



Sanford
MAINE



CITY OF SANFORD

ANNUAL REPORT

2025



CITY OF SANFORD ANNUAL REPORT **INTRODUCTION**

This report provides an overview of the City's 2025 accomplishments, financial performance, and the initiatives that continue to strengthen Sanford. Within these pages, you will find updates from City leadership and departments, progress on major projects, and the City's financial audit, providing insight into the services, projects, and operations that support our community.

It showcases how your City government works every day to enhance quality of life, maintain essential infrastructure, support public safety, and provide the services residents rely on. We hope this report provides a valuable look at the achievements of the past year and the efforts underway to build a strong and vibrant future for you, our citizens.

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A WORD FROM YOUR CITY MANAGER

The past year was defined by a simple but important principle: communities that invest in themselves create opportunities for future generations. Throughout 2025, the City continued to make strategic investments in public services, infrastructure, economic development, and quality of life. These investments reflect a shared commitment by residents, businesses, volunteers, boards and committees, City staff, and elected officials, to build a stronger community while preserving the character and values that make Sanford and Springvale unique.

One of the most significant accomplishments of the year was the continued advancement of Sanford's new Fire Headquarters project. Years of planning, community engagement, design, permitting, and financial preparation culminated in the successful completion of project development and competitive construction bidding. The project represents far more than a new building. It is an investment in public safety, emergency response capabilities, workforce readiness, and the long-term infrastructure necessary to support a growing community. The City was also honored to receive support for a \$5 million Congressionally Directed Spending request, demonstrating confidence from our federal partners in Sanford's vision for the future.

The City continued to invest in transportation, housing, and community development initiatives that will shape Sanford for decades to come.

Planning and design work progressed on the approximately \$35 million RAISE Grant downtown transportation project, while efforts continued to expand housing opportunities, support redevelopment initiatives, improve roads and public infrastructure, and strengthen partnerships addressing community needs. These efforts are helping to create a community that is not only growing, but growing thoughtfully, with an emphasis on accessibility, economic opportunity, and quality of life for residents of all ages.

The accomplishments of 2025 were possible because Sanford did not pursue them alone. Private businesses continued to invest in our community, residents remained actively engaged in shaping local priorities, and partnerships with regional organizations, state agencies, and federal representatives helped leverage local resources into far greater opportunities. Together, we are demonstrating that when a community believes in its future and invests accordingly, meaningful progress follows.

On behalf of the City Council and the dedicated employees of the City of Sanford, thank you for your continued support, involvement, and commitment to our community. The successes of 2025 provide a strong foundation for the work that lies ahead.

Respectfully,
Steven R. Buck

YOUR 2025 CITY COUNCIL



MAYOR
Becky Brink



DEPUTY MAYOR
Maura Herlihy



COUNCILOR
Bob Stackpole



COUNCILOR
Ayn Hanselmann



COUNCILOR
Jonathan Martell



COUNCILOR
Pete Tranchemontagne



COUNCILOR
Nathan Hitchcock

The City Council serves as the governing body of the City of Sanford and is composed of a Mayor, Deputy Mayor and five Councilors. Together, they are responsible for making key decisions regarding City policies, budgets, and local legislation that guide the community's growth and development.

The Council works to ensure that the needs and interests of residents are represented, while promoting a well-managed, fiscally responsible, and thriving city.

In 2025, the City Council met on the first and third Tuesdays of each month at 6:00 PM. Meetings were held in a hybrid format, taking place in Council Chambers with remote participation available via Zoom and a live stream accessible to the public.

City Council members also participate in various subcommittee meetings. These work sessions bring together three Council members, along with City staff and residents, to develop ideas and recommendations by consensus. Items are then forwarded to the full Council for consideration at a posted business meeting. Each Council Member serves on multiple subcommittees, and many also serve on additional external advisory boards and committees.

City Council Elections

In January 2025, Becky Brink was sworn in for her second term as Mayor. Ayn Hanselmann and Nathan Hitchcock were also sworn in as City Councilors following their reelection.

In November 2025, Pete Tranchemontagne was re-elected, and Charlene Plante was newly elected to serve as City Councilors. Both were sworn in January 2026.

ASSESSOR'S OFFICE

ASSESSED VALUES

Real Estate

Land	\$ 444,903,700.00
Buildings	\$ 1,950,112,450.00
NET TAXABLE REAL ESTATE	\$ 2,395,016,150.00

Personal Property

Machinery/Equipment	\$ -
Furniture/Fixtures	\$ -
Other Personal Property	\$ 134,868,670.00
NET TAXABLE PERS. PROPERTY	\$ 134,868,670.00

TOTAL TAXABLE	\$ 2,529,884,820.00
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OPERATING EXPENSES

General Government	\$ 43,877,355.00
TIF Financing	\$ 2,526,862.73
School	\$ 18,522,285.00
County Tax	\$ 1,124,202.00
Overlay	\$ 142,870.03
TOTAL EXPENSES	\$ 66,193,574.76

REVENUE

State Revenue Sharing	(\$ 4,891,048.45)
Anticipated Revenue	(\$ 16,183,989.00)
Homestead Reimbursement	(\$ 1,306,321.27)
BETE Reimbursement	(\$ 551,185.61)
TOTAL EXPENSE	(\$ 22,932,544.33)

AMT. TO BE RAISED: TAXES	\$ 43,261,030.42
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Tax Rate (per Thousand Assmt.)	\$ 17.10
Tax Due Dates	09/15/2025 and 03/16/2026
Billing Period	07/01/2025 to 06/30/2026
Assessment Ratio Declared	92%
Date of Commitment	August 7, 2025
End Abatement Requests	February 9, 2026
TAX RATE	City \$9.33 School \$7.32 County \$0.45 TOTAL \$17.10

CITY CLERKS

RECORDS & REGISTRATION

The City Clerk's Office serves as the official record keeper for the City of Sanford, maintaining municipal records including City Council meeting minutes, ordinances, and other official documents.

The Clerk's Office collects various local and state taxes and fees, including motor vehicle excise tax and state registration and licensing fees, and ensures they are properly remitted to the appropriate authorities.



\$4,420,182

Excise Tax Collected

\$480,113

State Tax Collected



VITAL RECORD

The Clerk's Office issues certified copies of birth and death certificates, marriage certificates and burial permits, which are official, legal documents used to verify vital life events.

2025 RECORDS ISSUED

BIRTH 1,110

Certificates

BURIAL 222

Permits

DEATH 597

Certificates

MARRIAGE 414

Certificates

REGISTRATION & LICENSES ISSUED

The Clerk's Office processes a wide range of registrations and licenses on behalf of residents. Services include motor vehicle and recreational vehicle registrations, state recreational licenses for hunting, fishing, and archery, as well as the issuance of dog, business, and marriage licenses.



12,291

Vehicle Registrations



430

Boat Registrations



393

ATV Registrations



251

Snowmobile Registrations



1,105

Dog Licenses



418

Business Licenses



332

Recreation Licenses



154

Marriage Licenses

CITY CLERKS

ELECTIONS & VOTING

The City Clerk's Office administers all federal, state, and local elections in Sanford. This includes managing voter registration, preparing ballots, staffing polling locations, and reporting election results. The office ensures that all elections are conducted accurately, securely, and in compliance with state and federal laws.

In 2025, Sanford held two elections: the School Budget Validation on June 10 and the Municipal Election on November 4. All voting took place at the consolidated polling location at Sanford High School (100 Alumni Blvd, Door #41), a change implemented in 2024 that continues to apply to all future elections.

Sanford is located in the US First Congressional District and State Senate District 33.

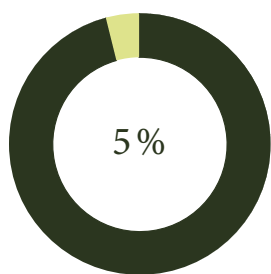


**Staff
Spotlight**

Sanford City Clerk Elected As State Association President

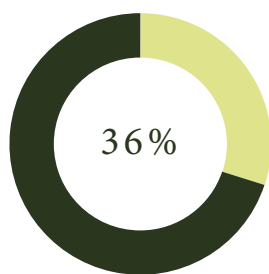
City Clerk and Voter Registrar Sue Cote was sworn in as the 2025 - 2026 President of the Maine Town & City Clerks Association. This Association represents more than 800 municipal clerks and professionals across the state, dedicated to promoting the highest standards of professional development, education, and leadership in local government. As President, Sue leads this large and influential association, guiding initiatives that strengthen municipal governance, providing continuing education, and advocating for clerks across Maine. This remarkable achievement is a testament to Sue's decades of dedication to public service and expertise in the City Clerk's Field.

2025 VOTER TURNOUT BY ELECTION



JUNE

School Budget
Validation Referendum



NOVEMBER

State Referendum &
Municipal Election

CITY CLERKS

TREASURER & TAX COLLECTION

The Treasurer in the City Clerk's Office is responsible for collecting real estate and personal property taxes. The Treasurer also manages City and School revenue, oversees cash flow and investments, and reconciles bank and trust accounts. Additional responsibilities include administering state and federal grants, managing tax increment financing, and overseeing debt service.

CITY OF SANFORD BONDED DEBT SERVICE

June 30, 2025

Municipal	Original Amount	Current Principal	Last Payment
PD/Misc. Bond	\$6,210,000.00	\$2,170,481.00	11/01/2030
SRE Building (Airport)	\$2,560,000.00	\$1,024,000.00	11/01/2028
922 Main Street Building	\$150,000.00	\$67,058.00	11/01/2028
Paving Bond	\$6,200,000.00	\$3,720,000.00	11/01/2030
Affordable Housing Inv Fnd	\$250,000.00	\$125,000.00	05/15/2030
BF RLF	\$100,000.00	\$71,853.00	11/01/2032
Phase One Airport	\$250,000.00	\$150,000.00	11/01/2027
Phase Two Airport	\$250,000.00	\$200,000.00	11/01/2028
Phase Three Airport	\$881,000.00	\$704,000.00	11/01/2029
	TOTAL	\$8,233,192.00	

School	Original Amount	Current Principal	Last Payment
Energy Improvements	\$1,500,000.00	\$0.00	11/01/2024
SHS/SRTC Construction	\$100,419,083.00	\$65,272,405.00	11/01/2037
SRRF-Asbestos Removal	\$605,713.00	\$41,501.00	11/01/2026
Elementary Consolidation	\$42,999,125.00	\$30,099,389.00	11/01/2038
SRRF	\$687,170.00	\$117,713.00	11/01/2029
HS Bond Part 2	\$2,276,261.00	\$1,669,257.00	11/01/2035
Elem School Improvements	\$8,605,246.00	\$6,884,198.00	11/01/2040
	TOTAL	\$104,084,463.00	

CODE ENFORCEMENT

Sanford's Code Enforcement Department helps maintain a safe, attractive, and desirable community by educating residents and businesses on municipal ordinances, land use regulations, and building codes.

The department ensures compliance with State of Maine laws, the City's Building Code, and Sanford's Zoning Ordinance through education, inspections, and enforcement efforts. The department also plays an integral role in the City's development efforts by working closely with property owners, developers, contractors, and other municipal departments to support responsible growth and redevelopment throughout the community

The office consists of a Director of Code Enforcement, Planning and Development who is shared with the Planning Department, three Code Enforcement Officers and an Administrative Assistant.

1786
Inspections Performed



Some New Businesses Projects

- Addys LLC (Brick-and-Mortar location)
- Azul Agave Mexican Cuisine
- Cruisin Infusions
- Ember & Stone Wellness Spa
- Green Tea
- JP Morgan Chase Bank NA
- Ollie's Bargain Outlet Store
- Rialto Restaurant
- River's Edge Family Campground
- Savasana Skincare
- Vital Essence Therapeutic Massage LLC

Some New Large Completed Projects

- Three new apartment buildings (9, 12 and 24 units)
- One new airport hangar for aviation storage



139
Occupancy



59
New Residential



96
Residential



48
Commercial



130
Accessory Structures



22
Demolition



455
Electrical



189
Plumbing



109
Signs & Misc.

1247
Total Permits Issued

FACILITIES & EMERGENCY MANAGEMENT

Facilities

The role of the Sanford Facilities Department is to provide and maintain clean, safe, and comfortable workspaces, enabling City staff to perform their work efficiently.

The Department is directly responsible for, cleaning and maintaining City Hall & Annex, Police Station, Memorial Gym, the Public Works office building and providing assistance to other departments regarding building related issues. The Facilities Department consists of the Director and two full-time & two part-time custodians.

Facilities also manages the City's utility purchasing and oversees emergency management protocols for City employees. In addition, the department provides oversight of the five City-owned dams.

In 2025, the Facilities Department focused primarily on repairing and maintaining City buildings, equipment, and systems.

Major projects completed in 2025 were:



The replacement of boilers, which was partially covered under a Dept. of Energy EECGB Grant.



The restoration of the fire escapes at City Hall and Annex.



Renovation work in Suite B of the City Hall Annex.

Future projects includes a roof replacement on City Hall & the Annex.

Emergency Management

In 2025, work on the Emergency Management program centered around an initial assessment of the program to include planning processes and designated operational tasks due to staffing changes.

In 2026 EMA will focus on staff trainings on basic emergency management programs and response efforts. EM staff will begin to identify and document internal and external resources and create local memorandums of understandings with key partners & support agencies.

RAVE Emergency Alerts

In late 2025, the City of Sanford began a collaborative effort with the York County Emergency Management Agency to implement the RAVE emergency notification system. RAVE provides residents with free emergency alerts, including severe weather warnings, evacuation notices, winter parking ban alerts, and other important notifications sent directly to your phones or email accounts. **Residents can sign up in two easy ways:**

Text SANFORD to 226787

This option enrolls users to receive alerts by text message only. Simply send the text message and you will automatically be subscribed to receive text alerts.

Register Through Smart911

Create a profile and choose how you would like to receive notifications, including text messages, emails, voice calls, or all three.

Sign Up At: <https://bit.ly/SanfordAlerts>

FIRE AND EMS

With momentum and purpose, Sanford Fire and EMS achieved significant progress in 2025. Under the leadership of Chief Scott D. Susi, Assistant Chief of Administration Brian G. Watkins, and Assistant Chief of Operations Richard S. Smith, the department accomplished key goals and expanded professional training and certifications.

Grant Funding & Training Investments

Maine EMS Training Sustainability Grant

\$77,563

These funds supported Paramedic training, Advanced Emergency Medical Technicians (EMT) certification, and ambulance clinical training. This critical funding enhanced the efficiency and effectiveness of Emergency Medical service delivery across the state, ensuring providers remain highly trained and ready to serve.

Maine Municipal Ed MacDonald Safety Grant

\$3,000

This grant program provided by Maine Municipal Association funds equipment or initiatives that reduce workplace injury risk. Sanford Fire & EMS utilized these funds to certify firefighters in Blue Card Incident Command. This nationally recognized training strengthens command level decision making and enhances on scene leadership in hazardous environments.

The Harold Alfond Foundation

\$25,000+

This Foundation consistently invests in organizations that strengthen Maine communities through workforce development, education, healthcare, and youth initiatives. Their continued support has allowed the department to offset the cost of advanced training and professional development, including a portion of the Blue Card Command training.

4,561

Total Incidents

3,345

Rescue & EMS

368

Service Call

297

False Alarm

261

Good Intent

160

Hazardous Condition

111

Fire

9

Overpressure/ Rupture

5

Severe Weather

5

Special Incident

A Special Delivery in Sanford

Five Staff were presented with the Stork Award for delivering a healthy baby girl in the field, something Chief Susi noted has only happened twice in his 22+ years of service.





Professional Development

Three members are currently in Paramedic school, expanding Advanced Life Support capabilities, while three others completed Advanced EMT training this year.

In 2025, two members were promoted, one to Lieutenant and one to Captain, and six new members joined, strengthening staffing and operational readiness.

Operational Enhancements

Several policy updates were implemented to align with current standards, reinforce accountability, and ensure operational clarity.

The department contracted a new billing company to streamline ambulance billing and improve efficiency.

New vendor partnerships were established to save costs on upcoming station construction.

A new vendor was selected for high-quality, cost effective Personal Protective Equipment (PPE). The new equipment enhances firefighter safety and reliability by protecting against heat, flames, toxic smoke, chemicals, low visibility, and other hazards.

New Fire Stations

In 2024, Sanford voters approved the construction of two new fire stations, addressing critical infrastructure needs within the city. In 2025 work towards these two new buildings began.

Central Headquarters

New Location: 1280 Main Street, Sanford

Following a competitive bid process, Benchmark Construction was selected as the General Contractor for the Central Headquarters project. An important positive outcome of the bidding process is that, now that all material and engineering specifications are finalized, the project cost is approximately \$4.39 million below the approved budget.

Construction on the Fire & EMS Headquarters building is anticipated to begin in Spring 2026, with completion expected by Summer 2027.

Springvale Substation

New Location: 10 Payne Street, Springvale

Design and development for the Springvale District station remain ongoing in 2026.

HUMAN RESOURCES

The Human Resources team oversees a range of functions critical to effective employee management. Their responsibilities encompass payroll administration, employee recruitment, and addressing employment related inquiries. The department ensures compliance with personnel policies, contractual agreements, and legal regulations, including worker's compensation and OSHA requirements. Additionally, they provide support during audits, negotiations, and initiatives related to public health emergencies, such as following CDC recommendations and implementing policy updates.

The Human Resources Department consists of four full time staff: the HR Director, Assistant Director, Payroll Manager & Human Resources Generalist.

Employee Breakdown

The City currently has over 215 active employees, including 27 team members with 20 to 40 years of service. This year, 9 employees retired, 7 of whom had served over 20 years of service. Our HR team thanks all of our current and retired employees for their knowledge, hard work, and dedication.

Department Initiatives

In 2025, Human Resources completed a major overhaul of the Personnel Policy which was last updated in 2017, expanding and modernizing it to ensure legal compliance.

The department also implemented Maine's new Paid Family Medical Leave (PFML) law and assisted in the successful union negotiations of the Sanford Regional Communications Center Union.





HUMAN RESOURCES

Departmental Activities

The HR Department hired over **60 full-time and part-time employees** across various departments including:

- Administration
- Assessing Department
- Fire Department
- General Assistance
- Parks and Recreation Department
- Planning Department
- Police Department
- Public Works Department
- Sanford Regional Airport
- Sanford Regional Dispatch Center

In addition to our full-time hires, we hired over **70 seasonal employees**, including:

- Election Clerks
- Lifeguards
- Park Workers
- Recreation Counselors
- Snow Plow Operators



571

Applications
Received



134

Employees Hired
(FT, PT & Seasonal)



148

Background Checks
Processed



130

Interviews
Conducted



66

New Claims
Filed

CELEBRATING DECADES OF SERVICE

OUR 2025 RETIREES



38
Years of
Service

Brian Desrochers

Parks & Recreation



20
Years of
Service

Jared Archambault

Police Department



33
Years of
Service

Scott Lizotte

Fire Department



20
Years of
Service

Andrew Raymond

Police Department



13
Years of
Service

William Towers

Sanford Regional
Communications Center



32
Years of
Service

Nancy LeBrun

Public Works



24
Years of
Service

Janet Gallaher

Sanford Regional
Communications Center



29
Years of
Service

Kendall Mills

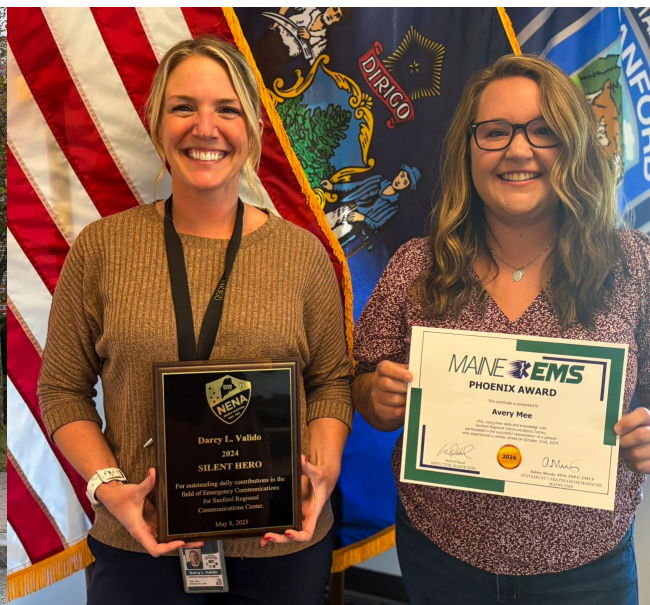
Parks & Recreation



34
Years of
Service

Lori Hegarty

Parks & Recreation



INFORMATION SYSTEMS

The Information Systems (IS) Department ensures the smooth operation of the City's technology systems, keeping services, communications, and networks running reliably for both employees and residents. The team manages servers and networks, oversees the City's phone system, safeguards sensitive data, and provides technical support for hardware and software needs across all departments.

Additionally, the IS Department supports the region's public safety agencies through the Sanford Regional Communications Center, maintaining data connectivity and technology within the Dispatch Center and for mobile units used by police and other emergency services.

VMware Upgrade

This year the Information Systems Department upgraded the VMware virtualization system. Each of the 3 physical Dell servers was upgraded from 256 GB to 384 GB of RAM to accommodate the increased RAM requirements for Exchange SE and the new Motorola Flex public safety server. Dell firmware and drivers were updated on each server. VMware was upgraded from Version 7 to Version 8.

Microsoft Exchange Upgrades

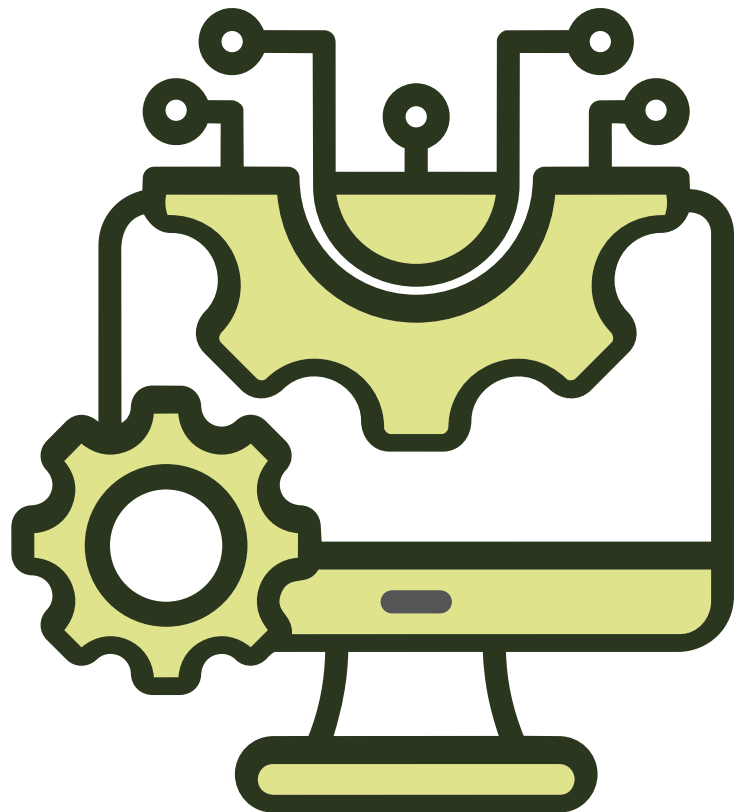
Microsoft Exchange Server Subscription Edition was installed and configured on a Windows 2025 virtual server. All email user mailboxes were migrated from Exchange Server 2016 prior to 2016 going off support in October 2025.

Fax Machine Changes

The price for old style analog phone lines used by FAX machines and alarms have increased dramatically over the last couple of years. Most of these analog lines were migrated to OOMA digital devices to save money.

Windows Upgrades

Considerable time was spent upgrading desktops and laptops from Windows 10 to Windows 11 before Windows 10 went off support. New desktops and laptops were installed in cases where the old units could not be upgraded to Windows 11.





8 York Street Property
Following Abatement of Nuisance

LAND BANK AUTHORITY

The Sanford Land Bank Authority was created to help improve neighborhoods and return vacant or problem properties to productive use. Administered by the City's Code Enforcement Team, the Land Bank works to identify and address unsafe or abandoned buildings, oversee property inspections, and support cleanup and redevelopment efforts. The Authority can acquire and manage properties when needed and uses financial programs and partnerships to encourage housing improvements, residential development, and private investment in the community.

Land Bank Code Enforcement Activity

Rental Inspections: **141**

Complaint Inspections: **162**

Notice of Violation: **230**

Dangerous Building Violations: **79**

Properties Abated by the City



8 York Street
26 Gerrish Drive
642 New Dam Road
203 Beaver Hill Road
58 Pleasant Street

Dangerous Building Hearings

26 Gerrish Drive
145 Deering Neighborhood
254 Sunset Road



642 New Dam Road



26 Gerrish Drive

PARKS AND RECREATION



The Parks and Recreation Department is responsible for maintaining the City's parks, athletic fields, playgrounds, trails, and recreation facilities. The department plans and manages a variety of recreational programs, community events, and activities for residents of all ages. It also oversees the care and improvement of public spaces to ensure they remain safe, accessible, and enjoyable for the community.

Department Staff Updates

The Parks and Recreation Department is made up of six full-time staff members, with three focused on recreation programming and three dedicated to parks and facility maintenance. Seasonal staff also provides support throughout the year, assisting with field maintenance, programs and events, and operations at Memorial Gym.

In 2025, the department experienced a major transition when three longtime employees retired, representing more than 100 years of combined experience. Each of these positions were filled with new qualified staff members who have stepped in to continue supporting the department's work and services.

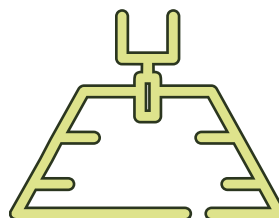
Memorial Gym

Memorial Gym remains a central hub for winter sports with limited weekday availability. Rentals at the building have increased with many weekends reserved for various shows and fairs. Improvements in 2025 included:

- Roof Replacement
- Gym Floor Refinished (sanded & repainted)
- Cafeteria Painted
- Downstairs floors Buffed and Waxed

Parks Crew

Parks staff prepare and maintain facilities for sporting events at Goodall Park, Blouin Field, Witham Street Fields, Benton Park, Cobb Stadium, and the Airport Fields. They also conduct safety checks in the parks and on playgrounds, and **mow approximately 65 acres of parkland during the summer.**



65 ACRES

IS EQUAL TO

An area roughly
equivalent to
49 football fields

Blouin Field

A retaining wall was added along the first-base side of the baseball field to create additional foul territory, and a batting cage was installed in left field.

The Rec Area

The Rec Area at Holdsworth Park remained a popular destination for pavilion rentals, summer swimming and water recreation, summer camp activities, and hiking. In 2025, improvements included a new walkway leading down to the beach and the replacement of the lifeguard deck.

Carpentier Park

Designs for the park upgrade were finalized in 2025 and will include a splash pad, landscaping improvements, a paved ADA accessible walkway, and a wall delineation between the park and the adjacent parking lot. Construction is expected to be completed by end of Summer 2026.

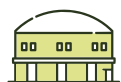
PARKS AND RECREATION

Facility Rentals

In 2025, there were 600 rentals across the parks and facilities, totaling 3,077 hours. Some of the most frequently rented facilities included Memorial Gym, Blouin Fields, Goodall Park, and Witham Street Fields.



Blouin Fields 152 Rentals for 738 Hours
Goodall Park 64 Rentals for 440 Hours
Witham St. Fields 53 Rentals for 266 Hours



Memorial Gym 128 Rentals for 788 Hours

Drop In Activities

Throughout the year, the department offers a variety of drop-in and open sports programs for residents of various ages.

Approximate Daily Participants



Basketball
20-30
People Per Day



Walking
8
People Per Day



Toddle Time
10-15
Kids Per Day



Line Dance
15
People Per Day



Volleyball
20
People Per Day

Sports

The Parks Department supports local athletes by maintaining, lining, and grooming various baseball, softball, and soccer fields throughout town, including Goodall Park, home of the Sanford Mainers.

The Recreation Division offers alternative sports programs for community members, including pickleball, golf, archery, and fly fishing.

Register Online at www.SanfordRec.com

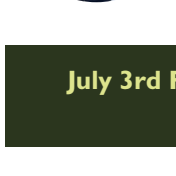
Programs & Special Events

Each year, the Recreation Team coordinates a wide variety of summer camps, vacation camps, and special events that provide engaging recreational opportunities for children, families, and community members of all ages. These programs include seasonal camps, school vacation programming, and community-focused events designed to promote recreation, social connection, skill development, and active participation. Through these offerings, the Recreation Department continues to provide accessible, high-quality programs that support community engagement and enhance quality of life for residents throughout the year.

Summer & Vacation Camps ~ 270 Children



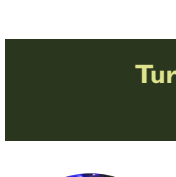
Winterfest Fishing Derby ~ 100 People



July 3rd Festival & July 4th Parade ~ 4,500 People



Halloween Art Contest ~ 35 Child Artisits



Turkey Trot 5K Walk & Run ~ 40 People



Holly Daze Parade & Tree Lighting ~ 1,000 People

PLANNING & DEVELOPMENT

The Planning and Development Department reviews development applications, sets long term community goals, and coordinates with other City departments to ensure decisions align with Sanford's land use policies. It also administers the Zoning and Subdivision Ordinances, promotes sound urban design, and manages the City's historic resources.

The department's goal is to make Sanford an even better place to live by maintaining what works and improving what doesn't, and it remains committed to partnering with the community as needs evolve to help ensure Sanford is the best it can be.

Department Boards & Committees

The Department supports various review bodies that help guide development in Sanford.

Pre-Application Meetings are the first step in the planning process, giving applicants an opportunity to present their project to staff and receive feedback before submitting a formal application.

The Site Plan Review Committee reviews site plans for technical compliance and coordination before Planning Board consideration.

The Planning Board reviews subdivision, site plans, shoreland zone requests, private ways and conditional use applications and helps guide land use policy.

The Design Review Committee reviews projects in Downtown Sanford and Springvale Village to ensure they meet design standards and enhance community character.

2025
In Numbers

54

Pre-App Meetings

15

Design Review Applications

57

Applications

54

Projects Reviewed by
Site Plan Review Committee

44

Projects Reviewed by
Planning Board

Department Staff

The Department consists of the Director of Codes Enforcement, Planning and Development, Building and Permit Safety Specialist, and Land Use Specialist, all shared with Code Enforcement, and an Administrative Assistant.

Comprehensive Plan

The Comprehensive Plan update is ongoing, with Planning staff working in partnership with BerryDunn. This includes monthly Steering Committee meetings, along with continued public engagement activities and initiatives.

Work will continue with the goal of finalizing the new plan by Summer 2027.



Jagger Mill Redevelopment - Springvale



Central Park Residences - Downtown Sanford

POLICE DEPARTMENT

31,887
Calls for Service



The Sanford Police Department continued to make significant progress in 2025 through operational improvements, the development of specialized units, personnel growth, strong fiscal management, enhanced enforcement efforts, and meaningful community partnerships. Despite staffing challenges and increasing demands for service, the department remained focused on public safety, professionalism, and strengthening trust with the community.

SPEAR Team

A major organizational accomplishment was the creation of the SPEAR Team (Special Problem Enforcement, Arrest & Response), designed to address emerging policing challenges beyond traditional patrol duties. SPEAR focuses on drug activity, repeat offenders, quality-of-life concerns, and neighborhood complaints through targeted enforcement, surveillance, and coordination with other units and partner agencies. These efforts, often driven by citizen complaints and community concerns, have resulted in narcotics seizures, including fentanyl, methamphetamine, and cocaine, and supported ongoing investigations in collaboration with regional partners.

K-9 Program

Another major milestone this year was the reestablishment of the department's K-9 program with the purchase of its first patrol K-9 in over 15 years. K-9 Maximus, a two-year-old Belgian Malinois handled by Officer Johnathan Cotton, supports tracking, suspect apprehension, and evidence recovery. In 2026, the K-9 team will train in narcotics detection, enhancing officer safety and expanding the department's specialized response capabilities.

Professional Development

The department saw significant personnel changes this year. Two officers were promoted to leadership roles, and four newly certified officers from the Maine Criminal Justice Academy joined patrol to help address staffing needs. The department also honored the retirements of three officers, including Barbara "Amy" Gagne with over 41 years of service.

The department continued investing in the next generation by hosting two higher-education interns and prioritizing training and professional development. Officers participated in specialized training and regional team programs, including three completing the FBI LEEDA Trilogy which is a nationally recognized leadership program that strengthens supervisory and organizational skills.



POLICE DEPARTMENT

Mental Health Unit & Outreach

The department continues to experience a high call volume involving mental health crises, substance use, and homelessness. The Mental Health Unit (MHU), established in 2021, remains a critical part of the department's response. The team pairs an officer with a licensed social worker to respond to calls, de-escalate situations, and connect individuals with appropriate services and long-term support. The MHU also plays an important role in diverting individuals from the criminal justice system when appropriate, and addressing the root causes behind repeated calls for service.

The department also maintains a strong partnership with Maine OPTIONS, providing in-kind office space within the police department to support direct access to recovery and substance use services. This collaboration helps individuals and families connect with resources quickly while strengthening the department's service oriented response to substance use related calls.

In addition, the department continues to lead efforts addressing homelessness through its Homeless Task Force, now in its third year. This work, along with legislative summits hosted by the City to educate state leaders, has helped highlight the impact homelessness has on local resources, calls for service, and overall community well-being.

Police Department Facility

In 2025, the police facility marked 15 years of service and continued to meet the department's operational needs. This year, additional lockers were added to the women's locker room, supporting a diverse and inclusive workplace.



Community Engagement

The department also strengthened its commitment to community engagement through partnerships and public events. In collaboration with the Sanford Mainers, the department hosted National Night Out at Goodall Park. The event featured a free baseball game, along with participation from community partners, a photo booth, and a fast pitch machine. It provided a relaxed, family-friendly environment for residents to connect with officers and reinforced the department's commitment to building trust and positive relationships. The department looks forward to hosting the event in again in 2026.

BY THE NUMBERS



2,701 - Incident Reports



2,145 - Motor Vehicle Stops



796 - Motor Vehicle Crashes



795 - Arrests Made



371 - Mental Health Support



367 - Mental Health Calls

PUBLIC WORKS

The Public Works Department maintains the City's infrastructure and daily operations, including roads, drainage, tree care, snow removal, and transfer station services, while collaborating with City departments, local utilities, MaineDOT, MaineDEP, and the Federal Highway Administration. They also serve as key emergency responders, working with Police and Fire to address storm damage, hazards, and flooding, often working extended hours to keep the community safe.

Construction Projects

Completed full reconstruction of George Street, Harris Street, Yeaton Hill Road, Pine Street, and Bougie Lane.

Reconstructed major sections of Airport Road and Gatehouse Road.

Implemented targeted improvements on Irving Street, Butler Street, Merrill Street, and Circle Drive using partial reconstruction and light overlay methods.

Collaborated with MaineDOT to enhance traffic signal replacements and intersection improvements, including signal timing, ADA accessibility features, and sidewalk conditions.



19,263 HOURS

Worked by Highway Operations & Maintenance

Engineering

Continued coordination with MaineDOT on key initiatives, including the RAISE Grant downtown reconstruction project, the MaineDOT 3-Year Work Plan, and projects within the City of Sanford's 5-Year Capital Improvement Program.

Advanced implementation of the Safe Streets for All (SS4A) Action Plan, adopted by City Council, by providing monthly accident reports to the Public Safety Subcommittee, increasing traffic speed enforcement in coordination with the Police Department, and installing crosswalk signage citywide.

Hosted monthly utility coordination meetings with local providers and reviewed development applications.

Ensured compliance with construction standards and work zone traffic control requirements in accordance with the Federal Manual on Uniform Traffic Control Devices (MUTCD).

Launched Sanford's One-Touch Make-Ready (ITMR) program to streamline overhead utility transfers and eliminate redundant utility poles in a single mobilization.

Partnered with University of New Hampshire Capstone seniors to scope and design future improvements to the Department of Public Works facility.



Operations

Performed and assisted with roadway reconstruction projects. Scoped, executed, and reported on core Highway Division maintenance programs.

Advanced the DPW Fleet Management Program with the addition of two versatile heavy-duty plow/hook trucks and one pickup plow truck.

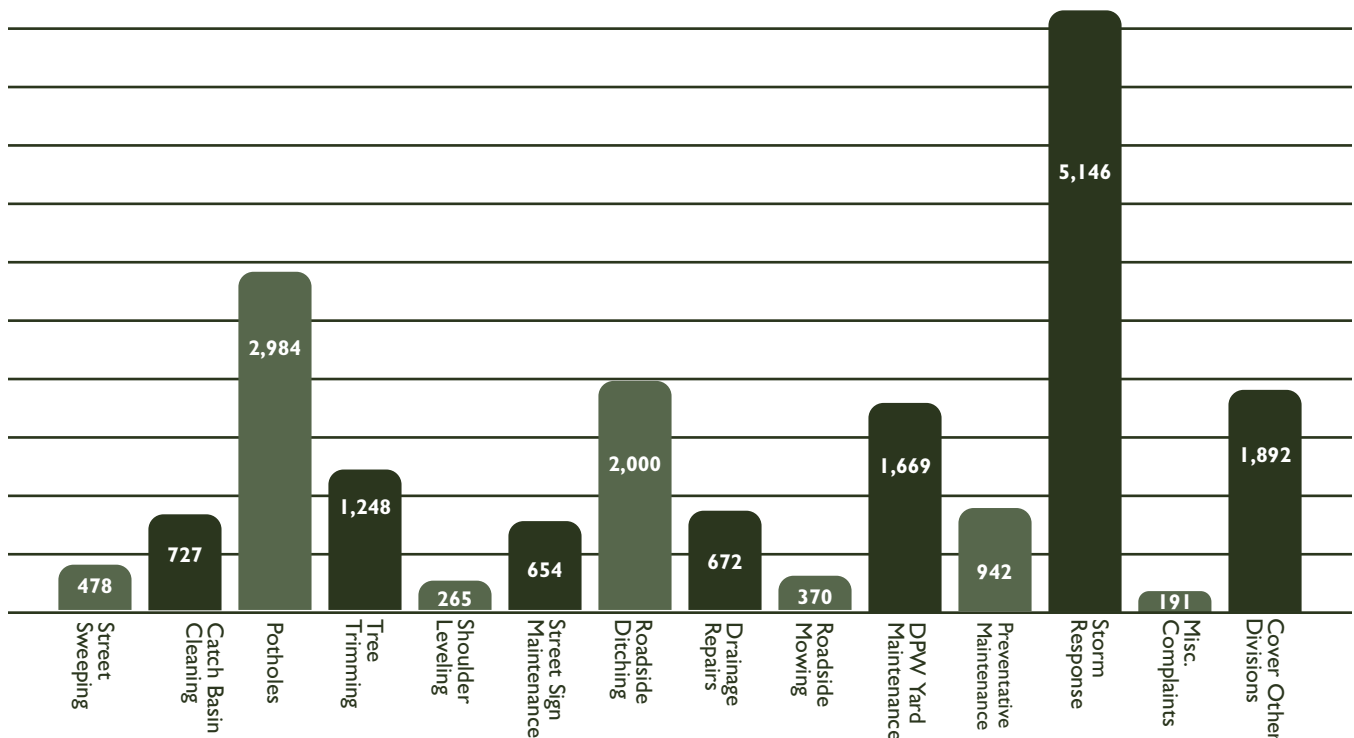
Updated the Department's Standard Operating Procedures based on input from the DPW Safety Committee and shared the DPW Emergency Action Plan across all departments.



5% increase in calls from 2024. Of these calls, 94% were completed, with 131 remaining open.

Coordinated with contractors to complete crack sealing and street painting.

Operations & Maintenance Responsibility by Hour



PUBLIC WORKS

ENVIRONMENTAL SERVICES



Operations

Provided municipal solid waste, single-sort recycling, and bulky item disposal services to Sanford and Springvale residents while maintaining full compliance with MaineDEP regulations for the Transfer Station and Rushton Street Landfill, including updates to the Storm Water Pollution Prevention Plan, annual reports, water quality testing, landfill monitoring, and spill logs.

Opened, advertised, and awarded a new curbside collection contract to Casella.

Engineering

Continued coordination with the City's consultants to monitor the Rushton Street Landfill and generate annual reports to Maine DEP as required.

Facilities

Performed routine facility maintenance, including significant upkeep at the lower portion of the Transfer Station such as cleaning, painting barricades, and updating signs.

Prepared the facility for network and electronic payment upgrades, as well as new signage.

Revenues Collected for Services

Pay as You Throw Program (Orange Bags)	\$970,668.94
Waste Transfer Fees Collected	\$151,206.00
Waste Transfer Licenses	\$18,728.00
Single Sort Recycling Revenue Sharing (ecomaine)	\$50,382.07
Household Hazardous Waste Day Revenues	\$2,332.00

2025 Total Revenues = \$1,193,317.01

Actual Costs for Services

Non-Contract Services (Freon, Pest Services, Trucking, Equipment Maintenance, Universal Waste, etc.)	\$33,102.48
Contract Services (MSW & Recycling Tip, Curbside Collection)	\$1,509,909.50
Household Hazardous Waste Collection Day Fees	\$5,955.60

2025 Total Expenses = \$1,548,967.58



REBRAND UPDATE

New City Website

In 2025, the City Council approved a website redesign to meet upcoming ADA accessibility requirements set by the Department of Justice. During this process, the need to update the City's brand was also identified.

Reason for Brand Update

The existing City logo was complex, difficult to reproduce, and lacked a defined color scheme and formal brand guidelines.

Updating the brand alongside the website is the efficient and cost-effective approach, avoiding the need for a separate redesign in the near future. The work was completed in-house, avoiding the significant expense of hiring an outside graphic design firm.

Development Process

Through collaboration between the City Manager's Office and City Council, via workshops and ongoing discussions, a new City logo was developed and approved.

The new logo incorporates earth tones and natural elements, highlighting one of Sanford's defining features: its landscape. The white space within the lower portion of the "S" is intentionally open to interpretation, allowing viewers to see a feature that resonates with them, such as a trail, the Mousam River, or a leaf. A pop of red reflects the City's connection to the School Department. Overall, the design is clean, simple, and modern.

A formal City Brand Guidelines packet has been created, and rolled out. The logo has begun to be incorporated, and as existing apparel, vehicles, and signage, reach the end of their life-cycle, they will be replaced with versions featuring the new design. Work on a redesigned City website is currently underway and is expected to be completed by the end of 2026.

Mousam Pine

City Crimson

Soft Ivory

Gowen Green

Warm Lime

Pond Blue

Sky

Deep Charcoal

Primary Logos



Secondary Logos



Brandmark



SANFORD REGIONAL COMMUNICATIONS CENTER



The Sanford Regional Communications Center (SRCC) serves as a vital public safety hub in York County, supporting multiple municipalities, jurisdictions, and fire/EMS departments. SRCC answers 911 calls and provides dispatch services for Acton, Berwick, Kennebunk, Lebanon, Limerick, Newfield, North Berwick, South Berwick, Sanford, Springvale, and Shapleigh, as well as police dispatch for Alfred, Arundel, Lyman, and Waterboro.

In addition, SRCC manages warrant processing for the York County Courts. Dispatchers review each warrant issued by the York Unified Court to determine if it meets the criteria for entry into the National NCIC system, and then enter the required information.



Community Engagement

Looking ahead, SRCC is expanding community outreach to strengthen public understanding of emergency communications. Through Citizens' Academies, school presentations, and events like National Night Out, they aim to build trust, improve awareness of when to access emergency services, and foster stronger community relationships. These efforts support SRCC's ongoing role in emergency response, preparedness, and community resilience.

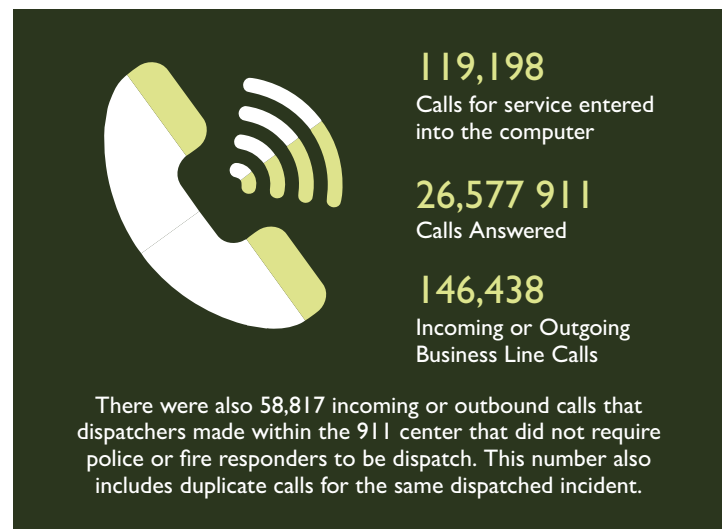
Technology Advancements

SRCC continues to invest in technology that enhances response capabilities and strengthens inter-agency partnerships. Following a full 911 system refresh in 2025, the department maintains modern, interoperable systems supporting text to 911 and emerging tools like live video communication and translation services. The department is also upgrading to a new county-wide computer-aided dispatch (CAD) system, improving access to responder safety notes and enabling more seamless communication.

Staff Training

SRCC prioritizes highly skilled, well-trained dispatchers who, through continuous education and certification, remain prepared to deliver the highest level of service. Training includes:

- Emergency Telecommunicator Certification
- Emergency Medical & Fire Dispatch
- Enhanced 911 System Operations
- Maine Emergency Telecommunications & Routing Operations System (METRO)
- CPR Certification
- Maine EMS License



SANFORD REGIONAL ECONOMIC GROWTH COUNCIL

The Sanford Regional Economic Growth Council, a 501(c)(6) non-profit established in 2009, is a public-private partnership dedicated to sustainable economic development. It aims to diversify and increase the City's tax base, promote business retention and expansion, foster job creation, and leverage public-private relationships.

In 2025, the Growth Council's priorities included:

- Marketing
- Brownfield Program Stewardship
- Tax increment Financing Stewardship
- Business Communication, Visits & Outreach
- Business Economic Development & Advocacy

The Growth Council connects Sanford Springvale businesses with effective programs and resources to aid their plans and improve the local economy. To support this, the Growth Council:

- Published and circulated "A Guide to Doing Business in Sanford."
- Served on many non-profit boards aligned with business development and retention, housing, workforce development, and tourism.
- Participated in the implementation of an updated Market Analysis and Economic Development Action Plan.

Highlights From 2025

Assisted seven new small businesses that successfully opened in 2025.

Highlights From 2025

Finalized a tax increment financing district to help revitalize the Eastside Neighborhood, including support for the redevelopment of the Stenton Mill.

Implemented a tax increment financing district that will capture value from new industrial development in South Sanford to support infrastructure and traffic improvements in that area.

By coordinating the "Heart & Soul" process, collected community statements on Sanford, and presented them for public feedback. A final, written summary of these statements will be incorporated into community planning efforts.

Secured funding to establish the Green Futures Scholarship Program in cooperation with Walden Renewables, which will begin funding Sanford students in 2026.

Manages a Facade Grant for downtown improvements (funded by Maine's Community Development Block Grant program), and two Brownfields grants for environmental site assessments and for clean-up of an already-identified contaminated site (funded by the U.S. Environmental Protection Agency.)

Assists the Industrial Development Corporation in their mission to market new industrial and commercial land for industrial development in Sanford.



SANFORD SEACOAST REGIONAL AIRPORT

Airport Operations

Throughout 2025 the Sanford Seacoast Regional Airport (SFM) maintained robust aircraft operations, with an estimated total of over 35,000 takeoffs and landings for the year. Despite variations due to weather conditions, SFM's strategic location, availability of fuel and services, and low user costs ensured a consistent activity level.

Between revenue from these commercial operations, land leases and other contracts the Airport continues to be financially self-sufficient.

Learn to Fly Here!

Pine Tree Helicopters has expanded to four helicopters and employs four full-time and twelve part-time instructors.

Pine Tree Helicopters and Southern Maine Aviation offer flight training programs that allow eligible veterans to use their GI Bill benefits toward earning their pilot certifications.

Airport Businesses

Southern Maine Aviation (SMA) provides flight training, rentals, fuel sales, maintenance, testing, simulator use, drone courses, and community seminars. Learn more at www.flyingsma.com.

Pine Tree Helicopters (PTH) offers lessons, ground school, and scenic tours, with plans for expansion. Visit www.pinetreehelicopters.com.

LifeFlight of Maine operates air ambulance services from bases in Bangor, Lewiston, and Sanford.

The Hangar Food Truck Park will start business in 2026. This new space will meet food needs for pilots and the community.

BlackSky Composites is an aerospace company with a special focus on experimental aircraft and research.

Sanford Airport Solar is the second largest solar array on an operating airport in the world, generating enough energy to power 25,000 homes.

Hangar & Lease Developments

A new box hangar, E52, was completed in 2025 by a private owner.

A new box hangar, W62, was completed on Presidential Lane in 2025 by another private owner.

A lease amendment was signed with an existing hangar owner to expand the building in the near future.

Two greenfield lots are available along Taxiway Charlie off Presidential Lane.

Construction began on a 10 unit t-hangar building on the west side of the airfield. Each unit will have a kitchenette and bathroom as well as radiant floor heat.

More private development and investment in our Airport is anticipated for 2026.

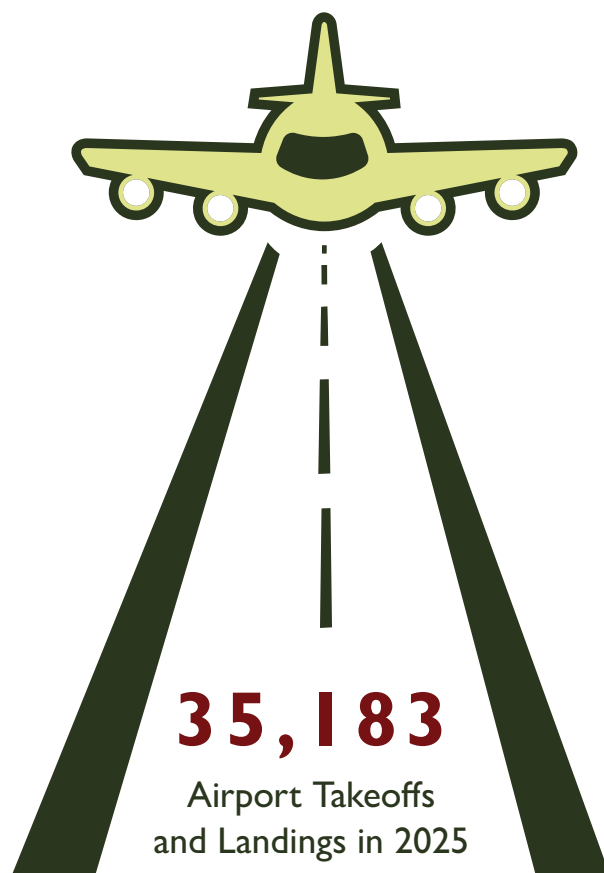
Southern Maine Aviation (SMA) is expanding, with its 6,100 sq ft new flight training center currently under construction on Presidential Lane. Move in date is anticipated in late summer 2026.

The 16 t-hangar units are now under construction, slated for completion in August 2026. These will house the flight training aircrafts.

Airport Improvements

Design and permitting took place for a vehicle service road to go around the approach end of Runway 14, eliminating the need for maintenance vehicles and fuel trucks to cross the active runway.

Design and permitting also took place for the reconstruction of Seacoast Taxilane I. Both projects will be 97.5 percent grant funded through the FAA and MDOT. Construction is anticipated in late 2026 or spring 2027 depending on grant award date.



Sanford Based Aircraft

Maine has 1,419 registered general aviation aircrafts and 35 public-use airports.

The Sanford Airport hosts over **170 aircraft in 105 hangars, representing 12% of the state's total registered aircraft.** The official aircraft registry does not recognize any aircraft that other airports also report, underreporting the true number of Sanford-based aircrafts.



CONGRESSIONAL DELEGATE LETTERS



SENATOR SUSAN M. COLLINS



Dear Friends,

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

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

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

I have also led other important legislative efforts this year that address problems many Mainers face. This includes bills that expand federal efforts to combat Lyme disease and other tick-borne illnesses and improve access to early testing for Alzheimer's disease. Provisions I authored to strengthen prevention, treatment, and recovery services for those struggling with substance use disorders and mental illness were included in the *SUPPORT for*

Patients and Communities Reauthorization Act that was recently signed into law. Communities Reauthorization Act that was recently signed into law. An amendment I authored in this year's *National Defense Authorization Act* will increase apprenticeship opportunities at public shipyards like PNSY. That bill also includes more than \$400 million to support critical infrastructure improvements at PNSY and a well-deserved 3.8 percent pay raise for all our nation's service members.

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

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

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

Sincerely,
Susan M. Collins
United States Senator

SENATOR ANGUS KING



Dear Friends,

With each year we have a new opportunity to recognize our shared achievements and offer up our time and energy to support one another when challenges arise. I am grateful to the towns across Maine for their dedication to their communities, their residents, and our state. Working together has always been our strength, and the past year proved that once again we are stronger when we work together.

However, it is difficult to recall a year more challenging than the one we just experienced - a year that required a steady focus on our founding principles and shared values. For these reasons, I spent hours on the Senate Floor reminding my colleagues-and many of you back home-about the vision our founders demonstrated when they laid the blueprint for the American experiment. A cornerstone in their understanding was a duty to civic engagement and community. I often refer to Maine as a big town with long roads, and in my travels throughout our state, I am reassured by the grassroots participation in our civic process and the neighborly feel that makes Maine unique.

My legislative priorities remain largely the same: supporting Maine veterans, small businesses, and our heritage industries like agriculture, forest products and the marine economy. Additionally, I am grateful to have an exceptional team across Maine ready to assist you with issues involving the federal government. Whether you are facing challenges related to veterans' services, Social Security, the IRS, passports or other matters, I encourage you to reach out to our offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford. We are here to help and welcome the opportunity to work on your behalf.

Together, I am confident we can continue building a stronger and more prosperous future for our state and nation. Thank you for being one of the many reasons Maine is such a special place. It is truly an honor to serve you and to know you. Mary and I wish you a happy, healthy, and safe 2026.

Best Regards,

Angus S. King, Jr.
United States Senate

SENATOR MATTHEW HARRINGTON



Dear Friends and Neighbors:

Thank you for giving me the privilege of serving our community in the Maine Senate. I am honored by the trust you have placed in me to be your voice in Augusta.

The First Regular Session and the First Special Session of the 132nd Legislature adjourned in March and July, respectively. The Second Regular Session convened in early January of this year and I expect it to be a busy session with over 600 bills to deliberate.

Since last session I have been traveling throughout the District. Sharing your concerns, suggestions and feedback is welcomed and very much appreciated as it helps me better serve your best interests. The high cost of doing business in Maine as well as the challenges each household faces with increasing energy bills, child care, mental health and our plummeting education rankings are all priorities for me; and I can assure you that my colleagues and I will address these issues over the next few months.

Last session the Legislature enacted several crucial pieces of legislation to expand access to medical care, including legislation to address access to prescriptions in our state's most rural areas. We were also able to enact legislation to protect our important forest and logging industries, support Maine's hospitality sector and provide economic opportunities for our agricultural industry by supporting new incentives for food processing and manufacturing.

The State House is your house. Please feel free to visit anytime. Additionally, I am happy to host students who would like to serve as an Honorary Page during a Senate session, which is an opportunity to see firsthand the operations of the Legislature.

Again, thank you. You and our communities are at the forefront in everything I do in Augusta. Do not hesitate to reach out if you have any questions related to state government or need assistance navigating the state's bureaucracy. I can be reached at 207-287-1505 or matthew.harrington@legislature.maine.gov.

Sincerely,

Matthew Harrington
State Senator

REPRESENTATIVE ANN FREDERICKS



Dear Friends and Neighbors,

I am deeply honored and grateful for the trust you have placed in me to represent you in the 132nd Legislature during its second session. Serving as your State Representative is a true privilege, and I remain committed to working diligently on your behalf to address the challenges before us and to pursue opportunities that make a meaningful difference in Sanford.

Our shared values and the strength of Sanford inspires me every day. Whether it is advocating for lower taxes, restoring confidence in and strengthening our election process, ensuring public safety, eradicating illegal cannabis grows, addressing the rising cost of living, or supporting local businesses by reducing fees, permits, and unnecessary regulations.

I am thrilled to be serving on the Veterans and Legal Affairs Committee. This committee has jurisdiction over Maine election law, alcoholic beverage laws, cannabis regulation, lottery and gaming, veterans' programs, and Maine's election laws.

As your Representative, I encourage you to stay informed and engaged with the work taking place at the State House and to follow legislative proposals at <https://www.youtube.com/c/MaineStateLegislature>. You can watch the Legislature live or view archived video streams at your convenience. This session, the legislature will be streaming on YouTube as well.

Decisions made in Augusta affect our lives in countless ways, and your voice is essential in shaping the future of District 143. Please do not hesitate to reach out with your questions, concerns, or ideas—whether you need help navigating state services, want to share your perspective on legislation, or would like to visit with me at the Capitol.

If you would like to be added to my email list to receive updates and important information on State programs and services, you can email me directly with your request at Ann.Fredericks@legislature.maine.gov. You're welcome to schedule a meeting with me in Sanford at Vetted via 207-401-4141.

Together, let's create a brighter future for our families and communities. I am grateful for your confidence in me and hope to serve you properly. I look forward to seeing you at the high school on June 9th and November 3rd.

Relentlessly,

Ann Fredericks
State Representative

REPRESENTATIVE
**ANNE-MARIE
MASTRACCIO**



Dear 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.

Since taking office, one of the biggest issues I've heard loud and clear from constituents is that the rising cost of living is making it harder for working families to make ends meet. Household budgets just aren't going as far as they used to, and it's making it difficult for everyday Mainers to afford to build their lives here.

In 2025, the Legislature put working families first by passing measures to protect critical investments in health care, food security, education, child care and housing. But we still have a lot more work to do. This year, I will continue fighting for real solutions to help address the problems facing families here in our district and across the state, including tackling the rising costs of housing, health care, child care and energy.

As of this writing, we are in the midst of the second year of the two-year term. Over the course of this session, we will consider hundreds of bills before we adjourn, which will likely be in mid-April. Once again, I am proud to serve as the House chair of the Government Oversight Committee, where we will continue to evaluate public programs throughout the state to ensure they are operating effectively and utilizing public funds for their intended purpose. I also continue to serve on the Health Coverage, Insurance and Financial Services Committee, where I am working to lower health insurance costs for Mainers.

If there is anything I can do to be of assistance to you or your family, please feel welcome to reach out. I always enjoy connecting with constituents – whether you have concerns about local matters, questions about state programs or would like to discuss your thoughts on legislation. I can be reached at Anne-Marie.Mastraccio@legislature.maine.gov and (207) 432-1453.

Sincerely,

Anne-Marie Mastraccio
State Representative

REPRESENTATIVE
**CHELLIE
PINGREE**



Dear Friends,

As we turn the page to 2026, I want to extend my sincerest well wishes to your entire community—and to share an update on some of my recent work in Washington. My team and I remain wholeheartedly committed to serving the people of Maine's First District with integrity, responsiveness, compassion, and an unwavering belief in the potential of our great state.

Over the past year, I have proudly sponsored and cosponsored several bills focused on improving the lives and livelihoods of my constituents. I worked to strengthen Maine's fishing and coastal communities through legislation that supports sustainable harvests, helps fishing families adapt to changing ocean conditions, and provides credit access to small businesses tied to the industry. I am leading efforts to protect our communities from PFAS contamination through proposals that fund testing, compensate affected farmers, and support remediation research. I continue to support lowering prescription-drug costs for seniors and protecting access to health care for Maine families—including by defending programs that provide coverage and financial relief.

This year has not been without its challenges. From fighting to protect food assistance to pushing back on the Administration's efforts to roll back climate action, my Democratic colleagues and I have been going to bat for our constituents every day.

As ever, my team and I are ready to assist however we can—whether you have questions about Social Security or Medicare, need help with another federal issue, or just want to share your thoughts and perspectives. Please don't hesitate to reach out to my Portland office at (207) 774-5019, or by visiting pingree.house.gov/contact. We're also happy to provide information related to Congress's annual Community Project Funding process, which allows nonprofits and local governments to apply for federal funding for specific projects. For more info, go to pingree.house.gov/communityprojectfunding.

It is my honor to represent you in the U.S. Congress—and to fight for the people and communities that make Maine such a special place to live.

Sincerely,

Chellie Pingree
Member of Congress

IN MEMORY OF THOSE LOST IN 2025



Rachel Juliette Abrams
 Morgan Broderick Adams
 Steven Ernest Allaire
 Joan W Anderson
 Eleanor Louise Andrews
 Mary Lysbeth Andrews
 Bridget Claire Arnold
 Jeanne Lynn Arsenault
 Sally A Ashworth
 Rita J Bachand
 Nicholas Andrew Bagley
 Doris B. Baker
 Brittney Jordan Ball
 Sandra L. Bartolome
 Sandra Lee Beaudoin
 James Reginald Bedford Sr.
 Charlene Rae Bell
 Charles John Bellavia Jr.
 Brian Dana Bennett
 Joan Millison Bennett
 Sibyl Jean Bentley
 Diane E. Berg
 Patricia Jean Bergeron
 Richard Joseph Bergeron
 Bonnie L Bernier
 Mary G. Bertram
 Priscilla Ann Blanchard
 Phillip Frederick Blay
 Richard Albert Boisvert
 Janet Lee Boivin
 Alfred Joseph Bonti
 Tracey Lee Bottiglieri
 Lucien Joseph Bouchard
 Richard Arthur Boudreau Jr.
 Donald E. Bourque
 Gail Ann Bourque
 Mary L Bowie
 Joshua Cole Bragg
 Sigrid Elizabeth Brecken
 Hilda Theresa Brine
 Dionne D Broadous
 Edna Vivian Broderick
 Polly Ann Bryant
 Janelle Butler
 Norman Albert Butler Sr.
 Carol Ann Cabana
 Baron Camarro
 Lucille Maire Camire
 Ronald Richard Carreira Jr.
 Emily Ruth Charles

Lee Proctor Chase
 Daniel Jon Chauvette
 Linda S Cheney
 Diane Linda Chiaradonna
 DerekCharles Christopherson
 Debra Ann Clough
 Ellen Lynne Cochran
 Louis Joseph Coluni III
 Albenia Mae Connors
 Theresa B. Cormier
 Lorraine E Cornetta
 Robert Charles Cornock
 Dennis J Cote
 Paul S Cote
 Perley Calvin Court
 Nancy Gorrie Coutts
 Patricia Ann Couture
 Michael M. Cozzone
 Marietta Crocker
 Raymundo Fredy Alonzo Cruz
 John Richard Crystal
 Dolores A Cyr
 Deborah Ann Danahy
 Stephen Kent Daudelin
 Roy Paul Davis
 Verna Davis
 James Howard DeLamarter
 Daniel Maurice Delisle
 Anthony Joseph Deluca Jr.
 James Micheal DeSiena
 Vickie Lynn Devlin
 Debra Lee Dion
 Germaine Theresa Doiron
 Pauline Avis Doucette
 Elinor Louise Doyle
 Walter R Ducharme
 Darrel Duckworth
 Annette M. Dumais
 Jerome Richard Dutra
 Ann Rollins Dyer
 Linda Marie Eisener
 Franklin Edward Ellison
 Theresa Marie Emard
 Gilbert Jr. Emmons
 Waldo Gilbert Emmons
 Alta L. Engstrom
 Rita M. Farley
 Grace Ann Faylor
 Donna Forbes Fields
 Alan Dale Fife

James Clyde Folsom
 Dorothy L. Fortier
 Gail Fortin
 Charles Henry Fournier
 Frances Marie Fournier
 Douglas Howard Frantz
 Elaine M Gagne
 Marcel Gerard Gagne
 Maureen Gail Galluzzo
 Peter Joseph Galluzzo
 David Leonard Gardner Sr.
 Casandra L Garnett
 Theresa Edith Gaudreau
 Dorothy E. Gentile
 Kirstie Gerig
 Stephen F. Gilpatrick
 Norma Ann Gouin
 Jacqueline C. Goulet
 Janet Kay Grace
 Brian Michael Griffin
 Jeffery Michael Guill
 Ryan Nelson Guyette
 Dawn M. Haffey
 Kevin Francis Hager
 Edith Marie Hall
 Joanne C Hall
 Richard Halloway
 Ruth Ann Hammond
 Gloria J Hartsell
 Irene Laura Haskell
 Carol Dorothy Hatcher
 Faith Irene Hatter
 Susan Mae Herman
 David Hernandez
 John Arthur Herrick
 Tracey K Hilliard
 James Timothy Hilton
 Lucille Rita Hilton
 Susan Faye Hobson
 Barbara Annie Horr
 Sandra Ann Houston
 James W Howard Sr.
 Michael Zachary Howe
 Tracy Marie Howe
 Kevin Francis Hughes
 Eva Mattie Hunter
 Ruth Maxine Hunter
 Samuel Slater Hussey
 Dollie Hutchins
 Robert M Jacobson

Elizabeth Mary Jagger
 Carl Harold Johnson Jr.
 Diane C Johnson
 Agnes F. Jones
 Debra Ann Kenney
 Lorraine Marie Kenney
 Catherine Mary Kiley
 Robert Lee Kiley
 Keenan Earl Kilson
 Joel Robert Kimball
 Sharon Ann King
 Donna J Kostis
 Muriel E Lachance
 Leo W Lacourse
 Louis Roger Lacroix
 Lynette Josephine Lamb
 Alfred R. Lamontagne
 Pearl M. Lancaster
 Paul H. Langlois
 Arthur Joseph Laprise
 Rodney Joseph Laurendeau
 Michael Wayne Laverriere
 Douglas Harold Leach
 Raynold Clayton Lebel
 Rita Marie Leclerc
 Leonald Lehoux
 Shirley L. Lehoux
 Andre Joseph Lemay
 Joyce Ann Lessard
 John L Lestage Jr.
 Brian Robert Letourneau
 Edward Leveille
 Joseph J Levesque
 Patricia Ursula Lewia
 Joanne R. Libby
 Robert Anthony Lichowid
 Nancy A. Lincourt
 Joanne Felice Lombardi
 Lori M Loughran
 Ryan P. Loughran
 Irene L Lowe
 Patricia A Lysz
 Florence May Lytle
 Paul Bruce Maberry
 Linda Rose MacDonald
 Barbara Claire Mackenzie
 Lindsay Rae Maffei
 Beverly A Malpass
 Christine Arlene Manning
 Richard Warren Marks Jr.

Joan Matilda Marresse
 Brian Todd Martin
 Doris Helen Martineau
 Mark Carol McCarn
 Sylvia Mae McCray
 Donna Lynne McDonough
 William Henry McDonough Jr.
 Nora Helena Mejia
 Irene G Melanson
 Louis G. Melanson
 Orman Richard Melanson
 Stephen Richard Mercer
 Richard Gerard Michaud
 Hattie May Moffatt
 Shelley J Morgan
 Donald Wesley Morrison Jr.
 Edward D Muise Sr.
 Benjamin Myers
 Carmen B Nadeau
 Dewain Edward Ness Jr.
 Susan Frances Nichols
 Carol B. Nickerson
 Ellen Jane Nielsen
 Frank Roy Noble
 Francis Hubert O'Gorman
 Leo Paul Paradis
 Gordon Norman Paul
 Michael David Peavey
 Germaine T. Pelletier
 Carol Pendexter
 James N Perry
 Kathryn Ann Pettis
 Robert Emmons Philbrick
 Chloee Olivia Phinney
 Reba Joan Phipps
 Jean Ann Pillsbury
 Thomas Andrew Pinette
 Tracey Lynn Plante
 Michael John Pollack
 Nettie G. Pollard
 Nancy Eugene Poto
 Richard Powers
 John David Prince
 Mary Elizabeth Rancourt
 Muriel Cummings Randall
 Estelle Ann Rawski
 Arland Henry Reynolds
 Cheryl W Rhoda
 Floyd Arthur Ricker
 Derwent Jean Riding

Rita Lorraine Roberts
 Evelyn Theresa Robichaud
 James R. Robinson
 William R. Rollins
 Renee Odette Rondeau
 Andre Donald Rouillard
 Lorraine J. Roy
 Jared Morgan Sands
 Rose Marie Saucier
 Roger J. Savoie
 Gregg William Schroeder
 Phillip Robert Sharpe
 Robert John Sheehy Jr.
 Randall Bruce Shelley
 Sylvia Marguerite Sherwood
 Kenneth Philip Shuman
 Barbara Ann Skillings
 Virginia Smith
 Marie Ann Smith-Williams
 Diane Kay Snow
 Carleton Stevens
 Beulah J. Strout
 Debora S Sturtevant
 Charles W. Sullivan Jr.
 Sarah J. Swiger
 Therese Rose Tardiff
 Marie Lorraine Thibodeau
 Rose Ann Marie Thibodeau
 Daniel Richard Thompson
 Charles H. Towle Jr.
 Audrey Tripousis
 Adam Tripp
 Pauline A. Trottier
 Laurie E Valley
 William E. Valley
 Michael Paul Verow
 Mary A. Vetterline
 Frederick Lyndon Vigue
 Christopher Lee Ward
 Marijean Theresa Warren
 Carrie Etta Weeks
 Robert Preston Wehmeyer
 Elizabeth Johanne Weiser
 Leslee Toni Whitney
 Martha A Williams
 Sophie Sylvia Williams
 Pauline Wilson
 Richard Eastwood Wilson
 Perry E. Wood
 Roger R Wyman
 Kathleen Ann Zantuhos

APPENDIX A - OUTSTANDING TAXES



OUTSTANDING REAL ESTATE TAXES

Bill Year	Customer Name	Property ID	Total Receivable
2024	14 KIMBALL ST LLC	00K30/00036/00000	\$5,689.13
2024	16 SCHOOL STREET LLC	00K30/00043/00000	\$5,265.53
2024	224 COTTAGE STREET LLC	000R9/00003/00000	\$4,678.22
2024	4 SQUARE LLC	00R12/00067/00000	\$24,391.88
2024	416 MAIN ST LLC	00L14/00038/00000	\$3,796.35
2024	511 REAL ESTATE LLC	00K15/00002/00000	\$1,939.64
2024	58 & 60 SCHOOL ST LLC	00J31/00014/00000	\$3,819.51
2024	7 SHREE BHAVANI LLC	00K30/00021/00000	\$2,149.51
2024	955 MAIN STREET LLC	00K31/00018/00000	\$6,776.73
2024	ADAMS CHERYL ANN	00R19/00115/00000	\$1,726.21
2024	AINSWORTH RICHARD JR	00R23/0005F/00000	\$23.64
2024	AINSWORTH RICHARD JR/PAMELA	00R23/0005C/00000	\$5,662.13
2024	ANDERSON BEVERLY & ROBERT	00R23/00021/00020	\$322.34
2024	ANDERSON PAUL M	000R5/0053H/00000	\$6,264.63
2024	ANDERSON SARAH JO	00R6A/00009/00000	\$2,416.75
2024	ANGERS ALBERT L & BARBARA ANN (JTS)	00J26/00015/00000	\$6,214.00
2024	ARSENAULT ASHLEY S	00R19/00100/00039	\$231.21
2024	AVALLONE AND PAREKH LLC	000R3/0029C/00000	\$6,505.96
2024	AVALLONE AND PAREKH LLC	000R3/0029C/00002	\$5,766.77
2024	AVALLONE AND PAREKH LLC	000R3/0029C/00003	\$7,388.62
2024	AVALLONE AND PAREKH LLC	000R3/0029C/00004	\$5,383.67
2024	AVALLONE AND PAREKH LLC	000R3/0029C/00005	\$7,970.86
2024	BABCOCK STACEY J	00R23/0010A/00000	\$1,868.27
2024	BACHAND SYLVIA C	0R12G/00013/00000	\$1,778.30
2024	BAGLEY THOMAS & LORI	00R23/00021/00040	\$668.31
2024	BAILEY ALISON J & NATHANIEL W G (JTS)	00R10/00002/00011	\$2,760.46
2024	BAR-H CORPORATION	00R15/00094/00000	\$4,246.17
2024	BARROWS GRACE & HARTNETT DANIEL P (JTS)	00L14/00015/00000	\$3,167.76
2024	BASILE MURIEL	00R23/00021/00022	\$308.23
2024	BEAUDIN FERNAND LEO & GAIL M (JTS)	0R24A/00036/00000	\$2,147.03
2024	BERGERON JACOB P	00I28/00127/00000	\$2,205.78
2024	BERGERON RONALD J/CLAIRE E	0R12K/00013/00000	\$3,823.63
2024	BISSELL KAREN L & RICHARD (JTS)	000R2/0056A/00000	\$1,926.29
2024	BLAKE STEVEN T & LAVALLEE RACHEL	00I25/00030/00000	\$1,563.26
2024	BLANCHETTE THOMAS M/LISA A	00G32/00009/00000	\$1,323.40
2024	BLIER JOHN	00R23/00021/00026	\$114.76
2024	BOTTIGLIERI TRACEY & MICHAEL (JTS)	00H29/00037/00000	\$1,581.54
2024	BOUCHER PAINTING INC	000R3/0036C/00000	\$820.94
2024	BRAULT BRENDA	00R13/00100/00009	\$162.33
2024	BROOKS HAROLD E	0R16A/00090/00000	\$326.48
2024	BROWN DAVID L & PATRICIA A	00J27/00005/00000	\$195.77
2024	BROWN ELISABETH G	00J28/00012/00000	\$3,166.06
2024	BROWN LINDSEY LYNN	0R12D/00027/00000	\$2,560.19

2024	BURBINE MARIAN J	00M31/0014A/00015	\$4,978.62
2024	BURGESS DANIEL & CAROLYN & KENNETH (JTS)	000R3/0029E/00000	\$2,610.00
2024	BUTLER MATTHEW D TRUSTEE	00I29/00066/00000	\$2,985.49
2024	CABANA CAROL	000R2/0017D/00000	\$89.58
2024	CABANA DONALD/DOROTHY	00J17/00021/00000	\$1,593.17
2024	CAGNEY ELKE & CARR RANDI	000R9/0052A/00000	\$281.91
2024	CARPENTER CHRISTINE	00M34/00004/00000	\$570.43
2024	CARRIER ELEITA L HEIRS OF	00L33/00009/00000	\$489.42
2024	CHALOULT JENNIFER	00R13/00100/00088	\$658.20
2024	CHAPMAN CRAIG C	00J16/00031/00000	\$1,564.07
2024	CHASSE CARL	000R8/0017B/00000	\$3,449.13
2024	CHASSE CARL	000R8/0014A/00000	\$1,823.77
2024	CHASSE CARL A	000R7/0039E/00000	\$2,142.06
2024	CHASSE CARL A	00R11/0012E/00000	\$1,631.97
2024	CHASSE CARL A	000R7/0002A/00000	\$1,468.27
2024	CHASSE CARL A TRUSTEE OF	000R7/00002/00000	\$3,605.37
2024	CHASSE CARL A TRUSTEE OF	000R7/0002B/00000	\$5,962.54
2024	CHASSE CARL A TRUSTEE OF THE	000R7/00036/00000	\$3,076.27
2024	CHRISTENSEN MARTHA J HEIRS OF	000R1/00005/00000	\$3,817.51
2024	CLARK JASON T	00K40/00007/00000	\$1,544.22
2024	CLARKE BILLIE ESTATE OF & CLARKE III PER	00R20/00008/00010	\$1,537.47
2024	CLARKE III PERCY	00R12/0090A/00028	\$104.63
2024	CLOUTIER MALINDA A & MATTHEW A (JTS)	00R22/0034C/00000	\$2,036.94
2024	COASTAL OAKS LLC	00I29/0065A/00000	\$1,650.16
2024	COBURN NANCY & DAUTEUIL SUSAN	00R19/00100/00030	\$1,557.71
2024	COFFEREN MAURICE L	00R22/0034D/00000	\$1,496.96
2024	COLDFIRE PROPERTIES LLC	00K31/00009/00000	\$7,672.14
2024	COLTON MATTHEW J	000R8/00037/00000	\$2,920.02
2024	COLTON SR MATTHEW & COLTON ROBIN (JTS)	000R8/00036/00000	\$7,366.67
2024	CONLON DEVELOPMENT LLC	00H30/00029/00000	\$1,002.83
2024	COOLIDGE SARAH K	0R21A/00079/00000	\$4,313.68
2024	COOMBS URBAN R/MARION	00H27/00019/00000	\$2,267.73
2024	CORLISS YVONNE R	000R9/00046/00000	\$3,019.24
2024	COTE JOSEPH R HEIRS OF	00R23/00021/00029	\$670.03
2024	CROTEAU BRIAN D & HELENE A (JTS)	000R6/0045G/00000	\$1,196.15
2024	CURIT NORMA & GAGNE GERARD J (JTS)	0R13F/0013A/00000	\$613.43
2024	CYR KARL L/WENDY L	00F28/0005A/00000	\$37.13
2024	DAGGETT JOHN R	00R23/0011B/00000	\$1,309.62
2024	DALTON HEIDI H	00L29/00005/00000	\$4,274.86
2024	DANEY KAITLIN A	000R3/0012D/00000	\$4,958.37
2024	DANTATA INTERPRISE LLC & FRANCIS WATSON	00I35/0007A/00000	\$507.99
2024	DANTATA INTERPRISE LLC & WATSON FRANCIS	00I35/00007/00000	\$5,300.96
2024	DAUTEUIL KIMBERLY & BARROWS RYAN	00R13/00100/00023	\$1,161.12
2024	DAVIES BRYANNA & CHRISTOPHER	00R23/00021/00012	\$1,572.91
2024	DCR PROPERTIES OF MAINE LLC	00J26/00021/00000	\$1,863.46
2024	DEARBORN ROGER M	000R6/00023/00000	\$771.25
2024	DECATO BRIAN	00H28/0018C/00000	\$145.14

2024	DENNIS MICHAEL J JR	0R16A/00081/00000	\$284.40
2024	DENNIS PATRICIA	0R16A/00081/00001	\$980.50
2024	DENNIS PATRICIA A & SHANNON K (JTS)	0R16A/00039/00000	\$261.25
2024	DENNIS PATRICIA A & SHANNON K (JTS)	0R16A/00042/00000	\$23.14
2024	DESMOND JUDITH A	0R19A/00205/00000	\$3,135.68
2024	DESRUISSEAU LOUIE R & LUCIEN R (JTS)	00J32/00002/00000	\$4,512.84
2024	DIONNE PAMELA S	00R23/00037/00000	\$3,702.75
2024	DO KELLY J	000R2/00026/00000	\$2,111.27
2024	DOIRON KAREN M	00J36/00017/00000	\$1,414.53
2024	DONAHUE-JOHNSON KRISTEN JOAN	00K19/00073/00000	\$3,517.10
2024	DORE FRED G & KATHERINE R	00G29/00021/00000	\$141.77
2024	DORE KENDRA M	00K33/0069D/00000	\$2,231.35
2024	DOWGIERT EUGENE & KAYLA E (JTS)	00R16/0027J/00000	\$2,852.16
2024	DOZ-ALL LLC	00L36/0043A/00000	\$707.14
2024	DRAKE MONICA	00R13/00100/00054	\$175.94
2024	DUBOIS JEFFREY L	00R11/0028B/00000	\$1,321.44
2024	DUGAS JOSEPH W & KATE M (JTS)	0R16A/0005B/00000	\$556.39
2024	ELDREDGE JR MICHAEL P TRUSTEE	00R15/00096/00000	\$4,359.25
2024	EMERY LAURIEANNE	0R21A/00053/00000	\$4,570.21
2024	ENG BRIAN	00I28/00119/00000	\$1,784.08
2024	ERICKSON DAVID S & TIRZAH B (JTS)	00I23/00012/00000	\$4,516.19
2024	FARMING FUNGI LLC	000R2/0054F/00000	\$32.41
2024	FENDERSON DALE R	00R17/0001D/00000	\$248.09
2024	FENN CAROL A	0R14B/00018/00000	\$300.00
2024	FOLLETT GRACE E/STANLEY JR	00R17/00011/00000	\$3,192.52
2024	FOLSOM JOHN H III & DARCIE C (JTS)	000R3/0029H/00001	\$114.76
2024	FOLSOM JOHN H III & DARCIE C (JTS)	000R3/0029H/00002	\$114.76
2024	FOLSOM JOHN H III & DARCIE C (JTS)	000R3/0029H/00003	\$119.82
2024	FOLSOM JOHN H III & DARCIE C (JTS)	000R3/0029H/00004	\$116.45
2024	FOLSOM JOHN H III & DARCIE C (JTS)	000R3/0029H/00005	\$123.20
2024	FOLSOM JOHN H III & DARCIE C (JTS)	000R3/0029H/00006	\$118.14
2024	FOLSOM JOHN H III & DARCIE C (JTS)	000R3/0029H/00007	\$118.14
2024	FORD EDWARD HEIRS OF	00J17/00002/00000	\$2,649.64
2024	FRAWLEY LUIS W & NORMA J (JTS)	00M32/00007/00000	\$1,935.37
2024	FRECHETTE HOLDINGS LLC	00R15/0063A/00000	\$6,440.14
2024	FRECHETTE HOLDINGS LLC	00R15/0063B/00000	\$1,059.85
2024	FRENETTE-CHRETIEN ALTHEA L	00R14/00056/00000	\$1,197.10
2024	FROILAN ROGER & SHEA SHARLEEN (JTS)	000R2/0053A/00000	\$6,224.12
2024	FULLI MAHFUZ A	00H27/00022/00000	\$6,195.43
2024	GAGNE GERARD J & CURIT NORMA	0R13F/0013B/00000	\$699.41
2024	GAGNON LORI	00R13/00100/00076	\$594.07
2024	GAHAGAN HERBERT	00R25/0002A/00000	\$1,161.12
2024	GARDNER MORGAN W	00L16/00059/00000	\$4,269.80
2024	GARDNER RON	00K17/00007/00000	\$3,371.97
2024	GARDNER SHANNON	00R12/0090A/00051	\$114.76
2024	GARSTON GARRETT	0R11A/00036/00000	\$1,652.35
2024	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$3,375.34

2024	GENGA TODD	00K15/00034/00000	\$2,806.60
2024	GERRY LEONA M	0R22A/00008/00000	\$1,874.18
2024	GIBSON GERALD	00R19/00100/00027	\$916.40
2024	GLIDDEN CHARLES W	00R16/00054/00000	\$305.89
2024	GOODWIN ASHLEY	00R13/00100/00032	\$654.82
2024	GRAMMAR PROPERTY MAINTENANCE LLC	00H29/00041/00000	\$327.41
2024	GRAMMAR PROPERTY MAINTENANCE LLC	00H29/0041A/00000	\$3,635.24
2024	GRAVES JUSTIN	000R2/00079/00000	\$10,050.07
2024	GRONDIN INVESTMENTS LLC	00K16/0001A/00000	\$2,178.44
2024	GRONDIN JAMES	00L18/00019/00000	\$91.76
2024	GRONDIN JAMES R & VALERIE (JTS)	00K18/00002/00000	\$1,965.96
2024	GUERTIN GEORGIA R & BRIAN (JTS)	00J31/00046/00000	\$4,323.82
2024	HACKETT ANGELA M	00R13/00100/00084	\$897.84
2024	HAM DAVID A/LINDA C	000R3/0039A/00000	\$6,754.05
2024	HAMEL DAVID A	0R15A/00115/00000	\$16.59
2024	HAMEL PATRICK & MARIE	00R12/0090A/00047	\$1,880.07
2024	HAMMER PARTY CONSTRUCTION LLC	00R15/00033/00000	\$6,394.59
2024	HAMMER PARTY CONSTRUCTION LLC	00R15/0033A/00000	\$1,019.36
2024	HANNON ELIZABETH B & CALLAGY BEVERLY J	00K38/00029/00000	\$4,166.86
2024	HANSON KAREN L	000R8/00080/00001	\$776.27
2024	HARDING KEVIN	00R23/00021/00014	\$1,208.37
2024	HARLOW NOREEN RAE	00R23/00021/00019	\$183.96
2024	HARTFORD DIANNE A & MACCORMACK PETER J	0R13F/00009/00000	\$5,381.98
2024	HEALD EILEEN TRUSTEE OF THE	000R2/0032A/00000	\$2,878.68
2024	HEGYESI FRANK	00R14/0023C/00000	\$646.38
2024	HEMLEPP JEFFREY S	0R14D/00008/00000	\$5,280.72
2024	HESTERMANN DOROTHY	00R12/00104/00001	\$1,272.41
2024	HEWEY ROBERT	00R12/0090A/00070	\$600.80
2024	HEWEY ROBERT R TRUSTEE	00K15/00010/00000	\$2,527.32
2024	HEWEY ROBERT R TRUSTEE	0R15A/00011/00000	\$1,838.66
2024	HILL CARRIE	00R23/00021/00044	\$852.27
2024	HILL ROBERT H/MARIE	00R21/0037D/00000	\$896.15
2024	HILLSIDE CONSTRUCTION LLC	000R6/0069A/00000	\$5,885.51
2024	HILLSIDE CONSTRUCTION LLC	000R6/0069A/00011	\$733.31
2024	HILLSIDE CONSTRUCTION LLC	000R6/0069A/00012	\$727.52
2024	HILLSIDE CONSTRUCTION LLC	000R6/0069A/00013	\$727.52
2024	HILTON JAMES T	000R6/00028/00000	\$3,451.28
2024	HILTON LUCILLE	0R13A/00012/00000	\$3,024.30
2024	HILTON RICHARD/SANDRA	00R22/00056/00000	\$538.20
2024	HODSDON ALIDA C HEIRS OF	00K34/00056/00000	\$4,160.10
2024	HOLMAN CRAIG	00I29/00070/00000	\$2,521.38
2024	HOLT PATRICIA G	000R5/00036/00000	\$1,130.74
2024	HORNE GERALD L & DARLENE M	00J30/00041/00000	\$3,783.13
2024	HOWES ALISON I	000R5/00001/00000	\$2,100.95
2024	HUNT MATTHEW	00R12/0104A/00000	\$2,394.81
2024	HUNTOON CATHERINE A	00L25/0033A/00000	\$3,161.00
2024	HUSSEY CHARLES H	00R22/0034K/00000	\$1,010.92

2024	ILIADIS ZAHARIAS	00L27/00072/00000	\$4,683.28
2024	INTEGRATIVE HYGIENE SOULTIONS LLC	00R15/00085/00000	\$3,199.81
2024	JAGGER MILL LLC	00R15/00069/00000	\$552.11
2024	JALBERT DENNIS	00I25/00004/00000	\$3,618.37
2024	JARRETT NEIL	00I28/00073/00000	\$1,020.00
2024	JEANNETTE JAMES ESTATE OF	00R13/00100/00038	\$474.23
2024	JELLERSON TERRENCE	00J28/00037/00000	\$1,728.18
2024	JESSEN AARON C & KIANA L (JTS)	000R2/00099/00000	\$861.57
2024	JOHNSON JAMES P TRUSTEE OF THE	00I27/00053/00000	\$2,799.85
2024	JOHNSON PATRICIA TRUSTEE OF THE	00L17/0005A/00000	\$158.64
2024	JOHNSON SCOTT A	00R12/0090A/00057	\$378.04
2024	JORDAN JAMES C	00I31/00008/00000	\$2,980.11
2024	KCP PROPERTY INVESTMENTS LLC	00K30/00014/00000	\$4,963.43
2024	KELLIS MARK A/MICHELE A	0R11B/00094/00000	\$4,087.53
2024	KER SOKHON & SOKHA	00R11/00070/00000	\$3,290.96
2024	KNIGHT ADRIAN P	00J25/00026/00000	\$214.34
2024	KROL CONSTANCE B HEIRS OF	0R21A/00014/00000	\$1,861.80
2024	KUCSMA CHRISTOPHER P	000R5/00069/00000	\$87.77
2024	LACHANCE ROBERT R TRUSTEE OF THE	00J27/00049/00000	\$4,213.20
2024	LAFERTE TRACY	00R13/0022B/00000	\$3,861.39
2024	LAFOND REBECCA L & THOMPSON MELANIE L	00H18/00006/00000	\$3,866.45
2024	LANK LINDA B	0R15A/00148/00000	\$179.77
2024	LAUGHLIN SHERRIE ESTATE OF	00R13/00100/00027	\$1,365.32
2024	LAVERTU RYAN T	000R6/00032/00000	\$2,963.83
2024	LAVIGNE LILIANNE	00R19/0042A/00000	\$1,565.00
2024	LEBLANC THOMAS E	0R11B/00106/00000	\$3,248.77
2024	LEDGEMERE PROPERTIES LLC	00M29/00045/00000	\$3,778.69
2024	LEE PAULA ESTATE OF	0R16A/00186/00000	\$47.25
2024	LEE PAULA ESTATE OF	0R16A/00263/00000	\$96.19
2024	LEHOUX CHRISTOPHER & JESSICA	0R13F/00014/00001	\$54.01
2024	LEHOUX DAMON	00I29/00055/00000	\$2,631.08
2024	LEIGHTON DAVID	00R12/0090A/00068	\$622.75
2024	LETENDRE RITA	0R12G/00039/00000	\$1,591.04
2024	LEVESQUE LOIS B HEIRS OF	0R12C/00012/00000	\$1,078.43
2024	LEVESQUE MIKE	00R19/00100/00058	\$1,935.76
2024	LOMBARDI JOANNE	00L12/00021/00000	\$1,950.03
2024	LONG SHERRY L	00M30/00033/00000	\$4,057.16
2024	LOUGHRAN JENNIFER E	000R6/00031/00000	\$1,398.83
2024	LOUGHRAN JENNIFER ELLEN	000R6/0031B/00000	\$1,812.19
2024	LUNNY ERIC	00K14/00004/00226	\$782.92
2024	LUNNY MICHAEL R & ERIC M TRUSTEES OF THE	00K21/00012/00000	\$5,248.65
2024	LYLE SANDRA & ROBERT (JTS)	0R12C/00009/00000	\$403.45
2024	LYMAN KAREN B	00H30/00033/00000	\$3,250.45
2024	M C A L L CORP	00J26/00037/00000	\$26.30
2024	MACINTYR MEGAN & JOSEPH	00R12/0090A/00046	\$268.68
2024	MACLEOD RAYLENE M	00R12/0090A/00044	\$838.78
2024	MAHONEY ROBERT J	000R7/00008/00001	\$2,264.85

2024	MAI TUOI H & LOAN HUONG BUI	0R19A/00079/00000	\$45.31
2024	MANN TAYLOR	00J19/00017/00000	\$6,575.16
2024	MANNING DANA	00G32/00011/00000	\$3,390.53
2024	MANSFIELD STEPHEN P/SUSAN	00R14/0030B/00000	\$722.57
2024	MANSFIELD SUSAN	00R14/00030/00000	\$998.69
2024	MANSFIELD SUSAN M & STEPHEN P (JTS)	00R14/0030D/00000	\$57.87
2024	MARCEAU RICHARD	00K29/00015/00000	\$2,238.97
2024	MARTEL RAYMOND J/EDWINA	000R1/0013C/00000	\$1,516.23
2024	MARTIN DAVIS M	00R21/00026/00000	\$2,259.79
2024	MARTIN JENISE R ESTATE OF	00R13/00100/00029	\$725.70
2024	MARTINEZ GREGG J	00J17/00011/00000	\$4,112.17
2024	MASON IV IRVING RUSSEL	00R14/00054/00000	\$989.60
2024	MATERESE ALFRED J HEIRS OF	00L17/00001/00000	\$4,021.71
2024	MAYNARD JOLEEN G	00L15/0016A/00000	\$3,122.19
2024	MCCALL BONNIE J	00R19/00100/00052	\$523.18
2024	MCCLINCEY JR ROBERT G	00L19/00008/00000	\$3,932.27
2024	MCCLINCEY JR ROBERT G	00L19/00014/00000	\$480.98
2024	MCDONOUGH CINDY & BAGLEY BILLY T	00R16/0005T/00000	\$2,759.63
2024	MCGUIRE JR EDWARD M TRUSTEE OF THE	00R16/0012A/00000	\$3,400.65
2024	MEDICO NANCY D	00M11/00002/00000	\$3,103.63
2024	MEJIA NORA	000R6/0046C/00014	\$3,750.06
2024	MOREHART MICHELLE	00R15/00117/00000	\$1,215.12
2024	MORIN JOY	00R23/00021/00010	\$271.71
2024	MORISSETTE GARY R/LESLIE A	00L12/00022/00000	\$3,510.35
2024	MORISSETTE GARY R/LESLIE A	00L12/00023/00000	\$597.44
2024	MOUSAM VALLEY MOTEL	000R2/00042/00000	\$3,456.34
2024	MRUGALA JOYCE F	00R20/00008/00023	\$13.06
2024	MUIR TRACY	00R15/00114/00000	\$1,709.61
2024	NAHIGIAN DEBORAH	00R13/00100/00014	\$317.45
2024	NEW HERITAGE BUILDERS INC	000R2/00085/00000	\$1,419.50
2024	NEW PIONEER LLC	00J30/00045/00000	\$6,656.02
2024	NGUYEN PHU & TRAN TAM T (JTS)	00J31/00071/00000	\$33.71
2024	NOBLE KENNETH L JR	0R22A/00006/00000	\$3,079.99
2024	NOHR GABRIEL J & LORI A (JTS)	000R6/00055/00000	\$7,908.42
2024	NOON AARON M	000R2/0051B/00000	\$319.95
2024	NORTON LYNNE M ESTATE OF	00R12/0090A/00065	\$840.46
2024	O'CONNOR TIMOTHY P & AMY G (JTS)	00L17/00029/00000	\$4,222.55
2024	OCEAN HERITAGE BUILDERS LLC	00R15/0067F/00012	\$62.90
2024	ODENCRANTZ AMY	00R13/00100/00055	\$194.08
2024	OWEN COLBY & CORTNY (JTS)	000R8/0003A/00001	\$2,499.43
2024	PAIEMENT SUZANNE J	00F28/00015/00000	\$136.12
2024	PALMER DANNY P & DIANE M	000R2/00023/00001	\$106.32
2024	PAPALE ELLEN M	00R20/00008/00009	\$1,400.77
2024	PAQUET JEAN GUY	00R16/0034F/00000	\$1,760.24
2024	PAQUIN THOMAS	00R12/0090A/00042	\$364.53
2024	PASSON KAREN E (FKA- KAREN E GOLDEN)	000R8/0009B/00000	\$2,935.02
2024	PAYEUR RANDY P & SARAH L (JTS)	00R22/00051/00003	\$5,454.71

2024	PB & J ACQUISITIONS LLC	00I28/00115/00000	\$1,406.27
2024	PB & J ACQUISITIONS LLC	00J31/00030/00000	\$1,909.75
2024	PB & J ACQUISITIONS LLC	00K30/00011/00000	\$2,062.32
2024	PB & J ACQUISITIONS LLC	00K30/00050/00000	\$45.71
2024	PB&J ACQUISITIONS LLC	00K30/00012/00000	\$1,670.00
2024	PELLETIER SARAH	00R12/0090A/00038	\$356.09
2024	PENDERGAST JODY ROBERT	000R8/0031A/00000	\$33.75
2024	PEPIN SUSAN A	00I24/00002/00000	\$2,065.71
2024	PERREault MARCEL (LIFE ESTATE)	000R9/00023/00000	\$3,801.05
2024	PIERCE-NUMBERG JUDY	00K28/0002A/00000	\$2,772.84
2024	PIKE JESSICA MAE & MARTIN REBECCA JEAN (	00R10/00006/00001	\$4,749.57
2024	PILLSBURY JEANNE	00R12/0090A/00002	\$732.45
2024	PINCHOTT GAYLE S	00K18/00023/00001	\$1,880.07
2024	PINE POINT HEIGHTS LLC	00K14/00004/00220	\$1,049.31
2024	PINE TREE PROPERTIES LLC	00I27/00055/00000	\$2,018.88
2024	PINE TREE PROPERTIES LLC	00I29/00071/00000	\$2,442.99
2024	PINE TREE PROPERTIES LLC	00I29/0070A/00000	\$2,056.09
2024	PINE TREE PROPERTIES LLC	00J27/00039/00000	\$2,676.95
2024	PINE TREE PROPERTIES LLC	00K15/00006/00000	\$4,298.18
2024	PINE TREE PROPERTIES LLC	00K15/00012/00000	\$146.83
2024	PIPER HEATHER & MITCHELL (JTS)	00H27/00010/00000	\$5,967.60
2024	PIPPIN RODERICK/LORNA	00K34/00030/00000	\$869.96
2024	POMBRIANT MARK J	00K28/00054/00000	\$2,303.67
2024	PRIME DANIEL G/LISA A	00R19/0010B/00003	\$1,934.06
2024	PURDY ERIC	00K35/00035/0002B	\$59.11
2024	QUINN DENNIS J	00J16/00040/00000	\$35.12
2024	QUINN WILLIAM R/JOHN R/ROBERT J	0R21A/00062/00000	\$3,743.25
2024	RBK HOLDINGS LLC	00H27/00025/00000	\$116.89
2024	RBK HOLDINGS LLC	00I28/00101/00000	\$120.53
2024	REDCORAL INVESTMENTS LLC	000R2/00063/00000	\$1,385.57
2024	REDCORAL INVESTMENTS LLC	00R12/0059B/00000	\$3,074.93
2024	REDS MEDS NEW ENGLAND LLC	000R6/00019/00000	\$6,878.93
2024	REGCO INC	00J29/00021/00000	\$747.63
2024	REGCO INC	00J29/0024A/00000	\$30.38
2024	REGCO INC	00J30/00046/00000	\$11,460.96
2024	REHNBORG TIMOTHY	00R15/00082/00000	\$3,890.07
2024	RHPEC HOLDING LLC	00R15/0032A/00000	\$1,011.09
2024	RICH CATHY L	00R15/0067G/00009	\$2,426.46
2024	RIPPETT THOMAS F	0R12C/00010/00000	\$464.10
2024	ROBERTS PETER S	00K27/00007/00000	\$5,086.69
2024	RODNEY NICHOLS	0R13B/00001/00001	\$275.09
2024	ROGER ELEITA L HEIRS OF	00R11/00001/00000	\$1,078.43
2024	ROGERS DESPINA LUIS	00K26/00004/00000	\$3,378.96
2024	ROUILLARD MARK A	00G32/00007/00000	\$1,492.25
2024	ROY KORY & PATINA (JTS)	0R12D/00021/00000	\$1,230.32
2024	ROYER JUDITH E	00G32/00002/00000	\$1,918.42
2024	SANFORD PLAZA LLC	00K36/00001/00000	\$3,066.49

2024	SANFORD SOLAR LLC	00R12/0031D/0 SOL	\$2,197.35
2024	SENECHAL JASON K	0R13F/00012/00000	\$1,662.55
2024	SHAKER POND ICE CREAM LLC	00K34/00045/00000	\$4,359.25
2024	SHARENOW ERIC/JANE	00J29/00019/00000	\$4,620.84
2024	SHAW RICHARD H TRUSTEE OF THE	000R6/00053/00000	\$9,759.78
2024	SHAW'S RIDGE FARM	000R6/0053A/00000	\$5,414.04
2024	SHEEP DAVIS ROAD PROPERTIES LLC	0R18A/00050/00000	\$91.79
2024	SHERIFF M ANDREW & ARLENE H TRUSTEES OF	00R18/00047/00000	\$1,017.66
2024	SHERIFF M ANDREW & ARLENE H TRUSTEES OF	00R18/0046A/00000	\$1,103.74
2024	SIGNORE AARON & THERRIEN ZOE (JTS)	00L27/0016E/00000	\$359.47
2024	SIMONDS JOHN P TRUSTEE OF THE	00L15/00003/00000	\$5,177.77
2024	SIMPSON ASHLEY L	00R11/0008B/00000	\$428.67
2024	SIMPSON ASHLEY L ET AL	00R11/00008/00000	\$886.03
2024	SMITH BARBARA J	00R10/0003B/00000	\$864.76
2024	SMITH FRANK W/KAREN E	000R8/0012C/00000	\$175.26
2024	SMITH SR BENJAMIN E	000R5/0032B/00000	\$114.18
2024	SPINNEY KENNETH J & LAURIE (JTS)	0R24A/0041C/00000	\$48.94
2024	SR REI LLC	00K21/00007/00000	\$76.89
2024	SR REI LLC	00K21/00008/00000	\$6,397.25
2024	SR REI LLC	00K21/00009/00000	\$219.08
2024	ST CLAIR CATHERINE	00R23/00021/00034	\$1,795.69
2024	STACK CHRISTIAN	0J38A/00026/00000	\$158.48
2024	STEVENS CLARENCE & JACQUELINE (JTS)	00I31/00003/00000	\$1,196.91
2024	STEVENS RICHARD DAVID	00K28/00001/00000	\$1,441.82
2024	STEWART SUSAN C HEIRS OF	00J29/00004/00000	\$2,219.29
2024	STUART SHANNON M	00L15/00018/00000	\$1,511.71
2024	SULLIVAN JAMES M	0R18A/00205/00000	\$604.18
2024	SURPLUS BUSINESS ASSETS INC	00J29/0017A/00000	\$5,112.12
2024	SUTTON RICHARD T/KATHLEEN M ESTATE OF	000R3/00052/00000	\$82.70
2024	T&D WOOD ENERGY LLC	00R16/0026B/00000	\$15,447.23
2024	TABB RICHARD J ESTATE OF	00L33/00042/00000	\$574.76
2024	TADIELLO LINO W/BARBARA R	00R16/0005A/00000	\$24.97
2024	TALAMELLI GARY	0R16A/00045/00000	\$1,750.11
2024	TAO BRANDS LLC	00R19/00306/00000	\$31.72
2024	TARBOX JR EUGENE S	00K35/0008A/00000	\$4,026.77
2024	TIMMINS DOLORES A	0R16A/00082/00000	\$592.37
2024	TITUS JONATHAN	00J30/00021/00000	\$3,849.57
2024	TOMMINELLO MICHAEL	00J29/00011/00000	\$662.99
2024	TOWER SPECIALISTS INC & ADDIE COBBETT	00R11/00031/00002	\$1,728.18
2024	TOWLE JR CHARLES H HEIRS OF	000R9/0020C/00000	\$2,373.54
2024	TRACY MARILYN L	00R18/0055B/00000	\$106.04
2024	TRASK AMY	00R13/00100/00033	\$806.70
2024	TRAVIS GLENN & TRAVIS ZACHARY D	000R8/00016/00000	\$1,210.06
2024	TRUMBLE MICHAEL W SR HEIRS OF	00K15/00041/00000	\$2,826.84
2024	TRUMBLE SHIRLEY A	00J17/00019/00000	\$1,956.01
2024	TUTTLE BILLY L	00I28/00064/00000	\$2,651.32
2024	VACATIONLAND STORAGE LLC	00R18/00024/00002	\$14,161.93

2024	VALENTINO LUCETTE G	00R18/00012/00000	\$643.26
2024	VICKERY JEANIE & VICKERY II ERIC DAVID (	00L27/0063A/00000	\$190.70
2024	VINTHER GORDON A/LIESELOTTE K	000R4/00013/00000	\$312.23
2024	VIVES VIANKA & NOBLE GARY (JTS)	00I28/00016/00000	\$26.86
2024	W SQUARED PROPERTY GROUP LLC	00J28/00027/00000	\$3,068.00
2024	WALTON DAVID P	00J31/00026/00000	\$3,236.95
2024	WATERHOUSE KATLYN	00R12/0090A/00024	\$830.34
2024	WATSON FRANCIS C	00L27/00052/00000	\$3,422.59
2024	WATSON FRANCIS NWADIORA	00L31/00010/00000	\$5,613.18
2024	WATSON FRANK	00G30/00019/00000	\$6,278.13
2024	WATSON FRANK C	00R18/00020/00000	\$4,425.07
2024	WEBB JAMES E	000R7/00007/00000	\$1,004.16
2024	WEBB JAMES E	000R7/0007A/00000	\$602.50
2024	WELCH KATHLEEN A	000R1/0007A/00000	\$21.94
2024	WELCH ZACHARY	00R15/00083/00000	\$1,604.68
2024	WENTWORTH TRIANN	00J31/00070/00000	\$82.70
2024	WESTERLUND MATTHEW B & JAMI E	00I29/00022/00000	\$116.45
2024	WHITE BARK PROPERTIES IV LLC	00J31/00011/00000	\$3,301.97
2024	WHITE BARK PROPERTIES IV LLC	00K16/00026/00000	\$2,977.89
2024	WHITE BARK PROPERTIES IV LLC	00L27/00050/00000	\$2,103.21
2024	WHITE BARK PROPERTIES IV LLC	00K28/00027/00000	\$1,723.73
2024	WHITE BARK PROPERTIES IV LLC	00K28/00028/00000	\$2,341.30
2024	WHITE BARK PROPERTIES LLC	00I28/00098/00000	\$129.43
2024	WHITE JACOB M & JESSICA M (JTS)	000R2/00058/00000	\$591.94
2024	WHITE JOHN R & RACHEL (JTS)	000R2/00206/00000	\$2,049.47
2024	WHITEHOUSE ANNE E ESTATE OF AS TRUSTEE O	00J31/00032/00000	\$3,620.05
2024	WHITEHOUSE ANNE ESTATE OF	00K19/00078/00000	\$3,537.35
2024	WHITESIDE JANICE	00R20/00008/00001	\$378.64
2024	WINDSOR CONSTRUCTION LLC	00I28/00037/00000	\$15.68
2024	WINDSOR CONSTRUCTION LLC	00K31/00024/00000	\$6,106.25
2024	WORDEN KEVIN P JR	00K29/00018/00000	\$2,246.88
2024	WORRELL LORRAINE	00K35/00035/0002A	\$1,874.99
2024	WRISLEY PENNY	00R12/0090A/00010	\$300.40
2024	YORK COUNTY SHELTER PROGRAMS INC	00L27/00039/00000	\$1,842.78
2024	YOUNGER NATHAN & JESSICA	00R19/00100/00051	\$550.17
2024	YUILL JOHN S/LISA M	00J30/00008/00000	\$5,036.01
2024	ZAN ZOE ZAK REVOCABLE TRUST	00I28/00078/00000	\$616.00
2024	ZHAO DAHONG	00K27/00011/00000	\$5,792.08
2024	ZHAO DAHONG	00K27/0011A/00000	\$470.87
2024	ZIXTON ENTERPRISE LLC & FRANCIS WATSON	00K17/00023/00000	\$9,449.26
2024	ZUCCO ANTHONY & ANNA MARIE & LOUIS JOHN	0R16A/00087/00000	\$671.69
2024	ZUK STEPHEN M	0R21A/00025/00000	\$5,395.48
2024	ZUK STEPHEN M	0R21A/00028/00000	\$502.92
TOTAL			\$958,202.77

OUTSTANDING PERSONAL PROPERTY TAXES

Bill Year	Customer Name	Property ID	Total Receivable
2003	SANFORD BUTCHER SHOP	10545	\$329.57
2003	WHEELER GARY	11074	\$102.98
2004	SANFORD BUTCHER SHOP	10545	\$298.29
2004	WHEELER GARY	11074	\$93.23
2005	DOLL WILLIAM/BEVERLY	10907	\$115.37
2005	PLANTE ARTHUR	11089	\$40.41
2005	SANFORD BUTCHER SHOP	10545	\$309.10
2005	WHEELER GARY	11074	\$96.60
2006	CHAPAS KAREN	10906	\$190.91
2006	DOLL WILLIAM/BEVERLY	10907	\$235.31
2006	FILE & STYLE	10223	\$133.20
2006	PLANTE ARTHUR	11089	\$128.76
2006	SANFORD BUTCHER SHOP	10545	\$399.59
2006	WHEELER GARY	11074	\$111.00
2007	CHAPAS KAREN	10906	\$196.03
2007	DOLL WILLIAM & BEVERLY	10907	\$241.63
2007	FILE & STYLE	10223	\$159.58
2007	GOULDING GREG	10938	\$95.75
2007	JEFFREY THOMAS	10846	\$38.73
2007	LOWERY GEORGE	10970	\$17.48
2007	PLANTE ARTHUR	11089	\$132.21
2007	SANFORD BUTCHER SHOP	10545	\$455.93
2007	TITCOMB, WATERHOUSE, MARASS	10638	\$1,458.96
2007	U S FELT MANUFACTURING INC	10649	\$88,601.65
2007	WHEELER GARY	11074	\$113.98
2008	CENTURY 21 - SAMIA REALTY	10112	\$889.47
2008	CHOICE ONE REALTY/DEBOER PROP	10172	\$760.07
2008	COMB & CLIPPER	10138	\$110.71
2008	DELISLE PERRY/JEAN	11070	\$61.33
2008	DOLL WILLIAM & BEVERLY	10907	\$123.99
2008	FILE & STYLE	10223	\$155.00
2008	GOULDING GREG	10938	\$92.12
2008	PLANTE ARTHUR	11089	\$119.57
2008	SANFORD BUTCHER SHOP	10545	\$487.11
2008	WHEELER GARY	11074	\$101.86
2009	CENTURY 21 - SAMIA REALTY	10112	\$945.67
2009	CHOICE ONE REALTY/DEBOER PROP	10172	\$709.25
2009	COMB & CLIPPER	10138	\$98.51
2009	DELISLE PERRY/JEAN	11070	\$81.95
2009	DOLL WILLIAM & BEVERLY	10907	\$110.34
2009	FILE & STYLE	10223	\$137.91
2009	GOULDING GREG	10938	\$81.95

2009	KING'S COUNTRY CLUB AUTO SALES	10341	\$280.37
2009	LOWERY GEORGE	10970	\$14.18
2009	PLANTE ARTHUR	11089	\$105.99
2009	SANFORD BUTCHER SHOP	10545	\$433.43
2009	SIGNGRAPHIX	10586	\$144.14
2009	WHEELER GARY	11074	\$90.63
2010	A TOUCH OF OLD ENGLISH	11406	\$132.06
2010	ALLEN STEVEN	11715	\$77.38
2010	AUGUSTO NANCY	10915	\$69.36
2010	BADWRAPS	11701	\$33.35
2010	BEATRIZ NANCY	11714	\$139.74
2010	BEAVER CREEK BISTRO BAKERY	11689	\$333.48
2010	BEOTE ELLEN	10787	\$56.85
2010	BUSINESS EQUIPMENT UNLIMITED	11764	\$163.06
2010	CARLSON TIM	11536	\$89.05
2010	CENTURY 21 - SAMIA REALTY	10112	\$1,309.26
2010	CHAMPAGNE DAVID	10821	\$99.03
2010	CHAPAS KAREN	11537	\$72.02
2010	CHOICE ONE REALTY/DEBOER PROP	10172	\$666.96
2010	CLERICAL ADVANTAGE	11504	\$50.03
2010	COMB & CLIPPER	10138	\$100.04
2010	CRYSTAL STAR HEALING	11431	\$33.35
2010	CYBERTEK WEB CONNECTIONS INC	11001	\$993.78
2010	DELISLE PERRY/JEAN	11070	\$69.36
2010	DOLL WILLIAM & BEVERLY	10907	\$93.38
2010	DONARUMA JOHN	10984	\$99.70
2010	ENGELHART ERIC	11713	\$89.05
2010	ESPO'S TRATTORIA	11503	\$859.59
2010	FABULOUS FORMALS LLC	11421	\$226.77
2010	FACE FIRST ELECTROLOGY	11440	\$83.37
2010	FILE & STYLE	10223	\$116.72
2010	GALLO CONSTRUCTION	10246	\$3,835.03
2010	GOULDING GREG	10938	\$69.36
2010	HARTSHORN BEN/KAREN	11073	\$82.71
2010	HLADICK JACK	10865	\$2.86
2010	JEFFREY DANIEL/KIMBERLY	10775	\$105.05
2010	JEFFREY THOMAS	10846	\$84.04
2010	JERRY'S RESTAURANT & CINDY TOO	10320	\$628.16
2010	KING CLIFF/LORETTA	10936	\$1.56
2010	KING'S COUNTRY CLUB AUTO SALES	10341	\$266.79
2010	LACAILLADE PEG	11719	\$87.37
2010	LACHANCE BROS SERV STATION	11648	\$2,734.53
2010	LOWERY GEORGE	10970	\$12.02
2010	MAHAN RICHARD E	10909	\$86.70
2010	MONTROSE-SANFORD HYDRAULICS IN	10408	\$616.94
2010	NICHOLS ENTERPRISES	11327	\$166.75
2010	NORGETOWN CLNRS & LAUNDRAMAT	10427	\$1,667.40

2010	PLANTE ARTHUR	11089	\$89.71
2010	POLLACK G M & SONS	10477	\$733.65
2010	PRECISION CUSTOMS	11396	\$50.03
2010	RALLS JAMES	10803	\$99.70
2010	REXFORD BRIAN	11451	\$74.69
2010	ROMEO'S GRILLE	11693	\$666.96
2010	SAN DIEGO'S HAIR SALON	11349	\$166.75
2010	SANFORD BUTCHER SHOP	10545	\$366.83
2010	SANFORD COMPUTERS	11650	\$166.75
2010	SARI'S CONSIGNMENT& 2ND HAND	11410	\$33.35
2010	SENTRY GLASS CO INC	10570	\$166.75
2010	SHEARS DELIGHT	10581	\$57.67
2010	SIGNGRAPHIX	10586	\$266.79
2010	SPORT FITNESS ZONE	11607	\$833.71
2010	STEVE STAPLES FLOORING	11655	\$66.69
2010	STUGAZZIS	11662	\$340.15
2010	SUNDANCE TANNING SALON	11197	\$533.57
2010	THE BODY SHOP	11163	\$180.08
2010	UNIVERSAL HEALING CENTER	11340	\$66.69
2010	VILLAGE SLICE	11478	\$833.71
2010	WILDERNESS MOTORSPORT INC	11344	\$264.49
2010	WOOD ALAN	10985	\$90.03
2010	ZREYAS	11667	\$200.10
2011	A BODY OF HEALTH MASSAGE	10864	\$68.27
2011	A TOUCH OF OLD ENGLISH	10661	\$136.56
2011	ALLEN STEVEN	10666	\$79.21
2011	BABY MAMA INC	10761	\$51.20
2011	BEATRIZ NANCY	10240	\$143.04
2011	BINETTE JR JOHN & DORIS	10751	\$177.51
2011	BULLARD THOMAS	10149	\$682.77
2011	BUSINESS EQUIPMENT UNLIMITED	10750	\$166.93
2011	CARLSON TIM	10640	\$91.16
2011	CENTURY 21 - SAMIA REALTY	10106	\$1,365.55
2011	CHAPAS KAREN	10601	\$73.72
2011	CHOICE ONE REALTY/DEBOER PROP	10123	\$682.77
2011	CITY LIMITS	10318	\$203.00
2011	COMB & CLIPPER	10460	\$102.42
2011	CREATIVE DESIGNS	10834	\$34.14
2011	CYBERTEK WEB CONNECTIONS INC	10473	\$1,017.33
2011	DAVIDSON CONVENIENCE STORE	10686	\$136.56
2011	DELISLE PERRY/JEAN	10323	\$71.00
2011	DM TECHNOLOGIES	10448	\$324.11
2011	DONARUMA JOHN	10263	\$102.07
2011	EJ HERSOM PHOTOGRAPHY	10630	\$34.14
2011	FALL'S AGWAY	10076	\$285.79
2011	FILE & STYLE	10081	\$119.49
2011	GARDNER THOMAS/JUDITH	10563	\$39.07

2011	GEMMA ROBERT	10603	\$90.12
2011	GM POLLACK & SONS	10129	\$853.46
2011	GREAT BEGINNINGS CATERING	10727	\$17.76
2011	HARBAUGH RUSSELL	10902	\$67.16
2011	HARTSHORN BEN/KAREN	10324	\$84.66
2011	HLADICK JACK	10182	\$101.05
2011	INK ME TATTOOS	10759	\$34.14
2011	JEFFREY DANIEL/KIMBERLY	10227	\$107.54
2011	JEFFREY THOMAS	10235	\$86.03
2011	JERRY'S RESTAURANT & CINDY TOO	10046	\$1,297.26
2011	KING'S COUNTRY CLUB AUTO SALES	10053	\$307.25
2011	KLEPONIS ANN	10239	\$49.72
2011	KNIGHT KATHY & E GOODWIN	10853	\$97.97
2011	LACAILLADE PEG	10555	\$89.44
2011	LITTLE DADDY'S SEAFOOD	10851	\$682.77
2011	LOWERY GEORGE	10564	\$12.29
2011	MONTROSE-SANFORD HYDRAULICS IN	10247	\$699.84
2011	NE MORTGAGE MARKETING LLC	10728	\$109.24
2011	NICHOLS ENTERPRISES	10453	\$170.69
2011	NORGETOWN CLNRS & LAUNDRAMAT	10290	\$1,706.93
2011	NORTHEAST FILE MANAGEMENT SERV	10828	\$68.27
2011	PERRY BUILDING-RESTORATION LLC	10796	\$4.12
2011	PHOENIX RISING	10760	\$68.27
2011	PLANTE ARTHUR	10331	\$91.83
2011	PRECISION CUSTOMS	10786	\$68.27
2011	RALLS JAMES	10212	\$102.07
2011	RANDALL ROGER	10674	\$46.32
2011	REXFORD BRIAN	10486	\$76.46
2011	REXFORD MICHAEL	10894	\$68.27
2011	ROY OD RONALD	10421	\$507.49
2011	SAN DIEGO'S HAIR SALON	10766	\$204.83
2011	SANFORD BUTCHER SHOP	10341	\$409.67
2011	SANFORD COMPUTERS	10300	\$204.83
2011	SARI'S CONSIGNMENT& 2ND HAND	10663	\$34.14
2011	SHELDON MARK	10882	\$569.10
2011	SIGNGRAPHIX	10508	\$341.38
2011	SMOOTB-AHH-LICIOUS	10822	\$68.27
2011	SPORT FITNESS ZONE	10797	\$921.74
2011	STANLEY AGENCY - REAL ESTATE	10517	\$338.33
2011	STEVE STAPLES FLOORING	10557	\$85.35
2011	STUGAZZIS	10629	\$477.94
2011	SULLIVAN KEVIN	10670	\$5.43
2011	SULLIVAN PROPERTIES	10764	\$34.14
2011	THAI HOUSE RESTAURANT	10763	\$682.77
2011	TREASURES AT COUNTRY PLACE	10827	\$34.14
2011	UNITED VENDING CO INC	10411	\$47.79
2011	UNIVERSITY PRINTS	10768	\$1,252.88

2011	VILLAGE SLICE	10543	\$921.74
2011	WHEELER GARY	10325	\$23.49
2011	ZREYAS	10683	\$273.11
2012	88 HIGH ST CONVENIENCE STORE	11891	\$362.88
2012	A BODY OF HEALTH MASSAGE	11812	\$90.73
2012	A TOUCH OF OLD ENGLISH	11406	\$145.15
2012	ALLEN STEVEN	11715	\$84.19
2012	AMERICAN SELF DEFENSE	11899	\$36.29
2012	AUGUSTO NANCY	10915	\$62.77
2012	BEATRIZ NANCY	11714	\$144.80
2012	BOUCHER KENNETH & PATRICIA	11383	\$183.98
2012	BULLARD THOMAS	10078	\$798.33
2012	BUSINESS EQUIPMENT UNLIMITED	11764	\$177.44
2012	CARLSON TIM	11536	\$55.89
2012	CASALINA'S RESTAURANT	11977	\$725.76
2012	CASAMASSA FRANK/KAREN	11128	\$86.71
2012	CENTURY 21 - SAMIA REALTY	10112	\$1,632.96
2012	CHAPAS KAREN	11537	\$72.58
2012	CHOICE ONE REALTY/DEBOER PROP	10172	\$725.76
2012	CITY LIMITS	11476	\$508.03
2012	COMB & CLIPPER	10138	\$127.00
2012	DIFULVIO TOM	11940	\$355.99
2012	DM TECHNOLOGIES	11315	\$391.19
2012	EJ HERSOM PHOTOGRAPHY	11505	\$72.58
2012	FALL'S AGWAY	10212	\$544.32
2012	FILE & STYLE	10223	\$127.00
2012	FRENCH CONNECTION COFFEESHOP	11811	\$249.89
2012	GAGNE KATE	11923	\$300.10
2012	GEMMA ROBERT	11540	\$49.71
2012	GM POLLACK & SONS	10477	\$979.77
2012	GOLDMARK LLC	11652	\$8,527.69
2012	GOULDING GREG	10938	\$2.96
2012	HARTSHORN KAREN	11073	\$124.83
2012	HAVOC MMA	11731	\$190.52
2012	HEIDI'S HEAVENLY POT PIES	11679	\$181.30
2012	HEMINWAY CHRIS	11711	\$538.16
2012	JEFFREY THOMAS	10846	\$62.41
2012	JEFFREY TOM	11935	\$233.33
2012	JERRY'S RESTAURANT & CINDY TOO	10320	\$1,378.94
2012	KELSCH GEORGE	10808	\$274.69
2012	KING'S COUNTRY CLUB AUTO SALES	10341	\$326.59
2012	LACAILLADE PEG	11719	\$48.26
2012	LASKIEWICZ JEFFREY & STEPHANIE	11922	\$622.71
2012	LINDA BISHOP LMT	11814	\$108.87
2012	LOWERY GEORGE	10970	\$158.93
2012	MARY BOND HAIR SALON	11907	\$72.58
2012	MIKINI EMBROIDERY & GRAPHICS	11795	\$89.89

2012	MONTROSE-SANFORD HYDRAULICS IN	10408	\$816.48
2012	NE MORTGAGE MARKETING LLC	11730	\$123.38
2012	NICHOLS ENTERPRISES	11327	\$199.58
2012	NORGETOWN CLNRS & LAUNDRAMAT	10427	\$1,814.40
2012	PAT'S PIZZA	11598	\$1,814.40
2012	PHOENIX RISING	11774	\$108.87
2012	PLANTE ARTHUR	11089	\$58.43
2012	PRECISION CUSTOMS	11396	\$90.73
2012	REXFORD BRIAN	11451	\$155.66
2012	REXFORD MICHAEL	11843	\$125.56
2012	SAN DIEGO'S HAIR SALON	11349	\$254.02
2012	SANFORD BUTCHER SHOP	10545	\$471.75
2012	SARI'S CONSIGNMENT& 2ND HAND	11410	\$36.29
2012	SEARLS LOIS	11820	\$127.74
2012	SHEARS DELIGHT	10581	\$127.00
2012	SIGNGRAPHIX	10586	\$435.46
2012	SOMETHIN' SWEET LLC	11791	\$145.15
2012	SPORT FITNESS ZONE	11607	\$1,052.35
2012	STEVE STAPLES FLOORING	11655	\$90.73
2012	SULLIVAN KEVIN	11384	\$70.40
2012	SULLIVAN PROPERTIES	11778	\$36.29
2012	THAI HOUSE RESTAURANT	11777	\$798.33
2012	TREASURES AT COUNTRY PLACE	11788	\$36.29
2012	UNIVERSITY PRINTS	11354	\$1,404.33
2012	WHEELER GARY	11074	\$54.78
2012	ZREYAS	11667	\$308.44
2013	88 HIGH ST CONVENIENCE STORE	11891	\$383.34
2013	A TOUCH OF OLD ENGLISH	11406	\$172.50
2013	ALLEN STEVEN	11715	\$156.79
2013	ALLIANCE REDEMPTION CENTER	11481	\$69.00
2013	AMERICAN SELF DEFENSE	11899	\$57.50
2013	AUGUSTO NANCY	10915	\$66.32
2013	BENTON PAM	11712	\$100.43
2013	BOUCHARD WAYNE	11937	\$261.04
2013	BRYANT DONNA & JAMES	11956	\$62.49
2013	BULLARD THOMAS	10078	\$920.00
2013	BUNDLE RESALE	12031	\$38.33
2013	C ROUX COMPUTING	12009	\$57.50
2013	CANNELL NICHOLAS	12090	\$224.25
2013	CARLSON TIM	11536	\$59.03
2013	CASALINA'S RESTAURANT	11977	\$766.66
2013	CENTURY 21 - SAMIA REALTY	10112	\$1,839.98
2013	CHAPAS KAREN	11537	\$76.66
2013	CHOICE ONE REALTY/DEBOER PROP	10172	\$843.32
2013	CLANCY MICHAEL	12003	\$71.29
2013	COMB & CLIPPER	10138	\$145.67
2013	CROTEAU PETER	11971	\$50.68

2013	CS WIRELESS	11474	\$215.82
2013	DAN'S FISHING	12011	\$57.50
2013	DAVIES RICHARD	10987	\$160.24
2013	DELISLE PERRY/JEAN	11070	\$48.67
2013	DM TECHNOLOGIES	11315	\$413.24
2013	DOLL WILLIAM & BEVERLY	10907	\$121.13
2013	FALL'S AGWAY	10212	\$574.99
2013	FILE & STYLE	10223	\$153.34
2013	GAGNE KATE	11923	\$257.99
2013	GEMMA ROBERT	11540	\$142.21
2013	GM POLLACK & SONS	10477	\$1,111.65
2013	GOLDEN PALACE	10456	\$1,303.32
2013	GOULDING GREG	10938	\$54.82
2013	HARTSHORN KAREN	11073	\$131.87
2013	HAVOC MMA	11731	\$230.00
2013	HEIDI'S HEAVENLY POT PIES	11679	\$383.34
2013	HEMINWAY CHRIS	11711	\$363.01
2013	JEFFREY THOMAS	10846	\$101.20
2013	JEFFREY TOM	11935	\$326.59
2013	KING'S COUNTRY CLUB AUTO SALES	10341	\$364.16
2013	KOSTANDIN ARA & JENNIFER	10855	\$89.32
2013	LABRANCHE WILLIAM	10767	\$212.37
2013	LINDA BISHOP LMT	11814	\$134.17
2013	LOHNES BEN	12005	\$136.09
2013	LOWERY GEORGE	10970	\$142.21
2013	MC FARLAND ALLEN & SHERRY	11999	\$8.24
2013	MORIN NORMAND	11973	\$78.63
2013	NORGETOWN CLNRS & LAUNDRAMAT	10427	\$2,108.31
2013	NORTHERN PLASMA	11960	\$383.34
2013	PAT'S PIZZA	11598	\$1,916.66
2013	PLANTE ARTHUR	11089	\$301.67
2013	PSYCHIC CENTER	11670	\$76.66
2013	PYNN KEVIN	11941	\$280.21
2013	REXFORD BRIAN	11451	\$162.54
2013	REXFORD MICHAEL	11843	\$132.64
2013	SANFORD REDEMPTION CENTER	10639	\$95.83
2013	SHEARS DELIGHT	10581	\$49.84
2013	SHELDON DEREK & LAUREN	11928	\$68.71
2013	SIGNGRAPHIX	10586	\$536.66
2013	SPEAKER DOREEN	11924	\$60.57
2013	SULLIVAN KEVIN	11384	\$74.37
2013	THAIKOON LLC	11911	\$1,011.99
2013	TREASURES AT COUNTRY PLACE	11788	\$38.33
2013	WHEELER GARY	11074	\$98.51
2013	ZREYAS	11667	\$344.99
2014	88 HIGH ST CONVENIENCE STORE	11891	\$186.03
2014	A TOUCH OF OLD ENGLISH	11406	\$169.12

2014	ALLEN STEVEN	11715	\$141.33
2014	AMERICAN SELF DEFENSE	11899	\$67.66
2014	BARNA MARIJANE	12179	\$72.91
2014	BOUCHARD WAYNE	11937	\$237.90
2014	BRYANT DONNA & JAMES	11956	\$61.26
2014	BULLARD THOMAS	10078	\$977.17
2014	BUNDLE RESALE	12031	\$56.38
2014	CANNELL NICHOLAS	12090	\$219.48
2014	CARD\$MART	10099	\$561.81
2014	CENTURY 21 - SAMIA REALTY	10112	\$1,991.92
2014	CHAPAS KAREN	11537	\$50.36
2014	CHOICE ONE REALTY/DEBOER PROP	10172	\$826.83
2014	COMB & CLIPPER	10138	\$169.12
2014	CORIANNDEERS CAFE	12143	\$187.92
2014	CROWELL ROBERT	12192	\$62.00
2014	D & L TRANSMISSION CLINIC	10164	\$606.01
2014	DELISLE PERRY/JEAN	11070	\$91.31
2014	DOLL WILLIAM & BEVERLY	10907	\$109.36
2014	EARTH TOUCH YOGA & AYURVEDA	12144	\$15.14
2014	FALL'S AGWAY	10212	\$563.74
2014	FILE & STYLE	10223	\$187.92
2014	GEMMA ROBERT	11540	\$129.66
2014	GM POLLACK & SONS	10477	\$1,202.67
2014	GOULDING GREG	10938	\$77.79
2014	GRASS GARY	12183	\$132.29
2014	HARTSHORN KAREN	11073	\$101.84
2014	HAVOC MMA	11731	\$244.29
2014	HEIDI'S HEAVENLY POT PIES	11679	\$451.00
2014	HEMINWAY CHRIS	11711	\$242.03
2014	HILL JASON R	11872	\$208.59
2014	J & T BARGAIN	12132	\$37.58
2014	JEFFREY DANIEL	12167	\$328.48
2014	JEFFREY THOMAS	10846	\$99.22
2014	JOHNSON SR TIMOTHY	11869	\$259.33
2014	KING'S COUNTRY CLUB AUTO SALES	10341	\$375.83
2014	KNOX AUTO BODY	12113	\$451.00
2014	KOSTANDIN ARA & JENNIFER	10855	\$145.07
2014	LAVOIE SCOTT	11925	\$260.07
2014	LAVOIE WAYNE	11942	\$302.55
2014	LINDA BISHOP LMT	11814	\$150.33
2014	LOWERY GEORGE	10970	\$159.36
2014	MARIAN HEATH GREETING CARDS	10507	\$2,046.33
2014	MC FARLAND ALLEN & SHERRY	11999	\$149.56
2014	MIKE'S MUSIC	10398	\$90.72
2014	MORINS MOTOR SPORT PARTS PLACE	10407	\$130.22
2014	MURPHY'S TRANSPORTATION	11908	\$759.38
2014	MURRAY MARTHA	10796	\$167.50

2014	NORTHERN PLASMA	11960	\$751.67
2014	NORTON AUTOMOTIVE	10432	\$864.41
2014	PAQUET CAROL & RACHEL	11727	\$68.65
2014	PEACE OF MIND MASSAGE	11593	\$55.81
2014	PLANTE ARTHUR	11089	\$286.37
2014	PSYCHIC CENTER	11670	\$93.96
2014	PYNN KEVIN	11941	\$257.06
2014	REXFORD BRIAN	11451	\$175.90
2014	REXFORD MICHAEL	11843	\$97.73
2014	ROSEBUD TATTOO STUDIO	11674	\$18.60
2014	SANFORD REDEMPTION CENTER	10639	\$112.75
2014	SHELDON DEREK & LAUREN	11928	\$130.03
2014	SIGNGRAPHIX	10586	\$601.33
2014	SPEAKER DOREEN	11924	\$59.38
2014	STANLEY RICHARD	11920	\$88.69
2014	SULLIVAN KEVIN	11384	\$72.91
2014	TAYLOR RICHARD	12047	\$196.40
2014	WHEELER GARY	11074	\$96.59
2014	ZREYAS	11667	\$375.83
2015	A TOUCH OF OLD ENGLISH	11406	\$183.85
2015	ALLEN L V & SON	10015	\$10,111.91
2015	AMERICAN SELF DEFENSE	11899	\$84.57
2015	APPLIED LEVERAGE TECHNOLOGY	11161	\$1,029.57
2015	APPLIED THERMAL SCIENCES INC	10028	\$3,198.31
2015	BALCOM ROBERT JR	11209	\$94.45
2015	BARNA MARIJANE	12179	\$135.69
2015	BERGERON'S SHOE STORE	10055	\$272.89
2015	BRYANT DONNA & JAMES	11956	\$119.87
2015	BULLARD THOMAS	10078	\$1,029.57
2015	BUNDLE RESALE	12031	\$73.55
2015	BURTT CRAIG	12299	\$18.15
2015	CANNELL NICHOLAS	12090	\$286.81
2015	CARLINO JOHN	12165	\$201.78
2015	CAROLYN SILLS	12242	\$144.45
2015	CENTURY 21 - SAMIA REALTY	10112	\$2,132.69
2015	CHAPAS KAREN	11537	\$105.52
2015	CHOICE ONE REALTY/DEBOER PROP	10172	\$919.27
2015	COMB & CLIPPER	10138	\$202.24
2015	CORBIN KEVIN	12350	\$99.65
2015	CREAMER MELISSA	12211	\$243.04
2015	CROWELL ROBERT	12192	\$113.25
2015	CUMMINGS KEVIN	12292	\$177.96
2015	D & L TRANSMISSION CLINIC	10164	\$1,250.20
2015	DASH AVIATION LLC	12029	\$40.08
2015	DELISLE PERRY/JEAN	11070	\$130.53
2015	DOLL WILLIAM & BEVERLY	10907	\$167.67
2015	EARTH TOUCH YOGA & AYURVEDA	12144	\$18.39

2015	ECO BABY BOUTIQUE	12245	\$18.39
2015	FALL'S AGWAY	10212	\$73.55
2015	FILE & STYLE	10223	\$202.24
2015	FREETHY DAVID	12298	\$66.12
2015	GEMMA ROBERT	11540	\$167.67
2015	GOULDING GREG	10938	\$127.23
2015	GRABOWSKI DAVID	12157	\$173.56
2015	HANNON CHARLES	10851	\$88.87
2015	HEIDI'S HEAVENLY POT PIES	11679	\$514.79
2015	HEMINWAY CHRIS	11711	\$343.43
2015	HOLISTIC HERBAL RESEARCH GROUP	12261	\$551.55
2015	J & T BARGAIN	12132	\$55.16
2015	JEFFREY THOMAS	10846	\$441.62
2015	KASPER KATHLEEN	11718	\$187.89
2015	KEITH MATT	12170	\$366.23
2015	KING'S COUNTRY CLUB AUTO SALES	10341	\$188.26
2015	KNOX AUTO BODY	12113	\$514.79
2015	KOSTANDIN ARA & JENNIFER	10855	\$253.35
2015	LINDA BISHOP LMT	11814	\$165.47
2015	LOWERY GEORGE	10970	\$188.25
2015	MARIAN HEATH GREETING CARDS	10507	\$4,412.47
2015	MASTROPICTRO RONALD	12202	\$189.38
2015	MC FARLAND ALLEN & SHERRY	11999	\$202.97
2015	MICHAEL TIERNEY & S NOYES	12306	\$36.77
2015	MIKE'S MUSIC	10398	\$220.63
2015	MIKINI EMBR & SPORTS APPAREL	12235	\$257.39
2015	MORINS MOTOR SPORT PARTS PLACE	10407	\$294.16
2015	MORRISON PAUL	10792	\$250.76
2015	MURRAY CHRISTOPHER	12287	\$212.90
2015	NE BODY & FENDER SUPPLY	12247	\$551.55
2015	NEW ENGLAND RENT TO OWN	12232	\$36.77
2015	NEW ENGLAND SPORT & SPINE	12227	\$183.85
2015	NORTON AUTOMOTIVE	10432	\$992.80
2015	PAPA'S SANDWICH SHOP	12228	\$147.08
2015	PATRIOTS THRIFT SHOPPE	11781	\$110.31
2015	PERRY BUILDING-RESTORATION LLC	11603	\$172.83
2015	PLANTE ARTHUR	11089	\$203.34
2015	PSYCHIC CENTER	11670	\$110.31
2015	RANDALL ROGER	11615	\$320.65
2015	RANDY LAGUEUX	11917	\$257.39
2015	REMINGTON STOVE SHOP	12238	\$73.55
2015	REXFORD BRIAN	11451	\$207.75
2015	REXFORD MICHAEL	11843	\$127.23
2015	RHOADES KEITH	12279	\$249.30
2015	ROUND ABOUT GRILL LLC	12246	\$545.79
2015	SANFORD BUTCHER SHOP	10545	\$661.87
2015	SANFORD REDEMPTION CENTER	10639	\$128.70

2015	SEA BREEZE ALTERNATIVES LLC	12255	\$551.55
2015	SHORTILL & SHORTILL PA'S	10585	\$1,176.66
2015	SIGNGRAPHIX	10586	\$661.87
2015	SMOKIN' SMOOTHIE	12244	\$73.55
2015	SOLEMINA ANDREW	11949	\$336.46
2015	STANLEY DEBERA	12213	\$233.48
2015	SULLIVAN KEVIN	11384	\$143.05
2015	TAYLOR RICHARD	12047	\$324.31
2015	THE BOSTON BAKERY	12264	\$183.85
2015	THE SHOOTING STAR	12252	\$94.86
2015	TOM FIFIELD	12256	\$551.55
2015	TOURIGNY SCOTT & ANDREA	12268	\$127.60
2015	TRUE MARTIAL ARTS ACADEMY	12229	\$110.31
2015	WHEELER GARY	11074	\$219.88
2015	ZREYAS	11667	\$404.47
2016	A TOUCH OF OLD ENGLISH	11406	\$218.07
2016	ALLEN L V & SON	10015	\$10,903.33
2016	AMERICAN SELF DEFENSE	11899	\$101.76
2016	ARKCO'S WOOD PRODUCTS	12359	\$363.44
2016	BARNA MARIJANE	12179	\$131.93
2016	BERKSHIRE HATHAWAY HOME SERV	12326	\$665.07
2016	BRADFORD BLOCK BISTRO	12103	\$581.51
2016	BRYANT DONNA & JAMES	11956	\$222.43
2016	BULLARD THOMAS	10078	\$1,126.68
2016	BUNDLE RESALE	12031	\$90.86
2016	BURTT CRAIG	12299	\$638.20
2016	CANNELL NICHOLAS	12090	\$267.85
2016	CARLINO JOHN	12165	\$259.14
2016	CAROLYN SILLS	12242	\$288.58
2016	CENTURY 21 - SAMIA REALTY	10112	\$1,132.42
2016	CHAPAS KAREN	11537	\$104.31
2016	CHOICE ONE REALTY/DEBOER PROP	10172	\$1,017.65
2016	COMB & CLIPPER	10138	\$218.07
2016	CONCRETE CONCEPTS	12363	\$545.16
2016	CORBIN KEVIN	12350	\$98.50
2016	CROWELL ROBERT	12192	\$111.94
2016	CRUM CYCLES	10151	\$207.17
2016	CUMMINGS KEVIN	12292	\$175.91
2016	D & L TRANSMISSION CLINIC	10164	\$1,381.09
2016	DASH AVIATION LLC	12029	\$72.69
2016	DELISLE PERRY/JEAN	11070	\$123.93
2016	DIFULVIO THOMAS	10822	\$256.58
2016	DOLL WILLIAM & BEVERLY	10907	\$165.72
2016	EARTH TOUCH YOGA & AYURVEDA	12144	\$18.17
2016	EAST LEBANON GLASS	11902	\$43.61
2016	FILE & STYLE	10223	\$218.07
2016	FREETHY DAVID	12298	\$163.55

2016	GEMMA ROBERT	11540	\$156.28
2016	GOULDING GREG	10938	\$123.21
2016	GRABOWSKI DAVID	12157	\$171.19
2016	HAILSON GERARD & JOYCE ANGELA	10750	\$211.16
2016	HANNON CHARLES	10851	\$170.82
2016	HEIDI'S HEAVENLY POT PIES	11679	\$303.11
2016	HEMINWAY CHRIS	11711	\$337.28
2016	HOLLYWOOD HAIR	11681	\$218.07
2016	J & T BARGAIN	12132	\$72.69
2016	JOHN SHERMAN AND SON INC	12305	\$171.12
2016	JOKER FIREWORKS	12231	\$181.73
2016	KASPER KATHLEEN	11718	\$181.36
2016	KING'S COUNTRY CLUB AUTO SALES	10341	\$363.44
2016	KNOX AUTO BODY	12113	\$581.51
2016	KOSTANDIN ARA & JENNIFER	10855	\$250.42
2016	LIBERTY TAX	12370	\$72.69
2016	LINDA BISHOP LMT	11814	\$181.73
2016	LOWERY GEORGE	10970	\$186.09
2016	MAHAN KEITH/STACEY	10910	\$14.46
2016	MARIAN HEATH GREETING CARDS	10507	\$3,901.65
2016	MASTROPICTRO RONALD	12202	\$212.61
2016	MICHAEL TIERNEY & S NOYES	12306	\$54.51
2016	MIKE'S MUSIC	10398	\$290.76
2016	MIKINI EMBR & SPORTS APPAREL	12235	\$327.10
2016	MILL 67	12221	\$1,348.12
2016	MORIAS JOSEPH/PEGGY	11068	\$425.61
2016	MORINS MOTOR SPORT PARTS PLACE	10407	\$363.44
2016	MURRAY CHRISTOPHER	12287	\$210.43
2016	NE BODY & FENDER SUPPLY	12247	\$654.20
2016	OCEAN MIST BAKING CO	12117	\$254.41
2016	PAPA'S SANDWICH SHOP	12228	\$181.73
2016	PATRICK MICHAEL	12178	\$798.86
2016	PELKY JAMES	10952	\$216.61
2016	PERRY BUILDING-RESTORATION LLC	11603	\$399.79
2016	PLANTE ARTHUR	11089	\$191.90
2016	RANDALL ROGER & GRACE	11615	\$279.49
2016	REBECCA SMITH LCSW	12375	\$59.60
2016	REMINGTON STOVE SHOP	12238	\$109.04
2016	RHOADES KEITH	12279	\$242.78
2016	RISE & SHINE	12250	\$29.07
2016	ROUND ABOUT BAR & GRILL	12378	\$1,090.34
2016	RUGGED SOUND	12379	\$181.73
2016	SANFORD BUTCHER SHOP	10545	\$726.89
2016	SANFORD MASSAGE & WELLNESS	12394	\$72.69
2016	SANFORD REDEMPTION CENTER	10639	\$145.38
2016	SIGNGRAPHIX	10586	\$835.92
2016	SMOKIN' SMOOTHIE	12244	\$109.04

2016	SOLEMINA ANDREW	11949	\$313.29
2016	SOUTHERN MAINE CABLING LLC	12309	\$291.55
2016	STANLEY DEBERA	12213	\$195.53
2016	SULLIVAN KEVIN	11384	\$141.38
2016	TAYLOR RICHARD	12047	\$295.49
2016	THE BOSTON BAKERY	12264	\$218.07
2016	THREADZ IN MOTION	12262	\$3,997.89
2016	TRADESMAN SHOP	10641	\$61.93
2016	TRUE MARTIAL ARTS ACADEMY	12229	\$145.38
2016	VESEKIS MARK	12182	\$927.87
2016	WHEELER GARY	11074	\$217.35
2016	WILD WOOD PRODUCTS	12124	\$38.08
2016	WORKING CLASS TATTOO	12126	\$163.55
2016	ZREYAS	11667	\$436.14
2017	A TOUCH OF OLD ENGLISH	11406	\$221.88
2017	ALERCHEK INC	11889	\$1,109.36
2017	ALLEN L V & SON	10015	\$10,301.23
2017	AMERICAN SELF DEFENSE	11899	\$104.59
2017	APPLIANCE PRO	12100	\$47.54
2017	ARKCO'S WOOD PRODUCTS	12359	\$475.44
2017	BACHELLER PATRICIA	11717	\$14.58
2017	BACK STREET GRILL	10044	\$940.08
2017	BARNA MARIJANE	12179	\$112.84
2017	BASFORD JAMES	12300	\$146.44
2017	BERKSHIRE HATHAWAY HOME SERV	12326	\$1,267.84
2017	BOISVERT JOHN R & TERRY ANN	12293	\$225.87
2017	BRYANT DONNA & JAMES	11956	\$184.78
2017	BURTT CRAIG	12299	\$432.97
2017	C & S COMPUTER SERVICE	11880	\$1,014.28
2017	CANNELL NICHOLAS	12090	\$221.88
2017	CARLINO JOHN	12165	\$182.27
2017	CENTURY 21 - SAMIA REALTY	10112	\$2,155.34
2017	CHASING THE SUN - TANNING	11978	\$285.26
2017	CHOICE ONE REALTY/DEBOER PROP	10172	\$982.58
2017	COMB & CLIPPER	10138	\$206.02
2017	CORBIN KEVIN	12350	\$85.91
2017	CURRIER ROBERT	11210	\$294.85
2017	D & L TRANSMISSION CLINIC	10164	\$162.28
2017	DELISLE PERRY/JEAN	11070	\$103.64
2017	DIRTY DOZEN DONUTS & BAKERY	12022	\$331.07
2017	DOLL WILLIAM & BEVERLY	10907	\$144.52
2017	EARTH TOUCH YOGA & AYURVEDA	12144	\$15.85
2017	EAST LEBANON GLASS	11902	\$47.54
2017	ERIN LANIGAN COMPANY	12451	\$95.08
2017	FILE & STYLE	10223	\$206.02
2017	FREETHY DAVID	12298	\$142.63
2017	GEMMA ROBERT	11540	\$128.05

2017	GOULDING GREG	10938	\$105.54
2017	GRABOWSKI DAVID	12157	\$148.97
2017	GREEN NUGGET DELIGHTS	12458	\$219.65
2017	HAILSON GERARD & JOYCE ANGELA	10750	\$184.15
2017	HANNON CHARLES	10851	\$148.97
2017	HARTSHORN BEN	12343	\$146.12
2017	HEIDI PARKER	12368	\$95.08
2017	HEIDI'S HEAVENLY POT PIES	11679	\$316.96
2017	HEMINWAY CHRIS	11711	\$245.01
2017	HEN HOUSE CAFE INC	11890	\$172.35
2017	HOGAN BRIAN	12038	\$301.74
2017	HOLLYWOOD HAIR	11681	\$221.88
2017	J & T BARGAIN	12132	\$79.24
2017	JMS CLEANING	11419	\$110.94
2017	JOHN SHERMAN AND SON INC	12305	\$301.74
2017	JOKER FIREWORKS	12231	\$190.18
2017	JONES SANDRA	12035	\$142.89
2017	KASPER KATHLEEN	11718	\$154.35
2017	KEYBANK NATIONAL ASSOCIATION	12152	\$54.71
2017	KING'S COUNTRY CLUB AUTO SALES	10341	\$316.96
2017	KINNEY LEO	11975	\$83.66
2017	KNOX AUTO BODY	12113	\$570.54
2017	KOSTANDIN ARA & JENNIFER	10855	\$218.39
2017	LEVI BROWN MUSIC	12461	\$158.48
2017	LIBERTY TAX	12370	\$126.78
2017	LINDA BISHOP LMT	11814	\$174.33
2017	LOWERY GEORGE	10970	\$166.41
2017	MACKENZIE'S	12464	\$63.40
2017	MAHAN KEITH/STACEY	10910	\$88.42
2017	MARIAN HEATH GREETING CARDS	10507	\$5,768.69
2017	MASTROPICTRO RONALD	12202	\$177.19
2017	MCILVEEN LEONARD	10977	\$141.48
2017	MIKE'S MUSIC	10398	\$316.96
2017	MIKINI EMBR & SPORTS APPAREL	12235	\$348.66
2017	MILL 67	12221	\$2,694.17
2017	MORIAS JOSEPH/PEGGY	11068	\$548.33
2017	MURRAY CHRISTOPHER	12287	\$183.52
2017	NE BODY & FENDER SUPPLY	12247	\$633.92
2017	NORTHERN EXPLOSION DANCE	11675	\$29.49
2017	OCEAN MIST BAKING CO	12117	\$253.56
2017	PELKY JAMES	10952	\$188.90
2017	PERRY BUILDING-RESTORATION LLC	11603	\$475.44
2017	PLANTE ARTHUR	11089	\$159.43
2017	PROGRESSIONS BHS	12057	\$253.56
2017	RANDALL ROGER & GRACE	11615	\$243.74
2017	REBECCA SMITH LCSW	12375	\$44.38
2017	RHOADES KEITH	12279	\$208.24

2017	RISE & SHINE	12250	\$31.70
2017	SANFORD BUTCHER SHOP	10545	\$697.32
2017	SANFORD MASSAGE & WELLNESS	12394	\$79.24
2017	SANFORD REDEMPTION CENTER	10639	\$126.78
2017	SHAUNA MALONEY	12469	\$28.22
2017	SIGNGRAPHIX	10586	\$792.40
2017	SOLEMINA ANDREW	11949	\$256.11
2017	SOLEMINA MILISSA	12432	\$312.20
2017	SOUTHERN MAINE CABLING LLC	12309	\$316.96
2017	SOUTHERN MAINE FIREARMS	12131	\$15.85
2017	SOUTHERN MAINE WINDOW & SIDING	12122	\$285.26
2017	STANLEY DEBERA	12213	\$170.52
2017	SULLIVAN KEVIN	11384	\$123.30
2017	T & D CUSTOM SIGNS	12348	\$443.74
2017	TAYLOR RICHARD	12047	\$257.69
2017	THE INDOOR FLEA MARKET	12473	\$63.40
2017	THE NEW ENGLAND BAKERY	12474	\$156.68
2017	THREADZ IN MOTION	12262	\$3,803.53
2017	TRADESMAN SHOP	10641	\$633.92
2017	VESEKIS MIKE & JEAN	12205	\$323.93
2017	WHEELER GARY	11074	\$189.55
2017	WHITE KATHRYN	10928	\$150.87
2017	WORKING CLASS TATTOO	12126	\$158.48
2017	ZREYAS	11667	\$443.74
2018	ALLEN L V & SON	10015	\$10,931.16
2018	APPLIANCE PRO	12100	\$62.46
2018	ARDUCA JOSEPH & MARY	12045	\$188.06
2018	ARKCO'S WOOD PRODUCTS	12359	\$624.64
2018	BACK STREET GRILL	10044	\$1,873.91
2018	BALDWIN JOSEPH	12434	\$18.60
2018	BARNA MARIJANE	12179	\$92.45
2018	BERKSHIRE HATHAWAY HOME SERV	12326	\$1,342.97
2018	BISSENETTE ROBERT & CYNTHIA	12512	\$624.01
2018	BOISVERT JOHN R & TERRY ANN	12293	\$208.63
2018	BOUDREAU SUSAN	12491	\$1,286.75
2018	BRYANT DONNA & JAMES	11956	\$147.74
2018	BURTT CRAIG	12299	\$365.73
2018	CANNELL NICHOLAS	12090	\$170.22
2018	CARLINO JOHN	12165	\$179.59
2018	CHASING THE SUN - TANNING	11978	\$312.32
2018	COLLIER ERNEST	12492	\$307.01
2018	COMB & CLIPPER	10138	\$218.62
2018	CURRIER ROBERT	11210	\$245.17
2018	DELISLE PERRY/JEAN	11070	\$82.14
2018	DELLACROCE BRIAN A	12506	\$275.46
2018	DOLL WILLIAM & BEVERLY	10907	\$116.50
2018	DONARUMA JR JOHN & JULIE	12513	\$1,029.72

2018	DOUGLAS DEFENSE LLC	12549	\$31.24
2018	EARTH TOUCH YOGA & AYURVEDA	12144	\$24.98
2018	EAST LEBANON GLASS	11902	\$46.85
2018	EMILY'S WOOD FIRED PIZZA	12220	\$499.71
2018	ERIN LANIGAN COMPANY	12451	\$156.16
2018	FASHION NAILS	12484	\$13.97
2018	FEDCAP - MARCIA SALOVITZ	12487	\$62.46
2018	FEROLITO KAREN	11821	\$86.52
2018	FILE & STYLE	10223	\$218.62
2018	FIRST FRAME STUDIO	12452	\$78.08
2018	FISHER ADAM	12618	\$58.41
2018	FREETHY DAVID	12298	\$105.26
2018	GAMESTERS 2	12454	\$218.62
2018	GEMMA ROBERT	11540	\$104.93
2018	GOULDING GREG	10938	\$79.33
2018	GRABOWSKI DAVID	12157	\$119.62
2018	GREEN CECILE	12426	\$113.07
2018	GRUNDY NICOLE	12445	\$207.07
2018	HAILSON GERARD & JOYCE ANGELA	10750	\$153.35
2018	HAMMOND & DARGIS	12156	\$1,093.12
2018	HANNON CHARLES	10851	\$124.62
2018	HAWES CAROLYN	11825	\$157.41
2018	HEIDI PARKER	12368	\$109.31
2018	HEMINWAY CHRIS	11711	\$241.43
2018	HOLLYWOOD HAIR	11681	\$249.86
2018	J & T BARGAIN	12132	\$93.70
2018	JOHN SHERMAN AND SON INC	12305	\$312.32
2018	JOKER FIREWORKS	12231	\$218.62
2018	JONES SANDRA	12035	\$112.13
2018	KASPER KATHLEEN	11718	\$116.80
2018	KING'S COUNTRY CLUB AUTO SALES	10341	\$343.55
2018	KINNEY JOSEPH	11539	\$57.49
2018	KINNEY LEO	11975	\$133.36
2018	KNOX AUTO BODY	12113	\$624.64
2018	KOSTANDIN ARA & JENNIFER	10855	\$180.84
2018	LIBERTY TAX	12370	\$187.39
2018	LINDA BISHOP LMT	11814	\$187.39
2018	LOCKE CATHERINE & ALLAN	12281	\$166.48
2018	LOWERY GEORGE	10970	\$132.42
2018	MAHAN KEITH/STACEY	10910	\$68.40
2018	MAINE AMMO COMPANY	12397	\$124.93
2018	MASTROPICTRO RONALD	12202	\$137.12
2018	MATHEWS KENNETH	12619	\$126.18
2018	MAZZITELLI ANDREW M	12570	\$106.19
2018	MCILVEEN LEONARD	10977	\$249.23
2018	MIKE'S MUSIC	10398	\$374.78
2018	MIKINI EMBR & SPORTS APPAREL	12235	\$406.01

2018	MILL 67	12221	\$2,654.71
2018	MORIAS JOSEPH/PEGGY	11068	\$459.74
2018	MORSE KEITH	12422	\$245.80
2018	NE BODY & FENDER SUPPLY	12247	\$687.11
2018	PELKY JAMES	10952	\$151.49
2018	PERRY BUILDING-RESTORATION LLC	11603	\$562.18
2018	PLANTE ARTHUR	11089	\$127.74
2018	PROGRESSIONS BHS	12057	\$312.32
2018	RANDALL ROGER & GRACE	11615	\$192.09
2018	REBECCA SMITH LCSW	12375	\$49.97
2018	RESTORATIVE BLAST	12583	\$156.16
2018	RHOADES KEITH	12279	\$157.10
2018	RIDGELINE EXPRESS	12488	\$156.16
2018	RISE & SHINE	12250	\$31.24
2018	ROBSON SCOTT	12296	\$150.63
2018	SANFORD BUTCHER SHOP	10545	\$749.57
2018	SANFORD MASSAGE & WELLNESS	12622	\$31.24
2018	SANFORD REDEMPTION CENTER	10639	\$140.55
2018	SEIDMAN ROBIN	12595	\$567.17
2018	SHAUNA MALONEY	12469	\$78.08
2018	SIGNGRAPHIX	10586	\$843.26
2018	SMITH CHARLENE & DALE	11921	\$296.40
2018	SMITH RANDY	12505	\$113.69
2018	SMITH STEVEN	12601	\$647.13
2018	SNIP & TONE	12061	\$122.54
2018	SOLEMINA ANDREW	11949	\$203.33
2018	SOLEMINA MILISSA	12432	\$256.10
2018	SOUTHERN MAINE CHEER	12560	\$306.07
2018	SOUTHERN MAINE FIREARMS	12131	\$31.24
2018	SOUTHERN MAINE WINDOW & SIDING	12122	\$312.32
2018	STANLEY DEBERA	12213	\$168.02
2018	SULLIVAN KEVIN	11384	\$90.89
2018	SUNDARAM MALATHY MD	11913	\$624.64
2018	TAYLOR RICHARD	12047	\$218.00
2018	THE GREEN ROOM LLC	11408	\$1,374.20
2018	THE NEW ENGLAND BAKERY	12474	\$374.78
2018	TONI BENNETT-LCSW/LICSW	11734	\$123.67
2018	VESESKIS KEN	10990	\$152.10
2018	VESESKIS MIKE & JEAN	12205	\$443.19
2018	VORCE ED & LEANNE	11611	\$131.17
2018	WELCH ANDREW	12597	\$166.48
2018	WHEELER GARY	11074	\$151.49
2018	WHITE GLEN	11726	\$399.14
2018	ZREYAS	11667	\$499.71
2019	ALLEN L V & SON	10015	\$11,204.37
2019	APPLIANCE PRO	12100	\$74.69
2019	BALDWIN JOSEPH	12434	\$418.30

2019	BE-YOU-TIFUL NAIL BAR	12656	\$89.64
2019	BOISVERT JOHN R & TERRY ANN	12293	\$199.60
2019	BOUDREAU SUSAN	12491	\$1,087.87
2019	BRYANT DONNA & JAMES	11956	\$132.96
2019	BURTT CRAIG	12299	\$349.88
2019	CANNELL NICHOLAS	12090	\$162.85
2019	CARLINO JOHN	12165	\$171.81
2019	CHASING THE SUN - TANNING	11978	\$328.66
2019	CHOICE ONE REALTY/DEBOER PROP	10172	\$22.09
2019	COLLIER ERNEST	12492	\$248.29
2019	CROSS TIM	12705	\$29.87
2019	DELISLE PERRY/JEAN	11070	\$78.58
2019	DELLACROCE BRIAN A	12506	\$259.05
2019	DOLL WILLIAM & BEVERLY	10907	\$111.44
2019	DOUGLAS DEFENSE LLC	12549	\$44.82
2019	DOWNEAST ENERGY	11038	\$9,650.39
2019	EAST LEBANON GLASS	11902	\$59.76
2019	EMILY'S WOOD FIRED PIZZA	12220	\$597.56
2019	ERIN LANIGAN COMPANY	12451	\$209.15
2019	FASHION NAILS	12484	\$95.61
2019	FAULKNER-TEGUIS ORTHODONTICS	12437	\$441.98
2019	FEDCAP - MARCIA SALOVITZ	12487	\$74.69
2019	FILE & STYLE	10223	\$239.02
2019	FISHER ADAM	12618	\$55.87
2019	FREETHY DAVID	12298	\$100.69
2019	FUGAZZOTTO WALTER/FRANCES	10871	\$201.69
2019	G-FORCE FARMS LLC	12389	\$896.35
2019	GAMESTERS 2	12454	\$268.90
2019	GEMMA ROBERT	11540	\$100.39
2019	GOULDING GREG	10938	\$74.10
2019	GRUNDY NICOLE	12445	\$151.49
2019	HAILSON GERARD & JOYCE ANGELA	10750	\$146.71
2019	HAMMOND & DARGIS	12156	\$1,195.13
2019	HANNON CHARLES	10851	\$119.21
2019	HASTINGS COREY	12533	\$5.08
2019	HOLLYWOOD HAIR	11681	\$268.90
2019	HOMEBRIDGE FINANCIAL SERVICES	12480	\$418.30
2019	ILLUMINANCE SKINCARE	11895	\$14.94
2019	J & T BARGAIN	12132	\$89.64
2019	JMS SERVICES	12637	\$149.39
2019	JOHN SHERMAN AND SON INC	12305	\$328.66
2019	JONES SANDRA	12035	\$107.26
2019	KANE JEFFREY	12297	\$122.80
2019	KASPER KATHLEEN	11718	\$108.15
2019	KING'S COUNTRY CLUB AUTO SALES	10341	\$358.54
2019	KOSTANDIN ARA & JENNIFER	10855	\$172.99
2019	KRISER'S (PET LIFE)	12591	\$12.18

2019	LINDA BISHOP LMT	11814	\$209.15
2019	MAINE AMMO COMPANY	12397	\$179.27
2019	MASTROPICTRO RONALD	12202	\$123.40
2019	MATHEWS KENNETH	12619	\$120.71
2019	MAZZITELLI ANDREW M	12570	\$127.89
2019	MCLAUGHLIN KRIST & AMANDA	12701	\$91.14
2019	MIKINI EMBR & SPORTS APPAREL	12235	\$448.17
2019	MIMI'S NAILS	12225	\$11.02
2019	NEW IMAGE NORTHEAST	11430	\$497.48
2019	PATEL MD HARENDRA	10450	\$754.60
2019	PROGRESSIONS BHS	12057	\$358.54
2019	RE/MAX HOMETOWN AGENCY	11709	\$105.16
2019	REBECCA SMITH LCSW	12375	\$53.78
2019	RESTORATIVE BLAST	12583	\$298.79
2019	RHOADES KEITH	12279	\$147.30
2019	RIDGELINE EXTERIORS LLC	12655	\$298.79
2019	ROBSON SCOTT	12296	\$168.52
2019	SANFORD BUTCHER SHOP	10545	\$776.84
2019	SANFORD MASSAGE & WELLNESS	12622	\$29.87
2019	SANFORD REDEMPTION CENTER	10639	\$134.45
2019	SERENITY BY THE FALLS	12677	\$239.02
2019	SEVIGNY BRIAN & KATHY	12004	\$180.77
2019	SHAKER POND ICE CREAM	11892	\$1,669.59
2019	SIGNGRAPHIX	10586	\$866.47
2019	SIMEONE JEFFREY	12620	\$152.04
2019	SMITH CHARLENE & DALE	11921	\$236.34
2019	SMITH PHILLIP & MARY	11558	\$90.18
2019	SOLEMINA ANDREW	11949	\$181.67
2019	SOLEMINA MILISSA	12432	\$245.00
2019	SOUTHERN MAINE CHEER	12560	\$298.79
2019	SOUTHERN MAINE FIREARMS	12670	\$149.39
2019	SOUTHERN MAINE WINDOW & SIDING	12122	\$298.79
2019	SPRINGVALE FLOWERS	10604	\$383.05
2019	STANLEY DEBERA	12213	\$131.77
2019	SULLIVAN KEVIN	11384	\$86.96
2019	SUNDARAM MALATHY MD	11913	\$687.20
2019	TANGUAY RAYMOND	10744	\$144.00
2019	THE NEW ENGLAND BAKERY	12474	\$597.56
2019	THE SANDWICH SHACK	12649	\$149.39
2019	TONI BENNETT-LCSW/LICSW	11734	\$268.90
2019	US TELEPACIFIC dba TPx	12690	\$30.23
2019	WHEELER GARY	11074	\$144.92
2019	WICKED MONKEY EMBROIDERY	12667	\$489.41
2019	ZREYAS	11667	\$567.69
2020	ALLEN L V & SON	10015	\$10,308.11
2020	APPLIANCE PRO	12100	\$68.72
2020	B & J VAPES INC	12676	\$192.14

2020	BALDWIN JOSEPH	12434	\$325.74
2020	BE-YOU-TIFUL NAIL BAR	12656	\$82.46
2020	BOISVERT JOHN R & TERRY ANN	12293	\$183.62
2020	BOUDREAU SUSAN	12491	\$868.90
2020	BURTT CRAIG	12299	\$268.28
2020	CANDY TUBS	12632	\$54.98
2020	CHASING THE SUN - TANNING	11978	\$302.37
2020	CHOICE ONE REALTY/DEBOER PROP	10172	\$41.24
2020	COLLIER ERNEST	12492	\$223.48
2020	COURTNEY CLEANERS	10145	\$1,812.30
2020	CROSS TIM	12705	\$24.74
2020	CURRIER ROBERT	11210	\$215.79
2020	DELISLE PERRY/JEAN	11070	\$72.29
2020	DELLACROCE BRIAN A	12506	\$193.23
2020	DOLL WILLIAM & BEVERLY	10907	\$102.53
2020	DOUGLAS DEFENSE LLC	12549	\$41.24
2020	DOWN RIVER MASSAGE & WELLNESS	12714	\$27.48
2020	EARTHLY MEDS LLC	12387	\$129.19
2020	ERIN LANIGAN COMPANY	12451	\$192.42
2020	FILE & STYLE	10223	\$219.90
2020	FREEMAN KELLY	12610	\$37.83
2020	FREETHY DAVID	12298	\$92.63
2020	G-FORCE FARMS LLC	12389	\$824.65
2020	GAMESTERS 2	12454	\$247.40
2020	GEMMA ROBERT	11540	\$92.36
2020	GOULDING GREG	10938	\$68.17
2020	GRUNDY NICOLE	12445	\$139.36
2020	HALLORAN MARY JO	12536	\$265.82
2020	HAMMOND & DARGIS	12156	\$1,099.53
2020	HANNON CHARLES	10851	\$109.68
2020	HARRIS SCHOOL OF BUSINESS	12718	\$543.44
2020	HASTINGS COREY	12533	\$59.38
2020	HENDRY'S HVAC	12552	\$119.44
2020	HOLLYWOOD HAIR	11681	\$247.40
2020	HOMEBRIDGE FINANCIAL SERVICES	12480	\$384.84
2020	ILLUMINANCE SKINCARE	11895	\$13.74
2020	J & S GROCERY DELI	10315	\$164.93
2020	JEN'S DELIGHTFUL SWEETS	12636	\$137.44
2020	JENKINS CHRISTINE	12785	\$45.23
2020	JMS SERVICES	12637	\$137.44
2020	JOHN SHERMAN AND SON INC	12305	\$302.37
2020	JONES SANDRA	12035	\$98.67
2020	KANE JEFFREY	12297	\$112.98
2020	KASPER KATHLEEN	11718	\$99.51
2020	KING'S COUNTRY CLUB AUTO SALES	10341	\$329.86
2020	KRISER'S (PET LIFE)	12591	\$669.06
2020	LEAH HURLBURT LLC	12556	\$29.22

2020	LINDA BISHOP LMT	11814	\$192.42
2020	MAGNOLIA'S BEAUTY SALON	10371	\$26.91
2020	MAINE AMMO COMPANY	12397	\$164.93
2020	MASTROPICTRO RONALD	12202	\$113.53
2020	MATHEWS KENNETH	12619	\$111.05
2020	MAZZITELLI ANDREW M	12570	\$117.65
2020	MCLAUGHLIN KRIST & AMANDA	12701	\$83.85
2020	MIKINI EMBR & SPORTS APPAREL	12235	\$412.32
2020	MIMI'S NAILS	12225	\$109.96
2020	NATURES MEDICINE	12675	\$962.09
2020	NORTHERN LEASING SYSTEMS INC	11367	\$16.50
2020	ONE LOVE CUISINE LLC	12731	\$406.33
2020	PATEL MD HARENDRA	10450	\$13.54
2020	PENNEY ALBERT & SUSAN	12489	\$170.98
2020	PERCY CHUCK	12501	\$210.57
2020	PESCHKE ADAM & NARISSA	12700	\$84.12
2020	PET LIFE	11010	\$325.18
2020	PETTEY MARK G	12036	\$151.73
2020	PROGRESSIONS BHS	12057	\$329.86
2020	QUINLAN FRED	12791	\$212.21
2020	RE/MAX HOMETOWN AGENCY	11709	\$989.58
2020	REBECCA SMITH LCSW	12375	\$49.48
2020	RESTORATIVE BLAST	12583	\$274.88
2020	RHOADES KEITH	12279	\$132.77
2020	RIDGELINE EXTERIORS LLC	12655	\$274.88
2020	ROBSON SCOTT	12296	\$155.03
2020	ROSE BETH	12579	\$178.13
2020	ROY'S MOTOR SPORTS	10529	\$81.27
2020	RYMES PROPANE & OIL	12743	\$67.72
2020	SANFORD BUTCHER SHOP	10545	\$714.70
2020	SANFORD MASSAGE & WELLNESS	12622	\$27.48
2020	SANFORD REDEMPTION CENTER	10639	\$123.70
2020	SEE NO EVIL TATTOO	12572	\$96.22
2020	SERENITY BY THE FALLS	12677	\$219.90
2020	SIGNGRAPHIX	10586	\$797.16
2020	SMITH PHILLIP & MARY	11558	\$156.41
2020	SMITH WYATT & REBECCA	12504	\$705.07
2020	SNYDER ANGELA	12773	\$163.28
2020	SOLEMINA ANDREW	11949	\$167.12
2020	SOLEMINA MILISSA	12432	\$193.79
2020	SOUTHERN MAINE FIREARMS	12670	\$137.44
2020	STEPHENS GARRETT & KIMBERLY	12497	\$136.66
2020	SULLIVAN KEVIN	11384	\$80.00
2020	SUNNYSIDE RESTAURANT THE	10625	\$1,319.44
2020	TANGUAY RAYMOND	10744	\$162.18
2020	THE SANDWICH SHACK	12649	\$137.44
2020	TONI BENNETT-LCSW/LICSW	11734	\$247.40

2020	TOTAL COMPUTER & NETWORK SERV	12573	\$18.96
2020	US TELEPACIFIC dba TPx	12690	\$251.24
2020	WATERLOGIC USA INC	12757	\$28.59
2020	WHEELER GARY	11074	\$65.69
2020	WICKED MONKEY EMBROIDERY	12667	\$450.25
2020	WOOD OWEN	11857	\$100.06
2020	ZOLT JEFF/CHARLOTTE	10857	\$194.77
2020	ZREYAS	11667	\$522.28
2021	ACADIAN BAKERY	12803	\$220.46
2021	ADVANCE CHOICE MORTGAGE	11802	\$66.13
2021	AIRPORT VARIETY	10993	\$246.05
2021	ALLEN L V & SON	10015	\$8,267.10
2021	ANCHOR SENIOR CARE RESIDENCE	12133	\$529.09
2021	APPLIANCE PRO	12100	\$66.13
2021	AUSTIN MACHINE & FABRICATION	10038	\$273.93
2021	B & J VAPES INC	12676	\$212.08
2021	BALDWIN JOSEPH	12434	\$157.63
2021	BBQ BARN	11310	\$165.34
2021	BE-YOU-TIFUL NAIL BAR	12656	\$70.55
2021	BOISVERT JOHN R & TERRY ANN	12293	\$236.33
2021	BONANZA	10065	\$816.57
2021	BOUDREAU SUSAN	12491	\$740.52
2021	BURTT CRAIG	12299	\$258.16
2021	CARTE BLANCHE BOUTIQUE	12712	\$55.11
2021	CHOICE ONE REALTY/DEBOER PROP	10172	\$44.09
2021	CQFK UNLIMITED LLC	12658	\$440.91
2021	CROSS TIM	12705	\$17.63
2021	CROSSFIT 207	12002	\$514.76
2021	CURRIER ROBERT	11210	\$282.18
2021	DELISLE PERRY/JEAN	11070	\$100.09
2021	DELLACROCE BRIAN A	12506	\$217.14
2021	DOLL WILLIAM & BEVERLY	10907	\$137.12
2021	DORAN JOHN	12295	\$156.00
2021	DOWN RIVER MASSAGE & WELLNESS	12714	\$33.07
2021	DRAGON STAR CREATIONS	11002	\$44.09
2021	ERICKSON SHELLY	12191	\$91.93
2021	ERIN LANIGAN COMPANY	12451	\$198.41
2021	FILE & STYLE	10223	\$187.39
2021	FREEMAN KELLY	12610	\$102.95
2021	FREETHY DAVID	12298	\$148.58
2021	GALAXY GLASS 207 LLC	12827	\$66.13
2021	GAMESTERS 2	12454	\$198.41
2021	GEMMA ROBERT	11540	\$119.26
2021	GEOTECHNICAL PARTNERSHIP	11317	\$38.87
2021	GOULDING GREG	10938	\$102.30
2021	GRUNDY NICOLE	12445	\$179.01
2021	GSG CONSULTING	12465	\$440.91

2021	HALLORAN MARY JO	12536	\$213.18
2021	HANNON CHARLES	10851	\$134.92
2021	HARRIS SCHOOL OF BUSINESS	12718	\$418.86
2021	HASTINGS COREY	12533	\$111.99
2021	HENDRY'S HVAC	12552	\$154.32
2021	HILLS TAMMY	12852	\$164.24
2021	HOLLYWOOD HAIR	11681	\$198.41
2021	HOMEBRIDGE FINANCIAL SERVICES	12480	\$352.73
2021	ILLUMINANCE SKINCARE	11895	\$22.05
2021	JEN'S DELIGHTFUL SWEETS	12636	\$154.32
2021	JENKINS CHRISTINE	12785	\$139.33
2021	JMS SERVICES	12637	\$154.32
2021	JOHN SHERMAN AND SON INC	12305	\$264.55
2021	JONES SANDRA	12035	\$149.69
2021	KEYSTONE LEASING	12760	\$10.95
2021	KING'S COUNTRY CLUB AUTO SALES	10341	\$286.59
2021	LANEN DANIEL	11947	\$261.24
2021	LEAH HURLBURT LLC	12556	\$44.09
2021	LIGHTHOUSE RELIEF	12385	\$1,073.18
2021	MAGNOLIA'S BEAUTY SALON	10371	\$771.60
2021	MAIN STREET APPLIANCE	12828	\$55.11
2021	MAINE AMMO COMPANY	12397	\$176.36
2021	MARCHAND DONALD/CLAIRE	10801	\$166.36
2021	MASTROPICTRO RONALD	12202	\$153.21
2021	MAZZITELLI ANDREW M	12570	\$176.59
2021	MCBRIDE ELIZABETH	12874	\$93.47
2021	MCLAUGHLIN KRIST & AMANDA	12701	\$134.70
2021	MIKINI EMBR & SPORTS APPAREL	12235	\$374.78
2021	MIMI'S NAILS	12225	\$88.18
2021	NORTHERN LEASING SYSTEMS INC	11367	\$13.23
2021	ON POINTE	12730	\$88.18
2021	PB & J FOOD TRUCK	12813	\$55.11
2021	PERCY CHUCK	12501	\$207.89
2021	PESCHKE ADAM & NARISSA	12700	\$135.14
2021	POTAMIS GREGORY	10814	\$3.31
2021	PROGRESSIONS BHS	12057	\$286.59
2021	QUINLAN FRED	12791	\$170.20
2021	RAZ'N CASH	11703	\$187.39
2021	RE/MAX HOMETOWN AGENCY	11709	\$837.73
2021	REBECCA SMITH LCSW	12375	\$44.09
2021	RESTORATIVE BLAST	12583	\$440.91
2021	RHOADES KEITH	12279	\$201.27
2021	ROBSON SCOTT	12296	\$193.56
2021	SANFORD BUTCHER SHOP	10545	\$617.28
2021	SANFORD MASSAGE & WELLNESS	12622	\$22.05
2021	SANFORD REDEMPTION CENTER	10639	\$99.21
2021	SEE NO EVIL TATTOO	12572	\$88.18

2021	SHAKER POND ICE CREAM	12761	\$2,204.56
2021	SHAW'S RIDGE FARM ICE CREAM	10578	\$154.32
2021	SIGNGRAPHIX	10586	\$683.42
2021	SMITH PHILLIP & MARY	11558	\$209.22
2021	SMITH WYATT & REBECCA	12504	\$608.24
2021	SNYDER ANGELA	12773	\$214.06
2021	SOLEMINA ANDREW	11949	\$209.65
2021	SOLEMINA MILISSA	12432	\$206.35
2021	SOUTHERN MAINE FIREARMS	12670	\$220.46
2021	STEPHENS GARRETT & KIMBERLY	12497	\$175.70
2021	SULLIVAN KEVIN	11384	\$128.53
2021	SUNNYSIDE RESTAURANT THE	10625	\$1,102.28
2021	TANGUAY JOSEPH	10817	\$204.83
2021	TANGUAY RAYMOND	10744	\$214.06
2021	TONI BENNETT-LCSW/LICSW	11734	\$220.46
2021	TOTAL COMPUTER & NETWORK SERV	12573	\$30.87
2021	WATERLOGIC USA INC	12757	\$22.05
2021	WHEELER GARY	11074	\$181.65
2021	WICKED MONKEY EMBROIDERY	12667	\$352.73
2021	ZOLT JEFF/CHARLOTTE	10857	\$334.21
2021	ZREYAS	11667	\$462.96
2022	ALL AMERICAN PIZZA LLC	12709	\$391.34
2022	ALLEN L V & SON	10015	\$6,114.73
2022	AMERICAN BABE BOUTIQUE	12888	\$16.31
2022	AUSTIN MACHINE & FABRICATION	10038	\$896.83
2022	BARTLETT CHRISTOPHER	12083	\$174.64
2022	BBQ BARN	11310	\$154.91
2022	BE-YOU-TIFUL NAIL BAR	12656	\$57.07
2022	BEAUDOIN DMD JOHN	10052	\$549.41
2022	BOISVERT JOHN R & TERRY ANN	12293	\$209.87
2022	BOUDREAU SUSAN	12491	\$584.41
2022	BROUCHU MARK	12605	\$100.11
2022	BURTT CRAIG	12299	\$318.13
2022	C & M FARMS	12386	\$407.65
2022	CANNA ONE	12867	\$407.65
2022	CARTE BLANCHE BOUTIQUE	12712	\$57.07
2022	CHILDRENS DENTISTRY OF SANFORD	11448	\$1,046.84
2022	CROSSFIT 207	12002	\$815.30
2022	CURRIER ROBERT	11210	\$240.85
2022	DELISLE PERRY/JEAN	11070	\$65.71
2022	DELLACROCE BRIAN A	12506	\$233.50
2022	DOLL WILLIAM & BEVERLY	10907	\$112.19
2022	DORAN JOHN	12295	\$240.85
2022	DOWN RIVER MASSAGE & WELLNESS	12714	\$32.61
2022	ERIN LANIGAN COMPANY	12451	\$179.37
2022	FILE & STYLE	10223	\$154.91
2022	FRECHETTE CHIMNEY	12717	\$2.60

2022	FREEMAN KELLY	12610	\$73.54
2022	FREETHY DAVID	12298	\$109.90
2022	GAGE-HILLS AMANDA	12860	\$139.42
2022	GALAXY GLASS 207 LLC	12827	\$65.23
2022	GEMMA ROBERT	11540	\$79.25
2022	GOULDING GREG	10938	\$101.75
2022	GRENIER LISA	12941	\$758.88
2022	HALLORAN MARY JO	12536	\$245.07
2022	HAMILTON DAVID	12937	\$404.72
2022	HANNON CHARLES	10851	\$90.50
2022	HASTINGS TARYN	12958	\$111.86
2022	HENDRY'S HVAC	12552	\$16.31
2022	HIGHMARK FARMS	12822	\$407.65
2022	HILLS TAMMY	12852	\$220.13
2022	HOLLYWOOD HAIR	11681	\$154.91
2022	INTERRANTE JOHN	12947	\$227.79
2022	JAZZ TAPPIN' DANCE STUDIO	11490	\$101.57
2022	JEAN-PAUL KAREN	12964	\$163.55
2022	JMS SERVICES	12637	\$146.76
2022	JONES SANDRA	12035	\$149.36
2022	KING'S COUNTRY CLUB AUTO SALES	10341	\$244.59
2022	LAKESIDE PSYCHOTHERAPY	12460	\$14.38
2022	LEAH HURLBURT LLC	12556	\$39.13
2022	LG PAINTING	12892	\$81.53
2022	LOGIK SKATE & APPAREL	12241	\$14.55
2022	MAGNOLIA'S BEAUTY SALON	10371	\$603.32
2022	MAIN STREET APPLIANCE	12828	\$57.07
2022	MAINE AMMO COMPANY	12397	\$163.06
2022	MARCHAND DONALD/CLAIRE	10801	\$295.95
2022	MASTROPICTRO RONALD	12202	\$110.23
2022	MAZZITELLI ANDREW M	12570	\$118.38
2022	MCBRIDE ELIZABETH	12874	\$90.98
2022	MCLAUGHLIN KRIST & AMANDA	12701	\$106.15
2022	MIKINI EMBR & SPORTS APPAREL	12235	\$309.81
2022	MR GREEN THUMB HOLISTIC MED	12307	\$733.77
2022	NICELY KYLE	12861	\$280.30
2022	NORTH STAR PROPERTY MGMT	12643	\$733.77
2022	NORTHEAST MACHINE REPAIR	12625	\$96.96
2022	NORTHERN LEASING SYSTEMS INC	11367	\$9.79
2022	ON POINTE	12730	\$81.53
2022	OUELLETTE JEFFREY	12627	\$693.98
2022	PB & J FOOD TRUCK	12813	\$48.92
2022	PESCHKE ADAM & NARISSA	12700	\$284.37
2022	PIZZA HUT	12577	\$478.96
2022	POLISHED CONCRETE SOLUTIONS	12018	\$260.89
2022	PROGRESSIONS BHS	12057	\$228.28
2022	QUINLAN FRED	12791	\$197.78

2022	RAZ'N CASH	11703	\$146.76
2022	RE/MAX HOMETOWN AGENCY	11709	\$40.77
2022	REBECCA SMITH LCSW	12375	\$40.77
2022	RHOADES KEITH	12279	\$176.92
2022	RIDGELINE EXTERIORS LLC	12655	\$131.67
2022	ROBSON SCOTT	12296	\$160.28
2022	ROOT CELLAR SALON	12909	\$40.77
2022	RYAN DANIEL	12878	\$156.70
2022	SANFORD BUTCHER SHOP	10545	\$489.18
2022	SANFORD FAMILY EYECARE	12023	\$166.66
2022	SANFORD MASSAGE & WELLNESS	12622	\$16.31
2022	SANFORD REDEMPTION CENTER	10639	\$73.38
2022	SEE NO EVIL TATTOO	12572	\$65.23
2022	SHAKER POND ICE CREAM	12761	\$1,761.05
2022	SHAW'S RIDGE FARM ICE CREAM	10578	\$130.45
2022	SNYDER ANGELA	12773	\$182.95
2022	SOLEMINA ANDREW	11949	\$177.40
2022	SOLEMINA ANDREW	12862	\$162.41
2022	SOLEMINA MILISSA	12432	\$208.39
2022	STATE FARM MUTUAL AUTOMOBILE-	12755	\$2.16
2022	STEPHENS GARRETT & KIMBERLY	12497	\$136.15
2022	STILLWAGON JOHN	12854	\$469.61
2022	SULLIVAN KEVIN	11384	\$82.34
2022	SUNNYSIDE RESTAURANT THE	10625	\$815.30
2022	TANGUAY JOAN	10817	\$230.73
2022	TANGUAY RAYMOND	10744	\$199.91
2022	THE DOWNTOWN SHAGG	12832	\$16.31
2022	TODISCO KEVIN	12863	\$570.87
2022	VILLAGE SIGN AND DESIGN	12914	\$163.06
2022	WATERLOGIC USA INC	12757	\$16.31
2022	WELCOME HOME DINER	12895	\$216.53
2022	WHEELER GARY	11074	\$134.36
2022	WIRELESS ZONE/CELL SITE CORP	11680	\$51.09
2022	YOCKEL PAUL & PAULA	10914	\$139.20
2022	ZOLT JEFF/CHARLOTTE	10857	\$351.39
2022	ZREYAS	11667	\$358.73
2023	109 HAIRCUTS THE	11305	\$135.99
2023	ALLEN L V & SON	10015	\$6,391.36
2023	ALLEN TINA	13024	\$92.30
2023	AMERICAN BABE BOUTIQUE	12888	\$34.00
2023	AUSTIN MACHINE & FABRICATION	10038	\$951.91
2023	BACK STREET SANFORD	12657	\$742.99
2023	BARNARD BRENDA	12942	\$229.47
2023	BARTLETT CHRISTOPHER	12083	\$172.53
2023	BAY STATE FINANCIAL SERVICES	10224	\$17.12
2023	BBQ BARN	11310	\$186.98
2023	BEAN GROUP / SANFORD	12968	\$175.31

2023	BOISVERT JOHN R & TERRY ANN	12293	\$209.59
2023	BOUDREAU SUSAN	12491	\$561.28
2023	BRICKHOUSE FITNESS INC	12481	\$405.21
2023	BROUCHU MARK	12605	\$96.37
2023	BURGER BUDZ	12887	\$220.98
2023	BURTT CRAIG	12299	\$298.49
2023	CHASSE JAMES	10874	\$116.78
2023	CONNELL MICHAEL & SMITH MARIE	12286	\$228.12
2023	CONNOLLY JOHN	12696	\$107.26
2023	DANEK THOMAS	12291	\$136.28
2023	DELISLE PERRY/JEAN	11070	\$66.29
2023	DELLACROCE BRIAN A	12506	\$215.55
2023	DOANE EARL	12949	\$175.23
2023	DOLL WILLIAM & BEVERLY	10907	\$111.35
2023	DORAN JOHN	12295	\$251.06
2023	DOWN RIVER MASSAGE & WELLNESS	12714	\$59.49
2023	ERIN LANIGAN COMPANY	12451	\$203.98
2023	FAT KID WOOD FIRED PIZZA	12974	\$518.44
2023	FILE & STYLE	10223	\$186.98
2023	FRECHETTE CHIMNEY	12717	\$84.99
2023	FREETHY DAVID	12298	\$106.91
2023	GEMMA ROBERT	11540	\$80.40
2023	GOULDING GREG	10938	\$99.44
2023	GRENIER LISA	12941	\$787.53
2023	H A MAPES INC	10383	\$542.59
2023	HAIR EXTREME BARBER SHOP	12260	\$111.85
2023	HALLORAN MARY JO	12536	\$282.51
2023	HANNON CHARLES	10851	\$91.96
2023	HARDEN DEBRA	11939	\$71.31
2023	HENDRY'S HVAC	12552	\$34.00
2023	HILL CHRIS	12939	\$157.06
2023	HILLS TAMMY	12852	\$208.91
2023	HOME COUNSELORS INC	12635	\$101.99
2023	INDICATIVE-TESTING LLC	12961	\$260.88
2023	INTERRANTE JOHN	12947	\$209.93
2023	IPP-STORES LLC	13008	\$152.65
2023	JAZZ TAPPIN' DANCE STUDIO	11490	\$135.99
2023	JEAN-PAUL KAREN	12964	\$155.53
2023	JONES SANDRA	12035	\$147.03
2023	KING'S COUNTRY CLUB AUTO SALES	10341	\$305.97
2023	LEAH HURLBURT LLC	12556	\$57.80
2023	LG PAINTING	12892	\$101.99
2023	LISTEWNIAK MARC	12204	\$9.04
2023	MAGNOLIA'S BEAUTY SALON	10371	\$163.86
2023	MAIN STREET APPLIANCE	12828	\$186.98
2023	MAINE AMMO COMPANY	12397	\$220.98
2023	MASTROPICTRO RONALD	12202	\$108.61

2023	MAZZITELLI ANDREW M	12570	\$115.08
2023	MCBRIDE ELIZABETH	12874	\$86.87
2023	MCLAUGHLIN KRIST & AMANDA	12701	\$103.86
2023	MIKINI EMBR & SPORTS APPAREL	12235	\$441.95
2023	MORIN BRIAN & SHARI	12966	\$244.60
2023	NICELY KYLE	12861	\$269.09
2023	NORTHEAST MACHINE REPAIR	12625	\$271.97
2023	ON POINTE	12730	\$118.99
2023	OUELLETTE JEFFREY	12627	\$695.06
2023	PATHWAYS OF MAINE	12345	\$152.98
2023	PB & J FOOD TRUCK	12813	\$76.49
2023	PESCHKE ADAM & NARISSA	12700	\$258.88
2023	PROGRESSIONS BHS	12057	\$254.97
2023	QUINLAN FRED	12791	\$206.19
2023	RE/MAX HOMETOWN AGENCY	11709	\$59.49
2023	REBECCA SMITH LCSW	12375	\$67.99
2023	REDBOX AUTOMATED RETAIL LLC	11525	\$214.30
2023	REFLECTIONS HAIR STUDIO	12134	\$203.98
2023	RHOADES KEITH	12279	\$179.16
2023	RIDGELINE EXTERIORS LLC	12655	\$339.96
2023	ROBSON SCOTT	12296	\$159.95
2023	ROOT CELLAR SALON	12909	\$59.49
2023	RYAN DANIEL	12878	\$149.07
2023	SANFORD BUTCHER SHOP	10545	\$560.94
2023	SANFORD MASSAGE & WELLNESS	12622	\$42.49
2023	SCOTT SKIP & DIANNE	12699	\$267.61
2023	SEE NO EVIL TATTOO	12572	\$93.49
2023	SHAKER POND ICE CREAM	12761	\$1,971.80
2023	SHAW'S RIDGE FARM ICE CREAM	10578	\$152.98
2023	SILVERLEAF LLC	12882	\$441.95
2023	SIROIS ROBERT	12877	\$104.51
2023	SMITH PHILLIP & MARY	11558	\$174.24
2023	SNYDER ANGELA	12773	\$182.56
2023	SOLEMINA ANDREW	11949	\$177.13
2023	SOLEMINA ANDREW	12862	\$161.31
2023	SOLEMINA MILISSA	12432	\$198.36
2023	SPRINGVALE MUSCULAR THERAPY	12973	\$59.49
2023	STAPLES PATTIE	12948	\$24.32
2023	STEINMETZ DPM RICHARD	10618	\$101.99
2023	STEPHENS GARRETT & KIMBERLY	12497	\$135.48
2023	STILLWAGON JOHN	12854	\$425.98
2023	SUBWAY	10621	\$5.25
2023	SUBWAY #10977	10622	\$5.25
2023	SULLIVAN KEVIN	11384	\$82.61
2023	TANGUAY JOAN	10817	\$228.63
2023	TANGUAY RAYMOND	10744	\$178.14
2023	TAX PRO USA INC	11563	\$69.13

2023	THE DOWTOWN SHAGG	12832	\$34.00
2023	TODISCO KEVIN	12863	\$532.56
2023	TROPICAL CARIBBEAN	12819	\$152.98
2023	VILLAGE SIGN AND DESIGN	12914	\$220.98
2023	WATERLOGIC USA INC	12757	\$34.00
2023	WHEELER GARY	11074	\$0.84
2023	YOCKEL LAUREN	12787	\$93.82
2023	YOCKEL PAUL & PAULA	10914	\$257.35
2023	ZOLT JEFF/CHARLOTTE	10857	\$330.96
2023	ZREYAS	11667	\$390.96
2024	109 HAIRCUTS THE	11305	\$136.70
2024	207 HYDRO	12802	\$830.34
2024	ADDICTED TO THRIFT CONSIGNMENT	13065	\$168.76
2024	AINSWORTH RICHARD	13048	\$138.72
2024	ALLEN TINA	13024	\$32.74
2024	ALLIED CAREER TRAINING INSTITU	12918	\$51.17
2024	AMERICAN BABE BOUTIQUE	12888	\$113.07
2024	AROMA JOE'S COFFEE	11133	\$226.82
2024	AUSTIN MACHINE & FABRICATION	10038	\$379.73
2024	BACK IN MOTION PHYSICAL THERAP	13012	\$185.64
2024	BARIBEAULT THOMAS & JULIE	13020	\$66.83
2024	BARNARD BRENDA	12942	\$319.31
2024	BARTLETT CHRISTOPHER	12083	\$117.12
2024	BBQ BARN	11310	\$151.89
2024	BENOIT HOLLY	12952	\$493.14
2024	BIEHL TERRY A	12606	\$165.73
2024	BOISVERT JOHN R & TERRY ANN	12293	\$179.24
2024	BOTANICAL COMPOST LLC	12711	\$256.29
2024	BOTANICAL COMPOST LLC	13038	\$208.12
2024	BOUDREAU SUSAN	12491	\$512.54
2024	BRICKHOUSE FITNESS INC	12481	\$303.78
2024	BROKEN GLASS COMPANY LLP	13106	\$337.54
2024	BROUCHU MARK	12605	\$53.68
2024	BURGER KING	10080	\$1,341.70
2024	BURTT CRAIG	12299	\$189.87
2024	CAMPER - 2024 (APACHE PARTY IN	13034	\$273.56
2024	CAMPER - 2024 (APACHE PARTY IN	13064	\$62.25
2024	CAMPER - 2024 APACHE (PARTY IN	13030	\$54.48
2024	CAMPER - 2024 APACHE (PARTY IN	13031	\$350.12
2024	CAMPER - 2024 APACHE (PARTY IN	13035	\$50.26
2024	CAMPGROUND -2024 (PARTY IN POS	24001	\$141.46
2024	CANNELL NICHOLAS	12778	\$329.43
2024	CARLINO LINDA	12770	\$513.55
2024	CELL SITE CORPORATION	11680	\$190.70
2024	CITIZENS BANK NA	11815	\$2.20
2024	CONNELL MICHAEL & SMITH MARIE	12286	\$302.93
2024	CONNOLLY JOHN	12696	\$175.18

2024	CONVENIENT MD - URGENT CARE	12960	\$691.15
2024	CURRIER ROBERT	11210	\$171.29
2024	DELISLE PERRY/JEAN	11070	\$189.02
2024	DELLACROCE BRIAN A	12506	\$209.44
2024	DESJARDINS ROBERT	12508	\$49.45
2024	DOLL WILLIAM & BEVERLY	10907	\$105.66
2024	DORAN JOHN	12295	\$245.39
2024	DOWN RIVER MASSAGE & WELLNESS	12714	\$126.58
2024	DOWNHILL BAGLE CO LLC	13135	\$168.76
2024	ELLINGWOOD DANNY	12949	\$146.67
2024	EVANS CAPACITOR CO	11710	\$152.74
2024	EVERETT ANGEL	13155	\$259.39
2024	EVERYTHING IN BETWEEN LLC	12889	\$102.52
2024	FAT KID WOOD FIRED PIZZA	12974	\$480.13
2024	FILE & STYLE	10223	\$151.89
2024	FOGG JOHN	13153	\$120.46
2024	FRECHETTE CHIMNEY	12717	\$141.77
2024	FREETHY DAVID	12298	\$161.01
2024	GEMMA ROBERT	11540	\$44.72
2024	GOODSON DANIEL	13154	\$96.31
2024	GOULDING GREG	10938	\$54.01
2024	GRENIER LISA	12941	\$639.12
2024	HAIR EXTREME BARBER SHOP	12260	\$116.79
2024	HAIR TODAY	12032	\$14.85
2024	HALLORAN MARY JO	12536	\$181.25
2024	HANNON CHARLES	10851	\$402.51
2024	HARDEN DEBRA	11939	\$438.96
2024	HEIRS OF DONALD & CLAIRE MARCH	10801	\$384.28
2024	HENDRY'S HVAC	12552	\$108.01
2024	HILL CHRIS	12939	\$77.63
2024	HOLLYWOOD HAIR	13071	\$168.76
2024	HOULE DENISE	12629	\$86.88
2024	INDICATIVE-TESTING LLC	12961	\$22,311.67
2024	JAZZ TAPPIN' DANCE STUDIO	11490	\$136.70
2024	JEAN-PAUL KAREN	12964	\$67.00
2024	JERRY'S INC	10319	\$1,005.17
2024	JEWELER'S OUTLET	10321	\$101.69
2024	JONATHAN BERUBE LMFT	12686	\$118.14
2024	JONES SANDRA	12035	\$46.07
2024	KINDNESS COOKIES	12898	\$130.80
2024	KING'S COUNTRY CLUB AUTO SALES	10341	\$187.33
2024	LAW OFFICE THOMAS VAN HOUTEN	10664	\$83.72
2024	LG PAINTING	12892	\$160.32
2024	LISTEWNICK MARC	12204	\$26.17
2024	LITTLEFIELD RETREAT LLC DBA PU	13112	\$843.84
2024	MAGNOLIA'S BEAUTY SALON	10371	\$149.53
2024	MAIN STREET APPLIANCE	12828	\$261.59

2024	MAINE AMMO COMPANY	12397	\$162.01
2024	MAZZITELLI ANDREW M	12570	\$46.41
2024	MCBRIDE ELIZABETH	12874	\$28.36
2024	MCGRATH LISA	11623	\$31.72
2024	MCLAUGHLIN KRIST & AMANDA	12701	\$308.84
2024	MIKINI EMBR & SPORTS APPAREL	12235	\$227.83
2024	MILESTONES FAMILY SERVICES	12021	\$89.28
2024	MISIASZEK LARRY	12187	\$133.66
2024	MORIN BRIAN & SHARI	12966	\$121.00
2024	NEW ENGLAND DUMPSTER RENTALS	13101	\$1,854.76
2024	NICELY KYLE	12861	\$200.16
2024	NORMAN LAPIERRE	13006	\$497.81
2024	NORTHEAST COATING TECHNOLOGIES	12978	\$92.67
2024	NORTHEAST MACHINE REPAIR	12625	\$202.52
2024	LOWU LOVE	12862	\$113.92
2024	ON POINTE	12730	\$162.01
2024	OUELLETTE JEFFREY	12627	\$230.54
2024	PB & J FOOD TRUCK	12813	\$142.61
2024	PERKINS PAUL	13052	\$144.26
2024	PERRY JOE	12936	\$330.11
2024	PESCHKE ADAM & NARISSA	12700	\$157.79
2024	PLANET FITNESS	11518	\$3,371.14
2024	PRIME CONNECTION CULTIVATION	12980	\$438.79
2024	PRITSKY JAMES& VALERIE	11723	\$71.73
2024	PROGRESSIONS BHS	12057	\$172.14
2024	PUGLISI ANTHONY	12493	\$192.91
2024	QUINLAN FRED	12791	\$188.17
2024	RAFORTH DANIELLE	13157	\$167.59
2024	RE/MAX HOMETOWN AGENCY	11709	\$113.92
2024	REBECCA SMITH LCSW	12375	\$116.45
2024	REDBOX AUTOMATED RETAIL LLC	11525	\$446.06
2024	REFLECTIONS HAIR STUDIO	12134	\$5.57
2024	RHOADES KEITH	12279	\$32.41
2024	RIDGELINE HOME IMPROVEMENT LLC	12655	\$261.59
2024	ROBSON SCOTT	12296	\$756.92
2024	ROOT CELLAR SALON	12909	\$135.02
2024	ROSSETTI CARL & MARTHA	12783	\$148.00
2024	RYAN DANIEL	12878	\$44.22
2024	SANFORD BUTCHER SHOP	10545	\$263.27
2024	SANFORD GAMES & COLLECTABLES	12646	\$118.14
2024	SANFORD MASSAGE & WELLNESS	12622	\$111.38
2024	SCACCIA BARTLETT & CHABOT	10356	\$0.35
2024	SCOTT SKIP & DIANNE	12699	\$34.09
2024	SHAKER POND ICE CREAM	12761	\$1,265.75
2024	SHAW'S RIDGE FARM ICE CREAM	10578	\$141.77
2024	SKN ESTHETICS	12999	\$22.24
2024	SNYDER ANGELA	12773	\$144.80

2024	SOLEMINA ANDREW	11949	\$406.90
2024	SOLEMINA MILISSA	12432	\$166.41
2024	SPRINGVALE MUSCULAR THERAPY	12973	\$139.24
2024	STAPLES PATTIE	12948	\$128.26
2024	STATE FARM MUTUAL AUTO INS CO	10616	\$45.57
2024	STEINMETZ DPM RICHARD	10618	\$126.58
2024	STEPHENS GARRETT & KIMBERLY	12497	\$81.17
2024	SUBWAY (SANFORD) BETTER MANAGE	13090	\$333.65
2024	SUBWAY (SPRINGVALE) BETTER MAN	13089	\$346.99
2024	SULLIVAN KEVIN	11384	\$118.98
2024	SURPLUS BUSINESS ASSETS	11027	\$192.40
2024	TALBOT JUNE	12957	\$488.57
2024	TANGUAY JOHN	12171	\$196.76
2024	TANGUAY RAYMOND	10744	\$136.53
2024	TAX PRO USA INC	11563	\$167.08
2024	TAYLOR RENTAL CENTER	10631	\$855.66
2024	THE DOWTOWN SHAGG	12832	\$113.07
2024	THE LAW OFFICE OF JEAN L WALSH	12265	\$94.25
2024	TODISCO KEVIN	12863	\$44.22
2024	TOWNE VERONICA A & LAWRENCE M	12447	\$303.94
2024	TRACY SIMEONE	12777	\$287.92
2024	TROPICAL CARIBBEAN	12819	\$195.77
2024	TUCKER STEVEN	11848	\$270.40
2024	VENEER SERVICES UNLIMITED	12563	\$353.92
2024	VILLAGE SIGN AND DESIGN	12914	\$263.27
2024	WATERLOGIC USA INC	12757	\$111.38
2024	WHEELER GARY	11074	\$67.34
2024	WORSTED SPINNING NE LLC	12695	\$1,746.73
2024	YOCKEL LAUREN	12787	\$30.55
2024	YOCKEL PAUL & PAULA	10914	\$131.13
2024	ZIPPY COPY CENTER	11562	\$222.77
2024	ZOLT JEFF/CHARLOTTE	10857	\$278.29
2024	ZREYAS	11667	\$212.65
Total			\$647,893.10

OUTSTANDING REAL ESTATE TAX LIENS

Bill Year	Customer Name	Property ID	Total Receivable
2007	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$39,752.26
2008	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$38,475.14
2009	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$33,824.63
2010	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$19,130.06
2011	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$19,567.43
2012	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$20,772.98
2013	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$21,922.07

2014	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$21,471.07
2015	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$7,582.35
2016	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$7,483.31
2017	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$6,524.34
2018	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$6,439.78
2019	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$6,364.27
2020	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$5,647.38
2021	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$4,511.73
2021	REGCO INC	00J29/00021/00000	\$1,057.91
2021	REGCO INC	00J29/00024/00000	\$3,227.23
2021	REGCO INC	00J29/00025/00000	\$183.72
2021	REGCO INC	00J30/00046/00000	\$15,106.81
2022	BERGERON JACOB P	00I28/00127/00000	\$2,185.49
2022	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$3,340.37
2022	JEANNETTE JAMES	00R13/00100/00038	\$532.44
2022	NORTON LYNNE M ESTATE OF	00R12/0090A/00065	\$656.67
2022	PAPALE ELLEN M	00R20/00008/00009	\$717.63
2022	REGCO INC	00J29/00021/00000	\$797.06
2022	REGCO INC	00J29/00024/00000	\$2,398.17
2022	REGCO INC	00J29/00025/00000	\$151.84
2022	REGCO INC	00J30/00046/00000	\$11,166.28
2022	TRUMBLE SHIRLEY A	00J17/00019/00000	\$800.57
2023	4 SQUARE LLC	00R12/00067/00000	\$4,785.46
2023	AINSWORTH RICHARD JR	00R23/0005F/00000	\$86.37
2023	AINSWORTH RICHARD JR/PAMELA	00R23/0005C/00000	\$5,737.53
2023	ANDERSON SARAH JO	00R6A/00009/00000	\$2,477.83
2023	BAGLEY THOMAS & LORI	00R23/00021/00040	\$737.96
2023	BARROWS GRACE & HARTNETT DANIEL P (JTS)	00L14/00015/00000	\$3,659.92
2023	BERGERON JACOB P	00I28/00127/00000	\$2,268.03
2023	BLIER JOHN	00R23/00021/00026	\$178.48
2023	BROWN ELISABETH G	00J28/00012/00000	\$3,234.81
2023	CABANA DONALD/DOROTHY	00J17/00021/00000	\$1,655.66
2023	CHALOULT JENNIFER	00R13/00100/00088	\$519.35
2023	CHASSE CARL A TRUSTEE OF	000R7/0002B/00000	\$6,041.16
2023	CHRISTENSEN MARTHA J HEIRS OF	000R1/00005/00000	\$4,045.78
2023	COBURN NANCY & DAUTEUIL SUSAN	00R19/00100/00030	\$1,636.89
2023	CYR KARL L/WENDY L	00F28/0005A/00000	\$100.02
2023	DAGGETT JOHN R	00R23/0011B/00000	\$1,386.15
2023	DALTON HEIDI H	00L29/00005/00000	\$4,345.63
2023	DANEY KAITLIN A	000R3/0012D/00000	\$5,026.52
2023	DANTATA INTERPRISE LLC & FRANCIS WATSON	00I35/0007A/00000	\$575.91
2023	DANTATA INTERPRISE LLC & WATSON FRANCIS	00I35/00007/00000	\$5,377.60
2023	DAVIES BRYANNA & CHRISTOPHER	00R23/00021/00012	\$189.41
2023	DECATO BRIAN	00H28/0018C/00000	\$60.39
2023	DESIRISSEAU LOUIE R & LUCIEN R (JTS)	00J32/00002/00000	\$4,586.14
2023	DIONNE PAMELA S	00R23/00037/00000	\$1,233.14
2023	DO KELLY J	000R2/00026/00000	\$2,175.92

2023	DUBOIS JEFFREY L	00R11/0028B/00000	\$662.24
2023	DUNLAP ANNETTE ESTATE OF	00R13/00100/00022	\$507.69
2023	FENDERSON DALE R	00R17/0001D/00000	\$313.24
2023	FORD EDWARD	00J17/00002/00000	\$2,660.38
2023	FULLI MAHFUZ A	00H27/00022/00000	\$6,278.25
2023	GAGNON LORI	00R13/00100/00076	\$662.92
2023	GAHAGAN HERBERT	00R25/0002A/00000	\$818.76
2023	GARDNER MORGAN W	00L16/00059/00000	\$3,816.16
2023	GARDNER RON	00K17/00007/00000	\$3,438.19
2023	GARDNER SHANNON	00R12/0090A/00051	\$178.48
2023	GATEWAY PROPERTIES LLC	00J29/00018/00000	\$3,473.99
2023	GENGA TODD	00K15/00034/00000	\$2,871.86
2023	GOODWIN ASHLEY	00R13/00100/00032	\$724.32
2023	HACKETT ANGELA M	00R13/00100/00084	\$969.95
2023	HAM DAVID A/LINDA C	000R3/0039A/00000	\$6,673.91
2023	HAMEL PATRICK & MARIE	00R12/0090A/00047	\$1,962.70
2023	HANNON ELIZABETH B & CALLAGY BEVERLY J	00K38/00029/00000	\$4,241.59
2023	HARDING KEVIN	00R23/00021/00014	\$1,247.49
2023	HARLOW NOREEN RAE	00R23/00021/00019	\$248.42
2023	HARTFORD DIANNE A & MACCORMACK PETER J	0R13F/00009/00000	\$5,309.47
2023	HEMLEPP DOUGLAS P/SUSAN P	0R14D/00008/00000	\$5,355.43
2023	HILL ROBERT H/MARIE	00R21/0037D/00000	\$968.24
2023	HILTON LUCILLE	0R13A/00012/00000	\$1,490.89
2023	HODSDON ALIDA C HEIRS OF	00K34/00056/00000	\$2,107.41
2023	HOLMAN CRAIG	00I29/00070/00000	\$3,013.44
2023	HUNT MATTHEW	00R12/0104A/00000	\$1,431.40
2023	HUNTOON CATHERINE A	00L25/0033A/00000	\$3,186.57
2023	HUSSEY CHARLES H	00R22/0034K/00000	\$1,082.34
2023	ILIADIS ZAHARIAS	00L27/00072/00000	\$4,751.61
2023	JALBERT DENNIS	00I25/00004/00000	\$3,683.80
2023	JEANNETTE JAMES ESTATE OF	00R13/00100/00038	\$541.80
2023	JOHNSON PATRICIA TRUSTEE OF THE	00L17/0005A/00000	\$222.84
2023	JOHNSON SCOTT A	00R12/0090A/00057	\$444.58
2023	KER SOKHON & SOKHA	00R11/00070/00000	\$3,358.00
2023	KNIGHT ADRIAN P	00J25/00026/00000	\$279.12
2023	KUCSMA CHRISTOPHER P	000R5/00069/00000	\$129.45
2023	LAFERTE TRACY	00R13/0022B/00000	\$3,927.72
2023	LAFOND REBECCA L & THOMPSON MELANIE L	00H18/00006/00000	\$3,927.63
2023	LEBLANC THOMAS E	0R11B/00106/00000	\$1,102.95
2023	LEDGEMERE PROPERTIES LLC	00M29/00045/00000	\$3,850.96
2023	LEE PAULA ESTATE OF	0R16A/00186/00000	\$110.25
2023	LEE PAULA ESTATE OF	0R16A/00263/00000	\$159.72
2023	LEIGHTON DAVID	00R12/0090A/00068	\$691.91
2023	LEVESQUE LOIS B HEIRS OF	0R12C/00012/00000	\$1,079.66
2023	LEVESQUE MIKE	00R19/00100/00058	\$2,018.99
2023	LIFE ESTATE- JULIA G DANGORA & BURBINE	00M31/0014A/00015	\$4,850.12
2023	LUNNY ROBERT J JR	00K21/00012/00000	\$4,894.88

2023	LYMAN KAREN B	00H30/00033/00000	\$3,318.77
2023	MACLEOD RAYLENE M	00R12/0090A/00044	\$478.33
2023	MANN TAYLOR	00J19/00017/00000	\$6,656.91
2023	MANNING DANA	00G32/00011/00000	\$3,458.63
2023	MARTIN DAVIS M	00R21/00026/00000	\$2,342.00
2023	MATERESE ALFRED J HEIRS OF	00L17/00001/00000	\$4,096.59
2023	MAYNARD JOLEEN G	00L15/0016A/00000	\$2,766.70
2023	MCCLINCEY JR ROBERT G	00L19/00008/00000	\$4,006.20
2023	MCCLINCEY JR ROBERT G	00L19/00014/00000	\$548.63
2023	MCGUIRE JR EDWARD M TRUSTEE OF THE	00R16/0012A/00000	\$3,499.58
2023	MEDICO NANCY D	00M11/00002/00000	\$935.55
2023	MOREHART MICHELLE	00R15/00117/00000	\$1,290.63
2023	MOUSAM VALLEY MOTEL	000R2/00042/00000	\$3,555.86
2023	MUIR TRACY	00R15/00114/00000	\$1,775.07
2023	NORTON LYNNE M ESTATE OF	00R12/0090A/00065	\$911.95
2023	ODENCRANTZ AMY	00R13/00100/00055	\$258.65
2023	OWEN COLBY & CORTNY (JTS)	000R8/0003A/00001	\$717.10
2023	PAPALE ELLEN M	00R20/00008/00009	\$1,478.26
2023	PELLETIER SARAH	00R12/0090A/00038	\$422.41
2023	PEP REAL ESTATE LLC	00K30/00043/00000	\$2,304.88
2023	PEPIN SUSAN A	00I24/00002/00000	\$2,556.30
2023	PIERCE-NUMBERG JUDY	00K28/0002A/00000	\$2,836.04
2023	PILLSBURY JEANNE	00R12/0090A/00002	\$411.91
2023	PINCHOTT GAYLE S	00K18/00023/00001	\$826.05
2023	PIPER HEATHER & MITCHELL (JTS)	00H27/00010/00000	\$4,205.08
2023	POMBRIANT MARK J	00K28/00054/00000	\$2,177.62
2023	PRIME DANIEL G/LISA A	00R19/0010B/00003	\$1,994.77
2023	QUINN WILLIAM R/JOHN R/ROBERT J	0R21A/00062/00000	\$3,832.20
2023	REDCORAL INVESTMENTS LLC	000R2/00063/00000	\$1,082.43
2023	REDCORAL INVESTMENTS LLC	00R12/0059B/00000	\$2,465.51
2023	REGCO INC	00J29/00021/00000	\$818.13
2023	REGCO INC	00J29/00024/00000	\$2,490.11
2023	REGCO INC	00J29/00025/00000	\$144.36
2023	REGCO INC	00J30/00046/00000	\$11,646.24
2023	ROY KORY & PATINA (JTS)	0R12D/00021/00000	\$1,305.99
2023	SANFORD PLAZA LLC	00K36/00001/00000	\$3,161.84
2023	SHAKER POND ICE CREAM LLC	00K34/00045/00000	\$140.57
2023	SHAW RICHARD H TRUSTEE OF THE	000R6/00053/00000	\$9,889.32
2023	SHAW'S RIDGE FARM	000R6/0053A/00000	\$5,534.54
2023	SHERIFF ANDREW M	00R18/00047/00000	\$1,091.06
2023	SHERIFF ANDREW M	00R18/0046A/00000	\$1,178.06
2023	SIMONDS JOHN P TRUSTEE OF THE	00L15/00003/00000	\$5,295.73
2023	ST CLAIR CATHERINE	00R23/00021/00034	\$1,877.41
2023	TARBOX JR EUGENE S	00K35/0008A/00000	\$4,091.02
2023	TIMMINS DOLORES A	0R16A/00082/00000	\$659.90
2023	TITUS JONATHAN	00J30/00021/00000	\$3,922.59
2023	TRASK AMY	00R13/00100/00033	\$850.71

2023	TRAVIS GLENN & TRAVIS ZACHARY D	000R8/00016/00000	\$107.71
2023	TRUMBLE MICHAEL W SR HEIRS OF	00K15/00041/00000	\$2,894.03
2023	TRUMBLE SHIRLEY A	00J17/00019/00000	\$1,561.51
2023	TUTTLE BILLY L	00I28/00064/00000	\$2,716.64
2023	WATSON FRANCIS C	00L27/00052/00000	\$3,492.74
2023	WATSON FRANCIS NWADIORA	00L31/00010/00000	\$5,686.34
2023	WATSON FRANK	00G30/00019/00000	\$6,351.59
2023	WATSON FRANK C	00R18/00020/00000	\$4,534.97
2023	WEBB JAMES E	000R7/00007/00000	\$948.79
2023	WEBB JAMES E	000R7/0007A/00000	\$670.22
2023	WORRELL LORRAINE	00K35/00035/0002A	\$1,935.41
2023	WRISLEY PENNY	00R12/0090A/00010	\$366.12
2023	YOUNGER NATHAN & JESSICA	00R19/00100/00051	\$72.19
2023	ZIXTON ENTERPRISE LLC & FRANCIS WATSON	00K17/00023/00000	\$9,531.11
2023	ZUCCO ANTHONY & ANNA MARIE & LOUIS JOHN	0R16A/00087/00000	\$741.39
TOTAL			\$632,553.72

APPENDIX B - FINANCIAL REPORT



CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2025

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, 2025. 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 \$73,031,368. The governmental activities statement of activities showed an increase of net position of \$4,320,934 for the fiscal year.
- The ending fund balance for all governmental funds combined was \$28,910,972.
- The ending fund balance for the general fund was \$18,550,771, an increase of \$1,860,352 from last year. The City, excluding the School, has a total fund balance of \$14,155,368, of which \$4,726,090 is committed to ongoing capital projects, and \$1,759,927 is assigned for the subsequent year budget and other purposes. This leaves an unassigned balance of \$7,669,351 which is an adequate surplus. The School Department had \$1,886,594 unassigned fund balance available for general school purposes, \$1,528,447 of committed fund balance, and \$980,362 of assigned fund balance for a total of \$4,395,403 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).

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 11 and 12.

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2025
Continued

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 13 and 14.

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 17 and 18.

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 19-52.

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 60-95.

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2025
Continued

Statement of Net Position information

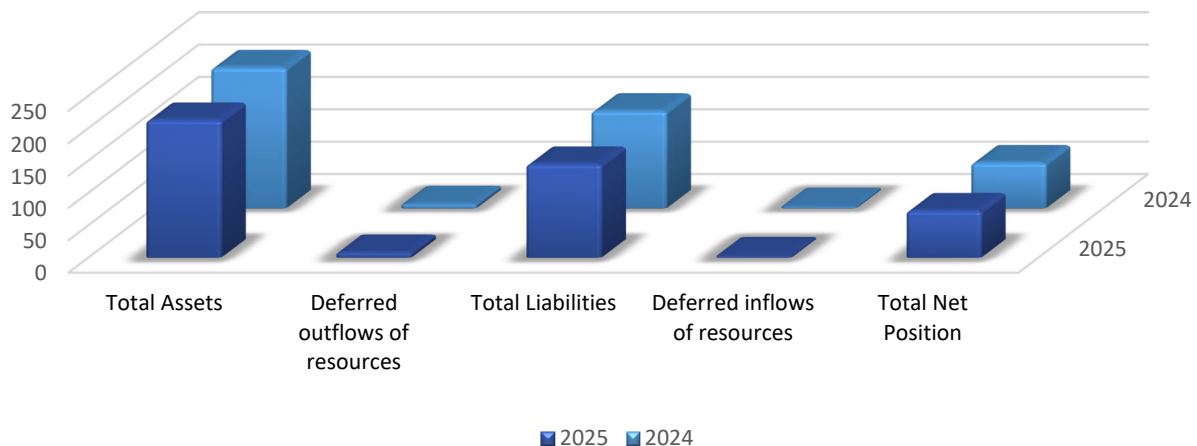
The following information is a condensed version of the Statement of Net Position. The analysis below focuses on the net position of the City's governmental activities.

Governmental Activities

	2025	2024
Assets		
Current & Other	\$ 41,102,040	\$ 39,910,247
Lease assets, net	2,957,957	2,957,957
Capital Assets - net	168,465,588	174,718,490
Total Assets	<u>212,525,585</u>	<u>217,586,694</u>
Deferred Outflows of Resources	<u>7,840,296</u>	<u>7,349,591</u>
Liabilities		
Long-term Liabilities	133,493,922	140,402,872
Other Liabilities	11,289,680	10,909,135
Total Liabilities	<u>144,783,602</u>	<u>151,312,007</u>
Deferred Inflows of Resources	<u>2,550,911</u>	<u>2,961,084</u>
Net Position		
Net Invested in Capital Assets:	62,257,771	58,753,523
Restricted	6,726,170	6,899,485
Unrestricted	4,047,427	5,010,186
Total Net Position	<u>\$ 73,031,368</u>	<u>\$ 70,663,194</u>

The City's net position increased \$4,320,934 during the fiscal year. Program expenses for the primary government totaled \$121,747,254 of which \$67,809,923 of total program revenues are applied for a net expense of \$53,937,331. (See the Statement of Activities, page 12, for a detail breakdown by program unit). This net expense is offset by general revenues and other revenues of \$58,258,265, and a decrease in net position from a change in accounting principle of \$1,952,700 which combined resulted in the increase in net position of \$2,368,174.

Governmental Activities Comparison (in millions)



CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2025
Continued

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

Governmental Activities

	<u>2025</u>	<u>2024</u>
Program Revenues		
Charges for services	\$ 7,671,701	\$ 7,351,686
Operating grants and contributions	<u>60,138,222</u>	<u>62,457,648</u>
	<u>67,809,923</u>	<u>69,809,334</u>
General Revenues:		
Property and other taxes	47,382,333	43,847,010
Grants and contributions not restricted to specific programs	8,796,816	8,117,849
Investment earnings (loss)	701,931	626,431
Miscellaneous	<u>1,377,185</u>	<u>1,171,027</u>
	<u>58,258,265</u>	<u>53,762,317</u>
Total Revenues	<u>126,068,188</u>	<u>123,571,651</u>
Program Expenses:		
General government	15,259,466	13,843,987
Public services	3,553,527	3,484,093
Public safety	14,141,925	15,387,541
Public works	6,532,732	6,054,062
County tax	967,930	893,690
Education	74,507,814	74,173,462
Interest on debt	73,063	13,278
Maintenance	4,320,941	2,873,089
Other	<u>2,389,856</u>	<u>2,338,328</u>
Total Expenses	<u>121,747,254</u>	<u>119,061,530</u>
Change in Net Position	4,320,934	4,510,121
Net Position, Beginning of Year	68,710,434	66,153,073
Change in accounting principle (GASB 101)		(1,952,760)
Net Position, End of Year	<u>\$ 73,031,368</u>	<u>\$ 68,710,434</u>

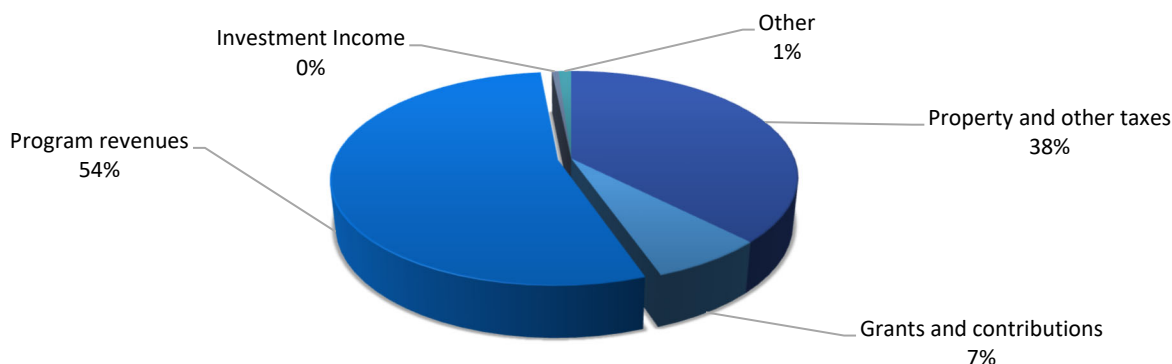
The cost of all governmental activities this year was \$121,747,254, which represents an increase of \$2,685,724 from the prior year. Of this amount, Sanford taxpayers funded \$47,382,333 through property, personal and excise taxes. Municipal and educational departments have continued to aggressively 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.

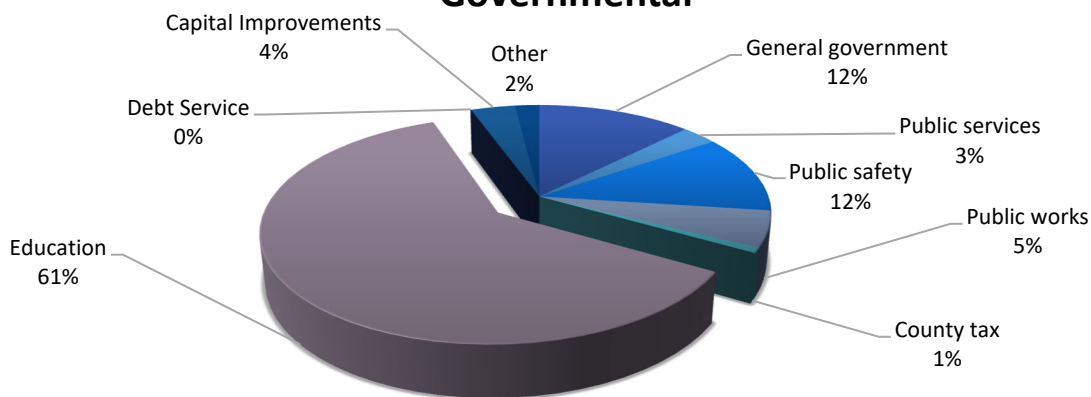
Maintenance represents the net amount paid for items that are considered to be repairs and upkeep. Interest on debt indicates the debt service amounts paid from the City general fund, the interest on debt service related to the School Department is included with the Education expense category.

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2025
Continued

**2025 Statement of Activities Revenues
Governmental**



**2025 Statement of Activities Expenditures
Governmental**



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 13.

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 \$28,910,972.

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2025
Continued

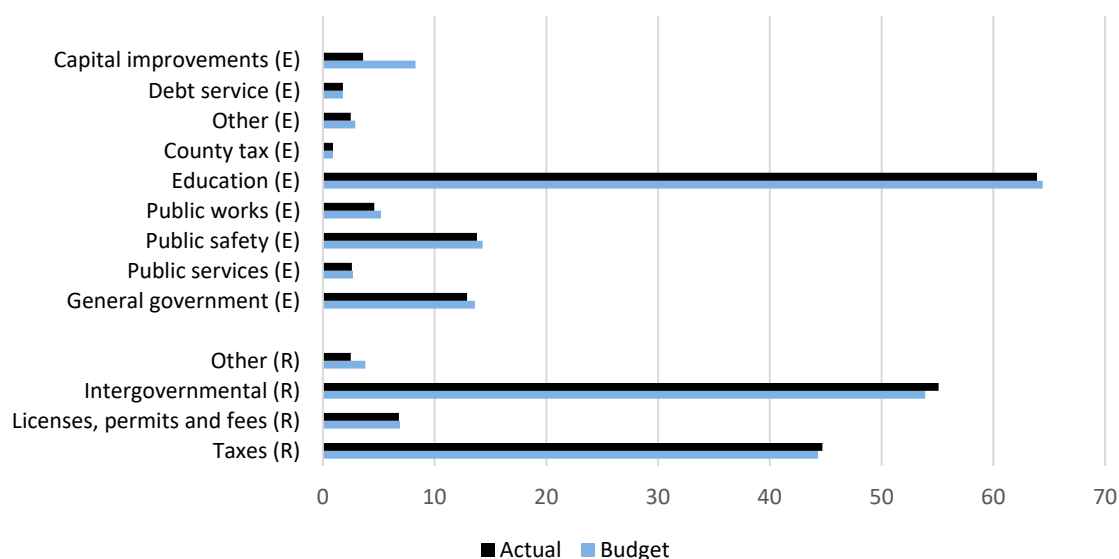
Financial Analysis of the Government's Funds - continued

The *general* fund balance is \$18,550,771, which is an increase of \$1,860,352 over fiscal 2025. Of the fund balance, \$4,726,090 is committed for the City and \$1,528,447 for the School for a number of capital plan projects unfinished at year-end, and an additional \$1,759,927 is assigned for the City, which includes \$1,350,000 as carryforward for the subsequent year budget, and the school's assigned fund balance for the carryforward for the subsequent year budget is \$980,362. The unassigned balance is \$7,669,351 for the City and \$1,886,594, for the School.

The City had positive budget variances of revenues over expenditures totaling \$7,704,215 the City budgeted to utilize fund balance toward the capital plan and to offset the 2025 commitment, there was an increase in the general fund balance of \$1,594,009, on a budgetary basis, from the prior year. The ending fund balance at June 30, 2025 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 \$10,360,201 reflects composite balances of a number of other School and City special revenue funds, capital projects funds and permanent funds.

Budget versus Actual 2025 (in millions)



Capital Asset and Debt Administration

The City of Sanford, Maine's investment in capital assets for its governmental-type activities totaled \$171,314,045 net of accumulated depreciation, as of June 30, 2025. 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 28 in the Notes to the Financial Statements. In the current year, capital asset purchases totaled \$1,333,762, with the more significant additions being buildings, equipment and vehicles.

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2025
Continued

Long-term Debt

The City of Sanford, Maine's long-term liabilities at fiscal year-end total \$133,493,922. The composition of long-term liabilities was, as follows: Bonds and notes payable \$112,317,655, lease obligations \$1,490,063, net pension liability of \$11,369,449, compensated absences \$4,938,290, other postemployment benefits – group life \$278,065, other postemployment benefits – group health \$2,369,921, other postemployment benefits – MEA Benefits Trust \$730,749, of which \$10,198,424 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 29.

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 \$2,824,700,000. The current debt limitation for the City of Sanford, Maine is \$423,705,000 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 increased 1.0 mils to 16.14.

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, 2025

	Governmental Activities	Component Unit Goodall Park Trust
ASSETS		
Cash and cash equivalents	\$ 37,363,465	\$ 32,224
Investments	476,195	735,152
Receivables:		
Accounts and intergovernmental, net	1,120,206	
Taxes receivable	1,267,843	
Tax liens	814,401	
Interfund loan receivable - fiduciary fund	6,577	
Inventory	53,353	
Land (held for investment)	109,500	
Capital assets, not being depreciated	6,054,400	
Lease assets, net	2,957,957	
Capital assets, net	162,301,688	
Total Assets	212,525,585	767,376
DEFERRED OUTFLOWS OF RESOURCES		
Deferred pension items	7,038,536	
Deferred other post-employment items	801,760	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	7,840,296	
LIABILITIES		
Accounts payable and other current liabilities	2,538,038	
Accrued payroll and other related liabilities	8,122,596	
Accrued interest	629,046	
Noncurrent liabilities:		
Due within one year	10,221,966	
Due in more than one year	123,271,956	
Total Liabilities	144,783,602	
DEFERRED INFLOWS OF RESOURCES		
Deferred pension items	1,615,278	
Deferred other post-employment items	935,633	
TOTAL DEFERRED INFLOWS OF RESOURCES	2,550,911	
NET POSITION		
Net investment in capital assets	62,257,771	
Restricted for:		
Nonexpendable trust principal	6,000	767,376
Expendable permanent funds	1,351,793	
Grants and other purposes	5,368,377	
Unrestricted	4,047,427	
Total Net Position	\$ 73,031,368	\$ 767,376

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, 2025

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 activities	Component unit
Primary government:						
Governmental activities:						
General government	\$ 15,259,466	\$ 2,106,504	\$ 791,066	-	\$ (12,361,896)	
Public services	3,553,527	-	440	-	(3,553,087)	
Public safety	14,141,925	3,882,146	200,442	-	(10,059,337)	
Public works	6,532,732	148,565	631,894	-	(5,752,273)	
Education	74,507,814	1,534,486	58,514,380	-	(14,458,948)	
County tax	967,930	-	-	-	(967,930)	
Interest on debt service	73,063	-	-	-	(73,063)	
Maintenance	4,320,941	-	-	-	(4,320,941)	
Other	2,389,856	-	-	-	(2,389,856)	
Total governmental activities	121,747,254	7,671,701	60,138,222		(53,937,331)	
Total primary government	\$ 121,747,254	\$ 7,671,701	\$ 60,138,222		\$ (53,937,331)	

Component unit:						
Goodall Park Trust	\$ 36,646				\$	(36,646)

General revenues:						
Property taxes, levied for general purposes					42,631,148	
Excise taxes					4,420,624	
Payments in lieu of taxes					85,999	
Interest and penalties on taxes					83,292	
Franchise tax					161,270	
Grants and contributions not restricted to specific programs:						
Homestead exemption and business equipment exemption					1,760,080	
Other state aid					1,277,190	
State revenue sharing					5,600,631	
Donations and contributions					158,915	
Unrestricted investment earnings					701,931	
Restricted investment earnings						67,616
Other					1,377,185	
Total general revenues					58,258,265	67,616
Change in net position				\$	4,320,934	\$ 30,970
Net position - beginning, as previously stated					70,663,194	736,406
Change in accounting principle (GASB 101)					(1,952,760)	
Net position - beginning, as adjusted					68,710,434	
Net position - ending				\$	73,031,368	\$ 767,376

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, 2025

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 12,374,634	\$ 24,988,831	\$ 37,363,465
Investments		476,195	476,195
Receivables:			
Accounts and intergovernmental, net	520,131	600,075	1,120,206
Taxes receivable	994,322		994,322
Taxes receivable - prior years	273,521		273,521
Tax liens	814,401		814,401
Interfund loans receivable	14,866,268	937,994	15,804,262
Inventory		53,353	53,353
Land (held for investment)		109,500	109,500
Total assets	\$ 29,843,277	\$ 27,165,948	\$ 57,009,225
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable and other current liabilities	\$ 2,059,381	\$ 478,657	\$ 2,538,038
Accrued payroll and other related liabilities	7,593,192	529,404	8,122,596
Interfund loans payable		15,797,686	15,797,686
Total liabilities	9,652,573	16,805,747	26,458,320
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-property taxes	1,639,933		1,639,933
Total deferred inflows of resources	1,639,933	-	1,639,933
Fund balances:			
Nonspendable		168,853	168,853
Restricted		12,701,636	12,701,636
Committed - City	4,726,090	259,662	4,985,752
Committed - School	1,528,447		1,528,447
Assigned - City - Subsequent budget	1,350,000		1,350,000
Assigned - City	409,927		409,927
Assigned - School	980,362		980,362
Unassigned -School	1,886,594	(806,441)	1,080,153
Unassigned - City	7,669,351	(1,963,509)	5,705,842
Total fund balances	18,550,771	10,360,201	28,910,972
Total liabilities, deferred inflows of resources and fund balances	\$ 29,843,277	\$ 27,165,948	
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.			171,314,045
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.			1,639,933
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			5,289,386
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			(112,317,655)
Lease obligations			(1,490,063)
Accrued interest			(629,046)
Landfill liability			-
Other postemployment benefits liability			(3,378,465)
Accrued compensated absences			(4,938,290)
Net pension liability			(11,369,449)
Net position of governmental activities			\$ 73,031,368

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

City of Sanford, Maine
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2025

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 44,655,725	\$ 2,344,854	\$ 47,000,579
Licenses and permits	6,605,784		6,605,784
Intergovernmental	60,043,764	9,240,701	69,284,465
Investment income	626,957	144,238	771,195
Donations		81,415	81,415
Other	1,463,040	913,164	2,376,204
Total revenues	113,395,270	12,724,372	126,119,642
Expenditures:			
Current:			
General government	12,891,669	3,123,617	16,015,286
Public services	2,625,906	104,337	2,730,243
Public safety	13,726,938	35,493	13,762,431
Public works	4,575,913		4,575,913
County tax	967,930		967,930
Education	68,781,461	8,703,928	77,485,389
Debt service	1,780,968		1,780,968
Capital improvements	4,329,469	1,199,096	5,528,565
Other	2,449,857		2,449,857
Total expenditures	112,130,111	13,166,471	125,296,582
Excess (deficiency) of revenues over expenditures	1,265,159	(442,099)	823,060
Other financing sources (uses):			
Transfers in	1,002,083	219,726	1,221,809
Transfers out	(406,890)	(814,919)	(1,221,809)
Total other financing sources (uses)	595,193	(595,193)	-
Net change in fund balances	1,860,352	(1,037,292)	823,060
Fund balances, beginning of year	16,690,419	11,397,493	28,087,912
Fund balances, end of year	\$ 18,550,771	\$ 10,360,201	\$ 28,910,972

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, 2025

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

Net change in fund balances - total governmental funds	\$	823,060
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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 and amortization expense.

Capital outlays, net of loss from dispositions	1,245,110
Depreciation and amortization expense	(7,607,511)

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.

900,878

Revenues in the statement of activities that do not provide
current financial resources are not reported as revenues in
the funds.

50,246

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	47,441
Landfill	40,000
Compensated absences	(234,496)
Other postemployment benefits expense	65,607
Pension expense	(1,012,904)

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

Lease proceeds	-
Lease obligation payments	687,078

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.

Proceeds from issuance of general obligation bonds	-
General obligation bond payments	9,316,425

Change in net position of governmental activities	\$	4,320,934
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See Independent Auditor's Report.

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

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, 2025

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 44,323,051	\$ 44,323,051	\$ 44,655,725	\$ 332,674
Licenses, permits and fees	6,885,212	6,885,212	6,695,934	(189,278)
Intergovernmental	55,608,332	55,608,332	55,184,764	(423,568)
Interest earned	275,000	275,000	626,957	351,957
Other	1,858,092	1,858,092	1,861,328	3,236
Total revenues	108,949,687	108,949,687	109,024,708	75,021
Expenditures:				
Current:				
General government	13,576,493	13,576,493	12,891,669	684,824
Public services	2,746,980	2,746,980	2,606,807	140,173
Public safety	14,266,879	14,266,879	13,723,842	543,037
Public works	5,199,548	5,199,548	4,575,913	623,635
Education	64,805,516	64,805,516	63,922,461	883,055
County tax	967,930	967,930	967,930	-
Other	2,867,106	2,867,106	2,449,857	417,249
Debt service	1,779,659	1,779,659	1,780,968	(1,309)
Capital improvements	4,564,576	8,330,451	3,604,361	4,726,090
Total expenditures	110,774,687	114,540,562	106,523,808	8,016,754
Excess (Deficiency) of revenues over expenditures	(1,825,000)	(5,590,875)	2,500,900	8,091,775
Other financing sources:				
Transfers in (out)			(906,891)	(906,891)
Use of designated fund balance		3,765,875		(3,765,875)
Budgeted use of fund balance - City	1,350,000	1,350,000		(1,350,000)
Budgeted use of fund balance - Education	475,000	475,000		(475,000)
Total other financing sources	1,825,000	5,590,875	(906,891)	(6,497,766)
Net change in fund balances - budgetary basis			1,594,009	
Reconciliation to GAAP basis:				
Change in general fund committed funds			266,343	
Net change in fund balances - GAAP basis			1,860,352	
Fund balance, beginning of year			16,690,419	
Fund balance, end of year			\$ 18,550,771	

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, 2025

	Private-purpose Trust Funds
ASSETS	
Cash and cash equivalents	\$ 249,447
Investments	4,179,917
Accounts receivable	8
Total assets	4,429,372
LIABILITIES	
Accounts payable	500
Interfund loans	6,576
Total liabilities	7,076
NET POSITION	
Restricted for individuals, organizations, and others	\$ 4,422,296

City of Sanford, Maine
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2025

	Private-purpose Trust Funds
Additions:	
Donations, interest and dividends	\$ 630,904
Total additions	630,904
Deductions:	
School scholarships	314,053
Total deductions	314,053
Change in net position	316,851
Net position, beginning of year	4,105,445
Net position, end of year	\$ 4,422,296

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Notes to Financial Statements

June 30, 2025

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, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

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.

Notes to Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

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.

Notes to Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

Compensated Absences

The City employees accumulate vacation and sick leave at various rates depending on bargaining group and length of service. Terminated employees are paid for the total unused vacation and sick leave depending on eligibility. Amounts have been recorded consistent with the compensated absences reporting standards of GASB Statement No. 101, *Accounting for Compensated Absences*.

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.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System (MPERS) and additions to/deductions from MPERS fiduciary net position have been determined on the same basis as they are reported by MPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB expense, information about the fiduciary net position of the City's OPEB plan and additions to/deductions from this fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, OPEB payments (including refunds of employee contributions) are recognized when due and payable in accordance with the OPEB terms. Investments are reported at fair value.

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.

Notes to Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Deferred Inflows of Resources - continued

The City's deferred inflows on the statement of net position relate to its pension liability and other post-employment benefits liability. 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. 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.

Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Notes to Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

New Accounting Pronouncement

Management has adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*, which required updating the recognition and measurement guidance for compensated absences. The School Unit implemented this new standard in the current year and beginning net position was adjusted as described in Note 13.

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, 2025, expenditures exceeded appropriations in the following categories:

Police other	\$ 125,630
Assessing	22,268
Police school resource officer	9,820
Insurance property	16,925
Debt	1,309

Deficit Fund Balances

At June 30, 2025, the following funds had deficit fund balances over \$10,000:

Title IA	\$ 248,209	Title IIA – Teacher Quality	\$ 147,850
IDEA – Local Entitlement	132,125	Bipartisan safe communities act	28,279
SanfordNet Fiber	305,169	Sanford fire HQ and SS	885,314
Tax Acquired Property Remediation	284,173	First 10 community school grant	34,692
Airport generator grant	53,486	SRTC capital account	157,196
AIP No. 38 Slurry seal east ramp	20,196	MaineCare	42,452
Pedestrian safety signs	15,020	Title IC – perkins	64,467
ECT grant	10,816	BARR secondary school grant	14,797
Middle school CTE grant	12,589	EDA broadband infrastructure	263,087
Pre K partnership	61,421	SFM planning study	30,430
Dam repair	76,178		

Notes to Financial Statements

June 30, 2025

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – CONTINUED

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, 2025, of the City's bank balance \$37,186,219, 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 \$694,263 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, 2025, the City had the following investments and maturities:

	Fair Value	Less Than 1 Year	1-5 Years	More Than 5 Years
Cash equivalents	\$ 157,381	\$ 157,381		
Fixed income	872,107		\$ 872,107	
Mutual funds (1)	213,927	213,927		
Equities	3,126,675	3,126,675		
Maine Community Foundation	1,021,174	1,021,174		
Total investments	<u>\$ 5,391,264</u>	<u>\$ 4,519,157</u>	<u>\$ 872,107</u>	

Investments have been reported, as follows:

Reported in governmental funds	\$ 476,195
Reported in component unit funds	735,152
Reported in fiduciary funds	4,179,917
Total investments	<u>\$ 5,391,264</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.

Notes to Financial Statements

June 30, 2025

NOTE 3 – CASH AND INVESTMENTS - CONTINUED

Fair Value

Fair values of assets measured on a recurring basis at June 30, 2025 are, as follows:

	Total	Level 1	Level 2	Level 3
Cash equivalents	\$ 157,381	\$ 157,381		
Mutual funds	213,927	213,927		
Equities	3,126,675	3,126,675		
Fixed income	872,107	872,107		
Maine Community Foundation	1,021,174	833,593	\$ 187,581	
	<u>\$ 5,391,264</u>	<u>\$ 5,203,683</u>	<u>\$ 187,581</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.

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	\$ 1,267,843		\$ 1,267,843
Liens	814,401		814,401
Accounts and intergovernmental	<u>520,131</u>	<u>\$ 600,075</u>	<u>1,120,206</u>
Net total receivables	<u>\$ 2,602,375</u>	<u>\$ 600,075</u>	<u>\$ 3,202,450</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>\$ 1,639,933</u>

Property Tax

Property taxes for the current year were committed on August 12, 2024, 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 100% of the estimated State valuation of \$2,493,776,370.

Notes to Financial Statements

June 30, 2025

NOTE 4 – RECEIVABLES AND PROPERTY TAXES – CONTINUED

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 \$522,777 for the year ended June 30, 2025.

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.

The following summarizes the 2025 levy:

Assessed value	\$2,493,776,370
Tax rate (per \$1,000)	16.14
Commitment	40,249,551
Supplemental taxes assessed	
Total levy	40,249,551
Less collections and abatements	39,281,109
Current year taxes receivable	968,441
Prior year taxes receivable	299,402
Tax liens – prior years	814,401
Receivable at end of year	<u>\$ 2,082,244</u>
Due date(s)	½ September 16, 2024 ½ March 17, 2025
Interest rate on delinquent taxes	8.5%
Collection rate	97.6%

Interfund Receivables and Payables

Individual interfund loans receivable and payable balances and transfers at June 30, 2025 were, as follows:

Fund	Interfund Loans Receivable	Interfund Loans Payable
General Fund	\$ 14,866,268	
Other Governmental Fund	937,994	\$ 15,797,686
Fiduciary Fund		6,576
Totals	<u>\$ 15,804,262</u>	<u>\$ 15,804,262</u>

The purpose of interfund balances receivable or payable is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. At June 30, 2025, the majority of balances represent how much was due from the General Fund.

Interfund transfers are used to move unrestricted resources to finance various programs that the City must account for in other funds in accordance with budget authorizations.

Notes to Financial Statements

June 30, 2025

NOTE 5 – CAPITAL ASSETS

Capital Assets

	Balance June 30, 2024	Increases	Decreases	Balance June 30, 2025
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 6,000,400			\$ 6,000,400
Construction in progress	77,455	\$ 7,740	\$ (64,195)	21,000
Artwork	33,000			33,000
Total capital assets, not being depreciated	<u>6,110,855</u>	<u>7,740</u>	<u>(64,195)</u>	<u>6,054,400</u>
Capital assets, being depreciated				
Land improvements	1,065,453	22,124	(6,128)	1,081,449
Buildings and improvements	173,971,630	301,466		174,273,096
Machinery and equipment	15,090,933	676,797	(358,131)	15,409,599
Vehicles	7,272,788	325,635	(108,425)	7,489,998
Library supplies	1,458,539			1,458,539
Infrastructure	75,510,903			75,510,903
Total capital assets being depreciated	<u>274,370,246</u>	<u>1,326,022</u>	<u>(472,684)</u>	<u>275,223,584</u>
Less accumulated depreciation for:				
Land improvements	(697,501)	(23,650)	6,128	(715,023)
Buildings and improvements	(28,735,067)	(3,928,222)		(32,663,289)
Machinery and equipment	(8,596,493)	(1,029,385)	346,946	(9,278,932)
Vehicles	(4,211,333)	(552,898)	95,153	(4,669,078)
Library supplies	(1,445,356)	(1,822)		(1,447,178)
Infrastructure	(62,076,861)	(1,876,419)		(63,953,280)
Total accumulated depreciation	<u>(105,762,611)</u>	<u>(7,412,396)</u>	<u>448,227</u>	<u>(112,726,780)</u>
Total capital assets being depreciated, net	<u>168,607,635</u>	<u>(6,086,374)</u>	<u>(24,457)</u>	<u>162,496,804</u>
Lease Assets				
Land	863,576			863,576
Equipment and vehicles	<u>2,868,490</u>			<u>2,868,490</u>
Accumulated amortization	<u>(774,109)</u>	<u>(195,116)</u>		<u>(969,225)</u>
Lease assets, net	<u>2,957,957</u>	<u>(195,116)</u>	<u>-</u>	<u>2,762,841</u>
Governmental activities capital assets, net	<u>\$177,676,447</u>	<u>\$(6,273,750)</u>	<u>\$ (88,652)</u>	<u>\$171,314,045</u>

Notes to Financial Statements

June 30, 2025

NOTE 5 – CAPITAL ASSETS - CONTINUED

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

Governmental activities	
General government	\$ 24,188
Public safety	470,100
Public works, including depreciation of general infrastructure assets	1,992,326
Public services	586,438
Education	<u>4,534,460</u>
Total depreciation and amortization expense	<u>\$ 7,607,512</u>

NOTE 6 – LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2025 was, as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds and notes payable	\$121,634,080		\$ (9,316,425)	\$112,317,655	\$9,372,171
Lease obligation	2,177,140		(687,077)	1,490,063	601,791
Net pension liability(asset)	10,356,545	1,012,904		11,369,449	
Compensated absences	4,703,794	234,496		4,938,290	248,004
Other post-employment benefits – group life	343,462		(65,397)	278,065	
Other post-employment benefits – group health	2,349,687	20,234		2,369,921	
Other post-employment benefits – benefit trust	750,924		(20,445)	730,479	
Landfill postclosure care costs	40,000		(40,000)		
Long-term liabilities	<u>\$142,355,632</u>	<u>\$ 1,267,634</u>	<u>\$ (10,129,344)</u>	<u>\$133,493,922</u>	<u>\$10,221,966</u>

Leases

The City and School Department have lease agreements for equipment and vehicles. Those leases qualify as lease obligations 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 lease obligations and the present value of the minimum lease payments at June 30, 2025:

Fiscal Year Ending	
2026	\$ 650,743
2027	435,895
2028	269,739
2029	<u>228,205</u>
Total minimum lease payments	1,584,582
Less amount representing interest	<u>(94,519)</u>
Present value of future minimum lease payments	<u>\$ 1,490,063</u>

Notes to Financial Statements

June 30, 2025

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:					
Police Station Part 1	3,210,000	2010	2030	2.00-5.50%	1,066,586
Police Station Part 2	3,000,000	2010	2031	3.436%	1,103,895
School Construction 1	100,419,083	2017	2038	3.099%	65,272,405
School Revolving Renovation Fund	186,765	2019	2027	0.00%	41,501
SRE Building	2,560,000	2019	2028	2.200-2.990%	1,024,000
Elementary School Consolidation	42,999,125	2019	2038	2.200-4.227%	30,099,389
922 Main Street Property Purchase	150,000	2019	2028	3.90%	67,058
Paving Bond	6,200,000	2020	2030	1.19-1.74%	3,720,000
School Revolving Renovation Fund	235,428	2019	2030	0.00%	117,713
High School Part 2	2,276,261	2020	2029	1.19-2.854%	1,669,257
Elementary Consolidation	8,605,246	2020	2040	1.19-3.258%	6,884,198
Affordable Housing Inv Fund	250,000	2020	2030	2.65%	125,000
Airport Phase One	250,000	2022	2027	2.42-2.85%	150,000
Airport Phase Two	250,000	2023	2028	3.1-3.2%	200,000
Airport Phase Three	881,000	2024	2029	3.8-3.9%	704,800
Brownfield RFL	100,000	2022	2031	1%	71,853
Total bonds and notes payable	<u>\$171,572,413</u>				<u>\$112,317,655</u>

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

Years Ending June 30,	Principal	Interest	Total
2026	\$ 9,372,171	\$ 3,696,939	\$ 13,069,110
2027	9,385,155	3,450,193	12,835,348
2028	9,375,927	3,195,261	12,571,188
2029	9,337,817	2,927,437	12,265,254
2030	8,849,418	2,654,687	11,504,105
2031-2035	39,601,155	8,920,491	48,521,646
2036-2040	25,965,750	1,884,643	27,850,392
2041-2045	430,262	7,009	437,270
Totals	<u>\$112,317,655</u>	<u>\$ 26,736,660</u>	<u>\$139,054,313</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, 2025, the City's outstanding debt did not exceed these limits.

Notes to Financial Statements

June 30, 2025

NOTE 6 – LONG-TERM DEBT – CONTINUED

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.

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.

Notes to Financial Statements

June 30, 2025

NOTE 6 – LONG-TERM DEBT – CONTINUED

Landfill Closure and Postclosure Care Costs – Continued

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, 2025, the City's recorded liability representing the remaining cost related to closure and post closure is \$0. This was 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, 2025

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. MaineDEP has accepted the analysis but has not granted a Technical Infeasibility Waiver or agreed to changes in the original agreement citing that it is beyond their jurisdiction. They have however, provided the attached letter attesting that MaineDEP substantially agrees with the results of the study. The second attachment is the original 1999 consent order for the site for reference.

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. This work has been authorized to proceed by the City of Sanford. However, the Consultants have subsequently advised that the application of fertilizer (lime) should be tried first to attempt to improve grass growth. The Department intends to apply the lime as prescribed as soon as practicable.

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, 2025, was \$1,047,959. Upon repayment of the debt, ownership of such property transfers to the third party served by the issuance. This debt is not a direct or contingent liability of the City and there are no voluntary commitments to support this debt. Accordingly, the debt is not reported as a liability in the accompanying statements.

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 241 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 336 participating employers.

Employee membership data related to the Plans system wide, as of June 30, 2024 was, as follows:

	Teachers	PLD
Current participants: Vested and non-vested	40,932	13,561
Terminated participants: Vested	9,410	2,953
Terminated participants: Inactive due refunds	38,789	10,253
Retirees and beneficiaries receiving benefits	39,535	10,853
	<u>128,666</u>	<u>37,620</u>

Notes to Financial Statements

June 30, 2025

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 3.88%.

For the year ended June 30, 2025, the City's total payroll for all employees was \$44,349,638. Total covered payroll was \$26,033,728 for the Teacher Plan and \$15,249,495 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 14.51% 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, 2024 was 4.47% of annual Teacher payroll, plus 14.51% 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, 2025 were \$1,393,185.

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 7.8% or 7.05% 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, 2025 was 10.2% 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, 2025 were \$2,190,105.

Notes to Financial Statements

June 30, 2025

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, 2025, 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	\$ 2,540,038
State's proportionate share of the net pension liability associated with the City School Department	22,290,460
Total	<u>\$ 24,830,498</u>

The net pension liability was measured as of June 30, 2024, 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, 2025, the City School Department's proportion was 0.185 percent, which was a decrease of 0.026 from its proportion measured as of June 30, 2024.

For the year ended June 30, 2025, the School Department recognized pension expense of \$1,568,989 and revenue of \$4,809,000 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	\$ 256,921	
Changes of assumptions		
Net difference between projected and actual earnings on Plan investments		\$193,453
Changes in proportion and differences between contributions and proportionate share of contributions	577,796	350,445
Contributions subsequent to the measurement date	1,393,185	
Total	<u>\$ 2,227,902</u>	<u>\$543,898</u>

Notes to Financial Statements

June 30, 2025

NOTE 7 – PENSION PLANS – CONTINUED

Teacher Plan - Continued

The \$1,393,185 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, 2026. 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,	
2026	\$ 98,720
2027	319,480
2028	(90,127)
2029	<u>(37,254)</u>
Total	<u>\$290,819</u>

PLD Plan

At June 30, 2025, the City and the City School Department reported an liability of \$8,829,411 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2025, the City and the City School Department's proportion was 2.21%, which was less by 0.03% as its proportion measured as of June 30, 2024.

For the year ended June 30, 2025, the City and the City School Department recognized pension expense of \$2,141,474. At June 30, 2025, 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	\$ 2,620,529	
Changes of assumptions		
Net difference between projected and actual earnings on Plan investments		\$ 918,031
Changes in proportion and differences between contributions and proportionate share of contributions		153,349
Contributions subsequent to the measurement date	<u>2,190,105</u>	
Total	<u>\$ 4,810,634</u>	<u>\$ 1,071,380</u>

Notes to Financial Statements

June 30, 2025

NOTE 7 – PENSION PLANS – CONTINUED

PLD Plan - Continued

The \$2,190,105 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, 2026. 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,	
2026	\$ (253,071)
2027	2,102,476
2028	(122,364)
2029	<u>(177,892)</u>
Total	<u>\$ 1,549,149</u>

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% per annum
Annual salary increases, including inflation	State employees 3.26%-9.43%; Teachers 2.80%-13.03% and PLD Plan 2.75%-11.48%, per year
Investment rate of return	6.50%, per annum, compounded annually

Mortality rates for teachers were based on the 2010 Public Plan Teacher Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model. Mortality rates for PLDs were based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period of July 1, 2015 to June 30, 2020.

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.

Notes to Financial Statements

June 30, 2025

NOTE 7 – PENSION PLANS – CONTINUED

Actuarial Assumptions - Continued

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	Long-term Expected Real Rate of Return
Public equities	5.6 %
Private equities	7.2 %
Real estate	5.8 %
Infrastructure	5.3 %
Diversifiers	4.8 %
U.S. government	2.2 %
Traditional credit	2.7 %
National resources	5.1 %
Alternative credit	6.4 %
Total	

Discount Rate

The discount rate used to measure the total pension liability was 6.50% 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 6.50%, 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 (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

	Discount rate	City and School Department's proportionate share of net pension liability
1% decrease	5.50%	\$ 5,329,686
Current discount rate	6.50%	\$ 2,540,038
1% increase	7.50%	\$ 218,127

Notes to Financial Statements

June 30, 2025

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 (asset) calculated using the discount rate of 6.50%, 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 (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

	<u>Discount rate</u>	<u>City and School Department's proportionate share of net pension liability (asset)</u>
1% decrease	5.50%	\$ 22,061,532
Current discount rate	6.50%	\$ 8,829,411
1% increase	7.50%	\$ (2,072,338)

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 14.51% of the qualified teachers' salaries, plus an additional 4.47% for health insurance. For the year ended June 30, 2025, the total amount of on-behalf payments was approximately \$4,279,000 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 \$4,809,000.

Notes to Financial Statements

June 30, 2025

NOTE 8 – FUND BALANCES AND NET POSITION

Fund Balances

As of June 30, 2025, fund balance components consisted of the following:

	General Fund	Other Governmental Funds	Total
Nonspendable:			
Inventory		\$ 53,353	\$ 53,353
Land held for investment		109,500	109,500
Principal for permanent funds		6,000	6,000
Total Nonspendable		<u>168,853</u>	<u>168,853</u>
Restricted:			
Special revenue funds		6,797,079	6,797,079
Capital project funds		4,662,264	4,662,264
Permanent funds		1,242,293	1,242,293
Total Restricted		<u>12,701,636</u>	<u>12,701,636</u>
Committed:			
Capital plan - City	\$4,726,090		4,726,090
Capital plan - School	1,528,447		1,528,447
Capital projects		259,662	259,662
Total Committed	<u>6,254,537</u>	<u>259,662</u>	<u>6,514,199</u>
Assigned:			
Subsequent budget			
– City	1,350,000		1,350,000
Subsequent budget	980,362		980,362
– School			
Various assigned funds	409,927		409,927
– City			
Total Assigned	<u>2,740,289</u>		<u>2,740,289</u>
Unassigned:			
School	1,886,594	(806,441)	1,080,153
City	7,669,351	(1,963,509)	5,705,842
	<u>9,555,945</u>	<u>(2,927,146)</u>	<u>6,785,995</u>
Total Fund Balance	<u>\$18,550,771</u>	<u>\$10,360,201</u>	<u>\$28,910,972</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, 2025

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, 2025:

	Governmental Activities
Capital assets	\$285,010,051
Accumulated depreciation	(113,696,005)
Bonds and notes payable	(112,317,655)
Lease obligations	(1,490,063)
Unspent bond proceeds	4,751,443
Net investment in capital assets	\$ 62,257,771

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 maybe granted to businesses located within the City that is providing economic development.

For the fiscal year ended June 30, 2025, the City abated property taxes totaling \$423,857 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 \$60,487.

A 95 percent property tax abatement to encourage redevelopment of a mill building located in the City. The abatement amounted to \$73,382.

A 50 percent property tax abatement to Sanford Property Holdings to be used to develop the property. The abatement amounted to \$60,033.

A 50 percent property tax abatement to Summer Commons to be used to develop the property. The abatement amounted to \$128,274.

All the remaining businesses abatements in the aggregate totaled \$102,282 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 \$516,485 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, 2025

NOTE 10 – 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. No settlements exceeded insurance coverage for the past three fiscal years. 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, 2025.

NOTE 11 – 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 12 – 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.maineopers.org.

Notes to Financial Statements

June 30, 2025

NOTE 12 – 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 \$35,144 for the year ended June 30, 2025. 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 \$424,672 as of June 30, 2025.

For the PLD plan, the City reported a liability of \$278,065 for its proportionate share of the collective net OPEB liability as of June 30, 2025. The collective net OPEB liability was measured as of June 30, 2024, 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, 2024, the City's proportion was 2.513 percent, which was a decrease of 0.004 from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the City recognized OPEB expense of \$2,204. At June 30, 2025, 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	\$ 3,046	\$ 16,764
Changes of assumptions	11,820	37,894
Net difference between projected and actual earnings on OPEB plan investments		21,359
Changes in proportion and differences between City premiums and proportionate share of premiums	35,051	455
City contributions subsequent to the measurement date	35,144	
Total	<u>\$ 85,061</u>	<u>\$76,471</u>

Notes to Financial Statements

June 30, 2024

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Of the total amount reported as deferred outflows of resources related to OPEB, \$35,144 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, 2026. 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,	
2026	\$ (32,708)
2027	17,941
2028	(4,256)
2029	(4,929)
2030	(2,602)
Thereafter	-
Total	<u>\$ (26,554)</u>

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2024, 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	State employees – 3.26%-9.43%, Judges and Legislators 2.75%, Teachers 2.80%-13.03% including inflation and PLD Plan 2.75%-11.48% including inflation
Investment rate of return	SET and PLD Plan 6.50% 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 RP2020 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2020 Total Dataset Disable Annuitant Mortality Table, for males and females, is used.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period of June 30, 2015 to June 30, 2020.

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	Long-Term Expected Real Rate of Return
Public equities	5.6%
Traditional credit	2.7%
US Government securities	2.2%

Notes to Financial Statements

June 30, 2025

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

The discount rate used to measure the collective total OPEB liability was 6.50% for 2024 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 (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current discount rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
City's proportionate share of the collective net OPEB liability	\$ 411,709	\$ 278,065	\$ 170,591

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 \$2,204.

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.

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, 2025, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	18
Active employees	134
	<u>152</u>

Notes to Financial Statements

June 30, 2025

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Total OPEB Liability

The City's total OPEB liability of \$2,369,921 was measured as of January 1, 2025 and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the January 1, 2025 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 3.00% 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, 2016 through June 30, 2020's experience study. Mortality rates were based on the RP-2020 Total Dataset Healthy Annuitant Mortality Table for Males or Females. The mortality improvement scale RPEC-2020 was modified to converge to an ultimate rate of 1.00 percent for ages under 80 and under grading down to 0.05 percent at age 95 and further, grading down to 0.00 percent at age 115 with convergence to the ultimate rate in 2027.

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, 2025 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 June 30, 2016 June 30, 2020.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2024	\$ 2,349,687
Changes for the year:	
Service cost	80,351
Interest	77,858
Changes in assumptions or other inputs	(53,774)
Benefit payments	(84,201)
Net changes	20,234
Balance at June 30, 2025	\$ 2,369,921

Changes in assumptions or other inputs reflect a change in the discount rate from 3.26% in 2024 to 4.08% in 2025.

Notes to Financial Statements

June 30, 2025

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

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 4.08%.

	1% Decrease (3.08%)	Discount Rate (4.08%)	1% Increase (5.08%)
Total OPEB liability	\$ 2,750,996	\$ 2,369,921	\$ 2,060,118

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.

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
City's proportionate share of the collective net OPEB liability	\$ 2,017,718	\$ 2,369,921	\$ 2,819,501

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

For the year ended June 30, 2025, the City recognized OPEB expense of \$136,892. At June 30, 2025, 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	\$ 11,460	\$ 410,070
Changes of assumptions	596,685	243,000
City contributions subsequent to the measurement date	84,201	
Total	\$ 692,346	\$ 653,070

Notes to Financial Statements

June 30, 2025

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Of the total amount reported as deferred outflows of resources related to OPEB, \$84,201 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, 2026. 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,	
2026	\$ (43,837)
2027	(14,973)
2028	(14,976)
2029	1,693
2030	(13,512)
Thereafter	40,680
Total	<u>\$ (44,925)</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, 2025 measurement date was, as follows:

Active members	44
Retirees under age 65	2
Retirees over age 65	1
	<u>47</u>

Notes to Financial Statements

June 30, 2025

NOTE 12 – 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 65% 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 5% 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, 2025, the City School Department reported a liability of \$730,479 for its net OPEB liability. The net OPEB liability was measured as of June 30, 2024, 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, 2025, the City School Department recognized OPEB expense (income) of \$(19,437). At June 30, 2025, 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		\$ 149,836
Changes of assumptions	\$ 1,505	56,256
Contributions subsequent to the measurement date	22,848	
Total	<u>\$ 24,353</u>	<u>\$ 206,092</u>

Of the total amount reported as deferred outflows of resources related to OPEB, \$22,848 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, 2026.

Notes to Financial Statements

June 30, 2025

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

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,	
2026	\$ (62,126)
2027	(63,631)
2028	(63,630)
2029	(8,629)
2030	(6,571)
Total	<u>\$ (204,587)</u>

Actuarial assumptions and methods: The total OPEB liability was determined by an actuarial valuation as of June 30, 2024, using the following actuarial assumptions:

Measurement date: June 30, 2025

Discount Rate: 3.93% per annum for the year ended June 30, 2025 reporting.

Healthcare cost trend rates: Pre-Medicare – Initial trend of 9.0% applied in FYE 2025 grading over 20 years to 4.50% per annum
 Medicare – Initial trend of 6.0% applied in FYE 2025, 5.7% applied in 2026, 6.1% applied in FYE 2027 grading over 18 years to 4.5% 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, 2025

NOTE 12 – 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, 2025. The discount rate based on the index was 3.93% per annum as of June 30, 2025.

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, 2024	<u>\$ 750,924</u>
Changes for the year:	
Service cost	18,825
Interest	27,600
Differences between expected and actual experience	(22,208)
Changes in assumptions	(17,223)
Benefit payments	<u>(27,439)</u>
Net changes	<u>(20,445)</u>
Balance as of June 30, 2025 (Measurement Date)	
Reporting as of June 30, 2025	<u><u>\$ 730,479</u></u>

Notes to Financial Statements

June 30, 2025

NOTE 12 – 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 2.93 percent or 1-percentage-point higher 4.93 percent than the current discount rate:

	1% Decrease 2.93%	Discount Rate 3.93%	1% Increase 4.93%
City School Department's proportionate share of the collective net OPEB liability	\$ 841,423	\$ 730,479	\$ 640,013

The initial healthcare cost trend rate assumptions used for the fiscal year ended June 30, 2025 were pre-Medicare of 9.00% and Medicare 6.00%, grading over a period of 20 years to 4.5% per annum.

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	\$ 632,483	\$ 730,479	\$ 852,871

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 65% of the blended single premium for the retiree's healthcare coverage. Using the census data for the measurement period ended June 30, 2024 the estimated on-behalf OPEB subsidy for year ended June 30, 2025 was approximately \$80,600. 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 13 – ADJUSTMENTS TO AND RESTATEMENTS OF BEGINNING BALANCES

During the year ended June 30, 2025, a change in accounting principle resulted in adjustments to and restatements of beginning net position and fund balance, as follows:

	6/30/2024 As previously Reported	Change in Accounting Principle (A)	6/30/2024 As Adjusted
Government-Wide			
Governmental Activities	\$70,663,194	\$(1,952,760)	\$68,710,434

(A) - Change in accounting principle - GASB Statement 101, *Compensated Absences*.

City of Sanford, Maine
Schedule of Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System
June 30, 2025

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, 2025	June 30, 2024	0.19%	\$ 2,540,038	\$ 22,290,460	\$ 24,830,498	\$ 25,376,162	10.01%	87.59%	
June 30, 2024	June 30, 2023	0.21%	\$ 3,199,300	\$ 22,926,259	\$ 26,125,559	\$ 25,593,067	12.50%	86.03%	
June 30, 2023	June 30, 2022	0.18%	\$ 2,679,211	\$ 22,791,919	\$ 25,471,130	\$ 24,425,888	10.97%	85.79%	
June 30, 2022	June 30, 2021	0.08%	\$ 666,621	\$ 12,972,526	\$ 13,639,147	\$ 21,845,974	3.05%	90.90%	
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%	

PLD Plan									
Year Ended	Valuation Date	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	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, 2025	June 30, 2024	2.21%	\$ 8,829,411	\$ 14,910,347	59%	91.06%			
June 30, 2024	June 30, 2023	2.24%	\$ 7,157,245	\$ 13,990,203	51%	92.34%			
June 30, 2023	June 30, 2022	2.32%	\$ 6,183,407	\$ 12,497,332	49%	93.26%			
June 30, 2022	June 30, 2021	2.44%	\$ (784,493)	\$ 11,745,696	-7%	100.86%			
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%			

City of Sanford, Maine
Schedule of Contributions
Maine Public Employees Retirement System
June 30, 2025

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, 2025	June 30, 2024	\$ 1,393,185	\$ 1,393,185	\$ -	\$ 26,033,728	5.35%
June 30, 2024	June 30, 2023	\$ 1,556,301	\$ 1,556,301	\$ -	\$ 25,376,162	6.13%
June 30, 2023	June 30, 2022	\$ 1,432,028	\$ 1,432,028	\$ -	\$ 25,593,067	5.60%
June 30, 2022	June 30, 2021	\$ 1,312,745	\$ 1,312,745	\$ -	\$ 24,425,888	5.37%
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%

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, 2025	June 30, 2024	\$ 2,190,105	\$ 2,190,105	\$ -	\$ 15,249,495	14.36%
June 30, 2024	June 30, 2023	\$ 2,162,951	\$ 2,162,951	\$ -	\$ 14,910,347	14.51%
June 30, 2023	June 30, 2022	\$ 2,054,902	\$ 2,054,902	\$ -	\$ 13,990,203	14.69%
June 30, 2022	June 30, 2021	\$ 1,819,560	\$ 1,819,560	\$ -	\$ 12,497,332	14.56%
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%

City of Sanford, Maine
Schedule of Changes in Net OPEB Liability and Related Ratios -
MMEHT Group Health Insurance Plan
June 30, 2025

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability								
Service cost	\$ 80,351	\$ 49,900	\$ 61,886	\$ 67,398	\$ 57,487	\$ 53,950	\$ 62,479	\$ 52,441
Interest	77,858	68,289	41,749	48,123	55,981	87,362	78,554	75,921
Changes in benefit terms						(38,287)		
Differences between expected and actual experience		14,324		(338,807)		(620,355)		11,095
Changes of assumptions or other inputs	(53,774)	455,675	(236,770)	24,232	136,853	470,349	(230,933)	169,110
Benefit payments	(84,201)	(48,235)	(43,552)	(33,992)	(32,685)	(55,465)	(53,332)	(33,914)
Net change in total OPEB liability	<u>20,234</u>	<u>539,953</u>	<u>(176,687)</u>	<u>(233,046)</u>	<u>217,636</u>	<u>(102,446)</u>	<u>(143,232)</u>	<u>274,653</u>
Total OPEB liability - beginning	<u>2,349,687</u>	<u>1,809,734</u>	<u>1,986,421</u>	<u>2,219,467</u>	<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>\$ 2,369,921</u>	<u>\$ 2,349,687</u>	<u>\$ 1,809,734</u>	<u>\$ 1,986,421</u>	<u>\$ 2,219,467</u>	<u>\$ 2,001,831</u>	<u>\$ 2,104,277</u>	<u>\$ 2,247,509</u>
Covered - employee payroll	9,938,701	9,938,701	8,368,574	8,368,574	8,066,358	8,066,358	7,332,318	7,332,318

Total OPEB liability as a percentage of Covered - employee payroll

	23.8%	23.6%	21.6%	23.7%	27.5%	24.8%	28.7%	30.7%
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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, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
4.08%	3.26%	3.72%	2.06%	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 tend 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, 2025

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, 2025	0%	\$ -	\$ 424,672	\$ 424,672	\$ 8,743,917	0.00%	66.13%
June 30, 2024	0%	\$ -	\$ 637,639	\$ 637,639	\$ 9,928,479	0.00%	56.97%
June 30, 2023	0%	\$ -	\$ 680,671	\$ 680,671	\$ 9,734,925	0.00%	52.39%
June 30, 2022	0%	\$ -	\$ 323,088	\$ 323,088	\$ 5,942,999	0.00%	62.90%
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, 2025	2.51%	\$ 278,065	\$ -	\$ 278,065	\$ 8,545,623	3.25%	67.88%
June 30, 2024	2.52%	\$ 343,462	\$ -	\$ 343,462	\$ 7,794,829	4.41%	59.71%
June 30, 2023	2.42%	\$ 350,148	\$ -	\$ 350,148	\$ 7,285,168	4.81%	55.88%
June 30, 2022	2.27%	\$ 234,169	\$ -	\$ 234,169	\$ 6,804,745	3.44%	67.26%
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, 2025

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, 2025	\$ -	\$ -	\$ -	\$ 8,743,917	0.00%
June 30, 2024	\$ -	\$ -	\$ -	\$ 9,928,479	0.00%
June 30, 2023	\$ -	\$ -	\$ -	\$ 9,734,925	0.00%
June 30, 2022	\$ -	\$ -	\$ -	\$ 5,942,999	0.00%
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, 2025	\$ 35,144	\$ 35,144	\$ -	\$ 8,545,623	0.41%
June 30, 2024	\$ 32,572	\$ 32,572	\$ -	\$ 7,794,829	0.42%
June 30, 2023	\$ 29,647	\$ 29,647	\$ -	\$ 7,285,168	0.41%
June 30, 2022	\$ 27,045	\$ 27,045	\$ -	\$ 6,804,745	0.40%
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, 2025

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Total OPEB liability							
Service cost	\$ 18,825	\$ 21,532	\$ 27,053	\$ 28,863	\$ 12,950	\$ 11,078	\$ 11,719
Interest	27,600	26,578	22,927	22,589	38,476	39,474	37,050
Changes in benefit terms					(102,481)		
Differences between expected and actual experience	(22,208)		(262,657)		253,959		
Changes of assumptions or other inputs	(17,223)	(12,352)	(67,342)	7,533	(272,649)	53,957	(42,297)
Benefit payments	(27,439)	(27,956)	(22,391)	(13,361)	(33,113)	(21,134)	(20,404)
Net change in total OPEB liability	<u>(20,445)</u>	<u>7,802</u>	<u>(302,410)</u>	<u>45,624</u>	<u>(102,858)</u>	<u>83,375</u>	<u>(13,932)</u>
Total OPEB liability - beginning	<u>750,924</u>	<u>743,122</u>	<u>1,045,532</u>	<u>999,908</u>	<u>1,102,766</u>	<u>1,019,391</u>	<u>1,033,323</u>
Total OPEB liability - ending	<u>\$ 730,479</u>	<u>\$ 750,924</u>	<u>\$ 743,122</u>	<u>\$ 1,045,532</u>	<u>\$ 999,908</u>	<u>\$ 1,102,766</u>	<u>\$ 1,019,391</u>
Covered - employee payroll	3,414,689	3,284,937	3,189,240	2,857,644	2,787,946	1,851,477	1,801,924

Total OPEB liability as a percentage of Covered - employee payroll	21.4%	22.9%	23.3%	36.6%	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, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
3.93%	3.65%	3.54%	2.16%	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 tend 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, 2025

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Other Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 21,865,866	\$ 10,442,286	\$ 1,251,767	\$ 33,559,919
Investments			476,195	476,195
Accounts and intergovernmental receivable	536,598	34,261	29,216	600,075
Interfund loans	915,381	22,613		937,994
Inventory	53,353			53,353
Land (held for investment)			109,500	109,500
Total assets	23,371,198	10,499,160	1,866,678	35,737,036
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deficit cash	8,571,088			8,571,088
Accounts payable	324,808	153,849		478,657
Accrued payroll	529,404			529,404
Interfund loans	8,577,521	6,711,280	508,885	15,797,686
Total liabilities	18,002,821	6,865,129	508,885	25,376,835
Fund balances (deficit):				
Nonspendable	53,353		115,500	168,853
Restricted	6,797,079	4,662,264	1,242,293	12,701,636
Committed		259,662		259,662
Unassigned	(1,482,055)	(1,287,895)		(2,769,950)
Total fund balances	5,368,377	3,634,031	1,357,793	10,360,201
Total liabilities and fund balances	\$ 23,371,198	\$ 10,499,160	\$ 1,866,678	\$ 35,737,036

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2025

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
Revenues:				
Taxes	\$ 2,344,854			\$ 2,344,854
Intergovernmental	8,928,855	\$ 311,846		9,240,701
Donations			\$ 81,415	81,415
Interest earned	6,555	5,540	132,143	144,238
Other revenue	895,431	17,733		913,164
Total revenues	12,175,695	335,119	213,558	12,724,372
Expenditures:				
Current:				
General government	3,123,617			3,123,617
Public services	7,901		96,436	104,337
Public safety	35,493			35,493
Education	8,703,928			8,703,928
Capital expenditures		1,199,096		1,199,096
Total expenditures	11,870,939	1,199,096	96,436	13,166,471
Excess of revenues over expenditures	304,756	(863,977)	117,122	(442,099)
Other financing sources (uses):				
Transfers in	219,726	-		219,726
Transfers out	(811,919)		(3,000)	(814,919)
Proceeds from bonds				-
Total other financing sources (uses)	(592,193)	-	(3,000)	(595,193)
Net change in fund balances	(287,437)	(863,977)	114,122	(1,037,292)
Fund balances, beginning of year	5,655,814	4,498,008	1,243,671	11,397,493
Fund balances, end of year	\$ 5,368,377	\$ 3,634,031	\$ 1,357,793	\$ 10,360,201

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Federal and State
June 30, 2025

	2042	2102	2135	2142	2143	2162	2164	2168	2169	2170	2171	2173	2175
			Trails	PEG	Substance	BF	Keep	ConnectMaine	FEMA	Community	American	Brownfield	Community
			Development	Access	Abuse	Multipurpose	Maine	Planning	4522	Solutions	Rescue Plan	RLF	Outreach
	KKW	PS Grant	Urban Forestry	Grant	Assistance Program		Healthy	Grant	DR ME	Grant	Act		Coordinator
ASSETS													
Cash and cash equivalents	\$ 91,338	\$ 22,919	\$ 30,482	\$ 48,657	\$ 443	\$ 615,584	\$ 24,809	\$ 13,500	\$ 25,255	\$ 150,000	\$ 825,649	\$ 169,831	\$ 58,276
Interfund loans receivable				400									
Total assets	91,338	22,919	30,482	49,057	443	615,584	24,809	13,500	25,255	150,000	825,649	169,831	58,276
LIABILITIES AND FUND BALANCES													
Liabilities:													
Interfund loans payable	91,338	22,919	20,266	49,057		615,584	24,809	13,500		65,676	825,649	169,651	
Total liabilities	91,338	22,919	20,266	49,057	-	615,584	24,809	13,500	-	65,676	825,649	169,651	-
Fund balances:													
Restricted			10,216		443				25,255	84,324	-	180	58,276
Unassigned		-	10,216	-	443	-	-	-	25,255	84,324	-	180	58,276
Total fund balances	-	-	10,216	-	443	-	-	-	25,255	84,324	-	180	58,276
Total liabilities and fund balances	\$ 91,338	\$ 22,919	\$ 30,482	\$ 49,057	\$ 443	\$ 615,584	\$ 24,809	\$ 13,500	\$ 25,255	\$ 150,000	\$ 825,649	\$ 169,831	\$ 58,276

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Other Programs
June 30, 2025

	2000	2002	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Downtown TIF	Rainbow Rug TIF	Rt 109 Downtown TIF	Central Tire TIF	Village Green TIF	Sanford Institute for Savings TIF	RUBB TIF	Kennedy Center TIF	SPH, LLC TIF	Development TIF	Truck Tire TIF	St Ignatius Affordable Housing TIF	Marland Hall TIF	Sanford Airport Omnibus TIF	Mousam Falls TIF	Impact Fees
ASSETS																
Cash and cash equivalents	\$ 539,941	\$ 218,781	\$ 2,084,289	\$ 5,187	\$ 13,583	\$ 61,805	\$ 70,414	\$ 25,191	\$ 339,041	\$ 272,374	\$ 27,621	\$ 245,251	\$ 107,157	\$ 2,100,477	\$ 112,438	\$ 112,438
Accounts receivable																
Interfund loans receivable																\$ 19,083
Total Assets	539,941	218,781	2,084,289	5,187	13,583	61,805	70,414	25,191	339,041	272,374	27,621	245,251	107,157	2,100,477	112,438	19,083
LIABILITIES AND FUND BALANCES																
Liabilities:																
Interfund loans payable	491,685	218,484		5,187	13,583	22,556	38,219	25,191	329,594	263,374	21,070	225,765	87,849	1,909,168	50,224	
Total Liabilities	491,685	218,484		5,187	13,583	22,556	38,219	25,191	329,594	263,374	21,070	225,765	87,849	1,909,168	50,224	
Fund balances:																
Restricted	48,256	297	2,084,289			39,249	32,195		9,447	9,000	6,551	19,486	19,308	191,309	62,214	19,083
Unassigned																
Total fund balances (deficit)	48,256	297	2,084,289			39,249	32,195		9,447	9,000	6,551	19,486	19,308	191,309	62,214	19,083
Total liabilities and fund balances	\$ 539,941	\$ 218,781	\$ 2,084,289	\$ 5,187	\$ 13,583	\$ 61,805	\$ 70,414	\$ 25,191	\$ 339,041	\$ 272,374	\$ 27,621	\$ 245,251	\$ 107,157	\$ 2,100,477	\$ 112,438	\$ 19,083

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Other Programs
June 30, 2025

	2021	2022	2116	2123	2133	2281	2139	2144	2146	2147	2150	2160	2161	2178	2186	2193	Totals
	Tax Acquired Property Remediation	Tax Acquired Property Remediation	Tax Acquired Property Remediation	Seasonal Decorations	Unemployment Compensation	Unemployment Compensation	Dam Coalition	Fitness Zone	Chamber of Commerce	Land Bank	250th Anniversary	Solar NE LLC	SanfordNet Fiber	Way Loop Development	Arts Commission	Southern ME Spec Resp Team	
Cash and cash equivalents	\$ 1,088	\$ 50,471	\$ 271,549	\$ 9,250	\$ 114,873	\$ 156,531	\$ 50,464	\$ 875	\$ 3,676	\$ 696,289	\$ 10,765	\$ 5,000	\$ 408,976	\$ 46,840	\$ 1,000	\$ 9,000	\$ 8,060,197
Accounts receivable																	
Interfund loans receivable																	36,359
										17,276							
Total Assets	1,088	50,471	271,549	9,250	114,873	156,531	50,464	875	3,676	713,565	10,765	5,000	408,976	46,840	1,000	9,000	8,096,556
LIABILITIES AND FUND BALANCES																	
Liabilities:																	
Interfund loans payable	1,034	47,946	555,722				50,464			624,385			714,145	38,820		495	5,734,960
Total Liabilities	1,034	47,946	555,722				50,464			624,385			714,145	38,820		495	5,734,960
Fund balances:																	
Restricted	54	2,525	(284,173)	9,250	114,873	156,531		875	3,676	89,180	10,765	5,000	(305,169)	8,020	1,000	8,505	2,950,938
Unassigned																	(589,342)
Total fund balances (deficit)	54	2,525	(284,173)	9,250	114,873	156,531	-	875	3,676	89,180	10,765	5,000	(305,169)	8,020	1,000	8,505	2,361,596
Total liabilities and fund balances	\$ 1,088	\$ 50,471	\$ 271,549	\$ 9,250	\$ 114,873	\$ 156,531	\$ 50,464	\$ 875	\$ 3,676	\$ 713,565	\$ 10,765	\$ 5,000	\$ 408,976	\$ 46,840	\$ 1,000	\$ 9,000	\$ 8,096,556

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Service
June 30, 2025

	2115	2119	2080	2084	2090	
	Gateway	Village of	Teen	Airport	Imelda's	
	Park	Springvale	Center	Open	Fund	
		Improve Committee		House		Totals
ASSETS						
Cash and cash equivalents	\$ 5,960	\$ 588	\$ 4,439	\$ 8,003	\$ 38,029	\$ 57,019
Total Assets	5,960	588	4,439	8,003	38,029	57,019
FUND BALANCES						
Interfund loans payable	2,211	588		3,400	20,595	26,794
Total Liabilities	2,211	588	-	3,400	20,595	26,794
Fund balances:						
Restricted	3,749		4,439	4,603	17,434	30,225
Total fund balances	3,749	-	4,439	4,603	17,434	30,225
Total fund balances	\$ 5,960	\$ 588	\$ 4,439	\$ 8,003	\$ 38,029	\$ 57,019

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2025

	2201	2202	2203	2204	2205	2209	2210	2211	2212	2214	2216	2217	2218	2219
								Lafayette Local Funds	Financial Literacy	SRTC Donation	CAPCO Grant	ING Unsung Heroes	Junior High Local Funds	Genest/ SRTC Construction
ASSETS														
Cash and cash equivalents	\$ 80,411	\$ 24,419	\$ 318,517		\$ 8,670		\$ 3,545	\$ 1,768	\$ 9,557	\$ 1,188			\$ 43,246	\$ 499,306
Accounts receivable		81,732												
Interfund loans receivable		195,473	102,971	\$ 20,930		\$ 18,472	6,833	\$ 775		\$ 1,804		\$ 1,451	2,119	
Inventory														
Total Assets	80,411	301,624	421,488	20,930	8,670	18,472	10,378	2,543	9,557	1,188	1,804	1,451	45,365	499,306
LIABILITIES AND FUND BALANCES														
Liabilities:														
Deficit Cash		107,952		20,930		18,472					1,804	1,451		288
Accounts payable														
Accrued Payroll	651	171,098												
Interfund loans payable														
Total Liabilities	651	279,050		20,930		18,472					1,804	1,451		288
Fund balances:														
Nonspendable														
Restricted	79,760	22,574	421,488		8,670		10,378	2,543	9,557	1,188		-	45,365	499,018
Unassigned														
Total fund balances (deficit)	79,760	22,574	421,488	-	8,670		10,378	2,543	9,557	1,188		-	45,365	499,018
Total liabilities and fund balances	\$ 80,411	\$ 301,624	\$ 421,488	\$ 20,930	\$ 8,670	\$ 18,472	\$ 10,378	\$ 2,543	\$ 9,557	\$ 1,188	\$ 1,804	\$ 1,451	\$ 45,365	\$ 499,306

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2025

	2222	2223	2224	2227	2231	2233	2238	2239	2249	2250	2252	2253	2255
	Target Media Grant	Building Assets Reducing Risk	Smart Grant	SCAE Continuity of Service	SRVC Proposal Grant	Lighthouse Grants	College Transition	Title IA	MaineCare	IDEA ARRA	IDEA Grant - Local Entitlement	ECT Grant (Preschool)	Title IV Drug Free Schools
ASSETS													
Cash and cash equivalents		\$ 46,713	\$ 15,259	\$ 2,679	\$ 11,656		\$ 14,168	\$ 94,329	\$ -	\$ -	72,562	\$ 5,912	\$ 6,864
Accounts receivable						\$ 132		67,018	\$ 49,692	\$ 2,300			567
Interfund loans receivable	\$ 499											15,306	
Inventory													
Total Assets	499	46,713	15,259	2,679	11,656	132	14,168	161,347	60,538	2,300	72,562	21,218	7,431
LIABILITIES AND FUND BALANCES													
Liabilities:													
Deficit Cash	204					132	1,258	174,304	58,068	2,300	0	21,218	\$ -
Accounts payable					11,656		115	975			6,678		7,431
Accrued Payroll								234,277	44,922		112,996	10,816	
Interfund loans payable		46,713					2,515				85,013		
Total Liabilities	204	46,713			11,656	132	3,888	409,556	102,990	2,300	204,687	32,034	7,431
Fund balances:													
Nonspendable													
Restricted	295		15,259	2,679			10,280						
Unassigned								(248,209)	(42,452)		(132,125)	(10,816)	
Total fund balances (deficit)	295		15,259	2,679			10,280	(248,209)	(42,452)		(132,125)	(10,816)	
Total liabilities and fund balances	\$ 499	\$ 46,713	\$ 15,259	\$ 2,679	\$ 11,656	\$ 132	\$ 14,168	\$ 161,347	\$ 60,538	\$ 2,300	\$ 72,562	\$ 21,218	\$ 7,431

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2025

	2258	2259	2261	2262	2266	2268	2269	2270	2271	2272	2273
	21st Century	Title V Innovative	Title III - English Language Acquisition	Title IIA - Teacher Quality	Nellie Mae Grant	Title IC - Perkins	Adult Basic Education	ARRA Jobs	Health Insurance Premiums	Coming Grant	SHS iPad Program
ASSETS											
Cash and cash equivalents		\$	716	49,700	\$ 9,894		\$	912	117	239	\$ 63,350
Accounts receivable							\$				
Interfund loans receivable	\$ 907	\$ 9,601		\$ 214,551	11,236	\$ 49,745	25,838				
Inventory											
Total Assets	907	9,601	716	264,251	21,130	49,745	27,918	912	117	239	63,350
LIABILITIES AND FUND BALANCES											
Liabilities:											
Deficit Cash	707	8,481		384,294		45,104	27,918				
Accounts payable		1,120		3,181		53,283					
Accrued payroll	200			24,626	21,130	15,825					
Interfund loans payable			717					912			
Total Liabilities	907	9,601	717	412,101	21,130	114,212	27,918	912			
Fund balances:											
Nonspendable									117	239	63,350
Restricted			(1)	(147,850)		(64,467)	0				
Unassigned			(1)	(147,850)		(64,467)			117	239	63,350
Total fund balances (deficit)											
Total liabilities and fund balances	\$ 907	\$ 9,601	\$ 716	\$ 264,251	\$ 21,130	\$ 49,745	\$ 27,918	\$ 912	\$ 117	\$ 239	\$ 63,350

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2025

	2279	2290	2292	2293	2296	2297	2298	2299	2301	2302	2304	2305	2309	2319
	SHS Local Funds	MLTI Block Grant	DLT Grant	ME Home Builders & Remodelers	ESSER I Fund	Coronavirus Relief Foundation	CRF SCAE	Middle School CTE Grant	WSSR TV	Perkins COVID Relief	Elementary and Secondary School Emergency Relief Allotment 3	School learning Management System Subgrant	Pre-K Expansion Grant	First 10 Community School Grant
ASSETS														
Cash and cash equivalents	\$ 646	\$ 18,382	\$ 97,966	\$ 4,283	\$ 1,432	\$ 3,190	\$ 3,189	\$ 4,916	\$ 7,200		\$ 7,165,359	\$ 74,844	\$ 117,771	\$ 5,560
Accounts receivable			17,179		264									
Interfund loans receivable										\$ 57,348				
Inventory														
Total Assets	646	18,382	115,145	4,283	1,696	3,190	3,189	4,916	7,200	57,348	7,165,359	74,844	117,771	5,560
LIABILITIES AND FUND BALANCES														
Liabilities:														
Deficit Cash							3,189			57,348	7,164,960	74,844	\$ 117,771	29,197
Accounts payable			27		1,696	3,190		3,821			399			644
Accrued Payroll							13,684							10,411
Interfund loans payable														
Total Liabilities			27		1,696	3,190	3,189	17,505		57,348	7,165,359	74,844	117,771	40,252
Fund balances:														
Nonspendable	646	18,382	115,118	4,283					7,200					
Restricted								(12,589)						(34,692)
Unassigned								(12,589)	7,200					(34,692)
Total fund balances	646	18,382	115,118	4,283										
Total liabilities and fund balances	646	18,382	115,145	4,283	1,696	3,190	3,189	4,916	7,200	57,348	7,165,359	74,844	117,771	5,560

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2025

	2320	2321	2322	2323	2324	2325	2326	2327	5000	5200	5201	7015	2316	Totals
	BARR	McKinney-Vento	YCCC	Educator	Bipartisan	School	Pre K	John T	School	Adult Ed	Performing	SRTC	Student	
	Seconday	Homeless	Training	Workforce	Safe	Improvement	Partnership	Gorman	Cafeteria	Enrichment	Arts	Capital	Activity	
	Grant	Act	Grant	Shortages	Communities	Grant		Grant			Center	Account	Funds	
ASSETS														
Cash and cash equivalents			\$ 279			\$ 17,422	\$ 13,816	252,422	\$ 599,306	\$ 84,995	\$ 175,920		\$ 386,935	\$ 10,248,672
Accounts receivable	\$	1,715			\$ 8,721		1,537	\$ -	236,763	2,500			21,121	534,262
Interfund loans receivable														878,622
Inventory									53,353					53,353
Total Assets		1,715	279		8,721	17,422	15,353	252,422	889,422	87,495	175,920		408,056	11,714,909
LIABILITIES AND FUND BALANCES														
Liabilities:														
Deficit Cash	14,797	7,715		15	17,422	17,422	17,422	17,422	9,137	1,233	8,398	\$ 156,967		8,571,088
Accounts payable		1,500			226		38,231		19,544			229		324,808
Accrued Payroll					19,352	1,222			8,141					529,404
Interfund loans payable							21,121							165,132
Total Liabilities	14,797	9,215		15	37,000	18,644	76,774	17,422	36,822	1,233	8,398	157,196		9,590,432
Fund balances:														
Nonspendable									53,353					53,353
Restricted								235,000	799,247	86,262	167,522	(157,196)	408,056	2,877,280
Unassigned	(14,797)	(7,500)	279	(15)	(28,279)	(1,222)	(61,421)							(806,156)
Total fund balances (deficit)	(14,797)	(7,500)	279	(15)	(28,279)	(1,222)	(61,421)	235,000	852,600	86,262	167,522	(157,196)	408,056	2,124,477
Total liabilities and fund balances	\$ -	\$ 1,715	\$ 279	\$ -	\$ 8,721	\$ 17,422	\$ 15,353	\$ 252,422	\$ 889,422	\$ 87,495	\$ 175,920	\$ -	\$ 408,056	\$ 11,714,909

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Safety
June 30, 2025

	2053	2058	2057	2059	2075	2105	2106	2174	2176	2177	2111
		Distracted Driving Award	ATV Grant	Speed Enforcement	Home Fire Sprinkler Coalition	Firearms Range	SPD Training	Substance Abuse Disorder	OP HVE CIOT & Bune	Assistance to Fire Fighter Grant	Smoke Detector Program
ASSETS											
Cash and cash equivalents	\$ 36,764	\$ 10,671	\$ 10,426	\$ 11,737	\$ 1,500	\$ 175,845	\$ 46	\$ 24,172	\$ 2,519	\$ 3,671	\$ 6,552
Accounts receivable		873		1,463							
Total Assets	36,764	11,544	10,426	13,200	1,500	175,845	46	24,172	2,519	3,671	6,552
LIABILITIES AND FUND BALANCES											
Liabilities:											
Deficit Cash											
Interfund loans payable	8,820		514			9,660	46				1,835
Total Liabilities	8,820		514			9,660	46				1,835
Fund balances:											
Nonspendable											
Restricted	27,944	11,544	9,912	13,200	1,500	166,185		24,172	2,519	3,671	4,717
Unassigned											
Total fund balances (deficit)	27,944	11,544	9,912	13,200	1,500	166,185	-	24,172	2,519	3,671	4,717
Total liabilities and fund balances	\$ 36,764	\$ 11,544	\$ 10,426	\$ 13,200	\$ 1,500	\$ 175,845	\$ 46	\$ 24,172	\$ 2,519	\$ 3,671	\$ 6,552

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Safety
June 30, 2025

	2183	2184	2159	2167	2172	2182	2187	2191	
	Assistance to Fire Fighter Grant	National Opiod Settlements	2019 JAG Program	2020 JAG Programs	2021 JAG Programs	2022 JAG Programs	2023 JAG Programs	2024 JAG Programs	Totals
ASSETS									
Cash and cash equivalents	\$ 27,467	\$ 344,976	\$ 17,690	\$ 2,691	\$ 8,731	\$ 13,100	\$ 7,777	\$ 14,265	\$ 720,600
Accounts receivable									2,336
Total Assets	27,467	344,976	17,690	2,691	8,731	13,100	7,777	14,265	722,936
LIABILITIES AND FUND BALANCES									
Liabilities:									
Deficit Cash									
Interfund loans payable	11,697		17,690		8,731	13,100	6,696	14,265	93,054
Total Liabilities	11,697		17,690		8,731	13,100	6,696	14,265	93,054
Fund balances:									
Nonspendable									
Restricted	15,770	344,976		2,691			1,081		629,882
Unassigned									-
Total fund balances (deficit)	15,770	344,976	-	2,691			1,081		629,882
Total liabilities and fund balances	\$ 27,467	\$ 344,976	\$ 17,690	\$ 2,691	\$ 8,731	\$ 13,100	\$ 7,777	\$ 14,265	\$ 722,936

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Works
June 30, 2025

	2141				
	Sanford				Totals
	Airport				
	Solar				
ASSETS					
Cash and cash equivalents		\$	5,299	\$	5,299
Total Assets					
			5,299		5,299
LIABILITIES AND FUND BALANCES					
Liabilities:					
Deficit Cash					
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
Nonmajor Special Revenues Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Government - Federal and State
For the Year Ended June 30, 2025

	2042	2135	2142	2143	2162	2169	2170	2171	2173	2175	2179
		Trails	PEG	Substance	BF	FEMA	Community	American	Brownfield	Community	Airport
		Development	Access	Abuse	Multipurpose	4522	Solutions	Rescue Plan	RLF	Outreach	Generator
		Urban Forestry	Grant	Assistance Program		DR ME	Grant	Act		Coordinator	Grant
General Government											
Revenues:											
Intergovernmental											
Other	\$ -	\$ 1,260	\$ 18,130		\$ 11,986					\$ 14,751	\$ 39,275
Total revenues	-	1,260	18,130		11,986					14,751	39,275
Expenditures:											
Expenses	19,278	15,400	33,540		11,986						
Total expenditures	19,278	15,400	33,540		11,986						
Excess (deficiency) of revenues over (under) expenditures	(19,278)	(14,140)	15,410							14,751	39,275
Other financing sources (uses):											
Transfers in		(3,000)						(546,885)		(12,371)	
Transfers out											
Total other financing sources (uses)		3,000						(546,885)		(12,371)	
Net change in fund balances	(19,278)	(11,140)	15,410					(546,885)		2,380	39,275
Fund balances (deficit), beginning of year	19,278	21,356	\$ 15,410	\$ 443		25,255	84,324	546,885	180	55,896	(92,761)
Fund balances, end of year	\$ -	\$ 10,216	\$ -	\$ 443	\$ -	\$ 25,255	\$ 84,324	\$ -	\$ 180	\$ 58,276	\$ (53,486)

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Government - Federal and State
For the Year Ended June 30, 2025

	2185	2190	2192	2194	2196	2197	2198	2199	2402	2403	2404	2405	Totals
		Pedestrian Safety Signs	Community Resilience Partnership	Firehouse Subs PSF Grant	Brownsville Assessment FY24	Brownsville Cleanup Grant FY24	Station Foundation K-9 Grant	Small Community Grant	Maine EMS Sustainability Grant	2024 HA Grant	Excitation Project	Pedestrian Safety	
Revenues:													
Intergovernmental	\$ 25,674	\$ 54,527	\$ 50,000	\$ 28,925	\$ 8,896	\$ 20,666	\$ 32,000	\$ 19,198	\$ 77,563	\$ 202,058	\$ -	\$ 888	\$ 586,407
Other													\$ 19,390
Total revenues	25,674	54,527	50,000	28,925	8,896	20,666	32,000	19,198	77,563	202,058		888	605,797
Expenditures:													
Expenses	830	69,547		28,925	14,357	25,900	32,000	19,198	594	202,058	7,200		480,813
Total expenditures	830	69,547		28,925	14,357	25,900	32,000	19,198	594	202,058	7,200		480,813
Excess (deficiency) of revenues over (under) expenditures	24,844	15,020	(50,000)		5,461	5,234			(76,969)		7,200	(888)	124,984
Other financing sources (uses):													
Transfers in													3,000
Transfers out									(3,096)				(562,352)
Total other financing sources (uses)									(3,096)				(559,352)
Net change in fund balances	24,844	(15,020)	50,000		(5,461)	(5,234)			73,873		(7,200)	888	(434,368)
Fund balances (deficit), beginning of year	(25,000)												651,266
Fund balances, end of year	\$ (156)	\$ (15,020)	\$ 50,000	\$ -	\$ (5,461)	\$ (5,234)	\$ -	\$ -	\$ 73,873	\$ -	\$ (7,200)	\$ 888	\$ 216,898

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, 2025

	2000	2002	2007	2010	2011	2012	2013	2014	2015	2016	2017
	Downtown TIF	Rainbow Rug TIF	Rt 109 Downtown TIF	Sanford Institute for Savings TIF	RUBB TIF	Kennedy Center TIF	SPH, LLC TIF	Mill Development TIF	New England Truck Tire TIF	St. Ignatius Affordable Housing TIF	Marland Hall TIF
Revenues:											
Taxes	\$ 256,548	\$ 64,560	\$ 517,685	\$ 29,933	\$ 31,026	\$ 6,196	\$ 118,865	\$ 77,244	\$ 12,746	\$ 97,560	\$ 28,288
Interest earned	194	12	2,622	36	24		8	44	53	32	24
Other											
Total revenues	256,742	64,572	520,307	29,969	31,050	6,196	118,873	77,288	12,799	97,592	28,312
Expenditures:											
Expenses	328,274	71,876	268,455	15,000	15,000	6,196	118,865	103,382	49,138	89,518	21,216
Total expenditures	328,274	71,876	268,455	15,000	15,000	6,196	118,865	103,382	49,138	89,518	21,216
Excess (deficiency) of revenues over (under) expenditures	(71,532)	(7,304)	251,852	14,969	16,050		8	(26,094)	(36,339)	8,074	7,096
Other financing sources (uses):											
Transfers in											
Transfers out											
Total other financing sources (uses)											
Net change in fund balances	(71,532)	(7,304)	251,852	14,969	16,050		8	(26,094)	(36,339)	8,074	7,096
Fund balances (deficit), beginning of year	119,788	7,601	1,832,437	24,280	16,145		9,439	35,094	42,890	11,412	12,212
Fund balances (deficit), end of year	\$ 48,256	\$ 297	\$ 2,084,289	\$ 39,249	\$ 32,195	\$ -	\$ 9,447	\$ 9,000	\$ 6,551	\$ 19,486	\$ 19,308

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, 2025

	2018	2019	2020	2021	2022	2116	2123	2133	2281	2137	2139	2144
	Sanford Airport Omnibus TIF	Mousam Falls TIF	Impact Fees	Central Park Residences TIF	Upper Nasson Apartments TIF	Tax Acquired Property Remediation	Seasonal Decorations	City Unemployment Compensation	School Unemployment Compensation	Legal Reserve	Dam Coalition	Fitness Zone
Revenues:												
Taxes	\$ 1,025,404	\$ 27,242		1,088	50,469				\$ 2,817			
Interest earned	604	83			2	\$ 6,061		\$ 21,667	25,963		\$ 12,761	
Other						6,061		21,667	28,780		12,761	
Total revenues	1,026,008	27,325		1,088	50,471							
Expenditures:												
Expenses	1,193,004	13,621		1,034	47,946	3,520		\$ 21,870	36,759		\$ 12,346	
Total expenditures	1,193,004	13,621		1,034	47,946	3,520		21,870	36,759		12,346	
Excess (deficiency) of revenues over (under) expenditures	(166,996)	13,704		54	2,525	2,541		(203)	(7,979)		415	
Other financing sources (uses):												
Transfers in											(18,246)	
Transfers out									(48,480)			
Total other financing sources (uses)									(48,480)		18,246	
Net change in fund balances	(166,996)	13,704		(54)	(2,525)	2,541		203	7,979	48,480	18,661	
Fund balances (deficit), beginning of year	358,305	48,510	\$ 19,083	\$ -	\$ -	(286,714)	\$ 9,250	115,076	164,510	\$ 48,480	(18,661)	\$ 875
Fund balances (deficit), end of year	\$ 191,309	\$ 62,214	\$ 19,083	\$ 54	\$ 2,525	\$ (284,173)	\$ 9,250	\$ 114,873	\$ 156,531	\$ -	\$ -	\$ 875

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, 2025

	2146	2147	2150	2160	2161	2178	2186	2193	Totals
	Chamber of Commerce	Land Bank	250th Anniversary	Walden Solar NE LLC	SanfordNet Fiber	Mousam Way Loop Development	Arts Commission	Southern ME Spec Resp Team	
Revenues:									
Taxes									\$ 2,344,854
Interest earned					\$				6,555
Other									193,612
Total revenues					84,160	33,000	1,000	9,000	2,545,021
Expenditures:									
Expenses		78,645			146,644			495	2,642,804
Total expenditures		78,645			146,644			495	2,642,804
Excess (deficiency) of revenues over (under) expenditures		(78,645)			(62,484)	33,000	1,000	8,505	(97,783)
Other financing sources (uses):									
Transfers in		(48,480)							66,726
Transfers out									(48,480)
Total other financing sources (uses)		48,480							18,246
Net change in fund balances		(30,165)			(62,484)	33,000	1,000	8,505	(79,537)
Fund balances (deficit), beginning of year	\$ 3,676	119,345	\$ 10,765	\$ 5,000	(242,685)	(24,980)			2,441,133
Fund balances (deficit), end of year	\$ 3,676	\$ 89,180	\$ 10,765	\$ 5,000	\$ (305,169)	\$ 8,020	\$ 1,000	\$ 8,505	\$ 2,361,596

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, 2025

	2115	2080	2084	2090
			Airport	
	Gateway	Teen	Open	Imelda's
	Park	Center	House	Fund
				Totals
Revenues:				
Intergovernmental				
Interest earned				
Other			\$	\$
			440	440
Total revenues				440
Expenditures:				
Expenses	369		400	7,132
				7,901
Total expenditures	369		400	7,132
				7,901
Excess (deficiency) of revenues over (under) expenditures	(369)		(400)	(6,692)
				(7,461)
Fund balances (deficit), beginning of year	4,118	\$ 4,439	\$ 5,003	24,126
				37,686
Fund balances (deficit), end of year	\$ 3,749	\$ 4,439	\$ 4,603	\$ 17,434
				\$ 30,225

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, 2025

	2201	2202	2203	2204	2205	2210	2211	2212	2214	2218	2219	2222	2224	2227
			Industrial				Lafayette				Genest/ SRTC	Target		SCAE
	Wellness Team	E-Rate	Sending School	Melmac Systems Innovation	Lucy Emery Funds	Kids Club	Local Funds	Financial Literacy	SRTC Donation	Junior High School			Smart Grant	Continuity of Service
Revenues:														
Intergovernmental		\$ 30,000												
Other	\$ 56,112							\$ 15,580		\$ 40,337	\$ 377,755			\$ 105,937
Total revenues	56,112	30,000						15,580		40,337	377,755			105,937
Expenditures:														
Expenses	9,435	202,937		9,303				15,594		24,133	160,617			105,936
Total expenditures	9,435	202,937		9,303				15,594		24,133	160,617			105,936
Excess (deficiency) of revenues over (under) expenditures	46,677	(172,937)		(9,303)				(14)		16,204	217,138			1
Net change in fund balances	46,677	(172,937)		(9,303)				(14)		16,204	217,138			1
Fund balances, beginning of year	33,083	\$ 195,511	\$ 421,488	\$ 9,303	\$ 8,670	\$ 10,378	\$ 2,543	\$ 9,571	\$ 1,188	29,161	281,880	\$ 295	15,258	2,679
Fund balances (deficit), end of year	\$ 79,760	\$ 22,574	\$ 421,488	\$ -	\$ 8,670	\$ 10,378	\$ 2,543	\$ 9,557	\$ 1,188	\$ 45,365	\$ 499,018	\$ 295	\$ 15,259	\$ 2,679

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2025

	2238	2239	2249	2252	2253	2326	2261	2262	2268	2269	2271	2272	2273	2279	2290
				IDEA			Title III -	Title IIA -	Title IC -	Adult	Health	Coming	SHS	SHS	MLTI
				Grant -	ECT Grant	Pre K	Language	Teacher	Perkins	Basic	Insurance	Grant	iPad	Local	Block
				Local	(Preschool)	Partnership	Acquisition	Quality		Education	Premium		Program	Funds	Grant
Revenues:				Entitlement											
Intergovernmental	\$ 17,784	\$ 1,314,602	\$ 174,558	\$ 851,482	\$ 25,002	\$ 95,261		\$ 167,042	\$ 123,729	\$ 9,701			\$ 99		141,213
Other															
Total revenues	17,784	1,314,602	174,558	851,482	25,002	95,261		167,042	123,729	9,701			99		141,213
Expenditures:															
Expenses	14,947	1,326,121	219,823	872,867	26,304	156,682		219,767	192,433	9,701					\$ 141,213
Total expenditures	14,947	1,326,121	219,823	872,867	26,304	156,682		219,767	192,433	9,701					141,213
Excess (deficiency) of revenues over (under) expenditures	2,837	(11,519)	(45,265)	(21,385)	(1,302)	(61,421)		(52,725)	(68,704)				99		
Net change in fund balances	2,837	(11,519)	(45,265)	(21,385)	(1,302)	(61,421)		(52,725)	(68,704)				99		
Fund balances, beginning of year	7,443	(236,690)	2,813	(110,740)	(9,514)		\$ (1)	(95,125)	4,237		117	239	63,251	\$ 646	\$ 18,382
Fund balances (deficit), end of year	\$ 10,280	\$ (248,209)	\$ (42,452)	\$ (132,125)	\$ (10,816)	\$ (61,421)	\$ (1)	\$ (147,850)	\$ (64,467)	\$ -	\$ 117	\$ 239	\$ 63,350	\$ 646	\$ 18,382

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2025

	2292	2293	2299	2301	2302	2304	2309	2313	2319	2320
	DLT Grant	ME Home Builders & Remodelers	Middle School CTE Grant	WSSR TV	Perkins COVID Relief	Elementary and Secondary School Emergency Relief Allotment 3	Pre-K Expansion Grant	CTE ARP Personnel & Equipment	First 10 Community School Grant	BARR Secondary School Grant
Revenues:										
Intergovernmental	250,442		\$ 3,821		14,845	\$ 408,505		\$ 125,000	\$ 82,136	
Other										
Total revenues	250,442		3,821		14,845	408,505		125,000	82,136	
Expenditures:										
Expenses	152,527		21,903		14,845	330,288	3,440	125,000	98,309	14,797
Total expenditures	152,527		21,903		14,845	330,288	3,440	125,000	98,309	14,797
Excess (deficiency) of revenues over (under) expenditures	97,915		(18,082)			78,217	(3,440)		(16,173)	(14,797)
Net change in fund balances	97,915		(18,082)			78,217	(3,440)		(16,173)	(14,797)
Fund balances (deficit), beginning of year	17,203	4,283	5,493	7,200		(78,217)	3,440		(18,519)	
Fund balances (deficit), end of year	\$ 115,118	\$ 4,283	\$ (12,589)	\$ 7,200	\$ -	\$ -	\$ -	\$ -	\$ (34,692)	\$ (14,797)

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2025

	2321	2322	2323	2324	2325	2327	5000	5200	5201	7015	2316	
	McKinney-Vento Homeless Assistance Act	YCC Pre-Hire Training Grant	Educator Workforce Shortages	Bipartisan Safe Communities Act	School Improvement Grant	John T Gorman Grant	School Cafeteria	Adult Ed Enrichment	Performing Arts Center	SRTC Capital Account	Student Activity Funds	Totals
Revenues:												
Intergovernmental	\$ 31,700	\$ 2,782	\$ 55,675	\$ 97,648	\$ 7,882	\$ 235,000	\$ 2,705,209	\$ 35,546	\$ 527,803	\$ 140,539	\$ 512,853	\$ 8,293,697
Other												489,883
Total revenues	31,700	2,782	55,675	97,648	7,882	235,000	2,705,209	35,546	527,803	140,539	512,853	8,783,580
Expenditures:												
Expenses	39,200		55,690	122,664	9,104		2,685,954	25,449	520,665	220,739	555,541	8,703,928
Total expenditures	39,200	0	55,690	122,664	9,104		2,685,954	25,449	520,665	220,739	555,541	8,703,928
Excess (deficiency) of revenues over (under) expenditures	(7,500)	2,782	(15)	(25,016)	(1,222)	235,000	19,255	10,097	7,138	(80,200)	(42,688)	79,652
Net change in fund balances	(7,500)	2,782	(15)	(25,016)	(1,222)	235,000	19,255	10,097	7,138	(80,200)	(42,688)	79,652
Fund balances (deficit), beginning of year		(2,503)		(3,263)			833,345	76,165	160,384	(76,996)	450,744	2,044,825
Fund balances (deficit), end of year	\$ (7,500)	\$ 279	\$ (15)	\$ (28,279)	\$ (1,222)	\$ 235,000	\$ 852,600	\$ 86,262	\$ 167,522	\$ (157,196)	\$ 408,056	\$ 2,124,477

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, 2025

	2053	2057	2058	2059	2075	2105	2174	2176	2177	2183
	Seized Assets	ATV Grant	Distracted Driving Award	Speed Enforcement	Home Fire Sprinkler Coalition	Firearms Range	Substance Abuse Disorder	Impaired Driving Enforcement	OP HVE CIOT & Bune	Assistance to Fire Fighter Grant
Revenues:										
Intergovernmental	\$ 5,869	\$ -	\$ 678	\$ 1,789		\$ 2,800				\$ 13,448
Other										
Total revenues	5,869		678	1,789		2,800				13,448
Expenditures:										
Expenses										9,996
Total expenditures										9,996
Excess (deficiency) of revenues over (under) expenditures	5,869		678	1,789		2,800				3,452
Other financing sources (uses):										
Transfers in						150,000				
Transfers out										
Total other financing sources (uses)						150,000				
Net change in fund balances	5,869		678	1,789		152,800				3,452
Fund balances (deficit), beginning of year	22,075	9,912	10,866	11,411	\$ 1,500	13,385	\$ 24,172	\$ 2,519	\$ 3,671	12,318
Fund balances (deficit), end of year	\$ 27,944	\$ 9,912	\$ 11,544	\$ 13,200	\$ 1,500	\$ 166,185	24,172	2,519	3,671	15,770

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, 2025

	2111 Smoke Detector Program	2184 National Opiod Settlements	2051 2020 Cops Hiring Program	2167 2020 JAG Program	2172 2021 JAG Program	2187 2023 JAG Program	2191 2024 JAG Program	Totals
Revenues:								
Intergovernmental				\$ -	2,593	\$ 10,109	\$ 14,265	\$ 48,751
Other		\$ 189,306						192,106
Total revenues		189,306			2,593	10,109	14,265	240,857
Expenditures:								
Expenses			5,555		\$ 1,303	4,374	14,265	35,493
Total expenditures			5,555		1,303	4,374	14,265	35,493
Excess (deficiency) of revenues over (under) expenditures		189,306	(5,555)		1,290	5,735		205,364
Other financing sources (uses):								
Transfers in								150,000
Transfers out		(123,308)	(77,779)					(201,087)
Total other financing sources (uses)		(123,308)	(77,779)					(51,087)
Net change in fund balances		65,998	(83,334)		1,290	5,735		154,277
Fund balances (deficit), beginning of year	4,717	278,978	83,334	2,691	(1,290)	(4,654)		475,605
Fund balances (deficit), end of year	\$ 4,717	344,976		\$ 2,691	\$ -	\$ 1,081	\$ -	\$ 629,882

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, 2025

	2141		
	Sanford	Airport	Totals
	Solar		
Revenues:			
Intergovernmental			
Other			
	Total revenues		
Expenditures:			
Expenses			
	Total expenditures		
Excess (deficiency) of revenues over (under) expenditures			
Other financing sources (uses):			
Transfers in			
Transfers out			
	Total other financing 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

	4000	4003	4005	4008	4039	4045	4046	4047	4053	4054	4057	4058	4061	4064	4065
	Number	Job Bond	Urban	Goodall	CGA	Brook	Downtown	High School	Railbed Phase IV	Consolidated Elementary	SRE Building	EDA Broadband Infrastructure	Dam Repair	ATV Municipal Grant	West Side Development
One Pond Assistance	Local Road	Forestry	Status	Clean Up	Watershed	Revitalization	Construction	Trail	Construction	Airport					
\$ 200 \$	752	\$ 5,590	\$ 1,252	\$ 965	\$ 67,348	\$ 341,850	\$ 1,887,089	\$ 119	\$ 1,188,564	\$ 3,158	\$ 31,103	\$ 769,209	\$ 13,007	27,813	\$ 1,524,584
ASSETS															
Cash and cash equivalents															
Accounts receivable															
Interfund Loans Receivable															
Total assets	200	752	5,590	1,252	965	67,348	341,850	1,887,089	119	1,191,722	31,103	769,209	22,407	27,813	1,537,797
													9,400		13,213

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City of Sanford, Maine
Nonmajor Capital Project Fund
Balance Sheet
June 30, 2025

	4066	4067	4068	4069	4070	4071	4072	4073	4074	4075	4076	4200	Totals
	Road Construction	AIP No. 33 Taxiway C Rehab	VW Grant & Phosphorus Grant	York County Soil and Water Grant	SFM Planning Study	Slurry Seal East Ramp	Hay Brook Bridge	SS4A Grant	Sanford Fire HQ and SS	AIP No. 3 Master Plan Update	AIP No. 3 Design Perimeter Road and Taxlane	Facility Upgrade	
ASSETS													
Cash and cash equivalents	\$ 426,920	\$ 1,815,393	\$ 197,085		\$ 134,570	\$ 150,942	\$ 32,088	\$ 119,644	\$ -	\$ -	\$ -	\$ 1,737,302	\$ 10,442,286
Accounts receivable													34,261
Interfund Loans Receivable													22,613
Total assets	426,920	1,815,393	197,085		134,570	150,942	32,088	119,644				1,737,302	10,499,160
LIABILITIES AND FUND BALANCE													
Liabilities:													
Accounts payable													153,849
Interfund loans payable	426,920	1,815,393	197,085	5,190	165,000	171,138	4,800		885,314	2,300	2,400	150,427	6,711,280
Total liabilities	426,920	1,815,393	197,085	5,190	165,000	171,138	4,800	-	885,314	2,300	2,400	150,427	6,865,129
Fund balance (deficit):													
Restricted							27,288	119,644				1,586,875	4,662,264
Committed													259,662
Unassigned				(5,190)	(30,430)	(20,196)			(885,314)	(2,300)	(2,400)		(1,287,895)
Total fund balance (deficit)				(5,190)	(30,430)	(20,196)	27,288	119,644	(885,314)	(2,300)	(2,400)	1,586,875	3,634,031
Total liabilities and fund balance	\$ 426,920	\$ 1,815,393	\$ 197,085	\$ -	\$ 134,570	\$ 150,942	\$ 32,088	\$ 119,644	\$ -	\$ -	\$ -	\$ 1,737,302	\$ 10,499,160

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2025

	4000	4003	4005	4008	4045	4047	4053	4054	4058	4061
	Number	Job Bond	Urban	Goodall	Goodall Brook	High School	Railbed	Consolidated	EDA	
	One Pond	Local Road	Forestry	Statue	Watershed	Construction	Phase IV	Elementary	Broadband	Dam
		Assistance					Trail	Construction	Infrastructure	Repair
Revenues:										
Intergovernmental										
Investment Income						\$ 2,826				
Other								\$ 1,779	\$ -	\$ -
Total revenues						2,826		1,779		
Expenditures:										
Capital Improvements				345						
Total expenditures				345						
Excess (deficiency) of revenues over (under) expenditures				(345)		2,826		1,779		
Other financing sources (uses):										
Transfers in										
Transfers out										
Proceeds from issuance of bonds										
Total other financing sources (uses)										
Net change in fund balances				(345)		2,826		1,779	-	-
Fund balances (deficit), beginning of year	\$ 200	\$ 752	\$ 5,590	\$ 702	(2,800)	1,894,263	\$ 119	1,186,521	(263,087)	(76,178)
Fund balances (deficit), end of year	\$ 200	\$ 752	\$ 5,590	\$ 357	(2,800)	\$ 1,887,089	\$ 119	\$ 1,188,300	\$ (263,087)	\$ (76,178)

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2025

	4065	4069	4070	4071	4072	4073	4074	4075	4076	4200	Totals
	West Side Development	York County Soil and Water Grant	SFM Planning Study	AIP No. 38 Slurry Seal East Ramp	Hay Brook Bridge	SS4A Grant	Sanford Fire HQ and SS	AIP No.3 Master Plan Update	AIP No.3 Design Perimeter Road and Taxilane	Facility Upgrade	
Revenues:											
Intergovernmental			\$ 48,789	\$ 111,325	\$ 32,088	\$ 119,644				\$	\$ 311,846
Interest Earned										\$	5,540
Other	\$ 15,954										17,733
Total revenues	15,954		48,789	111,325	32,088	119,644				2,714	335,119
Expenditures:											
Capital Improvements	4,989		61,687	123,255	4,800		885,314	2,300	2,400	114,006	1,199,096
Total expenditures	4,989		61,687	123,255	4,800		885,314	2,300	2,400	114,006	1,199,096
Excess (deficiency) of revenues over (under) expenditures	10,965		(12,898)	(11,930)	27,288	119,644	(885,314)	(2,300)	(2,400)	(111,292)	(863,977)
Other financing sources (uses):											
Transfers in											-
Transfers out											-
Proceeds from issuance of bonds											-
Total other financing sources (uses)	-										-
Net change in fund balances	10,965		(12,898)	(11,930)	27,288	119,644	(885,314)	(2,300)	(2,400)	(111,292)	(863,977)
Fund balances (deficit), beginning of year	(94,747)	\$ (5,190)	(17,532)	(8,266)	-	-	-	-	-	1,698,167	4,498,008
Fund balances (deficit), end of year	\$ 105,712	\$ (5,190)	\$ (30,430)	\$ (20,196)	\$ 27,288	\$ 119,644	\$ (885,314)	\$ (2,300)	\$ (2,400)	\$ 1,586,875	\$ 3,634,031

City of Sanford, Maine
Nonmajor Permanent Funds
Combining Balance Sheet
June 30, 2025

	7000	7001	7002	7003	7008	7012	7016	Totals
	Gowen	Park	Oakdale Cemetery		Holdsworth		D&L Pence	
	Park	Maintenance	Maintenance	Nutter	Park	Goodall	Charitable	
	Trust	Fund	Trust	Trust	Trust	Park	Trust	
ASSETS								
Cash and cash equivalents	\$ 123,638	\$ 6,000	\$ 608,194	\$ 24,920	189,300	\$ 157,215	\$ 142,500	\$ 1,251,767
Accounts receivable	20,441				8,775			29,216
Investments					476,195			476,195
Land (held for investment)					109,500			109,500
Total assets	144,079	6,000	608,194	24,920	783,770	157,215	142,500	1,866,678
LIABILITIES AND FUND BALANCES								
Liabilities:								
Deficit cash								
Interfund loans payable	68,798		60,288		182,712	114,421	82,666	508,885
Total liabilities	68,798	-	60,288	-	182,712	114,421	82,666	508,885
Fund balances:								
Nonspendable Principal		6,000						6,000
Nonspendable Land					109,500			109,500
Restricted Expendable Income	75,281		547,906	24,920	491,558	42,794	59,834	1,242,293
Total fund balances	75,281	6,000	547,906	24,920	601,058	42,794	59,834	1,357,793
Total liabilities and fund balances	\$ 144,079	\$ 6,000	\$ 608,194	\$ 24,920	\$ 783,770	\$ 157,215	\$ 142,500	\$ 1,866,678

City of Sanford, Maine
Nonmajor Permanent Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2025

	7000	7001	7002	7003	7008	7012	7016	
	Gowen	Park	Oakdale Cemetery	Nutter	Holdsworth	Goodall	D&L Pence	
	Park	Maintenance	Maintenance	Trust	Park	Park	Charitable	
	Trust	Fund	Trust	Trust	Trust	Trust	Trust	Totals
Revenues:								
Interest and dividends	\$ 20		\$	2,580	\$	24	\$	132,143
Donations	38,770		9,738		52,019	\$	32,907	81,415
Total revenues	38,790		12,318	24	52,019	32,907	77,500	213,558
Expenditures:								
Public services	20,441				8,775	31,699	35,521	96,436
Total expenditures	20,441				8,775	31,699	35,521	96,436
Excess (deficiency) of revenues over (under) expenditures	18,349		12,318	24	43,244	1,208	41,979	117,122
Other financing sources (uses):								
Transfers out		\$ -					(3,000)	(3,000)
Total other financing sources (uses)		-					(3,000)	(3,000)
Net change in fund balances	18,349	-	12,318	24	43,244	1,208	38,979	114,122
Fund balances, beginning of year	56,932	\$ 6,000	535,588	24,896	557,814	41,586	20,855	1,243,671
Fund balances, end of year	\$ 75,281	\$ 6,000	\$ 547,906	\$ 24,920	\$ 601,058	\$ 42,794	\$ 59,834	\$ 1,357,793

City of Sanford, Maine
Private-Purpose Trust Funds
Combining Statement of Fiduciary Net Position
June 30, 2025

	7004	7005	7007	7009	7010	7011	7013	
	Thornburg	Lucy	William	Walter	High School	Sherburne	School	
	Goodall	Emery	Oscar Emery	Cyr	Scholarship	Basketball	Scholarship	
	Fund	Trust	Trust	Trust	Fund	Fund	Trust	Totals
ASSETS								
Cash and cash equivalents	\$ 1,335	\$ 14,351	6,576	\$ 8,614		\$ 7,536	\$ 211,035	\$ 249,447
Investments					\$ 1,852,602		2,327,315	4,179,917
Accounts Receivable							8	8
Total assets	1,335	14,351	6,576	8,614	1,852,602	7,536	2,538,358	4,429,372
LIABILITIES AND NET POSITION								
Liabilities:								
Accounts payable						500		500
Interfund loans			\$ 6,576					6,576
Total liabilities			6,576			500		7,076
Net position:								
Restricted - principal	399							399
Restricted for individuals, organizations and others	936	14,351		8,614	1,852,602	7,536	2,537,858	4,421,897
Total net position	1,335	14,351		8,614	1,852,602	7,536	2,537,858	4,422,296
Total liabilities and net position	\$ 1,335	\$ 14,351	\$ 6,576	\$ 8,614	\$ 1,852,602	\$ 7,536	\$ 2,538,358	\$ 4,429,372

City of Sanford, Maine
Private-purpose Trust Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2025

	7004	7005	7007	7009	7010	7011	7013	
	Thornburg	Lucy	William	Walter	High School	Sherburne	School	
	Goodall	Emery	Oscar Emery	Cyr	Scholarship	Basketball	Scholarship	
	Fund	Trust	Trust	Trust	Fund	Fund	Trust	Totals
Additions (reductions)								
Donations, interest, dividends and investment gains or (losses)	\$ 4	\$ 43	\$ -	\$ 8	\$ 163,872	\$ 11	\$ 466,966	\$ 630,904
Total additions (reductions)	4	43		8	163,872	11	466,966	630,904
Deductions:								
School scholarships					37,134		276,919	37,134
Expense							276,919	276,919
Total deductions					37,134		276,919	314,053
Changes in net position	4	43	-	8	126,738	11	190,047	316,851
Net position, beginning of year	1,331	14,308	-	8,606	1,725,864	7,525	2,347,811	4,105,445
Net position, end of year	\$ 1,335	\$ 14,351	\$ -	\$ 8,614	\$ 1,852,602	\$ 7,536	\$ 2,537,858	\$ 4,422,296

CONTACT & HOURS OF OPERATION



CITY HALL OFFICES

919 Main Street, Sanford, ME 04073

HOURS OF OPERATION

Monday - Thursday (7:30 am - 5:30 pm)

Closed Friday, Saturday & Sunday

ASSESSING
(207) 324-9115

CITY MANAGER
(207) 324-9173

FINANCE
(207) 608-4180

HUMAN RESOURCES
(207) 324-9150

CITY CLERKS
(207) 324-9125

CODE ENFORCEMENT
(207) 324-9145

GENERAL ASSISTANCE
(207) 324-9110

PLANNING
(207) 324-9150

FIRE & EMS

972 Main Street, Sanford, ME 04073

OFFICE HOURS

Monday - Thursday (7:00 am - 5:00 pm)

Closed Friday, Saturday & Sunday

 **(207) 324-9160**

SCHOOL DEPARTMENT

917 Main Street, Sanford, ME 04073

OFFICE HOURS

Monday - Friday (8:00am - 4:30pm)

Hours Vary in Summer Months

 **(207) 324-2810**

PUBLIC WORKS

156 School Street, Sanford, ME 04073

OFFICE HOURS

Monday - Thursday (6:30 am - 4:30 pm)

Closed Friday, Saturday & Sunday

 **(207) 324-9135**

SANFORD POLICE

935 Main Street, Sanford, ME 04073

OFFICE HOURS

Monday - Friday (9:00am - 5:00pm)

Closed Saturday & Sunday

 **(207) 324-3644**

PARKS & RECREATION

678 Main Street, Sanford, ME 04073

OFFICE HOURS

Monday - Thursday (7:30am - 5:30pm)

Closed Friday, Saturday & Sunday

 **(207) 324-9130**

TRANSFER STATION

81 Rushton Street

OFFICE HOURS

Tuesday - Friday (7:30am - 3:00pm)

Saturday 7:30am - 12:00pm

Closed Sunday & Monday

 **(207) 324-9144**

