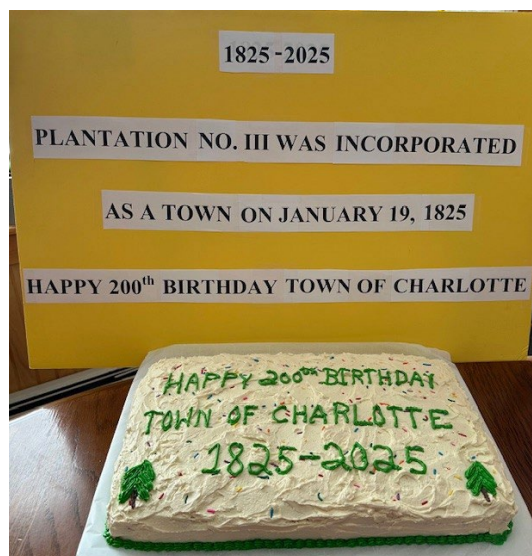


ANNUAL REPORT

Town of Charlotte, Washington County, Maine
Fiscal Year Ended December 31, 2024



Annual Town Meeting
December 29, 2025, 6:30 P.M.
@ Former Charlotte School



Charlotte, Maine – Celebrating 200 Years

Incorporated in 1825, the Town of Charlotte has proudly marked two centuries of resilience, community, and rural heritage. Nestled in the heart of Washington County, Charlotte's rich history is rooted in farming, forestry, and a deep connection to the land. As we celebrate our 200th anniversary, we honor the generations who shaped our town and look ahead with gratitude and hope for the future.

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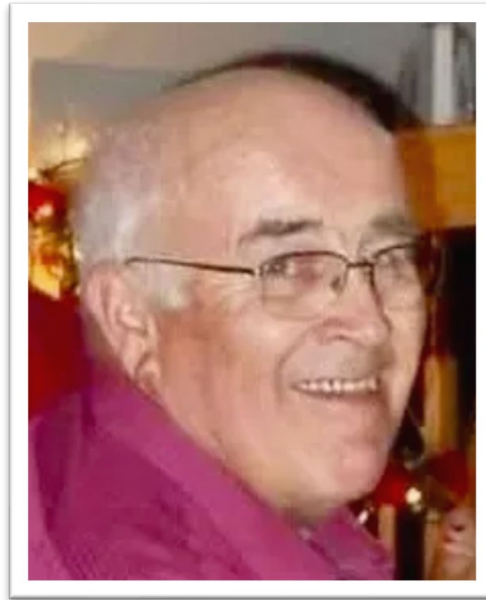
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APPENDIX

A Citizen’s Guide to Town Meeting

DEDICATION



Herbert J Clark
(1938-2025)

This year's annual report is dedicated to the memory of **Herbert J. Clark** (1938–2025), whose extraordinary commitment to the Town of Charlotte spanned nearly seven decades. A founding force in countless community efforts, Herb served with Charlotte Volunteer Fire & Rescue for 68 years, holding roles as firefighter, president, secretary, and treasurer. He dedicated 53 years to the Charlotte School Board, moderated town meetings, served on the board of tax assessors, and contributed to many other town boards and committees. Herb helped establish the Charlotte Summer Softball League in 1979 – coaching, umpiring, and sustaining the program for generations – and helped build the Charlotte School playground and the field that proudly bears his name. He was also active in the Charlotte Historical Society, the Fire & Rescue Auxiliary, and Charlotte Baptist Church, and served on the boards of Calais Regional Hospital and Eastern Maine Electric Cooperative. We honor Herb's lifelong legacy of service, leadership, and love for his community with deepest respect and enduring gratitude.

Washington County Sheriff's Office

Barry Curtis
Sheriff

Michael Crabtree
Chief Deputy

Richard Rolfe
Jail Administrator

Paula Johnson-Rolfe
Office Manager



83 Court Street
Machias, Maine 04654
Telephone: (207) 255-4422
Fax: (207) 255-3641

February 12, 2025

TO THE CITIZENS OF WASHINGTON COUNTY:

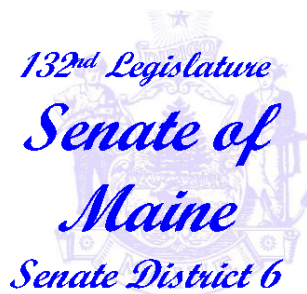
As I reflect on the past year, many thoughts come to mind, including pride, progress, challenges, and optimism. I am entering my 11th year as your Sheriff. I am expressing my sincere appreciation to the citizens of Washington County for their overwhelming support and steadfast confidence in myself and the Washington County Sheriff's Office employees.

The Washington County Sheriff's Office performs vital services in four separate divisions. In 2024, our patrol division responded to 9,643 calls. They also performed daily rural patrols, spent tireless hours on critical criminal investigations, and attended numerous community and public safety activities. Our civil division serves all civil-related documents within the county and processed 925 documents in 2024. The Regional Communications Center is the public safety answering and dispatching service for fire, ambulance, and law enforcement agencies in Washington County. They answered 22,320 calls in 2024. The Washington County Jail provides a safe and secure environment for incarcerated individuals. In 2024, the Washington County Jail booked 621 individuals into their facility.

As responsibilities and volume of work have continuously increased over the last several years, personnel increased as well. The administrative offices and our civil and patrol divisions are housed in the original Sheriff's office building, built in 1858 at 83 Court Street in Machias. Unfortunately, the growth and deteriorating condition of this building are no longer adequate for our needs. Fortunately, the Washington County Commissioners recognized our needs and unanimously voted to expend ARPA (American Rescue Plan Act) funds to construct a new facility. In April 2024, groundwork commenced at 82 Court Street in Machias, where construction will conclude by late April or early May 2025.

In closing, I express my sincere appreciation and gratitude to all the Washington County Sheriff's Office employees who take pride in their work and are committed to protecting the lives and property of the people we serve. I am immensely proud of their dedication to carrying out our mission with honor, integrity, and the highest ethical standards.

Sincerely
A handwritten signature in blue ink, appearing to read "Barry Curtis".
Sheriff Barry Curtis



Senator Marianne Moore

3 State House Station

Augusta, ME 04333-0003

(207) 287-1505

Marianne.Moore@legislature.maine.gov

Dear Friends and Neighbors:

Thank you for giving me the opportunity to serve as your State Senator. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business. I assure you, I will continue to work diligently on behalf of the people of Senate District 6.

I was sworn in for my fourth term on December 4, 2024, the first day of the First Regular Session of the 132nd Maine State Legislature. It was a ceremonial day steeped in tradition and attended by families and friends of incoming members.

Many of you have reached out to me regarding concerns about the increasingly high costs of energy, childcare, housing, fears about education, mental health, substance abuse, workforce development, and community safety, among others. As your State Senator, I promise to advocate for common sense solutions to these problems.

The 132nd Maine Legislature has much work ahead of us regarding our anticipated budget gap and setting our spending priorities for the next biennium. However, I believe there is nothing we cannot accomplish if we work collaboratively. As your State Senator, I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for re-electing me to serve you in the State Senate. Despite many successes over the past two years, lawmakers will have a lot of work to do next session. Please feel free to contact me by calling (207) 287-1505 or emailing me at Marianne.Moore@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in blue ink that reads "Marianne Moore".

Marianne Moore
State Senator

Washington Office
1710 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services
Committee on Small Business

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

Dear Friends,

I hope this letter finds you well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

Fisheries: This spring, the Atlantic States Marine Fisheries Commission (ASMFC) announced a gauge increase for lobsters caught in the Gulf of Maine beginning in January 2025. Maine fishermen warned that this decision is founded on incomplete and inaccurate data. Additionally, this gauge increase could put Mainers at a competitive disadvantage to Canadian fishermen with looser regulations. That's why I sent a letter to the ASMFC urging them to delay their decision until they can evaluate data with fishermen, whose proactive stewardship provides invaluable insight. I have also submitted an amendment to this year's funding bill that would block federal funding from being used to implement and enforce a gauge increase. Because of these efforts, the ASFMC made the decision to delay the implementation of this new requirement. I'll always stand with Maine lobstermen against unfair, unnecessary regulations that threaten their livelihoods and industry.

Veterans: The first meeting I attended as an elected official was with a large group of veterans and the former Director of the Maine Bureau of Veterans Services. We discussed a lot, but one issue rose above the rest: how little was being done for Maine veterans who needed treatment for mental health issues or substance use. At the time, there were no in-patient treatment beds in Maine, so veterans had to wait for a bed to open up at an out-of-state facility. Fast forward 10 years, through unending red tape, and I'm delighted to report we just broke ground on a treatment facility at the Togus VA Medical Center in Augusta. This was the direct result of the tireless advocacy of veterans from across our state — this win is theirs.

Postal Service: This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery and Postal Services Protection Act*, which would have halted this planned consolidation across the country. Following these efforts, the USPS announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767

I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) postmaster general and require nominations to be confirmed by the Senate.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **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

I wish you a healthy and prosperous year to come.

Respectfully,



Jared Golden
Member of Congress

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2623
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

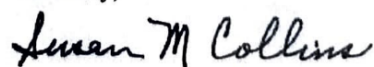
Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that 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

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2025

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

Dear Friends,

Each year comes with renewed hope – to celebrate each other's successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

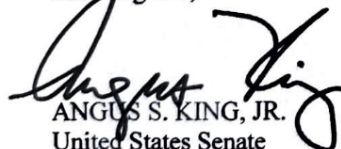
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine's combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

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) 784-5124

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2024 TOWN OFFICERS AND SALARIES

Selectman for three years: Lucas Reardon (2027) \$2,000.00
Selectman for two years: Jamey Gower (2026) \$2,000.00
Selectman for one year: Edward Sawyer (2025) (Chairman) \$3,500.00

Assessor for one year: Doug Guy\$1,600.00 monthly

Treasurer \$5,500; Bookkeeper (hourly) \$1,200: Angela Cook \$6,700.00
Tax Collector \$6,150; Town Clerk \$1,500; Registrar of Voters \$100: Janice Scanlon\$7,750.00

Road Commissioner: Larry Colarusso hourly
Overseers of the Poor: Selectmen: Lucas Reardon, Jamey Gower, and Edward Sawyer..... \$0
Superintendent of Cemeteries: Zac Gower hourly
Plumbing Inspector: Terry Johnson \$1,200.00
Animal Control Officer: Larry Colarusso\$100 per month, plus mileage, plus \$25 per call
Health Officer: Nancy Fennell \$200.00
Emergency Management Director: Lisa Dereszewski \$500.00
Code Enforcement Officer: Tim Krug \$300.00
Public Access Officer: Lisa Dereszewski \$0

School Committee Member: Janet Moholland (2027) Chairperson \$600.00
School Committee Member: Krista Vining (2026) (AOS #77 Chairperson) \$500.00
School Committee Member: Linda Fitzsimmons (2025) \$500.00
Superintendent of Schools: MaryEllen Day

Planning Board Member: Larry Colarusso (2027) \$200.00
Planning Board Member: Jeff Orchard (2026) \$200.00
Planning Board Member: Nancy Fennell (2025) \$200.00

Zoning Board of Appeals Member: Herbert Clark (2027) \$100.00
Zoning Board of Appeals Member: Krista Vining (2026) \$100.00
Zoning Board of Appeals Member: Robert Comeau (2025) \$100.00

Conservation Committee: Eileen Clark (2027) \$100.00
Conservation Committee: Nancy Fennell (2026) \$100.00
Conservation Committee: Jeff Orchard (2025) \$100.00

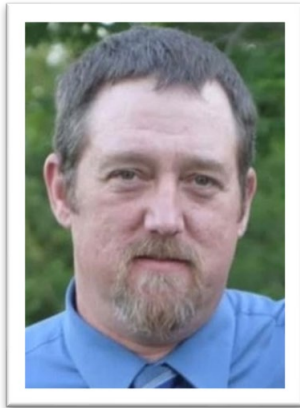
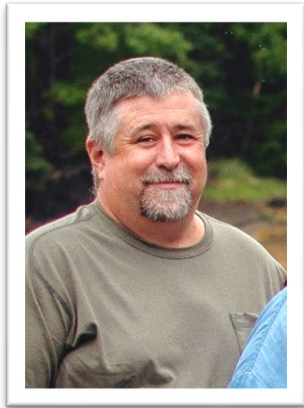
Volunteer Fire & Rescue Department

Jeff Orchard, President
Edward Sawyer, Vice President
Sandra Sawyer, Secretary
Herbert Clark, Treasurer
Vincent Day, Fire Chief
Jeff Orchard, Assistant Fire Chief

Volunteer Fire Department Auxiliary

Eileen Clark, President
Nancy Fennell, Vice President
Sandra Sawyer, Secretary
Janet Moholland, Treasurer

SELECT BOARD NOTES



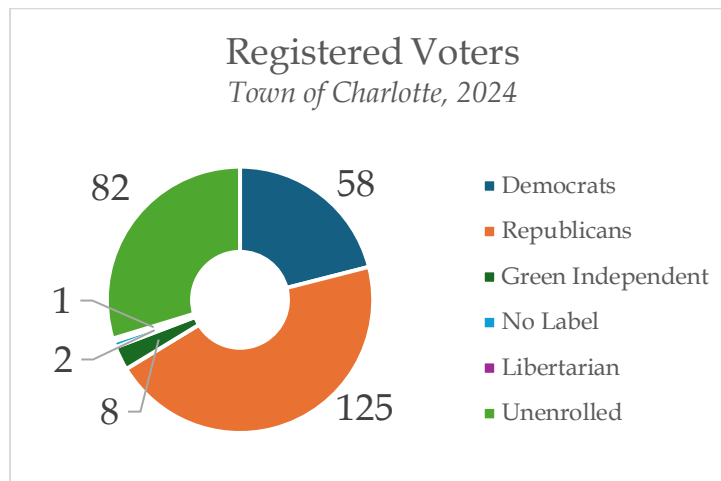
Select Board: Edward Sawyer (Chair), Jamey Gower, and Lucas Reardon

Another year in the books. The town is still fiscally in good shape. The school has been closed, and we plan to lease it in the future in hopes that it will pay for itself and generate some income for the town. We will see what the future holds as the state continues to increase the value of the town as a result of property sales since the COVID-19 pandemic. Valuation continues to rise as do the county taxes, yet the town has not changed much, except for some new residents. Hopefully things will balance out in the near future.

Ed Sawyer
Select Board Chairman

REGISTRAR OF VOTERS

Charlotte has a total of 276 Registered Voters. 58 are registered as Democrats, 125 are registered as Republicans, 8 are registered as Green Independents, 2 as No Label, 1 as Libertarian, 82 are Unenrolled.



Respectfully submitted,
Janice Scanlon
Registrar of Voters

ASSESSOR'S REPORT

For 2024 the assessments of Charlotte properties, specifically land values, are being adjusted to be closer to market value. An analysis of sale prices compared to tax valuations for the period 7/1/2023 through 12/31/2024 concluded that, on average, Charlotte residential properties were assessed at 65% of selling prices. As a result, barring a complete reevaluation, land values will be adjusted to bring assessed values closer to market value for 2025. The goal is to have an assessed value-to-market value of 90% or greater, which allows a 100% declared certified ratio. A 100% Certified ratio enables Homestead Exemptions, Veterans Exemptions and Personal Property (Business Equipment) assessments to be at full value. A higher certified ratio also allows for a potentially far lower mil rate.

Article	Item	Raised	Source	Total
21	Tax Abatements	\$ 6,000.00		\$ 6,000.00
23	Administration	\$ 80,000.00		\$ 80,000.00
24	School Building	\$ 28,000.00		\$ 28,000.00
25	Road Maintenance	\$ 100,000.00	Excise Tax	\$ 100,000.00
25	Snow Removal	\$ 110,000.00		\$ 110,000.00
26	Ambulance	\$ 10,000.00		\$ 10,000.00
28	Cemeteries	\$ 6,000.00		\$ 6,000.00
29	Insurances	\$ 12,000.00		\$ 24,000.00
30	Solid Waste Disposal	\$ 18,000.00		\$ 18,000.00
31	Donations	\$ 1,200.00		\$ 1,200.00
32	ME Municipal Assn	\$ 1,700.00		\$ 1,700.00
33	Fire & Rescue	\$ 20,000.00		\$ 20,000.00
34	Pembroke Office Rent	\$ 1,000.00		\$ 1,000.00
	Municipal Total	\$ 291,900.00		\$ 291,900.00
	Schools/Education	\$ 506,325.42		\$ 506,325.42

**TOWN OF CHARLOTTE, MAINE
2024 ANNUAL REPORT**

Previous Assessments	2023	2024
County Tax	\$ 62,773.00	\$ 70,875.00
Municipal Appropriations	\$ 424,100.00	\$ 291,900.00
School Appropriations	\$ 374,162.40	\$ 506,325.42
Overlay	\$ 28,215.39	\$ 14,130.35
Total Assessments	\$ 889,250.79	\$ 903,566.24
Deductions		
Revenue Sharing	\$ 76,837.70	\$ 79,784.01
Homestead Reimbursement	\$ 45,631.24	\$ 42,189.12
BETE Reimbursement	\$ 2,728.95	\$ -
Other Revenue	\$ 156,000.00	\$ 100,000.00
Total Deductions	\$ 281,197.89	\$ 179,784.01
Net Assessment for Commitment	\$ 608,052.90	\$ 689,316.41
State Valuation	\$ 38,050,000.00	\$ 44,050,000.00
Tax Rate	0.0210 (\$21 on \$1,000 valuation)	0.0225 (\$22.50 on \$1,000 valuation)

ANIMAL CONTROL REPORT

All dogs over the age of six months have to have rabies shots and be licensed in the State of Maine. Rabies Clinic is generally held once a year in April. Dogs need to have their current rabies shots prior to licensing.

Name	Number of Dogs	Name	Number of Dogs
Vincent Day	1	Karen James	3
Larry Damon Jr.	1	Lena James	1
Olivia Ford	1	Nancy Johnson	1
Lyle Furlong	1	Brenda Jones	1
Melvin Hall	1	Roy Mowery	3
Dixie Hatton	3	Sally Williams	1
Ronald Howland	3	Kelly Furlong	Kennel

TREASURER'S REPORT

January 2024 Balance		\$ 190,770.28
Clerk's Certificates	\$ 15.00	
Permits and Plumbing	\$ 35.00	
Animal Control	\$ 44.00	
Auto Excise	\$ 90,733.42	
Boat Excise	\$ 817.51	
Fire Department	\$ 2,982.00	
MMA Insurance Proceeds	\$ 1,402.00	
Interest from Checking	\$ 10,868.96	
Interest on Taxes	\$ 2,922.04	
Homestead Reimbursement	\$ 51,989.91	
Revenue Sharing	\$ 92,653.55	
BETE	\$ 2,972.78	
Other Internal Revenue	\$ 14,651.30	
Lien Costs	\$ 809.79	
Permits and Plumbing	\$ 1,290.00	
School Lunch Subsidy	\$ 770.46	
Other School Income	\$ 368,290.60	
Supplemental	\$ 6,052.20	
2014 Tax Collection	\$ 604.93	
2018 Tax Collection	\$ 2,984.28	
2019 Tax Collection	\$ 2,163.87	
2020 Tax Collection	\$ 1,000.00	
2021 Tax Collection	\$ 4,487.77	
2022 Tax Collection	\$ 9,072.01	
December 2024 Balance	\$ 142,850.11	
Savings Account Balance December 2024	\$ 210,580.82	
Savings Account The First	\$ 77,964.85	

2024 DETAIL OF ACCOUNTS

Administration

BALANCE		\$5,436.00
RAISED		\$80,000.00
RECEIPTS:		
David Morang, Permit	\$40.00	
Terry Johnson, Permits	\$1,250.00	
Goodwin Carpentry, Permit	\$20.00	
Zac Gower, Permit	\$265.00	
Janice Scanlon, Certificates	\$35.00	
Recovered costs	\$814.90	\$2,424.90
		\$87,860.90
EXPENDED:		
Ace Hardware	\$8.87	
Angela Cook	\$7,036.09	
Calais Advertiser	\$184.00	
Charlotte Historical Society	\$3,000.00	
Consolidated Communications	\$2,305.29	
Coastal Glass	\$3,607.72	
Dead River	\$2,217.93	
Debra LaRochelle	\$770.00	
Diane Brown	\$770.00	
Douglas Guy	\$21,100.00	
Eastern Maine Electric	\$3,448.70	
Edward Sawyer	\$3,500.00	
Eileen Clark	\$100.00	
Guay Fire Equipment	\$10.00	
Harris Computer	\$4,174.49	
Herbert Clark	\$100.00	
Hutchins Brothers	\$97.00	
IRS	\$310.35	
Intuit	\$684.70	
James Wadman	\$2,759.17	
Jamey Gower	\$2,000.00	
Janet Moholland	\$600.00	
Janice Scanlon	\$8,171.30	
Jeff Orchard	\$300.00	
Krista Vining	\$600.00	
Lisa Dereszewski	\$500.00	
Larry Colarusso	\$3,165.60	
Lucas Reardon	\$2,000.00	
Linda Fitzsimmons	\$500.00	
Merna Damon	\$240.00	

Administration, cont.

MMA	\$130.00	
Nancy Fennell	\$500.00	
Quickbooks	\$374.65	
Quill Corporation	\$173.79	
Quoddy Tides	\$40.00	
Registry of Deeds	\$351.40	
Ronald LaRochelle	\$770.00	
Sandra Sawyer	\$770.00	
Terry Johnson	\$1,200.00	
The First Bank	\$2,821.84	
Timmy Krug	\$300.00	
Town Website	\$1,215.00	
U.S. Postage and Box	\$120.00	
United States Treasury	\$1,255.60	
Walmart	\$526.45	
Zac Gower	\$143.62	\$84,953.56
CARRIED TO 2025 LEDGER		\$2,907.34

Ambulance

RAISED		\$8,000.00
EXPENDED:		
DownEast Ambulance		\$7,576.00
LAPSED		\$424.00

Animal Control

BALANCE		\$711.00
Dog Licenses Received		\$46.00
		<u>\$757.00</u>
EXPENDED:		
Larry Colarusso		\$705.16
CARRIED TO 2025 LEDGER		\$51.84

Auto Excise

BALANCE		\$21,980.00
Janice Scanlon, Collector		\$90,733.43
		<u>\$112,713.43</u>
EXPENDED:		
Voted to Town Roads		\$100,000.00
CARRIED TO 2025 LEDGER		\$12,713.43

Boat Excise

BEGINNING BALANCE		\$3,903.00
Received, Janice Scanlon, Collector		\$777.50
CARRIED TO 2025 LEDGER (no expenditures)		\$4,680.50

Broadband

BALANCE	\$30,231.00
EXPENDED:	
Transferred to Snow Removal	\$30,231.00
ENDING BALANCE	\$0.00

Cemeteries

BALANCE	\$2,956.00
RAISED	\$6,000.00
	\$8,956.00
EXPENDED	
Calais Ace	\$73.77
John Krepin	\$180.00
Larry Colarusso	\$3,005.00
Johnson True Value	\$26.48
Felicia Smith	\$60.00
Jacob Gower	\$410.00
Johnny Sawyer	\$120.00
Zac Gower	\$1,891.50
CARRIED TO 2025 LEDGER	\$5,766.75
	\$3,189.25

Charlotte Fire and Rescue

RAISED	\$20,000.00
State of Maine Grant	\$2,982.00
	\$22,982.00
EXPENDED:	
Paid to Charlotte Fire Dept	\$20,000.00
CARRIED TO 2025 LEDGER	\$2,982.00

Contingency

BALANCE	\$5,000.00
CARRIED TO 2025 LEDGER (no expenditures)	\$5,000.00

General Assistance

BEGINNING BALANCE	\$8,615.00
EXPENDED	\$700.00
CARRIED TO 2025 LEDGER	\$7,915.00

Hall Paint & Repair

BALANCE ON HAND, NO EXPENDITURES	\$33,543.00
CARRIED TO 2025 LEDGER (no expenditures)	\$33,543.00

Hall Yard Improvement

BALANCE ON HAND, NO EXPENDITURES	\$7,038.00
No Expenditures	0.00
CARRIED TO 2025 LEDGER	\$7,038.00

Insurance

BEGINNING BALANCE	\$7,468.00
RAISED	\$12,000.00
Maine Municipal Refund	\$990.00
	\$20,458.00
EXPENDED:	
Maine Municipal Association Casualty	\$22,909.00
OVERDRAFT	-\$2,451.00

Interest

Interest from Taxes and Savings	\$13,904.83
EXPENDED	0.00
LAPSED	\$13,904.83

Maine Municipal Association

BEGINNING BALANCE	\$0.00
RAISED	\$1,700.00
	\$1,700.00
EXPENDED:	\$1689.00
LAPSED TO SURPLUS	\$11.00

Marion Transfer Station

BALANCE	\$1,981.00
RAISED	\$18,000.00
	\$19,981.00
EXPENDED:	
Marion Transfer Station	\$28,581.20
OVERDRAFT	-\$8,600.20

Moosehorn Refuge

BEGINING BALANCE	\$1,589.00
State of Maine	\$1,552.03
BALANCE CARRIED FORWARD	\$3,141.03

Organizations and Charities

RAISED AND EXPENDED		
Agency on Aging	\$300.00	
LifeFlight	\$300.00	
Community Agency (Partners)	\$500.00	
WIC	\$100.00	
Washington County Tax	\$70,884.71	with \$9.71 over
Wash Cty Council of Governments - Carried	\$425.00	
Town of Pembroke	\$1,000.00	

School Maintenance

RAISED	\$28,000.00
CARRIED TO 2025 LEDGER (no expenditures)	\$28,000.00

Snow Removal

BEGINNING BALANCE	\$33,560.00
RAISED	\$110,000.00
ARPA Transfer	\$30,321.00
	\$173,791.00
EXPENDED	
J.E. Gower Trucking	\$129,408.00
New England Salt	\$40,736.79
Sunrise Sand and Gravel	\$38,800.00
OVERDRAFT	\$208,944.79
	-\$35,153.79

Local Road Assistance

BEGINNING BALANCE	\$61,936.00
State of Maine	\$22,900.00
CARRIED TO 2025 LEDGER (no expenditures)	\$84,836.00

Town Roads

BEGINNING BALANCE	\$116,752.00
RAISED	\$100,000.00
	\$216,752.00
EXPENDED	
Brown's Logging	\$896.00
Hallowell Construction	\$19,007.00
Larry Colarusso	\$2,430.00
David Lee Construction	\$554.00
Northeast Paving	\$157,687.04
Lund Construction	\$3,125.00
Hammond Lumber	\$2,689.50
John Kreppin	\$80.00
Seth Saunders	\$80.00
CARRIED TO 2025 LEDGER	\$186,548.54
	\$30,203.46

Schools

BEGINNING BALANCE		\$428,217.00
RAISED		\$506,325.42
RECEIPTS		
State of Maine	\$355,685.97	
Charlotte School	\$41.85	
Orkin	\$190.06	
Pembroke School	\$2,685.62	
Eastern Maine Electric	\$110.63	
Alexander School	\$600.00	
Perry School	\$350.00	
RSU85/MSAD19	\$100.00	
Eastport School	\$500.00	
East Machias School	\$210.00	
Yard Sale	\$1,439.00	
Hannaford	\$356.04	
Maine Municipal	\$316.00	
Maine Agreement Letter	\$2,850.00	\$365,435.17
		\$1,299,977.59
EXPENDED		\$657,312.19
BALANCE CARRIED FORWARD		\$642,665.40

School Maintenance

BEGINNING BALANCE	\$0.00
RAISED	\$28,000.00
CARRIED TO 2025 LEDGER (No expenditures)	\$28,000.00

Snowmobile Registrations

No Registrations	0.00
------------------	------

State Revenue Sharing

BEGINNING BALANCE	\$6,359.00
State of Maine	\$92,653.55
	\$99,012.55
EXPENDED	
Applied to 2024 Commitment	\$79,784.01
ENDING BALANCE	\$19,228.54

Abatements

BALANCE	\$2,322.00
RAISED	\$6,000.00
	\$8,322.00
EXPENDED:	\$4,060.35
BALANCE CARRIED FORWARD	\$4,261.65

2024 SUMMARY OF ACCOUNTS

2024	Balance	Raised	Received	Adjustment	Available	Expended	Adjustment	Lapsed	Balance
Administration									
Ambulance	\$5,436.00	\$80,000.00	\$2,424.90		\$87,860.90	\$84,953.56			\$2,907.34
Animal Control	\$0.00	\$8,000.00			\$8,000.00	\$7,576.00			\$424.00
Cemeteries	\$711.00	\$0.00	\$46.00		\$757.00	\$705.16		\$0.00	\$51.84
Contingency	\$2,956.00	\$6,000.00			\$8,956.00	\$5,766.75			\$3,189.25
	\$5,000.00				\$5,000.00	\$0.00			\$5,000.00
Excise, Auto									
Excise, Boat	\$21,980.00		\$90,733.43		\$112,713.43	\$0.00	\$100,000.00		\$12,713.43
Fire and Rescue	\$3,903.00		\$777.50		\$4,680.50	\$0.00			\$4,680.50
General Assistance	\$0.00	\$20,000.00	\$2,982.00		\$22,982.00	\$20,000.00			\$2,982.00
Hall Repairs, Paint	\$8,615.00				\$8,615.00	\$700.00			\$7,915.00
Hall Yard Improve	\$33,543.00				\$33,543.00	\$0.00	\$0.00		\$33,543.00
Insurance	\$7,038.00				\$7,038.00				\$7,038.00
Interest	\$7,468.00	\$12,000.00	\$990.00		\$20,458.00	\$22,909.00			-\$2,451.00
Marion Transfer	\$0.00		\$13,904.83		\$13,904.83				\$0.00
School Maintain	\$1,981.00	\$18,000.00			\$19,981.00	\$28,581.20		\$0.00	-\$8,600.20
		\$28,000.00			\$28,000.00				\$28,000.00
Stabilization			\$464.62		\$464.62				\$464.62
Snow Removal	\$33,560.00	\$110,000.00		\$30,231.00	\$173,791.00	\$208,944.79	\$0.00		-\$35,153.79
State Roads LRAP	\$61,936.00		\$22,900.00		\$84,836.00	\$0.00			\$84,836.00
Town Roads	\$116,752.00	\$0.00		\$100,000.00	\$216,752.00	\$186,548.54			\$30,203.46
ARPA Broadband	\$30,231.00				\$30,231.00	\$0.00	\$30,231.00		\$0.00
Tax Abatements	\$2,322.00	\$6,000.00			\$8,322.00	\$4,060.35			\$4,261.65
Town of Pembroke	\$1,000.00	\$1,000.00			\$2,000.00	\$2,000.00			\$0.00
Gov. Organizations									
Maine Municipal	\$0.00	\$1,700.00			\$0.00				\$0.00
WC Council Gov	\$425.00				\$1,700.00	\$1,689.00	\$0.00	\$11.00	\$0.00
					\$425.00	\$0.00			\$425.00
Charities									
Agency on Aging	\$0.00	\$300.00			\$300.00	\$300.00			\$0.00
Lifeflight	\$0.00	\$300.00			\$300.00	\$300.00			\$0.00
Community Partner	\$0.00	\$500.00			\$500.00	\$500.00			\$0.00
WIC	\$0.00	\$100.00			\$100.00	\$100.00			\$0.00
ESSR Grant			\$17,044.32		\$17,044.32	\$0.00			\$17,044.32
Schools			\$365,435.17		\$1,299,977.59	\$657,312.19			\$642,665.40
County Tax	\$428,217.00	\$506,325.42			\$70,875.00	\$70,884.71			-\$9.71
Overlay		\$14,130.35							
State Revenue Shar	\$6,359.00	-\$79,784.01	\$92,653.55		\$19,228.54		\$0.00		\$19,228.54
Homeslead Exempt		-\$42,189.12	\$39,109.94		-\$3,079.18		\$0.00		\$0.00
Moosehorn Refuge			\$1,552.03	\$0.00	\$3,141.03		\$0.00		\$3,141.03
Veterans	\$1,589.00				\$0.00				\$0.00
Tree Growth			\$0.00		\$0.00				\$0.00
BETE		\$0.00	\$2,741.00		\$2,741.00				\$0.00
From Auto Excise		-\$100,000.00							
Commitment		\$661,257.64							

UNPAID TAX LIENS

As of December 31, 2024

2014 UNPAID TAXES

BROWN, EILEEN	\$ 78.60	
TOTAL		\$ 78.60

2015 UNPAID TAXES

BROWN, EILEEN	\$ 88.43	
		\$ 88.43

2016 UNPAID TAXES

CHENEY, CLIFFORD & BEATRICE	\$ 138.84	
CHENEY, CLIFFORD & BEATRICE	\$ 2,323.80	
TOTAL		\$ 2,462.64

2017 UNPAID TAXES

CHENEY, CLIFFORD & BEATRICE	\$ 159.21	
CHENEY, CLIFFORD & BEATRICE	\$ 2,690.91	
TOTAL		\$ 2,850.12

2018 UNPAID TAXES

BROWN, EILEEN	\$ 140.40	
CHENEY, CLIFFORD & BEATRICE	\$ 158.60	
CHENEY, CLIFFORD & BEATRICE	\$2,004.60	
JAMES, CALVIN G.	\$ 2,524.55	
JONES, ROBERTA MACGREGOR	\$ 2,568.80	
TOTAL		\$ 7,396.95

2019 UNPAID TAXES

BROWN, EILEEN	\$ 118.80	
CHENEY, CLIFFORD & BEATRICE	\$ 134.20	
JAMES, CALVIN G.	\$2,428.80	
JONES, ROBERTA MACGREGOR	\$2,173.60	
JONES, ROBERTA MACGREGOR	\$ 763.40	
TOTAL		\$ 7,315.00

2020 UNPAID TAXES

BROWN, DIANE	\$1,780.80	
BROWN, EILEEN	\$ 113.40	
CHENEY, CLIFFORD & BEATRICE	\$ 128.10	
CHENEY, CLIFFORD & BEATRICE	\$1,514.10	
JAMES, CALVIN G.	\$2,213.40	
JONES, ROBERTA MACGREGOR	\$2,074.80	
JONES, ROBERTA MACGREGOR	\$ 728.70	
JONES, ROBERTA MACGREGOR	\$ 315.00	
TOTAL		\$ 8,868.30

2021 UNPAID TAXES

BROWN, DIANE (LE)	\$1,807.05	
BROWN, EILEEN	\$ 113.40	
CHENEY, CLIFFORD & BEATRICE	\$ 128.10	
CHENEY, CLIFFORD & BEATRICE	\$1,546.65	
JAMES, CALVIN G.	\$2,239.65	
JONES, ROBERTA MACGREGOR	\$2,074.80	
JONES, ROBERTA MACGREGOR	\$ 728.70	
JONES, ROBERTA MACGREGOR	\$ 315.00	
TOTAL		\$ 8,963.35

2022 UNPAID TAXES

ANDREWS, JONATHAN	\$1,241.10	
BOYCE, AARON	\$ 501.90	
BROWN, DIANE (LE)	\$1,849.05	
BROWN, EILEEN	\$ 113.40	
CARR, GORDON	\$1,036.35	
CHENEY, CLIFFORD & BEATRICE	\$ 128.10	
CHENEY, CLIFFORD & BEATRICE	\$1,598.73	
GORWOOD, SANDRA	\$1,023.75	
JAMES, CALVIN G.	\$2,281.65	
JONES, ROBERTA MACGREGOR	\$2,074.80	
JONES, ROBERTA MACGREGOR	\$ 728.70	
JONES, ROBERTA MACGREGOR	\$ 315.00	
SAWYER, THOMAS (BAL.)	\$ 320.81	
SMALL, MARK	\$ 269.79	
SMALL, RACHEL (BAL.)	\$ 225.15	
TOTAL		\$13,708.20

2023 UNPAID TAXES

	ANDREWS, JONATHAN	\$1,241.10	
**	BOOTH, ANN	\$ 987.00	
	'BOYCE, AARON ·	\$ 501.90	
**	BRIDGES BROS	\$ 73.50	
**	BRIDGES BROS	\$ 697.20	
**	BRIDGES BROS	\$2,490.60	
	BROWN, DIANE (LE)	\$1,849.05	
	BROWN, EILEEN	\$ 113.40	
	BROWN, JANET TIBBETTS	\$ 212.10	
	BROWN, JOSHUA	\$ 181.65	
	BROWN, LOWELL	\$1,177.05	
	CARR, GORDON	\$1,046.85	
	CHENEY, CLIFFORD & BEATRICE	\$ 128.10	
	CHENEY, CLIFFORD & BEATRICE	\$1,611.75	
	EDGERLY, LISA	\$ 50.40	
	ELLSMORE, TOMI	\$1,106.70	
	FARRAR.CATHY	\$1,545.60	
	GORWOOD SANDRA	\$ 977.55	
**	HUNTER, ALBERTA	\$ 1,106.70	
**	JAMES, ASHTON	\$ 455.70	
	JAMES, CALVIN G.	\$2,292.15	
	JONES, ROBERTA MACGREGOR	\$2,074.80	
	JONES, ROBERTA MACGREGOR	\$ 728.70	
	JONES, ROBERTA MACGREGOR	\$ 315.00	
**	LANDRAY, PAMELA	\$ 375.90	
	LITTLEFIELD, MICHAEL	\$1,216.95	
	PALMETER, TROY	\$ 82.95	
	SAWYER, THOMAS	\$1,981.35	
	SMALL, MARK	\$ 342.30	
**	SMALL, RACHEL	\$1,124.55	
**	WALLACE, MARTINA	\$1,470.00	
**	WOOD, TABITHA	\$ 489.30	
	TOTAL		\$30,047.85
	TOTAL		\$81,779.52
**	<i>PAID SINCE BOOKS CLOSED</i>		

AUDITOR'S REPORT

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.

Communications with Those Charged with Governance at the Conclusion of the Audit

April 9, 2025

Members of the Board of Selectmen
Town of Charlotte
P.O. Box 55
Charlotte, ME 04666

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Charlotte (the Town) for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 15, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2023. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the governmental activities financial statements was:

TEL.(207)667-6500
FAX.(207)667-3636

295 MAIN STREET
P.O. BOX 889
ELLSWORTH, MAINE 04605

Management's estimate of the capital asset depreciation is based on estimated useful lives of the assets at the date of construction or acquisition. We evaluated the key factors and assumptions used to develop the capital asset depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of deferred outflows, deferred inflows and unfunded pension liability related to the Maine Public Employees Retirement System defined benefit plan.

We evaluated the key factors and assumptions used to develop the deferred outflows, deferred inflows and unfunded pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: recording of property tax commitment accounts receivable, recording of accounts receivable and accounts payable, and adjusting reserved fund balances.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 9, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management discussion and analysis, budgetary comparison schedule, pension and other post-employment benefits disclosures that required supplements (RSI) the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining statements, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Members of the Board of Selectmen, 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, C.P.A.

TOWN OF CHARLOTTE
STATEMENT OF NET POSITION
DECEMBER 31, 2023

Exhibit A

	<i>Governmental Activities</i>
<i>Assets and Deferred Outflows of Resources</i>	
Assets:	
Cash and Equivalents	539,799
Receivables	
Tax Commitment Receivable	609,227
Taxes	4,357
Tax Liens	78,199
Due From Other Governments	12,749
Capital Assets:	
Land	23,753
Other Capital Assets, Net of Depreciation	776,925
Total Assets	2,045,009
Deferred Outflows of Resources:	
Related to Pensions	34,136
Related to Other Post Employment Benefits	7,696
Total Deferred Outflows of Resources	41,832
Total Assets and Deferred Outflows of Resources	2,086,841
<i>Liabilities, Deferred Inflows of Resources and Net Position</i>	
Liabilities:	
Accounts Payable	50,514
Long-term Liabilities:	
Net Pension Liability	28,852
Net Other Post Employment Benefits Liability	32,615
Due Within One Year	748
Due in More Than One Year	-
Total Liabilities	112,729
Deferred Inflows of Resources:	
Related to Pensions	7,132
Related to Other Post Employment Benefits	5,818
Total Deferred Inflows of Resources	12,950
Net Position:	
Net Investment in Capital Assets	800,678
Restricted Net Position	529,605
Unrestricted Net Position	630,879
Total Net Position	1,961,162
Total Liabilities, Deferred Inflows of Resources and Net Position	2,086,841

The notes to financial statements are an integral part of this statement.

TOWN OF CHARLOTTE, MAINE
2024 ANNUAL REPORT

TOWN OF CHARLOTTE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Exhibit B

<u>Functions/Programs</u>	<u>Program Revenues</u>			<i>Net (Expense)</i>
	<i>Expenses</i>	<i>Fees, Fines, and Charges for Services</i>	<i>Operating Grants</i>	<i>Revenue and Changes in Net Position</i>
<u>Primary Government</u>				<i>Total</i>
<u>Governmental Activities</u>				<i>Governmental Activities</i>
General Government	96,785	5,249		(91,536)
Protection	31,411	48		(31,363)
Health & Sanitation	18,457	-		(18,457)
Public Works	287,024	-	22,612	(264,412)
Social Services	1,200		365	(835)
Education	837,900	243	448,563	(389,094)
State On-Behalf Contributions	34,094		34,094	-
Unclassified	10,015			(10,015)
Assessments	69,096			(69,096)
<i>Total Governmental Activities</i>	<u>1,385,982</u>	<u>5,540</u>	<u>505,634</u>	<u>(874,808)</u>
<u>Total Primary Government</u>	<u>1,385,982</u>	<u>5,540</u>	<u>505,634</u>	<u>(874,808)</u>
<u>General Revenues:</u>				
Taxes				
Property				609,227
Auto Excise				88,554
Interest/Costs on Taxes/Liens				3,244
Intergovernmental Revenues				145,348
Interest Income				20,633
Departmental Revenues				(4,455)
Other Local Sources				-
<u>Total Revenues, Special Items and Transfers</u>				<u>862,551</u>
<u>Changes in Net Position</u>				<u>(12,257)</u>
<u>Net Position - Beginning</u>				<u>1,973,419</u>
<u>Net Position - Ending</u>				<u>1,961,162</u>

The notes for financial statements are an integral part of this statement.

**TOWN OF CHARLOTTE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

Exhibit C

<i>Assets</i>	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Total</i>
Cash and Equivalents	506,706	33,093	539,799
Receivables			
Tax Commitment Receivable	609,227		609,227
Taxes	4,357		4,357
Tax Liens	78,199		78,199
Due from Other Governments	12,749		12,749
Total Assets	1,211,238	33,093	1,244,331
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts Payable	50,514		50,514
Total Liabilities	50,514	-	50,514
Deferred Inflows of Resources:			
Property Taxes Collected in Advance	-		-
Unavailable Property Taxes	196,638		196,638
Total Deferred Inflows of Resources	196,638	-	196,638
Fund Balances			
Non-Spendable		13,150	13,150
Restricted	496,512	19,943	516,455
Assigned	284,510		284,510
Unassigned	183,064		183,064
Total Fund Balances	964,086	33,093	997,179
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	1,211,238	33,093	1,244,331

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balance	997,179
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$2,110,103	800,678
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Net Pension Liability	(28,852)
Net Other Post Employment Benefits Liability	(32,615)
Capital Leases Payable	(748)
School Department Compensated Absences	-
Deferred outflows, deferred inflow of resources related to pension plans	27,004
Deferred outflows, deferred inflow of resources related to other post employment benefits	1,878
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred in the funds:	
Unavailable Property Taxes	196,638
Net Position of Governmental Activities	1,961,162

The notes to financial statements are an integral part of this statement.

**TOWN OF CHARLOTTE, MAINE
2024 ANNUAL REPORT**

**TOWN OF CHARLOTTE
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

*Exhibit D
Page 1 of 2*

	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Revenues			
Taxes	701,025		701,025
Intergovernmental Revenues	650,982		650,982
Departmental Revenues	1,085		1,085
Other Local Sources	20,551	82	20,633
Total Revenues	1,373,643	82	1,373,725
Expenditures			
General Government	95,382		95,382
Protection	27,661		27,661
Health & Sanitation	18,457		18,457
Public Works	229,196		229,196
Social Services	1,200		1,200
Education	845,714		845,714
State On Behalf Contributions	34,094		34,094
Unclassified	10,015	-	10,015
Assessments	69,096		69,096
Total Expenditures	1,330,815	-	1,330,815
Excess of Revenues Over (Under) Expenditures	42,828	82	42,910
Fund Balance - Jan 1	921,258	33,011	954,269
Fund Balance - December 31	964,086	33,093	997,179

(Continued)

The notes to financial statements are an integral part of this statement.

**TOWN OF CHARLOTTE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023**

*Exhibit D
Page 2 of 2*

Net change in fund balances - total governmental funds	42,910
Amounts reported for governmental activities in the Statement of Activities are different because:	
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Unavailable Property Taxes	-
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	24,658
Depreciation expense	(87,549)
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:	
Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)	(1,054)
Other Post Employment Benefits Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)	(4,129)
School Department Compensated Absences	11,200
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:	
Lease principal payments	1,707
Change in net position of governmental activities	(12,257)

The notes to financial statements are an integral part of this statement.

**TOWN OF CHARLOTTE, MAINE
2024 ANNUAL REPORT**

Exhibit G

**TOWN OF CHARLOTTE
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET VS ACTUAL - UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues				
Taxes	738,053	738,053	742,471	4,418
Intergovernmental Revenues	54,360	54,360	69,310	14,950
Departmental Revenues			431,179	431,179
Other Local Sources			20,551	20,551
Total Revenues	792,413	792,413	1,263,511	471,098
Expenditures (Net of Departmental Revenues)				
General Government	102,400	102,400	65,117	37,283
Protection	30,500	30,500	28,124	2,376
Health & Sanitation	18,000	18,000	18,000	-
Public Works	260,000	260,000	282,612	(22,612)
Social Services	1,200	1,200	1,565	(365)
Education	374,162	374,162	822,968	(448,806)
Unclassified	6,000	6,000	1,545	4,455
Assessments	96,989	96,989	70,822	26,167
Total Expenditures	889,251	889,251	1,290,753	(401,502)
Excess Revenues Over Expenditures	(96,838)	(96,838)	(27,242)	69,596
Other Financing Sources				
Transfers In	76,838	76,838	76,838	-
Total Other Financing Sources	76,838	76,838	76,838	-
Net Change in Fund Balance	(20,000)	(20,000)	49,596	69,596
Beginning Unassigned Fund Balance			133,468	
Ending Unassigned Fund Balance			183,064	
Reconciliation to Exhibit C:				
Unassigned Fund Balance			183,064	
Encumbered Fund Balance			774,663	
Municipal Revenue Sharing			6,359	
Total Fund Balance Exhibit C			964,086	
Reconciliation to Exhibit D:				
Total Revenues per above			1,263,511	
Municipal Revenue Sharing			76,038	
State On-Behalf Contributions			34,094	
Total General Fund Revenues per Exhibit D:			1,373,643	
Reconciliation to Exhibit D:				
Total Expenditures per above			1,290,753	
Encumbrances			5,968	
State On-Behalf Contributions			34,094	
Total General Fund Expenditures per Exhibit D:			1,330,815	

TOWN CLERK’S REPORT



Marriages: 2



Deaths: 5



Births: 3

Respectfully submitted,

Janice Scanlon
Town Clerk

TAX COLLECTOR’S REPORT

December 31,2024

TAXES NOT YET COMMITTED

Automobile Excise Tax

Collected	\$ 90,733.43
Paid Treasurer	\$ 90,733.43

Boat Excise Tax

Collected	\$ 777.50
Paid Treasurer	\$ 777.50

Respectfully Submitted,

Janice Scanlon
Tax Collector

PERPETUAL CARE LOTS ROUND POND CEMETERY

Date Established	Name on Lot	Amount
1927 & 1994	John H. Annas	500.00
07-10-1967	Alonzo and Martha Annis	150.00
04-19-1979	Cassius and Gladys Bridges	200.00
	Wm. And Wellington Ayer	
03-02-1964	Harris Ayers - Everett Allen	200.00
10-26-1961	Charles and Izzie Ayers	100.00
07-27-1989	Blakelin, Lincoln	500.00
11-09-1988	Boardway - Smith	500.00
02-19-1982	Lewis Clark	100.00
10-13-1986	Nelson and Nellie Craig	200.00
04-14-1978	Frank Damon	200.00
05-14-1991	Damon and Cary	500.00
06-13-1991	Hermon and Ruby Farries	500.00
02-15-1982	Edwin E.	100.00
02-15-1982	Enoch Fisher	100.00
07-14-1975	Jacob Frost	200.00
04-01-1920	L. W. Gardner	100.00
09-05-1946	Lucius Mahar	100.00
01-15-1924	Lorimer McGlauflin	200.00
01-05-1955	Oscar Noddin	100.00
07-27-1989	Russell and Doris Sadler	500.00
07-26-1949	Myrtle Fisher Seaverns (2 Fisher lots)	200.00
07-14-1980	Clarence and Ada Smith	200.00
03-31-1938	Henry Sprague	100.00
07-09-1942	A. L. Sylvester and Ansel Fisher	100.00
01-30-1993	Albert and Susie Damon	500.00
04-07-1995	Arthur and Mabel McGlauflin	500.00
02-21-1997	C. W. Fleming	500.00
	Willard and Gladys Featherson	
02-21-1997	F. J. Annas	500.00
	Leo and Ethel Annas	
07-09-1997	Harley, Lucy, Edna Baker	500.00
06-05-1998	Woodrow and Fran McDonald	500.00
09-16-1998	Dwight and Janice Ferry	500.00
02-16-2001	Laurence and Merna Damon	500.00
	Isaiah and Roy Damon	
02-20-2001	Nelson and Elva Smith	500.00
05-31-2001	Merton and Grace Hatton	500.00

Date Established	Name on Lot	Amount
02-18-2002	Bernard and Cyrena Veader	500.00
10-15-2005	Robert Barr, Jr.	500.00
03-28-2011	Alan and Ruth Nuttall	500.00
Total		\$12,150.00

EDUCATION REPORT



Charlotte School students wave goodbye on the school's last day of operation, at the close of the 2023-2024 school year.

Our first year has passed since the closure of Charlotte School. Students from Charlotte had school choice for the 2024-2025 school year and attended multiple different schools. Below is a breakdown of where and how many students attended the surrounding schools. These numbers are based on the October 1, 2024, enrollment counts that are reported to the State.

ELEMENTARY

Alexander Elementary School
Calais Elementary School
Pembroke Elementary School
Perry Elementary School
Sipayik Elementary School
Woodland Elementary School

STUDENTS

2
10
2
3
2
1

Total Elementary Students

20

SECONDARY

Calais Middle/High School
Washington Academy
Woodland Jr./Sr. High School

10
3
1

Total Secondary Students

14

CHARLOTTE ELEMENTARY SCHOOL CLOSING

By Eileen Clark

The last day and closing of Charlotte Elementary School started off on June 10 with U. S. Army Major Arthur Carter, retired coming to the school to help retire the flag at 9 a.m. The students, teachers and staff gathered in a circle near the flagpole. They saluted the flag and sang “America” before the American and State flags was lowered to be folded. Major Carter asked Ryanne Hawkes, Ava Gower and Avery Carter to help with the lowering and folding of the flags. After the ceremony, the students, teachers and staff returned to the school and a short time later reappeared as a group outside the doors for a photo opportunity to say goodbye. Several people were taking photos and it was also recorded by a drone flying overhead as they waved goodbye to Charlotte Elementary School for the last time. They all gathered under the flag pole and stood in front of the Charlotte Elementary School “Home of the Coyotes” sign that read “Be like a Flower, Survive the Rain, But Use it to Grow” to have the last group photo that “Survived the Rain and will continue to Grow!”



At 10 a.m. a closing of the school and graduation were held. Principal Mrs. Charissa LaFreniere and teacher Ms. Candace Stanhope gave out academic awards and coaches Jennifer Brown and Kristen Reardon gave out the cross country awards.

Jennifer Brown, the president of the Charlotte School Friends, greeted everyone. She said: “The Charlotte School Friends have played a vital role in supporting our school’s mission. Through fundraising efforts, volunteer work, and unwavering dedication, we have been able to provide essential resources and opportunities for our students and staff. Your generosity and involvement have been the backbone of our success.

As we say goodbye to the Charlotte School, let us take a moment to reflect on the incredible journey we have shared. The memories we have created, the challenges we have overcome, and the achievements we have celebrated together will forever be etched in our hearts.

Today, as we stand together for the last time as Coyotes, I want to extend my deepest gratitude to each and every one of you. Thank you for your unwavering support, your generosity, and your commitment to our school. Thank you for being a part of this incredible community and for making Charlotte School a place of love, learning, and growth.

On behalf of the Charlotte School Friends, thank you for everything. It has been an honor and a privilege to serve as your president. Let us cherish the memories, celebrate the legacy, and look forward to the future with hope and optimism.”

She then honored Herbert Clark and said: “For over half a century, Herbie Clark has been the unwavering cornerstone of Charlotte Elementary School. His steadfast support and dedicated service on the school committee for 53 remarkable years have left an indelible mark on our school community. Through countless challenges and triumphs Herbie’s commitment to education and the betterment of our school has inspired generations of students, teachers and families. We honor his legacy of dedication, kindness and tireless advocacy for quality education. Thank you, Herbie, for your profound impact on Charlotte Elementary School. With deepest gratitude and admiration – Charlotte Elementary School.

It is my honor to present the Charlotte School Yearbook that Mrs. Dows class spent endless hours and effort on throughout the school year (write up included in the book) and a “Once a Coyote, Always a Coyote” sweatshirt to remember us all by.”

The Charlotte Elementary School 2023-2024 book contained a profile with photo of each student, teacher and staff at the school and each had an opportunity to include their signature. The books contains many of the special memories that were made during the year such as cross-country events, field trips to Leighton Point Beach, Commissioning of the USS Augusta at Eastport, Pumpkin Picking at Mr. James’ Farm, making pottery at Cobscook Institute, going to Shrine Circus in Bangor and West Quoddy Head Light House in Lubec and the last field trip from CES to go Whale Watching from Eastport. Other memories recorded were Apple Cider Pressing, a visit from Charlotte Vol. Fire & Rescue Department, Pumpkin Carving, Coke and Mentos Experiment, Making DNA out of Candy, Halloween Party, Thanksgiving Feast, Christmas Party, Valentines Day Box Decorating, Sprit Week, Carnival Day, Fly Whacker Painting and other memories.

Mrs. Meredith Dow who taught grades 5 through 8 welcomed students, teachers, proud parents and dear friends. She stated, “Today marks a significant and memorable moment as we gather to celebrate not only the achievement of our graduate but also a milestone for Charlotte Elementary School. Today, we celebrate the journey of an extraordinary young woman, Ryanne, the last student to graduate from CES.

Ryanne, your journey through Charlotte Elementary has been nothing short of remarkable. I have been told from the moment you first walked through these doors, your fiery spirit has set you apart.

When I first met Ryanne, she made it clear to be from the very beginning she was the Alpha. Throughout this year I have had the privilege of getting to know Ryanne, and all that she is.

Ryanne, you often have told us, you've been here longer than anyone else in the building, nine years, as over time staffing has changed. During those nine years, you've always been a leader, someone who doesn't just follow the path but forger of her own, leaving an indelible mark wherever she goes. You are fiercely protective of those around you, and are not afraid to speak your mind, always standing up for what you believe in and inspiring others with your courage and conviction.



Ryanne Hawkes, Charlotte School's final graduate.

You have embraced every challenge with the heart of an alpha, never backing down and always pushing forward with determination and passion. Your love for all things mechanical, especially cars. This curiosity and tenacity will undoubtedly propel you to great heights in whatever path you choose to follow.

As the last student to graduate from Charlotte Elementary School, you carry with you the legacy of this school. While this chapter closes, it does so with a proud and hopeful gaze toward the future. Your journey is just beginning, and with your fiery spirit, there's no limit what you can achieve.

As you move on to new challenges and adventures at Calais High School, always remember to stay true to yourself. Keep that fiery spirit alive, continue to be curious, and never stop learning. The road ahead is yours to conquer, and we have no doubt that you will do so with the same passion as you've shown here.

Congratulations, Ryanne. Here's to your future, full of promise and endless possibilities."

Ryanne Hawkes is the daughter of Jessie (Downes) and Christopher Hawkes. She was asked to come forward and was presented with several gifts and her diploma. Ryanne will always be known as the last student to graduate from Charlotte Elementary School when the school closed on June 10, 2024.

The School Friends treated everyone in attendance to a lunch of hot dogs, salads and cake to end the closing of Charlotte Elementary School.

CHARLOTTE SCHOOLS' 200-YEAR HISTORY

By Eileen Clark

From town records we discovered that in 1811 there were nine families in Plantation No. 3 (now Charlotte) and 67 persons in all – no school. The people that had settled the Plantation in 1809 saw a need to educate their children. The earliest schools were held in homes. There were no roads for travel as we have today. When people settled in the area there were walking paths through the woods until it was enlarged for horse and buggy travel so each section of the Plantation had their own “school” for their area. Later district schools were set up in different sections of the town.

In the early 1900s there were five schools in Charlotte, some of which had been in session for several years. The schools were Damon Ridge, Smith Ridge, Lower Ridge/Gardner, Lake and Round Pond Schools. These schools were for students from grades one through eight and advanced study and all were taught in a one room school with one teacher. Not all students could be sent to high school because of the cost, so they continued to attend the district school until the teacher gave them no more advanced work or the parents felt they were now old enough to withdraw. These district schools were usually taught two terms summer or fall and winter. The schools were referred to as a female or male school according to the teacher’s sex. These early schools were taught by teachers who had teaching certificates awarded to them by a school committee after answering a few questions.

The Damon Ridge School was District #1 and is believed to have been established around 1825. This was located at the corner of the crossroads on Damon Ridge and Ayers Junction Road. The last Damon Ridge School burned in 1940 and school was held in a home until it closed in 1946.

Smith Ridge School was known as District #2. In 1827, it was voted to raise money to build a school house on Smith Ridge. This school was finished sometime in 1829. The land for the building was bought from Benjamin Folsom of Eastport for 62½ cents! An all-time high enrollment was 50 students in 1856. In 1951/52, the students joined other students at the Town Hall. The building was sold to Kinsman Corthell for \$400 on July 18, 1955.

Lower Ridge/Gardner School was District #3. The first school building in Charlotte is reported to have been built at the site of the Gladys Bridges home (now 1039 Ayers Jct. Road). It was called the Lower Ridge School. An all-time high enrollment was 126 students in 1837. This district was divided into two sections and an offer of Isaac Gardner’s house was accepted. Thus, the Gardner School was instituted (now 997 Ayers Jct. Road). How long this district consisted of two buildings is not known or the fate of

the first building. In 1943 the school burned and the Town Hall became the new school building for these students.

The Haywood Road School was District #4. It was established on October 12, 1822, when a legal meeting of Plantation No. 3 was held at the dwelling house of Abiah Damon. District No. 1 was divided into two, northeast and northwest, districts. Little is known about this district. In 1841 there were 58 students attending. In 1849, there were 62. In 1869, the numbers had decreased and Damon Ridge and Haywood schools joined thus eliminating the Haywood school.

The Round Pond School was District #5. This school was located across from Wellington James' house on what is now known as the Charlotte Road. There is not much information available about this school, just that some of the people remember that it closed in 1921 when the students went to the Gardner School. It is believed that this school may have been established sometime around 1825-1830.

The Lake School was District #6. On April 7, 1828, the Town voted to set off the "East side of the Lake" into a separate school district. In 1848, there were 42 students at the Lake School. In 1908, the school building was torn down due to ill repair and in 1913 a new school was built. In 1942, the students joined the Gardner School students.

As each one of these district schools closed for various reasons, the students went to school at the Charlotte Town Hall, known as the Gardner School or Town Hall School. All eight grades were taught by one teacher. The demise of the one-room school was happening in Charlotte. During the summer of 1951, the one-room Town Hall/Gardner School was partitioned to accommodate grades 1 through 4 in one room with teacher Myrtle James and grades 5 through 8 in the other room with teacher Mildred Washburn for the school year 1951/52.

On March 25, 1963, the Town voted to build a new school building. Students and two teachers, Mrs. Myrtle James (grades 1-4) and Paul Simoneau (grades 5-8) moved to Charlotte Elementary School, January 1965. One of the things that the students enjoyed at the new school was having a real bathroom with running water. Eventually the two-room school became a three-room school. Kindergarten was added in 1975. In September, 1985 the enrollment was 51 elementary students and 21 secondary students.

A referendum to build a new addition to the school was voted by the people on April 28, 1986. Because of mandates from the State from the Education Reform Act of 1984 requiring a guidance counselor and a program for gifted and talented K-8 and a need for a Special Education teacher (add a warning of "No-compliance could result in loss of State subsidy") the addition was needed.

It was decided to lease a portable classroom until an addition could be built. There was also a state requirement for a school lunch program and there was no room for it in the original school building. The school lunch program was instituted January, 1986 with cook Doreen Sawyer and helper Nellie Tyler in the portable building with grades K to 2 in the other part of the building. In 1986-87 enrollment was 47 elementary students and 29 secondary students.

The addition was completed March 1988. With the addition came an opportunity to have a gymnasium where sports could be played. The students wanted to form a basketball team and have cheerleaders so that they could compete with other schools in the surrounding towns.

Over the years these tiny schools have given basic education in a rural one, two or three-room school to students that have gone on to become teachers, doctors, veterinarians, lawyers, nurses, accountants, veterans and many other professionals. There have been many great teachers, staff, school board members and residents that have supported the schools over more than 200 years.

During the school year 2023/24, for various reasons, it was voted to close the school at the end of the school year. The building and land belong to the Town of Charlotte and it was voted to turn the maintenance of the building over to the town on July 1, 2024.

MEMORIAL DAY REMEMBRANCE 2024

Charlotte Historical Society (CHS) held a Memorial Day remembrance ceremony at Round Pond Cemetery on Monday, May 27, 2024, with approximately 70 people in attendance.

The honor guard marched into the cemetery from the Round Pond entrance and proceeded to the flagpole and veterans' monument. Retired U. S. Army Major Arthur Carter welcomed everyone who came to honor and remember the veterans. Rev. Sarah Gavit, rector at St. Anne's Episcopal Church, Calais, gave the invocation. George and Jane Enman decorated the veterans' monument with a flower arrangement. The flag was then raised and lowered to half-staff in memory of the departed.

Major Carter laid the memorial wreath, representing veterans buried in Charlotte from the Colonial War, Revolutionary War, War of 1812, Civil War, Spanish American War, World War I & II, Korean War, Vietnam War, Iraqi Freedom War, Global War on Terror, and the Cold War. The honor guard fired a three-volley salute and played taps. Major Carter led the pledge of Allegiance and Mark Peterson sang the National Anthem. The honor guard was thanked for their participation and departed the cemetery while everyone sang "God Bless America". Cynthia Carter arranged the 108 names of the Charlotte deceased veterans roll call to be read and Rev. Gavit offered the benediction and blessing.

Fellowship and light refreshments, provided by CHS members, followed the ceremony at the town hall.

CHS member Eileen Clark had placed flowers at the entrance of Round Pond Cemetery, Charlotte Vol. Fire & Rescue Station, Charlotte Baptist Church, Damon Ridge Cemetery and Charlotte Town Hall. Eileen Clark and Jane Enman had planted flowers around the flagpole at Round Pond Cemetery.

CHARLOTTE VOLUNTEER FIRE & RESCUE REPORT

2024 Annual Report

Congratulations to our Auxiliary on their Fiftieth Anniversary! March 5, 2025 marked the special milestone for our vital fundraising organization. Under the consistent, capable leadership of President Eileen Clark, this group has raised in excess of \$315,000 over the years to keep our small local fire department current with required training, testing, and growth as everyone worked with the goal of meeting the pressing needs of our community. In its early years, the auxiliary raised the money and gave to the department as needs arose.

Thank you to all those in town who cooked and baked for all the suppers, gave donations, participated in the craft fairs, musicals events, barbecues, yard sales, etc. Thank you to all new and seasonal residents who have been quick to join with our Auxiliary. Your participation has been vital. Marilyn Wimmergren and Merrily Sparling once again spear-headed making another queen-sized quilt, "Lavender Fields", for us to raffle.

During 2024 we were saddened by the loss of auxiliary members Tom Sawyer and George Enman, both among the highest ticket sellers we've had. Tom was also a long-standing member of the fire department in its earlier years; and George, along with his wife Jane, cooked hot dogs and managed our lunch booth during several of our more recent craft fairs.

Founding members still active in the organization are Coralie Clark, Eileen Clark, Sylvia Day, Peggy Sawyer and Sandie Sawyer. Current officers are President Eileen Clark, Vice President Nancy Fennell, Treasurer Janet Moholland, and Secretary Sandie Sawyer. Eileen and Sandie have continued their roles since the auxiliary's beginning in 1975.

Charlotte Volunteer Fire & Rescue (CVFR) officers for 2024 were:

President:	Jeff Orchard	Fire Chief:	Vince Day	Board of Directors:
Vice-President:	Ed Sawyer	Asst. Chief:	Jeff Orchard	Peter Frost
Treasurer:	Herb Clark	Captain:	Ed Sawyer	Jeff Orchard
Secretary:	Sandra Sawyer	Lieutenant:	Zach Orchard	Jarett Withrow
		Lieutenant:	Mike Perkins	
		EMS Director:	Jessica Sawyer	

CVFR Members in 2024 included:

Herb Clark	Peter Frost	Ed Sawyer	Peter Trouant
Noah Curtis	Doran Huckins	Jessica Sawyer EMT	Danny Wallace
Vince Day	Jeff Orchard	John Sawyer EMT	Ike Winchester EMT
Vinny Day Jr.	Zach Orchard	Sandie Sawyer	Jarett Withrow
Lisa Dereszewski	Mike Perkins	Tiffany Townsend	

Peter Frost takes the lead in our scene traffic controls, including training and equipment checks. Tiffany Townsend does respiratory equipment checks, organizes maintenance and fit testing, as well as annual training refreshers involving our SCBAs (Self-Contained Breathing Apparatus) equipment. And, since it was started back in 2021, Jarett Withrow has taken the lead in our cold water rescue department, organizing training, ordering necessary equipment, etc. Everyone in the department is involved in maintenance, operation, and testing of all the equipment. In late August John Sawyer completed his EMT training, passed the National Registry Test and became certified by Maine EMS. And, currently we have three firefighters taking the Maine Fire Training Education 120-hour course in Firefighter I and II at Calais Fire and WCCC: Noah Curtis, John Sawyer, and Jarett Withrow.

Some life-changing events occurred in the lives of three of our younger firefighters. In February Jessica and Doran became the proud parents of a sweet tow-headed little future firefighter, Westin Alan Huckins! A bit later in the year, at the end of August, Noah Curtis said “I do” to his new bride. Best wishes to these guys and girls.

CVFR is very grateful, too, for specially-trained townspeople who come in and help us with some of the needs that our crew cannot manage. Jamey Gower has done vehicle work and inspections to keep our apparatus up to code; Dan McDonald came by to do some overhead door adjustments and repairs; Rob Moholland came in last minute before our craft fair to replace plumbing in our kitchen with the Auxiliary purchasing the materials; George Cross services our furnace; and Don Clark has been our “go-to” carpenter for various building projects from adding an upstairs to building cupboards and covering our side doors for protection from falling ice.

During 2024 the Department responded to 83 calls:

40	EMS Calls (DEEMS)	28 in Charlotte and 12 in Meddybemps (Patients were accessed, assessed and Lift Assists Provided/one call was water rescue) (All Patients Transported to CCH or DECH)
7	EMS Calls (DEEMS)	5 in Charlotte; 1 in Meddybemps; 1 False Alarm (Patients accessed, assessed and Lift Assists Provided where needed) (No Transports)
7	Motor Vehicle Accidents (DEEMS)	2 in Charlotte; 4 in Meddybemps; 1 Alexander (One in Charlotte resulted in car fire and another was car vs pole; EMEC called; all Meddybemps calls had Personal Injury (PI) and Patients were Transported/Alexander call was for Standby at our Station with JAWS in case of need)
5	Wildfire	3 in Charlotte; 1 in Meddybemps; 1 in Baileyville (Round Pond Cemetery fire & Rekindle; 1 at Pembroke Town line with live wires down causing grass & pole fire;—EMEC called; Pembroke Fire also Responded/1 in Meddybemps caused by live wires down due to high winds —EMEC called/1 mutual aid call to Baileyville for 1.75 acre woodland & marsh wildfire off South Princeton Road)

1	Structure Fire	Mutual Aid Call to Calais Fire to standby at their station
1	Propane Smell	Call in Charlotte at Charlotte School
3	Public Service/Assist	Check Town Roads for Trees Down and Water Over the Road During Storm Events on 10/12/24 and two calls on 12/12/24—Downed trees removed/Hazards Marked
13	Training Details	All in Charlotte; (CPR Certification/SCBA Qualification/EVOC/Fit Testing; Hose/Ladder/Pump Testing; Chimney Fires/Wildfire/Stabilization/Chainsaw Use/Ventilation/Pump/Cold Water Rescue/First Aid Refreshers; Hazmat Operations; Water Rescue and Boat Operation, etc.)
6	Special Details	Dennysville and Pembroke July 3 and 4 Parades; Escort Bobby Moholland from Calais to his home after winning two Gold Medals at Special Olympics; Hosting Mr. & Mrs. Santa Claus Night at the station; Touch-A-Truck Event at Tractor Supply in Calais; 2024 Open House

Although our Auxiliary was not able to continue holding their “famous” three suppers throughout the summer, they did host another of their annual craft fair here at the station. We appreciate all the crafters who drew in passersby and visitors from all around the county for a look at the beautiful wares! There were the usual baked goods and major raffle of the Auxiliary to entice folks as well. The 2024 fair was held on August 3. Individual raffles helped the cause as well. We had a “Scratch-Off Ticket” Raffle with lots of tickets for someone to hopefully win some prizes from. This year’s winner was Meg Rothberg, a summer resident from Meddybemps. Another popular raffle were two children’s Adirondack chairs donated by Donald Clark. The luck of this draw went to little Milo McDonald of Charlotte. The beautiful queen-sized “Lavender Fields” quilt made by Merrily Sparling and Marilyn Wimmergren was won by Carol Hoffman of Sterling, Massachusetts! Thank you to all involved!

Another Open House was held this year in September. Chief Day spoke briefly reminding everyone that your firefighters are not heroes. They are everyday people, most with full-time jobs, who train so that they can be ready to help in times of emergencies. He noted, too, that it may seem like we do not arrive on scene as quick as expected or go into the burning structures immediately upon arrival. It is because our crew members may be out of town on a job; and, he noted, we have regulations to follow in doing our firefighting job. Two firefighters can go into a burning structure only if there is another team of two on the outside ready to respond in case of need from those inside.

We were glad to welcome our now Representative Will Tuell as he was campaigning in the area that day. Mr. Tuell spoke briefly to those gathered. A highlight of the day was the free hot dogs cooked up by our retired chief Dana Hatton and assistant chief George Cross. Thank you to them for their help and continued support! And a huge thank you for the sweets cooked up and given out by our Auxiliary who purchased all the hot dogs, soda, etc. The children were glad to “drive” the trucks, rescue boat, etc. and especially see the water shooting out of some of the fire trucks as our firefighters accommodated their exploring!

Mr. & Mrs. Santa came in for an evening before Christmas to say “Hi” to our children. Santa had a couple of surprises for them. They also enjoyed cookies and cocoa and making some reindeer food to put out for Santa’s reindeer on Christmas Eve. This evening was made possible with the help of our “School Friends” who presented us with nearly \$5,000 to help us remember our town children.

We miss our time with Charlotte School children on Fire Prevention Week, the cross country race, and other events we attended at the school. Our Junior Firefighter program was started through some of the contacts we made there. Three of our current firefighters are those who went through that early contact and pre-training.

Early this year CVFR lost its longest member, Herb Clark, when he passed on February 13, 2025. Herb had spent 68 years as a volunteer firefighter—nine years on the Pembroke Fire Department and 59 on the Charlotte Fire Department. During his tenure at Charlotte, Herb served in many capacities: 30 years as secretary; 17 as treasurer; 10 as president; at least 9 years as director and in positions such as lieutenant, EVOC instructor, and more. Back in 1971, when the fire department voted to add on to its original fire house that sits between the church and the town hall, Herb took time off to work and paid his trucking crew to work there, too! When work on our current station was begun in the early 2000s, his equipment helped break ground and hauled many loads of gravel to prepare the grounds. Herb was always ready to give of his time, talents, and assets to the benefit of his community; and he did it time and again. He will be greatly missed!



TOWN OF CHARLOTTE, MAINE 2024 ANNUAL REPORT



Local fundraising and community awareness events include annual Craft Fair and Bake Sale and Open House.



Firefighters battled forest fire at the Round Pond Cemetery. Routine training is held throughout the year in first aid as well as hazardous materials, firefighting, and other first response techniques. The Christmas Open House was made possible by a generous donation by Charlotte School Friends.

SPECIAL TOWN MEETING

APRIL 2, 2024

CHARLOTTE SCHOOL DEPARTMENT WARRANT ARTICLES 2023 – 2024

To: Larry Colarusso, a resident of the Town of Charlotte, County of Washington, State of Maine,

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Charlotte qualified by law to vote in Town Affairs, to assemble at the Charlotte Elementary School on Tuesday, the 2nd day of April 2024 at the Charlotte Elementary School at six thirty in the evening, (April 2nd, 2024 at 6:30p.m.) to act on the following Articles:

ARTICLE 1: To choose a moderator to preside over the meeting.

ARTICLE 2 TO SEE WHAT SUM THE TOWN OF CHARLOTTE WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR THE REGULAR EDUCATION PROGRAM.

SCHOOL COMMITTEE RECOMMENDS \$340,318.93

ARTICLE 3 TO SEE WHAT SUM THE TOWN OF CHARLOTTE WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR THE SPECIAL EDUCATION PROGRAM.

SCHOOL COMMITTEE RECOMMENDS \$82,025.12

ARTICLE 4 TO SEE WHAT SUM THE TOWN OF CHARLOTTE WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR CAREER AND TECHNICAL EDUCATION.

SCHOOL COMMITTEE RECOMMENDS \$ 0

ARTICLE 5 TO SEE WHAT SUM THE TOWN OF CHARLOTTE WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR OTHER INSTRUCTION.

SCHOOL COMMITTEE RECOMMENDS \$2,047.25

ARTICLE 6 TO SEE WHAT SUM THE TOWN OF CHARLOTTE WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR STUDENT AND STAFF SUPPORT.

SCHOOL COMMITTEE RECOMMENDS \$7,986.25

ARTICLE 7 TO SEE WHAT SUM THE TOWN OF CHARLOTTE WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR SYSTEM ADMINISTRATION.

SCHOOL COMMITTEE RECOMMENDS \$50,385.00

ARTICLE 8 TO SEE WHAT SUM THE TOWN OF CHARLOTTE WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR SCHOOL ADMINISTRATION.

SCHOOL COMMITTEE RECOMMENDS \$59,583.82

ARTICLE 9 TO SEE WHAT SUM THE TOWN OF CHARLOTTE WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR TRANSPORTATION AND BUSES.

SCHOOL COMMITTEE RECOMMENDS \$55,205.89

ARTICLE 10 TO SEE WHAT SUM THE TOWN OF CHARLOTTE WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR FACILITIES MAINTENANCE.

SCHOOL COMMITTEE RECOMMENDS \$72,654.99

ARTICLE 11 TO SEE WHAT SUM THE TOWN OF CHARLOTTE WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR DEBT SERVICE AND OTHER COMMITMENTS.

SCHOOL COMMITTEE RECOMMENDS

\$ 0

ARTICLE 12 TO SEE WHAT SUM THE TOWN OF CHARLOTTE WILL AUTHORIZE THE SCHOOL COMMITTEE TO EXPEND FOR ALL OTHER EXPENDITURES.

SCHOOL COMMITTEE RECOMMENDS

\$51,689.18

ARTICLE 13 To see what sum the Town of CHARLOTTE will appropriate for the total cost of funding public education from K to grade 12 as described in the Essential Programs and Services Funding Act (Recommend \$440,418.15) and to see what sum the town of CHARLOTTE will raise as the Town's contribution to the total cost of funding public education from grade K 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.

(Recommend \$217,696.33)

Explanation: The Town's contribution to the total cost of funding public education from grade K 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 the Town must raise in order to receive the full amount of state dollars.

ARTICLE 14 Shall the Town of CHARLOTTE raise and appropriate \$155,966.07 in additional local funds which exceeds the State's Essential Programs and Services funding model by \$155,966.07.

The School Committee recommends \$155,966.07 for the following reasons:

Explanation: The additional local funds are those locally raised funds over and above the town's local contribution to the total cost of funding public education from K 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 CHARLOTTE budget for education programs.

ARTICLE 15 To see what sum the Town of CHARLOTTE will authorize the school committee to expend for the fiscal year beginning July 1, 2023 and ending June 30, 2024 for the School Nutrition Program with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the school nutrition program.

(Recommend \$66,689.18)

ARTICLE 16 To see what sum the Town of CHARLOTTE will authorize the school committee to expend for the fiscal year beginning July 1, 2023 and ending June 30, 2024 from the Town's contribution to the total cost of funding public education from K to Grade 12 as described in the Essential Programs and Services funding Act, non-state-funding 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.

(Recommend \$721,896.43)

Explanation: The total amount of the budget readopted by the school committee on January 8th, 2024 totals \$788,585.61 which is achieved when Articles 15 and 16 are combined.

ARTICLE 17 AUTHORIZES EXPENDITURES OF GRANTS AND OTHER RECEIPTS

In addition to amounts approved in the preceding articles, shall the School Board 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 for school and other program purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

School Board Recommends a "YES" vote.

ARTICLE 18 AUTHORIZES USE OF ADDITIONAL STATE SUBSIDY

In the event that the Town of Charlotte receives more state education subsidy than the amount included in its budget, shall the School Board be authorized to use all or part of the additional state subsidy to increase expenditures for school purposes in cost center categories approved by the School Board, increase the allocation of finances in a reserve fund approved by the School Board, and/or decrease the local cost share expectation, as defined in Title 20-A, section 15671-A(1)(B), for local property taxpayers for funding public education as approved by the School Board?

School Board Recommends a "YES" vote.

Edward Sawyer, David Frost
(Selectmen of Charlotte)

Edward Sawyer
David Frost

Hereof fail not to make due return of this Warrant and your doings to the Clerk of this Town on or before March 26, 2024, seven days before the Town Meeting dated April 2nd, 2024.

By virtue of the Warrant to me, Larry Colarusso, and as directed by the Selectmen above, I have notified the inhabitants of the Town of Charlotte to assemble at Charlotte Elementary School on April 2nd, 2024 at 6:30 p.m. for the purpose therein named by posting copies of the Warrant at the Charlotte Town Hall, the same being at least seven (7) days before said meeting, dated this 2nd day of April 2024.

A true copy of the Warrant,
Attest: Janice A. Scanlon

Janice A. Scanlon, Charlotte Town Clerk

Received by me, Janice A. Scanlon on this 26th day of March 2024, and posted at the Charlotte Town Hall on March 26th 2024

Janice A. Scanlon
Janice A. Scanlon, Charlotte Town Clerk

Outcome: Articles 2-13 were authorized at recommended levels (20-3). Article 14 passed (19-7), as did articles 15-18. After five previous failed attempts to pass the 2023/24 school budget, all articles were finally passed on this sixth town meeting.

CHARLOTTE TAXPAYERS

As of December 31, 2024

214 SELF STORAGE LLC	\$5,683.50	BROWN, BRANDON B	1,338.75
ACKLEY, HEIRS OF THEODORE	6.75	BROWN, DIANE	0.00
.....	204.75	BROWN, DIANE (LE)	2,048.63
.....	265.50	BROWN, EILEEN	121.50
.....	2,025.00	BROWN, JANET TIBBETTS	227.25
ALLISON, DANIEL	388.13	BROWN, JENNIFER MARIE	3,142.13
ANDREWS, JONATHAN & JESSICA	1,329.75	BROWN, JOSHUA	250.88
ANDREWS, ROBERT BURNELL	1,543.50	BROWN, LOWELL JR	200.25
ANNIS, CHRISTOPHER D	0.00	.....	1,317.38
.....	495.00	BROWN, WALTER	321.75
ANNIS, JERRY (LIFE ESTATE)	4,244.63	.....	441.00
ASHBY, CLINTON III (JOHN)	1,920.38	BURGGRAFF, DAVID	3,763.13
ASHBY, CLINTON JR	2,521.13	BUROW, MICHAEL	3,153.38
ASHBY, KATHLEEN	9.00	CAIN LEE A. & TARA M	2,647.13
ASHBY, KATHLEEN M	234.00	CALAIS ROD & GUN CLUB	238.50
ASHBY, FLOYD HEIRS	479.25	.....	2,067.75
ATKINSON, STEVE R	2,270.25	CAMICK, JAMES & BARBARA (LE)	4,153.50
AUSTIN, ROBERT	2,180.25	CARLISLE, WAYNE	382.50
AYER, JOHN	1,102.50	CARNEY, WILLIAM SCOTT	1,789.88
BAKER, RICHARD	1,409.63	CARR, GORDON	1,177.88
BALDWIN, WILLIAM J	3,519.00	CARRIL, STEVEN T	2,796.75
BALTZER, MARILYNN	1,058.63	CARTER, DAVID	283.50
BALTZER, DALE O	1,440.00	CARTER, KENNETH	18.00
BAPTIST YOUTH CAMP	0.00	.....	92.25
BARNES, KARINA	1,714.50	.....	164.25
BARON, JANE A	1,292.63	.....	1,185.75
BARRETT, JACOB T	596.25	.....	3,711.38
BARRY, MICHEAL J	4,807.13	CARTER, PAMELA	110.25
BAYLISS, WILLIAM HEIRS	76.50	CARTER, STEVEN	110.25
BECHARD, ERIC & TARA	1,644.75	.....	927.00
BERTHIAUME, WAYNE M	110.25	CARTER, STEVEN P	1,440.00
BIBBER, DAVID	225.00	CARTER, ARTHUR, CYNTHIA &	
.....	4,276.13	DAVID	1,298.25
BIBBER, DAVID, RICHARD & JOHN	2,256.75	CATES, CECIL	787.50
BIRKHOLZ, MELANIE	6,997.50	CATES, MERLIN	837.00
BOOTH FRANK E. & ANN M	1,168.88	CHADWICK, LAURA	2,506.50
BOOTH, ANN M	1,057.50	CHARLOTTE BAPTIST CHURCH	0.00
BRANTEL, ROSEMARY	447.75	CHARLOTTE CROSSROADS LLC	4,263.75
.....	3,044.25	CHARLOTTE ELEMENTARY SCHOOL	0.00
BRICE, COLEMAN	186.75	CHARLOTTE TOWN HALL	0.00
BRIDGE, WILLIAM	1,098.00	CHARLOTTE VOLUNTEER FIRE DEPT	0.00
BRIDGES BROS INC	74.25	CHARLOTTE, TOWN OF	0.00
BRIDGES BROS	724.50	CHENEY, CLIFFORD	137.25
.....	2,630.25	.....	1,796.63
BRIDGES, REBECCA	1,933.88	CHERRYFIELD PROPERTIES, LLC	1,260.00
BRISSON, BOB MICHAEL	411.75	CHICK, WAYNE	281.25
BROOKS, MARILYN	2,620.13	2,005.88
BROWN, BRANDEN	551.25	CHURCHILL, ELIZABETH	2,432.25

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CLARK, DONALD	464.63	ELLSMORE, TOMI	1,185.75
CLARK, HERBERT	996.75	ENMAN, GEORGE,JANE & JOSEPH ...	3,261.38
.....	3,106.13	EUROVIA ATLANTIC COAST LLC	60.75
CLARK, STEVEN	27.00	.....	2,778.75
CLOSE, MICHAEL R	2,036.25	.....	6,178.50
COLARUSSO, LARRY	353.25	.....	2.25
.....	389.25	.....	69.75
.....	797.63	.....	72.00
COLE, TIMOTHY	1,197.00	.....	429.75
COLTART, MATTHEW	2,868.75	.....	1,188.00
COMEAU, ROBERT JR	4,780.13	FARRAR, CATHY	1,656.00
CONNOLLY, JAMES	434.25	FARRAR, NATHAN	1,420.88
CONTI, LINDA	936.00	FARRAR, STEPHEN	13.50
COOK, EDGAR G	477.00	FARRELL, ELIZABETH	1,154.25
COOK, JASON.....	3,038.63	FAULKNER, ROBERT W	627.75
COOK, JOHN J JR.....	1,764.00	FEENER, JOSEPH & CATHERINE	648.00
COOK, SUSAN J	1,989.00	FENDERSON, ALAN.....	2,089.13
COTIER, SCOTT A	621.00	FENDERSON, VALERIE	1,498.50
CURTIS, DANIEL K	425.25	FENDERSON, VALERIE MCPHEE	436.50
CURTIS, RANDALL B.....	423.00	.....	1,770.75
DAMON, LAURENCE SR HEIRS.....	27.00	FENNELL, NANCY.....	1,933.88
.....	6,782.63	.....	1,336.50
DAVENPORT, CAROL ANN	115.88	FERRY, JOHN A	3,894.75
.....	207.00	FERRY, ROBERT	967.50
DAVIS, DEIDRA A	60.75	FITZSIMMONS, LINDA L.....	3,061.13
.....	762.75	FLANNERY, LAURA L	3,528.00
DAY JR, VINCENT E	484.88	FLUKE, RAYMOND	31.50
DAY, ERIC.....	849.38	.....	2,797.88
DAY, NORMAN	995.63	FRANK, DELORES.....	1,474.88
DAY, SYLVIA	299.25	FRANKLAND, BOYD.....	99.00
DAY, VINCENT	923.63	.....	99.00
DENNIS A NOLIN 2017 REVOCABLE TRUST		.....	357.75
.....	126.00	.....	564.75
DIADONE, ROBERT	2,385.00	FRANKLAND, BOYD H	3,811.50
DINEEN, VINCE.....	641.25	FRASER,SHEILA R TRUST	1,406.25
.....	652.50	.....	2,578.50
.....	740.25	FROST, ERIN.....	1,400.63
.....	2,862.00	.....	2,381.63
DIRECTV LLC	6.75	FULTON, ELIZABETH E	459.00
DISH NETWORK LLC.....	27.00	FURLONG, BRIAN	2,160.00
DONOVAN BRIAN	0.00	FURLONG, DUANE	148.50
.....	364.50	.....	465.75
.....	1,667.25	.....	2,311.88
DORE, DEVON	1,095.75	FURLONG, LYLE.....	45.00
DOWNES, TAMMY	0.00	.....	124.88
DULLNIG, ROBERT.....	542.25	GADDIS, JOHN F	218.25
.....	3,487.50	GARRIOTT, JERALD W	753.75
DUNBRACK, VERNON.....	38.25	GERIBO, DEAN C.....	5,196.38
.....	110.25	GILLESPIE, GARY	2,289.38
EASTERN MAINE ELECTRIC		GORENA, DAVID	1,974.38
COOPERATIVE INC.....	6,358.50	GORWOOD, SANDRA.....	1,103.63
EDGERLY, LISA	54.00	GOWER, JAMEY L	69.75

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.....	326.25	JAMES, CALVIN F	979.88
.....	605.25	JAMES, CALVIN G.....	2,512.13
.....	738.00	JAMES, DARREN.....	225.00
.....	2,130.75	.....	294.75
.....	4,170.38	.....	1,764.00
GOWER, KRISTEN	2,938.50	JAMES, DAVID	0.00
GOWER, ZACHARY B.....	254.25	.....	252.00
GRAY III, DAVID D	904.50	.....	346.50
GREALISH, EDWARD	802.13	.....	2,401.88
GREENHALGH, MICHAEL	110.25	JAMES, ERNEST	4.50
GUPTILL, LYLE	402.75	.....	121.50
HALL, MELVIN L	2,746.13	.....	290.25
HALLOWELL, KEITH H	3,541.50	.....	317.25
HALLOWELL, MERRILL R	130.50	.....	733.50
HARMAN, JAMES E.....	3,926.25	.....	1,242.00
HATTON TROY A.	1,888.88	.....	3,382.88
HATTON, DANA	2,440.13	JAMES, LENA.....	18.00
HATTON, SUSAN	587.25	.....	303.75
.....	947.25	.....	879.75
.....	1,091.25	.....	2,388.38
.....	1,870.88	JAMES, VERNA.....	308.25
HATTON, SUSAN M.....	180.00	.....	308.25
HAWKES, CHRIS	0.00	JOHNSON LARRY G. & BRENDA L.	920.25
HAWKES, HAROLD.....	101.25	JOHNSON, HOWARD	1,244.25
HAWKES, HAROLD III	348.75	JOHNSON, NANCY	1,621.13
.....	1,695.38	JOHNSON, TERRY	207.00
HICKS, RALPH JR.....	1,773.00	.....	891.00
HILDERBRAND, TIFFANY A	4,917.38	.....	1,516.50
HILYARD, MORGAN	1,651.50	.....	1,525.50
HILYARD, WENDE O.....	1,525.50	.....	6,933.38
HILYARD,PETER W;MUHLER,		JOHNSON, TERRY M	267.75
WENDE H	857.25	.....	409.50
HODGE, ERIKA A.....	483.75	.....	1,158.75
HODGES, BILLY E	225.00	.....	1,383.75
HOPKINS, JAMES	380.25	JONES WILLIAM A. & BRENDA A.	749.25
.....	1,245.38	JONES, WILLIAM.....	15.75
HORVATH, RICHARD	2,424.38	.....	490.50
HOWLAND, RONALD D.....	403.88	.....	497.25
HUGHES NETWORK SYSTEMS LLC	2.25	.....	767.25
HULL, DONALD W.....	1,230.75	.....	4,948.88
HUME,NANCY G,MERLIHAN &		KIRK ALYCE.....	1,343.25
JAMES G	4,362.75	KNEELAND, PHILIP R.....	1,638.00
HUNNEWELL, DAVID	216.00	KNOWLES, PETER	11.25
.....	630.00	.....	2,482.88
.....	2,659.50	LAROCHELLE, RONALD	285.75
HUNTER , ALBERTA	1,172.25	.....	891.00
IRBY, DANIEL A.....	4,983.75	.....	1,924.88
ISMAIL, MARCIA	526.50	LaROCHELLE, RONALD & DEBRA	256.50
JAMES, ASHTON	488.25	LAROCHELLE, RONALD R	20.25
JAMES, BRENDA.....	1,028.25	.....	688.50
JAMES, CALVIN.....	886.50	LAVALLEE, ROLAND	951.75
.....	1,057.50	LEARY, JEFFREY C	1,049.63

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LEIGHTON, BASIL	11.25	NOYES, STEPHEN	101.25
LEIGHTON, BASIL JR	1,841.63	NPRTO NORTH EAST LLC	13.50
LEIGHTON, STACIE	119.25	.....	11.25
LEWIS, JAMES.....	1,450.13	NUTTALL, DAVID	168.75
LIBBY, RICHARD	2,901.38	.....	1,598.63
LINGLEY, KRISTEN M	1,932.75	O'DONNELL, WILLIAM J	88.88
.....	1,971.00	ORCHARD, JEFFREY	369.00
LITTLEFIELD, MICHAEL	1,360.13	OSBORNE, RUTH GILLIAN	3,610.13
LOOK, ELLEN M.....	3,688.88	OWEN, ROBERT	123.75
LURIE, PENNEY	922.50	PALMETER, TROY	145.13
.....	1,983.38	PAPROCKI, MEGAN M	1,634.63
MACGREGOR, ROBERTA	337.50	PARKER, RAYMOND J	1,233.00
.....	780.75	PARKS, ROY ALLEN.....	2,292.75
MAHAR, JOSEPH A	507.38	PEASLEY ERIN B.	1,848.38
MAHAR, STEVEN K	882.00	PIERCE, AMY E.....	211.50
MAHER, MICHAEL	2,613.38	PIKE FAMILY REAL ESTATE TRUST	418.50
MAINE,STATE OF	0.00	PIKE, DANA	1,712.25
MATWEECHA, BRIAN.....	693.00	POMEROY, MATTHEW DAVID	342.00
MAXWELL, KEVIN.....	4,146.75	PORTER, RONALD	400.50
MCDONALD, AMY SAWYER	2,485.13	.....	1,391.63
MCDONALD, DANIEL	2,308.50	PRESCOTT, MICHAEL M	99.00
MCDONALD, DANIEL P	267.75	.....	904.50
.....	1,055.25	PRESTON JOAN	256.50
MCGUIRE, MARK JR	3,019.50	PRICE, JAMES M	1,057.50
MCLAUGHLIN, DAVID G	969.75	PRIDE, DEBORAH A	3,454.88
MEACOCK, WILLIAM	1,649.25	PUCKETT, BRANDON	227.25
MEACOCK, BRUCE.....	1,235.25	.....	2,925.00
MEACOCK, LESLIE III.....	3,269.25	RANKIN, LORNA L H.....	2,342.25
MEACOCK, MARGARET M (LE)	2,346.75	REARDON, LUCAS	110.25
MEACOCK, MERILEE	2,517.75	.....	153.00
MEHR, MICHAEL PATRICK JR	506.25	.....	2,290.50
.....	1,621.13	REARDON, LUCAS R.....	1,351.13
MERRITT, WILLIAM, JOAN & JOHN.....	535.50	REED, SCOTT	1,159.88
MILLETTE, ALLEN	1,078.88	RICHENDOLLAR, DIANE.....	1,283.63
MILONE, LUIGI.....	4,149.00	RINGWALT, ROGER L	2,769.75
MITCHELL, DAVID A	4,546.13	RIVAS IRREVOCABLE TRUST DATED	
MITCHELL, JAMES	267.75	11/27/17	2,220.75
MITCHELL, JAMES R	684.00	ROBERTA MACGREGOR	2,223.00
MOFFATT, DAVID	2,724.75	ROBIN A CRAWFORD & SON WOODS	
MOHOLLAND, ROBERT	2,689.88	COMPANY INC.....	279.00
MONROE, MATTHEW C	4,655.25	.....	499.50
MORANG, DAVID.....	920.25	.....	2,097.00
MORANG, DAVID II	402.75	ROBINSON, JAMES	1,507.50
MORRIS, AARON	1,714.50	ROBINSON, JEFFREY A	740.25
MORRIS, AARON	4,397.63	ROGERS, REBECCA M.....	355.50
MORRISON, TYLER	4.50	SABATTUS, MICHAEL.....	46.13
.....	2,176.88	SALONICK, FRANK	903.38
MORRISON, WENDY	1,183.50	SAVAGE RUTH	1,613.25
MORSE, RAYMOND	2,071.13	SAVAGE, AMANDA	748.13
MOWERY, ROY	2,854.13	SAWYER, EDWARD	968.63
MYLEN, BARBARA	954.00	SAWYER, PEGGY	1,735.88
NOLIN, DENNIS A., TRUSTEE	288.00	SAWYER, SANDRA	1,614.38

**TOWN OF CHARLOTTE, MAINE
2024 ANNUAL REPORT**

SAWYER, THOMAS	2,179.13	THOMSON, RANDALL.....	4,322.25
SCHRADER, GARRY	2,084.63	TRACY, WILLIAM W	2,316.38
SEELEY, STEPHEN	259.88	TUCKWOOD, JOHN D	2,283.75
SHERRARD, CALVIN	489.38	TURNER, DARREN	3,918.38
SHERRARD, MICHAEL.....	153.00	TYPHOON, LLC	7,715.25
.....	335.25	ULRICH, CHARLES H III	2,355.75
SINCLAIR, CHARLES	0.00	URQUHART FAMILY REAL ESTATE	
SLUZENSKI, ANNE PIRMANN	4,957.88	TRUST.....	954.00
SMALL, EARL	1,012.50	.....	2,538.00
SMALL, GARY	1,303.88	US GOVERNMENT	0.00
SMALL, GARY	1,422.00	US GOVERNMENT MOOSEHORN	
SMALL, MARK W	366.75	REFUGE	0.00
SMALL, RACHEL A	1,261.13	VEADER, PETER.....	371.25
SMITH, KRYSTIN	1,528.88	VINING, KRISTA R	1,499.63
SMITH, SADIE.....	330.75	VINING, MAYNARD	15.75
.....	470.25	.....	2,170.13
.....	2,436.75	VOIT,GAIL; TUTTY,DAVID & NEWCOMB,	
SMITH, SADIE M	225.00	VICTORIA	110.25
.....	5,199.75	WALLACE, MARTINA L	1,575.00
SPARLING, ALFRED III	1,203.75	WALTERS, FRANK.....	272.25
SPARLING, ALFRED JR.....	7,310.25	WEBSTER, THOMAS.....	882.00
SPEARIN, RONALD	405.00	WELCH, RONALD.....	1,662.75
.....	1,897.88	WELLS FARGO VENDOR FINANCIAL	
.....	2,176.88	SERV LLC	40.50
SPEARIN, RONALD A III.....	684.00	WHALEN, JO	1,607.63
STANHOPE, EARLE.....	1,419.75	WILLIAMS, EDWIN.....	501.75
STANHOPE, JR EARLE W	1,260.00	.....	507.38
STANHOPE'S TRUCKING	4,500.00	.....	544.50
STEPHENS, MICHAEL	409.50	WIMMERGREN, MARILYN	922.50
STEWART, JAMES	1,591.88	.....	2,796.75
SULLIVAN, ROBERT	1,818.00	WITHROW, JARETT	20.25
SUNRISE SAND & GRAVEL	4.50	.....	1,022.63
.....	776.25	WOOD, TABITHA R.....	524.25
.....	9,155.25	WORCESTER HOLDINGS, LLC	362.25
.....	621.00	.....	1,883.25
TARDIF, TOBY L	1,746.00	ZIEGLER, CONSTANCE	186.75
TAVARES, JORGE	2,212.88	.....	1,435.50
TAYLOR, LUCAS C	2,301.75	.....	1,508.63
THAYER, JASPER.....	3,260.25		
THE CARTER LIVING TRUST, TRUSTEES		Total	\$662,429.89
ARTHUR & CYNTHIA CARTER.....	2,620.13		
THOMAS, STEPHEN H	1,803.38		

2025 PROPOSED MUNICIPAL BUDGET

Account	Raised 2024	Proposed 2025	Variance	Explanation
Administration	\$80,000	\$82,000	\$2,000	website administrator
Ambulance	\$8,000	\$8,000	\$0	
Animal Control	\$0	\$750	\$750	
Cemeteries	\$6,000	\$6,000	\$0	
Fire and Rescue	\$20,000	\$20,000	\$0	
Insurance	\$12,000	\$13,000	\$1,000	plus take 12,500 from surplus for a total of \$25,500.
Marion Transfer	\$18,000	\$27,500	\$9,500	plus take 10,000 from surplus for a total of 37,500.
Snow Removal	\$110,000	\$123,000	\$13,000	plus take 90,000 from Auto Excise for a total of 213
Town Roads	\$0	\$10,000	\$10,000	
Tax Abatements	\$6,000	\$0	(\$6,000)	
Town of Pembroke	\$1,000	\$1,000	\$0	
Maine Municipal	\$1,700	\$1,700	\$0	
WC Council of Govt	\$450	\$450	\$0	
Agency on Aging	\$300	\$300	\$0	
Lifeflight	\$300	\$300	\$0	
Community Partners	\$500	\$500	\$0	
WIC	\$100	\$100	\$0	
School Building Maintenanar	\$28,000	\$0	(\$28,000)	Maintenance was paid by tenant.
Totals	\$292,350	\$294,600	\$2,250	

WARRANT FOR ANNUAL TOWN MEETING

WARRANT FOR ANNUAL TOWN MEETING

December 29th, 2025
Town of Charlotte

To: Amy McDonald, a resident of the Town of Charlotte, County of Washington, State of Maine,

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Charlotte, qualified by law to vote in Town Affairs, to assemble at the Charlotte Elementary School on Monday, the 29th day of December, A.D. 2025 at six thirty in the evening (December 29th, at 6:30 p.m.) to act on the following Articles:

ARTICLE 1 To **choose a Moderator** to preside at said Meeting.

ARTICLE 2 To see what sum the Town of Charlotte will authorize the School Committee to expend for the **Regular Education Program**.

SCHOOL COMMITTEE RECOMMENDS: \$508,240.00

ARTICLE 3 To see what sum the Town of Charlotte will authorize the School Committee to expend for the **Special Education Program**.

SCHOOL COMMITTEE RECOMMENDS: \$100,500.00

ARTICLE 4 To see what sum the Town of Charlotte will authorize the School Committee to expend for **Career And Technical Education**.

SCHOOL COMMITTEE RECOMMENDS: \$0.00

ARTICLE 5 To see what sum the Town of Charlotte will authorize the School Committee to expend for **Other Instruction.**

SCHOOL COMMITTEE RECOMMENDS: \$0.00

ARTICLE 6 To see what sum the Town of Charlotte will authorize the School Committee to expend for **Student And Staff Support.**

SCHOOL COMMITTEE RECOMMENDS: \$0.00

ARTICLE 7 To see what sum the Town of Charlotte will authorize the School Committee to expend for **System Administration.**

SCHOOL COMMITTEE RECOMMENDS: \$65,370.00

ARTICLE 8 To see what sum the Town of Charlotte will authorize the School Committee to expend for **School Administration.**

SCHOOL COMMITTEE RECOMMENDS: \$0.00

ARTICLE 9 To see what sum the Town of Charlotte will authorize the School Committee to expend for **Transportation And Buses.**

SCHOOL COMMITTEE RECOMMENDS: \$42,000.00

ARTICLE 10 To see what sum the Town of Charlotte will authorize the School Committee to expend for **Facilities Maintenance.**

SCHOOL COMMITTEE RECOMMENDS: \$0.00

ARTICLE 11 To see what sum the Town of Charlotte will authorize the School Committee to expend for **Debt Service And Other Commitments.**

SCHOOL COMMITTEE RECOMMENDS: \$0.00

ARTICLE 12 To see what sum the Town of Charlotte will authorize the School Committee to expend for **All Other Expenditures.**

SCHOOL COMMITTEE RECOMMENDS: \$5,000.00

ARTICLE 13 To see what sum the Town of Charlotte will appropriate for the total cost of funding public education from Grade K to Grade 12 as described in the Essential Programs And Services Funding Act (**recommend \$429,210.02**) and to see what sum the Town of Charlotte will raise as the Town's contribution to the total cost of funding public education from Grade K 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.

Explanation: the town's contribution to the total cost of funding public education from Grade K 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 the Town must raise in order to receive the full amount of state dollars.

SCHOOL COMMITTEE RECOMMENDS: \$235,460.00

- ARTICLE 14** Shall the Town of Charlotte raise and appropriate \$193,750.02 in additional local funds which exceeds the State's Essential Programs And Services Funding Model by \$193,750.02.

The cost of education per student is generally higher at small, rural schools, and the cost to deliver K-8 educational programs and services in Charlotte for **2025-2026**, exceeds the Essential Programs And Services General Funding Model by \$193,750.02.

SCHOOL COMMITTEE RECOMMENDS A "YES" VOTE

- ARTICLE 15** To see what sum the Town of Charlotte will authorize the School Committee to expend for the fiscal year **beginning July 1, 2025, and ending June 30, 2026**, from the Town's contribution to the total cost of funding public education from Grade K to Grade 12 as described in the Essential Programs And Services Funding Act, non-state-funding 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: \$721,110.00

- ARTICLE 16 Authorizes Expenditures Of Grants And Other Receipts**

In addition to amounts approved in the preceding articles, 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 for school and other program purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

SCHOOL COMMITTEE RECOMMENDS A "YES" VOTE

- ARTICLE 17 Authorizes Use Of Additional State Subsidy**

In the event that the Town of Charlotte receives more state education subsidy than the amount included in its budget, shall the School Committee be authorized to use all or part of the additional state subsidy to increase expenditures for the school purposes in cost center categories approved by the School Committee, increase the allocation of finances in a reserve fund approved by the School Committee, and/or decrease the local cost share expectation, as defined in Title 20-A, Section 15671-A(1)(b), for local property taxpayers for funding public education as approved by the School Committee?

SCHOOL COMMITTEE RECOMMENDS A "YES" VOTE

- ARTICLE 18 Authorizes Transfer Among Cost Centers**

Shall the School Committee be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the **2025-2026** fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

SCHOOL COMMITTEE RECOMMENDS A “YES” VOTE

ARTICLE 19 To choose a **Town Clerk** for the ensuing year.

ARTICLE 20 To see if the Town will accept the **Reports of the various Town Officers.**

ARTICLE 21 To fix the 2024 Annual Salaries for:

21.1 Chairman of the Board of Selectmen	(Recommended \$3,500)
21.2 Board of Selectmen Members	(Recommended \$2,000 each)
21.3 Tax Collector	(Recommended \$6,150)
21.4 Town Clerk	(Recommended \$1,500)
21.5 Town Treasurer	(Recommended \$5,500)
21.6 School Committee Chair	(Recommended \$600)
21.7 School Committee Members	(Recommended \$500 each)
21.8 Planning Board Members	(Recommended \$200 each)
21.9 Conservation Members	(Recommended \$100 each)
21.10 Zoning Board of Appeals Members	(Recommended \$100 each)

All remaining positions (including Animal Control Officer, Plumbing Inspector, Bookkeeper, Code Enforcement Officer, Registrar of Voters, Health Officer, Public Access Officer and Charlotte Emergency Management Director, Website Administrator, and Town Assessor) may be appointed and paid as negotiated or agreed to by the Selectmen, under the Administration Account.

ARTICLE 22 To choose the following:

- 22.1 A Selectman for three years
- 22.3 A Treasurer for one year
- 22.4 A Tax Collector for one year
- 22.5 A School Committee Member for three years
- 22.6 A Road Commissioner for one year
- 22.7 Overseer(s) of the Poor for one year
- 22.8 A Superintendent of Cemeteries for one year
- 22.9 A Planning Board Member for three years
- 22.10 A Conservation Member for three years
- 22.11 A Zoning Board of Appeals Member for three years

ARTICLE 23 To see what sum of money the Town will raise and appropriate for **Town Administration** which includes, but is not limited to Municipal Salaries Expense, Legal (Attorney) fees, Town Hall utilities, Street Lights, Social Security and Medicare expenses, and Town office supplies.

(Select Board recommends raising \$82,000.)

ARTICLE 24 To see what sum of money the Town will raise and appropriate for upgrade, maintenance, and snow plowing of **Town Ways, Highways and Bridges.**

(The Select Board recommends raising **\$123,000** for **Snow Removal** and appropriating **\$90,000.00** from the **Auto Excise Tax** account for **Snow Removal**, for a total of **\$213,000.00**. It is also understood that any balances and / or receipts from the Local Road Assistance Program may be used for **Town Roads**. The Select Board also recommends raising **\$10,000.00** for **Town Roads**.

- ARTICLE 25** To see what sum the Town will raise and appropriate \$8,000.00 for **Ambulance Services**.
- ARTICLE 26** To see what sum the Town will authorize the Select Board to **carry balances from year to year** in Town accounts as they deem advisable.
- ARTICLE 27** To see what sum the Town will raise and appropriate \$6,000.00 for the maintenance and care of **Round Pond Cemetery and other Town cemeteries** in the Town of Charlotte.
- ARTICLE 28** To see what sum of money the Town will raise and appropriate for **Town Insurances**.
- (The Select Board recommends raising \$13,000.00 plus appropriating \$12,500 from Surplus for a total of \$25,500.)
- ARTICLE 29** To see what sum the Town will raise and appropriate \$37,500.00 for disposing of the Town's solid waste at **Marion Transfer Station**.
- (The Select Board recommends raising \$27,500 and appropriating \$10,000 from Surplus.)
- ARTICLE 30** To see what sum of money the Town will raise and appropriate for 2024 donations to:
- | | | |
|------|-----------------------------|------------------------|
| 31.1 | Eastern Agency on Aging | (Recommended \$300.00) |
| 31.2 | Downeast Community Partners | (Recommended \$500.00) |
| 31.3 | WIC | (Recommended \$100.00) |
| 31.4 | The LifeFlight Foundation | (Recommended \$300.00) |
- ARTICLE 31** To see what sum the Town will raise and appropriate \$1,700.00 for dues to **Maine Municipal Association**.
- ARTICLE 32** To see what sum the Town will vote to raise and appropriate \$20,000.00 for **Charlotte Fire and Rescue**.
- ARTICLE 33** To see what sum the Town will vote to raise and appropriate \$1,000.00 to be paid to the Town of Pembroke for the use of the Pembroke **Town Office**.
Explanation: The Clerk has not been using the Charlotte Town Office for business since the COVID-19 Pandemic and has been using the Pembroke Town Office to conduct our Town business.
- ARTICLE 34** To see if the Town will authorize the Select Board, on behalf of the Town, to sell and dispose of Real Estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem appropriate and as may be advised by counsel and to execute quit claim deeds for such property, except that the Municipal Officers shall use the special sale process required by 36 M.R.S. subsection 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).
- ARTICLE 35** To see if the Town will authorize the Select Board to **accept and expend on behalf of the Town, Federal and/or State funds**, including Community Development Block Grants (C.D.B.G.) funds which may be received from time to time in the form of Grants, or any other purposes during the Town's fiscal year or act on anything relative thereto.
- ARTICLE 36** To see if the Town will **fix a date(s) when Real Estate Taxes and Personal Property Taxes shall be due and payable**, and to see if the Town will **fix a rate of discount** to be allowed on taxes paid before said due date(s).

(The Select Board recommends that taxes be due 30 days after commitment with a discount rate of 1% if paid within 30 days.)

ARTICLE 37 To see if the Town will **fix a date when interest will be charged on delinquent taxes**, and to see if the Town will **fix a rate of percent for interest** to be charged on taxes not paid before said date.

Example: If voters choose taxes to be due Nov. 1 with an interest rate of 3%, all taxes not paid by Nov. 1 would begin accruing interest at a rate of 3% after Nov. 1.

ARTICLE 38 To see if the Town will authorize the Tax Collector or Treasurer to **accept prepayments of taxes** not yet committed, pursuant to 36 M.R.S.A. 506.

ARTICLE 39 To see if the Town will authorize the Treasurer to **borrow money in anticipation of taxes** with the approval of the Select Board in such amounts as may be needed for the ensuing year.

ARTICLE 40 Recognizing the need to provide for the protection of life and property and resources of the Town of Charlotte, the municipal officers are hereby authorized and directed to enter into agreements with other municipalities and/or Washington County, State, Federal, and private agencies as necessary to ensure assistance in the event of fire and other disasters which exceed local response capability.

ARTICLE 41 Prepayment of the Town's Share of the Washington County Tax Anticipation Note
To see if the Town will vote to authorize the prepayment of the Town of Charlotte's share of the Washington County Tax Anticipation Note in the amount of **\$72,741.41**, and to authorize the Select Board to apply available surplus funds toward this prepayment, with any remaining amount to be borrowed as necessary to make the full payment.

Hereof fail not to make due return of this Warrant and your doings to the Clerk of this Town on or before December 22nd, 2025, seven days prior to the Town Meeting, December 29th, 2025.

Town of Charlotte Select Board:

Edward Sawyer _____

Jamey Gower _____

Lucas Reardon _____

TOWN DIRECTORY

The Charlotte Town Hall is located at 1092 Ayers Junction Rd, Charlotte, Maine 04666.

Our mailing address is:

PO Box 55

Pembroke, Maine 04666

207-454-2114

www.charlotteme.org

Select Board Meetings are held on the 2nd and 4th Mondays of each month at 7 p.m. at the Town Hall.

Current list of town officials and their contact information is available on our website, www.charlotteme.org.

This Annual Report proudly published by the Charlotte Historical Society.



Jeff Orchard photo

FEBRUARY 2022

Maine Municipal Association
60 Community Drive
Augusta, ME 04330
207-623-8428

www.memun.org

A Citizen's Guide to **TOWN MEETING**



LOCAL GOVERNMENT
begins with **you**



A Citizen Education project of the
Maine Municipal Association

WHEN WAS THE LAST TIME YOU...

- attended a Town Meeting?
- stayed for the whole meeting?
- asked a question during the meeting?
- proposed an amendment to an article?
- asked the select board to include an article in the warrant?

This guide to Town Meeting is offered to those who have never attended before and do not know what the word “article” means. It is also meant to help voters who have attended but were reluctant to ask a question for fear of sounding “silly.” Either way, the idea is for voters to attend, participate and understand Town Meetings in Maine, which represent a fundamental and important part of governance. Local government really does begin with you.

WHAT HAPPENS AT TOWN MEETING?

Town Meeting serves many of the same functions as the Legislature in Augusta and the Congress in Washington, D.C., passing laws and adopting budgets. But Town Meeting is more than just the “legislature;” it is also the “electorate,” electing the select board members and other town officials. In fact, under state law, the only thing required of the annual town meeting is the election of the municipal officials.

Elections may occur in two ways. The traditional way is to nominate officials from the floor of the meeting and to vote by a show of hands or by writing names on a paper ballot. A more recent way (1890) is to require candidates to declare their candidacies prior to the Town Meeting by taking out nomination papers. Voting is then done by secret ballot in the privacy of a voting booth.

Unlike the state Legislature and Congress, Town Meeting is not a representative body. It’s just what it says it is: a meeting in which participation is the right and responsibility of every voter. Some say Town Meeting is the “purest form of democracy” because citizens, not their representatives, participate directly in the making of laws and the raising and spending of their taxes.

Since colonial times, the Town Meeting has been a staple of local government in New England. Today, in Maine, most towns still operate under the Town Meeting form of government.

WHY SHOULD I PARTICIPATE IN TOWN MEETING?

The best and perhaps most colorful answer to this question appeared in the Biddeford Journal Tribune in March 1994:

“If you ask why town meetings are so poorly attended, people will tell you they go if there’s something exciting on the warrant. They’ve been watching too much television. When it comes to doing your civic duty (which is the key to accountability in self-government) there’s no room for channel surfing. On town meeting day, town meeting is the only show in town.

“Or they’ll say town meeting is held at the wrong time, or that there are too many issues decided by secret ballot, or that the selectmen do what they want no matter what people say. Well, the way to get things changed (including town meeting scheduling and secret ballot votes) is to attend town meeting and put up a fuss. And it’s no wonder the selectmen and other officials take control of municipal affairs. Somebody must....

“The purest form of democracy is participatory democracy, in which you put your butt in the chair at the meeting house or the high school gym and you have your say and you cast your vote on every last blessed item on the warrant...You might slip out for a coffee, but you don’t slip out for the whole day. If you do, your part of the problem and somebody else is going to solve it....”

DO I HAVE TO KNOW PARLIAMENTARY PROCEDURE TO PARTICIPATE?

No. That’s why you elect a moderator at the opening of the meeting. The moderator is familiar with parliamentary procedure and is there to keep the meeting moving forward properly until all the “articles” or items of business have been acted upon. Voters may not talk without being recognized by the moderator. You should direct all your questions to the moderator. If an item of business is not on the “warrant,” the name given to the list of articles, Town Meeting cannot act on it.

To approve an article: It is customary for the moderator to read the article aloud and ask if someone will make a motion on the article; usually someone will respond by saying “I move the article;” the moderator then asks, “Is there a second?” Someone will usually respond, “I second the motion.”

This formality sets the stage for the discussion that follows. The moderator then rereads the motion and calls for a vote. It is best not to make a negative mo-

tion because people get confused when a “yes” vote means “no.” The best approach, if you oppose an article, is to move the article and vote against it.

To amend an article: Sometimes, during the discussion, someone will propose a change. For example, in a so-called “open-ended” money article, they may want to increase or decrease the amount of money recommended by the budget committee or selectboard. The amendment must be seconded; there must also be an opportunity to discuss the amendment before voting on it. If the amendment passes, then the motion, as amended, is voted on. If the amendment does not pass, and there are no further amendments, then the original motion is voted upon.

It should be noted that amendments to so-called “capped” money articles – articles in which the amount of money is contained in the actual wording of the article – are limited: The amount may only be decreased. Also, ordinances may not be amended from the floor; the vote on an ordinance must be up or down with no amendment.

Also, over the years Town Meeting moderators and Town Meeting practices themselves may have evolved in ways that are slightly different from what happens in the town next door. That is to be expected with a practice that has been around for more than 200 years! This also makes it easier for you to ask questions about protocol during Town Meetings that you attend. Many people do so by raising their hands, saying “point of order” and then asking a polite procedural question of the moderator.

WILL I SEEM SILLY IF I ASK QUESTIONS?

No. Most articles in the warrant are less than brief and are written to comply with legal requirements. Which is to say, many articles are not self-explanatory. That’s why some towns include a reader-friendly “explanation” along with the article. But even if your town does this, if you want or need more information before you vote, you have a duty to ask for it. Voting for something you do not understand is worse than not voting at all. Most likely your neighbor has the same questions you do. Once you break the ice with your question, others will feel more comfortable asking their questions. Some of the commonly asked questions are:

- How much did we spend last year on this? How does this compare with last year and can you explain the difference?

- Can we set up a committee to study this? I don’t think the town has enough information to vote on this article.
- Should we establish a reserve account and build for this instead of borrowing money or raising taxes this year?
- Are we taking too much from surplus? How much will this leave us with in surplus?
- Is this ordinance really necessary? What’s really the problem?
- Why is work being done on the “____ Road” this year?

Some tips for asking questions: Keep your questions short and to the point. Ask one question at a time. Direct your questions to the moderator. Don’t interrupt the person who is trying to answer your question. Don’t get personal.

SUPPOSE I DON’T WANT PEOPLE TO KNOW MY VOTE?

There are several methods of voting used at town meeting:

- Voice vote (yeas and nays)
- Show of hands (when a voice vote is questioned)
- Standing vote (if the show of hands is indecisive)
- Division of the house (the most decisive of the first four methods; the moderator asks those voting in the affirmative to move to one side of the room and those voting in the negative to move to the other)

Some people say it makes them uncomfortable when they are asked to raise their hands to vote at town meeting; they don’t want their neighbors to know how they are voting on certain issues. If that is the case, there is a fifth method of voting that takes care of that:

Written ballot (not to be confused with statutory secret ballots that must be prepared ahead of time and are used when voting is done at the polls.) By law, the moderator, selectboard, and school board members must be elected by written ballot. However, any voter can move that any other article be voted on by written ballot, at any time before the article is voted upon. The motion must be seconded, and no discussion is allowed before voting on the motion to vote by written ballot. Some argue that it takes too much time to vote by written ballot.

SUPPOSE I DON'T WANT TO VOTE ON A PARTICULAR ARTICLE?

There is nothing in the law that requires you to vote, and you should know that. Your non-vote is not considered a negative vote. But you should be clear why you are not voting.

- Is it because you think you are the only one to vote as you will and you don't want to call attention to yourself? Call for a written ballot.
- Is it because you aren't sure how you want to vote because you haven't got enough information? Ask questions.
- Is it because you think the real issue hasn't been addressed? You can say so.

While the decision to vote is yours alone to make, remember democracy is about having and respecting differences of opinion. It is also about asking questions. It is about casting an informed vote. It is also about becoming part of the solution.

The law, however, is quite clear when it comes to "absentee" voting. There is no absentee voting during a traditional open town meeting. It is only permissible when an item is being considered by secret ballot referendum.

HOW CAN I PREPARE FOR TOWN MEETING?

Most towns publish a draft of the warrant in their annual report. The official copy of the warrant is posted in at least one conspicuous location in the town 7 days prior to the meeting. Copies will be available from the municipal clerk, and may be posted on the town's website. Get a copy before the meeting and read it. If you have questions, you may wish to ask them of the manager or select board members before the meeting. But some of the answers may be found in that section of the annual report that indicates in detail the various spending accounts and how much was spent in the previous year; compare it with what is being requested this year. Also look to see how much money is in the so-called "surplus" or undesignated funds account.

ASIDE FROM RUNNING FOR OFFICE, HOW CAN I GET MORE INVOLVED?

There are at least two ways:

Become a member of the budget committee. These committees are granted special and early access to the proposed budget. Their roles, with a few excep-

tions, are advisory. Your town may or may not have a budget committee; there is no law requiring it to have one. However, towns that do say they serve as a "piece of Town Meeting" or that they serve as a "pre-Town Meeting." If an item is not acceptable to the budget committee, it often will not be acceptable to the voters. Ideal committees are critical, not adversarial. Above all, they should not be rubber stamps. Some argue that budget committees where everything is thrashed out in advance make for bland town meetings; they argue that town meeting is the "ultimate form of budget committee." Members are either elected or appointed to the committee. Seeking appointment to your town's Planning Board or Board of Appeals is another way to get involved.

Propose an article for the warrant. If you feel there is something you would like Town Meeting to consider, such as the creation of a budget committee or the hiring of an administrative assistant, you can approach the selectboard with your idea and ask them to put it on the warrant. They may agree to do so, or they may ask you to indicate support for the idea by circulating a petition to have the particular (stated) article in the warrant. According to state law, the petition must be signed by the number of registered town voters equal to at least 10 percent of the number of votes cast for governor in the last election. The selectboard is not required to put it on the warrant if the article seeks something that is beyond the legal powers of the town.

WHAT DO THE FOLLOWING WORDS MEAN?

Amendment. This is technically a secondary motion and must be acted on before the main motion is voted upon. It must be seconded and allowed for discussion before it is voted upon.

Annual meeting. This is the meeting at which municipal officers and other officials are elected. No law requires that the annual municipal budget be approved at this meeting, although many towns do so. A "special" town meeting is any other meeting called by the selectboard.

Annual report. The annual report must be available at least three days before the annual meeting or the annual budget (business) meeting. It must contain the following: a record of all financial transactions during the past fiscal year, a statement of assets and liabilities, including a list of all delinquent taxpayers and the amount due from each, and portions of the audit.

Audit. An examination of the financial statements of a municipality by a public accountant to see if they fairly reflect the financial conditions of the municipality. State law requires that audits be conducted annually.

“Capped” money article vs. open-ended money articles. This is an article in the warrant which states an amount to be raised (“To see if the Town will vote to raise and appropriate the sum of \$10,000.”). Capped articles can only be reduced by amendment. They cannot be increased like open-ended articles (“To see what sum the town will vote to raise and appropriate.”).

Excise tax. There is a motor vehicle excise tax and a watercraft excise tax. They are imposed for the privilege of operating the equipment on public ways and waters.

Home rule. It is the constitutionally guaranteed right of towns and cities to adopt and amend their charters, choose their forms of government, and adopt laws that are not already covered by state law or which state law does not prohibit municipalities from adopting. Home rule is intended to ensure local control.

Mandates. These are federal or state laws that require local governments to undertake specific actions or provide specific services. For instance, the requirement that municipalities build salt-sand storage sheds is a mandate that must be paid for with local funds as well as state funds. In 1990, Maine passed a law to require state funding of future mandates.

Ordinance. A law or a regulation enacted by a municipal government, usually targeting a specific subject, as in a dog-control ordinance, a parking ordinance, or a zoning ordinance. Most ordinances (less than 10 pages) must be posted with the warrant in a public place at least seven days before Town Meeting. No ordinance may be amended on the floor of Town Meeting; it may only be voted up or down in its entirety.

Overdraft. To be avoided if possible. It’s when the audit indicates that the amount spent on an item turns out to be greater than that approved by Town Meeting. It is indicated by a parentheses () around the amount.

Revenues and expenditures. Revenue is a fancy word for incoming monies. Most of the money spent by town meeting comes from property taxes; other monies come from excise taxes on vehicles, and from the state in the form of revenue sharing and road assistance. “Expenditure” is a fancy word for outgoing money or on what the money is spent; most of the money is spent on schools, roads, and solid waste disposal.

Surplus. Also known as “undesignated” or “unappropriated fund balance.” It often results from not spending monies that were approved; it also results from receiving more revenues than expected. There can be a tendency to “raid surplus” instead of raising taxes. But surplus is not a savings account; it is an “operating cushion” to be used only in times of emergency, say some. There is no state or federal law requiring a minimum amount of surplus that must be maintained; however, your Town’s auditor may have a recommendation. If you do dip into it one year, make sure you build it up again the next year. Only the Town Meeting can authorize the spending of surplus.

Secret ballot. The clerk prepares this for use at the polling place in secret (Australian) ballot elections, which can be for referendum questions (issues) as well as for candidates. Open town meeting towns become secret ballot towns by a Town Meeting vote to adopt secret ballot voting at least 90 days before the annual meeting. There are several towns in Maine that act on their entire warrant by secret ballot; many others use secret balloting for large ticket items, like bond issues.

Tax anticipation note (TAN). Often referred to as “hired money,” it is money borrowed from a bank to run the town while waiting for taxes to be collected. Towns that collect taxes only once a year are the greatest users of this; towns that have two tax collections a year and therefore an earlier flow of cash into the town coffers usually do not have to rely on hired money. No Town Meeting vote is required to authorize the selectboard to take out a TAN.

Tax rate. The tax rate determines how much you pay in property taxes. It is stated in “so many dollars per thousand dollars of valuation.” For example, in a town with a tax rate of \$14 per thousand dollars, the owner of a house valued at \$100,000 would pay \$1,400 (\$14 x 100) in taxes.

To raise. A vote to raise a sum of money is a vote to get the money through municipal taxation of real and personal property. Typically, the motion is “to raise and appropriate” the money for some stated purpose identified in the article.

To see what sum. An article that asks “to see what sum” is said to be an open-ended article and signals the need for someone to make a motion to set an amount for the discussion. Often the selectboard and the budget committee recommend on the warrant the amount that they think is in the best interest of the town.

Warrant. The written notice, signed by at least a majority of the selectboard, which calls a town meeting and lists all the articles or items of business which will be voted on at the meeting. It must be posted in at least one public and conspicuous place in the town at least seven days before the town meeting.

WHAT ARE THE DIFFERENT FORMS OF TOWN MEETING GOVERNMENT?

Town Meeting-Selectboard

This is the most common form. This form of government relies on a selectboard to function as the executive arm administering, enforcing, and carrying out the decisions made by the town meeting. Some towns find that a part-time selectboard is not enough and that a full-time manager is too much, so they hire an administrative assistant to the selectboard.

Town Meeting-Selectperson-Manager

This is the second most common form of local government in Maine. As municipalities grow, and as state and federal regulations increase in number and complexity, many municipalities have hired a manager to administer the town’s government. Under this form, the select board continues to serve as the town’s executive body; the difference is that now they have an administrator to oversee the daily operations of the municipality so the board can attend more to issues of policy.

Town Meeting-Council-Manager

In this variation, the legislative functions of government are shared between the town meeting and an elected council. The exact delegation of powers differs from one municipality to another and is determined by a municipal charter. The most common scenario is to have the town meeting vote on the budget while the council tends to all the other legislative functions.



The Maine Municipal Association (MMA) is a voluntary membership organization offering an array of professional services to municipalities and other local governmental entities in Maine.

MMA is a non-profit, non-partisan organization governed by an Executive Committee elected from its member municipalities.

Founded in 1936, MMA is one of 49 state municipal leagues that, together with the National League of Cities, are recognized at all governmental levels or providing valuable services and advocating for collective municipal interests.

Notes for Voters on Town Meeting Procedure

2021 MMA Legal Services Moderator's Manual

RULES OF PROCEDURE, IN GENERAL.

It is important to understand two core concepts. First, rules of procedure are not rules of law. Their purpose is to facilitate the conduct of the meeting, and courts will usually uphold a moderator's decision and the actions of a meeting unless clear unfairness or error resulting in misunderstanding or confusion has actually affected the vote. Second, questions about appropriate procedure or the outcome of a vote should be addressed in the meeting itself (see the discussion of "appeal" and "challenge," below). If questionable decisions or determinations of the vote are not brought to the moderator's attention and addressed on the spot, a court may decline to review the issue later, even where it would otherwise be appropriate for judicial review.

DISTINGUISHING OR SEPARATING VOTERS AND NON-VOTERS.

Please respect any measures in effect for distinguishing or separating voters from non-voters.

UNANIMOUS CONSENT.

To expedite procedure, the moderator may from time to time invite or suggest that the meeting give "unanimous consent" to proceeding in a certain way. Cooperation where you can freely give it will usually save time and avoid unnecessary complication, but if you do not wish to give consent simply call out "Objection" or "I object" when the moderator asks for unanimous consent. The moderator may then suggest or invite a motion and vote on procedure and you will then have the opportunity to speak in opposition to the procedure.

RULES OF DEBATE.

Maine law makes three rules: (1) a person may not speak without being recognized by the moderator; (2) everyone shall be silent at the moderator's command; and (3) a person who is not a town voter may not speak without the consent of two-thirds of the voters present. 30-A M.R.S. § 2524.

In addition, the moderator may ask that one or more of the following rules be observed, and may invoke others to maintain good order and decorum.

- Raise your hand or stand, as directed by the moderator, to be recognized, and then state your name and what you would like to do.
- Stand while speaking unless otherwise directed or authorized by the moderator.
- Refrain from making negative motions (e.g., "I move that Article 16 be defeated").
- After a motion has been made and seconded, the moderator will open the floor for discussion. The moderator may call on the Selectmen or other sponsors of an article to speak first on a main motion (a motion to approve an article as printed, for example). Thereafter, the affirmative side speaks.
- A person who makes a motion is entitled but not required to be the first speaker on the motion and may not vote against the motion but may seek consent to withdraw it.
- A person seconding a motion may both speak against it and vote against it.
- Do not make a speech and conclude it with a motion: rather, make the motion and then speak to it after it has been seconded and put to floor debate by the moderator.
- Address all remarks and all questions to the moderator alone.
- Remarks must be relevant to the motion. Debate will generally alternate between those in favor and those opposed. No one should address the same subject more than twice without the express permission of the moderator.

continued on next page

- The meeting may establish a time limit per speaker per question and an overall time limit on a motion.
- No one may speak a second time until all who wish to speak a first time have done so.
- Speak to the issue, not to the person, and do not question motives or speak ill of another. Profanity is out of order.
- Do not read from any document except the warrant without first obtaining the moderator's consent.
- Listen attentively, do not whisper in the seats, and do not interrupt a speaker.
- Take conversation outside, and mute all but emergency workers' cell phones.

NOMINATIONS AND ELECTIONS.

No second is required for a nomination, but the moderator may request or require a candidate's consent to run (and if elected to serve), as a safeguard not only against the possibility that a nominee who is present will decide not to accept an office once won, but also as a safeguard against election of an absent person who when notified declines the office.

WRITTEN BALLOT.

State law requires the moderator, selectmen, and school committee members to be elected by written ballot, even if there is only one nominee. On motion and a majority of votes cast, or by unanimous consent, the meeting can determine to require written ballot voting on other offices or on any business or other article on the warrant. Do not fold, and do not allow another to fold, your ballot together with another, or they may both be invalidated.

APPEAL.

A voter who thinks it appropriate to follow a procedure other than one announced by the moderator may seek to be recognized and then move a procedure the voter believes more appropriate.

METHODS OF VOTING.

These are, in increasing order of certainty (and, for most, of the time required): voice vote, show of hands, rising (or standing) vote, division of the house, and written ballot vote.

CHALLENGE.

A voter who thinks the moderator has not correctly determined the outcome of a voice or other vote short of an actual count and who wishes to challenge the moderator's determination should immediately seek to be recognized, and when recognized, say "I doubt it." The moderator will then determine whether at least six other voters agree. If so, the moderator will make the determination more certain by using a designated other method of voting.