



# Town of Waldoboro

Resident

## VOTER GUIDE

ANNUAL TOWN MEETING

TUESDAY, JUNE 10, 2025

POLLING HOURS:

8:00 AM TO 8:00 PM

WALDOBORO MUNICIPAL BUILDING  
1600 ATLANTIC HIGHWAY  
WALDOBORO, ME

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# Voter Registration Information & Town Office Hours

Monday, Wednesday, and Thursday from 9 am to 5 pm

Tuesday from 8 am to 6 pm

FRIDAY CLOSED

## Frequently Asked Questions

### 1. Who can register to vote in Waldoboro?

To **register**, you must be a United States citizen, at least 16 years of age to pre-register (unable to vote until age of 18) and have established a fixed principal home in Waldoboro Maine.

To **vote** in a Referendum or General Election, you must be registered in the Town where you reside and be at least 18 years of age. A 17 year old may vote in a Primary Election, if that person will be 18 by the General Election.

### 2. How do I register to vote?

You can register to vote by filling out a voter registration card at the Town Office or through any Motor Vehicle branch office, in most state and federal social service agencies, or at voter registration drives.

You can also download and print a Maine voter registration application below. Please note that both sides of the card will print on one page.

Maine Voter Registration Application (revised 1/2020) – [Fillable PDF](#)  
[Word Instructions for completing the Maine Voter Registration Application](#)

To have a voter registration card mailed to you contact the Town Clerk at 207-832-5369 Ext 5. A printed version of the voter registration card, with your original signature, must be kept on file by the Town Clerk, so the card cannot be transmitted electronically.

Completed voter registration cards may be hand delivered or mailed to the Town Office.

When you register for the first time in Maine, you'll need to provide identity documents that show you have established your voting residence in the State of Maine.

The following documents are acceptable proof of identification for the purposes of registering to vote:

- Government document or credential with photo ID (i.e., driver's license, State ID, valid U.S. Passport, military ID, ID card issued by a federally recognized Indian tribe)
- Government ID document/credential without photo (i.e., certified birth certificate or signed Social Security card)
- An official document that shows name and address of voter (i.e., eligibility for public benefits, utility bill, bank statement, government check, paycheck)
- Student photo ID from a state-approved public or private school or institute of higher education in Maine
- Verified unique identifier (Maine driver's license number or last four numbers of Social Security Number)

### 3. Is there a deadline to register to vote?

There is no cut-off date for registering to vote **in person** at the Town Office. For the June 10, 2025 Election, voters can submit registration forms by mail or by third person by the close of business on **June 05, 2025**.

#### **4. Can I have help voting?**

Yes. If you need help reading or marking the ballot, you may ask a relative or friend for assistance. The helper does not have to be a voter or old enough to vote. An election official can also help you read or mark a ballot. However, your employer or union official cannot help you vote.

#### **5. Do I need to go to the polls on election day to vote?**

No. Any registered voter may cast an absentee ballot instead of voting in person at the voting place.

You do not need to have a specific reason or be unable to vote at the voting place on Election Day to use an absentee ballot. Learn more about absentee voting and how to request your ballot on our [Absentee Voting page](#).

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# ABSENTEE VOTING INFORMATION

Absentee ballots will be available the week of **May 11<sup>th</sup>** for the June 10, 2025 Local & Special Election.

Please call or check the website for availability.

Please note absentee voting hours during the week will be as follows:

Monday, Wednesday, and Thursday from 9 am to 5 pm  
Tuesday from 8 am to 6 pm  
Closed Friday  
8 am to 8 pm on Election Day

**ALL ABSENTEE BALLOTS MUST BE RETURNED BY 8 PM JUNE 10, 2025**

## Frequently Asked Questions:

### **Q. Can I vote absentee instead of coming to the election?**

**A.** Yes! We always encourage absentee/early voting. This is a convenient, secure way to vote from the comfort of your own home with no lines and no waiting.

### **Q. How do I request an absentee ballot?**

**A.** You can request ballots/vote early in one of the following ways:

- ★ Complete an online request form (PBF) **OR** track your ballot on the State of Maine's website at <https://www.maine.gov/sos/cec/elec/voter-info/absent.html>. Your requested ballot for the June election will be mailed to you.
- ★ Call 207-832-5369 ext. #5 and request ballots to be mailed to your mailing address. (Each voter must request their own ballot when using this method)
- ★ Come into the Town Clerk's Office and take ballots home to all in your household.
- ★ Come into the Town Clerk's Office and vote in person once absentee ballots are available.

### **Q. How do I return my ballots?**

**A.** Enclose all your ballots in the provided envelope (even if they are blank) and be sure the voter signs the back flap of the envelope. Failure to do so will result in your ballots not being counted.

You have the following options to return your ballots:

- ★ Drop them off in the secured Election Drop box located at the Town Office entrance.
- ★ Mail them back in the envelope provided. Please note postage indicated on the info card.
- ★ Hand-deliver them to the Town Office during regular business hours.
- ★ A relative can return ballots on your behalf in any of the above-mentioned ways. This requires a signature on original absentee ballot application.

**ALL ABSENTEE BALLOTS MUST BE RETURNED NO LATER THAN 8 PM JUNE 10, 2025**



Dear Waldoboro Residents,

The budget serves as a vital tool for managing and planning our town's resources. It allows town officials to strategically prioritize objectives, address essential needs, and strive for the greatest positive impact on our community within our available financial capacity. This document outlines how the Town of Waldoboro intends to allocate funds to effectively maintain and operate our community services and infrastructure.

The Budget Committee plays a crucial role in this process by carefully reviewing all Town Meeting articles that involve monetary appropriations or expenditures proposed by town officials. In instances where the Budget Committee's recommendation for a budget item differs from the Select Board's proposal, both parties engage in discussions to find a resolution.

Throughout the year, the Budget Committee also convenes to provide valuable guidance to the Town Manager and Select Board on various financial matters, such as managing town debt and planning for future capital investments.



The Select Board and Budget Committee are pleased to present to the voters a Town Budget that will not increase the tax burden on the residents.

First and foremost, we would like to thank the Town Office staff and Department Heads for their effort preparing for the joint meetings with the Select Board and Budget Committee.

The process for presenting a budget to the voters in June begins in December, only 6 months after the approval of the prior year's budget. The Department Heads prepare their budgets, then meet with the Town Manager to review their budget line items, at times making adjustments. These adjustments can be based on the needs of the department, current year spending cost trends, or and at times economic forecasts. The budget is then presented to the Select Board and Budget Committee.

This year The Select Board and Budget Committee held seven joint public meetings during the month of March to review the entire Town budget line by line. Department Heads presented their operating and capital budgets and the Select Board/Budget Committee asked many questions and discussed needs of each department. These discussions included staffing levels, service levels, and what the goals and objectives are for this year and into the future.

The Select Board and Budget Committee were presented with an initial budget that reflected a 27.76% net increase over last year. After much debate, the process of making reductions to line items, the use of unrestricted fund balance, and re-directing social service agency funding, we were able to present to you, the voters, a budget that will not create any tax increase and in fact reduces the tax burden of the Town portion of your taxes by .03 of a percent.

The Town Budget includes the operations of the Town Emergency Services, Public Works, Town Office and Transfer Station. It does not include the schools or county services.

## **FY2026 Budget Summary Overview**

The following reductions were made by the Select Board/Budget Committee during their review:

- General Government decreased by \$4,054
- Public Safety decreased by \$44,097
- Public Works decreased by \$2,870
- Social Service Agencies and General Assistance decreased by \$20,168
- Community Services and Development decreased by \$24,251
- Capital Project Funding decreased by \$286,818

There were contributing factors to the Town's budget changes. Some of the highlights are:

- Decreased heating fuel consumption due to the recent HVAC installation at the municipal building.
- Utilizing existing grants and Trust Funds in new ways, while honoring the intent of those grants and funds.
- Deferring one section of pavement resurfacing.
- Re-aligning the capital equipment reserve.
- Reduction amount in the Highway Construction Reserve account.
- Increase in Use of Unrestricted Fund Balance in the amount of \$1,069,616 to offset any tax increase. This utilization brings the Town from a 108-day funding level to 75 days. This is in-between the target level of 60 days at the maximum level of 90 days.

We believe this year's budget supports good management of the Town now and into the future. We are very fortunate in Waldoboro to have competent and conscientious people working for us at all levels of town government, who are committed to making our Town a great and affordable place to live for all of us. We hope you will join us in voting for the budget in June.

Additional information regarding the details for the 2026 Budget can be found on the Town's website. Please visit: [www.waldoboromaine.org](http://www.waldoboromaine.org)

Respectfully Submitted:

John S. Blodgett  
Select Board Chair

Valdemar Skov  
Budget Committee Chair





**Town of Waldoboro**  
**FY2026 Departmental Budget Narrative**  
**Police Department**  
**By Police Chief John Lash**

The primary request for this year's operating budget is to implement a 3.5% wage increase, in accordance with the collective bargaining agreement. The only other significant change will be a reduction of approximately \$30,000 from the on-call pay line. We will be returning to 24/7 coverage with no on-call status, eliminating the current practice of paying two hours of straight time daily for officers on call. The holiday pay which has been an issue in the past with where the amount should be allocated should be rectified with this budget.

Our staffing situation is improving. We currently have one officer in the academy, and we hope to have another starting in August. I have not adjusted the overtime hours in the budget, as we will still need those hours to cover shifts while recruits are in the academy.

The capital budget request is for a marked cruiser. We have several cruisers with high mileage due to skipping a purchase a few years ago. I believe it's important to purchase a new cruiser annually, maintaining a five-year cycle. A five-year-old cruiser is nearing the end of its useful life, given the driving conditions and idle time.

For future consideration, we will need to purchase new vests for approximately half of the crew. Our vests have a five-year expiration date, and I have been spacing out purchases to avoid buying them all at once. We will need to buy approximately six vests between this year and next. I have not included these in the budget, as there are some grants available.



**Town of Waldoboro**  
**FY2026 Departmental Budget Narrative**  
**Fire Department**  
**By Fire Chief Paul Smeltzer**

The hourly wage for firefighters will increase by \$2. This adjustment aligns their pay rate with that of our basic EMTs.

We have allocated funds to streamline the annual health evaluation and Fit-Test process for SCBA use. Each firefighter will receive \$100 for an in-person doctor's exam at the fire station, allowing them to complete their Fit-Test on the same night.

Lastly, to comply with the State of Maine's Cancer Presumption Law and safeguard our firefighters, we have budgeted \$450 per firefighter for a baseline cancer screening. This screening can be conducted at our fire station or another station within our mutual aid coverage area.



# **Town of Waldoboro**

## **FY2026 Departmental Budget Narrative**

### **Emergency Medical Services Department**

#### **By EMS Chief Derek Booker**

As we are preparing for the upcoming fiscal year, I wanted to prepare this narrative to give you a brief overview of the financial planning and overall status of your EMS department. Again, this is a synopsis of a larger picture of our operations and budget planning.

Firstly, I want to speak about the increases you will see in our proposed EMS budget; largely, the increases you will note are associated with wage increases. As discussed briefly in a selectboard meeting earlier this year we are proposing to include holiday pay in our regular full-time employees' salaries. This proposal reflects those increases in both the regular hourly wage as well as the overtime pay for those employees. This does come at a cost but reduces our holiday pay piece of the budget. The town currently pays its EMS employees for 14 holidays. We have done the calculations and budgeted to put these into regular wages and pay a separate stipend for those employees both Per-Diem and Full-Time, a premium stipend for working four major holidays. This will serve as an excellent retention tool and allows us to remain competitive with those EMS services around us. You will note that our regular employees work 48 hours per week, this is an incredible retention tool and benefits this community in terms of staffing.

Over the last few years, we have dramatically increased our full-time staffing, which allows us to staff around the clock and with less openings in our schedule, this in turn offers a chance for us to cover more calls and in turn generate more revenue to continue to offset our expenses.

We focused largely on wage increases to remain competitive and retain our current EMS staffing. The other increases you will note in the budget are related to the anticipated increase in consumable materials, this increase, while not particularly large, should allow us to continue to purchase our supplies and other consumable materials at the best possible price and stock our trucks as needed.

I will be adjusting our fees for service slightly in accordance with our usual practice if approved by our selectboard to attempt to generate further revenue, this increases are typically slight in nature as to not put too much pressure on those who may not be insured or struggle to cover the costs of EMS services, while also trying to do what is best for our tax payers. This is a fine line we continue to navigate on a yearly basis to ensure the best possible care for our patients. Patient's first!

We replaced an aging unit (92) in 2024 and are replacing another aging unit (93) in early fiscal year 2026. This will allow us, as you will note in the vehicle maintenance piece of the budget, to keep those costs stable.

We continue to seek grants to help offset the costs of EMS operations for our tax payers and we work closely with Jefferson and Friendship to ensure an excellent working relationship. I was asked to keep this short, so to do so, I will say Thank You for your continued support and I look forward to discussing the EMS budget (in its entirety) with you all in the coming weeks.



**Town of Waldoboro  
Transfer Station  
FY2026 Departmental Budget Narrative  
By Town Manager Julie Keizer,  
Assistant DPW Director Will Pratt  
and DPW Director John Daigle**

The Transfer Station budget will see a significant increase this year due to three primary factors.

Firstly, the budget now includes a provision for a Director of Solid Waste. This position will lay the groundwork for substantial changes at the Transfer Station, potentially including the implementation of PAYT (Pay-As-You-Throw) or a more robust recycling program. Regardless of the specific direction chosen, it's imperative that we enhance control over the recycling aspect of our solid waste disposal. A dedicated Director can enforce our existing rules and oversee the planned improvements to the Transfer Station. We have an internal candidate capable of transitioning into this role, and the associated costs will be partially offset as 30% of the position's time and benefits were previously allocated to shared employees in Public Works.

Secondly, we are facing contractual increases for both household waste and demolition disposal costs. The household waste increase is tied to the CIP Northeast, which is currently unknown but has been budgeted at 4%. Additionally, there has been a substantial rise in transportation costs from our local hauler, prompting us to explore alternative options. This aligns with the rising costs we've seen in other areas, such as CDL driver pay in Public Works.

Finally, capital requests have decreased by \$20,000 due to sufficient funds for the loader replacement. However, we have included \$25,000 for the trailer reserve and another \$25,000 for building and compactor reskin.



**Town of Waldoboro**  
**FY2026 Departmental Budget Narrative**  
**Department of Public Works**  
**By Town Manager Julie Keizer,**  
**Assistant DPW Director Will Pratt**  
**and DPW Director John Daigle**

Public Works will see some personnel changes in FY 2026. Will Pratt will assume the role of Director of Public Works, and John Daigle will remain as a part-time Equipment Operator and CDL Driver/Equipment Instructor. The department will consist of a Director and seven full-time employees: two Mechanics/CDL drivers, two Equipment Operators, and three CDL drivers.

Salary adjustments, in accordance with the negotiated AFSCME contract, will take effect starting FY 2026. These adjustments are necessary to attract and retain qualified drivers, given the competitive market and the challenges of winter road maintenance. The major increases relate to the three CDL drivers receiving a salary adjustment and the 7 member full time staff receiving an increase of the winter on-call rate. We have also added a benefit of a voluntary Maine Start 457 plan. This allows for a 1% employer contribution and 2% employee contribution. This is an effort to provide additional retirement benefits and encourage savings for employees. The Town of Waldoboro does not participate in Social Security for any pension plan participants, and this will afford the Public Works employees an additional way to augment their retirement.

While operating, utility, and building & grounds maintenance expenses remain level for FY 2026, we're experiencing increased maintenance costs due to rising prices for tools and supplies. Additionally, our roads line item has increased due to the need for a larger salt and sand budget, a result of the icy winter.

The Capital Public Works Vehicle and Equipment budget sees a significant increase, based on the replacement schedule being an annual savings for trucks and equipment. This aims to avoid borrowing and maintain stable capital requests, and it is a result of discussions with the Budget Committee and Select Board.

The surface paving program request represents repaving Back Cove Road, Old Route 1, and Orffs Corner Road. Roads from last year that remain under contract for paving with funds encumbered from FY 25 are Burnham, Mill, and the Warren side of Old Augusta Road. The remaining Public Works tasks include ditching and culvert work on the Warren side of Old Augusta Road, which was delayed due to unforeseen issues with the MDOT culvert at the Old Augusta Road & Route 220 intersection. Further paving was delayed due to a mix issue at the plant.

Finally, our highway construction capital item includes the Town's portion of the Village Partnership Grant for downtown improvements in the amount of \$210,000 and a request for \$60,000 for other culvert and drainage work.

TOWN OF WALDOBORO, MAINE  
FY2026 MUNICIPAL BUDGET SUMMARY

	Selectmen Final FY2025	INITIAL FY 2026	FINAL Day 7 March 31 FY2026	FY2026 CHANGES	FY 2025 VS. FY 2026	Variance Percent
GENERAL FUND						
<b>TOTAL REVENUE/SOURCES</b>	<b>\$ 5,133,662</b>	<b>\$ 4,906,383</b>	<b>\$ 5,392,383</b>	<b>\$ (486,000)</b>	<b>\$ 258,721</b>	<b>5.04%</b>
Increase(Decrease) Previous Year	\$ 1,410,179		\$ 258,721			
Increase(Decrease) Previous Year %	37.87%		5.04%			
<b>Taxes</b>	<b>\$ 1,046,509</b>	<b>\$ 1,271,509</b>	<b>\$ 1,271,509</b>	<b>\$ 0</b>	<b>\$ 225,000</b>	<b>21.50%</b>
Excise Taxes	\$ 1,000,000	\$ 1,225,000	\$ 1,225,000	\$ (0)	\$ 225,000	22.50%
Watercraft Excise Taxes	\$ 8,250	\$ 8,250	\$ 8,250	\$ (0)	\$ -	0.00%
Interest Taxes & Tax Liens	\$ 28,000	\$ 28,000	\$ 28,000	\$ (0)	\$ -	0.00%
Tax Lien Costs	\$ 10,259	\$ 10,259	\$ 10,259	\$ 0	\$ -	0.00%
<b>Licenses &amp; Permits</b>	<b>\$ 87,782</b>	<b>\$ 84,047</b>	<b>\$ 84,047</b>	<b>\$ (0)</b>	<b>\$ (3,735)</b>	<b>-4.25%</b>
<b>Intergovernmental Revenues</b>	<b>\$ 1,066,612</b>	<b>\$ 1,322,681</b>	<b>\$ 1,322,681</b>	<b>\$ (0)</b>	<b>\$ 256,069</b>	<b>24.01%</b>
Municipal Revenue Sharing	\$ 1,035,969	\$ 1,206,943	\$ 1,206,943	\$ (0)	\$ 170,974	16.50%
Other State Assistance	\$ 20,973	\$ 106,068	\$ 106,068	\$ (0)	\$ 85,095	405.74%
Local Governments	\$ 9,670	\$ 9,670	\$ 9,670	\$ (0)	\$ -	0.00%
Homestead & BETE		\$ -				
<b>Charges for Service</b>	<b>\$ 1,369,439</b>	<b>\$ 1,520,512</b>	<b>\$ 1,520,512</b>	<b>\$ (0)</b>	<b>\$ 151,073</b>	<b>11.03%</b>
General Government	\$ 36,248	\$ 20,000	\$ 20,000	\$ (0)	\$ (16,248)	-44.82%
Public Safety	\$ 1,333,191	\$ 1,500,512	\$ 1,500,512	\$ (0)	\$ 167,321	12.55%
Community Development	\$ -		\$ -		\$ -	#DIV/0!
<b>Fines &amp; Fees</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>#DIV/0!</b>
<b>Other Revenues</b>	<b>\$ 94,497</b>	<b>\$ 124,018</b>	<b>\$ 124,018</b>	<b>\$ (0)</b>	<b>\$ 29,521</b>	<b>31.24%</b>
Interest earnings	\$ 65,000	\$ 95,000	\$ 95,000	\$ (0)	\$ 30,000	46.15%
Registration fees	\$ 27,320	\$ 29,018	\$ 29,018	\$ (0)	\$ 1,698	6.22%
Miscellaneous	\$ 2,177	\$ -	\$ -		\$ (2,177)	-100.00%
<b>Other Financing Sources</b>	<b>\$ 1,468,823</b>	<b>\$ 583,616</b>	<b>\$ 1,069,616</b>	<b>\$ (486,000)</b>	<b>\$ (399,207)</b>	<b>-27.18%</b>
Highway Block Grant	\$ 86,368	\$ -	\$ -	\$ (0)	\$ -	0.00%
Recreation Facility Reserve Fund	\$ -	\$ -	\$ -	\$ (0)	\$ -	#DIV/0!
Shellfish Reserve Fund	\$ -	\$ -	\$ -	\$ (0)	\$ -	#DIV/0!
EMA Grant Reimbursement	\$ -	\$ -	\$ -	\$ (0)	\$ -	#DIV/0!
Utilization of Fund Balance	\$ 1,382,455	\$ 583,616	\$ 1,069,616	\$ (486,000)	\$ (312,839)	-22.63%

TOWN OF WALDOBORO, MAINE  
FY2026 MUNICIPAL BUDGET SUMMARY

	Selectmen Final FY2025	INITIAL FY 2026	FINAL Day 7 March 31 FY2026	FY2026 CHANGES	FY 2025 VS. FY 2026	Variance Percent
<b>GENERAL FUND</b>						
<b>TOTAL EXPENDITURES/USES</b>	<b>\$ 8,258,355</b>	<b>\$ 8,898,485</b>	<b>\$ 8,516,226</b>	<b>\$ 382,259</b>	<b>\$ 257,871</b>	<b>3.12%</b>
Increase(Decrease) Previous Year	\$ 1,400,438		\$ 257,871			
Increase(Decrease) Previous Year %	20.42%		3.12%			
<b>General Government</b>	<b>\$ 723,743</b>	<b>\$ 756,353</b>	<b>\$ 752,299</b>	<b>\$ (4,054)</b>	<b>\$ 28,556</b>	<b>3.95%</b>
Office of the Selectmen	\$ 25,765	\$ 26,190	\$ 26,190	\$ -	\$ 425	1.65%
Office of the Town Manager	\$ 171,741	\$ 179,590	\$ 179,590	\$ 0	\$ 7,849	4.57%
Assessing Department	\$ 102,841	\$ 110,709	\$ 110,711	\$ 2	\$ 7,870	7.65%
Finance Dept/Customer Service	\$ 289,431	\$ 281,313	\$ 278,707	\$ (2,606)	\$ (10,724)	-3.71%
Town Clerk	\$ 100,530	\$ 110,020	\$ 110,019	\$ (1)	\$ 9,489	9.44%
Municipal Building	\$ 33,435	\$ 48,531	\$ 47,082	\$ (1,449)	\$ 13,647	40.82%
<b>Public Safety</b>	<b>\$ 3,573,222</b>	<b>\$ 3,960,955</b>	<b>\$ 3,916,858</b>	<b>\$ (44,097)</b>	<b>\$ 343,636</b>	<b>9.62%</b>
Emergency Medical Services	\$ 1,846,344	\$ 2,100,082	\$ 2,069,938	\$ (30,144)	\$ 223,594	12.11%
Fire Department	\$ 269,960	\$ 303,560	\$ 297,613	\$ (5,947)	\$ 27,653	10.24%
Police Department	\$ 1,304,663	\$ 1,396,677	\$ 1,391,897	\$ (4,780)	\$ 87,234	6.69%
Shellfish Conservation Program	\$ 32,921	\$ 32,085	\$ 28,860	\$ (3,225)	\$ (4,061)	-12.34%
Animal Control	\$ 18,000	\$ 24,904	\$ 24,904	\$ -	\$ 6,904	38.36%
Emergency Management Agency	\$ 7,014	\$ 7,299	\$ 7,298	\$ (1)	\$ 284	4.05%
Fire Hydrants	\$ 88,320	\$ 90,000	\$ 90,000	\$ -	\$ 1,680	1.90%
Street Lights	\$ 6,000	\$ 6,348	\$ 6,348	\$ -	\$ 348	5.80%
<b>Public Works</b>	<b>\$ 1,298,590</b>	<b>\$ 1,368,300</b>	<b>\$ 1,365,430</b>	<b>\$ (2,870)</b>	<b>\$ 66,840</b>	<b>5.15%</b>
Public Works	\$ 1,286,840	\$ 1,355,100	\$ 1,352,230	\$ (2,870)	\$ 65,390	5.08%
Parks/Cemeteries	\$ 11,750	\$ 13,200	\$ 13,200	\$ -	\$ 1,450	12.34%
<b>Human Services</b>	<b>\$ 47,256</b>	<b>\$ 54,572</b>	<b>\$ 34,404</b>	<b>\$ (20,168)</b>	<b>\$ (12,852)</b>	<b>-27.20%</b>
General Assistance	\$ 15,000	\$ 22,553	\$ 22,554	\$ 1	\$ 7,554	50.36%
Social Service Agencies	\$ 32,256	\$ 32,019	\$ 11,850	\$ (20,169)	\$ (20,406)	-63.26%
<b>Community Services</b>	<b>\$ 219,492</b>	<b>\$ 220,225</b>	<b>\$ 196,975</b>	<b>\$ (23,250)</b>	<b>\$ (22,517)</b>	<b>-10.26%</b>
Recreation Department	\$ 101,338	\$ 105,925	\$ 103,175	\$ (2,750)	\$ 1,837	1.81%
Sylvania Property	\$ 8,750	\$ 2,500	\$ 2,500	\$ -	\$ (6,250)	-71.43%
Waldoboro Public Library	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ -	0.00%
Community Service Agencies	\$ 34,404	\$ 36,800	\$ 16,300	\$ (20,500)	\$ (18,104)	-52.62%
<b>Community Development</b>	<b>\$ 162,867</b>	<b>\$ 172,096</b>	<b>\$ 171,095</b>	<b>\$ (1,001)</b>	<b>\$ 8,228</b>	<b>5.05%</b>
Planning & Development	\$ 162,867	\$ 172,096	\$ 171,095	\$ (1,001)	\$ 8,228	5.05%
<b>Property and Liability Insurance</b>	<b>\$ 65,036</b>	<b>\$ 69,537</b>	<b>\$ 69,537</b>	<b>\$ (0)</b>	<b>\$ 4,501</b>	<b>6.92%</b>
<b>Debt Service</b>	<b>\$ 138,493</b>	<b>\$ 145,493</b>	<b>\$ 145,493</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>5.05%</b>
<b>Other Financing Uses</b>	<b>\$ 2,029,655</b>	<b>\$ 2,150,955</b>	<b>\$ 1,864,137</b>	<b>\$ (286,818)</b>	<b>\$ (165,518)</b>	<b>-8.15%</b>
Transfer Station (Waldoboro Share)	\$ 536,882	\$ 602,055	\$ 602,055	\$ (0)	\$ 65,173	12.14%
Capital Reserve Funds	\$ 1,492,773	\$ 1,548,900	\$ 1,262,082	\$ (286,818)	\$ (230,691)	-15.45%
Insurance Service Org. Project	\$ -	\$ -	\$ -			
<b>PROPERTY TAXES</b>	<b>\$ 3,124,693</b>		<b>\$ 3,123,843</b>		<b>\$ (850)</b>	<b>-0.03%</b>
				\$ (382,259)		



# 2025 LINCOLN COUNTY TAX COMMITMENT

MUNICIPALITIES	2025 State Valuation	2025 Tax Commitment
ALNA	173,550,000	\$ 191,344
BOOTHBAY	1,752,550,000	\$ 1,932,240
BOOTHBAY HARBOR	1,363,250,000	\$ 1,503,025
BREMEN	381,250,000	\$ 420,340
BRISTOL	1,733,200,000	\$ 1,910,906
DAMARISCOTTA	604,750,000	\$ 666,755
DRESDEN	261,550,000	\$ 288,367
EDGECOMB	375,350,000	\$ 413,835
JEFFERSON	698,300,000	\$ 769,897
MONHEGAN PLANTATION	94,200,000	\$ 103,858
NEWCASTLE	453,750,000	\$ 500,273
NOBLEBORO	577,650,000	\$ 636,877
SOMERVILLE	85,700,000	\$ 94,487
SOUTH BRISTOL	1,240,850,000	\$ 1,368,075
SOUTHPORT	945,050,000	\$ 1,041,947
WALDOBORO	847,300,000	\$ 934,174
WESTPORT ISLAND	385,550,000	\$ 425,081
WHITEFIELD	361,250,000	\$ 398,289
WISCASSET	837,050,000	\$ 922,873
<b>TOTAL</b>	<b>\$ 13,172,100,000.00</b>	<b>\$ 14,522,643</b>
UNORGANIZED TERRITORY	\$ 18,800,000.00	\$ 20,728
<b>GRAND TOTAL</b>	<b>\$ 13,190,900,000.00</b>	<b>\$ 14,543,371.00</b>

Dated at Wicasset, ME  
this 4th day of March  
A.D. 2025

APPROVED BY:  
Lincoln County Commissioners

TOTAL 2025 EXPENDITURE	\$ 16,826,232.00
LESS 2025 REVENUE	\$ 2,017,861.00
2024 ADJUSTED BUDGET	\$ 14,808,371.00
LESS 2024 SURPLUS	\$ 265,000.00
<b>TOTAL TO BE RAISED BY TAXATION</b>	<b>\$ 14,543,371.00</b>

  
William B. Blodgett, Chair

  
Evan C. Goodkowsky

TAX RATE (Commitment divided by Valuation) 0.001102531

  
David J. Levesque





# **Town of Waldoboro**

## **FY2026 Departmental Budget Narrative**

### **FY2026 Grant Narrative**

#### **Planning Department By Maxwell Johnstone**

#### **FY 2024 Grants**

- \$50,000 from Community Action Grant for the HVAC system.
- \$3,000 from MMA for security cameras. This was paired with the ~\$20,000 the police department received from a DOJ grant in 2023.
- \$16,700 for a capacity study in the Medomak River. Our study has garnered attention throughout the region and has even prompted a duplicative study in Harpswell.
- \$2,500 for asbestos testing at Hoffses House. The Town is now aware that there are materials that will need to be remediated for about \$20,000 in costs.
- \$15,000 EMS grant from the Stephen and Tabitha King Foundation for electric stair chairs (Derek applied, but I assisted).
- \$50,000 brownfield cleanup grant that I assisted MaineHealth with for their demolition of 126 Depot Street.

**Total: \$142,200 for Calendar Year 2024 in actual awards.**

#### **FY25 Grants**

- \$15,000 for a housing study to expand upon Lincoln County's work.
- \$50,000 for further studies on a booster station downtown to improve water pressure and potentially extend service to Moody's Diner and Borealis Bread.

**Total: \$65,000 for the first half of FY25 in actual awards.**

Note: The broadband project may not be a grant I secured; however, most towns are using ARPA funding for their local match, whereas the TIF is primarily funding our match.

#### **Pending Grants**

- \$75,000 request to Community Action to retrofit the lighting to LED and insulate the Fire Department bays.
- \$20,000 request to Maine Outdoor Heritage Fund for the Elm Street Culvert.
- \$15,000 request to Maine Outdoor Heritage Fund for a new trail at Quarry Hill.
- \$100,000 CDBG to assist North Country Wind Bells with their move to Waldoboro.
- \$306,000 Congressionally Directed spending for an ambulance is in the finals rounds, we are waiting for more information on the funding.

# Waldoboro Ordinance Explanation

1. Shall the Town vote to enact changes to the existing Land Use Ordinance that was approved on November 3, 2020? These changes include revisions to Article 6 of the Land Use Ordinance. A copy of this proposed ordinance is on file with the Town Clerk for inspection.

*Note: These changes include amendments to the matrix chart and minimum dimensional standards based on feedback received in the past year.*

2. Shall the voters of the Town of Waldoboro adopt the Waldoboro Downtown Revitalization Master Plan? A copy is on file at the Town Office for public inspection.

*Note: While originally accepted by the Waldoboro Select Board in 2011, the Downtown Revitalization Master Plan was never approved at a Town Meeting. By adopting the updated Master Plan, the Town can pursue grants specifically for investments in the downtown. The proposed plan uses most of the strategies and goals outlined in the 2011 plan, but it removes outdated materials, updates the projects for Waldoboro to pursue, and adjusts the boundary line.*

3. Shall the voters of the Town of Waldoboro adopt an amendment to the municipal development and tax increment financing district and the development program for the district known as the “First Waldoboro Tax Increment Financing District Development Program”? A copy is on file at the Town Office for public inspection.

*Note: The amendment would create a Credit Enhancement Agreement (CEA) with Volunteers of America to support the affordable housing development at 56 School Street. This Agreement would replace the previously approved PILOT agreement. If approved, the Town would receive an estimated \$9,389 in annual tax revenue from the CEA compared to \$5,000 from the PILOT Agreement.*



# **Town of Waldoboro, Maine**

## **Annual Town Meeting Warrant**

**Tuesday, June 10, 2025**

Lincoln, ss

State of Maine

TO: John F. Lash, a Constable for the Town of Waldoboro, in the County of Lincoln, State of Maine

**GREETINGS:**

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Waldoboro, in said County qualified by law to vote in Town Affairs, to meet at the Waldoboro Municipal Building in said Town, on Tuesday, the Tenth day of June, A.D. 2025 at 8 o'clock in the morning, then and there to act on the following articles.

The polls for voting on all articles will be opened at 8 o'clock in the morning and will close at 8 o'clock in the evening.

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

**Article 2.** To elect all necessary town officers by secret ballot

**SELECT BOARD, ASSESSORS AND OVERSEERS OF THE POOR**

**VOTE FOR One (1)**

**3 YEAR TERM**

Bragg, William

WRITE IN \_\_\_\_\_

Mahar, Reuben

**S.A.D. # 40 BOARD OF DIRECTORS**

**VOTE FOR ONE (1) 3 YEAR TERM**

Jackson, Danny

WRITE IN \_\_\_\_\_

Sleeper, Sonja

**UTILITY DISTRICT BOARD OF TRUSTEES**

**VOTE FOR ONE (1) 3 YEAR TERM**

Leamon, Ann

WRITE IN \_\_\_\_\_

Thayer, Michael

**BUDGET COMMITTEE**

**VOTE FOR THREE (3) 3 YEAR TERM**

Hunter, Benjamin

WRITE IN \_\_\_\_\_

Lawrence, Matthew

WRITE IN \_\_\_\_\_

Morin, Calvin

WRITE IN \_\_\_\_\_

Skov, Valdemar

## MUNICIPAL BUDGET QUESTIONS

- Article 3.** Should any municipal budget question fail to pass, shall the Town authorize the Select Board to expend an amount not to exceed 3/12 of the previous year's appropriation?

## GENERAL GOVERNMENT ARTICLES

- Article 4.** Shall the Town raise and appropriate the sum of **\$26,190** for the **Office of the Select Board? (5 unpaid Board members, legal services and includes a \$7,500 contingency)**  
Select Board recommends Vote: In Favor 4, Opposed 1, Absent 0, Abstained 0  
Budget Committee recommends Vote: In Favor 8, Opposed 1, Absent 0, Abstained 0

- Article 5.** Shall the Town raise and appropriate the sum of **\$179,590** for the **Office of the Town Manager? (1 full-time 40 hours/week, 1 part time shared employee 36 hours/week & operating expenses)**  
Select Board recommends. Vote: In Favor 4, Opposed 0, Absent 0, Abstained 1  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0

- Article 6.** Shall the Town raise and appropriate the sum of **\$110,709** for the **Assessing Department? (1 full-time employee 32 hours/week & operating expenses)**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0

- Article 7.** Shall the Town raise and appropriate the sum of **\$278,707** for the **Finance and Customer Service Department? (1 full-time 40 hours/week, 1 full-time employee 36 hours/week, 1 part-time employee 16 hours/week & increased costs for online services & operating expenses)**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0

*Decrease of \$2,606 from initial request by Select Board, Budget Committee and Department Head.*

- Article 8.** Shall the Town raise and appropriate the sum of **\$110,020** for the **Office of The Town Clerk? (1 full time employee 36 hours/week, 8 ballot clerks & operating expenses)**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0

- Article 9.** Shall the Town raise and appropriate the sum of **\$47,082** for the **Municipal Building? (Utilities, maintenance & contracted cleaning has been divided between this article, and the EMS, Fire and Police Department articles)**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 7, Opposed 0, Absent 2, Abstained 0

*Decrease of \$1,449 from initial request by Select Board, Budget Committee and Department Head.*

## PUBLIC SAFETY ARTICLES

- Article 10.** Shall the Town raise and appropriate the sum of **\$2,069,938** for **Emergency Medical Services? (11 full-time employees, 3 part-time, 22 per diem employees, operating expenses and utilities, maintenance & contracted cleaning).**  
Select Board recommends. Vote: In Favor 3, Opposed 1, Absent 1, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0  
  
*Decrease of \$30,144 from initial request by Select Board, Budget Committee and Department Head. A portion of this appropriation is offset by service charges.*
- Article 11.** Shall the Town raise and appropriate the sum of **\$297,613** for the **Fire Department? (22 paid volunteers, operating expenses, utilities, maintenance & contracted cleaning)**  
Select Board recommends. Vote: In Favor 4, Opposed 0, Absent 1, Abstained 0  
Budget Committee recommends. Vote: In Favor 7, Opposed 0, Absent 1, Abstained 1  
  
*Decrease of \$5,947 from initial request by Select Board, Budget Committee and Department Head.*
- Article 12.** Shall the Town raise and appropriate the sum of **\$1,391,897** for the **Police Department? (8 full-time employees, 5 part-time employees, 2 shared employees, operating expenses, utilities, maintenance & contracted cleaning)**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0  
  
*Decrease of \$4,780 from initial request by Select Board, Budget Committee and Department Head. A portion of this appropriation is offset by service charges.*
- Article 13.** Shall the Town raise and appropriate the sum of **\$28,860** for the **Shellfish Management Program? (1 part-time employee. This budget is fully funded by clamming license fees. No public funds are utilized.)**  
Select Board recommends. Vote: In Favor 3, Opposed 1, Absent 1, Abstained 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1, Abstained 0  
  
*Decrease of \$3,225 from initial request by Shellfish Committee, Select Board, and Budget committee.*
- Article 14.** Shall the Town raise and appropriate the sum of **\$24,904** for **Animal Control? (The ACO is contracted through Lincoln County Sheriff's Office, this also includes shelter fees)**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0
- Article 15.** Shall the Town raise and appropriate the sum of **\$7,299** for the **Emergency Management Agency Department? (1 part-time employee, 4 hours/week & operating expenses)**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0

- Article 16.** Shall the Town raise and appropriate **\$90,000** for **Fire Hydrants?**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0

*This is based on a Public Utilities calculation.*

- Article 17.** Shall the Town raise and appropriate the sum of **\$6,348** for **Street Lights?**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0

#### **PUBLIC WORKS ARTICLES**

- Article 18.** Shall the Town raise and appropriate the sum of **\$1,352,230** for **Public Works?**  
**(8 full-time employees, 1 shared employee & operating expenses)**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0

*Decrease of \$2,870 from initial request by Select Board, Budget Committee and Department Head.*

- Article 19.** Shall the Town raise and appropriate the sum of **\$13,200** for **Parks and Cemeteries?**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0

*This includes \$1,000 to purchase flags for Veterans graves.*

#### **SOCIAL SERVICES ARTICLES**

- Article 20.** Shall the Town raise and appropriate the sum of **\$22,554** for **General Assistance?**  
Select Board recommends. Vote: In Favor 4, Opposed 1, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 7, Opposed 0, Absent 2, Abstained 0

*The State of Maine reimburses the Town 70% of the cost of assistance provided to residents.*

- Article 21.** Shall the Town raise and appropriate the sum of **\$10,000** for **Waldoboro Food Pantry?**  
Select Board recommends. Vote: In Favor 4, Opposed 1, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 7, Opposed 0, Absent 2, Abstained 0

*In order to offset the tax burden, the Town is utilizing \$10,000 from the Philbrook Trust Fund to fully fund the \$20,000 request from the WFP.*

- Article 22.** Shall the Town raise and appropriate the sum of **\$1,200** for **Veggies to Table?**  
Select Board recommends. Vote: In Favor 4, Opposed 1, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1, Abstained 0

- Article 23.** Shall the Town raise and appropriate the sum of **\$650** for **Life Flight of Maine?**  
Select Board recommends. Vote: In Favor 4, Opposed 1, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 1, Absent 0, Abstained 0

*Decrease of \$639 from initial request by Select Board and Budget Committee*

#### **COMMUNITY SERVICES ARTICLES**

- Article 24.** Shall the Town raise and appropriate the sum of **\$103,175** for the **Recreation Department? (1 full-time employee 36 hours & operating expenses)**  
Select Board recommends. Vote: In Favor 4, Opposed 1, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 9, Opposed 0, Absent 0, Abstained 0

*Decrease of \$2,750 from initial request by Select Board, Budget Committee and Department Head.*

- Article 25.** Shall the Town raise and appropriate the sum of **\$75,000** for **Waldoboro Public Library?**  
  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 0, Abstained 1

- Article 26.** Shall the Town raise and appropriate the sum of **\$1,000** for **Waldoboro Sno-Crawlers?**  
Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1, Abstained 0

*This is offset by fees paid to the Town for snowmobile & ATV registrations. The SnoCrawlers, a volunteer organization, maintain 30 miles of groomed snowmobile trails in Waldoboro.*

- Article 27.** Shall the Town raise and appropriate the sum of **\$5,500** for **Waldoborough Historical Society?**  
Select Board recommends. Vote: In Favor 3, Opposed 1, Absent 1, Abstained 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1, Abstained 0

*Request reduced by Agency of \$500.*

- Article 28.** Shall the Town raise and appropriate the sum of **\$3,800** for **Waldoboro Day Committee?**  
Select Board recommends. Vote: In Favor 4 Opposed 1, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1, Abstained 0

- Article 29.** Shall the Town raise and appropriate the sum of **\$2,500** for **Medomak River Community Park** (former Sylvania Property) for land maintenance costs?

Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 7, Opposed 0, Absent 2, Abstained 0



**Article 30.** Shall the Town raise and appropriate the sum of **\$6,000** for **Midcoast Conservancy?**

Select Board does not recommend. Vote: In Favor 0, Opposed 4, Absent 0, Abstained 1  
Budget Committee does not recommend. Vote: In Favor 3, Opposed 4, Absent 2, Abstained 0

*This agency has submitted a petition requesting the town provide a contribution through the town budget by the agency request procedure adopted by the Select Board.*

#### **PLANNING & DEVELOPMENT ARTICLES**

**Article 31.** Shall the Town raise and appropriate the sum of **\$171,095** for **Code Enforcement, Planning & Development? (1 full-time employee 36 hours/week, 1 contract Planner & operating expenses)**

Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 7, Opposed 0, Absent 2, Abstained 0

*Decrease of \$1,000 from initial request by Select Board, Budget Committee and Department Head.*

#### **INSURANCE ARTICLES**

**Article 32.** Shall the Town raise and appropriate the sum of **\$69,537** for **Property & Liability Insurance?**

Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 7, Opposed 0, Absent 2, Abstained 0

#### **DEBT SERVICE ARTICLES**

**Article 33.** Shall the Town raise and appropriate the sum of **\$145,493** for **Debt Service?**

Select Board recommends. Vote: In Favor 5, Opposed 0, Absent 0, Abstained 0  
Budget Committee recommends. Vote: In Favor 7, Opposed 0, Absent 2, Abstained 0

#### **OTHER FINANCING USES ARTICLES**

**Article 34.** Shall the Town raise and appropriate the sum of **\$602,055** and transfer such funds to the **Transfer Station Fund** to fund Waldo's share of the transfer station budget? **(3 full-time employees, 1 part-time employee & operating expenses)**

Select Board recommends. Vote: In Favor 4, Opposed 0, Absent 1, Abstained 0  
Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1, Abstained 0

Towns of Friendship and Cushing share in the cost of operation of Transfer Station.

**Article 35.** Shall the Town raise and appropriate the sum of **\$1,262,082** and transfer to the **Capital Reserve Fund** for capital improvements?

**Fleet & Equipment**

A.	EMS Equipment Reserve.....	<b>\$219,700</b> <i>Decrease of \$60,000 from initial budget of \$279,700 by Select Board, Budget Committee and Department Head.</i>
B.	Fire Equipment Reserve .....	<b>\$89,000</b>
C.	Police Equipment Reserve .....	<b>\$25,300</b> <i>Decrease of \$25,000 from initial budget of \$50,300 by Select Board, Budget Committee and Department Head.</i>
D.	Public Works Equipment Reserve .....	<b>\$265,387</b>
E.	Public Buildings .....	<b>\$45,000</b>

**Transportation Improvements**

F.	Surface Paving Program .....	<b>\$400,000</b> <i>Decrease of \$69,920 from initial budget of \$469,920 by Select Board, Budget Committee and Department Head.</i>
G.	Highway Construction Reserve .....	<b>\$170,000</b> <i>Decrease of \$100,000 from initial budget of \$270,000 by Select Board, Budget committee and Department Head.</i>
H.	Sidewalk Reserve.....	<b>\$15,000</b>

**Solid Waste Management**

I.	Transfer Station Equipment.....	<b>\$50,000</b>
----	---------------------------------	-----------------

Capital Fund Total	<b>\$1,279,387</b>
--------------------	--------------------

Less transfers from other sources	<b>-\$17,305</b>
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<b>Total Waldoboro Share .....</b>	<b>\$1,262,082</b>
------------------------------------	--------------------

Select Board recommends. Vote: In Favor 4, Opposed 0, Absent 1, Abstained 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1, Abstained 0

Decrease of \$286,818 from initial budget of \$1,548,900 by Select Board, Budget

Committee and Department Heads.

## REVENUE ARTICLES

**Article 36.** Shall the Town appropriate the sum of **\$5,392,383** from the **Estimated Revenues Account** to be applied to reduce the 2026 tax rate?

Select Board recommends. Vote: In Favor 4, Opposed 0, Absent 1, Abstained 0

Budget Committee recommends. Vote: In Favor 8, Opposed 0, Absent 1, Abstained 0\_\_

<b>A.</b>	Local Taxes (other than property taxes)	<b>\$ 1,271,509</b>
<b>B.</b>	Licenses and Permits	<b>\$ 84,047</b>
<b>C.</b>	Intergovernmental Revenues	<b>\$ 1,322,681</b>
<b>D.</b>	Charges for Services	<b>\$ 1,520,512</b>
<b>E.</b>	Other Revenues	<b>\$ 124,018</b>
<b>F.</b>	Utilization of Unrestricted Fund Balance	<b>\$ 1,069,616</b>

## ORDINANCE ARTICLES

**Article 37.** Shall the Town vote to enact changes to the existing Land Use Ordinance that was approved on November 3, 2020? These changes include revisions to Article 6 of the Land Use Ordinance.

A copy of this proposed ordinance is on file with the Town Clerk for inspection.

*Note: These changes include amendments to the matrix chart and minimum dimensional standards based on feedback received in the past year.*

**Article 38.** Shall the voters of the Town of Waldoboro adopt the Waldoboro Downtown Revitalization Master Plan?

A copy is on file at the Town Office for public inspection.

*Note: While originally accepted by the Waldoboro Select Board in 2011, the Downtown Revitalization Master Plan was never approved at a Town Meeting. By adopting the updated Master Plan, the Town can pursue grants specifically for investments in the downtown. The proposed plan uses most of the strategies and goals outlined in the 2011 plan, but it removes outdated materials, updates the projects for Waldoboro to pursue, and adjusts the boundary line.*

**Article 39.** Shall the voters of the Town of Waldoboro adopt an amendment to the Municipal Development and Tax Increment Financing district and the development program for the district known as the "First Waldoboro Tax Increment Financing District Development Program"? A copy is on file at the Town Office for public inspection.

*Note: The amendment would create a Credit Enhancement Agreement (CEA) with Volunteers of America to support the affordable housing development at 56 School Street. This Agreement would replace the previously approved PILOT(Payment in Lieu of Taxes) agreement. If approved, the Town would receive an estimated \$9,389 in annual tax revenue from the CEA compared to \$5,000 from the PILOT Agreement.*

- Article 40.** Shall the Town vote to adopt an ordinance entitled Sex Offender Residency Restriction Ordinance? This ordinance establishes a 2,500-foot buffer for residency near schools and other publicly owned property where children gather.

*A copy of the proposed ordinance is on file at the Office of the Town Clerk.*

#### **OTHER WARRANT ARTICLES**

- Article 41.** Shall the Town vote to fix the fifteenth day of November 2025 and the fifteenth day of May 2026 when all 2026 taxes shall be due and payable in semi-annual installments and to instruct the Tax Collector to charge interest at **7.5%** per annum on all taxes unpaid after said date(s)?
- Article 42.** Shall the Town vote to pay interest at **7.5%** per annum on any amount overpaid on property taxes as noted in M.R.S.A. Title 36, §506-A?
- Article 43.** Shall the Town vote to authorize the Tax Collector to offer a 2026 Tax Club Plan to taxpayers who enroll no later than July 31, 2025 who pay the total amount of 2026 taxes by monthly payments from July 1, 2025 to June 30, 2026; who abide by the requirements of said plan; who shall receive from the Town, in return for such payments, full credit for such taxes paid without incurring any charge of interest?
- Article 44.** Shall the Town vote to authorize the Select Board, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as it may deem advisable, and to execute quit claim deeds for such property? Property which, in the opinion of the Select Board, best serves the interest of the Town by remaining Town-owned property need not be sold.
- Article 45.** Shall the Town vote to authorize the transfer of all unexpended balances to fund balance and to authorize the overdrafts that may occur in the Town operations in the 2025 budget to be taken from fund balance?
- Article 46.** Shall the Town authorize the Select Board and Treasurer, on behalf of the Town, to accept gifts, real estate, and certain funds, including trust funds and grant programs that may be given or left to the Town?
- Article 47.** Shall the Town authorize the Treasurer with the approval of the Select Board to waive the foreclosure of tax lien mortgages pursuant to 36 M.R.S.A. §944 upon a finding by the Select Board that ownership of the property subject to the lien would be contrary to the Town's best interest?
- Article 48.** Shall the Town authorize the Select Board to enter into boundary line agreements with abutting property owners to establish the boundary line of any property of the Town, including the boundary lines of the rights-of-ways?
- Article 49.** Shall the Town authorize the Select Board to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A., §2953?

**Article 50.** Shall the Town authorize the Select Board to spend funds from various reserve funds as it deems necessary in accordance with a Capital Improvement Program?

**Article 51.** Shall the Town authorize the Select Board to notify the Commissioner of the Department of Marine Resources that it wishes to exercise its rights to alewives in the Medomak River for the year 2026?

**Article 52.** Shall the Town vote to authorize the transfer of unexpended balances of the Shellfish Operating budget to be placed in the Shellfish Capital budget at fiscal year end? (These budget line items are fully funded by clamming license fees. No public funds are utilized.)

Given under our hands at said Waldoboro, Maine this \_\_\_\_\_ day of May A.D., 2025.

Witness to all:

\_\_\_\_\_  
Julie L Keizer  
Town Manager

\_\_\_\_\_  
John Blodgett, Chairman

\_\_\_\_\_  
Michael Thayer, Vice-chair

\_\_\_\_\_  
Robert Butler

\_\_\_\_\_  
Abden Simmons

\_\_\_\_\_  
Rebecca Stephens

**Board of Selectmen:**  
**Town of Waldoboro, Maine**

ATTEST: A true copy of the **2026 Annual Town Meeting Warrant** as certified to me by the Municipal Officers of Waldoboro on this \_\_\_\_\_ day of May A.D., 2025.



s/ PAMELA S. JAMESON

.....  
Town Clerk

# RSU#40

## MEETING INFORMATION & BUDGET

TUESDAY MAY 13, 2025, 6:30 PM  
MEDOMAK VALLEY HIGH  
SCHOOL

FOR MORE INFORMATION, PLEASE VISIT

STATE OF MAINE  
REGIONAL SCHOOL UNIT NO. 40  
REGIONAL SCHOOL UNIT BUDGET VALIDATION REFERENDUM  
OFFICIAL BALLOT FOR THE TOWN OF WALDOBORO  
JUNE 10, 2025



Chair of the School Board

---

**INSTRUCTIONS TO VOTERS:**

Vote “yes” or “no” by making a cross (X) or check mark (✓) in the square of your choice at the left of the article.

---

Yes	No	
<input type="checkbox"/>	<input type="checkbox"/>	Article 1: Do you favor approving the Regional School Unit No. 40 budget for the upcoming school year that was adopted at the latest Regional School Unit budget meeting?
<input type="checkbox"/>	<input type="checkbox"/>	Article 2: Do you wish to continue the budget validation referendum process in Regional School Unit No. 40 for an additional three years?

**INFORMATIONAL NOTE ON ARTICLE 2:**

A “YES” vote will require Regional School Unit No. 40 to continue to conduct a referendum to validate its annual school budget for the next three years.

A “NO” vote will discontinue the budget validation referendum for at least three years and provide instead that the annual school budget shall be finally adopted at a meeting of the voters of Regional School Unit No. 40.

**Regional School Unit 40**  
**Proposed FY 2025-26 Anticipated Revenues**

	<b>2024-25 Adopted Budget</b>	<b>2025-26 Proposed Budget</b>	<b>Proposed \$ Increase (Decrease)</b>	<b>Proposed % Increase (Decrease)</b>
<b>General Fund</b>				
Tuition - Regular Education	\$ 202,853	\$ 202,853	\$ -	
Tuition - Special Education	\$ 87,710	\$ 133,710	\$ 46,000	
Misc Revenues and Investment Income	\$ 45,000	\$ 45,000	\$ -	
State Subsidy	\$ 15,032,054	\$ 15,865,975	\$ 833,921	
State Agency Client	\$ 17,090	\$ 83,090	\$ 66,000	
MaineCare Reimbursement	\$ 4,000	\$ 400,000	\$ 396,000	
Fund Balance	\$ 600,000	\$ 400,000	\$ (200,000)	
<b>Total Miscellaneous Revenues</b>	<b>\$ 15,988,707</b>	<b>\$ 17,130,628</b>	<b>\$ 1,141,921</b>	<b>7.14%</b>
<b>Town Assessment - Waldoboro</b>				
Local Share - Waldoboro	\$ 4,016,353	\$ 4,282,187	\$ 265,835	
Debt Service - Waldoboro	\$ 29,813	\$ 28,883	\$ (930)	
Additional Local - Waldoboro	\$ 4,021,828	\$ 4,248,259	\$ 226,430	
<b>Total Assessment - Waldoboro</b>	<b>\$ 8,067,994</b>	<b>\$ 8,559,329</b>	<b>\$ 491,335</b>	<b>6.09%</b>
<b>Town Assessment - Washington</b>				
Local Share - Washington	\$ 1,185,167	\$ 1,222,599	\$ 37,432	
Debt Service - Washington	\$ 8,797	\$ 8,246	\$ (551)	
Additional Local - Washington	\$ 1,186,782	\$ 1,212,912	\$ 26,129	
<b>Total Assessment - Washington</b>	<b>\$ 2,380,746</b>	<b>\$ 2,443,757</b>	<b>\$ 63,011</b>	<b>2.65%</b>
<b>Town Assessment - Union</b>				
Local Share - Union	\$ 1,665,699	\$ 1,743,028	\$ 77,329	
Debt Service - Union	\$ 12,364	\$ 11,757	\$ (608)	
Additional Local - Union	\$ 1,667,970	\$ 1,729,218	\$ 61,248	
<b>Total Assessment - Union</b>	<b>\$ 3,346,033</b>	<b>\$ 3,484,002</b>	<b>\$ 137,969</b>	<b>4.12%</b>
<b>Town Assessment - Warren</b>				
Local Share - Warren	\$ 3,052,337	\$ 3,156,378	\$ 104,041	
Debt Service - Warren	\$ 22,657	\$ 21,290	\$ (1,368)	
Additional Local - Warren	\$ 3,056,499	\$ 3,131,369	\$ 74,870	
<b>Total Assessment - Warren</b>	<b>\$ 6,131,493</b>	<b>\$ 6,309,036</b>	<b>\$ 177,543</b>	<b>2.90%</b>
<b>Town Assessment - Friendship</b>				
Local Share - Friendship	\$ 1,383,874	\$ 1,445,159.82	\$ 61,286	
Debt Service - Friendship	\$ 10,272	\$ 9,747.50	\$ (525)	
Additional Local - Friendship	\$ 1,385,761	\$ 1,433,709.51	\$ 47,949	
<b>Total Assessment - Friendship</b>	<b>\$ 2,779,907</b>	<b>\$ 2,888,617</b>	<b>\$ 108,710</b>	<b>3.91%</b>
<b>Total General Fund</b>	<b>\$ 38,694,881</b>	<b>\$ 40,815,369</b>	<b>\$ 2,120,489</b>	<b>5.48%</b>
<b>Adult Education Other Revenue</b>	<b>\$ 81,527</b>	<b>\$ 145,733</b>	<b>\$ 64,206</b>	
<b>Adult Education Assessments:</b>				
Local Share - Waldoboro	\$ 20,273	\$ 21,475	\$ 1,201	
Local Share - Washington	\$ 5,982	\$ 6,131	\$ 149	
Local Share - Union	\$ 8,408	\$ 8,741	\$ 333	
Local Share - Warren	\$ 15,407	\$ 15,829	\$ 422	
Local Share - Friendship	\$ 6,985	\$ 7,247	\$ 262	
<b>Total Assessments - Adult Education</b>	<b>\$ 57,056</b>	<b>\$ 59,423</b>	<b>\$ 2,367</b>	<b>4.1%</b>
<b>Food Service Other Revenue</b>	<b>\$ 1,113,218</b>	<b>\$ 1,275,724</b>	<b>\$ 162,506</b>	
<b>Food Service Assessments:</b>				
Local Share - Waldoboro	\$ 19,543	\$ 19,876	\$ 334	
Local Share - Washington	\$ 5,767	\$ 5,675	\$ (92)	
Local Share - Union	\$ 8,105	\$ 8,090	\$ (14)	
Local Share - Warren	\$ 14,852	\$ 14,651	\$ (201)	
Local Share - Friendship	\$ 6,734	\$ 6,708	\$ (26)	
<b>Total Assessments - Food Service</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 0</b>	<b>0%</b>
<b>Grand Total</b>	<b>\$ 38,806,937</b>	<b>\$ 40,929,792</b>	<b>\$ 2,122,856</b>	<b>5.47%</b>



**Regional School Unit 40**  
**Proposed FY 2025-26 Anticipated Revenues**

	2024-25 Adopted Budget	2025-26 Proposed Budget	Proposed \$ Increase (Decrease)	Proposed % Increase (Decrease)
<b><u>Changes in Town Assessments</u></b>				
<b><u>Waldoboro</u></b>				
Local Contribution	\$ 4,016,353	\$ 4,282,187	\$ 265,835	
Local Only Debt	\$ 29,813	\$ 28,883	\$ (930)	
Additional Local	\$ 4,021,828	\$ 4,248,259	\$ 226,430	
Adult Education	\$ 20,273	\$ 21,475	\$ 1,201	
Food Service	\$ 19,543	\$ 19,876	\$ 334	
<b>Total Waldoboro</b>	<b>\$ 8,107,810</b>	<b>\$ 8,600,680</b>	<b>\$ 492,870</b>	<b>6.08%</b>
<b><u>Washington</u></b>				
Local Contribution	\$ 1,185,167	\$ 1,222,599	\$ 37,432	
Local Only Debt	\$ 8,797	\$ 8,246	\$ (551)	
Additional Local	\$ 1,186,782	\$ 1,212,912	\$ 26,129	
Adult Education	\$ 5,982	\$ 6,131	\$ 149	
Food Service	\$ 5,767	\$ 5,675	\$ (92)	
<b>Total Washington</b>	<b>\$ 2,392,496</b>	<b>\$ 2,455,563</b>	<b>\$ 63,068</b>	<b>2.64%</b>
<b><u>Union</u></b>				
Local Contribution	\$ 1,665,699	\$ 1,743,028	\$ 77,329	
Local Only Debt	\$ 12,364	\$ 11,757	\$ (608)	
Additional Local	\$ 1,667,970	\$ 1,729,218	\$ 61,248	
Adult Education	\$ 8,408	\$ 8,741	\$ 333	
Food Service	\$ 8,105	\$ 8,090	\$ (14)	
<b>Total Union</b>	<b>\$ 3,362,546</b>	<b>\$ 3,500,834</b>	<b>\$ 138,287</b>	<b>4.11%</b>
<b><u>Warren</u></b>				
Local Contribution	\$ 3,052,337	\$ 3,156,378	\$ 104,041	
Local Only Debt	\$ 22,657	\$ 21,290	\$ (1,368)	
Additional Local	\$ 3,056,499	\$ 3,131,369	\$ 74,870	
Adult Education	\$ 15,407	\$ 15,829	\$ 422	
Food Service	\$ 14,852	\$ 14,651	\$ (201)	
<b>Total Warren</b>	<b>\$ 6,161,752</b>	<b>\$ 6,339,516</b>	<b>\$ 177,764</b>	<b>2.88%</b>
<b><u>Friendship</u></b>				
Local Contribution	\$ 1,383,874	\$ 1,445,160	\$ 61,286	
Local Only Debt	\$ 10,272	\$ 9,747	\$ (525)	
Additional Local	\$ 1,385,761	\$ 1,433,710	\$ 47,949	
Adult Education	\$ 6,985	\$ 7,247	\$ 262	
Food Service	\$ 6,734	\$ 6,708	\$ (26)	
<b>Total Friendship</b>	<b>\$ 2,793,626</b>	<b>\$ 2,902,572</b>	<b>\$ 108,946</b>	<b>3.90%</b>
<b>Total Assessments</b>	<b>\$ 22,818,230</b>	<b>\$ 23,799,164</b>	<b>\$ 980,935</b>	<b>4.30%</b>

## RSU 40 Cost Sharing Formula

### FY 2026 Projected

Town	Pupil	% Pupil	Valuation	% Valuation	Town Share Assessment
Friendship	128.0	7.58%	\$ 326,566,667	16.81%	12.19611%
Union	211.5	12.53%	\$ 328,166,667	16.89%	14.70990%
Waldoboro	654.5	38.76%	\$ 651,033,333	33.51%	36.13858%
Warren	519.0	30.74%	\$ 437,800,000	22.54%	26.63756%
Washington	175.5	10.39%	\$ 198,950,000	10.24%	10.31785%
<b>Total</b>	<b>1688.5</b>	<b>100.00%</b>	<b>\$ 1,942,516,667</b>	<b>100.00%</b>	<b>100.00%</b>

### FY 2025

Town	Pupil	% Pupil	Valuation	% Valuation	Town Share Assessment
Friendship	136.0	7.92%	\$ 282,883,333	16.57%	12.24296%
Union	217.0	12.63%	\$ 287,500,000	16.84%	14.73623%
Waldoboro	642.0	37.38%	\$ 575,150,000	33.68%	35.53216%
Warren	541.0	31.50%	\$ 384,316,667	22.51%	27.00364%
Washington	181.5	10.57%	\$ 177,616,667	10.40%	10.48502%
<b>Total</b>	<b>1717.5</b>	<b>100.00%</b>	<b>\$ 1,707,466,667</b>	<b>100.00%</b>	<b>100.00%</b>

### Change from FY 2025 to FY 2026

Town	Pupil	% Pupil	Valuation	% Valuation	Town Share Assessment
Friendship	-8.0	-0.34%	\$ 43,683,334	0.24%	-0.05%
Union	-5.5	-0.11%	\$ 40,666,667	0.06%	-0.03%
Waldoboro	12.5	1.38%	\$ 75,883,333	-0.17%	0.61%
Warren	-22.0	-0.76%	\$ 53,483,333	0.03%	-0.37%
Washington	-6.0	-0.17%	\$ 21,333,333	-0.16%	-0.17%
<b>Total</b>	<b>-29.0</b>	<b>0.00%</b>	<b>\$ 235,050,000</b>	<b>0.00%</b>	<b>0.00%</b>

The cost sharing formula for Town Assessment:

50% student enrollment and 50% State valuation of the Town

Source of pupil enrollment and town valuations:

ED 279 State Calculation for Funding Public Education Report dated 01/27/2025

## *Glossary of Terms Commonly Used in Municipal Finance*

**Abatement:** A complete or partial cancellation of a tax bill imposed by a governmental unit; applicable to tax levies and special assessments.

**Appropriation:** An authorization granted to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it can be expended.

**Assessed Valuation:** The value placed upon a particular property by Board of Assessors for the purpose of apportioning the town's tax levy among individual property owners equitably and in accordance with the legal requirement that property be assessed at full and fair cash value.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Audit:** Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside Certified Public Accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter.

**Balanced Budget:** A budget in which planned resources equal planned expenditures.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A budget may be preliminary (the financial plan presented to the town meeting) or final (the plan approved by that body).

**Capital Budget:** A plan of proposed capital outlays and the means of financing them for the fiscal period.

**Capital Equipment:** Tangible property or equipment used for operations, expected to have a useful life of more than 5 years and cost \$5,000 or greater for a single item.

**Collective Bargaining Agreement (CBA):** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Community Service Agency:** An organization, committee or group that strives to benefit the community of Waldoboro. Some examples include the Waldoboro Public Library, Waldoboro Day and Memorial Day Committees, and the Waldoborough Historical Society.

**Contingency Account:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**Contractual Services:** Services provided such as consulting, temporary services, and services that are a specified amount of time and money.

**CY:** An abbreviation for the calendar year 12-month period, beginning January 1 and ending December 31

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any bond or loan issued.

**Deficit:** A deficit is synonymous with a shortfall or loss and is the opposite of a surplus. A deficit in a budget may occur when spending is higher than revenue within an accounting period.

**Delinquent Taxes:** Taxes remaining unpaid on and after the date on which a late payment penalty is assessed.

**Encumbrance:** Obligations such as purchase orders, contracts, salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

**Enterprise Fund:** A stand-alone fund with its own assets, liabilities, fund balance, revenues and expenses in which a municipal service is operated as a business unit. Costs of the service are primarily recovered.

**Expenditure:** The spending of money by the town and schools for the programs or projects within the approved budget.

**FTE:** A full-time equivalent employee based on a 40-hour work week. May be one or more employees, but the calculation of 1FTE is equal to 40 weekly hours worked.

**Fiscal Year (“FY”):** An abbreviation for the fiscal year 12-month period, beginning July 1 and ending June 30, to which the Town’s annual budget applies and at the end of which the town determines its financial position and the results of its operations.

**Fund:** An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

**Fund Balance:** Fund Balance is the excess of assets over liabilities and reserves and is therefore also known as surplus funds.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards of / and guidelines for financial accounting and reporting. These guidelines govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

**Grant:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually designated for specified purposes. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

**General Fund:** The fund into which the general (non-earmarked) revenues of the town are deposited and from which money is appropriated to pay expenses.

**Intergovernmental Revenue:** Funds received from Federal, State and other local government sources, such as grants and shared revenues.

**Liability:** Debt or other legal obligations arising out of transactions in the past that must be paid or refunded at some future date, not including encumbrances

**LOSAP:** The State of Maine LOSAP program rewards firefighters for service to their communities in the State of Maine with contributions to a retirement program. LOSAP stands for Length of Service Award Program and is an annuity-based savings/investment program for eligible volunteer fire fighters.

**Maine Municipal Association (MMA):** A voluntary membership organization offering an array of professional services to municipalities and other local governmental entities in Maine. Founded in 1936, MMA is one of 49 state municipal leagues that are recognized at all governmental levels for providing services and advocating for collective municipal interests.

**Maine Municipal Employees Health Trust (MMEHT) :** The Health Trust provides employee benefits to municipal and quasi-municipal organizations and county governments throughout the state. Health Trust plans have been provided on a self-insured basis since 1983. These programs are designed and governed by Health Trust participants and administered by a number of third-party administrators contracted by the Health Trust. At the present time, over 450 municipalities, counties, special districts, and non-profit organizations participate in one or more of the Health Trust's plans.

**MainePERS:** Since 1942, the Maine Public Employees Retirement System (MainePERS) has helped public employees prepare for retirement. This pension system's contributing members include teachers, state, county, and municipal employees, legislators, judges, and those who work for other public entities.

**MaineStart:** The MaineSTART program began in 2006 and now has 88 participating employers and 1,850 participants. MaineSTART offers comprehensive retirement planning (457 and 401 plans) with both pre-tax (Traditional) and after-tax (Roth) accounts.

**Maintenance and Repairs:** The character code classification associated with up-keep of the city's tangible assets such as buildings, equipment, and land.

**MIL Rate:** The rates that appear on tax bills in Maine are calculated millage rates. A mill is the tax per thousand dollars in assessed value. For example, a home with an assessed value of \$150,000 and a mill rate of 20 (\$20 of tax per \$1,000 of assessed value) would pay \$3,000 in annual property taxes.

**Modified Accrual Basis:** The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and Expandable Trust Funds are accounted for using the modified accrual basis of accounting.

**Net Budget:** The legally adopted budget less all interfund transactions. Those amounts in the budget representing transfers and interfund reimbursements which in effect are double counted in from the perspective of the entire budget are subtracted from the legally adopted budget amount.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Operating Transfers Out:** The character code classification for interfund transfer or expense activity between funds.

**Overlay:** (Overlay or Allowance for Abatements) An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate calculation, and cannot exceed an amount deemed reasonable by the Select Board.

**Property Tax Bill:** The amount produced by multiplying the assessed valuation of property by the tax rate. The tax rate is expressed per thousand dollars of assessed valuation, for example:

House Value: \$ 300,000 Tax rate: \$ 10 which means \$10 per thousand Levy: \$ 10 multiplied by \$300,000 and divided by \$1,000 Result: \$ 3,000. In Waldoboro, the property tax bills include expenditures of the Town, Lincoln County and RSU40 School District appropriations.

**Reserve:** An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Revenue:** Funds which the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Risk Management:** The Town participates in Maine Municipal Association's Risk Pool, a State chartered risk pool established exclusively for Maine municipalities. The Risk Pool covers all property, liability, and vehicle coverage.

**Self-Insurance:** The underwriting of one's own insurance instead of obtaining coverage from a private provider.

**Supplies:** The character code classification relating to the purchase of materials, provisions, and other tangible goods.

**Social Service Agency:** An organization that helps to assist people in coping with issues related to various social issues, including but not limited to: adequate housing, food insecurity, substance abuse, domestic conflict, mental health and/or personal/familial problems. Some examples include Spectrum Generations and The Waldoboro Food Pantry

**Surplus:** A budget surplus occurs when spending is less than revenue received during an accounting period.

**TAN:** A Tax Anticipation Note (TAN) is a short-term debt security issued by a municipal government to finance an immediate project that will be repaid with future tax collections. State and local governments use tax anticipation notes to borrow money, typically for one year or less and at a low-interest rate, in order to finance a capital expenditure such as the construction of a road or repairs of a building

**Tax Levy:** Total amount of dollars assessed in property taxes imposed by the Town each fiscal year.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**TRIO:** The Town's municipal software program. TRIO aka Harris Computer Systems provides a variety of municipal software programs designed to manage Maine government organization operations.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, only interest (not principal) may be expended as directed.

**Unreserved Fund Balance or Surplus Revenue Account:** The amount by which cash, accounts receivable and other assets exceed liabilities and restricted reserves. It is akin to the stockholders equity account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as “accounts receivable” may be taxes receivable and uncollected.

**Utilities:** The character code classification which includes expenses for heating fuel, electricity, water and sewer, and internet & data.

**Warrant:** An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors’ warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.

