZABETH	00R150020B00000	\$7,051.97
2020	TURCOTTE STEPHEN P & COURTNEY (JTS)	00J310002500000	\$2,103.69
2020	TUTTLE BILLY L	00I280006400000	\$2,153.09
2020	URBAN MITCHELL	00J370028A00000	\$2,211.55
2020	VACATIONLAND STORAGE LLC	00R180002400004	\$49.21

2020	VACCARO ALAN	00I190000200000	\$1,193.62
2020	VALLEE GERARD J HEIRS OF	000R80061A00000	\$52.42
2020	VAN NEST IAN & JESSICA (JTS)	0R19A0015000000	\$1,260.00
2020	VINTHER GORDON A/LIESELOTTE K	000R40001300000	\$207.65
2020	VIVEIROS PETER M	00J140002900000	\$4,636.80
2020	WATERHOUSE KATLYN	00R120090A00024	\$508.03
2020	WATSON FRANCIS C	00L270005200000	\$2,945.38
2020	WATSON FRANCIS NWADIORA	00L310001000000	\$4,451.33
2020	WATSON FRANK	00G300001900000	\$4,239.65
2020	WATSON FRANK C	00K360001800000	\$4,046.11
2020	WATSON FRANK C	00R180002000000	\$1,762.99
2020	WEBB JAMES E	000R70000700000	\$544.08
2020	WEBB JAMES E	000R70007A00000	\$719.71
2020	WEBB STEPHEN T & CLAIRE R (JTS)	00R160000300000	\$1,153.15
2020	WELCH KATHLEEN A	000R10007A00000	\$26.21
2020	WENTZELL MICHAEL	000R80009D00000	\$530.21
2020	WENTZELL MICHAEL & POIRIER DEBRA (JTS)	00K270001500000	\$3,749.76
2020	WHITE BARK PROPERTIES LLC	00L260002500000	\$1,784.29
2020	WHITE JACOB M & JESSICA M (JTS)	000R20005800000	\$722.73
2020	WHITEHOUSE ANNE	00K190007800000	\$2,953.44
2020	WHITEHOUSE ANNE E TRUSTEE OF THE	00J310003200000	\$2,649.02
2020	WIGHTMAN JR PHILLIP A	0R13A0001100000	\$1,223.71
2020	WILKINS ROBERT	00H280003900000	\$5,060.16
2020	WILLIAMS DOUGLAS R & JUSTINE	0R12E0000200000	\$122.86
2020	WINDSOR CONSTRUCTION LLC	00K310002400000	\$2.59
2020	WOODWARD ROBIN	00R190010000009	\$697.54
2020	WOODWORTH SHERYL A & WHEELER ELI J (JTS)	00H280004000000	\$1,170.29
2020	WORDEN DANA A/CHRISTINE E	000R60006800001	\$927.36
2020	WORRELL LORRAINE	00K35000350002A	\$236.70
2020	WULFF FREDERICK E & VON EHR KATHERINE (J	00K280013B00000	\$214.70
2020	YD MANAGEMENT INC	0R19A0013400000	\$1,274.11
2020	YORK COUNTY SHELTER PROGRAMS INC	00L270003900000	\$17.57
2020	YOUNGER NATHAN & JESSICA	00R190010000051	\$427.39
2020	ZANTUHOS KATHLEEN	00R220004300000	\$257.04
2020	ZIXTON ENTERPRISE LLC	00K170002300000	\$6,812.06

TOTAL \$804,808.41

SPECIAL ASSESSMENT TAX

2020	DUCHARME DEBRA	00J310008800000	\$9,055.64
2020	GRONDIN RACHEL	00I280012000000	\$19,055.22
2020	HIGH STREET RENTAL	00I290004600000	\$39,938.32
2020	LOSU/HIRSHON	00I290065A00000	\$26,349.27

TOTAL \$94,398.45

OUTSTANDING PERSONAL PROPERTY TAXES

Bill Year	Bill Name	Property ID	Total Unpaid
2003	MORIN MOTORSPORT PARTS PLACE	10407	\$0.00
2003	SANFORD BUTCHER SHOP	10545	\$131.36
2003	WHEELER GARY	11074	\$41.05
2004	SANFORD BUTCHER SHOP	10545	\$127.76
2004	WHEELER GARY	11074	\$39.93
2005	DOLL WILLIAM/BEVERLY	10907	\$87.33
2005	PLANTE ARTHUR	11089	\$26.00
2005	SANFORD BUTCHER SHOP	10545	\$122.88
2005	WHEELER GARY	11074	\$38.40
2006	CHAPAS KAREN	10906	\$62.78
2006	DOLL WILLIAM/BEVERLY	10907	\$77.38
2006	FILE & STYLE	10223	\$43.80
2006	PLANTE ARTHUR	11089	\$42.34
2006	SANFORD BUTCHER SHOP	10545	\$131.40
2006	WHEELER GARY	11074	\$36.50
2007	CHAPAS KAREN	10906	\$63.12
2007	CURRIER ROBERT	11210	\$95.42
2007	DOLL WILLIAM & BEVERLY	10907	\$77.80
2007	FILE & STYLE	10223	\$51.38
2007	GOULDING GREG	10938	\$30.83
2007	JEFFREY THOMAS	10846	\$13.27
2007	LOWERY GEORGE	10970	\$6.06
2007	PLANTE ARTHUR	11089	\$42.57
2007	SANFORD BUTCHER SHOP	10545	\$146.80
2007	TITCOMB, WATERHOUSE, MARASS	10638	\$469.76
2007	U S FELT MANUFACTURING INC	10649	\$29,198.52
2007	WHEELER GARY	11074	\$36.70
2008	CENTURY 21 - SAMIA REALTY	10112	\$376.80
2008	CHOICE ONE REALTY/DEBOER PROP	10172	\$282.29
2008	COMB & CLIPPER	10138	\$39.25
2008	CURRIER ROBERT	11210	\$60.92
2008	DELISLE PERRY/JEAN	11070	\$25.40
2008	DOLL WILLIAM & BEVERLY	10907	\$43.96
2008	FILE & STYLE	10223	\$54.95
2008	GOULDING GREG	10938	\$32.66
2008	KING'S COUNTRY CLUB AUTO SALES	10341	\$24.90
2008	PLANTE ARTHUR	11089	\$42.39
2008	SANFORD BUTCHER SHOP	10545	\$172.70
2008	WHEELER GARY	11074	\$36.11
2009	CENTURY 21 - SAMIA REALTY	10112	\$394.08
2009	CHOICE ONE REALTY/DEBOER PROP	10172	\$295.56

2009	COMB & CLIPPER	10138	\$41.05
2009	CURRIER ROBERT	11210	\$45.16
2009	DELISLE PERRY/JEAN	11070	\$34.15
2009	DOLL WILLIAM & BEVERLY	10907	\$45.98
2009	FILE & STYLE	10223	\$57.47
2009	GOULDING GREG	10938	\$34.15
2009	KING'S COUNTRY CLUB AUTO SALES	10341	\$131.36
2009	LOWERY GEORGE	10970	\$5.91
2009	PLANTE ARTHUR	11089	\$44.17
2009	SANFORD BUTCHER SHOP	10545	\$180.62
2009	SIGNGRAPHIX	10586	\$61.31
2009	WHEELER GARY	11074	\$37.77
2010	A TOUCH OF OLD ENGLISH	11406	\$65.42
2010	ALLEN STEVEN	11715	\$38.33
2010	AUGUSTO NANCY	10915	\$34.36
2010	BADWRAPS	11701	\$16.52
2010	BEATRIZ NANCY	11714	\$69.22
2010	BEAVER CREEK BISTRO BAKERY	11689	\$165.20
2010	BEOTE ELLEN	10787	\$28.41
2010	BUSINESS EQUIPMENT UNLIMITED	11764	\$80.78
2010	CARLSON TIM	11536	\$44.11
2010	CENTURY 21 - SAMIA REALTY	10112	\$648.58
2010	CHAMPAGNE DAVID	10821	\$49.06
2010	CHAPAS KAREN	11537	\$35.68
2010	CHOICE ONE REALTY/DEBOER PROP	10172	\$330.40
2010	CLERICAL ADVANTAGE	11504	\$24.78
2010	COMB & CLIPPER	10138	\$49.56
2010	CRYSTAL STAR HEALING	11431	\$16.52
2010	CURRIER ROBERT	11210	\$45.43
2010	CYBERTEK WEB CONNECTIONS INC	11001	\$492.30
2010	DELISLE PERRY/JEAN	11070	\$34.36
2010	DOLL WILLIAM & BEVERLY	10907	\$46.26
2010	DONARUMA JOHN	10984	\$49.39
2010	ENGELHART ERIC	11713	\$44.11
2010	ESPO'S TRATTORIA	11503	\$429.52
2010	FABULOUS FORMALS LLC	11421	\$112.34
2010	FACE FIRST ELECTROLOGY	11440	\$41.30
2010	FILE & STYLE	10223	\$57.82
2010	GALLO CONSTRUCTION	10246	\$1,899.80
2010	GEMMA ROBERT	11540	\$43.61
2010	GOULDING GREG	10938	\$34.36
2010	HARTSHORN BEN/KAREN	11073	\$40.97
2010	HLADICK JACK	10865	\$1.43
2010	JEFFREY DANIEL/KIMBERLY	10775	\$52.04

2010	JEFFREY THOMAS	10846	\$41.63
2010	JERRY'S RESTAURANT & CINDY TOO	10320	\$313.88
2010	KING CLIFF/LORETTA	10936	\$0.78
2010	KING'S COUNTRY CLUB AUTO SALES	10341	\$132.16
2010	LACAILLADE PEG	11719	\$43.28
2010	LACHANCE BROS SERV STATION	11648	\$1,354.64
2010	LOWERY GEORGE	10970	\$5.95
2010	MAHAN RICHARD E	10909	\$42.95
2010	MONTROSE-SANFORD HYDRAULICS IN	10408	\$305.62
2010	NICHOLS ENTERPRISES	11327	\$82.60
2010	NORGETOWN CLNRS & LAUNDRAMAT	10427	\$826.00
2010	PLANTE ARTHUR	11089	\$44.44
2010	POLLACK G M & SONS	10477	\$363.44
2010	PRECISION CUSTOMS	11396	\$24.78
2010	RALLS JAMES	10803	\$49.39
2010	REXFORD BRIAN	11451	\$37.00
2010	ROMEO'S GRILLE	11693	\$330.40
2010	SAN DIEGO'S HAIR SALON	11349	\$82.60
2010	SANFORD BUTCHER SHOP	10545	\$181.72
2010	SANFORD COMPUTERS	11650	\$82.60
2010	SARI'S CONSIGNMENT& 2ND HAND	11410	\$16.52
2010	SENTRY GLASS CO INC	10570	\$82.60
2010	SHEARS DELIGHT	10581	\$31.60
2010	SIGNGRAPHIX	10586	\$132.16
2010	SPORT FITNESS ZONE	11607	\$413.00
2010	STEVE STAPLES FLOORING	11655	\$33.04
2010	STUGAZZIS	11662	\$168.50
2010	SUNDANCE TANNING SALON	11197	\$264.32
2010	THE BODY SHOP	11163	\$89.21
2010	UNIVERSAL HEALING CENTER	11340	\$33.04
2010	VILLAGE SLICE	11478	\$413.00
2010	WHEELER GARY	11074	\$38.00
2010	WILDERNESS MOTORSPORT INC	11344	\$132.16
2010	WOOD ALAN	10985	\$44.60
2010	ZREYAS	11667	\$99.12
2011	A BODY OF HEALTH MASSAGE	10864	\$35.04
2011	A TOUCH OF OLD ENGLISH	10661	\$70.08
2011	ALLEN STEVEN	10666	\$40.65
2011	BABY MAMA INC	10761	\$26.28
2011	BEATRIZ NANCY	10240	\$73.41
2011	BINETTE JR JOHN & DORIS	10751	\$91.10
2011	BULLARD THOMAS	10149	\$350.40
2011	BUSINESS EQUIPMENT UNLIMITED	10750	\$85.67
2011	CARLSON TIM	10640	\$46.78

2011	CENTURY 21 - SAMIA REALTY	10106	\$700.80
2011	CHAPAS KAREN	10601	\$37.84
2011	CHOICE ONE REALTY/DEBOER PROP	10123	\$350.40
2011	CITY LIMITS	10318	\$105.12
2011	COMB & CLIPPER	10460	\$52.56
2011	CREATIVE DESIGNS	10834	\$17.52
2011	CURRIER ROBERT	10533	\$46.08
2011	CYBERTEK WEB CONNECTIONS INC	10473	\$522.10
2011	DAVIDSON CONVENIENCE STORE	10686	\$70.08
2011	DELISLE PERRY/JEAN	10323	\$36.44
2011	DM TECHNOLOGIES	10448	\$167.84
2011	DONARUMA JOHN	10263	\$52.38
2011	EJ HERSOM PHOTOGRAPHY	10630	\$17.52
2011	FALL'S AGWAY	10076	\$170.40
2011	FILE & STYLE	10081	\$61.32
2011	GARDNER THOMAS/JUDITH	10563	\$20.23
2011	GEMMA ROBERT	10603	\$46.25
2011	GM POLLACK & SONS	10129	\$438.00
2011	GREAT BEGINNINGS CATERING	10727	\$9.11
2011	HARBAUGH RUSSELL	10902	\$34.47
2011	HARTSHORN BEN/KAREN	10324	\$43.45
2011	HLADICK JACK	10182	\$51.86
2011	INK ME TATTOOS	10759	\$17.52
2011	JEFFREY DANIEL/KIMBERLY	10227	\$55.19
2011	JEFFREY THOMAS	10235	\$44.15
2011	JERRY'S RESTAURANT & CINDY TOO	10046	\$665.76
2011	KING'S COUNTRY CLUB AUTO SALES	10053	\$157.68
2011	KLEPONIS ANN	10239	\$25.75
2011	KNIGHT KATHY & E GOODWIN	10853	\$50.28
2011	LACAILLADE PEG	10555	\$45.90
2011	LAUNDERITE CLEANERS	10301	\$530.12
2011	LITTLE DADDY'S SEAFOOD	10851	\$350.40
2011	LOWERY GEORGE	10564	\$6.31
2011	MONTROSE-SANFORD HYDRAULICS IN	10247	\$359.16
2011	MOUSAM VALLEY MOTEL	10566	\$180.12
2011	NE MORTGAGE MARKETING LLC	10728	\$56.06
2011	NICHOLS ENTERPRISES	10453	\$87.60
2011	NORGETOWN CLNRS & LAUNDRAMAT	10290	\$876.00
2011	NORTHEAST FILE MANAGEMENT SERV	10828	\$35.04
2011	PERRY BUILDING-RESTORATION LLC	10796	\$2.14
2011	PHOENIX RISING	10760	\$35.04
2011	PLANTE ARTHUR	10331	\$47.13
2011	PRECISION CUSTOMS	10786	\$35.04
2011	RALLS JAMES	10212	\$52.38

2011	RANDALL ROGER	10674	\$26.36
2011	REXFORD BRIAN	10486	\$39.24
2011	REXFORD MICHAEL	10894	\$35.04
2011	ROY OD RONALD	10421	\$262.80
2011	SAN DIEGO'S HAIR SALON	10766	\$105.12
2011	SANFORD BUTCHER SHOP	10341	\$210.24
2011	SANFORD COMPUTERS	10300	\$105.12
2011	SARI'S CONSIGNMENT& 2ND HAND	10663	\$17.52
2011	SHELDON MARK	10882	\$292.06
2011	SIGNGRAPHIX	10508	\$175.20
2011	SMOOTB-AHH-LICIOUS	10822	\$35.04
2011	SPORT FITNESS ZONE	10797	\$473.04
2011	STANLEY AGENCY - REAL ESTATE	10517	\$175.20
2011	STEVE STAPLES FLOORING	10557	\$43.80
2011	STUGAZZIS	10629	\$245.28
2011	SULLIVAN KEVIN	10670	\$3.15
2011	SULLIVAN PROPERTIES	10764	\$17.52
2011	THAI HOUSE RESTAURANT	10763	\$350.40
2011	TREASURES AT COUNTRY PLACE	10827	\$17.52
2011	UNITED VENDING CO INC	10411	\$24.53
2011	UNIVERSITY PRINTS	10768	\$642.98
2011	VILLAGE SLICE	10543	\$473.04
2011	WHEELER GARY	10325	\$40.30
2011	ZREYAS	10683	\$140.16
2012	88 HIGH ST CONVENIENCE STORE	11891	\$193.20
2012	A BODY OF HEALTH MASSAGE	11812	\$48.30
2012	A TOUCH OF OLD ENGLISH	11406	\$77.28
2012	ALLEN STEVEN	11715	\$44.82
2012	AMERICAN SELF DEFENSE	11899	\$19.32
2012	AUGUSTO NANCY	10915	\$33.42
2012	BEATRIZ NANCY	11714	\$77.09
2012	BOUCHER KENNETH & PATRICIA	11383	\$97.95
2012	BULLARD THOMAS	10078	\$425.04
2012	BUSINESS EQUIPMENT UNLIMITED	11764	\$94.47
2012	CARLSON TIM	11536	\$29.75
2012	CASALINA'S RESTAURANT	11977	\$386.40
2012	CASAMASSA FRANK/KAREN	11128	\$46.17
2012	CENTURY 21 - SAMIA REALTY	10112	\$869.40
2012	CHAPAS KAREN	11537	\$38.64
2012	CHOICE ONE REALTY/DEBOER PROP	10172	\$386.40
2012	CITY LIMITS	11476	\$270.48
2012	COMB & CLIPPER	10138	\$67.62
2012	CURRIER ROBERT	11210	\$80.56
2012	DIFULVIO TOM	11940	\$189.53

2012	DM TECHNOLOGIES	11315	\$208.27
2012	EJ HERSOM PHOTOGRAPHY	11505	\$38.64
2012	FALL'S AGWAY	10212	\$289.80
2012	FILE & STYLE	10223	\$67.62
2012	FRENCH CONNECTION COFFEESHOP	11811	\$134.27
2012	GAGNE KATE	11923	\$159.78
2012	GEMMA ROBERT	11540	\$26.47
2012	GM POLLACK & SONS	10477	\$521.64
2012	GOLDMARK LLC	11652	\$4,540.20
2012	GOULDING GREG	10938	\$1.60
2012	HARTSHORN KAREN	11073	\$66.46
2012	HAVOC MMA	11731	\$101.43
2012	HEIDI'S HEAVENLY POT PIES	11679	\$106.97
2012	HEMINWAY CHRIS	11711	\$286.52
2012	JEFFREY THOMAS	10846	\$33.23
2012	JEFFREY TOM	11935	\$124.23
2012	JERRY'S RESTAURANT & CINDY TOO	10320	\$734.16
2012	KELSCH GEORGE	10808	\$146.25
2012	KING'S COUNTRY CLUB AUTO SALES	10341	\$173.88
2012	LACAILLADE PEG	11719	\$25.70
2012	LASKIEWICZ JEFFREY & STEPHANIE	11922	\$331.53
2012	LAUNDERITE CLEANERS	10350	\$2,028.60
2012	LINDA BISHOP LMT	11814	\$57.96
2012	LOWERY GEORGE	10970	\$84.62
2012	MARY BOND HAIR SALON	11907	\$38.64
2012	MIKINI EMBROIDERY & GRAPHICS	11795	\$48.30
2012	MONTROSE-SANFORD HYDRAULICS IN	10408	\$434.70
2012	MOUSAM VALLEY MOTEL	10412	\$463.68
2012	NE MORTGAGE MARKETING LLC	11730	\$65.69
2012	NICHOLS ENTERPRISES	11327	\$106.26
2012	NORGETOWN CLNRS & LAUNDRAMAT	10427	\$966.00
2012	PAT'S PIZZA	11598	\$966.00
2012	PHOENIX RISING	11774	\$57.96
2012	PLANTE ARTHUR	11089	\$31.11
2012	PRECISION CUSTOMS	11396	\$48.30
2012	REXFORD BRIAN	11451	\$82.88
2012	REXFORD MICHAEL	11843	\$66.85
2012	SAN DIEGO'S HAIR SALON	11349	\$135.24
2012	SANFORD BUTCHER SHOP	10545	\$251.16
2012	SARI'S CONSIGNMENT& 2ND HAND	11410	\$19.32
2012	SEARLS LOIS	11820	\$68.01
2012	SHEARS DELIGHT	10581	\$67.62
2012	SIGNGRAPHIX	10586	\$231.84
2012	SOMETHIN' SWEET LLC	11791	\$77.28

2012	SPORT FITNESS ZONE	11607	\$560.28
2012	STEVE STAPLES FLOORING	11655	\$48.30
2012	SULLIVAN KEVIN	11384	\$37.48
2012	SULLIVAN PROPERTIES	11778	\$19.32
2012	THAI HOUSE RESTAURANT	11777	\$425.04
2012	TREASURES AT COUNTRY PLACE	11788	\$19.32
2012	UNIVERSITY PRINTS	11354	\$747.68
2012	WHEELER GARY	11074	\$29.17
2012	ZREYAS	11667	\$164.22
2013	88 HIGH ST CONVENIENCE STORE	11891	\$212.00
2013	A TOUCH OF OLD ENGLISH	11406	\$95.40
2013	ALLEN STEVEN	11715	\$86.71
2013	ALLIANCE REDEMPTION CENTER	11481	\$38.16
2013	AMERICAN SELF DEFENSE	11899	\$31.80
2013	AUGUSTO NANCY	10915	\$36.68
2013	BENTON PAM	11712	\$55.54
2013	BOUCHARD WAYNE	11937	\$144.37
2013	BRYANT DONNA & JAMES	11956	\$34.56
2013	BULLARD THOMAS	10078	\$508.80
2013	BUNDLE RESALE	12031	\$21.20
2013	C ROUX COMPUTING	12009	\$31.80
2013	CANNELL NICHOLAS	12090	\$124.02
2013	CARLSON TIM	11536	\$32.65
2013	CASALINA'S RESTAURANT	11977	\$424.00
2013	CENTURY 21 - SAMIA REALTY	10112	\$1,017.60
2013	CHAPAS KAREN	11537	\$42.40
2013	CHOICE ONE REALTY/DEBOER PROP	10172	\$466.40
2013	CLANCY MICHAEL	12003	\$39.43
2013	COMB & CLIPPER	10138	\$80.56
2013	CROTEAU PETER	11971	\$28.30
2013	CS WIRELESS	11474	\$119.36
2013	DAN'S FISHING	12011	\$31.80
2013	DAVIES RICHARD	10987	\$88.62
2013	DELISLE PERRY/JEAN	11070	\$26.92
2013	DM TECHNOLOGIES	11315	\$228.54
2013	DOLL WILLIAM & BEVERLY	10907	\$66.99
2013	FALL'S AGWAY	10212	\$318.00
2013	FILE & STYLE	10223	\$84.80
2013	GAGNE KATE	11923	\$142.68
2013	GEMMA ROBERT	11540	\$78.65
2013	GM POLLACK & SONS	10477	\$614.80
2013	GOLDEN PALACE	10456	\$720.80
2013	GOULDING GREG	10938	\$30.32
2013	HARTSHORN KAREN	11073	\$72.93

2013	HAVOC MMA	11731	\$127.20
2013	HEIDI'S HEAVENLY POT PIES	11679	\$212.00
2013	HEMINWAY CHRIS	11711	\$200.76
2013	JEFFREY THOMAS	10846	\$55.97
2013	JEFFREY TOM	11935	\$180.62
2013	KING'S COUNTRY CLUB AUTO SALES	10341	\$201.40
2013	KOSTANDIN ARA & JENNIFER	10855	\$49.40
2013	LABRANCHE WILLIAM	10767	\$117.45
2013	LAUNDERITE CLEANERS	10350	\$2,332.00
2013	LINDA BISHOP LMT	11814	\$74.20
2013	LOHNES BEN	12005	\$75.26
2013	LOWERY GEORGE	10970	\$78.65
2013	MC FARLAND ALLEN & SHERRY	11999	\$4.78
2013	MORIN NORMAND	11973	\$43.92
2013	MOUSAM VALLEY MOTEL	10412	\$508.80
2013	NORGETOWN CLNRS & LAUNDRAMAT	10427	\$1,166.00
2013	NORTHERN PLASMA	11960	\$212.00
2013	PAT'S PIZZA	11598	\$1,060.00
2013	PLANTE ARTHUR	11089	\$166.84
2013	PSYCHIC CENTER	11670	\$42.40
2013	PYNN KEVIN	11941	\$154.97
2013	REXFORD BRIAN	11451	\$89.89
2013	REXFORD MICHAEL	11843	\$73.35
2013	SANFORD REDEMPTION CENTER	10639	\$53.00
2013	SHEARS DELIGHT	10581	\$27.56
2013	SHELDON DEREK & LAUREN	11928	\$38.37
2013	SIGNGRAPHIX	10586	\$296.80
2013	SPEAKER DOREEN	11924	\$33.50
2013	SULLIVAN KEVIN	11384	\$41.13
2013	THAIKOOON LLC	11911	\$559.68
2013	TREASURES AT COUNTRY PLACE	11788	\$21.20
2013	WHEELER GARY	11074	\$54.48
2013	ZREYAS	11667	\$190.80
2014	88 HIGH ST CONVENIENCE STORE	11891	\$108.10
2014	A TOUCH OF OLD ENGLISH	11406	\$97.29
2014	ALLEN STEVEN	11715	\$81.30
2014	AMERICAN SELF DEFENSE	11899	\$38.92
2014	BARNA MARIJANE	12179	\$41.94
2014	BOUCHARD WAYNE	11937	\$136.85
2014	BRYANT DONNA & JAMES	11956	\$35.24
2014	BULLARD THOMAS	10078	\$562.12
2014	BUNDLE RESALE	12031	\$32.43
2014	CANNELL NICHOLAS	12090	\$126.26
2014	CARD\$MART	10099	\$326.46

2014	CENTURY 21 - SAMIA REALTY	10112	\$1,145.86
2014	CHAPAS KAREN	11537	\$28.97
2014	CHOICE ONE REALTY/DEBOER PROP	10172	\$475.64
2014	COMB & CLIPPER	10138	\$97.29
2014	CORIANNDERS CAFE	12143	\$108.10
2014	CROWELL ROBERT	12192	\$35.67
2014	D & L TRANSMISSION CLINIC	10164	\$409.83
2014	DELISLE PERRY/JEAN	11070	\$52.53
2014	DOLL WILLIAM & BEVERLY	10907	\$62.91
2014	EARTH TOUCH YOGA & AYURVEDA	12144	\$18.47
2014	FALL'S AGWAY	10212	\$324.30
2014	FILE & STYLE	10223	\$108.10
2014	GEMMA ROBERT	11540	\$74.59
2014	GM POLLACK & SONS	10477	\$691.84
2014	GOULDING GREG	10938	\$44.75
2014	GRASS GARY	12183	\$76.10
2014	HARTSHORN KAREN	11073	\$58.59
2014	HAVOC MMA	11731	\$140.53
2014	HEIDI'S HEAVENLY POT PIES	11679	\$259.44
2014	HEMINWAY CHRIS	11711	\$139.23
2014	HILL JASON R	11872	\$119.99
2014	J & T BARGAIN	12132	\$21.62
2014	JEFFREY DANIEL	12167	\$188.96
2014	JEFFREY THOMAS	10846	\$57.08
2014	JOHNSON SR TIMOTHY	11869	\$149.18
2014	KING'S COUNTRY CLUB AUTO SALES	10341	\$216.20
2014	KNOX AUTO BODY	12113	\$259.44
2014	KOSTANDIN ARA & JENNIFER	10855	\$83.45
2014	LAUNDERITE CLEANERS	10350	\$2,594.40
2014	LAVOIE SCOTT	11925	\$149.61
2014	LAVOIE WAYNE	11942	\$174.04
2014	LINDA BISHOP LMT	11814	\$86.48
2014	LOWERY GEORGE	10970	\$91.67
2014	MARIAN HEATH GREETING CARDS	10507	\$1,189.10
2014	MC FARLAND ALLEN & SHERRY	11999	\$86.04
2014	MIKE'S MUSIC	10398	\$58.67
2014	MORINS MOTOR SPORT PARTS PLACE	10407	\$75.67
2014	MOUSAM VALLEY MOTEL	10412	\$605.36
2014	MURPHY'S TRANSPORTATION	11908	\$441.19
2014	MURRAY MARTHA	10796	\$98.80
2014	NORTHERN PLASMA	11960	\$432.40
2014	NORTON AUTOMOTIVE	10432	\$497.26
2014	PAQUET CAROL & RACHEL	11727	\$39.89
2014	PEACE OF MIND MASSAGE	11593	\$32.43

2014	PLANTE ARTHUR	11089	\$164.74
2014	PSYCHIC CENTER	11670	\$54.05
2014	PYNN KEVIN	11941	\$147.88
2014	REXFORD BRIAN	11451	\$101.19
2014	REXFORD MICHAEL	11843	\$56.22
2014	ROSEBUD TATTOO STUDIO	11674	\$10.81
2014	SANFORD REDEMPTION CENTER	10639	\$64.86
2014	SHELDON DEREK & LAUREN	11928	\$74.80
2014	SIGNGRAPHIX	10586	\$345.92
2014	SPEAKER DOREEN	11924	\$34.16
2014	STANLEY RICHARD	11920	\$51.02
2014	SULLIVAN KEVIN	11384	\$41.94
2014	TAYLOR RICHARD	12047	\$127.23
2014	U S FELT COMPANY INC	10649	\$15,134.00
2014	WHEELER GARY	11074	\$55.56
2014	ZREYAS	11667	\$216.20
2015	A TOUCH OF OLD ENGLISH	11406	\$110.20
2015	ALLEN L V & SON	10015	\$6,061.00
2015	AMERICAN SELF DEFENSE	11899	\$50.69
2015	APPLIED LEVERAGE TECHNOLOGY	11161	\$617.12
2015	APPLIED THERMAL SCIENCES INC	10028	\$1,917.04
2015	BALCOM ROBERT JR	11209	\$57.21
2015	BARNA MARIJANE	12179	\$81.33
2015	BERGERON'S SHOE STORE	10055	\$165.30
2015	BRYANT DONNA & JAMES	11956	\$71.85
2015	BULLARD THOMAS	10078	\$617.12
2015	BUNDLE RESALE	12031	\$44.08
2015	BURTT CRAIG	12299	\$11.05
2015	CANNELL NICHOLAS	12090	\$171.91
2015	CARLINO JOHN	12165	\$149.34
2015	CAROLYN SILLS	12242	\$87.50
2015	CENTURY 21 - SAMIA REALTY	10112	\$1,278.32
2015	CHAPAS KAREN	11537	\$63.25
2015	CHOICE ONE REALTY/DEBOER PROP	10172	\$551.00
2015	COMB & CLIPPER	10138	\$121.22
2015	CORBIN KEVIN	12350	\$59.73
2015	CREAMER MELISSA	12211	\$145.68
2015	CROWELL ROBERT	12192	\$67.88
2015	CUMMINGS KEVIN	12292	\$106.67
2015	D & L TRANSMISSION CLINIC	10164	\$749.36
2015	DASH AVIATION LLC	12029	\$24.02
2015	DELISLE PERRY/JEAN	11070	\$78.24
2015	DOLL WILLIAM & BEVERLY	10907	\$100.50
2015	EARTH TOUCH YOGA & AYURVEDA	12144	\$11.02

2015	ECO BABY BOUTIQUE	12245	\$11.02
2015	FALL'S AGWAY	10212	\$44.08
2015	FILE & STYLE	10223	\$121.22
2015	FREETHY DAVID	12298	\$99.18
2015	GEMMA ROBERT	11540	\$100.50
2015	GOULDING GREG	10938	\$76.26
2015	GRABOWSKI DAVID	12157	\$104.03
2015	HANNON CHARLES	10851	\$103.59
2015	HEIDI'S HEAVENLY POT PIES	11679	\$308.56
2015	HEMINWAY CHRIS	11711	\$205.85
2015	HOLISTIC HERBAL RESEARCH GROUP	12261	\$330.60
2015	J & T BARGAIN	12132	\$33.06
2015	JEFFREY THOMAS	10846	\$264.70
2015	KASPER KATHLEEN	11718	\$112.62
2015	KEITH MATT	12170	\$219.52
2015	KING'S COUNTRY CLUB AUTO SALES	10341	\$114.03
2015	KNOX AUTO BODY	12113	\$308.56
2015	KOSTANDIN ARA & JENNIFER	10855	\$151.86
2015	LAUNDERITE CLEANERS	10350	\$1,727.94
2015	LINDA BISHOP LMT	11814	\$99.18
2015	LOWERY GEORGE	10970	\$112.84
2015	MARIAN HEATH GREETING CARDS	10507	\$2,644.80
2015	MASTROPICTRO RONALD	12202	\$117.09
2015	MC FARLAND ALLEN & SHERRY	11999	\$121.66
2015	MICHAEL TIERNEY & S NOYES	12306	\$22.04
2015	MIKE'S MUSIC	10398	\$132.24
2015	MIKINI EMBR & SPORTS APPAREL	12235	\$154.28
2015	MORINS MOTOR SPORT PARTS PLACE	10407	\$176.32
2015	MORRISON PAUL	10792	\$150.31
2015	MOUSAM VALLEY MOTEL	10412	\$705.28
2015	MURRAY CHRISTOPHER	12287	\$127.61
2015	NE BODY & FENDER SUPPLY	12247	\$330.60
2015	NEW ENGLAND RENT TO OWN	12232	\$22.04
2015	NEW ENGLAND SPORT & SPINE	12227	\$110.20
2015	NORTON AUTOMOTIVE	10432	\$595.08
2015	PAPA'S SANDWICH SHOP	12228	\$88.16
2015	PATRIOTS THRIFT SHOPPE	11781	\$66.12
2015	PERRY BUILDING-RESTORATION LLC	11603	\$104.69
2015	PLANTE ARTHUR	11089	\$121.88
2015	PSYCHIC CENTER	11670	\$66.12
2015	RANDALL ROGER	11615	\$204.09
2015	RANDY LAGUEUX	11917	\$154.28
2015	REMINGTON STOVE SHOP	12238	\$44.08
2015	REXFORD BRIAN	11451	\$124.53

2015	REXFORD MICHAEL	11843	\$76.26
2015	RHOADES KEITH	12279	\$149.43
2015	ROUND ABOUT GRILL LLC	12246	\$330.60
2015	SANFORD BUTCHER SHOP	10545	\$396.72
2015	SANFORD REDEMPTION CENTER	10639	\$77.14
2015	SEA BREEZE ALTERNATIVES LLC	12255	\$330.60
2015	SHORTILL & SHORTILL PA'S	10585	\$705.28
2015	SIGNGRAPHIX	10586	\$396.72
2015	SMOKIN' SMOOTHIE	12244	\$44.08
2015	SOLEMINA ANDREW	11949	\$201.67
2015	STANLEY DEBERA	12213	\$139.95
2015	SULLIVAN KEVIN	11384	\$85.74
2015	TAYLOR RICHARD	12047	\$194.39
2015	THE BOSTON BAKERY	12264	\$110.20
2015	THE SHOOTING STAR	12252	\$56.86
2015	TOM FIFIELD	12256	\$330.60
2015	TOURIGNY SCOTT & ANDREA	12268	\$76.48
2015	TRUE MARTIAL ARTS ACADEMY	12229	\$66.12
2015	U S FELT COMPANY INC	10649	\$630.78
2015	WHEELER GARY	11074	\$131.80
2015	ZREYAS	11667	\$242.44
2016	A TOUCH OF OLD ENGLISH	11406	\$136.44
2016	ALLEN L V & SON	10015	\$6,822.00
2016	AMERICAN SELF DEFENSE	11899	\$63.67
2016	ARKCO'S WOOD PRODUCTS	12359	\$227.40
2016	AUFFREY NICHOLAS	11951	\$70.74
2016	BARNA MARIJANE	12179	\$82.55
2016	BERKSHIRE HATHAWAY HOME SERV	12326	\$420.69
2016	BRADFORD BLOCK BISTRO	12103	\$363.84
2016	BRYANT DONNA & JAMES	11956	\$139.17
2016	BULLARD THOMAS	10078	\$704.94
2016	BUNDLE RESALE	12031	\$56.85
2016	BURTT CRAIG	12299	\$399.31
2016	CANNELL NICHOLAS	12090	\$167.59
2016	CARLINO JOHN	12165	\$162.14
2016	CAROLYN SILLS	12242	\$180.56
2016	CENTURY 21 - SAMIA REALTY	10112	\$716.31
2016	CHAPAS KAREN	11537	\$65.26
2016	CHOICE ONE REALTY/DEBOER PROP	10172	\$636.72
2016	COMB & CLIPPER	10138	\$136.44
2016	CONCRETE CONCEPTS	12363	\$341.10
2016	CORBIN KEVIN	12350	\$61.63
2016	CROWELL ROBERT	12192	\$70.04
2016	CRUM CYCLES	10151	\$129.62

2016	CUMMINGS KEVIN	12292	\$110.06
2016	CURRIER ROBERT	11210	\$86.81
2016	D & L TRANSMISSION CLINIC	10164	\$864.12
2016	DASH AVIATION LLC	12029	\$45.48
2016	DELISLE PERRY/JEAN	11070	\$77.54
2016	DIFULVIO THOMAS	10822	\$160.54
2016	DOLL WILLIAM & BEVERLY	10907	\$103.69
2016	EARTH TOUCH YOGA & AYURVEDA	12144	\$11.37
2016	EAST LEBANON GLASS	11902	\$27.29
2016	FILE & STYLE	10223	\$136.44
2016	FREETHY DAVID	12298	\$102.33
2016	GEMMA ROBERT	11540	\$97.78
2016	GOULDING GREG	10938	\$77.09
2016	GRABOWSKI DAVID	12157	\$107.11
2016	HAILSON GERARD & JOYCE ANGELA	10750	\$132.12
2016	HANNON CHARLES	10851	\$106.88
2016	HEIDI'S HEAVENLY POT PIES	11679	\$189.65
2016	HEMINWAY CHRIS	11711	\$211.03
2016	HOLLYWOOD HAIR	11681	\$136.44
2016	J & T BARGAIN	12132	\$45.48
2016	JOHN SHERMAN AND SON INC	12305	\$108.24
2016	JOKER FIREWORKS	12231	\$113.70
2016	JONES SANDRA	12035	\$105.26
2016	KASPER KATHLEEN	11718	\$113.47
2016	KING'S COUNTRY CLUB AUTO SALES	10341	\$227.40
2016	KNOX AUTO BODY	12113	\$363.84
2016	KOSTANDIN ARA & JENNIFER	10855	\$156.68
2016	LAUNDERITE CLEANERS	10350	\$1,819.20
2016	LIBERTY TAX	12370	\$45.48
2016	LINDA BISHOP LMT	11814	\$113.70
2016	LOWERY GEORGE	10970	\$116.43
2016	MAHAN KEITH/STACEY	10910	\$9.64
2016	MARIAN HEATH GREETING CARDS	10507	\$2,551.88
2016	MASTROPICTRO RONALD	12202	\$133.03
2016	MICHAEL TIERNEY & S NOYES	12306	\$34.11
2016	MIKE'S MUSIC	10398	\$181.92
2016	MIKINI EMBR & SPORTS APPAREL	12235	\$204.66
2016	MILL 67	12221	\$852.75
2016	MORIAS JOSEPH/PEGGY	11068	\$274.89
2016	MORINS MOTOR SPORT PARTS PLACE	10407	\$227.40
2016	MOUSAM VALLEY MOTEL	10412	\$795.90
2016	MURRAY CHRISTOPHER	12287	\$131.66
2016	NE BODY & FENDER SUPPLY	12247	\$409.32
2016	OCEAN MIST BAKING CO	12117	\$159.18

2016	PAPA'S SANDWICH SHOP	12228	\$113.70
2016	PATRICK MICHAEL	12178	\$499.83
2016	PELKY JAMES	10952	\$135.53
2016	PERRY BUILDING-RESTORATION LLC	11603	\$250.14
2016	PLANTE ARTHUR	11089	\$120.07
2016	RANDALL ROGER & GRACE	11615	\$174.87
2016	REBECCA SMITH LCSW	12375	\$37.29
2016	REMINGTON STOVE SHOP	12238	\$68.22
2016	RHOADES KEITH	12279	\$151.90
2016	RICKER JAMIE	12161	\$299.94
2016	RISE & SHINE	12250	\$18.19
2016	ROBSON SCOTT	12296	\$152.13
2016	ROUND ABOUT BAR & GRILL	12378	\$682.20
2016	RUGGED SOUND	12379	\$113.70
2016	SANFORD BUTCHER SHOP	10545	\$454.80
2016	SANFORD MASSAGE & WELLNESS	12394	\$45.48
2016	SANFORD REDEMPTION CENTER	10639	\$90.96
2016	SIGNGRAPHIX	10586	\$523.02
2016	SMOKIN' SMOOTHIE	12244	\$68.22
2016	SOLEMINA ANDREW	11949	\$196.02
2016	SOUTHERN MAINE CABLING LLC	12309	\$182.84
2016	STANLEY DEBERA	12213	\$122.34
2016	SULLIVAN KEVIN	11384	\$88.46
2016	SURPLUS BUSINESS ASSETS	11027	\$102.33
2016	TAYLOR RICHARD	12047	\$184.88
2016	THE BOSTON BAKERY	12264	\$136.44
2016	THREADZ IN MOTION	12262	\$2,501.40
2016	TRADESMAN SHOP	10641	\$43.48
2016	TRUE MARTIAL ARTS ACADEMY	12229	\$90.96
2016	U S FELT COMPANY INC	10649	\$5,809.62
2016	VESEKIS MARK	12182	\$580.55
2016	WHEELER GARY	11074	\$135.99
2016	WILD WOOD PRODUCTS	12124	\$24.08
2016	WORKING CLASS TATTOO	12126	\$102.33
2016	ZREYAS	11667	\$272.88
2017	A TOUCH OF OLD ENGLISH	11406	\$145.18
2017	ALERCHEK INC	11889	\$725.90
2017	ALLEN L V & SON	10015	\$6,740.50
2017	AMERICAN SELF DEFENSE	11899	\$68.44
2017	APPLIANCE PRO	12100	\$31.11
2017	ARKCO'S WOOD PRODUCTS	12359	\$311.10
2017	AUFFREY NICHOLAS	11951	\$133.57
2017	BACHELLER PATRICIA	11717	\$9.54
2017	BACK STREET GRILL	10044	\$622.20

2017	BARNA MARIJANE	12179	\$73.83
2017	BASFORD JAMES	12300	\$95.82
2017	BERKSHIRE HATHAWAY HOME SERV	12326	\$829.60
2017	BOISVERT JOHN R & TERRY ANN	12293	\$148.55
2017	BRYANT DONNA & JAMES	11956	\$120.91
2017	BURTT CRAIG	12299	\$283.31
2017	C & S COMPUTER SERVICE	11880	\$663.68
2017	CANNELL NICHOLAS	12090	\$145.18
2017	CARLINO JOHN	12165	\$119.26
2017	CENTURY 21 - SAMIA REALTY	10112	\$1,410.32
2017	CHASING THE SUN - TANNING	11978	\$186.66
2017	CHOICE ONE REALTY/DEBOER PROP	10172	\$642.94
2017	COMB & CLIPPER	10138	\$134.81
2017	CORBIN KEVIN	12350	\$56.21
2017	CURRIER ROBERT	11210	\$205.74
2017	D & L TRANSMISSION CLINIC	10164	\$106.19
2017	DELISLE PERRY/JEAN	11070	\$67.82
2017	DIRTY DOZEN DONUTS & BAKERY	12022	\$219.12
2017	DOLL WILLIAM & BEVERLY	10907	\$94.57
2017	EARTH TOUCH YOGA & AYURVEDA	12144	\$10.37
2017	EAST LEBANON GLASS	11902	\$31.11
2017	ERIN LANIGAN COMPANY	12451	\$62.22
2017	FILE & STYLE	10223	\$134.81
2017	FREETHY DAVID	12298	\$93.33
2017	GEMMA ROBERT	11540	\$83.79
2017	GOULDING GREG	10938	\$69.06
2017	GRABOWSKI DAVID	12157	\$97.48
2017	GREEN NUGGET DELIGHTS	12458	\$143.73
2017	HAILSON GERARD & JOYCE ANGELA	10750	\$120.50
2017	HANNON CHARLES	10851	\$97.48
2017	HARTSHORN BEN	12343	\$95.61
2017	HEIDI PARKER	12368	\$62.22
2017	HEIDI'S HEAVENLY POT PIES	11679	\$207.40
2017	HEMINWAY CHRIS	11711	\$160.32
2017	HEN HOUSE CAFE INC	11890	\$114.07
2017	HOGAN BRIAN	12038	\$197.44
2017	HOLLYWOOD HAIR	11681	\$145.18
2017	J & T BARGAIN	12132	\$51.85
2017	JMS CLEANING	11419	\$72.59
2017	JOHN SHERMAN AND SON INC	12305	\$197.44
2017	JOKER FIREWORKS	12231	\$124.44
2017	JONES SANDRA	12035	\$96.65
2017	KASPER KATHLEEN	11718	\$101.00
2017	KEYBANK NATIONAL ASSOCIATION	12152	\$36.15

2017	KING'S COUNTRY CLUB AUTO SALES	10341	\$207.40
2017	KINNEY LEO	11975	\$55.37
2017	KNOX AUTO BODY	12113	\$373.32
2017	KOSTANDIN ARA & JENNIFER	10855	\$142.90
2017	LAUNDERITE CLEANERS	10350	\$1,866.60
2017	LEVI BROWN MUSIC	12461	\$103.70
2017	LIBERTY TAX	12370	\$82.96
2017	LINDA BISHOP LMT	11814	\$114.07
2017	LOWERY GEORGE	10970	\$108.89
2017	MACKENZIE'S	12464	\$41.48
2017	MAHAN KEITH/STACEY	10910	\$57.86
2017	MARIAN HEATH GREETING CARDS	10507	\$3,774.68
2017	MASTROPICTRO RONALD	12202	\$115.94
2017	MCILVEEN LEONARD	10977	\$93.64
2017	MIKE'S MUSIC	10398	\$207.40
2017	MIKINI EMBR & SPORTS APPAREL	12235	\$228.14
2017	MILL 67	12221	\$1,762.90
2017	MORIAS JOSEPH/PEGGY	11068	\$358.80
2017	MOUSAM VALLEY MOTEL	10412	\$829.60
2017	MURRAY CHRISTOPHER	12287	\$120.08
2017	NE BODY & FENDER SUPPLY	12247	\$414.80
2017	NORTHERN EXPLOSION DANCE	11675	\$19.52
2017	OCEAN MIST BAKING CO	12117	\$165.92
2017	PELKY JAMES	10952	\$123.61
2017	PERRY BUILDING-RESTORATION LLC	11603	\$311.10
2017	PLANTE ARTHUR	11089	\$104.32
2017	PROGRESSIONS BHS	12057	\$165.92
2017	RANDALL ROGER & GRACE	11615	\$159.49
2017	REBECCA SMITH LCSW	12375	\$29.04
2017	RHOADES KEITH	12279	\$136.26
2017	RICKER JAMIE	12161	\$267.13
2017	RISE & SHINE	12250	\$20.74
2017	ROBSON SCOTT	12296	\$138.75
2017	SANFORD BUTCHER SHOP	10545	\$456.28
2017	SANFORD MASSAGE & WELLNESS	12394	\$51.85
2017	SANFORD REDEMPTION CENTER	10639	\$82.96
2017	SHAUNA MALONEY	12469	\$19.64
2017	SIGNGRAPHIX	10586	\$518.50
2017	SMITH PHILLIP & MARY	11558	\$76.79
2017	SOLEMINA ANDREW	11949	\$167.58
2017	SOLEMINA MILISSA	12432	\$204.29
2017	SOUTHERN MAINE CABLING LLC	12309	\$207.40
2017	SOUTHERN MAINE FIREARMS	12131	\$10.37
2017	SOUTHERN MAINE WINDOW & SIDING	12122	\$186.66

2017	STANLEY DEBERA	12213	\$111.58
2017	SULLIVAN KEVIN	11384	\$80.68
2017	SURPLUS BUSINESS ASSETS	11027	\$124.44
2017	T & D CUSTOM SIGNS	12348	\$290.36
2017	TAYLOR RICHARD	12047	\$168.62
2017	THE INDOOR FLEA MARKET	12473	\$41.48
2017	THE NEW ENGLAND BAKERY	12474	\$103.70
2017	THREADZ IN MOTION	12262	\$2,488.80
2017	TRADESMAN SHOP	10641	\$414.80
2017	U S FELT COMPANY INC	10649	\$5,298.66
2017	VESESKIS MIKE & JEAN	12205	\$211.96
2017	WHEELER GARY	11074	\$124.03
2017	WHITE KATHRYN	10928	\$98.72
2017	WORKING CLASS TATTOO	12126	\$103.70
2017	ZREYAS	11667	\$290.36
2018	ALLEN L V & SON	10015	\$7,175.00
2018	APPLIANCE PRO	12100	\$41.00
2018	ARDUCA JOSEPH & MARY	12045	\$125.05
2018	ARKCO'S WOOD PRODUCTS	12359	\$410.00
2018	AUFFREY NICHOLAS	11951	\$132.02
2018	AUSTIN MACHINE & FABRICATION	10038	\$861.00
2018	BACK STREET GRILL	10044	\$1,230.00
2018	BALDWIN JOSEPH	12434	\$12.52
2018	BARNA MARIJANE	12179	\$60.68
2018	BERKSHIRE HATHAWAY HOME SERV	12326	\$881.50
2018	BISSONNETTE ROBERT & CYNTHIA	12512	\$409.59
2018	BOISVERT JOHN R & TERRY ANN	12293	\$136.94
2018	BOUDREAU SUSAN	12491	\$844.60
2018	BRYANT DONNA & JAMES	11956	\$96.97
2018	BURTT CRAIG	12299	\$240.06
2018	CANNELL NICHOLAS	12090	\$111.73
2018	CARLINO JOHN	12165	\$117.88
2018	CHASING THE SUN - TANNING	11978	\$205.00
2018	COLLIER ERNEST	12492	\$201.52
2018	COMB & CLIPPER	10138	\$143.50
2018	CRAWFORD MARK	10848	\$55.55
2018	CURRIER ROBERT	11210	\$160.93
2018	DELISLE PERRY/JEAN	11070	\$53.92
2018	DELLACROCE BRIAN A	12506	\$180.81
2018	DOLL WILLIAM & BEVERLY	10907	\$76.47
2018	DONARUMA JR JOHN & JULIE	12513	\$675.89
2018	DORAN JOHN	12295	\$176.05
2018	DOUGLAS DEFENSE LLC	12549	\$20.50
2018	EARTH TOUCH YOGA & AYURVEDA	12144	\$16.40

2018	EAST LEBANON GLASS	11902	\$30.75
2018	EMILY'S WOOD FIRED PIZZA	12220	\$328.00
2018	ERIN LANIGAN COMPANY	12451	\$102.50
2018	FASHION NAILS	12484	\$9.96
2018	FEDCAP - MARCIA SALOVITZ	12487	\$41.00
2018	FEROLITO KAREN	11821	\$56.79
2018	FILE & STYLE	10223	\$143.50
2018	FIRST FRAME STUDIO	12452	\$51.25
2018	FISHER ADAM	12618	\$38.34
2018	FREETHY DAVID	12298	\$69.09
2018	GAMESTERS 2	12454	\$143.50
2018	GEMMA ROBERT	11540	\$68.88
2018	GOULDING GREG	10938	\$52.07
2018	GRABOWSKI DAVID	12157	\$78.52
2018	GREEN CECILE	12426	\$74.21
2018	GRUNDY NICOLE	12445	\$135.92
2018	HAILSON GERARD & JOYCE ANGELA	10750	\$100.66
2018	HAMMOND & DARGIS	12156	\$717.50
2018	HANNON CHARLES	10851	\$81.80
2018	HAWES CAROLYN	11825	\$103.32
2018	HEIDI PARKER	12368	\$71.75
2018	HEMINWAY CHRIS	11711	\$158.47
2018	HOLLYWOOD HAIR	11681	\$164.00
2018	J & T BARGAIN	12132	\$61.50
2018	JOHN SHERMAN AND SON INC	12305	\$205.00
2018	JOKER FIREWORKS	12231	\$143.50
2018	JONES SANDRA	12035	\$73.60
2018	KASPER KATHLEEN	11718	\$76.67
2018	KING'S COUNTRY CLUB AUTO SALES	10341	\$225.50
2018	KINNEY JOSEPH	11539	\$38.23
2018	KINNEY LEO	11975	\$87.54
2018	KNOX AUTO BODY	12113	\$410.00
2018	KOSTANDIN ARA & JENNIFER	10855	\$118.70
2018	LIBERTY TAX	12370	\$123.00
2018	LINDA BISHOP LMT	11814	\$123.00
2018	LOCKE CATHERINE & ALLAN	12281	\$109.27
2018	LOWERY GEORGE	10970	\$86.92
2018	MAHAN KEITH/STACEY	10910	\$44.90
2018	MAINE AMMO COMPANY	12397	\$82.00
2018	MASTROPICTRO RONALD	12202	\$90.00
2018	MATHEWS KENNETH	12619	\$82.82
2018	MAZZITELLI ANDREW M	12570	\$69.70
2018	MCILVEEN LEONARD	10977	\$163.59
2018	MIKE'S MUSIC	10398	\$246.00

2018	MIKINI EMBR & SPORTS APPAREL	12235	\$266.50
2018	MILL 67	12221	\$1,742.50
2018	MORIAS JOSEPH/PEGGY	11068	\$301.76
2018	MORSE KEITH	12422	\$161.34
2018	MOUSAM VALLEY MOTEL	10412	\$922.50
2018	NE BODY & FENDER SUPPLY	12247	\$451.00
2018	OPTA	10434	\$820.00
2018	PELKY JAMES	10952	\$99.43
2018	PEPIN JOHN	12282	\$89.28
2018	PERRY BUILDING-RESTORATION LLC	11603	\$369.00
2018	PLANTE ARTHUR	11089	\$83.85
2018	PROGRESSIONS BHS	12057	\$205.00
2018	RANDALL ROGER & GRACE	11615	\$126.08
2018	REBECCA SMITH LCSW	12375	\$32.80
2018	RESTORATIVE BLAST	12583	\$102.50
2018	RHOADES KEITH	12279	\$103.12
2018	RICKER JAMIE	12161	\$210.54
2018	RIDGELINE EXPRESS	12488	\$102.50
2018	RISE & SHINE	12250	\$20.50
2018	ROBSON SCOTT	12296	\$115.62
2018	SANFORD BUTCHER SHOP	10545	\$492.00
2018	SANFORD MASSAGE & WELLNESS	12622	\$20.50
2018	SANFORD REDEMPTION CENTER	10639	\$92.25
2018	SEIDMAN ROBIN	12595	\$372.28
2018	SHAUNA MALONEY	12469	\$51.25
2018	SHINE HAIR & NAILS	12402	\$78.71
2018	SIGNGRAPHIX	10586	\$553.50
2018	SMITH CHARLENE & DALE	11921	\$194.55
2018	SMITH PHILLIP & MARY	11558	\$116.65
2018	SMITH RANDY	12505	\$74.62
2018	SMITH STEVEN	12601	\$424.76
2018	SNIP & TONE	12061	\$87.17
2018	SOLEMINA ANDREW	11949	\$133.46
2018	SOLEMINA MILISSA	12432	\$168.10
2018	SOUTHERN MAINE CABLING LLC	12309	\$246.00
2018	SOUTHERN MAINE CHEER	12560	\$200.90
2018	SOUTHERN MAINE FIREARMS	12131	\$20.50
2018	SOUTHERN MAINE WINDOW & SIDING	12122	\$205.00
2018	STANLEY DEBERA	12213	\$110.29
2018	SULLIVAN KEVIN	11384	\$59.66
2018	SUNDARAM MALATHY MD	11913	\$410.00
2018	SURPLUS BUSINESS ASSETS	11027	\$143.50
2018	TAYLOR RICHARD	12047	\$143.09
2018	THE GREEN ROOM LLC	11408	\$902.00

2018	THE NEW ENGLAND BAKERY	12474	\$246.00
2018	TONI BENNETT-LCSW/LICSW	11734	\$82.23
2018	U S FELT COMPANY INC	10649	\$5,330.00
2018	VESESKIS KEN	10990	\$99.84
2018	VESESKIS MIKE & JEAN	12205	\$290.90
2018	VORCE ED & LEANNE	11611	\$86.10
2018	WELCH ANDREW	12597	\$109.27
2018	WHEELER GARY	11074	\$99.43
2018	WHITE GLEN	11726	\$261.99
2018	ZREYAS	11667	\$328.00
2019	ALLEN L V & SON	10015	\$7,762.50
2019	ANCHOR SENIOR CARE RESIDENCE	12133	\$2.32
2019	APPLIANCE PRO	12100	\$51.75
2019	AT&T MOBILITY LLC	11230	\$274.63
2019	AUFFREY NICHOLAS	11951	\$114.68
2019	AUSTIN MACHINE & FABRICATION	10038	\$931.50
2019	BALDWIN BRYAN	12607	\$33.25
2019	BALDWIN JOSEPH	12434	\$289.80
2019	BBQ BARN	11310	\$146.14
2019	BE-YOU-TIFUL NAIL BAR	12656	\$62.10
2019	BOISVERT JOHN R & TERRY ANN	12293	\$138.28
2019	BOUDREAU SUSAN	12491	\$753.69
2019	BRYANT DONNA & JAMES	11956	\$92.12
2019	BURTT CRAIG	12299	\$242.40
2019	CANNELL NICHOLAS	12090	\$112.82
2019	CARLINO JOHN	12165	\$119.03
2019	CHASING THE SUN - TANNING	11978	\$227.70
2019	CHOICE ONE REALTY/DEBOER PROP	10172	\$15.52
2019	COLLIER ERNEST	12492	\$172.02
2019	CONNOLLY JOHN	12696	\$12.41
2019	CRAWFORD MARK	10848	\$112.19
2019	CROSS TIM	12705	\$20.70
2019	DELISLE PERRY/JEAN	11070	\$54.44
2019	DELLACROCE BRIAN A	12506	\$179.47
2019	DOLL WILLIAM & BEVERLY	10907	\$77.21
2019	DORAN JOHN	12295	\$250.26
2019	DOUGLAS DEFENSE LLC	12549	\$31.05
2019	DOWNEAST ENERGY	11038	\$6,685.89
2019	EARTH TOUCH YOGA & AYURVEDA	12144	\$12.69
2019	EAST LEBANON GLASS	11902	\$41.40
2019	EMILY'S WOOD FIRED PIZZA	12220	\$414.00
2019	ERIN LANIGAN COMPANY	12451	\$144.90
2019	FASHION NAILS	12484	\$66.24
2019	FAULKNER-TEGUIS ORTHODONTICS	12437	\$310.50

2019	FEDCAP - MARCIA SALOVITZ	12487	\$51.75
2019	FILE & STYLE	10223	\$165.60
2019	FISHER ADAM	12618	\$38.71
2019	FREETHY DAVID	12298	\$69.76
2019	FUGAZZOTTO WALTER/FRANCES	10871	\$141.69
2019	G-FORCE FARMS LLC	12389	\$621.00
2019	GAMESTERS 2	12454	\$186.30
2019	GEMMA ROBERT	11540	\$69.55
2019	GOULDING GREG	10938	\$51.34
2019	GRUNDY NICOLE	12445	\$104.95
2019	HAILSON GERARD & JOYCE ANGELA	10750	\$101.64
2019	HAMMOND & DARGIS	12156	\$828.00
2019	HANNON CHARLES	10851	\$82.59
2019	HASTINGS COREY	12533	\$3.66
2019	HOLLYWOOD HAIR	11681	\$186.30
2019	HOMEBRIDGE FINANCIAL SERVICES	12480	\$289.80
2019	ILLUMINANCE SKINCARE	11895	\$10.35
2019	J & T BARGAIN	12132	\$62.10
2019	JMS SERVICES	12637	\$103.50
2019	JOHN SHERMAN AND SON INC	12305	\$227.70
2019	JONES SANDRA	12035	\$74.31
2019	KANE JEFFREY	12297	\$85.08
2019	KASPER KATHLEEN	11718	\$74.93
2019	KING'S COUNTRY CLUB AUTO SALES	10341	\$248.40
2019	KOSTANDIN ARA & JENNIFER	10855	\$119.85
2019	KRISER'S (PET LIFE)	12591	\$8.56
2019	LINDA BISHOP LMT	11814	\$144.90
2019	MAGNOLIA'S BEAUTY SALON	10371	\$681.58
2019	MAINE AMMO COMPANY	12397	\$124.20
2019	MASTROPICTRO RONALD	12202	\$85.49
2019	MATHEWS KENNETH	12619	\$83.63
2019	MAZZITELLI ANDREW M	12570	\$88.60
2019	MCGRATH LISA	11623	\$41.61
2019	MCLAUGHLIN KRIST & AMANDA	12701	\$63.14
2019	MIKINI EMBR & SPORTS APPAREL	12235	\$310.50
2019	MIMI'S NAILS	12225	\$8.10
2019	MOUSAM VALLEY MOTEL	10412	\$1,035.00
2019	NEW IMAGE NORTHEAST	11430	\$344.66
2019	OUTCOME HEALTH	12691	\$21.94
2019	PATEL MD HARENDRA	10450	\$572.71
2019	PEPIN JOHN	12282	\$178.64
2019	PLANET FITNESS	11518	\$173.26
2019	PROGRESSIONS BHS	12057	\$248.40
2019	RE/MAX HOMETOWN AGENCY	11709	\$77.49

2019	REBECCA SMITH LCSW	12375	\$37.26
2019	REFLECTIONS HAIR STUDIO	12134	\$1.49
2019	RESTORATIVE BLAST	12583	\$207.00
2019	RHOADES KEITH	12279	\$102.05
2019	RICHIE'S JERK & BBQ	12645	\$207.00
2019	RICKER JAMIE	12161	\$205.14
2019	RIDGELINE EXTERIORS LLC	12655	\$207.00
2019	ROBSON SCOTT	12296	\$116.75
2019	SANFORD BUTCHER SHOP	10545	\$538.20
2019	SANFORD MASSAGE & WELLNESS	12622	\$20.70
2019	SANFORD REDEMPTION CENTER	10639	\$93.15
2019	SERENITY BY THE FALLS	12677	\$165.60
2019	SEVIGNY BRIAN & KATHY	12004	\$125.24
2019	SHAKER POND ICE CREAM	11892	\$1,863.00
2019	SHAW'S RIDGE FARM ICE CREAM	10578	\$124.82
2019	SHINE HAIR & NAILS	12402	\$82.80
2019	SIGNGRAPHIX	10586	\$600.30
2019	SIMEONE JEFFREY	12620	\$106.81
2019	SMITH CHARLENE & DALE	11921	\$163.74
2019	SMITH PHILLIP & MARY	11558	\$117.78
2019	SOLEMINA ANDREW	11949	\$125.86
2019	SOLEMINA MILISSA	12432	\$169.74
2019	SOUTHERN MAINE CABLING LLC	12309	\$289.80
2019	SOUTHERN MAINE CHEER	12560	\$207.00
2019	SOUTHERN MAINE FIREARMS	12670	\$103.50
2019	SOUTHERN MAINE WINDOW & SIDING	12122	\$207.00
2019	SPRINGVALE FLOWERS	10604	\$269.10
2019	STANLEY DEBERA	12213	\$91.29
2019	STEPHENS GARRETT & KIMBERLY	12497	\$53.41
2019	SULLIVAN KEVIN	11384	\$60.24
2019	SUNDARAM MALATHY MD	11913	\$476.10
2019	SURPLUS BUSINESS ASSETS	11027	\$165.60
2019	TANGUAY RAYMOND	10744	\$100.07
2019	TANZELLA MAUREEN	12285	\$99.75
2019	THE NEW ENGLAND BAKERY	12474	\$414.00
2019	THE SANDWICH SHACK	12649	\$103.50
2019	TONI BENNETT-LCSW/LICSW	11734	\$186.30
2019	U S FELT COMPANY INC	10649	\$5,692.50
2019	US TELEPACIFIC dba TPx	12690	\$189.20
2019	WHEELER GARY	11074	\$100.40
2019	WICKED MONKEY EMBROIDERY	12667	\$339.07
2019	WORSTED SPINNING NE LLC	12695	\$2,018.25
2019	ZIPPY COPY CENTER	11562	\$372.60
2019	ZREYAS	11667	\$393.30

2020	109 HAIRCUTS THE	11305	\$100.80
2020	ALLEN L V & SON	10015	\$7,560.00
2020	ANCHOR SENIOR CARE RESIDENCE	12133	\$443.52
2020	APPLIANCE PRO	12100	\$50.40
2020	ARAMARK REFRESHMENT SERVICES	12275	\$30.24
2020	AT&T MOBILITY LLC	11230	\$796.72
2020	AUFFREY NICHOLAS	11951	\$111.69
2020	AUSTIN MACHINE & FABRICATION	10038	\$907.20
2020	B & J VAPES INC	12676	\$140.92
2020	BACK STREET SANFORD	12657	\$8.44
2020	BALDWIN BRYAN	12607	\$35.48
2020	BALDWIN JOSEPH	12434	\$238.90
2020	BBQ BARN	11310	\$142.33
2020	BE-YOU-TIFUL NAIL BAR	12656	\$60.48
2020	BIEHL TERRY A	12606	\$43.99
2020	BLACK SHEEP ARCHERY	12258	\$82.66
2020	BOISVERT JOHN R & TERRY ANN	12293	\$134.67
2020	BOUDREAU SUSAN	12491	\$637.26
2020	BURTT CRAIG	12299	\$196.76
2020	CANDY TUBS	12632	\$40.32
2020	CHASING THE SUN - TANNING	11978	\$221.76
2020	CHOICE ONE REALTY/DEBOER PROP	10172	\$30.24
2020	COLLIER ERNEST	12492	\$163.90
2020	CONNOLLY JOHN	12696	\$77.82
2020	COURTNEY CLEANERS	10145	\$1,329.15
2020	CRAWFORD MARK	10848	\$109.27
2020	CROSS TIM	12705	\$18.14
2020	CROSSFIT 207	12002	\$16.15
2020	CURRIER ROBERT	11210	\$158.26
2020	DELISLE PERRY/JEAN	11070	\$53.02
2020	DELLACROCE BRIAN A	12506	\$141.72
2020	DOLL WILLIAM & BEVERLY	10907	\$75.20
2020	DORAN JOHN	12295	\$189.50
2020	DOUGLAS DEFENSE LLC	12549	\$30.24
2020	DOWN RIVER MASSAGE & WELLNESS	12714	\$20.16
2020	EARTH TOUCH YOGA & AYURVEDA	12144	\$10.08
2020	EARTHLY MEDS LLC	12387	\$94.75
2020	EAST COAST POOL N SPA CO INC	12105	\$141.12
2020	ERIN LANIGAN COMPANY	12451	\$141.12
2020	FILE & STYLE	10223	\$161.28
2020	FINDERS KEEPERS CREATIONS	12058	\$40.32
2020	FISHER KYLE	12495	\$1.80
2020	FREEMAN KELLY	12610	\$28.40
2020	FREETHY DAVID	12298	\$67.94

2020	G-FORCE FARMS LLC	12389	\$604.80
2020	GAMESTERS 2	12454	\$181.44
2020	GEMMA ROBERT	11540	\$67.74
2020	GOULDING GREG	10938	\$50.00
2020	GRUNDY NICOLE	12445	\$102.21
2020	HAIR EXTREME	12260	\$90.72
2020	HAIR TODAY	12032	\$12.82
2020	HALL WILLIAM & SANDRA	11955	\$78.02
2020	HALLORAN MARY JO	12536	\$194.95
2020	HAMMOND & DARGIS	12156	\$806.40
2020	HANNON CHARLES	10851	\$80.44
2020	HARDEN DEBRA	11939	\$331.31
2020	HARRIS SCHOOL OF BUSINESS	12718	\$398.56
2020	HASTINGS COREY	12533	\$43.55
2020	HENDRY'S HVAC	12552	\$100.80
2020	HOLLYWOOD HAIR	11681	\$181.44
2020	HOMEBRIDGE FINANCIAL SERVICES	12480	\$282.24
2020	ILLUMINANCE SKINCARE	11895	\$10.08
2020	J & S GROCERY DELI	10315	\$120.96
2020	J A LIBBEY & SON	12223	\$604.80
2020	JAZZ TAPPIN' DANCE STUDIO	11490	\$55.44
2020	JEN'S DELIGHTFUL SWEETS	12636	\$100.80
2020	JENKINS CHRISTINE	12785	\$33.66
2020	JMS SERVICES	12637	\$100.80
2020	JOHN SHERMAN AND SON INC	12305	\$221.76
2020	JONES SANDRA	12035	\$72.37
2020	KANE JEFFREY	12297	\$82.86
2020	KASPER KATHLEEN	11718	\$72.98
2020	KIM'S NAIL SALON	12660	\$899.94
2020	KING'S COUNTRY CLUB AUTO SALES	10341	\$241.92
2020	KRISER'S (PET LIFE)	12591	\$490.69
2020	LEAH HURLBURT LLC	12556	\$38.30
2020	LINDA BISHOP LMT	11814	\$141.12
2020	LINEPRO LAND SURVEYING LLC	12554	\$181.44
2020	MAGNOLIA'S BEAUTY SALON	10371	\$665.28
2020	MAINE AMMO COMPANY	12397	\$120.96
2020	MASTROPICTRO RONALD	12202	\$83.26
2020	MATHEWS KENNETH	12619	\$81.45
2020	MAZZITELLI ANDREW M	12570	\$86.28
2020	MCGRATH LISA	11623	\$40.52
2020	MCLAUGHLIN KRIST & AMANDA	12701	\$61.49
2020	MEE-D	12728	\$80.64
2020	MIKINI EMBR & SPORTS APPAREL	12235	\$302.40
2020	MILL TOWNE TAVERN	12641	\$967.68

2020	MIMI'S NAILS	12225	\$80.64
2020	MORRIS CRAIG	12431	\$1.26
2020	MOUSAM VALLEY MOTEL	10412	\$1,008.00
2020	NATURES MEDICINE	12675	\$705.60
2020	NORTHERN LEASING SYSTEMS INC	11367	\$12.10
2020	OAKWOOD INN LLC	11580	\$514.08
2020	ONE LOVE CUISINE LLC	12731	\$302.40
2020	OPTA	10434	\$151.20
2020	OUTCOME HEALTH	12691	\$21.57
2020	PATEL MD HARENDRA	10450	\$10.08
2020	PENNEY ALBERT & SUSAN	12489	\$125.40
2020	PEPIN JOHN	12282	\$140.72
2020	PERCY CHUCK	12501	\$154.43
2020	PESCHKE ADAM & NARISSA	12700	\$61.69
2020	PET LIFE	11010	\$238.49
2020	PETTEY MARK G	12036	\$111.28
2020	PLANET FITNESS	11518	\$1,384.59
2020	PLEASANT SUDS LAUNDROMAT	11864	\$514.91
2020	PROGRESSIONS BHS	12057	\$241.92
2020	QUINLAN FRED	12791	\$155.64
2020	RE/MAX HOMETOWN AGENCY	11709	\$725.76
2020	REBECCA SMITH LCSW	12375	\$36.29
2020	RESTORATIVE BLAST	12583	\$201.60
2020	RHOADES KEITH	12279	\$97.37
2020	RICHIE'S JERK & BBQ	12645	\$201.60
2020	RICKER JAMIE	12161	\$199.79
2020	RIDGELINE EXTERIORS LLC	12655	\$201.60
2020	ROBSON SCOTT	12296	\$113.70
2020	ROSE BETH	12579	\$130.64
2020	ROY'S MOTOR SPORTS	10529	\$60.48
2020	RYMES PROPANE & OIL	12743	\$50.40
2020	SANFORD BUTCHER SHOP	10545	\$524.16
2020	SANFORD DENTURE CLINIC LLC	11425	\$179.42
2020	SANFORD MASSAGE & WELLNESS	12622	\$20.16
2020	SANFORD REDEMPTION CENTER	10639	\$90.72
2020	SEE NO EVIL TATTOO	12572	\$70.56
2020	SERENITY BY THE FALLS	12677	\$161.28
2020	SHAKER POND ICE CREAM	12761	\$1,178.43
2020	SHAW'S RIDGE FARM ICE CREAM	10578	\$121.56
2020	SHELDON DEREK & LAUREN	12706	\$6.65
2020	SHINE HAIR & NAILS	12402	\$80.64
2020	SIGNGRAPHIX	10586	\$584.64
2020	SLEEPERS LEBANON STREET MARKET	10591	\$806.40
2020	SMITH PHILLIP & MARY	11558	\$114.71

2020	SMITH WYATT & REBECCA	12504	\$517.10
2020	SNYDER ANGELA	12773	\$119.75
2020	SOLEMINA ANDREW	11949	\$122.57
2020	SOLEMINA MILISSA	12432	\$142.13
2020	SOUTHERN MAINE CABLING LLC	12309	\$282.24
2020	SOUTHERN MAINE FIREARMS	12670	\$100.80
2020	STEINMETZ DPM RICHARD	10618	\$159.82
2020	STEPHENS GARRETT & KIMBERLY	12497	\$104.03
2020	STUDIO BY THE POND	12766	\$524.16
2020	SULLIVAN KEVIN	11384	\$58.67
2020	SUNNYSIDE RESTAURANT THE	10625	\$967.68
2020	SURPLUS BUSINESS ASSETS	11027	\$161.28
2020	TANGUAY JOSEPH	10817	\$137.29
2020	TANGUAY RAYMOND	10744	\$118.94
2020	TANZELLA MAUREEN	12285	\$96.16
2020	TAX PRO USA INC	11563	\$91.42
2020	THE SANDWICH SHACK	12649	\$100.80
2020	TONI BENNETT-LCSW/LICSW	11734	\$181.44
2020	TOTAL COMPUTER & NETWORK SERV	12573	\$14.11
2020	U S FELT COMPANY INC	10649	\$5,544.00
2020	US TELEPACIFIC dba TPx	12690	\$184.26
2020	WATERLOGIC USA INC	12757	\$20.97
2020	WHEELER GARY	11074	\$48.89
2020	WICKED MONKEY EMBROIDERY	12667	\$330.22
2020	WOOD OWEN	11857	\$73.38
2020	WORSTED SPINNING NE LLC	12695	\$2,066.40
2020	ZIPPY COPY CENTER	11562	\$362.88
2020	ZOLT JEFF/CHARLOTTE	10857	\$146.39
2020	ZREYAS	11667	\$383.04

TOTAL **\$365,955.51**

OUSTANDING REAL ESTATE TAX LIENS

Bill Year	Bill Name	Property ID	Total Unpaid
2007	GATEWAY PROPERTIES LLC	00J290001800000	\$13,150.85
2008	GATEWAY PROPERTIES LLC	00J290001800000	\$14,004.46
2009	GATEWAY PROPERTIES LLC	00J290001800000	\$14,450.45
2010	GATEWAY PROPERTIES LLC	00J290001800000	\$9,696.68
2011	GATEWAY PROPERTIES LLC	00J290001800000	\$10,280.17
2012	GATEWAY PROPERTIES LLC	00J290001800000	\$11,332.94
2013	GATEWAY PROPERTIES LLC	00J290001800000	\$12,433.73
2014	GATEWAY PROPERTIES LLC	00J290001800000	\$12,683.13
2015	GATEWAY PROPERTIES LLC	00J290001800000	\$4,669.20
2016	GATEWAY PROPERTIES LLC	00J290001800000	\$4,817.07
2016	SPENCER KELLY	00R120090A00060	\$50.36

2017	GATEWAY PROPERTIES LLC	00J290001800000	\$4,397.33
2018	GATEWAY PROPERTIES LLC	00J290001800000	\$4,371.83
2018	HIGH STREET RENTAL PROPERTY LLC	00I290004600000	\$1,398.30
2019	AINSWORTH RICHARD JR	00R230005F00000	\$89.42
2019	AINSWORTH RICHARD JR/PAMELA	00R230005C00000	\$4,905.95
2019	ANDERSON SARAH JO	00R6A0000900000	\$1,760.28
2019	AUSTIN MICHAEL T & LISA D (JTS)	00G320006A00000	\$3,204.58
2019	BABCOCK STACEY J	00R230010A00000	\$1,481.09
2019	BEAUCHESNE MONA	00L280005000000	\$751.46
2019	BERNIER DAVID M/JAMES R	00R130000800000	\$1,094.42
2019	BERUBE DOROTHY I HEIRS OF	0R16A0001700000	\$1,875.74
2019	BISSELL KAREN L	000R20005600000	\$3,984.46
2019	BISSELL KAREN L & RICHARD (JTS)	000R20056A00000	\$1,758.98
2019	BLACK SHEEP HOLDINGS LLC	00J270003900000	\$3,788.41
2019	BLIER JOHN	00R230002100026	\$269.30
2019	BURBINE MARIAN J (LE JULIA G DANGORA)	00M310014A00015	\$4,119.54
2019	CABANA DONALD/DOROTHY	00J170002100000	\$1,413.92
2019	CANTIN DORIS R	00I270003100000	\$3,372.33
2019	CAREY SHANNON	000R60054C00000	\$1,010.91
2019	CAVANAUGH WILLIAM M JR	00L260000700000	\$2,215.58
2019	CHASSE CARL	000R80014A00000	\$1,708.77
2019	CHASSE CARL A	000R70000300000	\$2,241.98
2019	CHASSE CARL A	000R70002A00000	\$896.65
2019	CHASSE CARL A TRUSTEE OF	000R70002B00000	\$4,881.99
2019	CHEVALIER NORMAN P	00M270001800000	\$1,218.38
2019	CHRISTENSEN MARTHA J HEIRS OF	000R10000500000	\$3,616.31
2019	CLARK CHRISTIAN A & BRIDGET D (JTS)	0R16A0000300000	\$163.28
2019	COBURN NANCY & DAUTEUIL SUSAN	00R190010000030	\$1,423.63
2019	CORLISS YVONNE R	000R90004600000	\$2,633.84
2019	CRAM CLARK C	00R110004200000	\$5,727.21
2019	CRAM CLARK C	00R110008200000	\$5,356.89
2019	CUNNINGHAM SUSAN E	00R120007100000	\$2,596.81
2019	DAGGETT JOHN R	00R230011B00000	\$804.75
2019	DALTON HEIDI H	00L290000500000	\$4,064.88
2019	DEE JAMES & STEPHANIE (JTS)	0J38A0003500000	\$6,938.43
2019	DEMERS SUSAN J	00I270007A00000	\$1,049.45
2019	DESRUISSEAUX LOUIE R & LUCIEN R (JTS)	00J320000200000	\$3,627.21
2019	DOWEY MICHAEL G HEIRS OF	0R12A0000500000	\$3,890.80
2019	DRAKE MONICA	00R130010000054	\$69.38
2019	DRISKO ASHLEY	00L270006400000	\$2,570.66
2019	DUCHARME ARMAND	00J140001500000	\$472.83
2019	DUGRE DAVID HEIRS OF	00R120067A00001	\$542.54
2019	FARRIS CHRISTOPHER E	00I280012300000	\$1,381.24
2019	FENDERSON NATHAN DALE	0R17A0011A00000	\$4,494.22

2019	FORTE DANIEL F	00J300001200000	\$2,692.65
2019	FULLI MAHFUZ A	00H270002200000	\$4,788.31
2019	FURBISH JONATHAN KEITH	00R220010A00000	\$4,285.10
2019	GAGNON LORI	00R130010000076	\$385.69
2019	GATEWAY PROPERTIES LLC	00J290001800000	\$4,413.62
2019	GENGA TODD	00K150003400000	\$2,383.32
2019	GRONDIN RACHEL A	00I280012000000	\$2,431.25
2019	HALL HAROLD R & JOANNE C (JTS)	00K340006100000	\$2,670.87
2019	HALL ROBERT E/EDITH M	00L270001600000	\$549.08
2019	HALL ROBERT E/EDITH M	00L270002500000	\$3,322.23
2019	HAM DAVID A/LINDA C	000R30039A00000	\$5,300.24
2019	HANNON ELIZABETH B & CALLAGY BEVERLY J	00K380002900000	\$3,642.45
2019	HARDING KEVIN	00R230002100014	\$675.09
2019	HARTFORD DIANNE A & MACCORMACK PETER J	0R13F0000900000	\$4,509.48
2019	HESTERMANN DOROTHY	00R120010400001	\$1,246.17
2019	HIGH STREET RENTAL PROPERTY LLC	00I290004600000	\$2,254.80
2019	HILL ROBERT H/MARIE	00R210037D00000	\$1,137.25
2019	HILTON LUCILLE	0R13A0001200000	\$3,041.21
2019	HOLMAN CRAIG	00I290007000000	\$2,341.93
2019	HUSSEY CHARLES H	00R220034K00000	\$1,361.63
2019	ILIADIS ZAHARIAS	00L270007200000	\$3,947.43
2019	JAGGER MILL LLC	00R150006900000	\$3,320.04
2019	JALBERT DENNIS	00I250000400000	\$2,969.32
2019	JEANNETTE JAMES	00R130010000038	\$400.94
2019	KER SOKHON & SOKHA	00R110007000000	\$2,805.93
2019	KROL CONSTANCE B HEIRS OF	0R21A0001400000	\$4,413.62
2019	LAFERTE TRACY	00R130022B00000	\$3,187.17
2019	LAFOND REBECCA L	00H180000600000	\$3,439.31
2019	LAVIGNE KARLA S	00R100000900000	\$1,891.57
2019	LEBLANC KEVIN T/THERESA M	00R110024A00000	\$1,125.70
2019	LEVESQUE LOIS B HEIRS OF	0R12C0001200000	\$1,344.20
2019	LEVESQUE MIKE	00R190010000058	\$1,605.05
2019	LIBBY ALBERT L	00H350000300000	\$185.28
2019	LONG SHERRY L	00M300003300000	\$1,652.13
2019	LUNNY ROBERT J JR	00K210001200000	\$3,925.65
2019	LYMAN KAREN B	00H300003300000	\$2,662.15
2019	MAHONEY ROBERT J	00I270004600000	\$2,853.86
2019	MANETTI AMY	00R190023F00000	\$3,801.48
2019	MARTIN DAVIS M	00R210002600000	\$2,657.80
2019	MATERESE ALFRED J HEIRS OF	00L170000100000	\$3,522.64
2019	MCLEOD GAVIN R	00K280005300000	\$234.67
2019	MOREHART MICHELLE	00R150011700000	\$1,453.13
2019	MOSES NANCY A	00J330001700000	\$2,507.49
2019	MOUSAM VALLEY MOTEL	000R20004200000	\$3,622.85

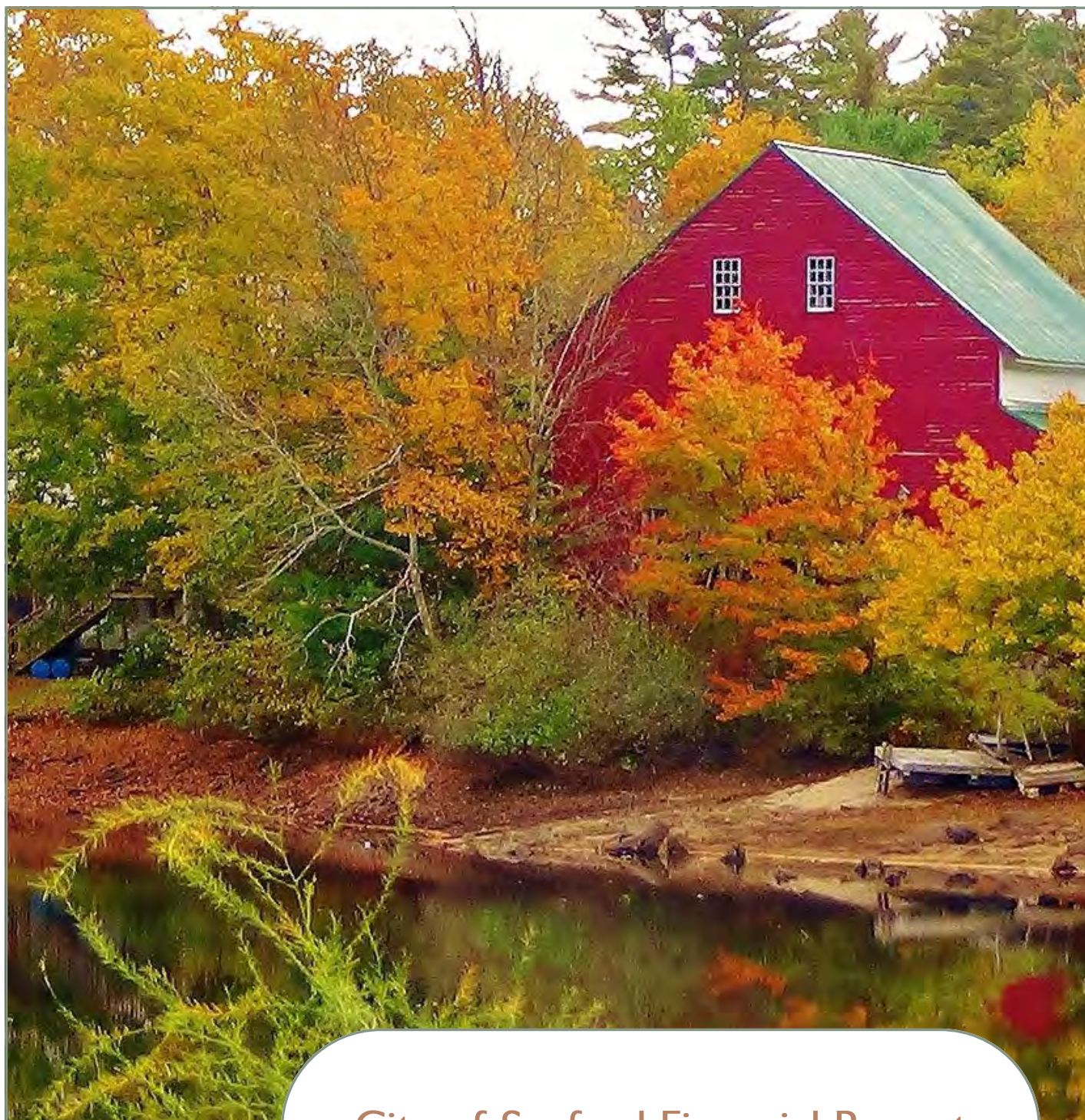
2019	MURPHY PHYLLIS M	00R100009H00000	\$5,491.95
2019	NAHIGIAN DEBORAH	00R130010000014	\$670.10
2019	NEILL ANN M	00J270002200000	\$3,860.30
2019	NEVISON RICHARD/DOUGLAS	000R40001200000	\$1,095.86
2019	PARENT RYAN F & LETELLIER KIMBERLY A	00H280004300000	\$2,217.76
2019	PELLETIER SARAH	00R120090A00038	\$54.04
2019	PENDLETON TORI BROOKS TRUSTEE OF THE	000R60004200000	\$1,221.93
2019	PEPIN SUSAN A	00I240000200000	\$2,165.48
2019	PIERCE-NUMBERG JUDY	00K280002A00000	\$2,607.70
2019	PIPER HEATHER & MITCHELL (JTS)	00H270001000000	\$4,045.46
2019	POMBRIANT MARK J	00K280005400000	\$1,760.28
2019	PRIME DANIEL G/LISA A	00R190010B00003	\$1,834.36
2019	RAHILLY JAMES F/FRANCES W	00R160004400000	\$202.71
2019	SAVIN JOAN P	00R230002100012	\$442.41
2019	SHARENOW ERIC/JANE	00J290001900000	\$2,764.54
2019	SHAW RICHARD H TRUSTEE OF THE	000R60005300000	\$9,365.20
2019	SILVA CHRISTOPHER D & GRETCHEN E	00R150003700000	\$3,376.69
2019	SIMMS DAVID A & VANESSA M	00K140001800000	\$2,925.75
2019	SIMONDS JOHN P TRUSTEE OF THE	000R50011A00000	\$405.30
2019	SIMONDS JOHN P TRUSTEE OF THE	00L150000300000	\$4,121.71
2019	SIMPSON ASHLEY L	00R110008B00000	\$610.07
2019	SIMPSON ASHLEY L ET AL	00R110000800000	\$1,202.61
2019	SMITH FRANK W/KAREN E	000R80012C00000	\$2,646.91
2019	SMITH FRED & LISA	00J300045A00000	\$5,923.27
2019	SMITH FRED W & LISA L (JTS)	00R190045D00000	\$922.29
2019	ST CLAIR CATHERINE	00R230002100034	\$1,660.08
2019	ST JEAN LORRAINE S ESTATE OF	00J230001200000	\$2,638.20
2019	TABB RICHARD J	00L330004200000	\$3,340.36
2019	TALAMELLI GARY W	0R16A0006100000	\$967.33
2019	TIMMINS JOSEPH/DOLORES A	0R16A0008200000	\$702.87
2019	TITUS JONATHAN	00J300002100000	\$3,413.72
2019	TRASK AMY	00R130010000033	\$455.33
2019	TRUMBLE MICHAEL W SR HEIRS OF	00K150004100000	\$1,212.18
2019	TUTTLE BILLY L	00I280006400000	\$2,176.37
2019	URBAN MITCHELL	00J370028A00000	\$2,228.65
2019	VIVEIROS PETER M	00J140002900000	\$4,699.75
2019	WATERHOUSE KATLYN	00R120090A00024	\$631.85
2019	WATSON FRANCIS C	00L270005200000	\$2,884.36
2019	WEBB JAMES E	000R70007A00000	\$834.46
2019	WEBB STEPHEN T & CLAIRE R (JTS)	00R160000300000	\$1,302.81
2019	WHITEHOUSE ANNE	00K190007800000	\$2,751.02
2019	WOMER MARTIN C TRUSTEE OF THE	00R100002300000	\$2,302.41

TOTAL**\$426,303.21**

SPECIAL ASSESSMENT LIEN

2019	JAGGER MILL LLC	00R150006900000	\$10,465.67
2019	ANDERSON H/J	00K140003400000	\$1,314.10
		TOTAL	\$11,779.77





City of Sanford Financial Report

City of Sanford, Maine

Annual Financial Report

June 30, 2021



WIPFLI

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Independent Auditor's Report

City Council
City of Sanford, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sanford, Maine (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sanford, Maine, as of June 30, 2021, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States require that the management's discussion and analysis, on pages 3 through 8, and the Schedule of Proportionate Share of the Net Pension Liability, on page 52, Schedule of Contributions, on page 53, Schedule of Changes in Net OPEB Liability and Related Ratios – MMEHT Group Health Insurance Plan, on page 54, Schedule of Proportionate Share of Net OPEB Liability – Group Life Insurance, on page 55, Schedule of OPEB Contributions – Group Life Insurance, on page 56, and the Schedule of Changes in Net OPEB Liability and Related Ratios – MEABT, on page 57, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Sanford, Maine's basic financial statements. The combining and individual fund financial statements, on pages 59-93, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining and individual fund financial statements are 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 December 8, 2021, on our consideration of the City of Sanford, Maine'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 City of Sanford'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 City of Sanford Maine's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP
South Portland, Maine
December 8, 2021

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021

As management of the City of Sanford, Maine, we present this narrative to provide you with an overview and analysis of our annual financial statements for the year ending June 30, 2021. This information, in conjunction with the basic financial statements following this section, can be considered when reading the City's financial statements.

Financial Highlights

- Total assets and deferred outflows of resources of the City of Sanford exceeded its liabilities and deferred inflows of resources by \$49,759,945. The governmental activities statement of activities showed an increase of net position of \$4,193,429 for the fiscal year.
- The ending fund balance for all governmental funds combined was \$26,401,840.
- The ending fund balance for the general fund was \$14,557,534, an increase of \$5,127,311 over last year. The City, excluding the School, has a total fund balance of \$10,901,529, of which \$2,633,736 is committed to ongoing capital projects, and \$1,221,735 is assigned for the subsequent year budget and other purposes. This leaves an unassigned balance of \$7,046,058 which is an adequate surplus. The School Department had \$2,596,697 unassigned fund balance available for general school purposes, \$988,171 of committed fund balance, and \$71,137 of assigned fund balance for a total of \$3,656,005 of fund balance.

Overview of the Financial Statement

This discussion and analysis is intended to serve as an introduction to the City of Sanford, Maine's basic financial statements. The City's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements:

The *government-wide financial statements* provide a broad overview of the City of Sanford, Maine's finances. Financial information is presented in two statements – *Statement of Net Position* and *Statement of Activities*. The *government-wide financial statements* include not only the City of Sanford (known as the *primary government*), but also the legally separate Goodall Park Trust, for which the City is a beneficiary and has been reported as a discretely presented component unit.

The ***Statement of Net Position*** presents information about the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, and with the difference between these reported as *net position*. Over time, changes in net position (increases or decreases) may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The ***Statement of Activities*** presents information about how the City's net position has changed during the fiscal year. All changes in net position are reported as soon as the change or event occurs, regardless of the timing of related cash flows. This means that revenues and expenses are reported in this statement even if the resulting cash related movement does not occur until future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021
Continued

Both of the statements distinguish between activities of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) and those activities that recover all, or a significant portion of their costs, through user fees and charges (*business-type activities*). Governmental activities include general administration, public safety (police, ambulance and fire), public works, (highway and solid waste disposal), library, recreation programs, county tax, education, charitable aid, cemetery care, debt service and capital maintenance expenses. The City currently reports no business-type activities.

The government-wide financial statements can be found on pages 9 and 10.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Sanford, Maine, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the City can be divided into three categories: Governmental funds, proprietary funds and fiduciary funds.

Governmental funds are used to report most of the City's basic operational services. Operating expenditures and revenues are recorded and the cumulative leftover balance of these activities, which is available for spending in subsequent years, is reported here. These funds are reported using an accounting method called *modified accrual*, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information can help to determine what financial resources are available in the near future to finance the City's activities. The governmental funds financial statements can be found on pages 11 and 12.

Fiduciary funds are used to account for monies held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Sanford's operational programs. The City is trustee for a number of funds, the majority of which are scholarships. The fiduciary funds financial statements can be found on pages 15 and 16.

Proprietary funds are used to report activities that are charged to customers for services provided by the City. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The City currently has no proprietary funds.

Notes to the financial statements – the notes provide additional information that is essential to a full understanding of the data provided and can be found on pages 17-51.

Other Information – the combining and individual fund statements of non-major governmental funds are presented immediately following the notes to the financial statements. These schedules can be found on pages 59-93.

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021
Continued

Statement of Net Position information

The following information is a condensed version of the Statement of Net Position. The analysis below focuses on the net position of the City's governmental activities.

Government Activities

	2021	2020
Assets		
Current & Other	\$ 38,858,372	\$ 51,076,870
Capital Assets - net	187,227,079	179,436,785
Total Assets	226,085,451	230,513,655
Deferred Outflows of Resources	5,087,945	4,944,701
Liabilities		
Long-term Liabilities	168,105,635	174,442,963
Other Liabilities	11,845,496	12,721,302
Total Liabilities	179,951,131	187,164,265
Deferred Inflows of Resources	1,462,320	3,045,375
Net Position		
Net Invested in Capital Assets:	46,038,203	45,566,135
Restricted	2,623,095	4,338,409
Unrestricted	1,098,647	(4,655,828)
Total Net Position	\$ 49,759,945	\$ 45,248,716

The City's net position increased \$4,193,429 during the fiscal year, which includes a restatement. Program expenses for the primary government totaled \$102,089,040 of which \$61,276,494 of total program revenues are applied for a net expense of \$40,812,546. (See the Statement of Activities, page 10, for a detail breakdown by program unit). This net expense is offset by general revenues and other revenues of \$45,005,975, which resulted in the increase in net position of \$4,193,429.

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021
Continued

The following schedule, the statement of activities, focuses on changes in net position of the City's governmental activities.

Government Activities

	<u>2021</u>	<u>2020</u>
Program Revenues		
Charges for services	\$ 15,594,069	\$ 5,429,722
Operating grants and contributions	45,682,425	48,059,983
	<u>61,276,494</u>	<u>53,489,705</u>
General Revenues:		
Property and other taxes	38,187,685	36,337,471
Grants and contributions not restricted to specific programs	5,586,937	4,068,574
Investment earnings (loss)	377,360	876,086
Miscellaneous	853,993	634,558
	<u>45,005,975</u>	<u>41,916,689</u>
Total Revenues	<u>106,282,469</u>	<u>95,406,394</u>
Program Expenses:		
General government	10,718,058	10,578,335
Public services	2,857,872	2,683,550
Public safety	11,754,274	11,699,518
Public works	6,000,499	6,201,098
County tax	799,526	783,656
Education	65,365,939	55,027,940
Interest on debt	273,911	246,280
Maintenance	3,382,707	5,941,497
Other	936,254	761,614
Total Expenses	<u>102,089,040</u>	<u>93,923,488</u>
Change in Net Position	4,193,429	1,482,906
Net Position, Beginning of Year - Restated	45,566,516	43,765,810
Net Position, End of Year	<u>\$ 49,759,945</u>	<u>\$ 45,248,716</u>

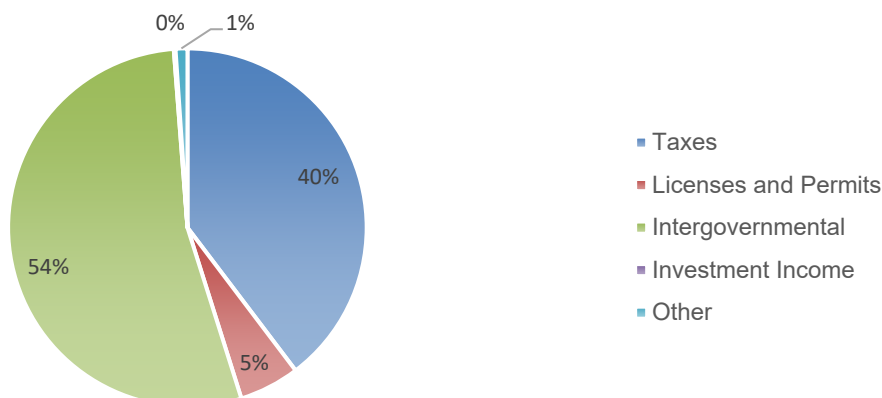
The cost of all governmental activities this year was \$102,089,040, which represents an increase of \$8,165,552 from the prior year. Of this amount, Sanford taxpayers funded \$38,187,685 through property, personal and excise taxes. Municipal and educational departments have continued to aggressively pursue grant revenue to cover programs and services and to help reduce the tax burden to residents.

Special revenue fund program expenses are expenditures from City and School funds, such as the City recreation and school programs, and the lunch program and other specifically grant funded programs. These programs are found in the "Other Governmental Funds" section of this report.

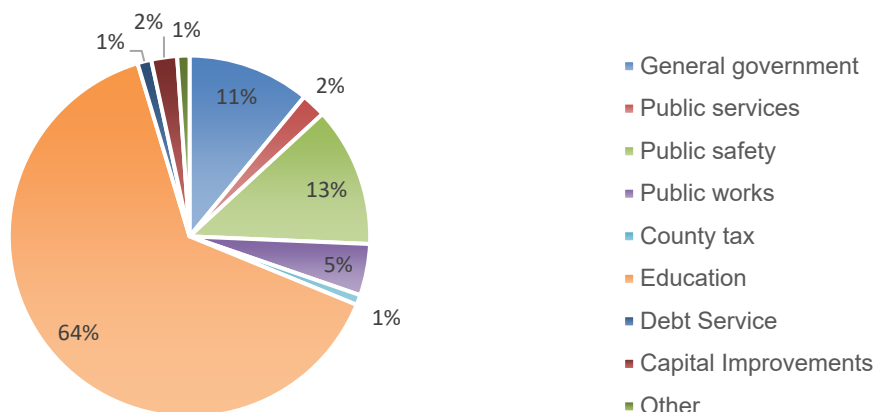
Maintenance represents the net amount paid for items that are considered to be repairs and upkeep. Interest on debt indicates the debt service amounts paid from the City general fund, the interest on debt service related to the School Department is included with the Education expense category.

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021
Continued

2021 Statement of Activities Revenues
Governmental - General Fund



2021 Statement of Activities Expenditures
Governmental - General Fund



Financial Analysis of the Government's Funds

The City uses fund accounting to segregate specific types of funds/projects and demonstrate compliance with related legal requirements. City-wide fund balances can be seen on the Balance Sheet – Government Funds on page 11.

Governmental funds – The focus of the City's governmental funds is to provide information on fiscal activity and balances of available resources. Each year, the result of the expenses, less revenues received, is added to the beginning fund balance and any unrestricted portion is available for spending at the government's discretion. As indicated in the *Financial Highlights*, the City's governmental funds reported a combined ending fund balance of \$26,401,840

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2021
Continued

Financial Analysis of the Government's Funds - continued

The *general* fund balance is \$14,557,534, which is an increase of \$5,127,311 over fiscal 2020. Of the fund balance, \$2,633,736 is committed for the City and \$988,171 for the School for a number of capital plan projects unfinished at year-end, and an additional \$1,221,735 is assigned for the City, which includes \$850,000 as carryforward for the subsequent year budget and \$71,137 for the School. The unassigned balance is \$7,046,058 for the City and \$2,596,697 for the School.

Although the City had positive budget variances of revenues over expenditures totaling \$5,791,550, the City budgeted to utilize fund balance toward the capital plan and to offset the 2021 commitment, resulting in an increase in the general fund balance of \$4,964,327, on a budgetary basis, from the prior year. The ending fund balance at June 30, 2021 is considered well within a healthy range. For detail comparing budget to actual expense see the Statement of Revenues, Expenditures and Changes in Fund Balance on page 14.

Other Governmental Funds balance of \$11,844,306 reflects composite balances of a number of other School and City special revenue funds, capital projects funds and permanent funds.

Capital Asset and Debt Administration

The City of Sanford, Maine's investment in capital assets for its governmental-type activities totaled \$187,227,079 net of accumulated depreciation, as of June 30, 2021. The City's infrastructure values (roads, bridges, sidewalks, etc.) are included in this total. These assets include land, buildings and improvements, vehicles, machinery, equipment and infrastructure. For a detailed listing of the City's capital assets and related depreciation, see page 27 in the Notes to the Financial Statements. In the current year, significant capital asset purchases totaled \$14,817,573, with the more significant additions being construction in progress for the high school and technical center and consolidated elementary school.

Long-term Debt

The City of Sanford, Maine's long-term liabilities at fiscal year-end total \$168,105,635. The composition of long-term liabilities was, as follows: Bonds and notes payable \$148,453,890, capital leases \$2,698,386, net pension liability of \$10,851,278, compensated absences \$2,482,009, other postemployment benefits – group life \$290,695, other postemployment benefits – group health \$2,219,467, other postemployment benefits – MEA Benefits Trust \$999,908, landfill post closure care costs \$110,000, of which \$9,947,282 is due within one year. It should be noted that the State Department of Education contributes significantly on an annual basis to the payment of school related bond debt. Detailed information of the City's various outstanding bonds can be found in the Notes to Basic Financial Statements starting on page 28.

State statutes limit the amount of general obligation debt a municipality may issue to 15 percent of the total State's assessed valuation of the City, which is \$1,689,850,000. The current debt limitation for the City of Sanford, Maine is \$25,347,750 and Sanford's total debt is well under this limit.

The City Council and School Committee continue to work at keeping the property tax rate as low as possible and still provide quality services. The rate this year decreased .54 mills to 20.16.

Request for Information

This financial report is designed to provide a general overview of the City of Sanford, Maine's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Ronni Lynn Champlin, Finance Director, City of Sanford, Maine, 919 Main Street, Sanford, Maine 04073.

City of Sanford, Maine
Statement of Net Position
June 30, 2021

	Governmental Activities	Component Unit Goodall Park Trust
ASSETS		
Cash and cash equivalents	\$ 32,615,078	\$ 68,449
Investments	582,121	627,784
Receivables:		
Accounts and intergovernmental, net	3,752,473	
Taxes receivable	1,585,509	
Tax liens	143,671	
Interfund loan receivable - fiduciary fund	20,195	
Inventory	49,825	
Land (held for investment)	109,500	
Capital assets, not being depreciated	9,049,485	
Capital assets, net	178,177,594	
Total Assets	226,085,451	696,233
DEFERRED OUTFLOWS OF RESOURCES		
	5,087,945	
LIABILITIES		
Accounts payable and other current liabilities	5,098,440	
Accrued payroll and other related liabilities	5,971,268	
Accrued interest	775,788	
Noncurrent liabilities:		
Due within one year	9,947,282	
Due in more than one year	158,158,353	
Total Liabilities	179,951,131	
DEFERRED INFLOWS OF RESOURCES		
	1,462,320	
NET POSITION		
Net investment in capital assets	46,038,203	
Restricted for:		
Nonexpendable trust principal	6,000	696,233
Expendable permanent funds	1,145,226	
Grants and other purposes	1,471,869	
Unrestricted	1,098,647	
Total Net Position	\$ 49,759,945	\$ 696,233

See independent auditor's report.

The accompanying notes are an integral part of these financial statements.

City of Sanford, Maine
Statement of Activities
For the year ended June 30, 2021

Functions/programs	Program revenues				Net (expense) revenue and changes in net position	
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary government	Component unit
					Governmental activities	Goodall Park Trust
Primary government:						
Governmental activities:						
General government	\$ 10,718,058	\$ 1,802,538	\$ 1,081,305	-	\$ (7,834,215)	
Public services	2,857,872	-	34,894	-	(2,822,978)	
Public safety	11,754,274	3,074,968	11,966	-	(8,667,340)	
Public works	6,000,499	103,443	1,070,909	-	(4,826,147)	
Education	65,365,939	10,613,120	43,483,351	-	(11,269,468)	
County tax	799,526	-	-	-	(799,526)	
Interest on debt service	273,911	-	-	-	(273,911)	
Maintenance	3,382,707	-	-	-	(3,382,707)	
Other	936,254	-	-	-	(936,254)	
Total governmental activities	102,089,040	15,594,069	45,682,425		(40,812,546)	
Total primary government	\$ 102,089,040	\$ 15,594,069	\$ 45,682,425		\$ (40,812,546)	
Component unit:						
Goodall Park Trust	\$ 30,707				\$ (30,707)	
General revenues:						
Property taxes, levied for general purposes					33,599,591	
Excise taxes					4,192,095	
Payments in lieu of taxes					77,273	
Interest and penalties on taxes					104,052	
Franchise tax					214,674	
Grants and contributions not restricted to specific programs:						
Homestead exemption and business equipment exemption					1,988,827	
Other state aid					490,541	
State revenue sharing					3,034,104	
Donations and contributions					73,465	
Unrestricted investment earnings					377,360	
Restricted investment earnings						156,219
Other					853,993	
Total general revenues					45,005,975	156,219
Change in net position					\$ 4,193,429	\$ 125,512
Net position - beginning - Restated					45,566,516	570,721
Net position - ending					\$ 49,759,945	\$ 696,233

See independent auditor's report.
The accompanying notes are an integral part of these financial statements.

City of Sanford, Maine
Balance Sheet
Governmental Funds
June 30, 2021

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 20,336,577	\$ 12,278,500	\$ 32,615,077
Investments		582,121	582,121
Receivables:			
Accounts and intergovernmental, net	900,403	2,868,992	3,769,395
Taxes receivable	948,914		948,914
Taxes receivable - prior years	316,249		316,249
Tax liens	464,017		464,017
Interfund loans receivable	1,535,870	830,991	2,366,861
Inventory		49,825	49,825
Land (held for investment)		109,500	109,500
Total assets	\$ 24,502,030	\$ 16,719,929	\$ 41,221,959
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable and other current liabilities	\$ 3,028,232	\$ 2,087,131	\$ 5,115,363
Accrued payroll and other related liabilities	5,529,442	441,826	5,971,268
Interfund loans payable		2,346,666	2,346,666
Total liabilities	8,557,674	4,875,623	13,433,297
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-property taxes	1,386,822		1,386,822
Total deferred inflows of resources	1,386,822	-	1,386,822
Fund balances:			
Nonspendable		165,325	165,325
Restricted		14,769,588	14,769,588
Committed - City	2,634,196	7,912	2,642,108
Committed - School	988,171		988,171
Assigned - City - Subsequent budget	850,000		850,000
Assigned - City	371,735		371,735
Assigned - School	71,137		71,137
Unassigned - School	2,596,697		2,596,697
Unassigned - City	7,045,598	(3,098,519)	3,947,079
Total fund balances	14,557,534	11,844,306	26,401,840
Total liabilities, deferred inflows of resources and fund balances	\$ 24,502,030	\$ 16,719,929	-
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			187,227,079
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.			1,386,822
Deferred outflows/inflows of resources represent a consumption/acquisition of net position that applies to a future period, therefore will not be recognized as an expenditure or revenue until then, and therefore, are not reported in the funds			3,625,625
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.			
Bonds and notes payable			(148,453,890)
Capital leases			(2,698,386)
Accrued interest			(775,788)
Landfill liability			(110,000)
Other postemployment benefits liability			(3,510,070)
Accrued compensated absences			(2,482,009)
Net pension liability			(10,851,278)
Net position of governmental activities			\$ 49,759,945

City of Sanford, Maine
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2021

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 37,004,534	\$ 847,357	\$ 37,851,891
Licenses and permits	5,086,099		5,086,099
Intergovernmental	50,017,433	11,474,173	61,491,606
Investment income	140,233	155,148	295,381
Donations		62,057	62,057
Other	994,688	903,051	1,897,739
Total revenues	93,242,987	13,441,786	106,684,773
Expenditures:			
Current:			
General government	9,730,435	1,993,481	11,723,916
Public services	1,963,774	232,155	2,195,929
Public safety	11,107,549	18,373	11,125,922
Public works	4,101,007		4,101,007
County tax	799,526		799,526
Education	56,981,139	12,226,244	69,207,383
Debt service	1,096,744		1,096,744
Capital improvements	2,045,561	15,728,153	17,773,714
Other	976,254		976,254
Total expenditures	88,801,989	30,198,406	119,000,395
Excess (deficiency) of revenues over expenditures	4,440,998	(16,756,620)	(12,315,622)
Other financing sources (uses):			
Transfers in	22,777	36,362	59,139
Transfers out		(59,139)	(59,139)
Proceeds from capital leases	663,536		663,536
Total other financing sources (uses)	686,313	(22,777)	663,536
Net change in fund balances	5,127,311	(16,779,397)	(11,652,086)
Fund balances, beginning of year	9,430,223	28,623,703	38,053,926
Fund balances, end of year	\$ 14,557,534	\$ 11,844,306	\$ 26,401,840

See independent auditor's report.
The accompanying notes are an integral part of these financial statements.

City of Sanford, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the year ended June 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ (11,652,086)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays, net of loss from dispositions	14,422,378
Depreciation expense	(6,632,088)

Deferred outflows/inflows of resources represents a consumption/acquisition of net position that applies to a future period, therefore will not be recognized as an expenditure until then.	1,726,299
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(9,790)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Accrued interest	1,388
Landfill	35,000
Compensated absences	218,589
Other postemployment benefits expense	43,011
Pension expense	(2,006,192)

Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Capital lease proceeds	(663,536)
Capital lease principal payments	547,350

The issuance of long term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayments of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

General obligation bond payments	8,163,106
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Change in net position of governmental activities	\$ 4,193,429
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City of Sanford, Maine
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
General Fund
For the year ended June 30, 2021

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 36,761,374	\$ 36,761,374	\$ 37,004,534	\$ 243,160
Licenses, permits and fees	4,645,947	4,645,947	5,086,099	440,152
Intergovernmental	45,898,285	45,898,285	46,671,433	773,148
Interest earned	320,000	320,000	140,233	(179,767)
Other	743,384	743,384	810,577	67,193
Total revenues	88,368,990	88,368,990	89,712,876	1,343,886
Expenditures:				
Current:				
General government	9,983,710	9,983,710	9,716,935	266,775
Public services	2,183,124	2,183,124	1,913,772	269,352
Public safety	10,465,253	10,465,253	10,486,388	(21,135)
Public works	4,288,297	4,288,297	4,101,007	187,290
Education	55,880,676	55,880,676	53,635,139	2,245,537
County tax	799,526	799,526	799,526	
Other	1,162,234	1,162,234	976,254	185,980
Debt service	1,187,733	1,187,733	1,096,744	90,989
Capital improvements	3,268,437	4,679,757	2,045,561	2,634,196
Total expenditures	89,218,990	90,630,310	84,771,326	5,858,984
Excess (Deficiency) of revenues over expenditures	(850,000)	(2,261,320)	4,941,550	7,202,870
Other financing sources:				
Transfers			22,777	22,777
Use of designated fund balance		1,411,320		(1,411,320)
Budgeted use of fund balance - City	850,000	850,000		(850,000)
Total other financing sources	850,000	2,261,320	22,777	(2,238,543)
Net change in fund balances - budgetary basis			4,964,327	
Reconciliation to GAAP basis:				
Change in general fund committed funds			162,984	
Net change in fund balances - GAAP basis			5,127,311	
Fund balance, beginning of year			9,430,223	
Fund balance, end of year			\$ 14,557,534	

See independent auditor's report.
The accompanying notes are an integral part of these financial statements.

City of Sanford, Maine
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	Private-purpose Trust Funds
ASSETS	
Cash and cash equivalents	\$ 199,997
Investments	3,482,008
Total assets	3,682,005
LIABILITIES	
Accounts payable	500
Interfund loans	20,195
Total liabilities	20,695
NET POSITION	
Held in trust	\$ 3,661,310

See independent auditor's report.
The accompanying notes are an integral part of these financial statements.

City of Sanford, Maine
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2021

	Private-purpose Trust Funds
Additions:	
Donations, interest and dividends	\$ 851,968
Total additions	851,968
Deductions:	
School scholarships	125,405
Total deductions	125,405
Change in net position	726,563
Net position, beginning of year	2,934,747
Net position, end of year	\$ 3,661,310

See independent auditor's report.

The accompanying notes are an integral part of these financial statements.

Notes to Financial Statements

June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Sanford, Maine (the City) have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (standards and interpretations), constitute GAAP for governmental units. GAAP also includes guidance from the American Institute of Certified Public Accountants in the publication entitled State and Local Governments. The more significant of the City's accounting policies are described below.

Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth in accounting principles generally accepted in the United States of America, which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based on application of these criteria, the following is a brief review of the discretely presented potential component unit addressed in defining the government's reporting entity.

Goodall Park Trust (the Trust) was established for the benefit of Goodall Park (the Park), which is an outdoor public space for the enjoyment of the citizens of the City of Sanford. The City pays 100% of the salaries for the Parks Department employees that provide the labor for the maintenance and general upkeep to the Park. The Trust provides additional resources for the maintenance of the Park. It was determined that the Trust should be reported as a discretely presented component unit.

Related Organizations:

The City's officials are responsible for appointing the members of the Board of Trustees of the Sanford Housing Authority, but the City's accountability does not extend beyond making the appointments. Thus, the accounts of the Sanford Housing Authority are not included in the accompanying financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Notes to Financial Statements

June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CO-NTINUED

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic *resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of net position. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The City reports the following major governmental funds:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the City reports the following fund type:

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others. The City's fiduciary funds include the following fund types:

Private-purpose trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are, therefore, not available to support the City's own programs.

As a general rule, interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. All taxes, including those internally dedicated for specific purposes, are reported as general revenues rather than as program revenues.

Notes to Financial Statements

June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term certificates of deposit.

Maine statutes authorize the City to invest in obligations of the U.S. Treasury, agencies and instrumentalities, certificates of deposit, repurchase agreements, corporate securities, financial institutions stock and other stock investments.

Investments are reported at fair value. Income earned from the investment of pooled cash is allocable to various funds.

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the City uses various methods, including market, income and cost approaches. Based on these approaches, the City often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The City utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the City is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

- Level 1 – Quoted prices for identical assets and liabilities traded in active exchange markets, such as the New York Stock Exchange.
- Level 2 – Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data.
- Level 3 – Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

In determining the appropriate levels, the City performs a detailed analysis of the assets and liabilities. At each reporting period, all assets and liabilities for which the fair value measurement is based on significant unobservable inputs, are classified as Level 3.

Receivables and Payables

All outstanding balances between funds are reported as "interfund loans receivable/payable."

Inventory

Inventories are valued at cost using the first-in, first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Notes to Financial Statements

June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost or at cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the primary government are depreciated using the straight-line method over the assets' estimated useful lives ranging from 5 to 50 years.

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an expense or expenditure until then. The City's deferred outflows relate to its pension liability and other post-employment benefits liability and are disclosed in Note 7 and Note 13.

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The liability for vacation pay and the buy-out of sick leave is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The City's deferred inflows on the statement of net position relate to its pension liability and other post-employment benefits liability and are disclosed in Note 7 and Note 13. The City also has one type of deferred inflow, which arises under the modified accrual basis of accounting that qualifies for reporting in this category.

Notes to Financial Statements

June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Deferred Inflows of Resources – Continued

Accordingly, the item, unavailable revenue, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Fund Equity

Governmental Funds fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are, as follows:

- Nonspendable – resources which cannot be spent because they are either a) not in spendable form, or b) legally or contractually required to be maintained intact.
- Restricted – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments, or b) imposed by law through constitutional provisions or enabling legislation.
- Committed – resources which are subject to limitations the government imposes on itself at its highest level of decision-making authority, and that remain binding unless removed in the same manner.
- Assigned – resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned – resources that have not been restricted, committed, or assigned to specific purposes. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The City Council has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. Likewise, the City Council or a body or official delegated by the City Council may assign unspent budgeted amounts to specific purposes in the General Fund at year-end based on Department requests.

Although not a formal policy, when both restricted and unrestricted resources are available for use, it is the City's intent to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use, it is the City's intent to use committed or assigned resources first, and then unassigned resources as they are needed.

Use of Estimates

Preparation of the City'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/expenditures during the reporting period. Actual results could differ from those estimates.

Notes to Financial Statements

June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Recently Adopted Accounting Pronouncement

Fiduciary Activities

GASB Statement No. 84, *Fiduciary Activities* establishes standards of accounting and financial reporting for fiduciary activities. It was determined that the City's Student Activity funds, previously reported as an Agency Fund, did not meet the criteria to be reported as a fiduciary activity. However, upon applying the guidance it was determined that the Student Activity funds should be reclassified and reported in the Special Revenue Fund; accordingly, the beginning assets and fund balance in the City's Special Revenue Fund and the beginning assets and net position of the governmental activities in the Statement of Net Position were restated by \$317,802 as a result of implementing GASB Statement No. 84.

Recent Accounting Pronouncements

Leases

In June 2017, the GASB issued GASB Statement No. 87, *Leases*. This new standard will provide users of the financial statements a more accurate picture of the assets and the long-term financial obligations of governments that lease. Lessees will recognize a lease liability and an intangible asset representing the lessee's right to use the leased asset and lessors will recognize a lease receivable and a deferred inflow of resources. The new leasing standard will apply for fiscal years beginning after June 15, 2021. Management is currently evaluating the impact of adoption on its financial statements.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

An annual budget is adopted by the City Council for the General Fund. The budget is prepared substantially in accordance with accounting principles generally accepted in the United States of America, except that the General Fund revenues and expenditures related to "on-behalf payments" made by the State of Maine to the Maine Public Employees Retirement System for teachers and certain other school employees and also the proceeds and related expenditures under capital leases are not budgeted. The legal level of control is at the department level. The accounting system is employed as a budgetary management control device to monitor the individual departments.

Excess of Expenditures over Appropriations

For the year ended June 30, 2021, expenditures exceeded appropriations in the following categories:

Treasurer/City Clerk	\$ 8,788	General Obligation	\$19,420
General Assistance	70,833	Miscellaneous	259
Police Other	155,237		
Police School Resource	252,300		
Airport	1,283		

Notes to Financial Statements

June 30, 2021

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - CONTINUED

Deficit Fund Balances

At June 30, 2021, the following funds had deficit fund balances over \$10,000:

Title IA	\$ 164,457	Title IIA – Teacher Quality	\$ 161,685
IDEA – Local Entitlement	727,701	Title IC - Perkins	24,340
MaineCare	82,007	Cops (SVPP)	33,995
Middle School CTE Grant	19,204	Cares Act	167,784
ECT Grant (Preschool)	38,920	Coronavirus Relief Foundation	152,029
Title V Innovative	53,189	SRTC Capital Account	81,198
SanfordNet Fiber	146,881	EDA Broadband Infrastructure	263,087
Revolving Loan Funds-SHS and JH	44,920	Dam Repair	98,584
ESSER 2	459,104	ESSER 3	26,904
AIP No. 33 Taxiway C Rehab	128,397	Goodall Brook Watershed	13,166
West Side Development	44,175	Coronavirus Relief Allotment 2	159,762

These deficits which for the most part are the result of the timing of billing, will be funded by future grant revenue, charges for services or future bond proceeds or the General Fund.

NOTE 3 – CASH AND INVESTMENTS

Deposits and Investments

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's policy is to have its deposits covered by F.D.I.C. insurance or by additional insurance purchased on behalf of the City by the respective banking institution. As of June 30, 2021, of the City's bank balance \$31,958,519, none of the balance was exposed to custodial credit risk due to being uninsured and uncollateralized. All of the City's deposits were covered by the F.D.I.C. or by additional insurance purchased on behalf of the City by the respective banking institutions in the City's name.

Custodial credit risk – investments: For investments, this is the risk that in the event of failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The City's policy is to have its deposits covered by S.I.P.C. insurance or by additional insurance purchased on behalf of the City by the respective banking institution. All of the City's \$603,450 investment in money market and repurchase/sweep agreements was covered by the S.I.P.C. or by additional insurance purchased on behalf of the City by the respective banking institutions in the City's name. These are treated as cash equivalents for financial statement purposes.

At June 30, 2021, the City had the following investments and maturities:

	Fair Value	Less Than 1 Year	1-5 Years	More Than 5 Years
Cash equivalents	\$ 172,322	\$ 172,322		
Fixed income	757,097	111,200	\$ 645,897	
Mutual funds (1)	215,484		Not applicable	
Equities	2,878,514		Not applicable	
Maine Community Foundation	668,496		Not applicable	
Total investments	<u>\$ 4,691,913</u>	<u>\$ 283,522</u>	<u>\$ 645,897</u>	

Notes to Financial Statements

June 30, 2021

NOTE 3 – CASH AND INVESTMENTS – CONTINUED

Deposits and Investments – Continued

Investments have been reported, as follows:

Reported in governmental funds	\$ 582,121
Reported in component unit funds	627,784
Reported in fiduciary funds	3,482,008
Total investments	<u>\$ 4,691,913</u>

Interest Rate Risk: The City does not have a policy related to interest rate risk.

Credit Risk and Concentration of Credit Risk: Maine statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. The City does not have a formal policy related to credit risk. With respect to concentration of credit risk the City does not have any investments exceeding 5% of the total portfolio.

Fair Value

Fair values of assets measured on a recurring basis at June 30, 2021 are, as follows:

	Total	Level 1	Level 2	Level 3
Cash equivalents	\$ 172,322	\$ 172,322		
Mutual funds	215,484	215,484		
Equities	2,878,514	2,878,514		
Fixed income	757,097	757,097		
Maine Community Foundation	668,496	460,561	\$ 207,936	
	<u>\$ 4,691,913</u>	<u>\$ 4,483,978</u>	<u>\$ 207,936</u>	

The Maine Community Foundation (MCF) holds fourteen investment accounts for the School Department, which are included in the MCF's general investment pool. The investments held by MCF were allocated to level 1, 2, and 3 on a pro-rata basis according to the classifications as presented in MCF's most recently issued financial statements. MCF issues a publicly available financial report, which can be obtained by visiting their website.

Notes to Financial Statements

June 30, 2021

NOTE 4 – RECEIVABLES AND PROPERTY TAXES

Receivables

Receivables as of year-end for the City's individual major funds and nonmajor funds in the aggregate are, as follows:

	General Fund	Nonmajor Funds	Total
Receivables			
Taxes	\$ 1,265,163		\$ 1,265,163
Liens	464,017		464,017
Accounts and intergovernmental	<u>900,403</u>	<u>\$ 2,868,992</u>	<u>3,769,395</u>
Net total receivables	<u>\$ 2,629,583</u>	<u>\$ 2,868,992</u>	<u>\$ 5,498,575</u>

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the deferred inflows of resources are reported in the governmental funds, as follows:

	Unavailable
Deferred inflows of resources	
Unavailable revenue – property taxes (general fund)	<u>\$ 1,386,822</u>

Property Tax

Property taxes for the current year were committed on August 13, 2020, on the assessed value listed as of the prior April 1st for all real and personal property located in the City. Assessed values are periodically established by the City's Assessor at 100% of assumed market value. The assessed value represented 95.9% of the estimated State valuation of \$1,689,850,000.

The City is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$261,241 for the year ended June 30, 2021.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The City has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remained unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred inflows of resources in the fund financial statements.

Notes to Financial Statements

June 30, 2021

NOTE 4 – RECEIVABLES AND PROPERTY TAXES – CONTINUED

The following summarizes the 2021 levy:

Assessed value	\$1,621,521,540
Tax rate (per \$1,000)	20.16
Commitment	32,689,875
Supplemental taxes assessed	
Total levy	32,689,875
Less collections	31,792,956
Current year taxes receivable	948,914
Prior year taxes receivable	780,266
Receivable at end of year	<u>\$ 1,729,180</u>
Due date(s)	½ September 16, 2020 ½ March 16, 2021
Interest rate on delinquent taxes	8%
Collection rate	97.3%

Interfund Receivables and Payables

Individual interfund loans receivable and payable balances and transfers at June 30, 2021 were, as follows:

Fund	Interfund Loans Receivable	Interfund Loans Payable
General Fund	\$ 1,535,870	
Other Governmental Funds	830,991	\$ 2,346,666
Fiduciary Funds		20,195
Totals	<u>\$ 2,366,861</u>	<u>\$ 2,366,861</u>

Notes to Financial Statements

June 30, 2021

NOTE 5 – CAPITAL ASSETS

Capital Assets

	Balance June 30, 2020	Increases	Decreases	Balance June 30, 2021
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 4,390,739	\$ 33,900	\$ (179,060)	\$ 4,245,579
Construction in progress	129,194,194	9,163,002	(133,586,290)	4,770,906
Artwork	33,000			33,000
Total capital assets, not being depreciated	<u>133,617,933</u>	<u>9,196,902</u>	<u>(133,765,350)</u>	<u>9,049,485</u>
Capital assets, being depreciated				
Land improvements	1,102,076			1,102,076
Buildings and improvements	29,397,299	136,597,882	(357,000)	165,638,181
Machinery and equipment	12,904,756	1,616,024	(371,388)	14,149,392
Vehicles	8,391,121	993,056	(940,772)	8,443,405
Library supplies	1,566,315			1,566,315
Infrastructure	75,510,903			75,510,903
Total capital assets being depreciated	<u>128,872,470</u>	<u>139,206,962</u>	<u>(1,669,160)</u>	<u>266,410,272</u>
Less accumulated depreciation for:				
Land improvements	(651,434)	(22,883)		(674,317)
Buildings and improvements	(14,580,408)	(3,361,842)		(17,942,250)
Machinery and equipment	(6,998,379)	(850,578)	563,273	(7,285,684)
Vehicles	(4,687,109)	(519,596)	889,757	(4,316,948)
Library supplies	(1,565,104)	(772)		(1,565,876)
Infrastructure	(54,571,184)	(1,876,419)		(56,447,603)
Total accumulated depreciation	<u>(83,053,618)</u>	<u>(6,632,090)</u>	<u>1,453,030</u>	<u>(88,232,678)</u>
Total capital assets being depreciated, net	<u>45,818,852</u>	<u>132,574,872</u>	<u>(216,130)</u>	<u>178,177,594</u>
Governmental activities capital assets, net	<u>\$179,436,785</u>	<u>\$141,771,774</u>	<u>\$(133,981,480)</u>	<u>\$187,227,079</u>

Depreciation expense was charged to functions/programs of the primary government, as follows:

Governmental activities	
General government	\$ 12,374
Public safety	354,257
Public works, including depreciation of general infrastructure assets	1,932,561
Public services	528,431
Education	<u>3,804,467</u>
Total depreciation expense	<u>\$ 6,632,090</u>

Notes to Financial Statements

June 30, 2021

NOTE 6 – LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2021 was, as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds and notes payable	\$156,616,996		\$ (8,163,106)	\$148,453,890	\$9,379,415
Capital leases	2,582,200	\$ 663,536	(547,350)	2,698,386	532,867
Net pension liability	8,845,086	2,006,192		10,851,278	
Compensated absences	2,700,600		(218,589)	2,482,011	
Other post-employment benefits – group life	448,484		(157,789)	290,695	
Other post-employment benefits – group health	2,001,831	217,636		2,219,467	
Other post-employment benefits – benefit trust	1,102,766		(102,858)	999,908	
Landfill postclosure care costs	145,000		(35,000)	110,000	35,000
Long-term liabilities	<u>\$174,442,963</u>	<u>\$3,122,792</u>	<u>\$ (9,248,235)</u>	<u>\$168,105,635</u>	<u>\$9,947,282</u>

Capital Leases

The City and School Department have lease agreements for equipment and vehicles. Those leases qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of future minimum lease payments as of the date of their inception in the government-wide financial statements. The following is a schedule of future minimum lease payments under the capital leases and the present value of the minimum lease payments at June 30, 2021:

Fiscal Year Ending	
2022	\$ 597,856
2023	495,241
2024	424,357
2025	392,833
2026	287,535
2027-2029	<u>718,702</u>
Total minimum lease payments	2,916,523
Less amount representing interest	<u>(218,137)</u>
Present value of future minimum lease payments	<u>\$ 2,698,386</u>

Notes to Financial Statements

June 30, 2021

NOTE 6 – LONG-TERM DEBT – CONTINUED

Long Term Debt

	Originally Issued	Date Original Amount Issued	Date of Maturity	Interest Rate	Ending Balance
Bonds and notes payable:					
Roundabout/Millyard	\$ 3,650,000	2008	2024	2.075-5.575%	\$ 570,000
Police Station Part 1	3,210,000	2010	2030	2.00-5.50%	1,779,352
Police Station Part 2	3,000,000	2010	2031	3.436%	1,722,337
Brownfield Revolving Loan Fund	181,000	2014	2025	3.00%	63,275
School Energy Improvements	1,500,000	2014	2024	1.67%	600,000
School Construction 1	100,419,083	2017	2038	3.099%	85,356,221
School Revolving Renovation Fund	186,765	2019	2027	0.00%	124,509
Revolving Loan Fund Dam	100,000	2019	2024	0.00%	60,000
SRE Building	2,560,000	2019	2028	2.200-2.990%	2,048,000
Elementary School Consolidation	42,999,125	2019	2038	2.200-4.227%	38,699,213
922 Main Street Property Purchase	150,000	2019	2028	3.90%	124,475
Paving Bond	6,200,000	2020	2030	1.19-1.74%	6,200,000
High School Part 2	2,276,261	2020	2029	1.19-2.854%	2,276,261
Elementary Consolidation	8,605,246	2020	2040	1.19-3.258%	8,605,247
Affordable Housing Inv Fund	250,000	2020	2030	2.65%	225,000
Total bonds and notes payable	<u>\$175,287,480</u>				<u>\$148,453,890</u>

Notes to Financial Statements

June 30, 2021

NOTE 6 – LONG-TERM DEBT – CONTINUED

The annual debt service requirements to amortize bonds and notes payable are, as follows:

Years Ending June 30,	Principal	Interest	Total
2022	\$ 9,379,415	\$ 4,563,674	\$ 13,943,089
2023	9,394,807	4,344,286	13,739,093
2024	9,410,922	4,119,170	13,530,092
2025	9,195,457	3,890,386	13,085,843
2026	9,061,336	3,640,548	12,701,884
2027-2031	44,604,246	13,339,852	57,944,098
2032-2036	38,764,617	8,574,221	47,338,838
2037-2041	18,643,090	990,513	19,633,603
Totals	<u>\$148,453,890</u>	<u>\$ 43,462,650</u>	<u>\$191,916,540</u>

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its State assessed valuation. At June 30, 2021, the City's outstanding debt did not exceed these limits.

Landfill Closure and Postclosure Care Costs

Under State law, Maine communities had until December 31, 1994 to close existing landfills under a Maine Department of Environmental Protection (DEP) approved plan. Prior to 1995, the DEP expressed a strong concern over leachate emanating from the former landfill operation at Rushton Street. The landfill was closed in 1982 under a consent decree with the DEP, and has not accepted waste since that time. A portion of the site continues to be used as a staging area for certain demolition debris and other waste and the City's transfer station is located adjacent to the closed landfill. The DEP retained, at its expense, an engineering firm to determine the extent of contamination and the estimated cost of remedial actions needed and, in June 1995, issued a Department Order designating the site as an Uncontrolled Hazardous Substance Site and naming the City as a responsible party. The City had also retained an engineering firm, which presented the City a report depicting several remedial options with estimated costs ranging from \$5,000,000 to \$15,000,000.

During fiscal year 1996, negotiations with the DEP continued, and in April 1996, the DEP approved the City's "conceptual closure remedy," which was projected to cost \$6,350,000. In addition, annual costs of monitoring the site and of operation and maintenance of the remedy were projected to approximate as much as \$230,000. Based on the approval, the City recorded a liability of \$10,950,000, representing the initial capital costs and anticipated monitoring costs over a 20-year period, at June 30, 1996.

Authorization for issuance of bonds to be used for financing the project was subject to approval at a City meeting prior to commencement of the actual remedial activities envisioned by the plan. The November 1996 City Meeting did not approve the financing of a \$6,350,000 remedy. However, it appropriated funds for a thorough review of alternative remedies, and in May 1997, it appropriated \$1,200,000 for final remedial design and construction of a phased-in remedy. Phases one and two, involving the relocation of the waste, grading of the landfill, and installation and improvement of drainage and the monitoring of effects of these improvements, were completed at a cost of approximately \$950,000 during fiscal years 1997-1999. In November 1999, the City agreed to the stipulations contained in an Administrative Order issued by the DEP. This order called for phase three site activities, as well as relocation of a demolition debris staging area. Phase three construction, which started in fiscal 2000, was completed during fiscal 2001 at a cost of approximately \$2,316,000. Funding for phase three of the project was provided by the utilization of \$980,000 of state reimbursement, \$739,000 of funds previously set aside by the City, and \$597,000 of undesignated surplus approved at the October 12, 1999 City meeting, which consists of \$147,000 appropriated prior to July 1, 2000 and a supplemental appropriation of approximately \$450,000 during fiscal 2001. Phase three included capping the current construction and demolition debris areas, additional grading, construction of a slurry wall, and installation of extraction wells and pumps.

Notes to Financial Statements

June 30, 2021

NOTE 6 – LONG-TERM DEBT – CONTINUED

Landfill Closure and Postclosure Care Costs – Continued

Under the terms of the DEP Administrative Order, the City was to submit a study report by December 31, 2004 to demonstrate the effects that these phased improvements had on water quality in the southern tributary of the Mousam River and discuss with the DEP what, if any, additional remediation measures must be undertaken at the Site. That report was submitted, and discussions did occur.

The testing to date shows significant water quality improvement, but the data also shows that the southern tributary of the Mousam River is exceeding certain water quality parameters. To this date, no additional remediation measures have been determined to be necessary. Data collected up to and including 2013 continue to show that the corrective actions are performing as intended in the remedial design. While it is possible that the City will be required to spend additional amounts at this site, those amounts, if any, are unknown at this time. In the past, it has been stated that it is possible that the ultimate cost of the project may be less than the amounts recorded on the government-wide financial statements if no further remedial actions are necessary, and that no further adjustment to such provision will be reflected until such time as the results of phases one, two, and three discussed above are known. In July 2004, the City submitted the semi-annual report, and in December 2004, the City submitted the "Remedial Action Evaluation Report" and the 2004 annual report. In 2009, the City submitted the next scheduled remedial action assessment. The "2008 Annual Report," dated February 2009, observed improving water quality as a result of the City's activities, and the 2008 Annual Report indicates that the corrective actions "are performing as intended by the remedial design." The "2010 Annual Water Quality Report/2010 Remedial Action Evaluation Report," submitted to the DEP on December 30, 2010, indicated that the 2005 to 2010 remedial actions are capable of maintaining the improved water quality conditions in the Southern Tributary. The "2011 Annual Water Quality Report" continues to indicate that the "remedial actions are capable of maintaining the improved water quality conditions in the Southern Tributary, despite significant additional water flux at the landfill and a variety of unusual natural conditions." The "2012 Annual Water Quality Report" continues to indicate the remedial actions can maintain stable Southern Tributary Water Quality, and that "this provides the necessary protection to maintain Class C criteria in the Mousam River." The City continues to perform routine testing and files electronic semi-annual and written annual reports to the DEP. The City has met the objective of reducing contamination in the Southern Tributary and has demonstrated that the remedial actions can maintain improvements. In the event that the stable water quality parameters achieved through the remediation project deteriorate or regulations change, the City would likely commission additional engineering evaluation and determine the scope and cost of future improvements. Therefore, at June 30, 2021, the City's recorded liability representing the remaining cost related to closure and post closure is \$110,000. This is based upon 5 additional years of monitoring the site at an annual cost of \$35,000 per year. Actual costs may increase due to the results of monitoring, inflation, changes in technology, or changes in laws and regulations.

In August 1994, a former privately-owned landfill operation (Whichers Mill), to which the City had contributed and directed solid waste, was permanently closed. The City will be responsible for maintaining and monitoring the former landfill site and has recorded such estimated future costs, totaling \$40,000, as a liability in the government-wide financial statements. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

As the City officially began considering development of the Rushton Street Landfill with solar energy generation in 2018, additional coordination has been performed with the City's Consultants and MaineDEP to address the aforementioned criterion of the adjacent stream ultimately meeting a Class B waterway standard. All stakeholders agreed that the original Class B waterway goal was unrealistic with the selected groundwater interception strategy employing a significant fraction of water that remains landfill leachate (and is otherwise not naturally occurring). The City sought assurances from MaineDEP that additional changes to the landfill cap would not be required in order to mitigate risk and preserve the investment in solar energy generation.

Notes to Financial Statements

June 30, 2021

NOTE 6 – LONG-TERM DEBT – CONTINUED

Landfill Closure and Postclosure Care Costs – Continued

Therefore, at the request of MaineDEP, the City's Consultants were authorized to perform a Technical Infeasibility Analysis. The objective of the analysis was to review technologies emergent since the inception of the current agreement that might require disturbance of the landfill and solar investment area. The analysis was completed (with no potential results that would affect the cap area) and submitted to MaineDEP. As of September 2021, the City is awaiting MaineDEP response to this analysis. With a MaineDEP acceptance of the analysis, the City may be able to either alter the original agreement (to remove the goal of Class B waterway) or receive a technical impracticability waiver from MaineDEP.

In due course of the above review, MaineDEP noted several patches of thin grass on the landfill cap and performed an additional localized methane gas sampling. Subsequently, the City's Consultants performed a more comprehensive methane gas inventory and determined that more gas vents, topsoil maintenance, and grass plantings will be necessary in several stressed vegetation areas. The gas vents have been designed and Sanford has received one proposal for the work to be considered at September's Solid Waste Subcommittee.

Conduit Debt

The City has, from time to time, assisted third parties in financing capital activities by participating in conduit debt transactions. The City is not obligated in any manner for this debt and, as a result, has not reported these liabilities or any related assets in the basic financial statements. The outstanding principal balance of conduit debt, as of June 30, 2021, was \$1,025,043.

NOTE 7 – PENSION PLANS

Plan Descriptions

The City contributes to the Maine Public Employees Retirement System as part of the State Employee and Teacher Plan (the Teacher Plan) and also the Participating Local District Consolidated Plan (the PLD plan) or (the Plans), which are cost sharing multiple employer defined benefit pension plans. The Plans were established as the administrator of a public employee retirement system under the Laws of the State of Maine. The City School Department's teaching certified employees, plus other qualified educators, are eligible to participate in the Teacher Plan. The Teacher Plan covers 237 participating employers. The City's general services, public works, Sanford Regional Communication Center, and management group, police and fire employees and the City School Department's custodians, school lunch personnel, and other non-teacher personnel including, some ed techs, central office employees, and secretaries employees have the option to participate in the PLD Plan. The PLD Plan covers 301 participating employers.

Employee membership data related to the Plans system wide, as of June 30, 2020 was, as follows:

	Teachers	PLD
Current participants: Vested and non-vested	40,395	11,838
Terminated participants: Vested	8,157	2,402
Terminated participants: Inactive due refunds	37,653	8,766
Retirees and beneficiaries receiving benefits	37,151	9,860
	<u>123,356</u>	<u>32,866</u>

Notes to Financial Statements

June 30, 2021

NOTE 7 – PENSION PLANS – CONTINUED

Plan Descriptions – Continued

Benefit terms are established by Maine statute, in the case of the PLD Plan, an advisory group, also established by statute, reviews the terms of the Plan and periodically makes recommendations. The Plans' retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten-year requirement was reduced by legislative action to five years). 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 Teacher Plan members 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 Plan members, normal retirement age is 60. 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 her/his normal retirement age at retirement. The Plans also provide disability and death benefits which are established by statute for State employee 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 Plan's Board of Trustees and is currently 1.92%.

For the year ended June 30, 2021, the City's total payroll for all employees was \$34,839,091. Total covered payroll was \$21,845,974 for the Teacher Plan and \$11,745,696 for the PLD Plan. Covered payroll refers to all compensation paid by the City to active employees covered by the Plan.

Contributions

The contribution requirements of the Teacher Plan members are defined by law or the Plan's Board. Teacher Plan members of the City School Department are required to contribute 7.65% of covered compensation to the Teacher Plan. The employees' contributions are deducted from the employee's wages or salary and remitted by the City School Department to the Teacher Plan on a monthly basis. The State is statutorily required to contribute 14.33% of annual Teacher wages, excluding wages covered by grants, which pays for the unfunded liability for the teachers. Employer contribution rates are determined through actuarial valuations. The City School Department's required contribution rate for the year ended June 30, 2021 was 4.16% of annual Teacher payroll, plus 14.33% for grant fund wages, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year (normal cost contributions). The City School Department's contributions to the Teacher Plan for the year ended June 30, 2021 were \$1,058,166.

The contribution requirements of the PLD Plan members are defined by law or the Plan's Board. Employees of the School Unit are required to contribute 8.1% or 7.35% of covered compensation to the PLD based on joining the plan prior to or after July 1, 2014 to reflect the fact that newer members having an older retirement age. Contributions are deducted from the employee's wages or salary and remitted by the School Unit to the Plan on a monthly basis. Employer contribution rates are determined through actuarial valuations. The School Unit's required contribution rate for the year ended June 30, 2021 was 10.1% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The School Unit's contributions to the Plan for the year ended June 30, 2021 were \$1,670,386.

Notes to Financial Statements

June 30, 2021

NOTE 7 – PENSION PLANS – CONTINUED

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

Teacher Plan

At June 30, 2021, the City School Department reported a liability for its proportionate share of the net pension liability that reflected a reduction of State pension support provided to the City School Department. The amount recognized by the City School Department as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the City School Department were, as follows:

City School Department's proportionate share of the net pension liability	\$ 1,134,889
State's proportionate share of the net pension liability associated with the City School Department	24,684,836
Total	<u>\$ 25,819,725</u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2020, the City School Department's proportion was 0.069 percent, which was a decrease of 0.023 from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the School Department recognized pension expense of \$847,896 and revenue of \$3,273,000 for support provided by the State. In addition, the School Unit reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ 36,301	\$ 24,045
Changes of assumptions		
Net difference between projected and actual earnings on Plan investments	47,049	
Changes in proportion and differences between contributions and proportionate share of contributions	81,316	229,035
Contributions subsequent to the measurement date	1,058,166	
Total	<u>\$ 1,222,832</u>	<u>\$ 253,080</u>

Notes to Financial Statements

June 30, 2021

NOTE 7 – PENSION PLANS – CONTINUED

Teacher Plan - Continued

The \$1,058,166 of deferred outflows of resources, resulting from the City School Department's contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be netted and recognized in pension expense (reduction in expense), as follows:

Years ending June 30,	
2022	\$ (53,984)
2023	(117,536)
2024	41,771
2025	41,335
Total	<u>\$ (88,414)</u>

PLD Plan

At June 30, 2021, the City and the City School Department reported a liability of \$9,716,389 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City and the City School Department's proportion of the net pension liability was based on a projection of the City and the City School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2020, the City and the City School Department's proportion was 2.45, which remained the same as its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the City and the City School Department recognized pension expense of \$2,128,517. At June 30, 2021, the City and the City School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ 583,065	\$ 106,831
Changes of assumptions		
Net difference between projected and actual earnings on Plan investments	632,258	
Changes in proportion and differences between contributions and proportionate share of contributions		32,463
Contributions subsequent to the measurement date	1,670,386	
Total	<u>\$ 2,885,709</u>	<u>\$ 139,294</u>

Notes to Financial Statements

June 30, 2021

NOTE 7 – PENSION PLANS – CONTINUED

PLD Plan - Continued

The \$1,670,386 of deferred outflows of resources, resulting from the City's contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be netted and recognized in pension expense (reduction in expense), as follows:

Years ending June 30,	
2022	\$ (340,475)
2023	341,243
2024	537,037
2025	538,224
Total	<u>\$ 1,076,029</u>

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% per annum
Salary increases	Teachers and PLD Plan 2.75% plus merit component based on each employee's years of service
Investment rate of return	6.75%, per annum, compounded annually

Mortality rates were based on the RP-2014 Total Dataset Health Annuitant Mortality Table for Males or Females, as appropriate.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015.

Notes to Financial Statements

June 30, 2021

NOTE 7 – PENSION PLANS – CONTINUED

Actuarial Assumptions - Continued

The long-term expected rate of return on pension plan investments was determined using a 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 asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation %	Long-term Expected Real Rate of Return
Public equities	30%	6.0 %
Private equities	15%	7.6 %
Real estate	10%	5.2 %
Infrastructure	10%	5.3 %
Diversifiers	10%	5.9 %
U.S. government	7.5%	2.3 %
Traditional credit	7.5%	3.0 %
National resources	5%	5.0 %
Alternative credit	5%	7.2 %
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability was 6.75% for the Teacher Plan and for the PLD Plan. The projection of cash flows used to determine the discount rate assumed that employee contributions would be made at the current contribution rate and that contributions from employers would be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of 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 pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

Teacher Plan

The following presents the City School Department's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the City School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	Discount rate	City and School Department's proportionate share of net pension liability
1% decrease	5.75%	\$ 1,968,230
Current discount rate	6.75%	\$ 1,134,889
1% increase	7.75%	\$ 440,316

Notes to Financial Statements

June 30, 2021

NOTE 7 – PENSION PLANS – CONTINUED

PLD Plan

The following presents the City and the City School Department's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the City and the City School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	<u>Discount rate</u>	<u>City and School Department's proportionate share of net pension liability</u>
1% decrease	5.75%	\$ 20,419,927
Current discount rate	6.75%	\$ 9,716,389
1% increase	7.75%	\$ 954,757

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Maine Public Employees Retirement System financial report.

On-Behalf Payments

The State of Maine makes a contribution to the Maine Public Employees Retirement System Teachers Fund for the teachers of the City School Department. The actual payment, which is made by the State, is determined by an actuary for the entire teachers' fund. The Maine Public Employees Retirement System estimates the payment made on-behalf of the City School Department to approximate 14.33% of the qualified teachers' salaries, plus an additional 4.16% for health insurance. For the year ended June 30, 2021, the total amount of on-behalf payments was approximately \$3,701,000 and was recognized in the fund financial statements. The amount of on-behalf payments recognized in the government wide financial statements for pension expense was approximately \$3,273,000.

Notes to Financial Statements

June 30, 2021

NOTE 8 – FUND BALANCES AND NET POSITION

Fund Balances

As of June 30, 2021, fund balance components consisted of the following:

	General Fund	Other Governmental Funds	Total
Nonspendable:			
Inventory		\$ 49,825	\$ 49,825
Land held for investment		109,500	109,500
Principal for permanent funds		6,000	6,000
Total Nonspendable		<u>165,325</u>	<u>165,325</u>
Restricted:			
Special revenue funds		3,927,269	3,927,269
Capital project funds		9,806,593	9,806,593
Permanent funds		1,035,726	1,035,726
Total Restricted		<u>14,769,588</u>	<u>14,769,588</u>
Committed:			
Capital plan - City	\$2,633,736		2,633,736
Capital plan - School	988,171		988,171
Capital projects		7,912	7,912
Total Committed	<u>3,621,907</u>	<u>7,912</u>	<u>3,629,819</u>
Assigned:			
Subsequent budget			
– City	850,000		850,000
Various assigned funds	71,137		71,137
– School			
Various assigned funds	371,735		371,735
- City			
Total Assigned	<u>1,292,872</u>		<u>1,292,872</u>
Unassigned:			
School	2,596,697		2,596,697
City	7,046,058	(3,098,519)	3,947,539
	<u>9,642,755</u>	<u>(3,098,519)</u>	<u>6,544,236</u>
Total Fund Balance	<u>\$14,557,534</u>	<u>\$11,844,306</u>	<u>\$26,401,840</u>

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Notes to Financial Statements

June 30, 2021

NOTE 8 – FUND BALANCES AND NET POSITION – CONTINUED

Net Position – Continued

The City's net investment in capital assets was calculated as follows at June 30, 2021:

	Governmental Activities
Capital assets	\$275,459,757
Accumulated depreciation	(88,232,678)
Bonds and notes payable	(148,452,890)
Capital leases	(2,698,386)
Unspent bond proceeds	9,963,400
Net investment in capital assets	<u>\$ 46,038,203</u>

NOTE 9 – TAX ABATEMENTS AND TAX INCREMENT FINANCING DISTRICTS

The City entered into property tax abatement agreements (credit enhancement agreements) with local businesses under Municipal Tax Increment Financing Districts approved by the State of Maine Department of Economic and Community Development. Under the agreements, the City may grant reimbursement limited to incremental taxes from the new actual increased assessed value projected at 25 percent to 95 percent of the increase. The agreements may be granted to businesses located within the City that is providing economic development.

For the fiscal year ended June 30, 2021, the City abated property taxes totaling \$215,114 under the program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

A 62 percent property tax abatement to the St. Ignatius Municipal Affordable Housing Development to be used to develop the property. The abatement amounted to \$53,637.

A 95 percent property tax abatement to encourage redevelopment of a mill building located in the City. The abatement amounted to \$56,303.

A 50 percent property tax abatement to Sanford Property Holdings to be used to develop the property. The abatement amounted to \$21,686.

A 95 percent property tax abatement to Marland Hall to be used to develop the property. The abatement amounted to \$21,923.

All the remaining businesses abatements in the aggregate totaled \$61,565 with a percent of property tax abatement ranging from 50 percent to 100 percent.

The City also has a Route 109 tax increment financing district with total tax captured of \$390,617 for which the tax revenues are set aside and utilized for marketing of the City's downtown and mills as an investment site, promotional events and operational and administrative support for the Office of Economic Affairs.

Notes to Financial Statements

June 30, 2021

NOTE 10 – OPERATING LEASES

The City and School Department have several lease agreements for equipment, office space and portable classrooms. Those leases qualify as operating leases for accounting purposes and, therefore, only the current year payment has been recorded in the financial statements.

The following is an analysis of the payments due under operating leases as of June 30, 2021:

Fiscal Year Ending	
2022	\$ 53,219
2023	8,870
Total operating lease payments due	\$ 62,089

NOTE 11 – OTHER INFORMATION

Risk Management

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the City either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the City participates in a public entity risk pool sponsored by Maine Municipal Association for workers' compensation. Based on the coverage provided by these pools, as well as coverage provided by commercial insurance purchased, the City is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2021.

NOTE 12 – DEFERRED COMPENSATION PLAN

The City of Sanford, Maine offers certain employees a deferred compensation plan created in accordance with Internal Revenue (IRC) Section 457. The Plan permits participating employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Assets of the Plan are placed in trust for the exclusive benefit of participants and their beneficiaries. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on plan assets, are not included in the City's financial statements.

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The City has three OPEB plans which employees participate in for which separate disclosure information is provided below.

State Employee and Teacher Plan and Participating Local District Consolidated Plan – Retiree Group Life Insurance

General Information

Plan description. Teaching-certified employees of the City are provided with OPEB through the State Employee and Teacher Plan – Retiree Group Life Insurance (SET Plan) and certain non-teaching employees are provided with OPEB through the Participating Local District Consolidated Plan – Retiree Group Life Insurance (PLD Plan), both plans are a cost-sharing multiple-employer defined benefit OPEB plan administered by the Maine Public Employees Retirement System (MPERS). State of Maine Statutes grants the authority to establish and amend the benefit terms to the MPERS Board of Trustees. MPERS issues a publicly available financial report that can be obtained at www.mainebers.org.

Notes to Financial Statements

June 30, 2021

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Benefits provided. 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 retirees' 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. Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. 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. Contributions to the OPEB plan from the City were \$24,974 for the year ended June 30, 2021. Employees are not required to contribute to the OPEB plan.

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

For the SET plan, the City's proportionate share of the OPEB liability is \$0 and the State's proportionate share of the OPEB liability is \$662,082 as of June 30, 2021.

For the PLD plan, the City reported a liability of \$290,695 for its proportionate share of the collective net OPEB liability as of June 30, 2021. The collective net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The City's proportion of the collective net OPEB liability was based on a projection of the City's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2020, the City's proportion was 2.203 percent, which was an increase of 0.107 from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the City recognized OPEB expense of \$(10,787). At June 30, 2021, the City's reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 35,890	
Changes of assumptions	30,253	\$ 207,162
Net difference between projected and actual earnings on OPEB plan investments		7,259
Changes in proportion and differences between City premiums and proportionate share of premiums	34,521	
City contributions subsequent to the measurement date	24,974	
Total	<u>\$ 125,638</u>	<u>\$ 214,421</u>

Notes to Financial Statements

June 30, 2021

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Of the total amount reported as deferred outflows of resources related to OPEB, \$24,974 resulting from City contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the City's OPEB expense, as follows:

Year ended June 30,	
2022	\$ (30,962)
2023	(26,552)
2024	(8,556)
2025	(21,085)
2026	(26,602)
Total	<u>\$ (113,759)</u>

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	SET and PLD Plan 2.75 percent
Salary increases	SET Plan 2.75%-14.5% including inflation and PLD Plan 2.75%-9% including inflation
Investment rate of return	SET and PLD Plan 6.75% per annum, compounded annually
Healthcare cost trend rates	Not applicable to the group life insurance plan

For the SET and PLD Plans, for active members and non-disable retirees of the Plans, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disable Annuitant Mortality Table, for males and females, is used.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. Those 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. The target allocation and best estimates of arithmetical rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public equities	70%	6.0%
Real estate	5%	5.2%
Traditional credit	15%	3.0%
US Government securities	10%	2.3%
Total	<u>100%</u>	

Notes to Financial Statements

June 30, 2021

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

The discount rate used to measure the collective total OPEB liability was 6.75% for 2020 for the SET Plan. 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 SET Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the City's proportionate share of the collective net OPEB liability to changes in the discount rate. The following presents the City's proportionate share of the collective net OPEB liability, as well as what the City's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current discount rate:

	1% Decrease (5.75%)	Discount Rate (6.75%)	1% Increase (7.75%)
City's proportionate share of the collective net OPEB liability	\$ 391,512	\$ 290,695	\$ 209,663

On-behalf payments are recognized on the government-wide financial statements, on a full accrual basis, based on the SET OPEB plan benefits expense attributed to the State of Maine in the amount of \$73,000.

Retiree Group Health Insurance Plan

General Information

Plan description. The City sponsors another post-retirement benefit (OPEB) plan that provides health insurance (Health Plan) to retiring employees. The Health Plan is a single-employer defined benefit OPEB plan administered by the Maine Municipal Employees Health Trust (MMEHT). The City Council has the authority to establish and amend the benefit terms and financing requirements.

MMEHT does not issue a separate financial report for its OPEB as the City does not fund an OPEB plan and operates on a pay-as-you-go basis. Employers fund their own benefits. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Notes to Financial Statements

June 30, 2020

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Benefits provided. The Health Plan provides healthcare and life insurance benefits for retirees and their dependents. City employees over the age of 55 with 5 years of continuous service at retirement are eligible to participate in the Health Plan. Retirees who are not eligible for Medicare retain coverage in the same group health plan as active employees. Retirees must pay for Medicare Part B coverage to be eligible to participate in the State-sponsored employer funded Companion Plan.

Plan Membership. At June 30, 2021, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	20
Active employees	134
	<u>154</u>

Total OPEB Liability

The City's total OPEB liability of \$2,219,467 was measured as of January 1, 2021 and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

General inflation of 2.00% was used along with an aggregate payroll increase of 2.75%. Merit payroll increases, mortality, termination, disability and retirement assumptions relied on the System's June 30, 2012 through June 30, 2015's experience study. Mortality rates were based on the RP-2014 Total Dataset Healthy Annuitant Mortality Table for Males or Females. The mortality improvement scale RPEC-2015 was modified to converge to an ultimate rate of 0.85 percent for ages 20 to 85 grading down to 0.00 percent for ages 111 to 120 with convergence to the ultimate rate in 2020.

The discount rate was based on high quality AA/Aa or higher bond yields in effect for 20-year, tax exempt general obligation municipal bonds using the Bond Buyer index.

The actuarial assumptions used in the January 1, 2021 valuation were based on the results of an actuarial experience study, conducted by the Maine State Retirement Consolidated Plan for Participating Local Districts, for the period July 1, 2012 through June 30, 2015.

Notes to Financial Statements

June 30, 2021

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2020	\$ 2,001,831
Changes for the year:	
Service cost	57,487
Interest	55,981
Changes in benefit terms	
Differences between expected and actual experience	
Changes in assumptions or other inputs	136,853
Benefit payments	(32,685)
Net changes	217,636
Balance at June, 2021	<u>\$ 2,219,467</u>

Changes in assumptions or other inputs reflect a change in the discount rate from 2.74% in 2020 to 2.12% in 2021.

Sensitivity of the total OPEB liability to changes in the discount rate.

The following table shows how the total OPEB liabilities would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate used for the Health Plan is 2.12%.

	1% Decrease (1.12%)	Discount Rate (2.12%)	1% Increase (3.12%)
Total OPEB liability	\$ 2,590,940	\$ 2,219,467	\$ 1,918,786

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.

The following table shows how the total OPEB liabilities would change if the healthcare rate used was one percentage point lower or one percentage point higher than the current rate of 7.62%.

	1% Decrease (6.62%)	Healthcare Cost Trend Rates (7.62%)	1% Increase (8.62%)
City's proportionate share of the collective net OPEB liability	\$ 1,893,705	\$ 2,219,467	\$ 2,632,786

Notes to Financial Statements

June 30, 2021

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

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

For the year ended June 30, 2021, the City recognized OPEB expense of \$105,666. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,547	\$ 482,499
Changes of assumptions	572,028	144,332
City contributions subsequent to the measurement date	32,685	
Total	<u>\$ 610,260</u>	<u>\$ 626,831</u>

Of the total amount reported as deferred outflows of resources related to OPEB, \$32,685 resulting from City contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflow of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2022	\$ (7,802)
2023	(7,802)
2024	(7,802)
2025	(7,805)
2026	(30,325)
Thereafter	12,280
Total	<u>\$ (49,256)</u>

Retiree Group Health Insurance Plan

General Information

Plan description and benefits provided. The City School Department is a participant in the MEA Benefits Trust (MEABT). MEABT was established by the Maine Education Association on April 10, 1993, as an employee welfare benefit plan. The MEABT is administered by Trustees, in accordance with its terms for the exclusive benefit of Plan participants and beneficiaries. The principal asset of the MEABT is a group insurance contract, currently held with Anthem Blue Cross and Blue Shield of Maine, which provides medical, hospital, surgical, prescription coverage and related health benefits to individuals of the City School Department, including active educators, retired and disabled educators and related personnel and their dependents. The City School Department's participation in the MEABT plan is considered its own post-retirement benefit plan, based on its own census data or participants in the trust. The MEABT does not issue a separate financial report for its OPEB. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Employee membership data related to the Plan, as of the June 30, 2020 measurement date was, as follows:

Active members	39
Retirees under age 65	1
Retirees over age 65	17
	<u>57</u>

Notes to Financial Statements

June 30, 2021

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Eligibility. The employee must have participated in the MEA Benefits Trust health plan for 12 months prior to retirement and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits.

A retiree who terminates coverage may elect to re-enroll in coverage at a later date if the participant participated in the health plan for 12 months prior to terminating coverage, if the re-enrollment occurs within 5 years from the date of termination of coverage, and if the retiree does not surpass attaining age 62 at the time of re-enrollment. The participant has to have maintained continuous health insurance coverage during this break in coverage. To be eligible for re-enrollment, a retiree may not take more than one break in coverage.

Contributions. The City School Department's contribution comes in the form of an implied subsidy. The retiree is eligible for a State subsidy of 45% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members. The retiree pays 55% of the blended premium amounts. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums charged are based on the average active and pre-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage resulting in a subsidy through the premiums paid by the City School Department for active members.

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

At June 30, 2021, the City School Department reported a liability of \$999,908 for its net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

For the year ended June 30, 2021, the City School Department recognized OPEB expense of \$(51,878). At June 30, 2021, the City School Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 203,167	
Changes of assumptions	26,979	\$ 228,694
Contributions subsequent to the measurement date	13,361	
Total	<u>\$ 243,507</u>	<u>\$ 228,694</u>

Notes to Financial Statements

June 30, 2021

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Of the total amount reported as deferred outflows of resources related to OPEB, \$13,361 resulting from City School Department contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the City School Department OPEB expense, as follows:

Year ended June 30,	
2022	\$ (824)
2023	9,752
2024	(3,738)
2025	(3,738)
Total	<u>\$ 1,452</u>

Actuarial assumptions and methods: The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

Measurement date: June 30, 2020

Discount Rate: 2.21% per annum for the year ended June 30, 2020 reporting.

Healthcare cost trend rates: Pre-Medicare – Initial trend of 6.21% grading over 18 years to 6.83% per annum.
Medicare – Initial trend rate of 0.00% grading over 18 years to 6.30% per annum.

Rate of mortality: Healthy Annuitants: Based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table adjusted as follows:

- 98.1% and 87.5% respectively of the rates for males before age 85 and females before age 80
- 106.4% and 122.3% respectively of the rates for males on and after age 85 and females on and after age 80

Rates are projected generationally using the RPEC 2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC 2020 model are those included in the published MP-2020 scale.

Healthy Employees: Based on 93.1% and 91.9% of the 2010 Public Plan Teacher Benefits-Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC 2020 model as described in the health annuitant mortality.

Disabled Annuitants: Based on 94.2% and 123.8% of the 2010 Public Plan Non-Safety Benefits- Weighted Disabled retiree Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC 2020 model as described in the health annuitant mortality.

Retiree Contribution Increases: Retiree medical contributions are assumed to increase at the same rate as incurred claims. We assume a constant cost-sharing in plan design between employer and retirees.

Notes to Financial Statements

June 30, 2021

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Since the plan is pay as you go and is not funded, the discount rate used to measure the total OPEB liability for the healthcare plan is based on the Bond Buyer 20 year – Bond General Obligation Index as of June 30, 2020. The discount rate based on the index was 2.21% per annum as of June 30, 2020.

Changes in the Net OPEB Liability

Changes in the City School Department's net OPEB liability were as follows:

	Total OPEB Liability
Balance as of June 30, 2019	<u>\$ 1,102,766</u>
Changes for the year:	
Service cost	12,950
Interest	38,476
Changes in assumptions	(272,649)
Changes in benefit terms	(102,481)
Difference between expected and actual experience	253,959
Contributions – employer	
Net investment income	
Benefit payments	(33,113)
Administrative expense	
Net changes	<u>(102,858)</u>
Balance as of June 30, 2020 (Measurement Date)	
Reporting as of June 30, 2021	<u>\$ 999,908</u>

Notes to Financial Statements

June 30, 2021

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Sensitivity of the City School Department proportionate share of the collective net OPEB liability to changes in the discount rate. The following presents the City School Department's proportionate share of the collective net OPEB liability, as well as what the City School Department proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower 1.21 percent or 1-percentage-point higher 3.21 percent than the current discount rate:

	1% Decrease 1.21%	Discount Rate 2.21%	1% Increase 3.21%
City School Department's proportionate share of the collective net OPEB liability	\$ 1,162,589	\$ 999,908	\$ 866,103

The initial healthcare cost trend rate assumptions used for the fiscal year ended June 30, 2020 were pre-Medicare of 6.21% and Medicare 0.00%, increasing to 6.83% and 6.30%, respectively, over a grading period of 18 years.

Sensitivity of the City School Department's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates. The following presents the City School Department's proportionate share of the collective net OPEB liability, as well as what the City School Department's proportionate share of the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Assumed Healthcare Cost Trend Rate	1% Increase
City School Department's proportionate share of the collective net OPEB liability	\$ 849,912	\$ 999,908	\$ 1,187,217

OPEB plan fiduciary net position and was zero as of the measurement date, consequently there is no impact on the percentage of plan fiduciary position as a percentage of total OPEB liability for the above sensitivity analysis for the discount rate and healthcare cost trend rate.

On-Behalf OPEB Payments

The State of Maine contributes on behalf of the City School Department's retired teachers participating in the plan an amount equal to 45% of the blended single premium for the retiree's healthcare coverage. Using the census data for the measurement period ended June 30, 2020 the estimated on-behalf OPEB subsidy for year ended June 30, 2021 was approximately \$55,000. The amount has been recorded as a revenue and expenditure in the general fund in the statement of revenues, expenditures and changes in fund balances - governmental funds.

NOTE 14 – RESTATEMENT

Beginning net position was increased by \$317,802 due to the implementation of GASB 84 as of June 30, 2020. Net position at July 1, 2020 was restated, as follows:

	Net position as previously reported	GASB 84 implementation	Net position as restated
Governmental Activities	\$45,248,716	\$317,802	\$45,566,516
Special Revenue Fund	\$ 3,164,358	\$317,802	\$ 3,482,160

City of Sanford, Maine
Schedule of Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System
June 30, 2021

Teacher Plan								
Year Ended	Valuation Date	City Proportion of the Net Pension Liability	City Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability	Total Net Pension Liability	Covered Payroll	City Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2021	June 30, 2020	0.07%	\$ 1,134,889	\$ 24,684,836	\$ 25,819,725	\$ 20,498,021	5.54%	81.03%
June 30, 2020	June 30, 2019	0.09%	\$ 1,351,332	\$ 22,442,480	\$ 23,793,812	\$ 20,709,853	6.53%	82.73%
June 30, 2019	June 30, 2018	0.07%	\$ 1,008,654	\$ 21,064,144	\$ 22,072,798	\$ 20,082,752	5.02%	82.90%
June 30, 2018	June 30, 2017	0.10%	\$ 1,464,273	\$ 22,309,645	\$ 23,773,918	\$ 19,789,278	7.40%	80.78%
June 30, 2017	June 30, 2016	0.13%	\$ 2,245,903	\$ 26,241,411	\$ 28,487,314	\$ 19,068,408	11.78%	76.21%
June 30, 2016	June 30, 2015	0.11%	\$ 1,421,755	\$ 20,122,264	\$ 21,544,019	\$ 18,348,011	7.75%	81.18%
June 30, 2015	June 30, 2014	0.11%	\$ 1,227,763	\$ 16,583,886	\$ 17,811,649	\$ 18,152,746	6.76%	84.04%

PLD Plan

Year Ended	Valuation Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2021	June 30, 2020	2.45%	\$ 9,716,389	\$ 11,102,284	88%	88.35%
June 30, 2020	June 30, 2019	2.45%	\$ 7,493,754	\$ 10,376,730	72%	90.62%
June 30, 2019	June 30, 2018	2.46%	\$ 6,744,439	\$ 9,960,653	68%	91.14%
June 30, 2018	June 30, 2017	2.44%	\$ 10,002,814	\$ 9,463,553	106%	86.43%
June 30, 2017	June 30, 2016	2.45%	\$ 12,993,512	\$ 8,745,351	149%	81.61%
June 30, 2016	June 30, 2015	2.60%	\$ 8,301,825	\$ 8,630,045	96%	88.27%
June 30, 2015	June 30, 2014	2.77%	\$ 4,258,929	\$ 8,527,632	50%	94.10%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

City of Sanford, Maine
Schedule of Contributions
Maine Public Employees Retirement System
June 30, 2021

Teachers Plan						
Year Ended	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
June 30, 2021	June 30, 2020	\$ 1,058,166	\$ 1,058,166	\$ -	\$ 21,845,974	4.84%
June 30, 2020	June 30, 2019	\$ 993,047	\$ 993,047	\$ -	\$ 20,498,021	4.84%
June 30, 2019	June 30, 2018	\$ 950,091	\$ 950,091	\$ -	\$ 20,709,853	4.59%
June 30, 2018	June 30, 2017	\$ 923,482	\$ 923,482	\$ -	\$ 20,082,752	4.60%
June 30, 2017	June 30, 2016	\$ 788,075	\$ 788,075	\$ -	\$ 19,789,278	3.98%
June 30, 2016	June 30, 2015	\$ 790,776	\$ 790,776	\$ -	\$ 19,068,408	4.15%
June 30, 2015	June 30, 2014	\$ 649,160	\$ 649,160	\$ -	\$ 18,348,011	3.54%

PLD Plan

Year Ended	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Employee Payroll
June 30, 2021	June 30, 2020	\$ 1,670,386	\$ 1,670,386	\$ -	\$ 11,745,696	14.22%
June 30, 2020	June 30, 2019	\$ 1,579,389	\$ 1,579,389	\$ -	\$ 11,102,284	14.23%
June 30, 2019	June 30, 2018	\$ 1,499,941	\$ 1,499,941	\$ -	\$ 10,376,730	14.45%
June 30, 2018	June 30, 2017	\$ 1,365,640	\$ 1,365,640	\$ -	\$ 9,960,653	13.71%
June 30, 2017	June 30, 2016	\$ 1,252,434	\$ 1,252,434	\$ -	\$ 9,463,553	13.23%
June 30, 2016	June 30, 2015	\$ 1,136,882	\$ 1,136,882	\$ -	\$ 8,745,351	13.00%
June 30, 2015	June 30, 2014	\$ 1,036,776	\$ 1,036,776	\$ -	\$ 8,630,045	12.01%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

City of Sanford, Maine
Schedule of Changes in Net OPEB Liability and Related Ratios -
MMEHT Group Health Insurance Plan

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability				
Service cost	\$ 57,487	\$ 53,950	\$ 62,479	\$ 52,441
Interest	55,981	87,362	78,554	75,921
Changes in benefit terms	-	(38,287)		
Differences between expected and actual experience	-	(620,355)		11,095
Changes of assumptions or other inputs	136,853	470,349	(230,933)	169,110
Benefit payments	(32,685)	(55,465)	(53,332)	(33,914)
Net change in total OPEB liability	<u>217,636</u>	<u>(102,446)</u>	<u>(143,232)</u>	<u>274,653</u>
Total OPEB liability - beginning	<u>2,001,831</u>	<u>2,104,277</u>	<u>2,247,509</u>	<u>1,972,856</u>
Total OPEB liability - ending	<u><u>\$ 2,219,467</u></u>	<u><u>\$ 2,001,831</u></u>	<u><u>\$ 2,104,277</u></u>	<u><u>\$ 2,247,509</u></u>
Covered - employee payroll	8,066,358	8,066,358	7,332,318	7,332,318
Total OPEB liability as a percentage of Covered - employee payroll	27.5%	24.8%	28.7%	30.7%

Notes to schedule:

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
2.12%	2.74%	4.10%	3.44%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

City of Sanford, Maine
Schedule of Proportionate Share of Net OPEB Liability - Group Life Insurance
Maine Public Employees Retirement System
June 30, 2021

Group Life Insurance - SET Plan

Year Ended	City's Proportion of the Collective Net OPEB Liability	City's Proportionate Share of the Collective Net OPEB Liability	State's Proportionate Share of the Collective Net OPEB Liability	Total Collective Net OPEB Liability	City's Covered Payroll	City's Proportionate Share of the Collective Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2021	0%	\$ -	\$ 662,082	\$ 662,082	\$ 8,729,848	0.00%	49.51%
June 30, 2020	0%	\$ -	\$ 656,438	\$ 656,438	\$ 8,605,577	0.00%	49.22%
June 30, 2019	0%	\$ -	\$ 653,111	\$ 653,111	\$ 8,362,116	0.00%	48.04%
June 30, 2018	0%	\$ -	\$ 634,127	\$ 634,127	\$ 8,145,982	0.00%	47.29%

Group Life Insurance - PLD Plan

Year Ended	City's Proportion of the Collective Net OPEB Liability	City's Proportionate Share of the Collective Net OPEB Liability	State's Proportionate Share of the Collective Net OPEB Liability	Total Collective Net OPEB Liability	City's Covered Payroll	City's Proportionate Share of the Collective Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2021	2.20%	\$ 290,695	\$ -	\$ 290,695	\$ 5,961,583	4.88%	55.40%
June 30, 2020	2.10%	\$ 448,484	\$ -	\$ 448,484	\$ 5,719,141	7.84%	43.18%
June 30, 2019	2.07%	\$ 418,956	\$ -	\$ 418,956	\$ 5,367,385	7.81%	43.92%
June 30, 2018	2.06%	\$ 344,647	\$ -	\$ 344,647	\$ 5,232,366	6.59%	47.42%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

City of Sanford, Maine
Schedule of OPEB Contributions - Group Life Insurance
Maine Public Employees Retirement System
June 30, 2021

Group Life Insurance - SET Plan

Year Ended	Contractually Required Contribution	Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2021	\$ -	\$ -	\$ -	\$ 8,729,848	0.00%
June 30, 2020	\$ -	\$ -	\$ -	\$ 8,605,577	0.00%
June 30, 2019	\$ -	\$ -	\$ -	\$ 8,362,116	0.00%
June 30, 2018	\$ -	\$ -	\$ -	\$ 8,362,116	0.00%

Group Life Insurance - PLD Plan

Year Ended	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2021	\$ 24,974	\$ 24,974	\$ -	\$ 5,961,583	0.42%
June 30, 2020	\$ 22,974	\$ 22,974	\$ -	\$ 5,719,141	0.40%
June 30, 2019	\$ 21,725	\$ 21,725	\$ -	\$ 5,367,385	0.40%
June 30, 2018	\$ 21,439	\$ 21,439	\$ -	\$ 5,232,366	0.41%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

City of Sanford, Maine
Schedule of Changes in Net OPEB Liability and Related Ratios -
MEABT

	June 30, 2021	June 30, 2020	June 30, 2019
Total OPEB liability			
Service cost	\$ 12,950	\$ 11,078	\$ 11,719
Interest	38,476	39,474	37,050
Changes in benefit terms	(102,481)		
Differences between expected and actual experience	253,959		
Changes of assumptions or other inputs	(272,649)	53,957	(42,297)
Benefit payments	(33,113)	(21,134)	(20,404)
Net change in total OPEB liability	(102,858)	83,375	(13,932)
Total OPEB liability - beginning	1,102,766	1,019,391	1,033,323
Total OPEB liability - ending	\$ 999,908	\$ 1,102,766	\$ 1,019,391
Covered - employee payroll	2,787,946	1,851,477	1,801,924

Total OPEB liability as a percentage of Covered - employee payroll	35.9%	59.6%	56.6%
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Notes to schedule:

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

	June 30, 2021	June 30, 2020	June 30, 2019
	2.21%	3.50%	3.87%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

Combining Fund Information

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2021

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Other Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,627,627	\$ 11,641,542	\$ 1,117,181	\$ 16,386,350
Investments			582,121	582,121
Accounts and intergovernmental receivable	1,922,425	803,470	143,097	2,868,992
Interfund loans	830,991			830,991
Inventory	49,825			49,825
Land (held for investment)			109,500	109,500
Total assets	6,430,868	12,445,012	1,951,899	20,827,779
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deficit cash	3,971,799	44,920	91,131	4,107,850
Accounts payable	256,936	1,830,195		2,087,131
Accrued payroll	441,826			441,826
Interfund loans	288,438	1,348,686	709,542	2,346,666
Total liabilities	4,958,999	3,223,801	800,673	8,983,473
Fund balances (deficit):				
Nonspendable	49,825		115,500	165,325
Restricted	3,927,269	9,806,593	1,035,726	14,769,588
Committed		7,912		7,912
Unassigned	(2,505,225)	(593,294)		(3,098,519)
Total fund balances	1,471,869	9,221,211	1,151,226	11,844,306
Total liabilities and fund balances	\$ 6,430,868	\$ 12,445,012	\$ 1,951,899	\$ 20,827,779

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
Revenues:				
Taxes	\$ 847,357			\$ 847,357
Intergovernmental	10,630,440	\$ 843,733		11,474,173
Donations			\$ 62,057	62,057
Interest earned	3,185	20,673	131,290	155,148
Other revenue	783,710	119,341		903,051
Total revenues	12,264,692	983,747	193,347	13,441,786
Expenditures:				
Current:				
General government	1,993,481			1,993,481
Public services	15,983		216,172	232,155
Public safety	18,373			18,373
Education	12,226,244			12,226,244
Capital expenditures		15,728,153		15,728,153
Total expenditures	14,254,081	15,728,153	216,172	30,198,406
Excess of revenues over expenditures	(1,989,389)	(14,744,406)	(22,825)	(16,756,620)
Other financing sources (uses):				
Transfers in		36,362		36,362
Transfers out	(20,902)	(38,237)		(59,139)
Total other financing sources (uses)	(20,902)	(1,875)	-	(22,777)
Net change in fund balances	(2,010,291)	(14,746,281)	(22,825)	(16,779,397)
Fund balances, beginning of year - restated	3,482,160	23,967,492	1,174,051	28,623,703
Fund balances, end of year	\$ 1,471,869	\$ 9,221,211	\$ 1,151,226	\$ 11,844,306

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Federal and State
June 30, 2021

	2042	2135	2142	2143	2157	2164	2168	2169	2170	
		Trails	PEG	Substance	FEMA	Keep	Cares	ConnectMaine	FEMA	
	KKW	Development	Access	Abuse	4354	Maine	Act	Grant	4522	Totals
		Urban Forestry	Grant	Assistance Program	DR	Healthy			DR ME	
ASSETS										
Cash and cash equivalents	\$	58,637	\$	5,812	\$	18,525	\$		443	
Intertfund loans receivable					400					320,321
						69,048	1,000	16,856	150,000	400
Total assets	58,637	5,812	18,925	443	69,048	1,000	16,856	150,000	320,721	
LIABILITIES AND FUND BALANCES										
Liabilities:										
Deficit cash										3,950
Total liabilities										3,950
Fund balances:										
Restricted	58,637	5,812	18,925	443	(3,950)	69,048	1,000	16,856	150,000	320,721
Unassigned										(3,950)
Total fund balances (deficit)	58,637	5,812	18,925	443	(3,950)	69,048	1,000	16,856	150,000	316,771
Total liabilities and fund balances	\$ 58,637	\$ 5,812	\$ 18,925	\$ 443	\$ -	\$ 69,048	\$ 1,000	\$ 16,856	\$ 150,000	\$ 320,721

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Other Programs
June 30, 2021

	2002	2007	2008	2009	2010	2011	2013	2014	2015	2016	2017	2018	2019
	Rainbow Rug TIF	Rt 109 Downtown TIF	Central Tire TIF	Village Green TIF	Sanford Institute for Savings TIF	RUBB TIF	SPH, LLC TIF	Mill Development TIF	New England Truck Tire TIF	St Ignatius Affordable Housing TIF	Marland Hall TIF	Sanford Airport Omnibus TIF	Mousam Falls TIF
ASSETS													
Cash and cash equivalents	\$ 16,053	\$ 913,570	\$ 8,015	\$ 27,497	\$ 6,542	\$ 7,885	\$ 4,548	\$ 24,960	\$ 28,038	\$ 1,186	\$ 3,092	\$ 56	\$ 11,772
Interfund loans receivable													
Total Assets	16,053	913,570	8,015	27,497	6,542	7,885	4,548	24,960	28,038	1,186	3,092	56	11,772
LIABILITIES AND FUND BALANCES													
Liabilities:													
Interfund loans payable													
Total Liabilities													
Fund balances:													
Restricted	16,053	913,570	8,015	27,497	6,542	7,885	4,548	24,960	28,038	1,186	3,092	56	11,772
Unassigned													
Total fund balances (deficit)	16,053	913,570	8,015	27,497	6,542	7,885	4,548	24,960	28,038	1,186	3,092	56	11,772
Total liabilities and fund balances	\$ 16,053	\$ 913,570	\$ 8,015	\$ 27,497	\$ 6,542	\$ 7,885	\$ 4,548	\$ 24,960	\$ 28,038	\$ 1,186	\$ 3,092	\$ 56	\$ 11,772

City of Sanford, Maine
 Nomajor Special Revenue Funds
 Combining Balance Sheet
 General Government - Other Programs
 June 30, 2021

	2020	2116	2123	2133	2281	2137	2139	2144	2146	2147	2150	2160	2161	
		Tax Acquired		City	School	Legal	Dam	Fitness	Chamber	Land	250th	Solar	SanfordNet	
	Impact	Property	Seasonal	Unemployment	Unemployment	Reserve	Coalition	Zone	of Commerce	Bank	Anniversary	NE LLC	Fiber	Totals
	Fees	Remediation	Decorations	Compensation	Compensation									
ASSETS														
Cash and cash equivalents	\$ -	\$ 242,286	\$ 9,250	\$ 159,899	\$ 153,472	\$ 28,480	\$ 8,862	\$ 875	\$ 3,676	\$ 151,531	\$ 10,765	\$ 5,000	\$	\$ 1,827,310
	19,083									5,276				24,359
Total Assets	19,083	242,286	9,250	159,899	153,472	28,480	8,862	875	3,676	156,807	10,765	5,000		1,851,669
LIABILITIES AND FUND BALANCES														
Liabilities:														
Interfund loans payable														146,881
Total Liabilities														146,881
Fund balances:														
Restricted	19,083	242,286	9,250	159,899	153,472	28,480	8,862	875	3,676	156,807	10,765	5,000	(146,881)	1,851,669
Unassigned														(146,881)
Total fund balances (deficit)	19,083	242,286	9,250	159,899	153,472	28,480	8,862	875	3,676	156,807	10,765	5,000	(146,881)	1,704,788
Total liabilities and fund balances	\$ 19,083	\$ 242,286	\$ 9,250	\$ 159,899	\$ 153,472	\$ 28,480	\$ 8,862	\$ 875	\$ 3,676	\$ 156,807	\$ 10,765	\$ 5,000	\$ -	\$ 1,851,669

**City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Service
June 30, 2021**

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City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2021

	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2214	2215
	Wellness Team	E-Rate	Industrial Tech Sending School	Crayola	Lucy Emery Funds	Eco Maine	Momentum	Remax Hometown Agency	SRTC Genest Auto	Kids Club	Lafayette Local Funds	Financial Literacy	SRTC Donation	Let's Go Grant
ASSETS														
Cash and cash equivalents	\$ 944	\$ 16,732	\$ 318,517	\$ 9,935	\$ 8,670	\$ 153		\$ 1,125		\$ 3,545	\$ 6,076	\$ 37	\$ 1,188	\$ 1,547
Accounts receivable		195,473	102,971	20,930					\$ 18,472	6,833	775			
Interfund loans receivable														
Inventory														
Total Assets	944	212,205	421,488	30,865	8,670	153		1,125	18,472	10,378	6,851	37	1,188	1,547
LIABILITIES AND FUND BALANCES														
LIABILITIES:														
Deficit Cash		41,908		23,617			145		17,761		(4,308)			
Accounts payable		(180,150)												
Accrued Payroll														
Interfund loans payable														
Total Liabilities		138,242		(23,617)			145		17,761		4,308			
Fund balances:														
Restricted	944	73,963	421,488	54,482	8,670	153	(145)	1,125	711	10,378	2,543	37	1,188	1,547
Unassigned														
Total fund balances (deficit)	944	73,963	421,488	54,482	8,670	153	(145)	1,125	711	10,378	2,543	37	1,188	1,547
Total liabilities and fund balances	\$ 944	\$ 212,205	\$ 421,488	\$ 30,865	\$ 8,670	\$ 153	\$ -	\$ 1,125	\$ 18,472	\$ 10,378	\$ 6,851	\$ 37	\$ 1,188	\$ 1,547

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City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2021

	2238	2239	2249	2250	2252	2253	2255	2258	2259	2261	2262	2266	2268
	College Transition	Title IA	MaineCare	IDEA ARRA	IDEA Grant - Local	ECT Grant (Preschool)	Title IV Drug Free Schools	21st Century	Title V Innovative	Title III - English Language Acquisition	Title IA - Teacher Quality	Nelle Mae Grant	Title IC - Perkins
ASSETS													
Cash and cash equivalents												\$ 9,894	\$ 48,777
Accounts receivable	\$ 29,969	\$ 150,976	\$ 1,977		\$ 45,360	\$ 15,306	\$ 974	\$ 907			\$ 7,481	\$ 11,236	
Interfund loans receivable		67,018	49,692	2,300							273,897		
Inventory													
Total Assets	29,969	217,994	51,669	2,300	45,360	15,306	974	907		716	281,378	21,130	48,777
LIABILITIES AND FUND BALANCES													
Liabilities:													
Deficit Cash	24,155	248,304	91,077	2,300	622,847	50,489	\$ 2,270	706	44,697		441,536		26,416
Accounts payable	115	2,000	4,399		65,201	3,737		201	867		1,527		
Accrued payroll		132,147	38,200		85,013				17,226			21,130	37,100
Interfund loans payable	2,515								(9,601)	717			9,601
Total Liabilities	26,785	382,451	133,676	2,300	773,061	54,226	2,270	907	53,189	717	443,063	21,130	73,117
Fund balances:													
Restricted	3,184												
Unassigned		(164,457)	(82,007)		(727,701)	(38,920)	(1,296)		(53,189)	(1)	(161,685)		(24,340)
Total fund balances (deficit)	3,184	(164,457)	(82,007)		(727,701)	(38,920)	(1,296)		(53,189)	(1)	(161,685)		(24,340)
Total liabilities and fund balances	\$ 29,969	\$ 217,994	\$ 51,669	\$ 2,300	\$ 45,360	\$ 15,306	\$ 974	\$ 907	\$ -	\$ 716	\$ 281,378	\$ 21,130	\$ 48,777

City of Sanford, Maine
 Nonmajor Governmental Funds
 Combining Balance Sheet
 Education
 June 30, 2021

	2269	2270	2271	2272	2273	2275	2277	2279	2280	2285	2289	2290	2292	2293
ASSETS														
Cash and cash equivalents														
Accounts receivable	\$ 6,010	\$ 912	\$ 117	\$ 1,545	\$ 63,251		\$ 875	\$ 651	\$ 623	\$ 2,146	\$ 1,043	\$ 24,000	\$ 247,798	\$ 22,283
Interfund loans receivable	25,838													
Inventory														
Total Assets	31,848	912	117	1,545	63,251		875	651	623	2,146	1,043	24,000	247,798	22,283
LIABILITIES AND FUND BALANCES														
LIABILITIES:														
Deficit Cash	31,800												45,171	
Accounts payable														
Accrued Payroll														
Interfund loans payable		912												
Total Liabilities	31,800	912											45,171	
Fund balances:														
Restricted	48		117	1,545	63,251	(30)	875	651	623	2,146	1,043	24,000	202,627	22,283
Unassigned														
Total fund balances (deficit)	48		117	1,545	63,251	(30)	875	651	623	2,146	1,043	24,000	202,627	22,283
Total liabilities and fund balances	\$ 31,848	\$ 912	\$ 117	\$ 1,545	\$ 63,251	\$ -	\$ 875	\$ 651	\$ 623	\$ 2,146	\$ 1,043	\$ 24,000	\$ 247,798	\$ 22,283

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2021

	2294	2295	2296	2297	2298	2299	2301	2302	2303	2304
									Elementary and Secondary School Emergency Relief Allotment 2	Elementary and Secondary School Emergency Relief Allotment 3
ASSETS										
Cash and cash equivalents										
Accounts receivable		\$ 8,233	\$ 192,324	\$ 529,410	\$ 2,579		\$ 2,400	\$ 20,787		
Interfund loans receivable								8,579		
Inventory										
Total Assets		8,233	192,324	529,410	2,579		2,400	29,366		
LIABILITIES AND FUND BALANCES										
Liabilities:										
Deficit Cash	33,995	8,233	358,412	\$ 633,605	\$ 987	\$ 19,204	\$ -	\$ 22,242	\$ 457,914	\$ 6,941
Accounts payable			1,696	4,337					1,190	10,111
Accrued Payroll				43,497						9,852
Interfund loans payable										
Total Liabilities	33,995	8,233	360,108	681,439	987	19,204	0	22,242	459,104	26,904
Fund balances:										
Restricted	(33,995)		(167,784)	(152,029)	1,592	(19,204)	2,400	7,124	(459,104)	(26,904)
Unassigned	(33,995)		(167,784)	(152,029)	1,592	(19,204)	2,400	7,124	(459,104)	(26,904)
Total fund balances (deficit)	(33,995)		(167,784)	(152,029)	1,592	(19,204)	2,400	7,124	(459,104)	(26,904)
Total liabilities and fund balances	\$ -	\$ 8,233	\$ 192,324	\$ 529,410	\$ 2,579	\$ -	\$ 2,400	\$ 29,366	\$ -	\$ -

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City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Safety
June 30, 2021

	2053	2058	2059	2075	2105	2106	2111	2128, 2136	2148, 2158	Totals
		Distracted		Home Fire			Smoke	2014, 2015	2017, 2018	
	Seized	Driving	Speed	Sprinkler	Firearms	SPD	Detector	JAG	JAG	
	Assets	Award	Enforcement	Coalition	Range	Training	Program	Programs	Programs	
ASSETS										
Cash and cash equivalents	\$ 21,649			\$ 1,500	\$ 15,320		\$ 6,553	\$ 5,563	\$ 1,959	\$ 52,544
Accounts receivable		\$ 873	\$ 1,463							2,336
Total Assets	21,649	873	1,463	1,500	15,320		6,553	5,563	1,959	54,880
LIABILITIES AND FUND BALANCES										
Liabilities:										
Interfund loans payable						\$ 46				46
Total Liabilities						46				46
Fund balances:										
Nonspendable										
Restricted	21,649	873	1,463	1,500	15,320	(46)	6,553	5,563	1,959	54,880
Unassigned										(46)
Total fund balances (deficit)	21,649	873	1,463	1,500	15,320	(46)	6,553	5,563	1,959	54,834
Total liabilities and fund balances	\$ 21,649	\$ 873	\$ 1,463	\$ 1,500	\$ 15,320	\$ -	\$ 6,553	\$ 5,563	\$ 1,959	\$ 54,880

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Works
June 30, 2021

	2141		
	Sanford		
	Airport		
	Solar		Totals
ASSETS			
Cash and cash equivalents	\$	5,299	\$ 5,299
Total Assets		5,299	5,299
LIABILITIES AND			
FUND BALANCES			
Liabilities:			
Interfund loans payable			
Total Liabilities			
Fund balances:			
Nonspendable			
Restricted		5,299	5,299
Unassigned			
Total fund balances (deficit)		5,299	5,299
Total liabilities and fund balances	\$	5,299	\$ 5,299

City of Sanford, Maine
Normajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Government - Federal and State
For the Year Ended June 30, 2021

	2042	2135	2142	2143	2153	2154	2157	2162	2163	2164	2168	2169	2170	Totals
General Government														
Revenues:														
Intergovernmental	\$ 13,486				\$ 20,592		\$	172,267	\$ 56,996	\$ 725,905	\$ 12,500	\$ 16,856	\$ 150,000	\$ 1,169,212
Other		4,050				14,096								\$ 17,536
Total revenues	13,486	4,050			20,592	14,096		172,267	56,996	725,905	12,500	16,856	150,000	1,186,748
Expenditures:														
Expenses		7,903	\$ 10,205		20,592	14,096		172,267	\$ 53,253	\$ 656,857	\$ 11,500			946,673
Total expenditures		7,903	10,205		20,592	14,096		172,267	53,253	656,857	11,500			946,673
Excess (deficiency) of revenues over (under) expenditures	13,486	(3,853)	10,205						3,743	69,048	1,000	16,856	150,000	240,075
Fund balances (deficit), beginning of year	45,151	9,665	\$ 29,130	\$	443		\$ (3,950)		3,743					76,696
Fund balances (deficit), end of year	\$ 58,637	\$ 5,812	\$ 18,925	\$	443	\$ -	\$ -	\$ (3,950)	\$ -	\$ 69,048	\$ 1,000	\$ 16,856	\$ 150,000	\$ 316,771

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Government - Other Programs
For the Year Ended June 30, 2021

	2002 Rainbow Rug TIF	2007 Rt 109 Downtown TIF	2008 Central Tire TIF	2009 Village Green TIF	2010 Sanford Institute for Savings TIF	2011 RUBB TIF	2012 Kennedy Center TIF	2013 SPH, LLC TIF	2014 Mill Development TIF	2015 New England Truck Tire TIF	2016 St. Ignatius Affordable Housing TIF	2017 Marland Hall TIF
Revenues:												
Taxes	\$ 80,640	\$ 390,617	\$ 22,912	\$ 10,390	\$	38,477	\$ 22,582	\$ 8,319	\$ 39,034	\$ 59,266	\$ 6,668	\$ 32,874
Interest earned	22	1,642	18	54	60	72	8,319	58	51	57	29	5
Other											53,637	
Total revenues	80,662	392,259	22,930	10,444	38,537	22,654	8,319	39,092	59,317	6,725	86,540	23,082
Expenditures:												
Expenses	68,544	163,707	15,728	5,195	49,619	46,291	8,319	56,686	56,303	3,334	85,354	21,922
Total expenditures	68,544	163,707	15,728	5,195	49,619	46,291	8,319	56,686	56,303	3,334	85,354	21,922
Excess (deficiency) of revenues over (under) expenditures	12,118	228,552	7,202	5,249	(11,082)	(23,637)	(17,594)	3,014	3,391	1,186	1,160	
Other financing sources (uses):												
Transfers in												
Total other financing sources (uses)												
Net change in fund balances	12,118	228,552	7,202	5,249	(11,082)	(23,637)	(17,594)	3,014	3,391	1,186	1,160	
Fund balances (deficit), beginning of year	3,935	685,018	813	22,248	17,624	31,522	22,142	21,946	24,647			1,932
Fund balances (deficit), end of year	\$ 16,053	\$ 913,570	\$ 8,015	\$ 27,497	\$ 6,542	\$ 7,885	\$ -	\$ 4,548	\$ 24,960	\$ 28,038	\$ 1,186	\$ 3,092

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Government - Other Programs
For the Year Ended June 30, 2021

	2018	2019	2020	2116	2123	2133	2281	2137	2139	2144	2146	2147
	Sanford Airport Omnibus TIF	Mousam Falls TIF	Impact Fees	Tax Acquired Property Remediation	Seasonal Decorations	City Unemployment Compensation	School Unemployment Compensation	Legal Reserve	Dam Coalition	Fitness Zone	Chamber of Commerce	Land Bank
Revenues:												
Taxes		\$ 88,985	\$ 23,516									
Interest earned		71	14				\$ 1,032		\$ 8,863			\$ 61,505
Other				\$ 40,500		\$ 21,186	30,436					
Total revenues	89,056	23,530		40,500		21,186	31,468		8,863			61,505
Expenditures:												
Expenses	89,000	11,758		11,098		26,532	49,404		7,239			
Total expenditures	89,000	11,758		11,098		26,532	49,404		7,239			
Excess (deficiency) of revenues over (under) expenditures	56	11,772		29,402		(5,346)	(17,936)		1,624			61,505
Other financing sources (uses):												
Transfers in												(20,902)
Total other financing sources (uses)												(20,902)
Net change in fund balances	56	11,772		29,402		5,346	17,936		(19,278)			61,505
Fund balances (deficit), beginning of year		\$ 19,083		212,884	\$ 9,250	165,245	171,408	\$ 28,480	28,140	\$ 875	\$ 3,676	95,302
Fund balances (deficit), end of year	\$ 56	\$ 11,772	\$ 19,083	\$ 242,286	\$ 9,250	\$ 159,899	\$ 153,472	\$ 28,480	\$ 8,862	\$ 875	\$ 3,676	\$ 156,807

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Government - Other Programs
For the Year Ended June 30, 2021

	2150	2160	2161	2166		Totals
	250th Anniversary	Walden Solar NE LLC	SanfordNet Fiber	Center for Tech and Civic Life		
Revenues:						
Taxes					\$	847,357
Interest earned			\$	40,570	\$ 159,540	3,185
Other						416,237
Total revenues			40,570	159,540		1,266,779
Expenditures:						
Expenses			111,235	159,540		1,046,808
Total expenditures			111,235	159,540		1,046,808
Excess (deficiency) of revenues over (under) expenditures			(70,665)			219,971
Other financing sources (uses):						
Transfers in						(20,902)
Total other financing sources (uses)						(20,902)
Net change in fund balances				(70,665)		199,069
Fund balances (deficit), beginning of year	\$	10,765	\$	5,000	(76,216)	1,505,719
Fund balances (deficit), end of year	\$	10,765	\$	5,000	(146,881)	\$ - \$ 1,704,788

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Public Service
For the Year Ended June 30, 2021

	2115	2119	2080	2084	2090	
		Village of		Airport		
	Gateway	Springvale	Teen	Open	Imelda's	
	Park	Improve Committee	Center	House	Fund	Totals
Revenues:						
Intergovernmental						
Interest earned						
Other						
Total revenues		5,000			\$ 1,634	\$ 6,634
					1,634	6,634
Expenditures:						
Expenses	\$ 1,023	12,375			2,585	15,983
Total expenditures	1,023	12,375			2,585	15,983
Excess (deficiency) of revenues over (under) expenditures	(1,023)	(7,375)			(951)	(9,349)
Fund balances (deficit), beginning of year	6,983	\$	7,963	\$ 4,439	\$ 5,603	11,803
						36,791
Fund balances (deficit), end of year	\$ 5,960	\$	588	\$ 4,439	\$ 5,603	\$ 10,852
						\$ 27,442

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2021

	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2214	2215
			Industrial											
			Tech	Melmac	Lucy	Eco	Momentum	Remax	SRTC	Kids	Lafayette	Financial	SRTC	Let's
	Wellness		Sending	Systems	Emery			Homelown	Genest	Club	Funds	Literacy	Donation	Go
	Team	E-Rate	School	Innovation	Funds	Maine		Agency	Auto					Grant
Revenues:														
Intergovernmental		\$ 41,908												
Other	\$ 958			\$ 38,000										
	958	41,908		38,000										
Total revenues														
Expenditures:														
Expenses	345	180,150		14,383							\$ 5,665			
	345	180,150		14,383							5,665			
Total expenditures														
Excess (deficiency) of revenues over (under) expenditures	613	(138,242)		23,617							(5,665)			
Net change in fund balances	613	(138,242)		23,617							(5,665)			
Fund balances, beginning of year	331	212,205	\$ 421,488	\$ 30,865	\$ 8,670	\$ 153	\$ (145)	\$ 1,125	\$ 711	\$ 10,378	\$ 8,208	\$ 37	\$ 1,188	\$ 1,547
Fund balances (deficit), end of year	\$ 944	\$ 73,963	\$ 421,488	\$ 54,482	\$ 8,670	\$ 153	\$ (145)	\$ 1,125	\$ 711	\$ 10,378	\$ 2,543	\$ 37	\$ 1,188	\$ 1,547

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2021

	2217	2218	2219	2221	2222	2224	2225	2226	2227	2228	2238	2239	2249
	ING	Junior	Genes/				Coronavirus	Coronavirus	Adult Ed	Partners			
	Unsung	High	SRTC	CRF	Target	Smart	Relief	Relief	Continuity	in Arts &	College	Title IA	MaineCare
	Heroes	School	Construction	Daycare	Media	Grant	Allotment 2	Reallocation	Grant	Learning	Transition		
Revenues:													
Intergovernmental													
Other													
	\$ 3,800	\$ 53,414	\$ 116,300	\$ 200,000	\$ 2,733,447	\$ 134,990	\$ 6,453	\$ 25,485	\$ 1,007,836	\$ 134,763			
Total revenues	3,800	53,414	116,300	200,000	2,733,447	134,990	6,453	25,485	1,007,836	134,763			
Expenditures:													
Expenses													
	1,739	\$ 95,554	\$ 116,897	248,033	2,893,209	134,990	6,453	25,485	1,007,862	228,901			
Total expenditures	1,739	95,554	116,897	248,033	2,893,209	134,990	6,453	25,485	1,007,862	228,901			
Excess (deficiency) of revenues over (under) expenditures	2,061	(42,140)	(597)	(48,033)	(159,762)					(26)		(94,138)	
Net change in fund balances	2,061	(17,140)	(597)	(48,033)	(159,762)					(26)		(94,138)	
Fund balances (deficit), beginning of year	\$ 1,037	4,703	19,126	\$ 295	99,805			\$ 1,050	3,184	(164,431)	12,131		
Fund balances (deficit), end of year	\$ 1,037	\$ 6,764	\$ 1,986	\$ (597)	\$ 295	\$ 51,772	\$ (159,762)	\$ -	\$ -	\$ 1,050	\$ 3,184	\$ (164,457)	\$ (82,007)

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2021

	2252	2253	2255	2259	2261	2262	2268	2269	2271	2272	2273	2275
	IDEA				Title III -						SHS	
	Grant -			Title IV	English	Title IIA -	Title IC -	Adult	Health	Corning	iPad	Trans
	Local	ECT Grant	Drug Free	Schools	Innovative	Acquisition	Perkins	Basic	Insurance	Premium	Grant	Program
	Entitlement	(Preschool)				Teacher		Education				Proficiency
						Quality						
Revenues:												
Intergovernmental	\$ 101,084		\$ 974	\$ 83,413		\$ 133,042	\$ 163,815	\$ 15,459			\$ 100	
Other												
Total revenues	101,084		974	83,413		133,042	163,815	15,459			100	
Expenditures:												
Expenses	762,020	\$ 24,813	336	125,097		217,113	166,605	15,458		\$ 1,547	7,163	
Total expenditures	762,020	24,813	336	125,097		217,113	166,605	15,458		1,547	7,163	
Excess (deficiency) of revenues over (under) expenditures	(660,936)	(24,813)	638	(41,684)		(84,071)	(2,790)	1		(1,547)	(7,063)	
Net change in fund balances	(660,936)	(24,813)	638	(41,684)		(84,071)	(2,790)	1		(1,547)	(7,063)	
Fund balances (deficit), beginning of year	(66,765)	(14,107)	(1,934)	(11,505)	\$ (1)	(77,614)	(21,550)	47	\$ 117	3,092	70,314	\$ (30)
Fund balances (deficit), end of year	\$ (727,701)	\$ (38,920)	\$ (1,296)	\$ (53,189)	\$ (1)	\$ (161,665)	\$ (24,340)	\$ 48	\$ 117	\$ 1,545	\$ 63,251	\$ (30)

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2021

	2277	2279	2280	2285	2289	2290	2292	2293	2294	2295	2296	2297	2298
			FAA										
	(SRTC)	SHS	Dept.	School	Crayola	MLTI		ME Home		McKinney	Cares	Coronavirus	Coronavirus
	Genest	Local	of	ohn T. Gorma	Education	Block		Builders &	Cops	Vento	Act	Relief	Relief
	AVX	Funds	Arg.	Foundation	Grant	Grant	DLT	Remodelers	(S/PP)	Mini Grant		Foundation	SCAE
Revenues:													
Intergovernmental							\$ 9,543			\$ 29,852	\$ 188,637	\$ 3,078,699	\$ 11,318
Other													
Total revenues							9,543			29,852	188,637	3,078,699	11,318
Expenditures:													
Expenses							123,377		114,808	29,852	356,421	\$ 3,220,556	\$ 9,726
Total expenditures							123,377		114,808	29,852	356,421	3,220,556	9,726
Excess (deficiency) of revenues over (under) expenditures							(113,834)		(114,808)		(167,784)	(141,857)	1,592
Net change in fund balances							(113,834)	(25,000)	(114,808)		(167,784)	(141,857)	1,592
Fund balances (deficit), beginning of year	\$ 875	\$ 651	\$ 623	\$ 2,146	\$ 1,043	\$ 24,000	316,461	47,283	80,813			(10,172)	
Fund balances (deficit), end of year	\$ 875	\$ 651	\$ 623	\$ 2,146	\$ 1,043	\$ 24,000	\$ 202,627	\$ 22,283	\$ (33,995)	\$ -	\$ (167,784)	\$ (152,029)	\$ 1,592

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2021

	2299	2301	2302	2303	2304	5000	5200	5201	7015	SAF	
				Elementary and	Elementary and						
	Middle	WSSR	Perkins	Secondary School	Secondary School	School	Adult Ed	Performing	SRTC	Student	
	School	COVID	COVID	Emergency Relief	Emergency Relief	Cafeteria	Enrichment	Arts	Capital	Activity	
	CTE Grant	TV	Relief	Allotment 2	Allotment 3		Center	Account		Funds	Totals
Revenues:											
Intergovernmental	\$ 1,041	\$ 2,400	\$ 43,262			\$ 922,141	\$ 57,853	\$ 74,416	\$ 133,881	244,281	\$ 9,452,012
Other											340,553
Total revenues	1,041	2,400	43,262			922,141	57,853	74,416	133,881	244,281	9,792,565
Expenditures:											
Expenses	\$ 20,245		\$ 36,138	\$ 459,104	\$ 26,904	1,082,877	27,290	60,841	135,348	242,939	12,226,244
Total expenditures	20,245		36,138	459,104	26,904	1,082,877	27,290	60,841	135,348	242,939	12,226,244
Excess (deficiency) of revenues over (under) expenditures	(19,204)	2,400	7,124	(459,104)	(26,904)	(160,736)	30,563	13,575	(1,467)	1,342	(2,433,679)
Net change in fund balances	(19,204)	2,400	7,124	(459,104)	(26,904)	(160,736)	30,563	13,575	(1,467)	1,342	(2,433,679)
Fund balances (deficit), beginning of year						375,608	2,318	162,969	(79,731)	317,802	1,796,414
Fund balances (deficit), end of year	\$ (19,204)	\$ 2,400	\$ 7,124	\$ (459,104)	\$ (26,904)	\$ 214,872	\$ 32,881	\$ 176,544	\$ (81,198)	\$ 319,144	\$ (637,265)

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Public Safety
For the Year Ended June 30, 2021

	2053	2058	2059	2075	2105	2106
		Distracted		Home Fire		
	Seized	Driving	Speed	Sprinkler	Firearms	SPD
	Assets	Award	Enforcement	Coalition	Range	Training
Revenues:						
Intergovernmental		\$ 873	\$ 1,463		\$ 2,550	
Other					2,550	
Total revenues		873	1,463		2,550	
Expenditures:						
Expenses	9,450					3,700
Total expenditures	9,450					3,700
Excess (deficiency) of revenues over (under) expenditures	(9,450)	873	1,463		2,550	(3,700)
sources (uses)						
Net change in fund balances	(9,450)	873	1,463		2,550	(3,700)
Fund balances (deficit), beginning of year	31,099			\$ 1,500	12,770	\$ 3,654
Fund balances (deficit), end of year	\$ 21,649	\$ 873	\$ 1,463	\$ 1,500	\$ 15,320	\$ (46)

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Public Safety
For the Year Ended June 30, 2021

	2111	2128	2136	2148	2158	2167		
	Smoke	2014	2015	2017	2018	2020		
	Detector	JAG	JAG	JAG	JAG	JAG		
	Program	Program	Program	Program	Program	Program		Totals
Revenues:								
Intergovernmental				\$	701	\$	956	\$ 5,223 \$ 9,216
Other								2,750
Total revenues	200			701	956	5,223		11,966
Expenditures:								
Expenses						5,223		18,373
Total expenditures						5,223		18,373
Excess (deficiency) of revenues over (under) expenditures	200			701	956			(12,814)
sources (uses)								
Net change in fund balances	200			701	956			(6,407)
Fund balances (deficit), beginning of year	6,353	\$ 5,481	\$ 82		302			61,241
Fund balances (deficit), end of year	\$ 6,553	\$ 5,481	\$ 82	\$ 701	\$ 1,258	\$ -	\$	\$ 54,834

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Public Works
For the Year Ended June 30, 2021

	2141	
	Sanford	
	Airport	
	Solar	Totals
Revenues:		
Intergovernmental		
Other		
Total revenues		
Expenditures:		
Expenses		
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures		
sources (uses)		
Net change in fund balances		
Fund balances (deficit), beginning of year	5,299	5,299
Fund balances (deficit), end of year	\$ 5,299	\$ 5,299

City of Sanford, Maine
Nonmajor Capital Project Fund
Balance Sheet
June 30, 2021

ASSETS	4000	4003	4005	4008	4036	4039	4045	4047	4053	4054										
		Job Bond			Revolving Loan		Goodall		Railbed	Consolidated										
	Number	Local Road	Urban	Goodall	Funds - SHS	CGA	Brook	High School	Phase IV	Elementary										
	One Pond	Assistance	Forestry	Statue	and JH	Clean Up	Watershed	Construction	Trail	Construction										
Cash and cash equivalents	\$	200	\$	752	\$	5,590	\$	1,252		\$	3,316,191	\$	118	\$	2,814,323					
Accounts receivable															3,158					
Total assets	200		752		5,590		1,252			3,316,191		118			2,817,481					
LIABILITIES AND FUND BALANCE																				
Liabilities:																				
Deficit Cash					\$	44,920														
Accounts payable											311,808				1,338,569					
Interfund loans payable																				
Total liabilities						44,920		965	\$	13,166		311,808			1,338,569					
Fund balance (deficit):																				
Restricted											3,004,383				1,478,912					
Committed	200		752		5,590		1,252						118							
Unassigned						(44,920)	(965)		(13,166)											
Total fund balance (deficit)	200		752		5,590		1,252		(44,920)	(965)		3,004,383		118	1,478,912					
Total liabilities and fund balance																				
	\$	200	\$	752	\$	5,590	\$	1,252	\$	-	\$	-	\$	-	\$	3,316,191	\$	118	\$	2,817,481

City of Sanford, Maine
Nonmajor Capital Project Fund
Balance Sheet
June 30, 2021

	4057	4058	4061	4066	4065	4067	4200	Totals
	SRE	EDA			West	AIP No. 33		
	Building	Broadband	Dam	Road	Slide	Taxiway C	Facility	
	Airport	Infrastructure	Repair	Construction	Development	Rehab	Upgrade	
ASSETS								
Cash and cash equivalents				\$ 426,920		\$	5,076,196	\$ 11,641,542
Accounts receivable	\$ 31,103	769,209						\$ 803,470
Total assets	31,103	769,209		426,920			5,076,196	12,445,012
LIABILITIES AND FUND BALANCE								
Liabilities:								
Deficit Cash								44,920
Accounts payable	31,103	1,032,296	\$ 98,584		\$ 44,175	\$ 128,397		1,830,195
Interfund loans payable								1,348,686
Total liabilities	31,103	1,032,296	98,584		44,175	128,397		3,223,801
Fund balance (deficit):								
Restricted				426,920			4,896,378	9,806,593
Committed								7,912
Unassigned		(263,087)	(98,584)		(44,175)	(128,397)		(593,294)
Total fund balance (deficit)		(263,087)	(98,584)	426,920	(44,175)	(128,397)	4,896,378	9,221,211
Total liabilities and fund balance	\$ 31,103	\$ 769,209	\$ -	\$ 426,920	\$ -	\$ -	\$ 5,076,196	\$ 12,445,012

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2021

	4000	4003	4005	4008	4036	4039	4045	4046	4047	4053	4054
	Number	Job Bond	Local Road	Urban	Revolving Loan	CGA	Goodall Brook	Downtown	High School	Railbed	Consolidated
	One Pond	Assistance	Forestry	Statue	Funds - SHS and JH	Clean Up	Watershed	Revitalization	Construction	Phase IV	Elementary
Revenues:											
Intergovernmental						\$	21,989	\$	35,890		
Investment Income										\$	7,691
Other											
Total revenues							21,989		35,890		101,979
Expenditures:											
Capital Improvements							\$	27,131	34,760		880,387
Total expenditures								27,131	34,760		880,387
Excess (deficiency) of revenues over (under) expenditures								(5,142)	1,130		(872,696)
Other financing sources (uses):											
Transfers in											
Transfers out											
Total other financing sources (uses)											
Net change in fund balances								(5,142)	1,130		(872,696)
Fund balances (deficit), beginning of year	\$	200	\$	752	\$	5,590	\$	1,252		(44,920)	(965)
									8,024	1,130	3,877,079
										118	9,659,550
Fund balances (deficit), end of year	\$	200	\$	752	\$	5,590	\$	1,252	\$	(44,920)	(965)
										(13,166)	\$
										-	\$
										3,004,383	\$
										118	\$
										1,478,912	\$

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2021

	4057	4058	4061	4062	4063	4064	4065	4066	4067	4200	Totals
	SRE	EDA	Dam	William	2017	ATV			AIP No. 33		
	Building	Broadband	Repair	Oscar	Assistance to	Municipal	West Side	Road	Taxiway C	Facility	
	Airport	Infrastructure		Emery	Firefighters	Grant	Development	Construction	Rehab	Upgrade	
Revenues:											
Intergovernmental		\$ 769,209				\$ 16,645					\$ 843,733
Interest Earned			13,713		2,622			1,587			20,673
Other	\$ 6,271		13,713		(2,622)	16,645		1,587			119,341
Total revenues	6,271	769,209	13,713		(2,622)	16,645		1,587			983,747
Expenditures:											
Capital Improvements			2,946			16,645	936	2,959,584	\$ 128,397	\$ 3,394,750	15,728,153
Total expenditures			2,946			16,645	936	2,959,584	128,397	3,394,750	15,728,153
Excess (deficiency) of revenues over (under) expenditures	6,271	769,209	10,767		(2,622)		(936)	(2,961,171)	(128,397)	(3,380,181)	(14,744,406)
Other financing sources (uses):											
Transfers in			36,362								36,362
Transfers out	(38,237)										(38,237)
Total other financing sources (uses)	(38,237)		36,362								(1,875)
Net change in fund balances	(31,966)	769,209	47,129	-	(2,622)		(936)	(2,961,171)	(128,397)	(3,380,181)	(14,746,281)
Fund balances (deficit), beginning of year	31,966	(1,032,296)	(145,713)	-	2,622		43,239	3,388,091		8,276,559	23,967,492
Fund balances (deficit), end of year	\$ -	\$ (263,087)	\$ (98,584)	\$ -	\$ -	\$ -	\$ (44,175)	\$ 426,920	\$ (128,397)	\$ 4,896,378	\$ 9,221,211

City of Sanford, Maine
Nonmajor Permanent Funds
Combining Balance Sheet
June 30, 2021

	7000 Gowen Park Trust	7001 Park Maintenance Fund	7002 Oakdale Cemetery Maintenance Trust	7003 Nutter Trust	7008 Holdsworth Park Trust	7012 Goodall Park	7016 D&L Pence Charitable Trust	Totals
ASSETS								
Cash and cash equivalents								
Accounts receivable	\$ 147,720	\$ 5,082	\$ 531,085	\$ 24,822	\$ 136,137	\$ 368,472	\$ 40,000	\$ 1,117,181
Investments	6,960				\$ 582,121			143,097
Land (held for investment)					582,121			582,121
					109,500			109,500
Total assets	154,680	5,082	531,085	24,822	827,758	368,472	40,000	1,951,899
LIABILITIES AND FUND BALANCES								
Liabilities:								
Deficit cash					91,131			91,131
Interfund loans payable	107,089	5,082	52,200		168,559	336,612	40,000	709,542
Total liabilities	107,089	5,082	52,200	-	259,690	336,612	40,000	800,673
Fund balances:								
Nonspendable Principal		6,000						6,000
Nonspendable Land					109,500			109,500
Restricted Expendable Income	47,591	(6,000)	478,885	24,822	458,568	31,860	-	1,035,726
Total fund balances	47,591		478,885	24,822	568,068	31,860	-	1,151,226
Total liabilities and fund balances	\$ 154,680	\$ 5,082	\$ 531,085	\$ 24,822	\$ 827,758	\$ 368,472	\$ 40,000	\$ 1,951,899

City of Sanford, Maine
Nonmajor Permanent Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2021

	7000	7002	7003	7008	7012	7016	
	Gowen Park Trust	Oakdale Cemetery Maintenance Trust	Nutter Trust	Holdsworth Park Trust	Goodall Park	D&L Pence Charitable Trust	Totals
Revenues:							
Interest and dividends	\$ 24	\$ 1,675	\$ 25	\$ 109,566	\$ 27,279	\$ 20,000	\$ 131,290
Donations	24,928	9,850					62,057
Total revenues	24,952	11,525	25	109,566	27,279	20,000	193,347
Expenditures:							
Public services	15,552			136,138	24,482	40,000	216,172
Total expenditures	15,552			136,138	24,482	40,000	216,172
Excess (deficiency) of revenues over (under) expenditures	9,400	11,525	25	(26,572)	2,797	(20,000)	(22,825)
Fund balances, beginning of year	38,191	467,360	24,797	594,640	29,063	20,000	1,174,051
Fund balances, end of year	\$ 47,591	\$ 478,885	\$ 24,822	\$ 568,068	\$ 31,860	\$ -	\$ 1,151,226

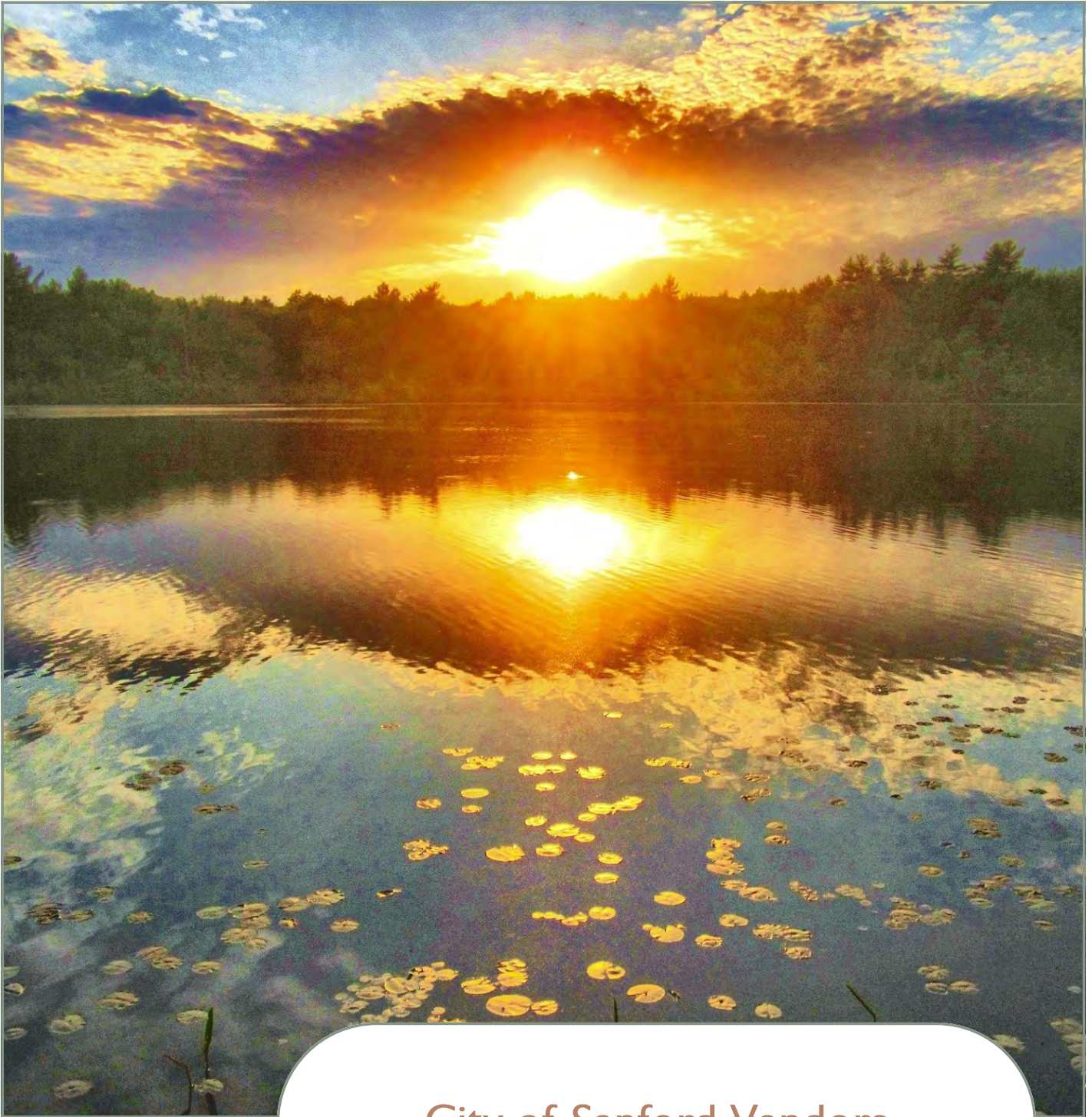
City of Sanford, Maine
Private-Purpose Trust Funds
Combining Statement of Fiduciary Net Position
June 30, 2021

	7004 Thornburg Goodall Fund	7005 Lucy Emery Trust	7007 William Oscar Emery Trust	7009 Walter Cyr Trust	7010 High School Scholarship Fund	7011 Sherburne Basketball Fund	7013 School Scholarship Trust	Totals
ASSETS								
Cash and cash equivalents	\$ 1,319	\$ 14,180	\$ 20,195	\$ 8,580	\$ 1,563,398	\$ 7,490	\$ 148,233	\$ 199,997
Investments					\$ 1,563,398		\$ 1,918,610	\$ 3,482,008
Total assets	1,319	14,180	20,195	8,580	1,563,398	7,490	2,066,843	3,682,005
LIABILITIES AND NET ASSETS								
Liabilities:								
Accounts payable			20,195				500	500
Interfund loans			20,195					20,195
Total liabilities			20,195				500	20,695
Net position:								
Nonspendable principal	399							399
Unexpended income	920	14,180		8,580	1,563,398	7,490	2,066,343	3,660,911
Total position assets	1,319	14,180		8,580	1,563,398	7,490	2,066,343	3,661,310
Total liabilities and net position	\$ 1,319	\$ 14,180	\$ 20,195	\$ 8,580	\$ 1,563,398	\$ 7,490	\$ 2,066,843	\$ 3,682,005

City of Sanford, Maine
Private-purpose Trust Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021

	7004 Thornburg Goodall Fund	7005 Lucy Emery Trust	7009 Walter Cyr Trust	7010 High School Scholarship Fund	7011 Sherburne Basketball Fund	7013 School Scholarship Trust	Totals
Additions (reductions)							
Donations, interest, dividends and investment gains or (losses)	\$ 11	\$ 121	\$ 9	\$ 357,012	\$ 16	\$ 494,799	\$ 851,968
Total additions (reductions)	11	121	9	357,012	16	494,799	851,968
Deductions:							
School scholarships Expense				26,286		99,119	26,286
Capital outlay							99,119
Total deductions				26,286		99,119	125,405
Changes in net assets	11	121	9	330,726	16	395,680	726,563
Net position, beginning of year	1,308	14,059	8,571	1,232,672	7,474	1,670,663	2,934,747
Net position, end of year	\$ 1,319	\$ 14,180	\$ 8,580	\$ 1,563,398	\$ 7,490	\$ 2,066,343	\$ 3,661,310





City of Sanford Vendors

MUNICIPAL VENDORS
JULY 1, 2020 - JUNE 30, 2021

3SI SECURITY SYSTEMS, INC.	216.00	MAINE BETTER TRANSPORTATION ASSOC.	75.00
7 MILL STREET, LLC	288.00	MAINE CHIEFS OF POLICE ASSOC.	777.00
7E PROPERTIES	605.00	MAINE COMMERCIAL TIRE	4,463.10
MATTHEW GARDNER	2,734.00	MAINE FIRE CHIEFS' ASSOCIATION	190.00
AAA POLICE SUPPLY	21,565.25	MAINE GOVERNMENT FINANCE OFFICERS ASSOCIATION	75.00
AARP	82.23	MAINE LABOR RELATIONS BOARD	418.00
ABATEMENT PROFESSIONALS CORP.	2,500.00	MAINE MOTOR TRANSPORT ASSOC., INC.	25.00
ABBOTT EQUIPMENT SALES, INC.	650.00	MAINE MUNICIPAL ASSOCIATION	1,067,148.11
DICK BENTLEY	44,400.00	MAINE MUNICIPAL BOND BANK	20,000.00
ABBOTT HILL TREE SERVICE	4,200.00	MAINE MUNICIPAL HEALTH TRUST	2,749,965.36
F.M. ABBOTT POWER EQUIPMENT, INC.	2,593.50	MAINE PERS	2,279,625.13
ABOVE & BEYOND CATERING	3,670.00	TREASURER, STATE OF MAINE	140.00
ACETO LANDSCAPE ARCHITECTS	8,342.50	MAINE TODAY MEDIA	7,828.55
TOWN OF ACTON	4,681.18	MAINE TOWN & CITY CLERK'S ASSOC.	60.00
COLLEEN ADAMS	1,380.00	MAINE TOWN & CITY MANAGEMENT ASSOC.	220.25
ADAMSON INDUSTRIES CORP.	659.80	MAINE TURNPIKE AUTHORITY	1,721.88
ADB SAFEGATE AMERICAS, LLC	396.10	MAINE WELFARE DIRECTORS ASSOC.	80.00
ADMIRAL FIRE & SAFETY, INC.	73,495.05	MARC ROY	870.00
ADOBE SYSTEMS, INC.	419.88	H.A. MAPES, INC.	1,139.44
ADVANCED ELECTRONIC DESIGN, INC.	22,710.24	MARDEN'S, INC.	697.91
ADVANTAGE FUNERAL AND CREMATION SERVICES	1,025.00	MARK'S TOWN & COUNTRY MASONRY	5,000.00
AFFINITY LED LIGHT, LLC	21,074.76	MARSHALL & SWIFT/BOECKH, LLC	1,028.15
GINA FORD	3,500.00	DAN MARTINEAU	19.94
AIR CLEANING SPECIALISTS OF NEW ENGLAND, LLC	4,025.31	LAUREN MASELLAS	720.00
AIRGAS USA, LLC	6,339.54	W.B. MASON COMPANY, INC.	4,270.20
AIRTEMP, INC.	1,939.50	MASTERMAN'S, LLP	4,070.73
ALERT-ALL CORP.	2,292.00	MATHESON TRI-GAS, INC.	94.00
ALEXANDER PROPERTIES, LLC	450.00	JOLEEN MAYNARD	459.04
ALL STATES CONSTRUCTION, INC.	784,487.01	MB TRACTOR & EQUIPMENT	299.79
ALLEGIANCE TRUCKS	3,924.53	MBOIA	440.00
LEE FOX	16,228.71	KEVIN MCKEON	70.00
ALLEN'S DRILLING & BLASTING, INC.	28,673.19	S.A. MCLEAN, INC.	18,317.00
CHAD ALLEN	839.95	GAVIN MCLEOD	420.00
EVERETT ALLEN	1,638.00	MECHANICAL SERVICES, INC.	1,938.00
ALTON-ROLLINSFORD, LLC	2,330.00	DIANE MEDICI	2,000.00
AMAZON CAPITAL SERVICE, INC.	30,801.05	EDWARD A. MELANSON	451.33
AMERICAN PLANNING ASSOCIATION	750.00	NATHAN MERRIFIELD	315.00
AMERICAN PUBLIC WORKS ASSOCIATION	208.00	AMOS AND LEONA MERROW	500.00
AMERICAN SECURITY ALARM	3,648.00	MICK BODYWORKS & TRUCK REPAIR, INC.	32,055.86
AMERICAN STEEL & ALUMINUM, LLC	2,069.70	MIKINI EMBROIDERY	2,535.00
AMERICAN TEST CENTER, INC.	2,416.00	DEBORAH MILES	400.00
CRAIG ANDERSEN	522.00	KENDALL MILLS	400.00
PAUL ANDRADE	895.00	MINUTEMAN PRESS	13,939.76
ANDY'S AUTO DETAILING	105.00	MITCHELL 1	3,120.00
ANIMAL WELFARE SOCIETY, INC.	28,909.24	KENNETH MITCHELL	1,100.00
APCO ATLANTIC CHAPTER CONFERENCE	893.00	MKG ENTERPRISES, LLC	2,832.16
APPLIED CONCEPTS, INC.	7,285.90	MLGHRA	75.00
APPROVED GAS MASKS	17,010.70	MMTCTA	120.00
ARC TECH, LLC	150.00	MOBILE FENCING, INC.	5,178.46

MUNICIPAL VENDORS
JULY 1, 2020 - JUNE 30, 2021

JARED ARCHAMBAULT	1,380.00	MODERN PEST SERVICES	2,278.62
ARCHIE'S OFF ROAD & PERFORMANCE	787.99	MONTGOMERY CONSULTING GROUP, INC.	4,000.00
ARENHALL CORP.	8,588.38	DORIS MONTGOMERY	125.00
ARUNDEL FORD SALES	6,100.38	MOODY'S COLLISION CENTER-SANFORD	26,662.15
ASCAP	366.00	ERIKA MOODY	420.00
ASSOCIATION FOR FACILITIES ENGINEERING	250.00	MORIN STEEL, INC.	235.00
AT&T MOBILITY	5,895.89	MORNING DEW IRRIGATION & LANDSCAPING, INC	6,913.38
ATLANTIC COMFORT SYSTEMS, INC.	5,956.27	MORTON SALT	244,126.48
ATLANTIC ENVIRONMENTAL CONTRACTORS, INC.	6,306.00	KEARY JAY HAYWARD	43,112.80
ATLANTIC PARTNERS EMS, INC.	2,500.00	MOTOROLA SOLUTIONS, INC.	1,500.00
AUTOMOTIVE GARAGE TOOLS	66,181.93	MOULISON NORTH CORP.	353.25
AXON ENTERPRISE, INC.	5,816.64	MRPA	45.00
BAHR SALES	719.65	MSDS SOURCE	1,791.70
CYNTHIA BAILEY	420.00	MTE TURF EQUIPMENT SOLUTIONS, INC.	2,067.20
MICHAEL J. CORMIER	3,490.00	CODY MUNSON	269.99
BE INDUSTRIES	520.57	MURPHY'S WASTE OIL SERVICES, INC.	485.00
BEACON ATHLETICS	218.00	EDDIE MURPHY	822.00
DONALD BEADLE	150.00	MYRECDEPT.COM	2,995.00
BEAUREGARD EQUIPMENT, INC.	4,357.01	NASSON COMMUNITY CENTER	4,120.00
ERIC BEECHER	91.64	NATIONAL FIRE PROTECTION ASSOC.	2,488.00
MATTHEW BEGIN	720.00	NATIONAL PEN COMPANY	227.94
TRAVIS BELLEARD	450.00	NATIONAL WRECKER, INC.	5,750.27
STEVEN R. BENOTTI	28.56	NAVAL SURFACE WARFARE CENTER	1,200.00
BERGERON PROTECTIVE CLOTHING, LLC	13,562.74	MARY ALLISON NAVIA	102.00
BERGKAMP, INC.	2,667.37	HENRY NDUAGUIBE	574.00
BERKELEY MAILINGS	2,027.74	NE DEVELOPERS, INC.	225.00
BERNSTEIN SHUR SAWYER & NELSON	110,489.25	DIPUL PATEL	4,975.00
BERWICK IRON & METAL RECYCLING	1,837.47	NET TRANSCRIPTS, INC.	541.28
CINDI BICKFORD	1,050.00	NEW ENGLAND ASSOCIATION OF CHIEFS OF POLI	80.00
BIG GUY'S LANDSCAPING, INC.	28,075.43	NEW ENGLAND BARRICADE	3,489.50
BILL DODGE AUTO GROUP	39,697.87	NEW ENGLAND CRANE, INC.	7,492.51
BILLER PRESS & MFG., INC.	363.24	NEW ENGLAND DETROIT DIESEL	267.14
DENNIS BIONDO	150.00	NEW ENGLAND KENWORTH	59,686.00
ADAM BLAIKIE & ASSOCIATES	454.08	NEW ENGLAND POLYGRAPH & DETECTIVE AGEN	900.00
BLAST PARTY RENTALS	224.10	NEW ENGLAND RECREATION GROUP, INC.	2,895.00
BLOOD HOUND, LLC	450.00	NEW ENGLAND STATE POLICE	150.00
ROBERT BODWELL	240.00	NEW ENGLAND STEEL FABRICATORS	400.00
BOSTON CO.	1,575.00	NEW ENGLAND TRAFFIC CONTROL SERVICES, INC	89,237.64
BOSTON RED SOX GROUP SALES	2,200.00	NEW ENGLAND TRUCK TIRE CENTERS, INC.	3,334.47
LINDSEY BOSTON	420.00	NHAAO	30.00
GERARD BOUCHER	472.86	NHDOT E-Z PASS	25.25
SHERRY BOUCHER	50.00	NHTI - CONCORD COMMUNITY COLLEGE	1,790.00
BILL BOUGIE CONCRETE FINISHING	37,759.50	DEREK NICHOLAS	1,800.00
BOUND TREE MEDICAL, LLC	23,465.13	NORMAN NICHOLS	60.00
BOWL-A-RAMA	1,460.00	JAMES NIMON	113.03
TROY BRALEY	1,017.06	MELISSA NOBLE	50.00
WILLIAM BRAY	858.00	NORMAND ELECTRIC, INC.	33,353.01
BREEZELINE	1,037.19	PAUL M. NORMAND	140.00
BRIAN'S BRAKE & MUFFLER	551.43	NORTH COAST SERVICES, LLC	1,698.02

MUNICIPAL VENDORS
JULY 1, 2020 - JUNE 30, 2021

BROADCAST MUSIC, INC.	368.00	NORTH EAST DOOR CORP.	738.75
STEVE TRASK	309.00	NORTHEAST ELECTRICAL DISTRIBUTORS	45,991.67
DAVID BROCK	700.00	NORTHEAST EMERGENCY APPARATUS, LLC	17,761.18
JASON BROOKS	720.00	NORTHEAST NURSERY, INC.	16,661.28
ALAN BROWN ELECTRICAL	3,019.50	NORTHEAST RECORD RETENTION, LLC	1,085.00
CHRISTOPHER BROWN	720.00	SAMANTHA NOVAK	280.00
KENNETH BROWN	295.00	O'BRIEN & SONS, INC.	5,125.32
BROX INDUSTRIES, INC.	396.49	O'CONNOR MOTOR COMPANY	49,014.64
TOM BRYAND	20.00	JACOB O'MEARA	850.00
STEVEN R. BUCK	1,245.12	O'REILLY AUTO PARTS	8,148.76
RICHARD BUCKLIN	720.00	OCEAN HERITAGE BUILDERS, LLC.	99,836.36
ERIC BURKE	485.95	TOWN OF OLD ORCHARD BEACH	64,694.88
GARY W. BURPEE	8,064.00	ON THE LINE, INC.	72,573.78
BUSINESS COMMUNICATIONS OF MAINE, LLC	450.00	OTELCO	30,299.65
BUSINESS WATCH INTERNATIONAL, INC.	2,250.00	OTIS ELEVATOR COMPANY	6,813.58
C.A. NEWCOMB & SONS GUARDRAIL CO.	46,325.00	RICHARD OTTEN	150.00
CABANA'S AUTO BODY SHOP	5,129.86	OVERHEAD DOOR COMPANY	10,671.20
DONALD CABANA	150.00	OZONE SAVERS	5,180.00
CAI TECHNOLOGIES	36,399.92	P & E SUPPLY CORP.	577.41
CALEB DEVELOPMENT CORP.	1,049.00	PALMER SPRING COMPANY	1,993.08
CAPITAL ONE TRADE CREDIT	6,466.15	PARABON NANOLABS, INC.	2,920.00
JANET CARBONE	22.00	DANA PARRY	40.00
CARING UNLIMITED	1,680.00	PARTNERS BANK	28,074.12
CARLL-HEALD & BLACK FUNERAL HOME	5,345.00	PATCO CONSTRUCTION, INC.	1,006.63
HAZEN CARPENTER	550.00	PATTERSON, LLC	72.34
CARROT TOP INDUSTRIES	205.92	PELLETIER BROS. ENTERPRISES, INC.	27,570.00
CASCO BAY CLEANOUT SERVICES, INC.	3,925.00	HEATHER PELLETIER	482.04
CASCO BAY FORD	38,812.00	NICK PELLETIER	248.04
CASELLA ORGANICS	1,540.00	PEPIN PRECAST, INC.	8,270.69
CBA LIGHTING & CONTROLS, INC.	3,428.44	DAVID & DENISE PEPIN ENTERPRISES, LLC	10,859.00
CELLEBRITE, INC.	3,700.00	MICHAEL PEPIN	300.00
CENTER FOR COMMUNITY GIS	4,556.00	R. PEPIN & SONS, INC.	242.00
CENTRAL FURNITURE	3,760.80	PERCY'S TIRE & AUTO REPAIR	18,986.14
CENTRAL MAINE POWER COMPANY	186,806.15	PERKINS THOMPSON	562.50
CENTRAL MAINE PYROTECHNICS	7,175.00	PERMA-LINE CORPORATION OF N.E.	11,292.96
CENTRAL TIRE CO., INC.	31,166.64	WILLIAM PERRY	53,684.04
GAIL CETTEI	723.00	PERSHING, LLC	7,500.00
CHADWICK-BAROSS	3,611.00	PERSONNEL CONCEPTS	88.90
SCOTT CHASE	510.96	J.P. PEST SERVICES, INC.	825.00
TIMOTHY CHENEY	18,148.00	PETIT LANDSCAPING, INC.	6,249.50
CALEB CHESSIE	74,880.25	ALBERT PHILLIPS	386.68
CINCINNATI TIME RECORDER	480.00	SHARON PHILLIPS	420.00
CINTAS CORPORATION	15,435.05	MIKE PIAZZA	440.00
CIVES CORP.	234,531.75	PIERSON NURSERIES, INC.	4,240.00
JEFFREY CLARK	350.00	PIKE INDUSTRIES, INC.	1,766,009.58
MICHELLE CLARK	300.00	PINE STATE ELEVATOR COMPANY	2,570.86
LAURIE CLARKE	5,595.00	PINE TREE WASTE	1,170,144.23
CLEAN AIR, LLC	7,558.71	PINEWOOD VISTA, LLC	3,685.00
CLEAN HARBORS ENVIRONMENTAL SERVICES, INC.	6,187.11	DONNA PIRONE	50.00

MUNICIPAL VENDORS
JULY 1, 2020 - JUNE 30, 2021

CLEAN-O-RAMA	8,010.50	PITNEY BOWES GLOBAL FINANCIAL	163.53
CLIA LABORATORY PROGRAM	180.00	PITNEY BOWES PURCHASE POWER	503.45
CM TRUCK & TRAILER SALES	7,495.00	PITNEY BOWES, INC.	361.27
COASTAL ROAD REPAIR, LLC.	96,764.86	CHARLES A. PLANTE & SONS	100,040.00
COASTLINE SECURITY MANAGEMENT, INC.	6,859.95	PNC EQUIPMENT FINANCE, LLC	320,884.96
JAMIE COLE	239.94	JASON PORTER	75.00
COMMERCIAL DIVERS, INC.	4,738.00	PORTLAND GLASS	1,860.66
GREG SZYMBOR	939.00	PORTLAND NORTH TRUCK CENTER, INC.	1,362.36
COMPUTER PROJECTS OF ILLINOIS	1,980.00	PORTSMOUTH FORD	199.00
COMSTAR, LLC	49,626.20	POWER PRODUCTS SYSTEMS, LLC	72.32
CONSOLIDATED COMMUNICATIONS	34,680.25	POWER UP GENERATOR SERVICE COMPANY	2,664.69
COOPER CROUSE-HINDS, LLC	3,266.71	POWERPLAN	4,073.70
MARK COTE	3,019.00	PRIORITY CAPITAL PARTNERS, LLC	21,685.61
PATRICK COTTER	241.99	PROFESSIONAL PAINTING/PAPER HANGING	1,200.00
COUNTRY VISTA, LLC	660.00	FRED PRYOR SEMINARS	199.00
CRAFCO, INC.	3,105.00	JAMES PUNSKY	35,000.00
CREDERE ASSOCIATES, LLC	9,711.84	MATT PUNSKY	400.00
CROW CONSTRUCTION CORP.	5,050.74	LIZ PURDY	35.00
CUMMINS NORTHEAST, LLC	4,026.50	PWW MEDIA, INC.	490.00
CUNNINGHAM SECURITY SYSTEMS	708.50	QUADIEN FINANCE USA, INC.	18,058.16
RICHARD A. SMITH	1,000.00	QUADIEN LEASING USA, INC.	2,435.64
ALEX CYR	52,950.75	QUALITY FIRE PROTECTION	595.00
CHRIS CYR	925.30	ROSHNI, LLC	26,781.49
SUSAN T.J. CYR	3,550.00	QUANTUM EMS, LLC	750.00
DAIGLE & HOUGHTON	431.44	QUEST DIAGNOSTICS	531.71
DAVE PEARSALL	1,183.90	QUIRK AUTO GROUP	33,252.64
MARSHAL DAVIS	936.51	R.J. ENTERPRISES, INC.	4,500.00
SUSAN DAVIS	3,500.00	ERIK RAE	1,190.84
DAYTON SAND & GRAVEL CO., INC.	1,453,400.09	RAITTS SIGN & DESIGNS, INC.	3,412.89
DBH MANAGEMENT, INC.	16,631.82	NORTHEASTERN HOSPITALITY MANAGEMENT	1,300.00
DEAD RIVER COMPANY	16,599.45	DAVID RANDT	838.45
DEERE & COMPANY	84,949.05	JACK RANKIN	60.00
DEERING LUMBER, INC.	2,957.26	RAY'S TRUCK SERVICE, INC.	19,740.00
TIMOTHY DEHAVEN	822.00	ANDREW RAYMOND	720.00
DELL	42,444.05	RBK HOLDINGS, LLC	850.00
DELL FINANCIAL SERVICES	61,992.42	READY REFRESH	73.28
DENNISON LUBRICANTS, INC.	3,642.79	MICHAEL RECORD	999.95
DEPARTMENT OF PUBLIC SAFETY	487.50	RED'S SHOE BARN, INC.	4,458.83
DEPARTMENT OF VETERANS' AFFAIRS	2,275.00	REBECCA LAPIERRE	418.00
BRIAN DESROCHERS	314.99	RELIABLE EQUIPMENT, LLC	3,892.00
RODNEY DEYO	9,200.00	RELIANCE CONSTRUCTION	29,775.00
DIG SAFE SYSTEM, INC.	798.00	RELIANCE EQUIPMENT	33,331.69
MARY P. DIMANNO ESTATE	750.00	R.H. RENY, INC.	6,106.08
DIRIGO SLIPFORM	3,225.38	REP ENTERPRISES, LLC	8,495.00
DISCOUNT SCHOOL SUPPLY	258.45	RICHARD LANDRY	1,725.00
DJ'S MUNICIPAL SUPPLY, INC.	777.72	JOHN RICKERT	20.00
DLT SOLUTIONS, LLC	1,173.15	CODY RICKEVICIUS	720.00
DON-RITE PLUMBING & HEATING	8,236.88	THE RIDGE ANIMAL HOSPITAL	152.78
DONNEGAN SYSTEMS, INC.	766.00	ALYSSA RIDLEY	1,534.80

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DOOR SERVICES, INC.	7,566.45	JOE RIDLEY	300.00
DOTEN'S CONSTRUCTION, INC.	16,400.00	RIVERSIDE CEMETERY ASSOCIATION	33,105.00
DOWN EAST TURF FARMS	4,974.00	ROBERT HALF TECHNOLOGY	3,807.42
DOWN MAINE VETERINARY CLINIC	586.46	ROCHE LOCKSMITH SERVICES, INC.	119.00
DOWNEAST ENERGY	22,653.19	ROCHESTER FORD	50.00
DP INSTALLATIONS, INC.	1,195.00	ROCK VIEW PROPERTIES, LLC	495.00
DREW FUEL SERVICES, INC.	4,070.00	ROCKY SHORES MANAGEMENT, INC.	1,450.00
DRUMMOND WOODSUM	11,053.20	DAN DUMOND	5,395.00
MICHAEL DUBOIS	500.00	NICOLE ROOT	1,010.00
DUNBAR WATER	140.00	NICHOLAS ROUX	3,925.00
DW EXCAVATION	118,450.00	ROWE FORD SALES, INC.	2,484.72
MARK DYER	762.00	RUBB, INC.	12,332.61
ROBERT CHAPIN	625.00	RYMES PROPANE AND OIL	482.83
EAST COAST COMPACTOR CORP.	5,964.00	S & S WORLDWIDE, INC.	815.99
EAST COAST SERVICE CENTER	11,403.88	SAFE KIDS WORDLWIDE	475.00
EASTERN FIRE	5,476.10	SAFETY EQUIPPED, INC.	3,325.00
EASTERN MAINE COMMUNITY COLLEGE	402.10	SANEL NAPA	40,875.76
EASTERN PROPANE GAS, INC.	5,938.71	JOHN E. SANFASON	450.00
EASTERN STATES BUILDING OFFICIALS FEDERATION	225.00	SANFORD CAR WASH CENTER	690.00
EATON PEABODY CONSULTING GROUP, LLC	4,555.56	SANFORD COMMUNITY ADULT EDUCATION	246.00
ECOMAINE	125,764.92	SANFORD FOOD PANTRY	4,146.00
EDISON PRESS	12,469.52	SANFORD HOUSING AUTHORITY	3,372.98
ELECTION SYSTEMS & SOFTWARE, LLC	10,762.68	SANFORD INN	19,251.53
ELECTRIC LIGHT COMPANY, INC.	44,422.00	SANFORD MAINE ATV CLUB	32,682.00
ELPC, LLC	13,000.00	SANFORD MILL MT, LLC	247.00
CHERI EMMONS	420.00	SANFORD MILL REDEVELOPMENT, LP	56,303.05
DWIGHT EMMONS	140.40	SANFORD PERFORMING ARTS CENTER	52,500.00
TREASURER, STATE OF MAINE	47,041.38	SANFORD POLICE DEPARTMENT	25,380.00
ENERGY MACHINERY, INC.	834.45	SANFORD RADIATOR	1,496.09
ENFORCEMENT TECHNOLOGY GROUP	366.52	SANFORD SCHOOL DEPARTMENT	2,544.00
ESRI, INC.	7,709.58	SANFORD SEWERAGE DISTRICT	14,583.36
EUSTIS CABLE ENTERPRISES, LTD	1,387.49	SANFORD SOUND	859.95
EVENT LIGHTING CONCEPTS	8,866.01	SANFORD SPRINGVALE MOUSAM WAY LAND TRU	5,000.00
EVIDENT	105.50	SANFORD SPRINGVALE NEWS	589.50
EXACOM, INC.	7,196.15	SANFORD TIRE AND BRAKE, LLC	12,307.05
F3 MFG, INC.	26,110.00	SANFORD WATER DISTRICT	686,096.76
HOWARD P. FAIRFIELD, LLC	31,130.94	CITY OF SANFORD	161,632.88
DEANNA FARRELL	140.00	SANFORD-SPRINGVALE CHAMBER OF COMMERCE	13,033.00
FASTENAL COMPANY	8,261.44	SANFORD-SPRINGVALE YMCA	207,242.83
WILLIE WENTZELL	850.00	SANFORD-SPRINGVALE HISTORICAL COMMITTEE	9,498.00
FBI - LEEDA	1,490.00	GABRIELLE SAUCIER	385.00
FEMA	3,998.85	THOMAS SAYRE	720.00
FERGUSON & JOHNSON, P.A.	85.00	R. H. SCALES CO., INC.	310.67
FERGUSON WATERWORKS #576	1,450.00	SCARBOROUGH WOODS, LLC	72,108.70
ANDREA FERNEZ	540.75	SCHOOLHOUSE SQUARE, LLP	55.00
JOHN FIELD	15,080.00	SCHRAGER HAMPSON AVIATION INSURANCE	1,353.00
FIRE ENGINEERING	58.95	SEACOAST BUSINESS MACHINES	37,402.83
FIRE TECH AND SAFETY	69.50	SEACOAST CHIEF FIRE OFFICERS	1,400.00
FIREFIGHTERS' BOOKSTORE	792.16	SEACOAST FIRST AID & SAFETY	736.30

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FIRST ADVANTAGE OCCUPATIONAL HEALTH	507.49	SEACOAST MEDIA GROUP	5,127.98
KEVIN PARKS	903.98	SEACOAST SECURITY, INC.	3,029.58
NOELLE FLANNERY	50.00	SEBAGO TECHNICS, INC.	422.00
FLEETPRIDE	131.90	SECRETARY OF STATE	2,846.00
FLEMISH MASTER WEAVERS, INC.	67,716.00	LUCRETIA VASALLE	875.00
PATRICK FLOOD	720.00	SELECT ADVANTAGE	200.00
FORENET, INC.	19,526.00	SERVPRO OF SOUTHERN YORK COUNTY	12,100.00
FORMAX	2,200.50	SEVEE & MAHER ENGINEERS, INC.	47,600.22
DANIEL FORTE	975.00	JOE SEVIGNY	9,401.37
FOSTER & COMPANY, INC.	405.24	TOWN OF SHAPLEIGH	8,269.45
FOSTER MATERIALS, INC.	2,232.21	SHAW'S HARDWARE, INC.	5,706.10
FRANKLIN PAINT CO., INC.	1,742.38	DONNA SHAW	550.00
FRED'S COFFEE CO.	456.00	PAUL SHAW	720.00
FREIGHTLINER OF MAINE, INC.	88.94	SHAWNEE PEAK	5,656.00
FULLY INVOLVED, LLC	2,100.00	SHERWIN WILLIAMS	2,561.59
FYDA FREIGHTLINER PITTSBURGH, INC.	19,858.26	ANDREW SIMMONS	1,380.00
BARBARA GAGNE	991.24	JEFFREY A. SIMPSON, INC.	28,794.55
MATTHEW GAGNE	1,430.00	PAULA E. SIMPSON	2,295.00
GALE ASSOCIATES, INC.	124,397.49	SIRCHIE ACQUISITION COMPANY, LLC	353.38
GALETON, INC.	542.32	SITE ONE LANDSCAPE SUPPLY	1,509.30
JANET GALLAHER	420.00	SKYDIVE COASTAL MAINE, LLC	60.00
GALLS, LLC	3,267.43	SKYTEC, INC.	588.00
JEFF GEUMONT	594.55	ERIC SMALL	1,380.00
GENERAL CODE, CMS	25,190.00	SMHC WORKWELL	8,983.00
GENERAL FITNESS SERVICES	2,050.00	BETTE MARIE SMITH	307.17
GENEST CONCRETE WORKS, INC.	225.47	RICHARD SMITH	1,755.00
GENEST PRECAST	50,861.20	SOUTHERN MAINE AGENCY ON AGING	1,400.00
R. W. GILLESPIE & ASSOCIATES, INC.	85,211.69	SOUTHERN MAINE COMMUNICATIONS	223,367.38
GLACIER COMPUTER	6,473.66	SOUTHERN MAINE COMMUNITY COLLEGE	1,050.00
GLOBAL ASSETS INTEGRATED, LLC	3,050.00	SOUTHERN MAINE DISTRICT 1 TRAINING	750.00
PAUL GOLDSMITH	720.00	SOUTHERN MAINE FINANCE AGENCY	5,064.00
LOUIS B. GOODALL MEMORIAL LIBRARY	397,940.45	SOUTHERN MAINE PLANNING & DEVELOPMENT C	30,686.08
MICHAEL GORDON	1,380.00	SOUTHERN MAINE SNO-GOERS	2,820.12
BENJAMIN GORE	147.92	SOUTHWORTH-MILTON, INC.	32,973.38
GORHAM LEASING GROUP	109,079.35	SPATIAL ALTERNATIVES	1,200.00
GORRILL PALMER	187,017.61	SPECIALTY VEHICLES, INC.	3,606.42
GOTTA BE FRANK, LLC	1,870.50	SPILLER'S	72.00
GOV OFFICE	3,285.00	SPORTS FIELDS, INC.	2,892.00
GRADING SOLUTIONS, INC.	2,200.00	SPRINGVALE HARDWARE CO., INC.	2,889.18
GRAINGER	8,259.41	SPRINGVALE NURSERIES	2,332.71
GRANICUS	6,468.22	SPRINGVALE PUBLIC LIBRARY	164,800.00
GREAT AMERICA FINANCIAL SERVICES CORP.	3,943.92	SPRINGWATER	1,860.00
GEORGE GREENE	49.10	SPRUCE LANE INVESTMENTS	2,142.00
GRONDIN ENTERPRISES, LLC	140.00	SRP PROPERTIES, LLC	2,105.00
GRONDIN TOWING & RECOVERY	347.50	ST. IGNATIUS APARTMENTS	1,093.00
R. J. GRONDIN & SONS	96,993.00	ST. IGNATIUS, LP	53,636.69
GUARDIAN TRACKING, LLC	2,836.00	MICHAEL ST. PETER	759.68
GUILLEMETTE BROS.	22,810.00	ST. THERESE OF LISIEUX	200.00
GUILLEMETTE'S FLOORING	1,970.00	STANTEC CONSULTING SERVICES, INC.	1,623.43

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DANIEL J. GUILLEMETTE	6,000.00	STATE INDUSTRIAL PRODUCTS	8,885.68
IAIN GUTHRIE	20.00	STATE OF NH - DMV	45.00
GWJ	83,189.51	STEVE'S LOCK SHOP, INC.	1,608.00
GZA GEOENVIRONMENTAL, INC.	2,946.28	H.A. STONE & SON, INC.	12,801.99
HALE TRAILER BRAKE & WHEEL	57,235.32	STONE ROAD SEPTIC	7,790.00
HALL IMPLEMENT CO.	957.44	STOP & GO PORTABLE TOILET SERV.	5,117.50
DANNY HALL	95.00	ZAC STOREY	450.00
PAULA HAMILTON	800.00	LARRY W. STRAFFIN	700.00
HANGAR 14 SOLUTIONS, LLC	3,180.00	STRYKER MEDICAL CORPORATION	46.50
HANNAFORD	19.98	STS CONSTRUCTION	3,220.00
HANNAFORD CHARGE SALES	6,849.01	STUDENT TRANSPORTATION OF AMERICA	690.00
HARDWARE CONSULTANTS	882.47	JASON BLUCK	425.00
HARRIS COMPUTER SYSTEMS	8,836.79	SUNBELT RENTALS	14,046.20
HARRISON SHRADER ENTERPRISES, LLC	39,668.06	SUPERIOR CRUSHING, INC.	186,063.05
HARTFORD EQUIPMENT, INC.	25,747.40	SWAN ISLAND PRESS, LLC	900.00
HARTFORD LIFE INSURANCE COMPANY	350.00	T & D WOOD ENERGY, LLC	3,774.80
WILLIAM HARTLEY	715.00	TACTRON, INC.	204.05
CHRIS HAYDEN	40.00	TARGET SOLUTIONS LEARNING, LLC	7,227.50
HAZARD CONTROL TECHNOLOGIES, INC.	8,434.00	TAYLOR RENTAL CENTER	4,286.74
HD SUPPLY CONSTRUCTION SUPPLY, LTD	520.76	TCM BANK VISA	122,692.10
HEADLIGHT AUDIO VISUAL, INC.	2,720.35	TECTA AMERICA NEW ENGLAND, LLC	2,204.00
LORI HEGARTY	300.00	TELEFLEX, LLC	6,583.00
HERITAGE MEMORIALS	4,700.00	LELAND THERIAULT	3,200.00
HIGGINS OFFICE PRODUCTS, INC.	3,645.50	TODD THERIAULT	895.00
HIGH TECH FIRE PROTECTION	385.00	THOMSON WEST PAYMENT CENTER	4,159.10
HIGHWAY PRODUCTS, INC.	6,727.87	MICHAEL THORNTON	1,380.00
HILL VIEW MINI BARNS, LLC	5,270.56	TIRECHAIN.COM	3,562.99
KRISTEN HILL	250.00	TITCOMB ASSOCIATES	65,027.50
MATTHEW HILL	54.00	TMDE CALIBRATION LAB, INC.	941.00
HILLTOP CHEVROLET	93,813.00	ANGELA SANBORN	1,575.00
K. BLAIR HODGE	480.00	TOWERWALL, INC.	20,952.69
DONNA HOLMES	90.00	TOWN HALL STREAMS, LLC	1,800.00
TUCKER HOLT	400.00	TRACTOR SUPPLY CREDIT PLAN	798.76
HONDA FINANCIAL SERVICES	27,007.15	TRAFTON SENIOR CITIZEN CENTER	10,000.00
IRENE HOUDE	90.00	TRANE U.S., INC.	1,156.90
SARAH HOWE	1,380.00	TRASK-DECROW MACHINERY	143.63
HR SPECIALIST: EMPLOYMENT LAW	97.00	TRC ENVIRONMENTAL CORPORATION	237,000.38
HUB INTERNATIONAL NEW ENGLAND	6,725.53	TREASURER, CITY OF SANFORD	919,557.90
HUMANA MILITARY	355.19	TREASURER, COUNTY OF YORK	799,526.30
PAYTON HURLIN	1,851.00	TREASURER, STATE OF MAINE	678,617.61
HUSSON UNIVERSITY	4,040.47	ROBERT STANLEY	765.00
HYDRAULIC HOSE & ASSEMBLIES, INC.	6,862.13	TRENCH DRAIN SUPPLY	25,763.40
IAAO	220.00	TRICOR EMPLOYMENT SCREENING	80.50
IAAO, MAINE CHAPTER	30.00	TRITECH SOFTWARE SYSTEMS	26,323.93
IMAGE TREND, INC.	175.00	TRITON TRAINING GROUP, LLC	800.00
INDUSTRIAL CONCRETE SERVICES, INC.	41,343.04	JEREMY DESROCHERS	8,050.00
INDUSTRIAL PROTECTION SERVICES	12.00	TSI, INC.	16,776.54
INFORME	69.00	TUCKAHOE TURF FARMS, INC.	4,787.00
INFORMER SYSTEMS, LLC	11,856.00	TURF PRODUCTS	3,174.19

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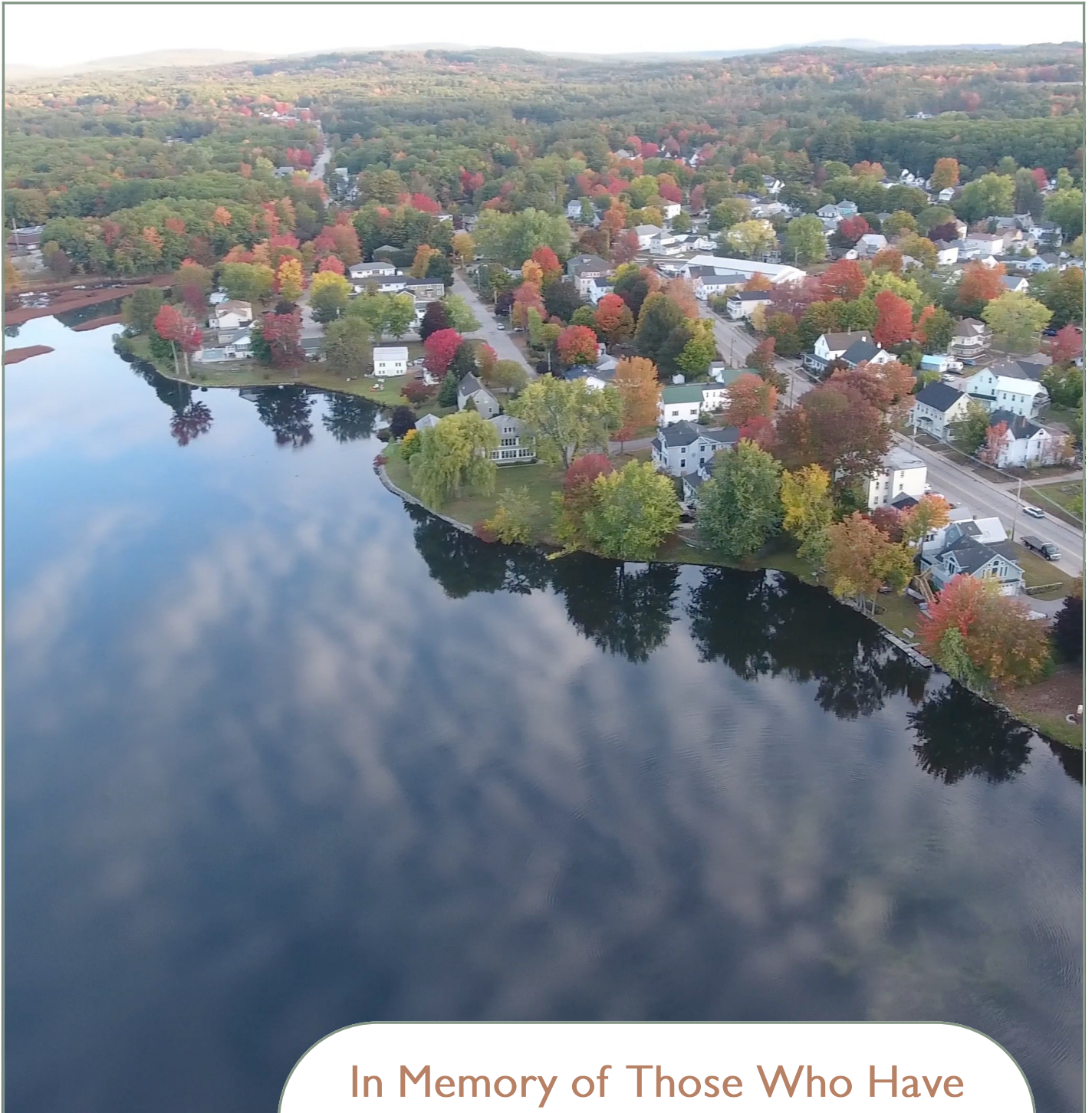
INSIGHT PUBLIC SECTOR	1,078.14	TURNOUT TOPCO/BACKDRAFT OPCO, LLC	5,440.00
INSIGHTS TO ACHIEVEMENT, PLLC	625.00	TWIN MODULAR SERVICES, INC.	14,256.02
INSTITUTE FOR FORENSIC PSYCHOLOGY	1,000.00	TYLER TECHNOLOGIES, INC.	85,017.81
INTEGRATED TECHNICAL SYSTEMS, INC.	90.55	ULINE	1,373.65
INTERNATIONAL ASSOC. FOR PROPERTY AND EVIDENCE	100.00	ULTIPLAY PARKS & PLAYGROUNDS, INC.	2,394.35
INTERNATIONAL ASSOCIATION OF EMERGENCY MANAG	195.00	ULYSSES S. GRANT REALTY TRUST	21,923.29
INTERNATIONAL ASSOCIATION OF FIRE CHIEFS	230.00	UNITED AG & TURF NE, LLC	8,857.45
INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATC	100.00	UNITED HEALTHCARE INSURANCE CO.	95.54
INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE	190.00	UNITED STATES TREASURY	1,255.48
INTERNATIONAL CODE COUNCIL, INC.	334.00	UNITED TRAINING CENTER	6,965.00
INTERNATIONAL PUBLIC MANAGEMENT ASSOCIATION	789.00	UNITIL	26,417.97
INTERSTATE BATTERIES NORTHERN NEW ENGLAND	590.86	UNIVERSAL PROPERTY MANAGEMENT, LLC	2,400.00
INTERSTATE FIRE PROTECTION	818.00	UNIVERSITY OF MAINE AT AUGUSTA	6,962.25
ION NETWORKING	1,633.55	MUTH UONG	800.00
IPROJECTSOLUTIONS, LLC	27,275.00	UPTOWN SERVICES, LLC	36,500.00
ISLAND TECH SERVICES, LLC	900.00	US BANK CORPORATE TRUST BOSTON	1,293,692.91
JO-ANN CROPLEY CAVANAUGH	1,102.50	USTA NEW ENGLAND, INC.	2,210.00
J.T. TRAVIS BLACKTOP	50,595.38	CYNTHIA UTGARD	540.75
K. L. JACK & CO., INC.	174.56	UTILITY SERVICE & ASSISTANCE, INC.	2,924.60
JACKSON MANUFACTURERS COMPANY, INC.	2,794.37	DARCY VALIDO	420.00
LAKEAH JACKSON	35.00	VANASSE HANGEN BRUSTLIN, INC.	46,636.15
SHELBY JANCIN	2,412.50	VARI SALES CORPORATION	3,160.00
JULIE JANELLE	358.75	VAST DATA CONCEPTS, LLC	1,210.20
JE DOWLING MECHANICAL CONTRACTORS, INC.	237.50	VENTURE CONSTRUCTION INC.	6,206.00
JIM'S ALIGNMENT SERVICE	6,398.00	VERIZON WIRELESS	29,563.74
JMS SERVICES, LLC	30,000.00	MICHELLE VERMETTE	50.00
JOHN F. KENNEDY REALTY TRUST	8,319.02	VETERANS MEMORIAL COMMITTEE	3,000.00
MATHEW JOHNS	720.00	VILLAGE GREEN, LLP	5,195.23
JOHNSON CONTROLS FIRE PROTECTION	8,233.16	CORRIE BOUCHER	1,656.00
DAWN JOHNSON	446.90	FRANK VINEY	48.92
MATTHEW JONES	25.00	VIP TOUR & CHARTER BUS CO.	1,495.00
JORDAN EQUIPMENT COMPANY	99,373.58	VISION GOVERNMENT SOLUTIONS, INC.	9,222.00
JOSEPH JOURDAIN	1,270.00	VICTORIA BOURRET	1,500.00
JUSTICE PLANNING & MANAGEMENT ASSOC.	3,072.00	W.A.S. CONSULTING, INC.	375.00
JOHN E. KENNEALLY	106,602.39	WABAN PROJECTS, INC.	566.39
KENNEBUNK SAVINGS BANK	31,717.01	WAGE WORKS, INC.	9,000.00
KEY FORD OF YORK	3,431.71	JASON WAGNER	720.00
KEYSTONE LEASING	1,075.00	JAMES WALKE	489.85
KIA MOTORS FINANCE	14,737.80	WALMART CAPITAL ONE	2,630.03
CHAD KIRK	420.00	WARREN'S OFFICE SUPPLIES	114,172.19
KNOWBE4, INC.	4,018.00	WATCHGUARD VIDEO	47,010.00
KNOX COMPANY	1,941.00	BRIAN WATKINS	217.69
JOHN L'HEUREUX	10.00	KEVIN WAY	585.00
LAKESIDE SPORT & MARINE	150.00	WBRC ARCHITECTS/ENGINEERS, INC.	7,660.00
ROBERT LAMB	150.00	WEIRS MOTOR SALES, INC.	2,706.22
KEVIN LAMBERT	46.34	MEGAN WELCH	420.00
MATT LANDRY	28,735.00	WELLS FARGO FINANCIAL LEASING	1,294.20
LANDUSE/USA, LLC	3,000.00	TOWN OF WELLS	250.00
JAYME LAPPIN	50.58	GREG WELTIN	20.00

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LAUNDERITE CLEANERS	2,974.45	CITY OF WESTBROOK	1,200.42
RYAN LAVERTU	400.00	WEX BANK	166,856.40
DAVID A. LAWRENCE	1,750.00	WHITE BARK PROPERTIES, LLC	18,361.00
LAWSON PRODUCTS, INC.	7,553.91	WILLIAMS BROTHERS	1,032.96
LEAF	15,363.59	BENJAMIN WILLIAMS	5,100.00
TOWN OF LEBANON	750.00	WIPFLI, LLP	28,500.00
KAYLA LEBRUN	87.97	WITMER PUBLIC SAFETY GROUP, INC.	5,341.38
SANDRA LEMELIN	410.00	JUDY WOOD	450.00
TRACY LEVANGIE	10.68	WOODMAN'S FORGE AND FIREPLACE	3,008.95
RAOUL LEVEILLE	99.69	WOODS CONSTRUCTION, LLC	18,000.00
LEVESQUE'S EXCAVATION	154,495.86	YANKEE FORD	48,946.00
LHS ASSOCIATES, INC.	12,095.00	YORK COUNTY CHIEFS ASSOCIATION	1,420.00
LIBERTY INTERNATIONAL TRUCKS	50.32	YORK COUNTY COMMUNITY ACTION CORP.	245,433.34
LINCOLN HOUSE, LLC	16,058.32	YORK COUNTY COMMUNITY ACTION CORP. TRAN	16,057.00
LION FIRST RESPONDER PPE, INC.	68.30	YORK COUNTY REGISTRY OF DEEDS	6,833.00
LITERACY VOLUNTEERS OF GREATER	6,000.00	JOSEPH L. WILBER	2,987.93
LODGE AT KENNEBUNK	326.96	YORK COUNTY SHELTERS, INC.	9,088.00
JILL LOHMANN	420.00	YORK COUNTY SHERIFF'S OFFICE	122.80
LOWE'S	2,025.24	YORK COUNTY SOIL & WATER	12,811.35
MAINE ASSOC. OF ASSESSING OFFICERS	40.00	SHAWN YOUNG	1,389.31
MAINE ATTRACTION WATERSKI TEAM	500.00	YRL GROUP	675.00
MAINE BEACHES ASSOCIATION	700.00	ZOLL MEDICAL CORPORATION	10,180.14

828 VENDORS PAID

TOTAL- 26,310,189.07



In Memory of Those Who Have
Passed On in 2021

Barbara Anne Abbott	Emily F. Caffrey	Elizabeth J. Dudley
Monserate Acosta	Carol G. Cail	Elizabeth C. Dupre
Bonnie L. Adams	Doris R. Cantin	Ruth Marion Eaton
Earl R. Adams, Jr.	Andrew Benedict Carlin	Jeanne T. Ecker
Ruth S. Adams	Bruce C. Carlson, Sr.	Marlene C. Farnon
Ira Eugene Ainsworth	Claudette Caron	Shirley L. Fenner
George Aliferis, Jr.	Floryce Ruby Casey	Donald Augustine Fields, Jr.
Phyllis A. Anspaugh	Nathan C. Celley	Eleanor M. Finn
Cecil Raymond Armstreet, Jr.	Mark J. Cervantes	Adam Joseph Fisher, Sr.
Elaine M. Arsenault	Arthur Leo Chevalier	Katrina Ann Foster
Mary Nancy Auger	Walter James Chicoine	Rene Fournier
Mark D. Baltzer	Patrick J. Ciliberto	Robert Gagnon
Marion Elizabeth Baron	Cluff Lee Cluff	Georgette B. Garneau
Margit I. Bell	Steven Philip Cohen	Ann Christine Gastonguay
Chace Robert Bellefontaine	Arthur W. Cole	Doris Mildred George
James Frederick Bennett	Laurette M. Cole	Michael R. Giberti, Sr.
Helen M. Benoit	Isabelle Lorraine Coleman	Margaret T. Gierie
Donald Bergeron	Kieran Columb Collins	Catherine J. Glancy
Robert Roger Berube	Phyllis Marguerite Conary	Cory Tre Glass
Anthony Lee Bigsby	Linda June Condon	Ruth Glendenning
Katherine Blanchette	Juan Ariolfo Cordero	John Stanley Glidden
Ronald Francis Bonia	Sean Thomas Cormier	Michael Aloysius Godin
Nancy L. Bonney	Carlene A. Couture	Lee Edward Goodwin
Marguerite P. P. Boucher	Justin John Crimmins	Nancy J. Goodwin
Frank C. Bourassa	Richard A. Crocker	Nelson C. Goodwin
Donald Edward Bourne, Jr.	Suzanne R. Daigle	Richard C. Gorham
Margaret Braffitt	Carol Ann Dame	Gertrude C. Gowen
Rachel M. Brocklehurst	Ann Marie Daniels	David Scott Graham
Jacquelyn Ruth Brooks	Michel Arthur Demers	Luther Edward Graham
Sherry A. Brusso	Mark S. Desrosiers	Leeland Roy Grant
Paul A. Bullock	Gordon J. Diment	George R. Greely
Richard T. Burgess	Jean P. Dimon	Benoit D. Guillemette
Ruth Burleigh	Jacqueline C. Dinsmore	Ronald P. Guillemette
John Alden Burr	Bradley S. Dion	Frederick Alexander Hammerle
Sandra Jean Burr	Timothy Paul Donovan	Elizabeth Mae Harris
Michael Brian Burt	Nathan Everett Dow	Robert Liegh Harris
Enola Gay Buzzell	George E. Driscoll	Joan Lucille Hawley

Loretta M. Hayer	Raoul E. Leveille	Fred R. Morrill, Sr.
Doris J. Higgins	Juliette M. Levesque	James Morrison
Beatrice M. Hill	Ronald E. Libby	Nancy Darleen Muchemore
Brent M. Hill	Lucette Doria Logrien	Stephen Mulkern
Brentwood Lewis Hill	Feng Yi Long	Irene A. Mullen
Michael D. Hinds	Patrick Donald Looby	Patricia L. Murphy
Francis Leon Hobson	Anita Jean Lozier	Donald Martin Nadeau
Charlene Holland	Barbara Jean MacCormack	Lucille Marie Nobert
Sandra J. Howard	Gisele B. MacDonald	Anthony M. Normand
Bradly Warren Howarth	Raymond Mailhot	Donna Marie Normand
Shirley Maie Huntress	John Paul Malic	Susan A. Normand
Jennifer L. Hussey	Janice Elaine Marshall	Lynne Wyman Norton
Jerry Leroy Hutchins	Margaret B. May	Denise Elaine Novak
Isabelle Irving	Ronald Eugene McCall	Arlene F. O'Keefe
Juan Jalbert	Eric B. McCann	Carol E. Ojea
Lillian Alphina Jellison	Gabrielle R. McCarn	Eleanor Edith Palmer
Denise Michelle Johnson	Joseph Harry McCaul	Ruth A. Paratore .
Lorri Sue Johnson	Mary T. McCaul	Sureshbhai Rambhai Patel
M Kathleen Kelly	Carlton Niles McDaniel	Ralph Laurier Petit
Ralph Gordon Kennedy, Jr.	Wesley James McDonald	Janet J. Phillips
Dorothy Christine Kingsbury	Thomas McLaughlin	Constance Mary Pinkham
Norma Helen Kinney	Karen Leslie McMahan	Frederick Bruce Pinkham
E Louise Knight	Lonnie McMahan	Robert Roy Plaisted, Sr.
Barbara Louise L'Heureux	Esther L. McMillan	Archie J. Plante
Gilbert N. L'Heureux	Nancy M. McMullen	Leon N. Poisson
Jody Raymond LaChance	Marsha L. Meader	Paul L. Poulin
Robert Lawrence Lambert	Rhoda Melchiorre	Paul Michael Praschak
James E. Landers	Theresa A. Michaud	Jeffrey Michael Pratt
Romeo A. LaPierre, Jr.	Johnnie F. Miller, Jr.	Bertrand Y. Rancourt
Ronald J. LaRose	Phyllis G. Mitchell	Robert Christopher Regan
Thomas I. Leavitt, Jr.	Roger E. Mitchell	William J. Renneisen
Joan M. Lebel	Marilyn Mae Mockus	Glenn Allen Rhodes
Albert J. Lemieux	Judith Marie Moffitt	David F. Richardson
Johnathan Richard Lemieux	Fernande Florence Moreau	Gerard Richard Richer
Rita R. Lemieux	Edgar A. Morin	Areta S. Ricker
Flora E. Lemire	Maurice P. Morin	Valerie Jean Riley
Angela Marie Lestage	Sandra Jane Morong	Arvid Hobbs Roberts

Shirley C. Roberts
Warren A. Roberts
Vallerie A. Robidoux
William B. Rose, III
Sarah Kelly Roy
Yvonne Margaret Roy
Richard R. Samuelson
Peter Thurlow Schultz
Michele M. Sheppick
James R. Sherman
Kristy M. Sibley
Benjamin Franklin Simpson, Jr.
Russell Dale Simpson
Emily M. Sirois
Kiefer Aaron Smalley
Earl Wesley Smith, Jr.

Lena A. Snyder
Jenny Sprague
Helen Nathalie Springer
Marisa Standley
Brian Todd Stewart
Robert Michael Stewart
George I. Stone
Patricia H. Stone
Beverly A. Summers
Leo A. Tamburro
Roy Walter Taylor
David Paul Thibodeau
Steven R. Thompson
Terri L. Tuliper
George Louis Turner
Rose A. Tuttle

Janice Elaine Varnum
Denise M. Vermette
Daniel G. Waters
Crystal Rose Waugh
Cheryl D. Werner
Klinton K. White
Anne Elizabeth Whitehouse
Sandra Lee Willey
Lionel J. Williams
Robert Allen Winegarden, Sr.
Barbara Eleen Wirzburger
Corliss F. Woodsome
Constance J. Yena
Helga A. Zander
Joseph G. Zucco, Sr.



HOURS OF OPERATION

Sanford/Springvale City Hall

919 Main Street
Sanford, Maine 04073

Hours of Operation:
Monday – Friday
8:00am – 4:30pm

City Clerk & Tax Collector Office Hours

Monday - Friday
8:00am – 4:30pm
Closed Saturdays & Sundays

City Hall Holidays

New Years Day
Martin Luther King
Day Presidents Day
Patriots Day

Memorial Day
Independence Day
Labor Day
Indigenous Peoples' Day

Veteran's Day
Thanksgiving Day
after Thanksgiving
Christmas Day

City Council Regular Meetings

1st and 3rd Tuesdays
6:00pm in the City Hall Annex Council Chambers

Sanford School Department

917 Main Street, Suite 200
Sanford, Maine 04073
Phone: 324-2810
Office Hours: Monday – Friday 8:00am – 4:30pm

Sanford Transfer Station & Recycling Center

81 Rushton Street
Sanford, Maine 04073
Phone: 324-9135
Regular Operating Hours:
Tuesday – Saturday 8:00am to 3:30pm*

***Please note that during snow/storm events, the Transfer Station may be CLOSED so personnel can treat the roads. It may also be closed the day after an overnight snow/storm event as personnel were responding throughout the night.**

In weeks when holidays are observed on workdays, check the local newspaper or the City's website for transfer station operating hours, or call 324-9135.



City of Sanford, Maine

919 Main Street, Sanford, Maine 04073

Tel: (207) 324-9173

www.sanfordmaine.org



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