

Town of Frenchboro

2026

Annual Town Report



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Recognizing the Service of Duncan Bond

Frenchboro extends its appreciation to **Duncan Bond** for his years of service to the town. In a community where many roles depend on individuals stepping forward, Duncan has consistently shown up to take on tasks that needed doing.

His contributions—often behind the scenes—have supported the functioning of town government and the day-to-day operations that benefit residents and visitors alike. The town acknowledges and thanks him for the time he has invested in helping the Town of Frenchboro continue its work.

Cover photo courtesy of the Island Institute

2025-2026 Town of Frenchboro Officials List

Moderator	Robert Strong
Select Board	Jackie Mitchell (2026) Joseph Lunt (2026) Myron Lenfestey (2027) Chris Hodgkins (2028) Larry Smith (2028)
Town Administrator	Rick Erb
Office Coordinator	Tammy Smith
Assessor	Mike Rogers
Treasurer	Daniel Swain
Town Clerk/ Registrar of Voters	Kim Smith
Tax Collector	Daniel Swain
Excise Tax Collector	Kim Smith
Harbor Master	Jay Fiandaca
Road Commissioner	Select Board
Fire Wardens	Mac Reddy (2028) David Lunt (2026) Tim Wiggins (2026)
School Board	Rachel Bishop (2026) Christina Lunt (2026) Tammy Smith (2026)
Emergency Management Director	Mable Lunt
9-1-1 Street Address Officer	Vacant
Code Enforcement Officer	Caitlin Trafton
Local Plumbing Inspector	Caitlin Trafton
Animal Control Officer	Vacant
Health Officer	Vacant
Election Warden	Vacant

General Assistance

Select Board

Planning Board

Kirk Emerson (2026)
Nicole Rundlett (2026)
Eric Best (2026)
Tammy Smith (2026)
Ken Siriani (2026)
Nicole Rundlett (2026)

Board of Appeals

Dan DeBord (2026)
Jan Keiper (2026)
Robert Young (2026)
Paul Saxby (2026)
David W. Lunt (2026)
Robert Strong (2026)

Municipal Advisory Committees

Harbor Committee:

Daniel Saxby (2026)
Andy Smith (2026)
Joe Lunt (2027)
Dan DeBord (2026)
Mac Reddy (2026)

Solid Waste Coordinator:

Select Board

Ferry Board Representative:
Ferry Board Representative Alternate

Duncan Bond
Jan Keiper

Municipal Advisory Council

Lauren Jennings (appointed thru 2026)
Kim Smith (appointed thru 2027)
Mable Lunt (elected thru 2027)
Sarah Saxby (elected thru 2027)
Ken Siriani (appointed thru 2026)

Select Board Report

As we began the current fiscal year, the size of the Select Board increased from three members to five, as required by the vote of the previous Town Meeting. One year into this transition, we have found that broader membership has allowed work to be shared more sustainably and has brought a wider range of perspectives to our discussions. This has strengthened decision making while keeping meetings efficient and focused.

It has been many years since the Frenchboro Land Use Ordinance was last reviewed and updated. During that time, state laws have changed in several important areas, leaving portions of our local ordinance out of compliance. Over the past year, the Planning Board has carefully worked through the ordinance and prepared amendments that will be voted on at this year's Annual Town Meeting. These updates are essential to keeping our regulations clear, current, and enforceable. We urge all residents to read the Planning Board's report in this year's Town Report.

The Town Meeting will also vote on the municipal budget for the next fiscal year, which begins on July 1, 2026. We are pleased to report that the budget you will be voting on will not require a property tax rate increase. Please keep in mind that this reflects only the municipal portion of the tax rate and does not include any changes in the school or county budgets.

We extend our thanks to the Maine Coast Heritage Trust for their continued cooperation with eth Town. MCHT is again providing a payment in lieu of taxes that supports essential services on the island. They are also sharing land-sale revenues with the Town which will assist with special projects that improve the quality of life for our residents. This partnership continues to support the long-term well-being of our community.

Progress continues on a sustainable solution to storm damage at the Head of the Harbor. Wright-Pierce Engineers have completed a design that will improve drainage and protect the roadway from future storms. In addition to FEMA funding, we recently received word from Senator Angus King's office that an additional \$400,000 has been approved for Frenchboro and will support project construction. The project is expected to go out to bid by July, with work to be carried out during the cold-weather months, as required by environmental permitting.

In addition to these major projects, the Board has addressed a wide range of operational and infrastructure needs this year. A professional safecracker was able to open both Town safes without damage, restoring access to certain municipal records. A contract has been approved for installation of a backup generator at the Municipal Building and for replacement of existing fluorescent lighting with energy-efficient LEDs, with work scheduled to begin in late April or early May. An area contractor will be working with the Town Administrator to assess the Town's ditches, culverts, and potholes as the first phase of road repair planning before bids are issued for resurfacing the road network, which may require a bond issue.

Thanks to the work of Myron Lenfestey, both Fire Trucks are once again mobile. Through the efforts of Chris Hodgkins, Gotts has been servicing the household trash dumpsters as

well as the roll-off container the Town provides for disposal of bulky items such as fishing gear, furniture, and appliances.

The Board has also continued work on several long-standing matters. With the sustained efforts of Lauren Jennings, the Town Lots are now prepared for sale this spring—first offered to residents, then to the open market. Work is ongoing to resolve the Town Wharf parking issue, and coordination continues with the U.S. Army Corps of Engineers regarding the dredging of inner Lunt Harbor, now anticipated for the winter of 2028.

Thanks to the efforts of Jackie Mitchell, the island's Landing Zone will once again be recognized by LifeFlight and the Maine Forest Service. Following a site visit by Maine Forest Service Ranger Nick Bolduc, the Town is also one step closer to meeting statutory requirements for a Fire Warden and to addressing residents' concerns regarding wildfire risks to homes, Town property, and MCHT lands. Future training, prescribed-fire fuel-reduction work, and improved EMS coordination with state air resources and mutual-aid partners are all in development.

The Select Board remains committed to ensuring that Frenchboro's shared resources, public spaces, and coastline are protected for everyone. Our approach is grounded in fairness, consistency, and clear expectations. This includes protecting shared resources and ensuring public safety through rules applied fairly and consistently. We rely on existing ordinances, state laws, and written policies to guide us in these areas. Ideas are freely discussed at our meetings, and after thorough exchange of opinions, the Board decides whether to propose new rules or how to enforce those already in place.

The Select Board meets twice per month, generally on the second and fourth Monday at 5:00 p.m. Agendas are prepared in advance and distributed to the public by email. If you have not been receiving these notices and would like to be added to the list, please contact us at Frenchboro@gmail.com. You may attend meetings in person at the Municipal Building or remotely by Zoom. Your input is encouraged.

THE WARRANT

TOWN MEETING OF FRENCHBORO JUNE 17, 2026

State of Maine
Hancock County, ss

To: **David W. Lunt**, in the Town of Frenchboro, in the County of Hancock, State of Maine

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of Frenchboro, in the said County, qualified by the law to vote in town affairs, to meet in said town at the Municipal Building, on the day of June 17th 2026 at four o'clock in the afternoon to act on the following articles to wit:

Articles to Elect Town Officials

- | | |
|-----------|--|
| Article 1 | To choose one moderator to preside at said meeting.

Written Ballot required. |
| Article 2 | To choose two Selectboard Members/Assessor/Overseers of the Poor for three-year terms. Joseph Lunt's and Jackie Mitchell's terms expire in 2026.

Written Ballot required. |
| Article 3 | To choose one Town Clerk/Registrar of Voters for a one-year Term. Current Town Clerk is Kim Smith. |
| Article 4 | To choose one Tax Collector for a one-year term.
Current Tax Collector is Daniel Swain. |
| Article 5 | To choose one Excise Tax Collector for a one-year term.
Current Excise collector is Kim Smith. |
| Article 6 | To choose three School Committee members. One for a one-year term, one for a two-year term, and one for a three-year term. The terms of Rachel Bishop, Christina Lunt, and Tammy Smith expire in 2026.

Written Ballot required. |
| Article 7 | To choose two Fire Warden Committee Members one for a one year term and one for a three-year term. David Lunt's and Tim Wiggins' terms expire in 2026. James Reddy's term expires in 2028 |
| Article 8 | To choose two Harbor Committee members for one-year |

terms and two Harbor Committee member for two-year terms. The terms of Dan DeBord, James Reddy, Daniel Saxby, and Andy Smith expire in 2026. Joe Lunt's two-year term expires in 2027.

One member of the Committee must be a Commercial Fisherman as set forth in the Frenchboro Town Dock, Float and Harbor Ordinance.

Article 9 To Choose five Planning Board members for one-year terms. The terms of Kirk Emerson, Eric Best, Nicole Rundlett, Ken Siriani, and Tammy Smith expire in 2026.

Article 10 To Choose five Board of Appeals members for one-year terms. The terms of Robert Strong, Jan Keiper, Dan DeBord, David W. Lunt, and Paul Saxby expire 2026.

Article 11 To vote on the following question: Shall an ordinance entitled "Land Use Guidance Ordinance for Frenchboro, Maine May 26, 2026, Final Draft" be enacted?

Note: An attested copy of the full text of this ordinance has been posted together with this warrant, and copies are available from the office of the town clerk and will be available at the town meeting.

Articles to Approve the Municipal Budget

Article 12 To see what sum the Select Board is authorized to expend for Town Committees for the fiscal year beginning July 1, 2026 and ending on June 30, 2027, and to see what sum the Town will vote to raise and appropriate for the same.

Select Board recommends: \$10,500

Article 13 To see what sum the Select Board is authorized to expend for Administration / General Government for the fiscal year beginning July 1, 2026 and ending on June 30, 2027, and to see what sum the Town will vote to raise and appropriate for the same.

Select Board recommends: \$66,650

Article 14 To see what sum the Selectboard is authorized to expend for Salaries for the fiscal year beginning July 1, 2026 and ending June 30, 2027, and to see what sum the Town will vote to raise and appropriate for the same.

Select Board recommends: \$54,868

Article 15 To see what sum the Select Board is authorized to expend for The Fire Department and EMS Supplies for the fiscal year beginning July 1, 2026 and ending on June 30, 2027 and to see what sum the Town will vote to raise and appropriate for the same.

Select Board recommends: \$4,500

Article 16 To see what sum the Selectboard is authorized to expend for Municipal Properties for the fiscal year beginning July 1, 2026 and ending June 30, 2027, and to see what sum the Town will vote to raise and appropriate for the same.

Select board recommends: \$13,600

Article 17 To see what sum the Selectboard is authorized to expend for Public Works Expenses for the fiscal year beginning July 1, 2026 to June 30, 2027, and to see what sum the Town will vote to raise and appropriate for the same.

Select board recommends: \$63,200

Article 18 To see what sum the Select Board is authorized to expend for Debt Service for the fiscal year beginning on July 1, 2026 and ending on June 30, 2027, and to see what sum the Town will vote to raise and appropriate for the same.

Select board recommends \$24,000

Article 19 To see what sum the Select Board is authorized to expend for Outside Organizations for the fiscal year beginning on July1, 2026 and ending on June 30, 2027, and to see what sum the Town will vote to raise and appropriate for the same.

Select Board recommends \$3,500

Articles to Transfer Funds

Article 20 To see what sum of money, if any, the town will vote to appropriate from the General Fund Revenue sources to be used towards the 2026-2027 budget appropriations thereby decreasing the amount required to be raised by property taxes.

Select Board recommends: All end of year General Fund Revenue source monies.

Registrations	
Auto	5,000
Boat	250
Auto Agent Fees	150
Real Estate Interest	1,000
Use of Surplus	50,000
Tree Growth	1,400
URIP Funds	4,000
Bank Interest	5,000
Lien Fees	400
Payments in Lieu of Taxes	50,000
Total Income:	117,200

Treasurer's Note: At the end of the Fiscal Year, the following revenue related entries are made: Boat Excise Income goes to the Town Wharf Reserve Income Account; Transportation and Urban Renewal Income goes to the Road Reserve Income Account; Teacher's House Income goes to the Teacher's House Reserve Income Account; Fire Department Income goes to the Fire Department Reserve Income Account; and Gravel Pit income goes to the Gravel Pit Reserve Income Account. These adjustments are all authorized by Town Meeting votes from previous years.

Explanation: All the unexpended monies and debit from the FY 2026-27 will go back into the General Fund. The current estimate has not yet been determined at the time of printing due to the audit. This amount does not take into consideration any transfer of funds from operational to reserve accounts previously voted in warrant.

Select Board recommends passage.

Article 21 To see if the town will vote to appropriate any non-dedicated funds Received to be used toward the budget appropriations thereby Decreasing the amount required to be raised by property taxes.

Select board recommends passage.

Article 22 To see if the town will vote to authorize the select board to appropriate funds from the overlay to offset abatements granted throughout the fiscal year 2026-27

Select board recommends passage.

Note: Articles 12-19 authorize a total budget of \$240,818

FRENCHBORO SCHOOL DEPARTMENT

Articles

Note: Articles 23 through 33 authorize expenditures in cost center categories

Article 23 To see what sum the School Committee is authorized to expend for **Regular Instruction** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Committee recommends **\$ 106,330**

Note: 2025-26 Amount was \$ 100,516

Article 24 To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Committee recommends **\$ 18,395**

Note: 2025-26 Amount was \$ 21,458

Article 25 To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Committee recommends **\$ -0-**

Note: 2025-26 Amount was \$ -0-

Article 26

To see what sum the School Committee will be authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Committee recommends **\$ -0-**

Note: 2025-26 Amount was \$ -0-

Article 27

To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Committee recommends **\$ 13,559**

Note: 2025-26 Amount was \$ 15,890

Article 28

To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Committee recommends **\$ 12,874**

Note: 2025-26 Amount was \$ 14,905

Article 29

To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Committee recommends **\$ 4,310**

Note: 2025-26 Amount was \$ 4,310

Article 30 To see what sum the School Committee will be authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Committee recommends **\$ -0-**

Note: 2025-26 Amount was \$ -0-

Article 31 To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Committee recommends **\$ 22,442**

Note: 2025-26 Amount was \$ 18,692

Article 32 To see what sum the School Committee will be authorized to expend for **Debt Service and Other Commitments** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Committee recommends **\$ -0-**

Note: 2025-26 Amount was \$ -0-

Article 33

To see what sum the School Committee will be authorized to expend for **All Other Expenditures** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

School Committee recommends **\$ -0-**

Note: 2025-26 Amount was \$ -0-

Note: Articles 23 – 33 authorize a total budget of \$ 177,910

Note: 2025-26 Amount was \$ 175,771

Note: Articles 34, 35 & 36 raise funds for the Proposed School Budget

Hand Count

Article 34

To see what sum the voters of the Town of Frenchboro will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$5,613**) and to see what sum the voters of the Town of Frenchboro will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688 for the period July 1, 2026 to June 30, 2027.

School Committee recommends **\$5,613**

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

Hand Count

Article 35

To see what sum the voters of the Town of Frenchboro will raise and appropriate for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, non-state funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the Town of Frenchboro's contribution to the total cost of funding public education from kindergarten to grade 12 for the period July 1, 2026 to June 30, 2027.

School Board recommends \$ -0-

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the Town of Frenchboro's long-term debt for major capital school construction projects and minor capital renovation projects that are not approved for state subsidy.

Written Ballot Vote Required

Article 36

To see what sum the voters of the Town of Frenchboro will raise and appropriate in additional local funds for school purposes (**Recommend: \$54,866**) for the period July 1, 2026 to June 30, 2027, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$54,866**) as required to fund the budget recommended by the school committee.

The School Committee recommends \$ **54,866** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$ **54,866**: The State funding model underestimates the actual costs to fully fund the 2026-2027 budget.

Explanation: The additional local funds are those locally raised funds over and above the Town of Frenchboro's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt

service that will help achieve the Town of Frenchboro's budget for educational programs.

Note: Articles 34, 35 & 36 raise a total town appropriation of **\$ 60,479**

Note: 2025-26 Amount was \$ 60,479

Note: Article 37 summarizes the proposed school budget and does not authorize any additional expenditures

Hand Count

Article 37

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

School Committee recommends **\$ 177,910**

Note: 2025-26 Amount was \$ 175,771

Article 38

In addition to the amount in Articles 23 – 37, shall the School Committee be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year 2026-2027 for school purposes provided that such grants, programs, or other sources do not require the expenditure of other funds not previously appropriated?

School Committee recommends passage.

Note: Current Year Totals: \$ 27,360

Article 39 To see if the voters of the Town of Frenchboro will authorize the school committee to have the Frenchboro Elementary School remain open for the 2026-2027 school year with an unknown projected enrollment.

School Committee recommends passage

Municipal Operational Articles

Article 40 To see if the Town of Frenchboro will vote to authorize the Select Board to apply for grants, approve the acceptance of grants, receive grants, and expend grant funds for the purpose stated in the grant provided that the acceptance of any funds requiring a match from Town funds would require town meeting approval.

Select board recommends passage.

Article 41 To see if the Town of Frenchboro will vote to authorize the Select Board on behalf of the Town, to sell and dispose of any Real Estate acquired by the Town for nonpayment of taxes, thereon, on such terms as they deem advisable, and to execute quit claim deeds for the property.

Select board recommends passage.

Article 42 To see if the voters of the Town of Frenchboro will authorize the Select Board to dispose of Town-owned personal property with value of \$5,000.00 or less under such terms as the Board deems advisable.

Select board recommends passage.

Article 43 To see if the voters of the Town of Frenchboro will fix the dates when taxes are due and payable and to see if the Town will fix a rate of interest to be charged on taxes after that date:

Select board recommends November 1, 2026 and 7% or the maximum amount determined by the State Treasurer, whichever is less.

Article 44 To see if the voters of the Town of Frenchboro will establish a maximum interest rate to be paid on abated taxes:

Select board recommends 3% or the maximum amount determined by the State Treasurer, whichever is less.

Article 45 To see if the voters of the Town of Frenchboro will vote to authorize the tax collector to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S. §506.

Select board recommends passage.

Assessor Report

Valuation:	2024-25	2025-26
Taxable Land Valuation	\$ 10,477,100	\$10,099,900
Taxable Improve Value	\$ 6,280,400	\$6,458,500
Total Taxable Valuation	\$ 16,757,500	\$16,633,400

Appropriations:

County Tax	\$ 8,622	\$7,815
Municipal Appropriations	\$ 222,946	\$253,900
School Appropriations	\$ 218,605	\$60,479
Total Appropriations	\$ 450,173	\$322,194

Deductions:

Homestead Reimb	\$ 5,814	\$3,021
State Munic Rev Share	\$ 7,500	\$12,000
BETE Reimbursement	\$ 14,207	\$9,626
Other Revenue	\$ 129,050	\$128,900
Total Deductions	\$136,550	\$140,900

Commitment:

Max. Amount to be raised	\$ 329,304	\$190,358
Max. Mil Rate	0.01835	0.01068
Min. Mil Rate	0.01748	0.01017
Chosen Mil Rate	0.01800	0.01060
Overlay	\$ 9,383	\$7,0667
Net to be raised	\$ 313,623	\$181,294

FY2026 Budget Report and FY2027 Budget Proposal

	Expense			Prop Amt vs
	2026	2026	2027	Curr Bud
	Budget	YTD	Proposed	Change %
Dept/Div: 08-100 Town Committees / Town Committees				
General Expense				
200-205 Planning Board	0.00	0.00	7,500.00	100.00%
200-210 Municipal Advisory Council	0.00	0.00	3,000.00	100.00%
Town Committees	0.00	0.00	10,500.00	100.00%
Dept/Div: 10-100 Administration / General Government				
General Expense				
200-100 Office Supplies	1,500.00	1,822.06	1,500.00	.00%
200-110 Postage	600.00	730.76	1,200.00	100.00%
200-115 Travel	1,500.00	1,916.09	1,700.00	13.33%
200-120 Audit	5,000.00	11,735.00	15,000.00	200.00%
200-125 Legal Fees	10,000.00	2,082.00	7,500.00	-25.00%
200-130 Accounting Services	5,000.00	0.00	0.00	-100.00%
200-135 Dues/Memberships	3,000.00	3,331.29	4,500.00	50.00%
200-140 Training	1,000.00	520.00	1,000.00	.00%
200-145 Insurances	10,000.00	6,365.00	10,000.00	.00%
200-150 Phone/Internet	2,400.00	2,633.06	2,800.00	16.67%
200-155 Assessing	2,000.00	1,987.50	2,500.00	25.00%
200-165 Registry of Deeds	500.00	552.86	1,500.00	200.00%
200-170 Misc	1,000.00	260.00	1,000.00	.00%
200-175 Recreation	1,000.00	1,000.00	1,000.00	.00%
200-185 Ads/Printing	350.00	138.24	350.00	.00%
200-190 Technology	5,000.00	200.62	15,000.00	200.00%
200-195 General Assistance	100.00	0.00	100.00	.00%
Administration	49,950.00	35,274.48	66,650.00	33.43%
Dept/Div: 11-100 Salaries / Salaries				
Town Wages/Salary				
100-100 Selectboard	10,000.00	10000.00	10,000.00	.00%
100-110 Town Administrator	18,000.00	15,000.00	18,540.00	3.00%
100-120 Town Clerk	3,800.00	0.00	5,000.00	31.58%
100-130 Town Treasurer	7,600.00	7600.00	7,828.00	3.00%
100-140 Tax Collector	1,500.00	1500.00	1,545.00	3.00%
100-150 Excise Tax Collector	3,500.00	3,214.75	3,605.00	3.00%
100-160 Office Coordinator	4,000.00	175.00	4,200.00	5.00%
100-170 Moderator	50.00	0.00	50.00	.00%
100-180 Election Clerks	350.00	0.00	350.00	.00%
100-190 Harbormaster	250.00	0.00	250.00	.00%
100-200 Code Enforcement Officer	500.00	0.00	500.00	.00%
Wage Expense				
110-100 FICA/MED	3,500.00	7,515.29	3,000.00	-14.29%
Salaries	53,050.00	45,005.04	54,868.00	3.43%
Dept/Div: 12-100 Municipal Properties / Town Office				
Buildings				
300-100 Heating	2,000.00	0.00	1,000.00	-50.00%
300-115 Electric	5,000.00	5,126.52	5,000.00	.00%
300-125 Maitenance	8,000.00	734.40	5,000.00	-37.50%
Dept/Div: 12-300 Municipal Properties / Town Dock				
Buildings				

300-115 Electric	2,200.00	1,597.33	1,600.00	-27.27%
Dept/Div: 12-400 Municipal Properties / Town Pier Buildings				
300-115 Electric	750.00	727.13	1,000.00	33.33%
Municipal Properties	17,950.00	8,185.38	13,600.00	-24.23%
Dept/Div: 13-100 Public Works / Public Works Buildings				
300-130 Town of Tremont	3,000.00	2,000.00	3,000.00	.00%
Public Works				
500-100 Street Lights	1,250.00	1,217.18	1,700.00	36.00%
500-105 Salt and Sand	5,000.00	2,088.05	4,000.00	-20.00%
500-110 Snow Removal	24,000.00	17,000.00	20,000.00	-16.67%
500-115 Roads- Operational	6,000.00	0.00	10,000.00	66.67%
500-120 Waste Hauling	16,000.00	14,148.73	22,000.00	37.50%
500-125 Town Docks, Floats and Mooring	1,000.00	0.00	1,000.00	.00%
500-130 Public Bathrooms	1,200.00	1,600.00	1,500.00	25.00%
Public Works	57,450.00	38,053.96	63,200.00	10.01%
Dept/Div: 14-100 Fire Department / Fire Department Fire/EMS				
800-100 EMS Supplies	1,000.00	200.00	1,000.00	.00%
800-105 Fire Warden Quipment	3,500.00	1,712.36	3,500.00	.00%
Fire Department	4,500.00	1,912.36	4,500.00	.00%
Dept/Div: 15-100 3rd Party Requests / 3rd Party Requests				
3rd Party Requests				
700-100 Frenchboro Cemetary	1,000.00	0.00	1,000.00	.00%
700-105 Frenchboro Library	1,000.00	1,000.00	1,000.00	.00%
700-110 Maine Lobsterman Assn	1,000.00	0.00	1,000.00	.00%
700-115 LifeFLight of Maine	0.00	0.00	500.00	100.00%
3rd Party Requests	3,000.00	1,000.00	3,500.00	16.67%
Dept/Div: 17-100 Debt Service / Debt Service				
Debt Service				
600-100 2016 Road Bond	21,000.00	23,889.33	24,000.00	14.29%
Debt Service	21,000.00	23,889.33	24,000.00	14.29%
Dept/Div: 19-100 Reserve Transfers / Reserve Transfers				
Reserve Transfers				
250-100 Road Maitenance Reserve	5,000.00	5000.00	0.00	-100.00%
250-105 Town Office Reserve	5,000.00	5000.00	0.00	-100.00%
250-110 Town Floats/Ramps Reserve	2,000.00	2000.00	0.00	-100.00%
250-115 Head of Harbor Reserve	35,000.00	35000.00	0.00	-100.00%
Reserve Transfers	47,000.00	47000.00	0.00	-100.00%
Expense Totals:	253,900.00	200,320.55	240,818.00	-5.15%

Tax Collector's Report

FY2025-26

Real Estate Taxes Assessed 2025-2026	\$175,519.04
Collected 2026-2027	\$2,494.73
Collected 2025-2026	\$123,782.47
Collected 2024-2025	\$50,965.00
Collected 2023-2024	\$2,676.32
Collected 2022-2023	\$1,545.83
Collected 2021-2022	\$344.74
Collected 2020-2021	\$2,041.66
Collected 2019-2020	\$2,613.60
Interest Collected	\$4,304.08
Lien Fees Collected	\$588.89

Excise Tax Collector's Report

Auto Excise Collected	\$3,408.78
Boat Excise Collected	\$280.80
Fees	\$113.00

TOWN OF FRENCHBORO, MAINE

***FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT***

***FOR THE FISCAL YEAR
ENDED JUNE 30, 2022***

TOWN OF FRENCHBORO, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2022

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets & Deferred Outflows</u>	
<u>Assets</u>	
Cash and Cash Equivalents	\$507,276
Accounts Receivable	\$12,992
Taxes Due - Current Year	\$55,657
Taxes Due - Prior Years	\$24,132
<u>Capital Assets</u>	
Land	\$33,726
Other Capital Assets, net of Accumulated Depreciation	\$1,239,202
Total Capital Assets	<u>\$1,272,927</u>
<u>Total Assets</u>	<u>\$1,872,984</u>
<u>Deferred Outflows of Resources</u>	
Related to Pensions	<u>\$4,975</u>
<u>Total Deferred Outflows of Resources</u>	<u>\$4,975</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$1,877,959</u>
<u>Liabilities, Deferred Inflows and Net Position</u>	
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accounts Payable	\$22,375
Due to Fiduciary Fund	\$2,580
<u>Long-Term Liabilities</u>	
Net Pension Liability	\$288
<u>General Obligation Loans Payable</u>	
Due within one year	\$19,247
Due in more than one year	<u>\$190,997</u>
<u>Total Liabilities</u>	<u>\$235,487</u>
<u>Deferred Inflows of Resources</u>	
Property Taxes Collected in Advance	\$2,511
Related to Pensions	<u>\$1,027</u>
<u>Total Deferred Inflows of Resources</u>	<u>\$3,538</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$1,062,683
Restricted	\$145,472
Unrestricted	<u>\$430,778</u>
<u>Total Net Position</u>	<u>\$1,638,933</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	<u>\$1,877,959</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF FRENCHBORO, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and Changes</u>
<u>Primary Government</u>		<u>Services</u>	<u>Grants</u>	<u>in Net Position</u>
<u>Governmental Activities</u>				<u>Governmental</u>
General Government	\$38,386	\$1,109		(\$37,277)
Protection	\$5,163			(\$5,163)
Health & Sanitation	\$16,259			(\$16,259)
Highways & Bridges	\$69,580		\$8,604	(\$60,976)
Education	\$182,001		\$14,473	(\$167,528)
Unclassified	\$5,362			(\$5,362)
Assessments and Debt Service	\$30,274			(\$30,274)
State Retirement Contributions	\$12,054		\$12,054	\$0
Frenchboro Mail Association	\$17,263	\$18,600		\$1,337
<u>Total Governmental Activities</u>	<u>\$376,342</u>	<u>\$19,709</u>	<u>\$35,131</u>	<u>(\$321,502)</u>
<u>Total Primary Government</u>	<u>\$376,342</u>	<u>\$19,709</u>	<u>\$35,131</u>	<u>(\$321,502)</u>
<u>General Revenues</u>				
Tax Revenues, Including Homestead Exemption				\$227,799
Payment in Lieu of Taxes				\$16,300
Auto Excise Taxes				\$7,005
Boat Excise Taxes				\$360
Municipal Revenue Sharing				\$15,707
Interest Earned				\$708
Interest and Fees				\$7,511
Rental Income - Teacher's House				\$6,000
Permits, Fees & Other				\$12,931
<u>Total Revenues</u>				<u>\$294,320</u>
<u>Changes in Net Position</u>				<u>(\$27,182)</u>
<u>Net Position - Beginning</u>				<u>\$1,666,115</u>
<u>Net Position - Ending</u>				<u>\$1,638,933</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF FRENCHBORO, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

(Exhibit III)

	<i>General Fund</i>	<i>Special Revenue Fund Frenchboro Mail Association</i>	<i>Total Governmental Funds</i>
<u>Assets</u>			
Cash and Cash Equivalents	\$496,139	\$11,137	\$507,276
Accounts Receivable	\$12,992		\$12,992
Due from Other Funds	\$279		\$279
Taxes Due - Current Year	\$55,657		\$55,657
Taxes Due - Prior Years	\$24,132		\$24,132
<u>Total Assets</u>	<u>\$589,198</u>	<u>\$11,137</u>	<u>\$600,335</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$21,476	\$898	\$22,375
Due to Other Funds	\$2,580	\$279	\$2,859
<u>Total Liabilities</u>	<u>\$24,056</u>	<u>\$1,178</u>	<u>\$25,234</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes Collected in Advance	\$2,511		\$2,511
Unavailable Property Tax Revenue	\$66,846		\$66,846
<u>Total Deferred Inflows of Resources</u>	<u>\$69,357</u>	<u>\$0</u>	<u>\$69,357</u>
<u>Fund Balances:</u>			
Restricted	\$145,472		\$145,472
Committed	\$139,195	\$9,960	\$149,154
Unassigned	\$211,118		\$211,118
<u>Total Fund Balance</u>	<u>\$495,785</u>	<u>\$9,960</u>	<u>\$505,745</u>
<u>Total Liabilities, Deferred Inflows & Fund Balance</u>	<u>\$589,198</u>	<u>\$11,137</u>	<u>\$600,335</u>
<u>Total Fund Balance - Governmental Funds</u>			\$505,745
Net position reported for governmental activities in the statement of net position is different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$1,272,927
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds			\$66,846
Deferred outflows of resources related to pension plan			\$4,975
Deferred inflows of resources related to pension plan			(\$1,027)
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:			
Net Pension Liability			(\$288)
Bonds Payable			(\$210,244)
<u>Net Position of Governmental Activities</u>			<u>\$1,638,933</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF FRENCHBORO, MAINE
STATEMENT OF REVENUES, EXPENDITURES & CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(Exhibit IV)

	General Fund	Special Revenue Fund Frenchboro Mail Association	Totals Governmental Funds
<u>Revenues:</u>			
Tax Revenues, Including Homestead Exemption	\$235,067		\$235,067
Payment in Lieu of Taxes	\$16,300		\$16,300
Auto Excise Taxes	\$7,005		\$7,005
Boat Excise Taxes	\$360		\$360
Municipal Revenue Sharing	\$15,707		\$15,707
State Road Assistance	\$3,604		\$3,604
Interest Earned	\$708		\$708
Interest and Fees	\$7,511		\$7,511
Rental Income - Teacher's House	\$6,000		\$6,000
Rental Income - Mail Association		\$18,600	\$18,600
Grants & Donations	\$5,000		\$5,000
Permits, Fees & Other	\$12,931		\$12,931
State Retirement Contribution	\$12,054		\$12,054
<u>Total Revenues</u>	<u>\$322,247</u>	<u>\$18,600</u>	<u>\$340,847</u>
<u>Expenditures: (Net of Departmental Revenues)</u>			
<u>Current:</u>			
General Government	\$48,970		\$48,970
Protection	\$1,884		\$1,884
Health & Sanitation	\$16,259		\$16,259
Highways & Bridges	\$19,322		\$19,322
Education	\$165,833		\$165,833
Unclassified	\$4,920		\$4,920
Assessments & Debt Service	\$30,274		\$30,274
State Retirement Contribution	\$12,054		\$12,054
Frenchboro Mail Association		\$17,263	\$17,263
<u>Total Expenditures</u>	<u>\$299,516</u>	<u>\$17,263</u>	<u>\$316,779</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$22,730</u>	<u>\$1,337</u>	<u>\$24,068</u>
<u>Beginning Fund Balance</u>	<u>\$473,055</u>	<u>\$8,622</u>	<u>\$481,677</u>
<u>Ending Fund Balance</u>	<u>\$495,785</u>	<u>\$9,960</u>	<u>\$505,745</u>
<u>Reconciliation to Statement of Activities, Change in Net Position</u>			
Net Change in Fund Balances - Above			\$24,068
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are recorded as unavailable (a deferred inflow) in governmental funds			(\$7,268)
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, including:			
Pension Plan (Deferred Outflows, Net Pension Liability, Deferred Inflows)			\$1,974
Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position:			
This amount represents long-term debt payments			\$20,098
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds			(\$66,054)
<u>Change in Net Position of Governmental Activities</u>			<u>(\$27,182)</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF FRENCHBORO, MAINE
STATEMENT OF FIDUCIARY NET ASSETS - FIDUCIARY FUNDS
JUNE 30, 2022

(Exhibit V)

	<i>Frenchboro Fund</i>
<u>Assets</u>	
Beneficial interest in assets held by Maine Community Foundation (MCF)	\$131,666
Due from Other Funds	<u>\$2,580</u>
<u>Total Assets</u>	<u><u>\$134,246</u></u>
<u>Net Position</u>	
Restricted	\$131,666
Assigned	<u>\$2,580</u>
<u>Total Net Position</u>	<u><u>\$134,246</u></u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF FRENCHBORO, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(Exhibit VI)

	<i>Frenchboro Fund</i>
<u>Additions</u>	
Contributions	\$100
Interest & Dividends	\$391
Realized Gains (Losses)	\$8,375
Unrealized Gains (Losses)	(\$19,031)
<u>Total Additions</u>	<u>(\$10,165)</u>
<u>Deductions</u>	
Fees	\$2,593
<u>Total Deductions</u>	<u>\$2,593</u>
<u>Changes in Net Position</u>	(\$12,758)
<u>Beginning Net Position</u>	<u>\$147,004</u>
<u>Ending Net Position</u>	<u><u>\$134,246</u></u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF FRENCHBORO, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(Exhibit A-1)

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriations</u>	<u>Cash Receipts</u>	<u>Total Available</u>	<u>Warrants Drawn</u>	<u>Other Charges (Credits)</u>	<u>Lapsed Underexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>General Government:</u>								
Administration	\$0	\$36,130	\$1,109	\$37,239	\$33,057	(\$625)	\$4,807	\$0
Administrative Salaries	\$0	\$17,950	\$0	\$17,950	\$14,091	(\$903)	\$4,762	\$0
Legal Reserve	\$10,900	\$0	\$0	\$10,900	\$0	\$0	\$0	\$10,900
Municipal Building - Operations	\$0	\$3,700	\$0	\$3,700	\$4,214	(\$514)	\$0	\$0
Municipal Building Reserve	\$7,513	\$0	\$0	\$7,513	\$0	\$491	\$0	\$7,021
Bond Counsel Reserve	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
Teachers House	\$0	\$1,200	\$0	\$1,200	\$268	\$932	\$0	\$0
Teachers House Reserve	\$46,253	\$0	\$6,000	\$52,253	\$0	(\$932)	\$0	\$53,185
	\$65,666	\$58,980	\$7,109	\$131,755	\$51,630	(\$1,551)	\$9,569	\$72,106
<u>Protection:</u>								
Fire Department	\$0	\$3,500	\$0	\$3,500	\$490	\$3,010	\$0	\$0
Fire Department Reserve	\$24,234	\$0	\$0	\$24,234	\$0	(\$2,624)	\$0	\$26,858
EMT Training Reserve	\$1,500	\$0	\$0	\$1,500	\$0	\$0	\$0	\$1,500
Emergency Medical Services	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000	\$0
Town Security Lights	\$0	\$850	\$0	\$850	\$717	\$292	(\$159)	\$0
	\$25,734	\$5,350	\$0	\$31,084	\$1,206	\$678	\$841	\$28,358
<u>Health & Sanitation:</u>								
Landfill Maintenance	\$0	\$12,500	\$0	\$12,500	\$17,182	(\$923)	(\$3,759)	\$0
	\$0	\$12,500	\$0	\$12,500	\$17,182	(\$923)	(\$3,759)	\$0
<u>Highways & Bridges:</u>								
Town Roads	\$0	\$20,000	\$0	\$20,000	\$0	\$1,155	\$18,845	\$0
Town Roads Reserve	\$12,476	\$0	\$3,604	\$16,080	\$0	\$3,000	\$0	\$13,080
FEMA Reserve	\$2,347	\$0	\$0	\$2,347	\$0	\$0	\$0	\$2,347
Town Dock/Road Reserve	\$21,377	\$0	\$0	\$21,377	\$0	\$0	\$0	\$21,377
Snow Removal	\$0	\$20,650	\$0	\$20,650	\$17,221	\$0	\$3,429	\$0
Generator Trailer	\$0	\$0	\$0	\$0	\$946	\$0	(\$946)	\$0
Town Dock, Float & Mooring	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000	\$0
Town Floats & Ramps Reserve	\$20,491	\$1,000	\$360	\$21,850	\$0	\$0	\$0	\$21,850
SHIP Grant Reserve	\$23,815	\$0	\$0	\$23,815	\$0	\$0	\$0	\$23,815
Ferry Pier Hoist	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ferry Pier Hoist Reserve	\$3,801	\$0	\$0	\$3,801	\$0	\$0	\$0	\$3,801
	\$84,306	\$42,650	\$3,964	\$130,920	\$18,167	\$4,155	\$22,328	\$86,270
<u>Education:</u>								
Education	\$114,830	\$131,788	\$24,452	\$271,070	\$175,461	\$14,823	\$0	\$80,785
	\$114,830	\$131,788	\$24,452	\$271,070	\$175,461	\$14,823	\$0	\$80,785

TOWN OF FRENCHBORO, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(Exhibit A-1)

<u>Department</u>	<u>Beginning Balance</u>	<u>Approp- riations</u>	<u>Cash Receipts</u>	<u>Total Available</u>	<u>Warrants Drawn</u>	<u>Other Charges (Credits)</u>	<u>Lapsed Underexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>Unclassified:</u>								
Preschool Funds	\$4,838	\$0	\$0	\$4,838	\$0	\$0	\$0	\$4,838
Pier Electricity	\$0	\$700	\$0	\$700	\$1,052	\$143	(\$495)	\$0
Town Wharf Electricity	\$0	\$700	\$0	\$700	\$373	\$152	\$175	\$0
General Assistance	\$0	\$1,500	\$0	\$1,500	\$0	\$0	\$1,500	\$0
Town of Tremont	\$0	\$2,000	\$0	\$2,000	\$2,000	\$0	\$0	\$0
Community Garden Grant	\$55	\$0	\$0	\$55	\$0	\$0	\$0	\$55
MCF Grant	\$142	\$0	\$0	\$142	\$0	\$0	\$0	\$142
Island Institute	\$0	\$500	\$0	\$500	\$0	\$0	\$500	\$0
Frenchboro Historical Society	\$0	\$0	\$0	\$0	\$600	\$0	(\$600)	\$0
Cemetery Maintenance	\$0	\$600	\$0	\$600	\$0	\$0	\$600	\$0
Public Bathroom	\$0	\$1,200	\$0	\$1,200	\$0	\$0	\$1,200	\$0
Mail Stipend	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000	\$0
Library	\$0	\$600	\$0	\$600	\$600	\$0	\$0	\$0
	<u>\$5,035</u>	<u>\$8,800</u>	<u>\$0</u>	<u>\$13,835</u>	<u>\$4,625</u>	<u>\$295</u>	<u>\$3,880</u>	<u>\$5,035</u>
<u>Assessments & Debt Service:</u>								
Hancock County Tax	\$0	\$6,385	\$0	\$6,385	\$6,385	\$0	\$0	\$0
Town Hall Addition Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Town Dock/Road Debt Service	\$0	\$24,000	\$0	\$24,000	\$23,889	\$0	\$111	\$0
Overlay	\$0	\$3,960	\$0	\$3,960	\$0	\$0	\$3,960	\$0
	<u>\$0</u>	<u>\$34,345</u>	<u>\$0</u>	<u>\$34,345</u>	<u>\$30,274</u>	<u>\$0</u>	<u>\$4,071</u>	<u>\$0</u>
<u>TOTALS</u>	<u>\$295,570</u>	<u>\$294,413</u>	<u>\$35,524</u>	<u>\$625,508</u>	<u>\$298,545</u>	<u>\$17,478</u>	<u>\$36,931</u>	<u>\$272,554</u>

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.

August 7, 2025

Members of the Board of Selectmen
Town of Frenchboro
Frenchboro, Maine 04635

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Frenchboro (the Town) as of and for the fiscal year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Frenchboro's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency in the Town's internal control to be a material weakness:

2022-001 Receipt & Deposit Documentation

Criteria: Proper documentation and recording of receipts helps mitigate the risk of misappropriation of assets.

Condition: Prenumbered receipts are not used and little to no receipt documentation exists to be able to trace deposits back to individual receipts. Receipts are frequently misposted or posted and/or deposited to the wrong bank account.

Cause: Client is utilizing QuickBooks for receipting procedures but is not maintaining receipt and deposit documentation.

Effect: Without proper receipt documentation, individuals recording receipts and deposits could be in a position to perpetrate errors or irregularities.

Recommendation: We recommend that prenumbered receipts that can be tied specifically to deposits are used. If those receipts are within QuickBooks, we recommend retention of all detailed receipt and deposit information.

We also recommend that the Board of Selectmen perform cautious review of the financial transactions on a consistent basis and that monthly financial reports and bank statement reconciliations are carefully reviewed by the Board of Selectmen to identify financial fluctuations of an unusual nature.

Management's Response: Management concurs with the finding and is working to resolve this issue as soon as possible.

2022-002 941 Payroll Taxes Not Made Timely and 941 Quarterly Reports Not Produced For Audit

Criteria: Timely 941 payroll taxes eliminates the client paying penalties. Proper documentation of 941 quarterly reports on file ensures the reports were filed timely and can be produced during audit.

Condition: 941 payroll taxes were not made timely. 941 quarterly reports could not be produced for the audit.

Cause: Client is generating payroll and 941 quarterly reports manually. Tracking payroll taxes is part of the manual process listed in the client's payroll Excel file.

Effect: Manual payroll does not automatically populate to the payroll tax liability general ledger account in QuickBooks to alert of timely payment. This is causing client to pay penalties for late payroll tax payments. Copies of 941 quarterly reports were not kept on file to verify reports were filed and could not be utilized during yearly audit.

Recommendation: We recommend setting reminders to timely pay the 941 payroll taxes. We recommend when filing 941 reports, client takes a copy for the file.

Management's Response: Management concurs with the finding and is working to resolve this issue as soon as possible.

This communication is intended solely for the information and use of management, the Board of Selectmen and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, CPA

Report of the Frenchboro Municipal Advisory Council

The activities of the Municipal Advisory Council (MAC) during the 2025-2026 fiscal year were mainly focused on continuing the town's efforts under the \$50,000 grant from the Maine Community Resilience Partnership (CRP). There were two active components under this grant.

- Following the community-wide meeting on June 15 to further the visioning process for the town's resiliency, Courtney Cease, our coordinator engaged under the grant, conducted additional interviews. Based on all input collected, she prepared a draft Resiliency Plan, which was reviewed by MAC members. A final version of the draft plan was circulated to island residents in the winter. While CRP funding for work on this visioning process has been completed and a final report issued, work will continue on the process including a late spring-/summer community meeting with details to be announced.
- The town requested a re-direction of \$30,000 of the CRP funding to cover engineering costs for the head of the harbor project, and this request was approved. Therefore, CRP funded a significant portion of the Wright-Pierce work on the head of the harbor project. Those funds have been fully expended.

The Municipal Advisory Council continues to be open to additional projects identified by the Selectboard and the community.

Respectfully Submitted,

Lauren Jennings, Chair Municipal Advisory Council

TOWN CLERK REPORT 2025-2026

This past year has been a learning experience as the Town Clerk. My continued thanks to former Town Clerk Jan Keiper and Deputy Clerk Ann Heikkinen-Fernald. Both have been great support and continue to assist with questions as they arise. Unfortunately, Ann has stepped down from the Deputy Clerk position. The deputy clerk position is currently vacant along with ballot clerk vacancies. I would like to thank Rick Erb and Daniel Swain for their assistance in the office.

Frenchboro had the following:

0 Births0

0 Deaths

0 Marriages

Dog Licenses:

0 M/F

3 N/S

Annual Town Meeting June 18, 2025

Well attended by the community, 34 in person and several attendees by zoom. Robert Strong as the moderator.

The State of Maine has removed 1 person from Frenchboro's voter registration list. There are still 5 people who need to be removed from Frenchboro's voter registration list.

State of Maine 2026 elections:

June 9, 2026 Primary Election

November 3, 2026 General Election

Respectfully Submitted,

Kim Smith

Frenchboro Town Clerk

2025 Report from the Frenchboro Planning Board

At its 2025 annual meeting, The Town of Frenchboro elected to the Frenchboro Planning Board: Eric Best, Kirk Emerson, Nicki Rundlett, Ken Siriani, and Tammy Smith. At a subsequent select board meeting, Kirk Emerson was re-appointed chair of the planning board.

The Hancock County Planning Commission completed its work in 2025 to build an online mapping system with updated parcel map and draft proposed amendments to the 1991 Frenchboro Land use Guidance Ordinance (LUGO). This work was funded through the State of Maine FY 2025 Coastal Community Grant/Shore and Harbor Planning Grant Programs and from the Maine State Department of Economic and Community Development. Public meetings to review the maps and comment on the preliminary ordinance updates were held in the fall of 2025.

The planning board did not receive any building permit applications in 2025.

The planning board continued coordinating with Frenchboro's Municipal Advisory Committee on its community resilience activities assisted by the Island Institute and multiple partners.

Respectfully submitted,

Kirk Emerson
Chair, Frenchboro Planning Board

Harbor Committee Report

Frenchboro Community,

This Annual Town Report provides us with an opportunity to update Frenchboro residents on the status of the harbor dredging project. Last year we were pleased to learn that our project had been approved for Congressional funding and would be put on the Army Corps of Engineers' list of upcoming work sites. Since then, the Town has received periodic updates from the Army Corps and we have monitored their quarterly zoom meetings on work plans for the New England region.

We know that \$500,000 in federal funding has been allocated for project planning, with substantially more approved for the actual dredge. In March of this year, we were pleased to see that the Corps was onsite to measure depth and collect sediment samples. A disposal site hasn't been chosen yet, but we are being told it is likely to be the same location that was used for the last dredge.

The projected date for our project is winter 2027-2028. We are still waiting for information from the Army Corps on how this will be coordinated, including any temporary relocation of moorings. This will go hand in hand with the Harbor Committee's efforts to collect data on current mooring assignments and their locations. Look for more information from the Committee as it becomes available.

Frenchboro Harbor Committee

Frenchboro Ferry Service Report

There have been no major changes in our ferry schedule this year. Swans would like us to shift our Thursday runs from the afternoon to the morning but we feel that our afternoon runs allow people to accomplish more on the mainland on Thursday mornings. So far, we have resisted this change

The Maine State Ferry Service Advisory Board meets every two months in Rockland. We try to attend every meeting either in person or by Zoom to protect Frenchboro's interests. These meetings are open to the public.

Duncan Bond
Jan Keifer

Student Enrollment

Since October of 2024, there have been no students at the Frenchboro School.

What's Happening at Frenchboro School

The plan for the Frenchboro School, while there are no students enrolled, is to repurpose the facility as a unique resource for educational and research partners. This plan is outlined in a letter of invitation seeking partnerships with organizations for expeditions, research, or community programs.

The school is being promoted as a "functional hub" and "living laboratory" because Frenchboro offers:

- **Unparalleled Environment:** The island captures the essence of the Maine coast and provides an environment for immersion in marine biology, historical preservation, or outdoor leadership.
- **Key Resources:** This includes vast protected lands managed by the Maine Coast Heritage Trust, cultural heritage as a year-round island fishing village, and ecological diversity (tidal zones, migratory birds, and rare coastal flora).
- **Facilities:** The school serves as a centralized meeting and instructional space, a staging area for gear and equipment, and a "home base" that coordinates perfectly with the Maine State Ferry Service summer schedule.

This initiative aims to collaborate with organizations that share respect for the island's environment and residents, making the school accessible for brief day visits and overnight stays.

Facilities/Building Maintenance/Transportation/Technology

The reconstruction project to mitigate damage from the winter 2024-2025 flood is well underway. New windows are currently being installed, and the materials to repair the damage done to the basement portion of the school are being ordered. A contractor has been secured to complete the work, which should begin in the last few weeks of April and into May.

Thank you

Thank you to the Frenchboro Island community for your support of the school. A special thank you to the members of the School Board, Rachel Bishop, Tammy Smith, and Christina Lunt, for your time and dedication to the Frenchboro Elementary School!

Respectfully Submitted,

Michael Zboray, AOS 91 Superintendent
Rhonda Fortin, Director of Teaching and Learning PK-6

AOS 91 Strategic Plan: Looking Back, Looking Forward

MDIRSS-AOS 91 Administrators Progress Report to the School Board

Introduction

As we enter Year 2 of our Five-Year Strategic Plan, it is important to reflect on the progress made in Year 1 (2024–2025) and look ahead to the work we will deepen in 2025–2026 and beyond. This report presents a side-by-side comparison of our current position, the progress we have made, and our future objectives.

1. Building a District-Wide Multi-Tiered Systems of Support (MTSS) Foundation

Focus: Establishing consistent systems and support structures.

Looking Back: Year 1 (2024–2025)	Looking Forward: Year 2 & Beyond (2025–2029)
Core Minutes: Established core instructional minutes in literacy and math across buildings, with several schools fully meeting expectations.	Fidelity: Conduct fidelity checks for core instruction and interventions to ensure consistent implementation.
Intervention Menu: Introduced a district-developed intervention menu to improve how intervention groups are formed.	Social-Emotional Learning (SEL) Data: Introduce an SEL screener to actively guide student interventions.
Data & Training: Staff across most schools were trained in benchmark screening and progress monitoring; data discussions became routine.	Alignment: Continue aligning Tier 1, Tier 2, and Tier 3 materials across all schools.
Collaboration: Schools consistently held MTSS Tier 2, Tier 3, and leadership team meetings.	Professional Development (PD) & Coaching: Deepen coaching and professional development for MTSS coordinators and leadership teams.
Tier 1 Behavior: Took initial steps to support high-impact Tier 1 behavior routines and expectations.	Goal: Ensure 80% of students meet grade-level expectations with Tier 1 instruction by 2027.

2. Strengthening Tier 1 Instruction

Focus: Improving pedagogy, differentiating via Artificial Intelligence (AI)/Universal Design for Learning (UDL), and strengthening content.

Looking Back: Year 1 (2024–2025)	Looking Forward: Year 2 & Beyond (2025–2029)
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Artificial Intelligence (AI) & Universal Design for Learning (UDL) Foundations: Conducted initial training on Artificial Intelligence (AI) to demonstrate how it supports Universal Design for Learning (UDL) principles.	AI-Driven UDL: Leverage AI tools to fully implement UDL, moving beyond traditional differentiation to proactive, accessible design for all learners.
Literacy: Began Language Essentials for Teachers of Reading and Spelling (LETRS) training for key PreK–4 staff and strengthened Science of Reading practices through interventionist-led training.	Literacy Expansion: Expand LETRS and ASPIRE training to reach more staff.
Math: Math interventionists worked with the All Learners Network to improve content knowledge and support building-based PD efforts.	Leadership Teams: Launch PK–12 Literacy and Math Leadership Teams to drive alignment.
SEL: PreK–4 schools reestablished MindUp; other schools piloted advisory activities and restorative practices.	Coaching Models: Move toward establishing district-level Literacy and Math instructional coach positions.

3. Curriculum and Assessment Foundations

Focus: Infrastructure, alignment, and "Vision of Our Graduates."

Looking Back: Year 1 (2024–2025)	Looking Forward: Year 2 & Beyond (2025–2029)
Vision of Our Graduates: Created and finalized the Vision of Our Graduates to serve as the anchor for all future curriculum and instruction.	Alignment: Move toward full PreK–12 alignment, mapping all curriculum to the Vision of Our Graduates.
Infrastructure: Began housing curriculum materials and scope and sequences in Schoology for central access.	Governance: Finalize and implement a district-wide Curriculum Governance Framework for transparent, systematic review.
Scope & Sequence: Drafted Middle School Science and Social Studies scope and sequences; developed High School learning maps for all courses.	Scope & Sequence: Continue building and endorsing scope and sequences in all subject areas.
Calibration: Expanded participation in common scoring and calibration routines in Math and ELA, increasing consistency across schools.	Assessments: Develop and pilot district-wide common assessments.

4. Strengthening Early Childhood Education

Focus: Vision, assessment, and program expansion.

Looking Back: Year 1 (2024–2025)	Looking Forward: Year 2 & Beyond (2025–2029)
Assessment Pilot: Piloted Teaching Strategies GOLD assessments and provided PD for participating staff.	Assessment Expansion: Expand GOLD assessments to more grade levels and evaluate the tool's effectiveness.
Play-Based Vision: Reinforced communication regarding the importance of play-based, developmentally appropriate instruction.	Instructional PD: Broaden play-based instructional PD across PreK–2 (and eventually 3–4).
Procedures: Began developing consistent PreK procedures for recruitment, enrollment, and transitions.	Procedures & Families: Finalize PreK procedures and strengthen family engagement structures.
Expansion Planning: Continued planning for Conners-Emerson's PreK expansion and initiated planning for the Early Childhood Education (ECE) Autism Program expansion.	Program Launch: Launch the ECE Autism Program with appropriate staffing; continue planning for PreK at Conners-Emerson; continue to plan for Child Development Services (CDS) transition of 3- and 4-year olds.

5. Building Shared Leadership

Focus: Capacity building, feedback systems, and strategic use of time.

Looking Back: Year 1 (2024–2025)	Looking Forward: Year 2 & Beyond (2025–2029)
Professional Evaluation and Professional Growth (PEPG) Systems: Created rubrics to improve the quality of feedback and integrated all PEPG workflows into Schoology.	Restructuring Time: Restructure early release to align with building-based work (rather than district-led), allowing schools to address Tier 1 needs with greater speed and impact.
Vision Process: Facilitated the community-wide design process that led to the creation of the Vision of Our Graduates.	Vision Integration: Publish, celebrate, and begin integrating the Vision of Our Graduates into school culture.
Facilitation Training: Continued training teacher leaders in facilitation using The Art of Coaching Teams.	Future Leaders: Train the next cohort of teacher leaders.

Teacher-Led PD: Expanded opportunities for teachers to lead professional development sessions.	Action Plans: Implement school-based leadership action plans aligned to the strategic plan.
Data Teams: Began shifting early release structures to support data teams and collaborative planning.	Administrator Vision: Begin drafting a Vision of Our Administrators by 2026.

Conclusion

Year 1 (2024–2025) established strong foundations across MTSS, instruction, shared leadership, and curriculum. Year 2 (2025–2026) shifts our focus to **deepening implementation**. We are on track, aligned, and moving forward together.

Respectfully submitted by: Mike Zboray, Superintendent of Schools, Julie Keblinsky, Director of Teaching and Learning 7-12; Rhonda Fortin, Director of Teaching and Learning PreK - 6; Melissa Beckwith, Director of Special Services; Cathy Kozaryn, Assistant Director of Special Services, Coralynn Emery, Administrator of Special Services and Nancy Thurlow, Business Manager working in close collaboration with all of the principals of schools in the MDI Regional School System: Matt Haney (MDI High School), Heather Webster (Conners-Emerson School), Heather Dorr (Mount Desert Elementary), Crystal DaGraca (Trenton Elementary School), Gloria Delsandro (Cranberry Islands), Mimi Rainford (Swan's Island), Carolyn Todd (Interim Pemetie Elementary School), Jandrea True (Tremont Consolidated School) and (Frenchboro School Department).

FRENCHBORO SCHOOL DEPARTMENT										SC Approved 5/19/2026	
		24-25	25-26	25-26	25-26	26-27		\$	%		
		Actual	Current	Anticipated	Proposed			Difference	Difference		
		Receipts	Budget	Receipts	Budget						
	Fund Balance										
0000-0000-450000	Carryover	25,259	92,258	137,713	117,431			25,173	27.29%	Saving \$54,920	
	Revenue										
0000-0000-419908	Miscellaneous	-	-	-	-						
0000-0000-412010	Transfer from Maint Reserve	-	-	-	-						
0000-0000-431110	State Subsidy	22,687	23,034	23,034	-			(23,034)	-100.00%	Prelim Estimate	
	Property Taxes										
0000-0000-412110	Town Appropriation	218,605	60,479	60,479	60,479	(0)			0.00%	\$0.00	
	Article 34,35 & 36	EPS, Debt Service & Addtl. Local Funds Articles					\$	60,479		Decrease per \$100,000 Valuation	
	Total Revenues	266,551	175,771	221,226	177,910			2,139	1.22%		

FRENCHBORO SCHOOL DEPARTMENT							
	24-25	25-26	25-26	26-27			
	Actual	Current	Anticipated	Proposed	\$	%	
Regular Instruction	Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Regular Instruction							
1100-1000-510100 Teacher's Salaries: 3-8	49,789	66,877	-	69,398	2,521	3.77%	Level 10 w Masters
1100-1000-510100 Music Program	-	-	-	-	-	#DIV/0!	
1100-1000-510200 Ed. Tech. Salary: 3-8	-	-	-	-	-	#DIV/0!	
1100-1000-512300 Substitutes	-	1,450	-	1,450	-	0.00%	
1100-1000-520100 Benefits - Tchr. 3-8	3,197	4,066	-	4,165	99	2.43%	Sub rate = \$145/day
1100-1000-520200 Benefits - Ed. Tech. 3-8	-	-	-	-	-	#DIV/0!	
1100-1000-520300 Benefits - Subs	-	118	-	118	-	0.00%	
1100-1000-521100 BC/BS: Tchrs. 3-8	6,174	26,205	-	29,199	2,994	11.43%	82% S1000 Fam 11.42% Rate Incr
1100-1000-521101 Deductible Coverage	950	800	-	1,000	200	25.00%	
1100-1000-525100 Tuition Reimb.: Taxable	-	-	-	-	-	#DIV/0!	
1100-1000-525110 Tuition Reimb.: Non-Tax.	-	-	-	-	-	#DIV/0!	REAP or other grant to fund
1100-1000-526300 Unemployment	23	-	-	-	-	#DIV/0!	
1100-1000-527100 Worker's Comp. Insurance	-	-	-	-	-	#DIV/0!	
1100-1000-543000 Contr. Svcs.: Equip. Repair	-	-	-	-	-	#DIV/0!	Repair Equip Other than Copier
1100-1000-534000 Island Institute Fellow	-	-	-	-	-	#DIV/0!	Island Fellow Cost
1100-1000-558000 Staff Travel	394	-	-	-	-	#DIV/0!	
1100-1000-561000 Teaching Supplies	1,421	-	-	-	-	#DIV/0!	Incl. Paper Order /Toner Agreeem
1100-1000-564000 Books & Periodicals	69	-	-	-	-	#DIV/0!	
1100-1000-573000 Replace/Purch of Equip.	64	-	-	-	-	#DIV/0!	
1100-1000-581000 Dues, Fees, Conf.	-	-	-	-	-	#DIV/0!	
1100-1000-589005 Misc./Special Academic Progr	-	-	-	-	-	#DIV/0!	Art/Music/PE/Health
1100-1000-590000 Contingency	-	1,000	-	1,000	-	0.00%	
1120-1000-510100 Teacher's Salaries: K-2	-	-	-	-	-	#DIV/0!	
1120-1000-520100 Benefits - Tchr. K-2	-	-	-	-	-	#DIV/0!	
1120-1000-521100 BC/BS: Tchrs. K-2	-	-	-	-	-	#DIV/0!	
1120-1000-561000 Teaching Supplies K-2	-	-	-	-	-	#DIV/0!	
1120-1000-564000 Textbooks K-2	-	-	-	-	-	#DIV/0!	
1120-1000-573000 Equipment K-2	-	-	-	-	-	#DIV/0!	
1120-1000-581000 Dues, Fees, Conf. K-2	-	-	-	-	-	#DIV/0!	
1200-1000-556000 Tuition: Regular - Secondary	-	-	-	-	-	#DIV/0!	
Total Regular Instruction	62,080	100,516	-	106,330	5,814	5.78%	
Article 23	Regular Instruction	\$	\$	106,330			

FRENCHBORO SCHOOL DEPARTMENT									
		24-25	25-26	25-26	25-26	26-27			
		Actual	Current	Anticipated	Proposed		\$	Difference	%
Special Education		Expend.	Budget	Expend.	Budget				
Special Education									
2100-1000-510100	Reg. Classrm - Tchr. Salary	1,389	10,000	-	10,000	-	-	0.00%	Part-time
2100-1000-510200	Spec. Ed.: Ed. Tech.	-	-	-	-	-	-	#DIV/0!	Part-time 15 hrs./wk.
2100-1000-520100	Benefits - Teacher	334	586	-	586	-	-	0.00%	
2100-1000-520200	Benefits - Ed. Tech.	-	-	-	-	-	-	#DIV/0!	
2100-1000-521100	BC/BS - Teacher	705	1,000	-	1,000	-	-	0.00%	
2100-1000-534400	Prof. Svcs.: Direct Instruction	-	-	-	-	-	-	#DIV/0!	Contracted Direct Instruction
2100-1000-556000	Spec. Ed. Reserve	-	-	-	-	-	-	#DIV/0!	AOS Res maxed / Local only
2100-1000-558000	Staff Travel - Reg. Class. Plac	-	-	-	-	-	-	#DIV/0!	
2100-1000-561000	Supplies	20	-	-	-	-	-	#DIV/0!	
2500-2330-534400	AOS Spec. Svcs. Assessment	7,437	9,817	9,817	6,754	(3,063)	-	-31.20%	
2500-2330-581200	Dues & Fees - Same Goal	55	55	-	55	-	-	0.00%	
2800-2140-534400	Other Prof. Svcs. - Counsel.	3	-	-	-	-	-	#DIV/0!	
2800-2150-534400	Prof. Svcs.: Speech	643	-	-	-	-	-	#DIV/0!	
2800-2160-534400	Prof. Svcs.: OT	286	-	-	-	-	-	#DIV/0!	
2800-2180-534400	Prof. Svcs.: PT	-	-	-	-	-	-	#DIV/0!	
2810-1000-534400	Other Prof. Svcs. - Summ Schl	-	-	-	-	-	-	#DIV/0!	
Total Special Education		10,871	21,458	9,817	18,395	(3,063)		-14.27%	
	Article 24	Special Education			\$ 18,395				
	Article 25	Career & Technical Education			\$ -				
	Article 26	Other Instruction			\$ -				
Student & Staff Support									
Guidance									
0000-2120-510100	Salaries: Guidance Counsel.	4,577	7,041	-	7,041	-	-	0.00%	2 Days per month
0000-2120-520100	Soc. Sec./Medicare	297	417	-	417	-	-	0.00%	
0000-2120-521100	BC/BS: Guidance	100	-	-	-	-	-	#DIV/0!	
0000-2120-561000	Supplies	-	-	-	-	-	-	#DIV/0!	
Total Guidance		4,974	7,458	-	7,458	-	-	0.00%	
Health Services									
0000-2130-510100	Salaries: Nurse	-	1,000	-	1,000	-	-	0.00%	Now employed - not contracted
0000-2130-520100	Benefits: Nurse	-	50	-	50	-	-	0.00%	
0000-2130-534000	Nurse - Contracted Hours	-	-	-	-	-	-	#DIV/0!	
0000-2130-560000	Supplies	-	-	-	-	-	-	#DIV/0!	
Total Health Services		-	1,050	-	1,050	-	-	0.00%	
Improvement of Instruction									
0000-2200-530000	Assess.: Curric. & Techn.	7,014	7,382	7,382	5,051	(2,331)	-	-31.58%	
0000-2210-515000	Improve Instr.: Mentors	-	-	-	-	-	-	#DIV/0!	Taking Cost fr REAP Grant
0000-2212-533000	Curric. Dev.- Prof. Empl. Train	-	-	-	-	-	-	#DIV/0!	\$20/student
0000-2212-589000	Wellness Incentives	-	-	-	-	-	-	#DIV/0!	
Total Improve. Of Instruction		7,014	7,382	7,382	5,051	(2,331)	-	-31.58%	
Library & Audio Visual									
0000-2220-564000	Books & Periodicals	-	-	-	-	-	-	#DIV/0!	
Total Library & AV		-	-	-	-	-	-	#DIV/0!	

FRENCHBORO SCHOOL DEPARTMENT									
		24-25	25-26	25-26	25-26	26-27			
		Actual	Current	Anticipated	Proposed		\$	%	
		Expend.	Budget	Expend.	Budget	Difference			Explanation
Student & Staff Support									
	Technology								
0000-2230-534000	Other Prof. Svcs. - Techn.	-	-	-	-	-	-	#DIV/0!	
0000-2230-543200	Contr. Svcs.: Repairs	-	-	-	-	-	-	#DIV/0!	
0000-2230-565000	Tech. Related Software/Suppl	780	-	212	-	-	-	#DIV/0!	
0000-2230-565002	Software Licenses - AOS 91	1,516	-	3	-	-	-	#DIV/0!	
0000-2230-573400	Equipment	-	-	-	-	-	-	#DIV/0!	
	<i>Total Technology</i>	2,296	-	215	-	-	-	#DIV/0!	
	Article 27	Student & Staff Support			\$ 13,559				
System Administration									
	School Committee								
0000-2310-515000	Salaries: School Committee	600	900	900	900	-	-	0.00%	
0000-2310-520000	Soc. Sec. / Medicare	46	69	69	69	-	-	0.00%	
0000-2310-534000	Prof. Svcs.: Legal & Audit	6,050	4,500	5,000	5,000	500	500	11.11%	
0000-2310-581000	Dues / Fees / Conferences	162	175	170	175	-	-	0.00%	MSBA Dues
	<i>Total School Committee</i>	6,858	5,644	6,139	6,144	500	500	8.86%	
System Administration									
	Office of Superintendent								
0000-2320-534100	Assessment: Administration	7,816	9,261	9,261	6,730	(2,531)	(2,531)	-27.33%	FR %= .60% .29% less than 25-26
	<i>Total Office of Supt.</i>	7,816	9,261	9,261	6,730	(2,531)	(2,531)	-27.33%	
	Article 28	System Administration			\$ 12,874				
School Administration									
	Office of Principal								
0000-2410-510800	Salaries: Principal/Admin Asst	2,500	2,500	-	2,500	-	-	0.00%	Admin Asst. P.T.
0000-2410-520800	Benefits: Principal	148	148	-	148	-	-	0.00%	
0000-2410-521800	BC/BS: Principal	-	-	-	-	-	-	#DIV/0!	
	Deductible Coverage	-	-	-	-	-	-	#DIV/0!	
0000-2410-544000	Copier Lease/Purchase	367	262	-	262	-	-	0.00%	
0000-2410-554000	Advertising	4	500	-	500	-	-	0.00%	
0000-2410-558000	Staff Travel-Principal	53	200	57	200	-	-	0.00%	
0000-2410-560000	Office Supplies / Postage	107	200	5	200	-	-	0.00%	
0000-2410-581000	Dues / Fees / Conferences	85	-	25	-	-	-	#DIV/0!	
0000-2410-589000	Miscellaneous Expenses	387	500	400	500	-	-	0.00%	
	<i>Total Office of Principal</i>	3,650	4,310	487	4,310	-	-	0.00%	
	Article 29	School Administration			\$ 4,310				

FRENCHBORO SCHOOL DEPARTMENT									
		24-25	25-26	25-26	26-27				
		Actual	Current	Anticipated	Proposed		\$	%	
		Expend.	Budget	Expend.	Budget		Difference	Difference	Explanation
Transportation and Buses									
	Student Transportation								
0000-2700-551300	Room & Board-Secondary	-	-	-	-	-	-	#DIV/0!	
0000-2700-551400	Student Trans/Purch Privat	-	-	-	-	-	-	#DIV/0!	
	Total Transportation	-	-	-	-	-	-	#DIV/0!	
	Article 30	Transportation & Buses				\$ -			
Facilities Maintenance									
	Operation & Maint. Of Plant								
0000-2600-511800	Salaries: Custodians	1,905	2,500	-	2,500	-	-	0.00%	
0000-2600-520800	Soc. Sec./ Medicare / Retire.	89	192	-	192	-	-	0.00%	
0000-2600-552000	Insurance: Building/Equip.	1,744	2,000	2,244	2,400	400	20.00%		
0000-2600-553200	Telephone	681	1,200	700	750	(450)	-37.50%		
0000-2600-560000	Supplies	70	500	-	500	-	0.00%		
0000-2600-562200	Electricity	2,337	2,300	2,500	2,500	200	8.70%		
0000-2600-562400	Heating Oil	1,407	2,000	-	2,000	-	0.00%		
0000-2600-573000	Replace/Purchase Equipment	-	600	-	600	-	0.00%		
0000-2600-581000	Dues / Fees / Conferences	-	-	-	-	-	#DIV/0!		
0000-2600-589000	Miscellaneous	-	-	27	-	-	#DIV/0!		
0000-2620-543000	Contr. Svcs. : Building	642	4,900	6,419	5,500	600	12.24%		
0000-2630-543000	Contr. Svcs. : Grounds	400	2,500	2,500	2,500	-	0.00%		
0000-2640-543000	Contr. Svcs.: Equip. Repair	-	-	-	-	-	#DIV/0!		
	Total Oper. & Maint.	9,274	18,692	14,389	19,442	750	4.01%		
Facilities Maintenance									
	Capital Outlay								
0000-2680-591500	Fund Trans Out-Minor Cap	-	-	-	-	-	-	#DIV/0!	
0000-2690-545001	Buildings	14,005	-	1,185	-	-	-	#DIV/0!	Insurance Deductible/FR Fund
0000-2690-545002	Land & Improvements	-	-	-	-	-	-	#DIV/0!	
0000-2690-545003	Equipment	-	-	-	3,000	3,000	3,000	#DIV/0!	Replace Space Heater
	Total Capital Outlay	14,005	-	1,185	3,000	3,000	3,000	#DIV/0!	
	Article 31	Facilities Maintenance				\$ 22,442			
	Article 32	Debt Service & Other Commitments				\$ -			
	Article 33	All Other Expenditures				\$ -			
	Grand Totals:	128,838	175,771	48,875	177,910	2,139	1.22%		
	Article 37	Total Expenditures (Summary Article)				\$ 177,910			
		Proj 6/30/25 Balance							
Reserves:	Maintenance	\$ 5,100							
	Special Education	\$ 23,950							
	Tuition	\$ 44,495							

[illegible]

Maine Islands Coalition

2025 Annual Report

The Maine Islands Coalition (MIC) had a busy year, successfully navigating a number of challenges on islands, as well as changes at Island Institute. Co-chairs Ellen Mahoney and Kendra Chubbuck were supported by Island Institute's Kate Tagai at the beginning of 2025 and then Ken Stevenson stepped in to support us. Douglas Cornman of Maine Seacoast Mission has been very supportive of the MIC this year as well.

Meetings were well attended in 2025, with state legislators, representatives from each member of the Congressional delegation (Senator Collins, Senator King, Congressman Golden, and Congresswoman Pingree), and other public officials present throughout the year. During the course of the year we experimented with several approaches to meetings, including in-person meetings distributed up and down the coast in March, an in-person meeting at Island Institute's offices in Rockland in September, followed by an online meeting in November.

Aside from the topics on the agenda, we frequently discussed issues around municipal leadership capacity, island sustainability, transportation, housing, sea level rise, the marine economy, economic development, emergency services and the joys of island life.

- March 14th, 2025 Maine Seacoast Mission - Northeast Harbor
- March 21st, 2025 Island Institute - Rockland
- March 21st, 2025 Casco Bay Lines - Portland
- March 25th, 2025 Full MIC Debrief (Zoom)

The three in person meetings were an effort to connect with legislators and others with more local perspectives that perhaps might not attend a regular MIC meeting. Results were mixed, with some of the sessions having strong attendance and therefore lively conversations, while other gatherings had lighter attendance.

- 9/19 In person Rockland.

The focus of this meeting was to chart the future of the MIC given transitions at Island Institute. Despite some of the questions and concerns going into the meeting, consensus emerged that the MIC continues to provide value to the members, legislators and staff, Island Institute and Maine Seacoast Mission. 15 people attended this in-person meeting.

Link to [Executive Summary](#)

- 11/20/25 Online meeting. Topic: Emergency Services on Islands. 29 people attended this Zoom conversation.

The meeting included an update about the Maine Island Project, a panel discussion focused on Emergency Services on the islands, followed by updates from each island. Members of the panel included Janice Avignon and Mark Greene from Long Island, Eva Murray from Matinicus and Emily Huber, Executive Director of Emergency Management for Lincoln County. The panel was followed by a lively discussion about the needs for Emergency Services on islands and in particular the need to recruit, train, support and retain First Responders, including a focus on EMTs.

The complexity of the issues involved was highlighted, as the need for EMTs is connected to the need for housing, workforce opportunities and strong schools.

Link to notes is here. [MIC 2025_11_20 Meeting - Notes for distribution.pdf](#)

We met in Augusta for our Annual meeting at the State House where we held two days of meetings and some time for socializing together. Informal get togethers help solidify our inter island relationships and build networks of support. Our first day we held a joint meeting with the Maine Housing Coalition. Our second day was a healthcare advisory meeting. Both sessions were well attended and brought together key stakeholders working to address these two key issues for the viability of maintaining year round populations in offshore communities

As we head into the balance of 2026, we are excited to bring energy to the group of resolute individuals who represent Maine's 15 unbridged, year-round islands. As co-chairs we continue our sincere attempt to visit each island community to understand the uniqueness of each island more fully while forming relationships to help address the critical issues we face together.

A reminder that all islanders are welcome to our meetings and that extensive minutes of all MIC meetings are available at:

<https://www.islandinstitute.org/priorities/strong-leadership/maine-islands-coalition/>

If you have any questions, concerns, or topics you want us to address please reach out to your Island Representative.

Sincerely,

Ellen Mahoney
Peaks Island

Kendra Chubbuck
Isle au Haut

United States Senate

WASHINGTON, DC 20510-1904

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

Dear Friends,

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

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

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

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

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

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

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

Sincerely,



Susan M. Collins
United States Senator

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
RANKING MEMBER, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
RANKING MEMBER, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

Dear Friends,

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

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

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

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

Best Regards,



ANGUS S. KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

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

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

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

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you well.

As you likely know, my time in Congress will come to an end in January 2027, after which I'll return to my family and my life as a private citizen. In other words, this is my final town letter.

My time as your representative has included a fair share of ups and downs, but one thing that never changed was the pride I brought with me to represent your community and all the others across Maine's 2nd Congressional District.

Maine has been home for my entire life. And while serving in Congress has meant a lot of time in Washington, D.C., I've tried my best to stay connected to the people, places and values that made me who I am.

Growing up in Leeds, I learned the value of hard work and community. When I enlisted in the U.S. Marines, a decision driven by the commitment to service and patriotism instilled in me by the people and places that raised me, I learned a lot about sacrifice and leadership. After my time in the military, I settled in Lewiston and served my city in the Maine State House, where I got a crash course in what representation really meant: listening, understanding, and fighting to make life better for the people and families who'd placed their trust in me.

I brought these values and experiences with me to Congress, and tried to live up to them every day I have served.

I share all this not because my story is special or my values unique, but because I know that it is not.

It's fair to say that I've worked in one way or another with most every community in the District. Together, we've reduced pressure on property taxes by securing congressional funds for local projects. We've passed laws to support Maine's heritage industries and small businesses. And my

staff and I have provided direct constituent services, helping thousands of Mainers across the state — including recovering millions of dollars in missing or delayed federal benefits.

What I've learned through our work together is that there are leaders all over Maine everywhere you look — people committed to service, to their communities and their country: Municipal officials and workers. Business owners and innovators. Servicemembers and law enforcement officers. Volunteer firefighters. And of course, the everyday workers, parents and students who are all doing their part to contribute how they can to their families and communities.

I am grateful to share this state with every single one of you, and despite all our challenges, I am optimistic about our future because of what I've seen and learned. I know that the things that divide us are no match for the things we have in common and our commitment to each other.

While this may be my final letter in this format, I am still working hard to represent you for the rest of this year. If your community, small business, or family has a need, reach out to my nearest district office and talk to us about it. My staff and I can help navigate government programs; find federal resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other agencies. Here's the contact info for my offices:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

Thank you again for the great honor of representing you in Congress and the opportunity to serve you and your community. I will spend the rest of my time in Congress working just as hard as I always have to deliver what I can to Maine.

Respectfully,



Jared Golden
Member of Congress



THE MAINE SENATE
132nd Legislature

January 5, 2026

Dear Friends and Residents of Frenchboro,

In 2026, I am continuing my second full term as your State Senator to represent the 22 coastal communities of Senate District 7. As always, I will collaborate with my colleagues, regardless of party affiliation, to do the best work we can for all Mainers.

In 2025, we increased our investments in roads, bridges, broadband, housing, and working waterfronts. Recognizing the frequency and severity of extreme weather, my colleagues and I focused on storm preparedness and resilience. We invested \$39 million to strengthen community readiness and resilience, including helping homeowners pay for weatherizing their properties. We also invested \$5 million in the Disaster Recovery Fund, which provides financial support to individuals, businesses, and local governments for disaster recovery and emergency response.

At the same time, we strengthened emergency medical services. We provided funding for the Maine Emergency Medical Services Community Grant, to support rural and underserved municipalities, and we supported the Maine Length of Service Award Program, which incentivizes the volunteer EMS workforce. We also made significant investments in education, which helps alleviate the pressure on municipalities to raise property taxes. We kept our promise to fully fund the state's share of K-12 public education, and we maintained municipal revenue sharing to help our local governments deliver services.

In recognition of the significant impact municipal property taxes have on many of our neighbors, the Legislature created the Real Estate Property Tax Relief Task Force. As the Senate Chair of the two-year Task Force, I am committed to delivering comprehensive, data-driven reforms that reduce the financial strain of property taxes on households. You can find all of the details and materials for the Task Force online at legislature.maine.gov/real-estate-property-tax-relief-task-force. As we continue researching reforms, please make sure that you are receiving the Homestead Exemption and also check your eligibility for the Property Tax Fairness Credit when you file your income taxes. The credit helps Mainers of any age afford to stay in their homes, whether they own or rent.

Please contact me if I can be of any assistance with state government or if you have questions about the legislative process: Nicole.Grohoski@legislature.maine.gov or (207) 287-1515. I also share information via Facebook (www.facebook.com/grohoskiformaine) and Instagram ([@grohoskiformaine](https://www.instagram.com/grohoskiformaine)) and send out periodic email newsletters; please let me know if you would like to be added to my mailing list.

I remain at your service, and I am honored to be your advocate in Augusta.

Sincerely,

A handwritten signature in black ink that reads "Nicole C. Grohoski".

Nicole Grohoski
State Senator, District 7