

**2024-2025  
ANNUAL REPORT**

**FOR THE TOWN OF  
ROBBINSTON**  
Washington County, Maine

**FOR THE FISCAL YEAR ENDING  
FEBRUARY 20, 2025**

**ANNUAL REPORT  
TOWN OF ROBBINSTON**

**TOWN OF ROBBINSTON  
TOWN OFFICERS**

**SELECTMEN, ASSESSORS, and OVERSEERS OF THE POOR**

Tom Moholland                      Jon Stanhope                      Kevin Murray

**TREASURER**

Keri Lyons/Deputy Cathy Footer

**TAX COLLECTOR**

Keri Lyons

**TOWN CLERK**

Vanessa Geel

**REGISTRAR OF VOTERS**

Vanessa Geel

**ROAD COMMISSIONER**

Earle Stanhope Jr.

**FIRE CHIEF**

Jon Stanhope

**HEALTH OFFICER**

Eric Morrell

**PLANNING BOARD**

Chad Allen

Doug Diffin

Mike Footer

Robert Merrill

**APPEALS BOARD**

Howard Duvall

Cathy Footer

Earle Stanhope Jr.

**CODE ENFORCEMENT**

Andrew Snowman

**ANIMAL CONTROL OFFICER**

David Townsend

**PLUMBING INSPECTOR**

Stephen Cox

**SUPERINTENDENT OF SCHOOLS**

Mary Anne Spearin

**SCHOOL COMMITTEE**

Dan Corbett

James Trainor

Kevin Kellenberger

Please visit our Town website at:

**[www.townofrobbinston.org](http://www.townofrobbinston.org)**

**TOWN CLERK**

**FEBRUARY 21, 2024-FEBRUARY 20, 2025**

<u>MARRIAGES</u>	<u>BIRTHS</u>	<u>DEATHS</u>
4	5	7

INLAND FISHERIES AND WILDLIFE REGISTRATIONS

<u>ATV</u>	<u>BOATS</u>	<u>SNOWMOBILES</u>
73	57	4

HUNTING AND FISHING LICENSES  
19

DOG REGISTRATIONS

SPAYED/NEUTERED

23

REGISTERED VOTERS AS OF 2-20-2024

442

Respectfully submitted,  
Vanessa Geel-Town Clerk/Registrar of Voters

**ANNUAL REPORT  
TOWN OF ROBBINSON**

Robbinston Volunteer Fire Department  
February 21, 2024 - February 20, 2025

Balance forward 2/20/24 9,721.48

**Income**

Donation	5,000.00
Interest earned	3.84
Town appropriation	51,000.00

**Total Income** 56,003.84

**Expense**

**Administration**

Telephone	777.40
Administration - Other	123.96

**Total Administration** 901.36

Communications 1,291.00

Compliance Testing 1,600.00

Dues 210.00

**Equipment**

Maintenance	10,449.96
Personal Protective Gear	13,985.30
Equipment - Other	66.15

**Total Equipment** 24,501.41

Insurance Expense 5,479.00

**Repairs and Maintenance**

Building & Grounds	3,138.49
Truck	485.97
Repairs and Maintenance - Other	595.04

**Total Repairs and Maintenance** 4,219.50

Stipends 13,650.00

**Supplies**

Janitorial	100.00
Office	607.77
Supplies - Other	121.56

**Total Supplies** 829.33

Tanker 1 678.91

**Utilities**

Electric	980.94
Heat	6,084.73

**Total Utilities** 7,065.67

**Vehicle**

Fuel	168.61
------	--------

**Total Vehicle** 168.61

**Total Expense** 60,594.79

**Net Ordinary Income** 5,130.53

**Net Income** 5,130.53

ANNUAL REPORT  
TOWN OF ROBBINSON

**ROAD SUMMARY**

Revenues:		
Balance Carried	\$	(12,290.75)
Raised	\$	123,548.49
Appropriated	\$	85,000.00
MDOT Subsidy	\$	16,272.00
Expenses:		
Bond Payment	\$	123,548.49
General Repairs	\$	3,810.83
Mowing	\$	1,650.00
Plowing/ Stockpile	\$	73,764.36
ROW Mulching	\$	21,545.00
Salt	\$	12,138.19

---

---

Balance Carried	\$	(23,927.13)
-----------------	----	-------------

---

---

**ANNUAL REPORT  
TOWN OF ROBBINSON**

**CEMETERY TRUST FUND**

Allen, Philip (Brewer)	\$ 400.00	Johnson, Clarence	\$ 300.00
Andrew and Donna Marion	\$ 300.00	Johnson, Dean	\$ 300.00
Ayer, John	\$ 300.00	Johnson, Ernest & Eva	\$ 300.00
Balkam Lot	\$ 101.80	Johnson, Frank	\$ 300.00
Bates, James C.	\$ 300.00	Johnson, George & Marhta	\$ 300.00
Blackwood, William	\$ 300.00	Johnson, Herbert	\$ 350.00
Brewer, John N	\$ 400.00	Johnson, Howard	\$ 300.00
Bridges, Thomas	\$ 500.00	Johnson, Malcom(b)	\$ 400.00
Briggs, Alice	\$ 212.11	Johnson, Nancy	\$ 300.00
Brooks, Ael	\$ 138.10	Johnson, Oscar	\$ 300.00
Brooks, Cliff & Norma	\$ 300.00	Johnson, Robert	\$ 300.00
Brooks, Etta	\$ 300.00	Jones, Clara	\$ 112.82
Brooks, John & Charlotte	\$ 300.00	Kinney, Russell & Blanche	\$ 300.00
Brooks, Mary H	\$ 107.73	Kristie, Kieth	\$ 300.00
Brown, James	\$ 300.00	Lambert, David	\$ 300.00
Brown, William Anna & Ernest	\$ 1,212.00	Lambert, Eleanor	\$ 300.00
Bugbee, William & George	\$ 300.00	Leslie, Sarah	\$ 200.00
Burke, Michael & Fred (rr)	\$ 500.00	MacDonald, Evelyn	\$ 300.00
Calder, Raymond	\$ 300.00	Mains, Jessie	\$ 300.00
Calor Lot	\$ 300.00	Mains, Walter	\$ 300.00
Carlow, Robert(b)	\$ 300.00	Malona, John	\$ 374.14
Carlow, William	\$ 300.00	McNutt, John	\$ 300.00
Carson Lot	\$ 300.00	Merryfield, Perley	\$ 300.00
Carson, Alfred	\$ 303.00	Moholland, Richard	\$ 300.00
Cawley, Foster(b)	\$ 400.00	Morrison, Burton	\$ 300.00
Cawley, Harvey	\$ 300.00	Morrison, Heman & Elizabeth	\$ 300.00
Clark, Roland(b)	\$ 300.00	Morrison, Robert	\$ 300.00
Cleland, Horace	\$ 303.00	Morrison, Sylvania	\$ 353.06
Cleland, Noel	\$ 500.00	Murphy, Norman	\$ 169.39
Cleland, Robert	\$ 485.72	Mulcahy, C.J	\$ 300.00
Cleland, James R	\$ 161.66	Oliver & Dow Lot	\$ 304.34
Cline & Hicks Lot	\$ 300.00	Perry, Dale & Ingersoll, Niaomi	\$ 300.00
Cline, Beulah	\$ 300.00	Phelps Burns Lot	\$ 536.00
Cline, Reginald	\$ 300.00	Quimby, Arnold	\$ 300.00
Cox, Helen	\$ 1,000.00	Quinn, William	\$ 300.00
Cox, Stephen	\$ 411.67	Rafus Lot	\$ 300.00
Davis Lot(r)	\$ 350.00	Rafus, Henry & Nancy	\$ 350.00
Davis, Morris	\$ 102.92	Rafus, William	\$ 350.00
Diffin & Pottle Lot	\$ 252.81	Ramsdell, Walter & Vina	\$ 300.00
Diffin, Albert	\$ 400.00	Ray and Vergie Johnson	\$ 300.00
Diffin, Alvia(b)	\$ 350.00	Ruth and Clyde McNutt	\$ 300.00
Diffin, Darrell(b)	\$ 350.00	Seeley, Edward	\$ 300.00
Diffin, Lucy	\$ 500.00	Seeley, John	\$ 300.00
Diffin, Porter	\$ 300.00	Sherman, Allen	\$ 300.00
Dr. Armstrong Lot	\$ 500.00	Spearin, Deane	\$ 300.00
Enger, Oscar	\$ 300.00	Spearin, Ralph	\$ 300.00
Freeman, George & Harold	\$ 492.00	Stanhope, Harry	\$ 200.00
Galligan, Betty	\$ 300.00	Stanhope, Harry & Marion	\$ 400.00
Gates & Starkey	\$ 222.00	Stevens, George & Mildred	\$ 300.00
Gerry, Louise	\$ 303.37	Streenstra Lot	\$ 350.00
Gerry, Seth & Grace	\$ 400.00	Thompson, Arthur & Dorothy	\$ 300.00
Gould, Florence	\$ 350.00	Trimble, William	\$ 102.35
Goulding & Gouldin Lot	\$ 300.00	Trott Lot (b)	\$ 300.00
Gray, John Lot	\$ 400.00	Turner, Rev. Edward	\$ 202.00
Haanson, Henry	\$ 303.37	Vose, Everett	\$ 350.00
Harley & McNutt	\$ 370.85	Vose, Freeman	\$ 300.00
Harvell & Buck Lot	\$ 540.00	Vose, H.E.	\$ 120.69
Harvell, Sarah	\$ 250.00	Vose, Lyman	\$ 106.55
Hayden, Helen	\$ 300.00	Vose, M.L.	\$ 600.87
Hinton, Josphe	\$ 500.00	Warren, Darrell	\$ 300.00
Hunt, Hiram	\$ 408.37	Wieland, Lula	\$ 300.00
Ingersoll, Edward	\$ 300.00	Wren, Arlene & Mark	\$ 500.00
Jenkins, William	\$ 400.00		

Respectfully submitted,  
/s/ Cathy Footer Treasurer

**ANNUAL REPORT  
TOWN OF ROBBINSON**

**TREASURERS REPORT**

<b>Account</b>	<b>Description</b>	<b>Amount</b>	
19 Interest	2019 RE Interest	\$ 101.04	
19 Tax	2019 RE Taxes	\$ 176.94	
20 interest	2020 RE Interest	\$ 42.16	
20 Tax	2020 RE Taxes	\$ 55.34	
21 interest	2021 RE Interest	\$ 206.95	
21 tax	2021 RE Taxes	\$ 692.57	
22 Interest	2022 RE Interest	\$ 994.06	
22 Tax	2022 RE Taxes	\$ 11,207.38	
23 Interest	2023 RE & PP Interest	\$ 1,090.96	
23 Tax	2023 RE Taxes	\$ 15,127.56	
23 Tax	2023 PP Taxes	\$ 3,186.13	
24 Interest	2024 RE Interest	\$ 660.82	
24 Tax	2024 RE Taxes	\$ 578,308.33	
24 Tax	2024 RE Tax Overpayments	\$ 460.84	
Administration	Lien Charges	\$ 2,014.24	
Administration	Electricity Credit	\$ 15.85	
Administration	Overpayment and Refund	\$ 195.79	
Administration	Tree Growth	\$ 3,529.83	
Administration	Veteran's Exemption	\$ 509.00	
Administration	Vital Records	\$ 53.60	
Administration	Wire Transfer/Legal Fee	\$ 22.76	
Agent Fees	Agent Fees	\$ 1,864.00	
Boat Excise	Boat Excise	\$ 1,087.50	
Cemetery	Cemetery Trust Interest	\$ 212.19	
Discounts	2024 RE Discount	\$ (8,475.52)	
Dogs	Dogs	\$ 160.00	
Education	Education	\$ 558,563.49	
Excise Tax	Auto Excise	\$ 147,406.72	
General Assistance	Armstrong Trust Fund	\$ 10,162.00	
Homestead	Homestead Exemption	\$ 58,140.00	
Inland Fisheries	Inland Fisheries	\$ 9,757.25	
Insurance	Insurance Refund	\$ 57.00	
Motor Vehicle	Motor Vehicle	\$ 18,821.50	
Planning Board	Planning Board Fees	\$ 930.44	
Plumbing	Plumbing Fees	\$ 2,080.00	
Revenue Sharing	Municipal Revenue Sharing	\$ 85,050.14	Total Receipts \$ 1,535,609.32
Road	Roads	\$ 16,272.00	
Tax Relief	Money Market Interest	\$ 7,685.45	Town Expenditures \$ 719,455.06
Withholdings	Federal Withholding	\$ 1,972.72	School Expenditures \$ 1,125,047.41
Withholdings	Medicare Withholding	\$ 800.36	
Withholdings	Social Security Withholding	\$ 3,423.40	<b>Respectfully submitted,</b>
Withholdings	State Withholding	\$ 986.53	<b>Cathy Footer, Treasurer</b>

**ANNUAL REPORT  
TOWN OF ROBBINSON**

**TAX COLLECTOR REPORT  
2024 UNPAID REAL ESTATE TAXES**

Bescher, Erik	161.44	Paulson, Nancy *	361.06
Bettencourt, Antonio	138.29	Paulson, Nancy	152.32
Blais, Leo & Joan	1490.53	Pearson, James William Jr.	6.72
Brooks, Linda	27.36	Perkins, Laurel	834.35
Brooks, Linda & Amanda	177.6	Pottle, Blaine & Carla	14.4
Candelmo, Gregory & Lee, Rachel	212.65	Pottle, Blaine & Carla	170.84
Candelmo, Steve & Wendy	761.97	Prettyman, Joshua & Taetan	927.2
Candelmo, Wendy	349.83	Rodriguez, Naomi	299.78
Carson, Eric & Francis, Angela	114.4	Rogers, Ruth **	720.8
Carson, Nicholas	18.4	Rohde, Marc	1511.11
Chambers, John & Rhonda	2687.66	Scott, Jeffrey & Donna	179.2
Cheverie, Renee	306.06	Smith, Timothy	392
Citino, James & Wild, Crystal	1946.8	Squire, Erik	174.4
Coogan, Christopher	782.82	Stewart, Joshua	172.8
Cosman, Michael & Michelle *	286.46	Stewart, Todd & Bonnie	562.31
Cote, Mary **	186.56	Sutton, Darian	56.48
Delmonaco, Jessica/Corbett, Danny**	841.51	Taylor, Heather & Leighton, Ty	376
Denbow, Sheila	15.84	Toole, Kelli	178.1
Denbow, Sheila	445.12	Travis, Joseph & Deedee	182.4
Dickson, Benjamin & Kathryn	3108.32	Travis, Joseph & Deedee	182.4
Dwellely, Grady	128.06	Travis, Joseph & Deedee	184
Ferreira, Edmund & Susan	83.52	Usda Rural Development Rural Housing	991.82
Galligan, Norma/ Collins, Benjamin	857.52	Webster, Dan	304
Gardner, Daniel Heirs	869.6	Webster, Dan	840
Garland, Joyce	248.58	Weir, Mary	138.4
Garland, Joyce	1028	Wesnofske, Tara	198.4
Gray, Jesse**	434.78	Wing, Sonja	1445.76
Johnson, Billie Jo & Scott	490.8	Wong, Helen	201.6
Johnson, John & Janet	864.32		
Knights, Roy	505.6	* Partial Payment	
Kruijff, Adriann	719.06	** Paid after books closed	
Kruijff, Jacob Adriann	635.8		
Kruijff, Jacob Adriann	480.41		
Kruijff, Peter & Marcy	400.27		
Mahar, Artie & Diana	72		
Maine Coast Heritage Trust *	4.36		
Maris, Timothy **	153.28		
Marshall, Kathleen	192		
Marvin, Robert	152		
Merrill, Robert & Elizabeth	455.04		
Merryfield, Ronald & Rose	241.5		
Mingo, Arthur	419.25		
Morrell, Deborah	1016.35		
Morrell, Deborah	107.2		
Morrell, Raymond(Heirs)	464.3		

  

<b>Summary</b>	
2023 RE Taxes to Treasurer	18,313.69
2023 RE Interest	1,090.96
2024 Tax Commitment	616,117.32
2024 RE Tax Abatements	(1,084.08)
Discounts	8,590.38
2024 RE Taxes to Treasurer	578,308.33
2024 RE Interest	660.82
Over/Short	116.96
Unpaid 2022 Taxes	36,841.87
Auto Excise	147,406.72
Boat Excise	1,087.50



**ANNUAL REPORT  
TOWN OF ROBBINSON**

**ASSESSOR'S REPORT**

**Total Taxable Valuation of Town** **\$ 38,507,332.34**

<b>GENERAL GOVERNMENT</b>	
---------------------------	--

Town Officer's Salaries	\$	20,000.00
Tax Collections	\$	11,961.97
Auditing	\$	6,600.00
Insurance	\$	14,000.00
Maine Municipal Association	\$	1,877.00
Animal Control	\$	1,500.00
Code Enforcement Officer	\$	2,500.00
Roads	\$	123,548.49
Legal/Bldg Repair	\$	30,000.00
Tax Discounts	\$	7,854.61

<b>PROTECTION</b>	
-------------------	--

Fire Department	\$	51,000.00
Ambulance Service	\$	11,500.00

<b>HEALTH &amp; SANITATION</b>	
--------------------------------	--

Sewage Disposal Site	\$	700.00
Solid Waste Removal	\$	50,000.00
Health Officer	\$	100.00

<b>UNCLASSIFIED</b>	
---------------------	--

Cemetery Maintenace	\$	12,500.00
Historical Society	\$	2,500.00

<b>COMMITMENT SUMMARY</b>	
---------------------------	--

Municipal Appropriations	\$	348,142.07
School Appropriations	\$	364,273.94
County Tax	\$	106,916.00
Overlay	\$	12,677.31
Less Tax Felief Fund	\$	(70,000.00)
Less Revenue Sharing	\$	(80,000.00)
Less Homestead	\$	(65,892.00)

**2024 Tax Commitment to Tax Collector** **\$ 616,117.32**

**ANNUAL REPORT  
TOWN OF ROBBINSON**

**SELECTMEN REPORT**

<b>Account</b>	<b>Balance Carried</b>	<b>Raised</b>	<b>Transfers</b>	<b>Total Debits</b>	<b>Total Credits</b>	<b>Current balance</b>
19 Interest	\$ 4,732.35	\$ -	\$ -	\$ -	\$ 101.04	\$ 4,833.39
19 Tax	\$ 690,186.29	\$ -	\$ -	\$ -	\$ 176.94	\$ 690,363.23
20 Interest	\$ 4,055.52	\$ -	\$ -	\$ -	\$ 42.16	\$ 4,097.68
20 Tax	\$ 687,168.96	\$ -	\$ -	\$ -	\$ 55.34	\$ 687,224.30
21 Interest	\$ 3,198.79	\$ -	\$ -	\$ -	\$ 206.95	\$ 3,405.74
21 Tax	\$ 712,202.67	\$ -	\$ -	\$ -	\$ 692.57	\$ 712,895.24
22 Interest	\$ 1,198.69	\$ -	\$ -	\$ -	\$ 994.06	\$ 2,192.75
22 Tax	\$ 704,415.82	\$ -	\$ -	\$ -	\$ 11,207.38	\$ 715,623.20
23 Interest	\$ 735.06	\$ -	\$ -	\$ -	\$ 1,090.96	\$ 1,826.02
23 Tax	\$ 563,307.31	\$ -	\$ -	\$ -	\$ 18,313.69	\$ 581,621.00
24 Interest	\$ -	\$ -	\$ -	\$ -	\$ 660.82	\$ 660.82
24 Tax	\$ 181.41	\$ -	\$ -	\$ (2,093.73)	\$ 578,769.17	\$ 576,856.85
Administration	\$ 54,910.02	\$ 68,561.97	\$ 12,559.86	\$ (158,766.65)	\$ 6,341.07	\$ (16,393.73)
Agent Fees	\$ 231.00	\$ -	\$ -	\$ (1,863.00)	\$ 1,864.00	\$ 232.00
Ambulance	\$ -	\$ 11,500.00	\$ 292.04	\$ (11,792.04)	\$ -	\$ 0.00
Boat Excise	\$ 2,335.50	\$ -	\$ (2,335.50)	\$ -	\$ 1,087.50	\$ 1,087.50
Boat Landing	\$ -	\$ -	\$ 4,087.83	\$ (4,087.83)	\$ -	\$ -
Cemetery	\$ 3,351.67	\$ 12,500.00	\$ -	\$ (12,675.00)	\$ 212.19	\$ 3,388.86
County Tax	\$ -	\$ 106,916.00	\$ -	\$ (106,916.00)	\$ -	\$ -
Discounts	\$ (7,854.61)	\$ 7,854.61	\$ -	\$ (114.86)	\$ (8,475.52)	\$ (8,590.38)
Dogs	\$ 8,010.16	\$ 1,500.00	\$ -	\$ (1,590.00)	\$ 160.00	\$ 8,080.16
Education	\$ -	\$ -	\$ -	\$ -	\$ 558,563.49	\$ 558,563.49
Excise Tax	\$ 10,563.02	\$ -	\$ (152,200.00)	\$ -	\$ 147,406.72	\$ 5,769.74
Fire Department	\$ -	\$ 51,000.00	\$ -	\$ (51,000.00)	\$ -	\$ -
General Assistance	\$ 90,973.43	\$ -	\$ -	\$ (5,845.52)	\$ 10,162.00	\$ 95,289.91
Homestead	\$ (1,446.98)	\$ (65,892.00)	\$ -	\$ -	\$ 58,140.00	\$ (9,198.98)
Inland Fisheries	\$ 19.00	\$ -	\$ (19.10)	\$ (9,757.15)	\$ 9,757.25	\$ -
Insurance	\$ (2,009.16)	\$ 14,000.00	\$ -	\$ (25,344.14)	\$ 57.00	\$ (13,296.30)
Motor Vehicle	\$ -	\$ -	\$ -	\$ (18,796.50)	\$ 18,821.50	\$ 25.00
Overlay	\$ -	\$ 12,677.31	\$ (12,677.31)	\$ -	\$ -	\$ (0.00)
Planning Board	\$ 6,512.39	\$ 2,500.00	\$ -	\$ (3,931.87)	\$ 930.44	\$ 6,010.96
Plumbing	\$ 10,592.60	\$ -	\$ -	\$ (2,098.75)	\$ 2,080.00	\$ 10,573.85
Revenue Sharing	\$ 9,935.67	\$ (80,000.00)	\$ -	\$ -	\$ 85,050.14	\$ 14,985.81
Road	\$ (12,290.75)	\$ 123,548.49	\$ 85,000.00	\$ (236,456.87)	\$ 16,272.00	\$ (23,927.13)
Solid Waste	\$ -	\$ 50,000.00	\$ -	\$ (47,647.00)	\$ -	\$ 2,353.00
Street Lights	\$ 136.46	\$ -	\$ 2,200.00	\$ (2,017.51)	\$ -	\$ 318.95
Tax Relief	\$ 4,187.47	\$ (70,000.00)	\$ 65,000.00	\$ -	\$ 7,685.45	\$ 6,872.92
Town Meeting	\$ -	\$ 5,177.00	\$ -	\$ (5,177.00)	\$ -	\$ -

**James W.  
Wadman**

Certified Public Accountant

Telephone 207-667-6500

Facsimile 207-667-3636

James W. Wadman, C.P.A.

Ronald C. Bean, C.P.A.

Kellie M. Bowden, C.P.A.

Wanese L. Lynch, C.P.A.

## ***INDEPENDENT AUDITOR'S REPORT***

To the Board of Selectmen  
Town of Robbinston  
Robbinston, ME 04671

### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Robbinston, Maine as of and for the fiscal year ended February 20, 2024, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Robbinston, Maine, as of February 20, 2024, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Robbinston, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Robbinston, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a

**ANNUAL REPORT  
TOWN OF ROBBINSON**

guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Robbinston, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Robbinston, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 7 and 19 through 22 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Robbinston, Maine's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal

**ANNUAL REPORT  
TOWN OF ROBBINSON**

awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

*James W. Wadman, C.P.A.*

James W. Wadman, C.P.A.  
July 30, 2024

ANNUAL REPORT  
TOWN OF ROBBINSON

TOWN OF ROBBINSON, MAINE  
STATEMENT OF NET POSITION  
FEBRUARY 20, 2024

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash	\$704,922
Taxes Receivable	\$74,741
Due from Other Governments	\$50,893
<u>Capital Assets</u>	
Land	\$42,850
Other Capital Assets, net of Accumulated Depreciation	\$2,828,382
Total Capital Assets	\$2,871,232
<u>Total Assets</u>	\$3,701,789
<u>Liabilities, Deferred Inflows and Net Position</u>	
<u>Liabilities</u>	
Accounts Payable	\$109,917
<u>Notes Payable</u>	
Due within one year	\$106,563
Due in more than one year	\$689,022
<u>Total Liabilities</u>	\$905,503
<u>Deferred Inflows of Resources</u>	
Property Taxes Received in Advance	\$181
<u>Total Deferred Inflows of Resources</u>	\$181
<u>Net Position</u>	
Net Investment in Capital Assets	\$2,075,647
Restricted	\$459,442
Unrestricted	\$261,015
<u>Total Net Position</u>	\$2,796,105
<u>Total Liabilities, Deferred Inflows and Net Position</u>	\$3,701,789

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

**ANNUAL REPORT  
TOWN OF ROBBINSON**

(Exhibit II)

**TOWN OF ROBBINSON, MAINE**

**STATEMENT OF ACTIVITIES**

**FOR THE FISCAL YEAR ENDED FEBRUARY 20, 2024**

<u>Functions/Programs</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
<u>Primary Government</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants</u>
<u>Governmental Activities</u>			<u>Revenue and Changes in Net Position</u>
General Government	\$118,731	\$57,286	(\$61,445)
Protection	\$77,899	\$170	(\$77,729)
Public Health & Sanitation	\$46,458		(\$46,458)
Public Transportation	\$403,157		\$16,068 (\$387,089)
Education	\$883,697		\$549,756 (\$333,941)
Unclassified	\$42,412	\$1,164	\$9,793 (\$31,455)
Assessments and Debt Service	\$121,034		(\$121,034)
<u>Total Primary Government</u>	<u>\$1,693,388</u>	<u>\$58,620</u>	<u>\$575,617</u> <u>(\$1,059,151)</u>
<u>General Revenues</u>			
Property Taxes			\$671,830
Excise Taxes			\$142,763
State Revenue Sharing			\$85,361
Interest and Fees on Taxes			\$3,508
Interest Earned			\$1,851
Other Revenues			\$12,057
<u>Total Revenues and Transfers</u>			<u>\$917,370</u>
<u>Changes in Net Position</u>			<u>(\$141,781)</u>
<u>Net Position - Beginning</u>			<u>\$2,937,886</u>
<u>Net Position - Ending</u>			<u>\$2,796,105</u>

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

**ANNUAL REPORT  
TOWN OF ROBBINSON**

**TOWN OF ROBBINSON, MAINE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**FEBRUARY 20, 2024**

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
Cash	\$661,203		\$43,719	\$704,922
Property Taxes Receivable	\$74,741			\$74,741
Due from Other Governments	\$50,893			\$50,893
Due From Other Funds		\$1,908	\$20,051	\$21,959
<b><u>Total Assets</u></b>	<b><u>\$786,837</u></b>	<b><u>\$1,908</u></b>	<b><u>\$63,770</u></b>	<b><u>\$852,515</u></b>
 <b><u>Liabilities, Deferred Inflows &amp; Fund Balances</u></b>				
<b><u>Liabilities:</u></b>				
Accounts Payable	\$109,917			\$109,917
Due to Other Funds	\$21,959		\$0	\$21,959
<b><u>Total Liabilities</u></b>	<b><u>\$131,876</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$131,876</u></b>
 <b><u>Deferred Inflows of Resources</u></b>				
Property Taxes Received in Advance	\$181			\$181
Unavailable Property Tax Revenue	\$63,717			\$63,717
<b><u>Total Deferred Inflows of Resources</u></b>	<b><u>\$63,898</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$63,898</u></b>
 <b><u>Fund Balances:</u></b>				
Nonspendable			\$46,851	\$46,851
Restricted	\$410,683	\$1,908		\$412,591
Committed	\$155,029			\$155,029
Assigned			\$16,919	\$16,919
Unassigned (Deficit)	\$25,350			\$25,350
<b><u>Total Fund Balances</u></b>	<b><u>\$591,063</u></b>	<b><u>\$1,908</u></b>	<b><u>\$63,770</u></b>	<b><u>\$656,741</u></b>
<b><u>Total Liabilities, Deferred Inflows &amp; Fund Balances</u></b>	<b><u>\$786,837</u></b>	<b><u>\$1,908</u></b>	<b><u>\$63,770</u></b>	<b><u>\$852,515</u></b>
 <b><u>Total Fund Balance - Governmental Funds</u></b>				<b><u>\$656,741</u></b>
<i>Net position reported for governmental activities in the statement of net position is different because:</i>				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				\$2,871,232
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Bonds Payable				(\$795,585)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds				\$63,717
<b><u>Net Position of Governmental Activities</u></b>				<b><u>\$2,796,105</u></b>

The Notes to the Financial Statements are an integral part of this statement.



**ANNUAL REPORT  
TOWN OF ROBBINSON**

TOWN OF ROBBINSON, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES & CHANGES

IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED FEBRUARY 20, 2024

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Funds</u>	<u>Total Governmental Funds</u>
<b><u>Revenues:</u></b>				
Property Tax, Including Homestead Exemption	\$678,966			\$678,966
Excise Taxes	\$142,763			\$142,763
State Revenue Sharing	\$85,361			\$85,361
State Road Assistance	\$16,068			\$16,068
Perpetual Care			\$200	\$200
Interest Earned	\$304		\$1,547	\$1,851
Interest & Lien Fees	\$3,508			\$3,508
Other Revenues	\$3,084		\$8,773	\$11,857
<b><u>Total Revenues</u></b>	<b><u>\$930,054</u></b>	<b><u>\$0</u></b>	<b><u>\$10,520</u></b>	<b><u>\$940,574</u></b>
<b><u>Expenditures (Net of Departmental Revenues):</u></b>				
<i>Current;</i>				
General Government	\$55,763			\$55,763
Protection	\$67,078			\$67,078
Health & Sanitation	\$46,458			\$46,458
Transportation	\$99,866			\$99,866
Education	\$333,941			\$333,941
Unclassified	\$19,586		\$10,319	\$29,905
<i>Assessments and Debt Service;</i>				
Assessments and Debt Service	\$225,420			\$225,420
<b><u>Total Expenditures</u></b>	<b><u>\$848,112</u></b>	<b><u>\$0</u></b>	<b><u>\$10,319</u></b>	<b><u>\$858,432</u></b>
<b><u>Excess Revenues Over Expenditures</u></b>	<b><u>\$81,942</u></b>	<b><u>\$0</u></b>	<b><u>\$201</u></b>	<b><u>\$82,142</u></b>
<b><u>Beginning Fund Balance</u></b>	<b><u>\$509,121</u></b>	<b><u>\$1,908</u></b>	<b><u>\$63,569</u></b>	<b><u>\$574,598</u></b>
<b><u>Ending Fund Balance</u></b>	<b><u>\$591,063</u></b>	<b><u>\$1,908</u></b>	<b><u>\$63,770</u></b>	<b><u>\$656,741</u></b>

Reconciliation to Statement of Activities, change in Net Position:

Net Change in Fund Balances - Above				\$82,142
Delinquent taxes are recognized as revenue in the period for which levied in the Government-Wide financial statements, but are recorded as unavailable revenue (a deferred inflow) in governmental funds				(\$7,136)
Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position				
This amount represents long-term debt payments				\$104,387
Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets are allocated over the estimated useful lives as depreciation expense.				\$0
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.				(\$321,174)
<b><u>Change in Net Position of Governmental Activities</u></b>				<b><u>(\$141,781)</u></b>

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

ANNUAL REPORT  
TOWN OF ROBBINSON

WARRANT FOR ANNUAL TOWN MEETING  
TOWN OF ROBBINSON

Washington, ss.

State of Maine

To: Vanessa Geel, a resident of the Town of Robbinston:

You are hereby required in the name of the State of Maine to notify the inhabitants of the Town of Robbinston, qualified to vote in Town affairs, of the Annual Town Meeting described in this warrant.

**TO THE VOTERS OF THE TOWN OF ROBBINSON:**

You are hereby notified that the Annual Town Meeting in this municipality will be held at the former Robbinston Grade School in Robbinston on Monday, the thirty first day of March A.D. 2025 at 12:45 p.m., then and there to act on Article 1. The polls will be opened immediately following the election of the moderator to act on Article 2 and shall be closed at 7:00 p.m. To act on the remaining articles in the Warrant, the meeting will be adjourned following the election of the moderator and resumed at 7:00 o'clock in the evening.

**ARTICLE 1**

To choose a Moderator to preside at said meeting.

**ARTICLE 2**

To elect all necessary Town officers by secret ballot, including those who filed nomination papers with the Town Clerk.

**ARTICLE 3**

To see if the Town will vote to raise and appropriate the sum of \$12,500.00 for the care of the cemeteries. (12,500.00 was raised in 2024)

**ARTICLE 4**

To see if the Town will vote to raise and appropriate the sum of \$6,600.00 for auditing the Town books. (\$6,600.00 was raised in 2024)

**ARTICLE 5**

To see if the Town will vote to raise and appropriate the sum of \$55,000.00 for the operation of the Fire Department. (\$51,000.00 was appropriated in 2024)

**ARTICLE 6**

To see if the Town will vote to raise and appropriate the sum of \$14,000.00 for Insurance (\$14,000.00 was raised in 2024)

**ARTICLE 7**

To see if the Town will vote to raise and appropriate the sum of \$22,000.00 to pay the various Town Officers for the ensuing year. (\$20,000.00 was raised in 2024) (First Selectmen \$7,000.00; Second Selectmen \$2,000.00; Third Selectmen \$2,000.00; Town Clerk \$4,000.00; Treasurer \$7,000.00)

**ARTICLE 8**

To see if the Town will vote to raise and appropriate the sum of \$50,000.00 for Solid Waste Removal. (\$50,000.00 was raised in 2024)

**ARTICLE 9**

To see if the Town will vote to raise and appropriate the sum of \$85,000.00 from Excise Tax for Snowplowing, Sanding, Stockpile, and Repairing town roads for the 2025-26 season. (\$85,000 was appropriated in 2024 from excise tax.)

**ARTICLE 10**

To see if the Town will vote to raise and appropriate the sum of \$7,000.00 for Legal Counsel and General Administration. (\$5,000.00 was raised in 2024)

**ANNUAL REPORT  
TOWN OF ROBBINSON**

**ARTICLE 11**

To see if the Town will vote to appropriate the sum of \$1,500.00 for the Plumbing Inspector.  
(\$1,500.00 was appropriated in 2024)

**ARTICLE 12**

To see if the Town will vote to raise and appropriate the sum of \$1,948.00  
to purchase the services of the Maine Municipal Association for 2025.  
(\$1,877.00 was appropriated on 2024)

**ARTICLE 13**

To see if the Town will vote to raise and appropriate the sum of \$8,590.38  
to take care of Tax discounts allowed by 2024 taxes. (\$7,854.61 was raised last year)

**ARTICLE 14**

To see if the Town will vote to appropriate from excise taxes \$2,200.00 for Street Lights.  
(\$2,200.00 was appropriated in 2024)

**ARTICLE 15**

To see if the Town will vote to apply the sum of  
\$70,000.00 collected from excise tax to the tax relief account.

**ARTICLE 16**

To see if the Town will vote to raise and appropriate the sum of \$2,500.00 for the services of a  
Code Enforcement Officer. (\$2,500.00 was raised in 2024)

**ARTICLE 17**

To see if the Town will vote to raise and appropriate the sum of \$100.00 for the Health Officer.  
(\$100.00 was raised in 2024)

**ARTICLE 18**

To see if the Town will vote to raise and appropriate the sum of \$1,500.00 for the Animal  
Control Officer. (\$1,500.00 was raised in 2024)

**ARTICLE 19**

To see if the Town will vote to raise and appropriate the sum of \$700.00 for the use of a sewage  
disposal site. (\$700.00 was appropriated in 2024)

**ARTICLE 20**

To see if the Town will vote to appropriate \$400.00 from the Armstrong Fund for the Down East  
Health Services. (W.I.C) (\$500.00 was appropriated in 2024)

**ARTICLE 21**

To see if the Town will vote to raise and appropriate the sum of \$500.00 for the Eastern Agency  
on Aging from the Armstrong Fund. (\$500.00 was appropriated in 2024)

**ARTICLE 22**

To see if the Town will vote to appropriate from the Armstrong Trust Fund, the sum of  
\$1,877.00 for the Down East Community Partners.  
(\$1,877.00 was appropriated in 2024)

**ARTICLE 23**

To see if the Town will vote to raise \$12,000.00 for Emergency Medical Service. (\$11,500.00  
was raised in 2024)

**ARTICLE 24**

To see what rate of percent (%) the Town will vote to pay the Tax Collector for  
collecting taxes, and what sum they will raise and appropriate for that purpose.  
(Selectmen recommend 2.00%, 2.00% was used in 2024)

**ARTICLE 25**

To see if the Town will vote to authorize the Selectmen to borrow money to operate the Town  
in anticipation of taxes.

**ANNUAL REPORT  
TOWN OF ROBBINSTON**

**ARTICLE 26**

To see if the Town will vote to set a date when taxes are due and payable. (Selectmen recommend thirty (30 days after taxes are committed to the tax collector) and to see if the Town will fix a rate of discount to be allowed on taxes paid before their due date.(Selectmen recommend 2%, 2% was used in 2024)

**ARTICLE 27**

To see if the Town will vote to set a date when interest will be charged on unpaid taxes. (Selectmen recommend November 1) and to fix a rate of percent (%) of interest to be charged on taxes not paid before said date. (Selectmen recommend 7.50%)

**ARTICLE 28**

To see if the Town will vote to set June 30, 2025 as the date when the Tax Collector shall complete and make an account of all collections. (June 30<sup>th</sup> was used last year)

**ARTICLE 29**

To see if the Town will vote to authorize the Selectmen to sell and assign any or all tax mortgages liens owned or held by the Town and to sell, transfer, and convey all real estate, the title to which has accrued to the Town by virtue of expired tax mortgage liens, and to execute the necessary papers to effectuate assignment, sale, or conveyance.

**ARTICLE 30**

To see if the Town will vote to authorize the Selectmen to accept and expend on behalf of the Town, federal and/or state funds, including C.D.B.G funds, which may be received, from time to time, in the form of grants, or for any other purpose during the period 4/1/25-4/1/26 or act on anything relative thereto.

**ARTICLE 31**

To see if the town will vote to raise and appropriate the sum of \$2,500.00 for the Robbinston Historical Society, to support operating costs. (\$2,500.00 was raised in 2024)

**ARTICLE 32**

To see if the town will vote to transfer the amount of \$1,087.50 from the Boat Excise account to the Boat Landing Account.

**ARTICLE 32**

To see if the Town will authorize the Select Board to appoint one or more persons or entities to the positions of Treasurer, Tax Collector and Town Clerk, for a term of one year, which the Select Board may renew, subject to the terms of employment established by the Select Board.

The Registrar of Voters will be in session at the above named location while the polls are open, from 12:45 p.m. to 7:00 p.m. to correct any error in or change a name or address on the voting list, to accept the registration of any person eligible to vote and to accept new enrollments.

A person who is not registered as a voter may not vote in any election.

Signed and dated at the Town of Robbinston, January 27, 2025.

Tom Moholland  
Jon Stanhope  
Kevin Murray  
Municipal Officers of the Town of Robbinston