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221st Annual Report of the Town of

CASTINE, MAINE

INCORPORATED 1796



Gus Basile

We dedicate this edition to Gus Basile, who retired from the Selectboard after serving since 2006. In Gus' 12 years as Selectperson he helped make decisions regarding our important road projects, zoning and commercial district. He kept us on our toes with humor telling riddles and jokes. He has volunteered numerous days/hours with the Woodbank located at Castine's Transfer Station and he and his wife, Ruth, have participated in the Maine Maritime Academy (MMA) Family Sponsorship Program by sponsoring students over the years which invites them into their home, have dinners, take them shopping or to the airport and so on.

We wish Gus luck with his future endeavors, encourage him to enjoy each day with family, grandchildren and friends. We thank Gus for all his years of dedication and service to Castine.



Thank you to all who have contributed reports, photographs and technical assistance to this publication.

Susan Macomber & Karen Motycka, Editors
Design and production by the Castine Town Office
Design Support by Sarah Luchini
Printed by Downeast Graphics, Ellsworth, Maine

Cover & Book Photographs courtesy of: Judy Marzolf, Johanna & Pedrick Sweet, Helen Miller, Foote family, Jeff Hoffman, Heather Brennan & Kelly Sawyer, Terry Biggie, Mike Coughlin, Sharon Bray, Kedron Barrett, Karen Motycka, Jimmy Goodson, Nancy Sayre, Susan Adam, Todd Nelson, Brooke Tenney, Brenda Graminski, Adams School, Castine Living, Tony Llerena, Don Tenney, Wilson Museum, Castine Historical Society, and the Castine Town Office.

Special Dedication



Barb Thomas was an unforgettable presence at the Adams School for countless years. We all, especially our children, knew her as part of the family. She took care of so many of us and we cherish those memorable times.



Harry Kaiserian gave so much of himself by volunteering to numerous Castine organizations and making sure many of us enjoyed a delicious meal prepared by him. (pictured above is the new Book Boat done in 2018 by volunteer efforts in its summer location at Castine's Town Dock – winter location at Compass Rose Books)

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Honor Roll

Robert Meyer
Charles Warren Devereux II
John Gres
Richard "Dick" Blystone
Howard Myers
J. Alton "Al" Boyer
Katherine "Kay" Bailey
Leni Barrett
Richard "Dick" Hale
James "Jim" Bower
Catherine "Cathy" Coughlin



The Next Generation

Townsend "Exy" Parker
Abigail "Nabby" Sewell
Hope Curtis
Annie Reed



Howard Myers



J. Alton "Al" Boyer



John Gres



Richard "Dick" Blystone



James "Jim" Bower



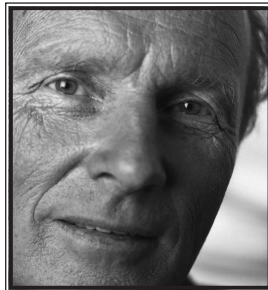
Katherine "Kay" Bailey



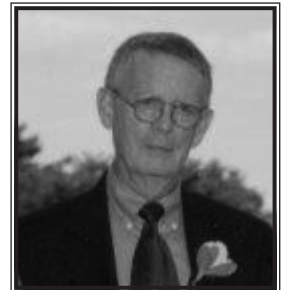
Leni Barrett



Catherine "Cathy" Coughlin



Richard "Dick" Hale



Charles "Warren" Devereux II

Castine Municipal Office Hours

Emerson Hall, 67 Court Street
Monday through Friday, 8:00 a.m. to 3:30 p.m.
Closed on legal holidays

Transfer Station Hours

Monday	Closed
Tuesday	8 a.m. - 1 p.m.
Wednesday	8 a.m. - 1 p.m.
Thursday	8 a.m. - 1 p.m.
Friday	8 a.m. - 1 p.m.
Saturday	8 a.m. - noon
Sunday	Closed

Curbside pick-up of stickered non-recyclable waste will be each Monday. These items should be out by the Town’s curb by 7:30 a.m. When a holiday falls on a Monday, pick up will be on Tuesday. Notice of this will be posted.

Note: The Transfer Station fee schedule is available at the Castine Town Office and online at: www.castine.me.us

Recycling Schedule

Recyclable items can be taken to the Transfer Station during regular business hours or can be placed in clear plastic bags at the Town’s curb on the 1st and 3rd Tuesday of each month by 7:30 a.m. to ensure pick-up. In case of inclement weather, hold your materials for the next scheduled recycling day. Recycling guides and plastic bags (.25 each) are available at Emerson Hall. Note: During the summer months if there is enough demand Curbside Recycling will take place weekly.

Directory of Local Facilities

Town Office, Emerson Hall, Court Street	326-4502
Town Manager	326-4502
Code Enforcement Officer	326-4502
Tax Collector / Treasurer	326-4502
Town Clerk	326-4502
Finance Officer.....	326-4502
FAX number	326-9465
Fire Rescue Department (station)	326-8767
Fire, Ambulance, Police (to report an emergency)	911
Adams Grammar School	326-8608
Superintendent of Schools	374-9927
Bucksport High School.....	469-6650
George Stevens Academy.....	374-2808
Castine Pollution Control Facility	326-4845
Castine Water Facility	326-8540
Castine Water / Sewer Billing	326-4502
Animal Control Officer	326-4502 / 266-0597
Witherle Memorial Library.....	326-4375
Town of Castine Website:.....	www.castine.me.us
Adams School Website:.....	www.castineschools.org

District 8, State Senator Kimberley Rosen

Augusta Office	Senate Chamber, Station 3, Augusta, ME 04333-0003
Augusta Office Telephone	287-1505
Toll Free Message Center (sessions only).....	1-800-423-6900
Home Address.....	PO Box 877, Bucksport, ME 04416
Home Phone	469-3779
E-mail.....	kimberley.rosen@legislature.maine.gov kurlykim40@aol.com

District 133, State Representative Sarah Pebworth

Augusta Office	House of Representatives, Station 2, Augusta, ME 04333-0002
Augusta Office Telephone	287-1400 (voice)
.....	287-4469 (TDD)
Year-round toll-free message center.....	1-800-423-2900
Home Address.....	PO Box 347, Blue Hill, ME 04614
Home Telephone	479-4741
E-mail.....	sarah.pebworth@legislature.maine.gov

Maine State Legislature website: <http://www.maine.gov/legis/house>

Town Officials and Committee Members

Selectboard, Assessors and
Overseers of the Poor

Peter F. Vogell, Chr (2019)
Colin P. Powell (2020)
Gordon B. MacArthur (2021)

School Committee

Kathryn MacArthur, Chr (2021)
Alyssa Radcliff (2019)
Temple Blackwood (2020)

Witherle Memorial Library Trustees
Wendy Knickerbocker, Chr (2021)
Berna Kaiserian (2019)

Jeff Ackerman (2023)
Dona Brophy (2020)
Pedrick Sweet (2022)

Town Manager

Jimmy Goodson

Town Clerk/Registrar of Voters

Susan Macomber

Finance Officer/Tax Collector/Treas.

Karen Motycka

Superintendent of Schools

Mark Hurvitt

Librarian

Anne Romans

Fire Chief
Assistant Fire Chiefs

Randy Stearns
Peter Vogell
Jack Spratt
Tom Gutow

Code Enforcement Officer

Jimmy Goodson

Local Plumbing Inspector

Peter Vogell

Alternate CEO/LPI

Dale Abernethy

Harbor Master

Scott Vogell

Utility Superintendent (Wastewater Facility)

Aaron Zurek

Utility Superintendent (Water Department)

Adam Clark

Utility Operator

Noah Clark

Animal Control Officer

Henry A. Erhard

Health Officer

Ingrid Scott

Traffic Enforcement Officer

Scott Vogell

Hancock County Planning Comm Rep.

Jimmy Goodson

Planning Board

J. Douglas Wellington, Chr (2019)
 Doris Russell (2020)
 Thomas Comiciotto (2022)

Robert Friedlander (2023)
 Par Kettis (2021)
 Beverly Bishop, Alt. (2019)

Historic Preservation Commission

Peter Cooperdock, Chr (2019)
 Patrick Haugen (2020)
 Medan "Hank" deRaaf (2019)

Kay Hightower (2021)
 Debby Neve (2020)
 Arthur Layton, Alt (2019)

Board of Appeals

James Shanley, Chr (2020)
 Amy Gutow (2019)

David Jones (2021)
 Renee Colson (2022)
 Bobby Vagt, Alt (2019)

Harbor Committee

David Wyman (2020)
 J.T. Loomis (2018)
 Mike Coughlin (2019)
 Dana Willis, MMA Waterfront Rep.

Zander Parker (2019)
 Bill Corbett (2021)
 Liam Griffith, Alt (2019)
 Tim Leach, Alt (2019)

Utility Board

David Avery, Chr (2021)
 Dave Hassett (2020)
 William Carter (2020)

Gordon "Mac" MacArthur (2019)
 Dale Abernethy, Alt. (2019)
 Kirk Langford, Alt. (2019)
 Jeff Aceto (2019)

Recreation Committee

Dianna Paine, Co-Chr (2020)
 Karen Cukierski, Co-Chr (2021)
 Therese Biggie (2019)

Raeann Hodgson (2020)
 Susan Macomber, Alt. (2019)
 Scott Vogell, Alt. (2019)

Tree Committee

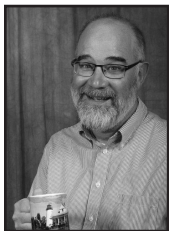
Kathy Eaton, Tree Warden (2020)
 Donald Tenney (2019)
 Carl Olson, MMA Rep.

Julie Van de Graaf, Chr (2019)
 Kathy Eaton (2019)

Cemetery Association Board of Directors

Bradford Tenney, Chr (2021)
 Don Small (2020)

Kathy Eaton (2019)
 Elizabeth Ballou (2019)
 Ruth Eaton (2021)



Brian Norris,
 Publisher of Castine Living
 (Shutter Images - July '18 Castine Living)

Selectboard/Town Manager Report

The Castine Selectboard and the Town Manager again welcome the opportunity to provide this 10th annual “State of the Town” report. You will see the state of our Town continues to be strong. Like many small towns in Maine, change is invited and can lead to improvements in the way we do things. With our newest Selectboard member, Gordon MacArthur, we get a veteran selectman with a fresh perspective on making things happen, especially our Town roadways.

We are finishing our second full year with Olver Associates as our Water/Wastewater operator and we continue to reap the benefits of having a multi-municipality operator leverage their considerable experience.

Response to our having enacted the Rental Listing Ordinance this year exceeded our estimates. We have received nearly 150 rental listings, of which 65 are Maine Maritime Academy student rentals. The Castine Fire Rescue Department has a list of addresses and emergency contact information for each rental and provided exceptional emergency response services whenever called.

Our Finance Officer, Karen Motycka, and Town Clerk, Susan Macomber, both having completed 22 years of service, continued to assist the residents, prospective residents, visitors and the public with friendly, helpful information. Henry Erhard, also completing 22 years of fulltime service, continues to be Castine’s only full-time Public Works employee but recognizing the need for supplemental labor, we are budgeting again for a part time employee to assist Henry in providing seasonal services we expect for the Town. In recognition of their service to the Town, the Selectboard revised our vacation policy to provide an additional week of vacation (5 total) after 20 years of service.

The Selectboard continued to enjoy a most-collaborative relationship with the Administration and Board of Trustees at Maine Maritime Academy. We schedule monthly Town/Gown meetings to address issues of mutual concern and the Academy continued to support our local government with voluntary payments for infrastructure and municipal services.

The Harbor Committee has plans to complete the final phase of our rail replacement program at the waterfront. The work will begin at the end of the 2019 boating season. Our Harbormaster, Scott Vogell, completed his second year and our dockhands provided assistance and a smile at Castine’s waterfront gateway.

Our Visitor Center, operated by Castine Merchant’s Association and with Town support, now in its fourth year, attracts visitors from all over the country and world with 5,200 visitors in the 2018 season. The Visitor Center Director, Alyssa Radcliff, has done a great job coordinating volunteers and designing print ads to further our brand. Our commercial district has seen three year-round businesses open- Compass Rose Bookstore and Lethabo Massage & Day Spa re-opened and Mary Margaret’s Mercantile offers a variety of fun and interesting items.

Cultural and historic tourism is alive and well in Castine. A consortium of the Town, Library, Wilson Museum, Castine Historical Society and MMA, known as Castine History Partners, spent considerable time and expense creating a walking tour app for cell phones and tablets “Castine History Highlights”. This same group is hosting a Ft. George Strategic Planning session scheduled for fall, a first step in attracting state and federal grant funding for battlefield preservation and enhancement. And don’t forget to make your reservation for our 5th annual Bastille Day Celebration

and its popular Picnic-en-Blanc.

Our Town Manager notified the Selectboard in January of plans to retire on June 30 after five years of service as manager. We have retained Maine Municipal Association's Personnel Services to assist us in the search and selection process. We anticipate having a new manager in place in June.

From Town Hall, we offer a heartfelt thank you to the dedicated team of town employees and the citizens of Castine who volunteer countless hours for the Town boards, committees and organizations that are working to make Castine the remarkably special place it is.

Respectfully submitted,

Castine Selectboard: Peter Vogell, Colin Powell and Gordon MacArthur

Town Manager: Jimmy Goodson



Johanna Barrett
Compass Rose Books



Bonnie Politano
Mary Margaret's Mercantile



Maddy Rankin
Lethabo Massage & Day Spa

Finance Officer

One of the advantages of working in a small office with few employees is that you never know what will be thrown your way and have to be a jack of all trades. An advantage to this is that boredom is virtually non-existent. Within the past couple months, Nina Desmond, our Transfer Station Attendant and I have attended two programs on recycling. As you all may be aware, the recycle market has changed a lot over the past year and we are now in the position of learning a new recycling routine which includes fewer “acceptable” items in community recycle programs.

At the May 14, 2016 Town Meeting, the voters approved to deliver municipal solid waste (MSW) to the Fiberight Facility being developed in Hampden, Maine. The facility is now open, with our recycling going to the facility in mid-March and solid waste to begin going sometime in May. The brochure put out by Coastal Resources of Maine (Fiberight) which lists accepted items as well as items to avoid in the recycling program will follow my report. We appreciate everyone’s efforts in ensuring that our recycling is done right. In addition to recycling correct materials, we also need to make sure they are not contaminated – this means all containers must be clean, not just scraped out, but washed clean. Along with feeling good about recycling correctly, there is also a financial benefit in recycling correctly under our contract. The cost to the town for recyclables is \$35/ton. However, if our loads are contaminated (items in there that are not allowed or are not clean), the Town will be billed as MSW at \$70/ton. So please, let’s keep recycling good for everyone.

You will notice that clothing and shoes is on the “Items to Avoid” list of Recycling. The good news is that the Town has recently entered into an agreement with Apparel Impact, a Textile Recycling Company. At some point, hopefully during the month of May, an Apparel Impact bin will be dropped off at the Transfer Station, which will allow us to recycle clothing, shoes and other textiles. We will have more information on this once in place.

Glass is also on the list of “Items to Avoid”. Both Coastal Resources of Maine and the Town Office are looking for other alternatives, so glass can be taken out of the waste stream. An interesting concept that is being looked at is for the Town to obtain a glass crusher with the inert product going to the back of the transfer station along with other inert materials, including brick, concrete and tile. The Department of Environmental Protection (DEP) will allow this with our Transfer Station permitting, however the sticky wicket is that all glass must be clean – no remnants of pasta sauce, condiments, etc. left on the glass – two problems, first, DEP frowns on food contamination being put out with the inert materials and second, glass crushers do not work if they have food contamination sticking to their inner workings. So if this becomes a reality, we will need to strictly enforce the squeaky clean glass rule and watch over it like a hawk.

If you have any questions about our current programs, look on the web site, talk with Nina at the Transfer Station or anyone of us at the Town Office. We are happy to help out.

Past years I have written a summary review of the budget going before you

at Town Meeting. I am going to bypass that this year as the story is not interesting, which is a good thing. The School budget is down 2.2%, the Town operating budget is up 1.9% and with capital projects, the Town total budget is up 4.3%. Other revenues will be greater than last year, so assuming no big changes in valuation, I would not expect the mil rate to go up.

I want to take a minute to thank Jimmy Goodson for all he has done over the past 5 years. My earlier comment of never knowing what will be thrown one's way and being a jack of all trades certainly fits in with Jimmy's time as Town Manager. I think Jimmy, Sue and I have worked well together and we will miss seeing his face in the office on a daily basis. I have already mentioned to Jimmy that we may call on him from time to time. I'm thinking he would make a great Election Clerk!

Respectfully submitted,
Karen Motycka

ACCEPTABLE MATERIALS FOR YOUR RECYCLE BIN		ITEMS TO AVOID
Please place only the single stream recyclables listed here in your recycling bin, everything else can be placed in your household trash.		These items are not accepted in the recycling bin:
Plastics #1 and #2  <ul style="list-style-type: none"> • Water bottles • Milk Jugs • Detergent Bottles • All rigid plastic containers marked with a #1 or #2 only 		Cardboard & Paper  <ul style="list-style-type: none"> • Clean Cardboard • Paper-board, Pizza Boxes • Newspapers & Inserts • Magazines • Mail & Catalogs • Paper Bags • Office Paper, Envelopes • Window Envelopes • Phone Books • Books • Paper Plates • Milk & Juice Cartons • Drink Boxes & Containers • Shredded Paper (put in clear bags)
Metals  <ul style="list-style-type: none"> • Tin Cans • Aluminum Cans and Foil • Aerosol Cans (empty) • Pots & Pans 	<p>Got questions? Call (207) XYZ-MNOP or visit us at CoastalResourcesME.com</p>	<ul style="list-style-type: none"> Trash & Garbage Needles & Sharps Knives and other blades Wood or Lumber Glass Bottles & Jars Plastic Containers: #3 - #7 Clothing & Shoes Bedding & Pillows Toys - Plastic or Plush Pipes - Plastic or Metal Food Plants Paper Napkins & Towels Bubble Wrap Envelopes with plastic or Tyvek Button-cell, rechargeable, alkaline or lithium batteries Propane, helium, gas cylinders Large metal parts Boat Wrap Tarps Plastic Wrap or Film Vinyl Siding or Shutters Garden boxes Rope, String or Chain Light bulbs Diapers Kitty Litter NO STYROFOAM

Town Clerk

2018 Registrations Issued:	
Automobiles, Trailers, Motorcycles, etc.	1033
Boats, Snowmobiles, ATV's; Hunting/Fishing licenses	299
2018 Dog Licenses Issued:	104
2018 Vital Statistics:	
Births	4
Marriages	9
Deaths	3

Welcome to Gordon B. MacArthur who joins as member on the Selectboard filling the vacancy seat left by Gus Basile. More learning curves and another transition but so far it has been just as smooth as last year when Colin joined the team. Gordon and Colin both bring new ideas, fresh perspectives and different experiences and resources that I'm confident will be useful going into Castine's future.

We also welcome Noah Clark to the Water Dept & Wastewater Facility working side-by-side with his father, Adam Clark (Water) and Aaron Zurek (Wastewater). Noah works well with others and whenever we need information at the Town Office he, like Adam & Aaron, are more than helpful in getting us what we need in a timely fashion. We are extremely lucky to have a friendly and hard-working team, which includes Jimmy, Karen, Henry, Nina and Scott, that keeps the daily operations reliable, trustworthy and professional in Castine.

It has been a pleasure working the last five years with Town Manager, Jimmy Goodson. He brought enthusiasm and proficiency to the Town Office and with his knowledge, management and time spent on all sorts of duties and assisting organizations it kept government and community united. Thank you, Jimmy for the years spent with us and for caring about Castine giving what was needed to make things work. Enjoy your retirement!

Attending State workshops this past year with the several agencies I deal with has proved to be informative. They are getting stricter and are expecting us agents to buckle down on processing, therefore, if you come into the office and find us requesting more information or cannot process a transaction that is why. Rules and procedures change or simply learning something new even though you've been doing it for over 20 years and know it in your sleep does occur. Here are a few examples:

- Car Registrations:
- Please come in with proof of insurance & current mileage. We cannot process without this information
 - For NEW registrations, the person(s) whose name(s) will appear on the registration HAS to be present and their signatures obtained
 - If a vanity plate has expired 6-months or more, you will have to go to Ellsworth or Bangor to make sure that plate is still available, but you have to pay your excise tax first in Castine
- Hunting/Fishing Licenses:
- You will be required to show proof of residency for purchasing a resident hunting/fishing license
- Boat Registrations:
- We now need to know the propulsion of your boat for processing new or renewal registrations

In closing I keep in mind and hold dear all those who passed away from our community this year but especially - Harry Kaiserian – who I knew since I was a teenager; who would check in on me from time-to-time and see how my Dad and family was; who cooked the Town employees lunches on occasion; who remembered my Mom's stuffed clam recipe and said it was always one of his favorites; who sent me Happy Birthday notes each March..... yup, he was special and I'll miss him.

Respectfully submitted,
Susan Macomber, Town Clerk



Members of the Community show up on Joan Torno's
doorstep to sing her Happy 100th Birthday
(Dianne Yates - Nov. '18 Castine Living)

Adams School Principal's Report

In the last twelve months the Adams School has been immersed in academic pursuits and co-curricular endeavors. Beginning in July the Adams School Garden Club helped to oversee a restoration of the playground where briars around an old elm stump had taken over. The Garden Club continued their good work raising funds through state and local grants and began the erection of a new hoop house that will support an extended growing season and early learning experiences. This year the Calvineers announced a comprehensive plan to attend the Biennial Symposium of Mammalogy in Barcelona Spain in December of 2019. The Calvineers have been fundraising by serving chili and spaghetti dinners at Emerson Hall and at the Wilson Museum, raffling a sailboat donated to this cause and writing grants to make this proposal a reality. The Calvineers and their work on The Calvin Project have been featured in The Ellsworth American, The Weekly Packet, The Castine Patriot, The Mt. Dessert Islander and Blue, a publication of the New England Aquarium. The Calvin Project is a feature in an upcoming documentary the trailer of which can be viewed at <https://vimeo.com/312417259>.

As principal I am pleased to share the students in our school continue to excel academically on mandated state achievement tests. Scores on the Maine Education Assessment (MEA) indicate our school population in grades three through eight received the highest English Language Arts scores in School Union 93.

Respectfully submitted,
Sheila Irvine, Principal

PreK-8 Totals: 46
9-12 Totals: 19

2018-2019														
Enrollment Grade	Pre K	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th
#kids:	5	2	1	4	8	4	3	7	6	6	6	6	4	3



2018 Adams School Graduating Class (L to R):
Sophia Biggie, Chloe Sheahan, Evelyn Dagan, Will MacArthur,
Lucas Fitzgerald, Morgan Davis, Ege Asyali, West Hope, and Ian Potter
(Ellen Potter - June '18 Castine Living)

Superintendent's Report

The proposed expenditure budget for 2019-20 is down \$31,475.30 or 2.16% from this year. That comes on the heels of this year's budget which was down \$17,334.03 or 1.17% from last year. So, why have the past two Castine budgets been down \$48,809.33? The answer is a decline in student enrollment. We expect fewer than 50 students at the Adams School for the 2019-20 school year. Thus, for next year, the Board eliminated an Ed Tech position to correspond with the drop in the special education case load, lowering the budget. The Board will continue to be responsive to enrollment numbers at the school, and, we all hope that after this dip enrollment will trend upward.

It looks as though State subsidy will remain stable at about \$50,000.00.

Aside from the one eliminated position, this is a maintenance budget and it will serve to keep the school functioning and thriving with not too many extras, except we will be replacing the front doors which have been giving us trouble for several years.

The atmosphere at school and the exceptional teaching and learning going on continue to make the Adams School a real gem.

I look forward to seeing you all at Town Meeting and having a conversation about the school and its proposed budget.

Respectfully submitted,
Mark Hurvitt, Superintendent



Adams



School



Faces

George Steven’s Academy

Since 1803, when known as the Blue Hill Academy, George Stevens Academy has served the citizens of the Blue Hill peninsula. Our task today is to take what is best from that proud tradition, and meld it with what is new and innovative, in order to provide our students with the most useful education possible. We are able to use our heritage as a town academy, a school run as an independent school but enrolling all who live in our sending towns, to create the best educational program possible.

Our curriculum continues to be expansive, and we offer courses for all abilities and goals, whether those be to enter the work force directly after high school or continue in a college or university. In the past year we have added classes in digital fabrication, advanced marine science research and eleventh grade English with extra supports.

<u>GSA Enrollment</u>	<u>Boys</u>	<u>Girls</u>	<u>Enrollment by Sending Town & Other:</u>
Grade 9	42	38	Blue Hill 119, Brooklin 24, Brooksville
Grade 10	40	42	27, Castine 14, Cranberry Isles 1,
Grade 11	47	30	Dedham 1, Fletcher’s Landing Twp. 1,
Grade 12	<u>36</u>	<u>41</u>	Hancock 1, Orland 14, Otis 2, Penobscot
	165	151	20, Sedgwick 40, Surry 23, Boarding 26,
			Private Pay 3

It is an exciting time at the school. GSA does excellent work now, but there is much we can do to become even better, to serve our students now, and to prepare them for the changing world ahead, whatever their post GSA plans. We are continuing our program and facilities planning to correct long-standing issues and set GSA up for the next few decades with a first-rate campus and programming, looking at all we do to be sure we are making the best use of the resources we have, and forming plans to get the resources we need. Our goal is to be an exemplary school in all ways, take advantage of where we are, and of communities we are a part of. We welcome support from community members. If you are interested in getting involved with our school, please contact us at 374-2808, or see us on Facebook.

Finances

The State has set the maximum tuition rate for FY19 at \$11,759.07. Our annual operating budget is \$5,609,000. We depend on a strong fund-raising effort to meet our expenses. In FY18 \$534,000 was raised in unrestricted and restricted funds. Our ability to offer programs and services not funded by state tuition is a distinct advantage of an independent school.

The Annual Fund is successful thanks to the many, generous contributions of GSA’s alumni, parents & friends. In FY18, more than 700 donors contributed to this community school.

For up-to-date information about GSA, our programs, and what’s happening on campus, visit our Web site at www.georgestevensacademy.org. Thank you!

Respectfully submitted,
Timothy J. Seeley, Head of School

Witherle Memorial Library

This was a banner year for the library. Our circulation remains steady and interlibrary loan is still booming. We used some of our capital building funds to add a sound system to our adult reading room making it possible for everyone to hear. We have microphones and headsets making a great difference for people who attend programs. Thanks to Michelle Keyo (website designer), Kathryn Dillon (on staff) and Lisa Looke (photography) we added a new website (using donation funds). The old one was unsupported-- impossible to update. We also added new computers and printers and upgraded our ability to count WIFI use—whether in the library or on the street outside the library.

The new homebound delivery service is a success with very happy patrons. This year we also began offering BookPage and the Wall Street Journal to our in-house newspaper offerings. We had a large donation of Classical music CDs from the Blue Hill Public Library which we are still cataloging. For the pleasure of patrons we play some of the CDs in our adult reading room on Saturdays from 11-2. Thanks to Irene Hall, Keith Hagel and Kathryn Dillon we also made the book sale room back into a programming room, initiating Winter Wednesdays at Witherle.

It was another year of great town-wide collaboration. We had a workshop on encouraging civility with speaker Mark Hews from the organization Revive Civility, cosponsored with the Trinitarian Parish church. Using the library's Friends funds we co-sponsored several concerts with the Castine Arts Association including the Kneisel Hall young musicians, the Novel Jazz Septet and a German Christmas Horn concert in support of the Fort George restoration. Johanna Sweet led us in another antic celebration of George Bernard Shaw's *Pygmalion*. Rich Hewitt created a wonderful Maine writer series using a grant from the Maine Community Foundation and funds from the Friends.

Thanks to Barbara Griffiths we had another year of absorbing and in-depth information on the United States and its foreign affairs. She covered Central America, China (in support of the Camden Conference), Saudi Arabia and arms exports among others. Tom Lamontanaro from MMA initiated the highly regarded Tech Talk discussions. Lana Gold and Holly Perry led several Socratic seminars for a dedicated group. Karen Lyons led a book discussion group on *Childhood Redux*, recalling fondly remembered childhood and young adult classics. Sarah O'Malley brought Susan Shetterly's *Seaweed Chronicles* to life. Annaliese Jakamides gave us an enthusiastic round of Let's Talk about It with the theme of Becoming American. The League of Women Voters taught us to understand Ranked Choice voting. Ellen Cleveland and Annette Gould told us about the new tax laws.

It was a rich year for displays as well—all of them curated by Berna Kaiserian. Leila Day gave us a display of Castine in 1976 from her newspaper work that year; and we had a really popular retrospective of Fisher Price toys that everyone remembered from their or their children's childhood. The Witherle knitters rivalled Madame Defarge in their dedication. Every Monday a contingent came and worked on individual projects while keeping up a quiet conversational buzz.

Our children's programming is very robust and exciting, thanks in large part to the Friends of the Library and their contributions to our programs. Our summer reading program for children is HUGE. We can offer each participant a beautiful book bag and free books. Three years ago we gave out 50 bags, two years ago 100, last year

we ran out at 150 bags. This year we have ordered 200 bags!

Remembering Harry K,
Anne Romans, MLS Library Director

Witherle Memorial Library Board of Trustees

Town Meeting season seems as good a time as any to describe the governance structure of your community library. First and foremost, the Witherle Memorial Library is a municipal agency of the Town of Castine.

The Library is governed by the five-member Board of Trustees. The Trustees oversee library finances, operations, and policies. They are elected municipal officials and Castine residents. They serve five-year terms, staggered so that each year one Trustee is elected. No Trustee can serve more than two consecutive five-year terms, although a former Trustee may stand for election again after a period of three years.

The Board of Trustees generally meets once a month. Meeting times and agendas are posted in advance at the Library and at Emerson Hall. In accordance with the Maine Open Meeting law, or “sunshine law,” all meetings when the Board of Trustees conducts business and/or takes official votes are open to the public.

The four library staff members are employees of the Town. The Library Director is a professional Librarian, with a Master’s degree in Library Science from an institution accredited by the American Library Association. The Library Director is responsible for library operations, collection development, and staff supervision. The Assistant Librarian also serves as the Children’s and Youth Services Librarian. The two part-time Library Assistants handle circulation and other public services.

The annual budget for the Library is developed by the Library Director and the Board of Trustees. It is submitted to the Selectboard and then entered on the Warrant for Town Meeting.

Castine residents are fortunate that our library has an endowment fund. That fund is managed by Camden National Bank’s Wealth Management division, in consultation with the Board of Trustees. The endowment’s annual income is not enough to fund the Library’s annual budget. However, the Trustees have chosen each year to augment property taxes with money from the endowment’s annual income. This year endowment income will cover 55% of the budget, with the remaining 45% coming from taxes.

Please feel free to contact any Trustee if you have questions or concerns about your library. After all, we are your neighbors.

Respectfully submitted,
Wendy Knickerbocker, Chair

Friends of Witherle Memorial Library

The Library is supported by a committee of Friends. In 2018, as in past years, we provided financial support through used book sales and donations. Thanks to the able guidance of our librarian Anne Romans members of the community enjoyed sponsored activities including the Maine writer's series, Socratic seminars, a poetry reading and writing series, the Let's Talk About it Series, and foreign affairs discussions. Then, in cooperation with the Castine Arts Association, we presented concerts by Hungrytown musicians, a German Horn concert, the Novel Jazz Septet and Kneisel Hall young musicians. These concerts in the Unitarian Church were attended by an enthusiastic audience of Adams School students. The Friends gave bags for the homebound reading service and an electric teapot/water heater for coffee and tea served at various programs. The Friends also donated a spring water dispenser and supplies. Irene Hall, our children's librarian, has been busy in the downstairs Family Room as any visitor can attest. Through the summer reading program she hands a free book bag and books. This year a total of 200 is anticipated.

All the above good news is tempered by a huge loss to the library and the Town. Our beloved Harry Kaiserian passed away Wednesday, February 20th after a courageous battle with an aggressive cancer. Harry did everything for the Library. He started Let's Talk About It, deciding on reading material and inviting authors, often inviting them to his home for one of his gourmet dinners. He was in charge of the monthly book sale where he was a fixture behind the desk in the sale room. He offered programs on cooking, small business and movies, especially those with a food theme. When tax time came around, Harry took care of the IRS 990 forms and kept the State charter up to date. In short, those shoes are never to be filled.

Respectfully submitted,
Robert Friedlander

Karen Lyons, V.P.
Ann Jones, Treasurer
Susan James, Secretary
Pat Dunham, Membership

Anne Romans, Librarian
Irene Hall, Children's Librarian
Esther Reed, Youth Member
Keith Hagel, Book Sales



Bill McWeeny, Finalist
for The Presidential Teacher Award

Castine Fire Rescue Department

In 2018, Castine Fire Rescue Department (CFR) saw an increase in call volume back to the levels we had experienced over the several years previous to 2017 with a significant increase in EMS and rescue calls as well as Community Paramedicine visits.

• Fire Calls	5
• EMS First Responder Calls	97
• Rescue/Hazardous Condition	19
• Drills & Non-Emergent Patient Assists	13
• False Alarm & False Calls	14
• Community Paramedicine Visits	22
Total Calls:	170

Throughout the year the number of patients being served by our Community Paramedicine (CP) program ebbs and flows with the needs our residents and continues as one of the important activities in which CFR is involved. As an organization, we are excited to be part of a larger grant received to promote rural health and improve and grow our ability to provide this service to those whom it supports in our community and throughout the Blue Hill Peninsula.

For numerous years, the membership of the fire department has been assessing its need for a larger, more modern space for its operations. The current station on Court Street is no longer adequate. The process of investigating CFR's future infrastructure needs has been ramping up throughout the past year and is now in full swing, with plans to have a feasibility and needs study completed once approval is met at Town Meeting and the new fiscal year begins. CFR's officership along with the Town Manager have been in touch with several other communities throughout the state who have recently undertaken this same process. Once all the appropriate background research has been completed, the community can move forward with the exciting project of creating a new space for the fire department so Castine Fire Rescue can provide appropriate emergency services to the town for many years to come.

As with all equipment, fire apparatus has a life expectancy, and CFR's Tanker 1 has outlived its by many years. With over 35 years of use, this critical tool for supplying water for active fires is becoming difficult to maintain, is a challenge to operate, and no longer meets required national standards. For the past six months, a fire department committee has been working with numerous fabricators to create the specifications of a replacement for Tanker 1, and we will be moving forward with the Selectboard after Town Meeting approval to finalize purchasing this truck in the mid-late fall of 2019 with an expected delivery date of late summer 2020.

The leadership of the department continues to be concerned with the availability of individuals who are able to participate actively in the emergency services. The bottom line is WE ARE ALWAYS IN NEED OF MORE MEMBERS, so if you or someone you know is interested in becoming a firefighter/EMT or supporting the Fire Rescue Department in other ways, please attend one of our regular, weekly meetings held at the fire station Tuesday evenings at 6:00 PM.

We continue to benefit from the tremendous support of a strong group of Midshipmen from Maine Maritime Academy who give an inordinate amount of time to the community by volunteering as members of Castine Fire Rescue Department. If

you see them out training around town, please take a moment to thank them. The leadership of the department is very appreciative of what they do!

2018 was a good year for the Castine Fire Rescue Department. We continually strive to improve our service to our community and enhance the skills and abilities we have to do so. All the members of the department appreciate the great support from the community at large, and we will continue to answer the call of those in need with a professional, well-trained and well-organized group of dedicated volunteers.

Respectfully submitted,
Randy Stearns, Fire Rescue Chief

Castine Fire Rescue Volunteer Association

Greetings, neighbor. 2018 was a very busy year for us - Castine Fire Rescue volunteers responded to more than 130 calls for emergency assistance to provide fire, emergency response and medical services to Castine and mutual aid assistance to our neighboring towns. We also continued our pioneering participation in Maine's Community Paramedicine outreach program. All of this was made possible solely due to the dedication and hard work of our small group of volunteers.

Castine Fire Rescue Volunteer Association's (CFRVA) mission as a non-profit organization is to support, represent and promote the needs and interests of Castine's volunteer firefighters, emergency medical first responders and the community they serve. In 2018 the Association successfully raised \$12,000 in charitable donations, and in turn donated \$10,204 back to the Town of Castine through purchase of equipment and supplies for the Fire Rescue Department. That is roughly 85% of your donations were contributed directly to the Fire Rescue Department. These purchases included the upgrade of vehicle lighting to increase safety during nighttime operations, purchase of a hydraulic stabilization tool, and the replacement of the last of CFRD's aged Self-Contained Breathing Apparatus. Further, the Association purchased and donated new equipment to expand CFRD's on-scene technology capabilities and improve communications. The Association also continued to sponsor volunteer recruitment and retention, recognized the achievements of our members, and supported various public safety and education initiatives.

In the coming year we are seeking to raise \$15,000. These funds will be used for the purchase of additional specialized equipment and to continue supporting our dedicated volunteers. I hope that we can continue to count on you for your generous support. Contributions may be made directly to:

Castine Fire Rescue Volunteer Association, P.O. Box 602, Castine, ME 04421

Please help to support us throughout the year when you shop online by using Amazonsmile.org and designating CFRVA as your chosen charity. I also suggest that you follow Castine Fire Rescue Department on Facebook @CastineFireRescue.

Thank you in advance for your support. Please take a moment to consider "what if our volunteers did not volunteer?" The next time you have the opportunity please take a minute to thank one of our volunteers for their service.

Respectfully submitted,
Stephen E. "Jack" Spratt, President

Code Enforcement Officer

For 2018, there were 42 Building and Use Permit Applications and 22 Plumbing Applications. These permits authorized activities valued at \$3,371,565, generated \$8,364 in application fees and represented a 27% increase over 2017.

In addition, there were two Site Plan Review Application requests for construction within the Shoreland Zone and three Home Occupation requests.

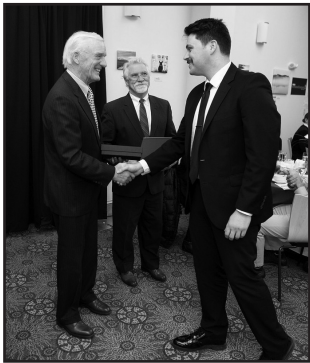
Permit Application included:

• Residential Structures	2
• Residential Accessory Structures	6
• Residential Expansion	6
• Residential renovation & repairs	12
• Non-residential structures & renovations	1
• Piers, docks & Shoreline Protection	7
• Earthmoving, dredging & ponds	4
• Miscellaneous	1
• Signs	2
• Plumbing Permits	22

Jimmy Goodson, CEO, provided Code Enforcement services, Peter Vogell continued as Local Plumbing Inspector (LPI) and Dale Abernethy continued as Alternate CEO, LPI and valuable resource. Should you be considering any new construction, repair or change in use, or even thinking about tree removal or earthwork in the Shoreland Zone, please call or come by Emerson Hall to discuss your plans. The Code Enforcement Officer is available during business hours.

Respectfully submitted,
Jimmy Goodson
Code Enforcement Officer

Peter Vogell
Local Plumbing Inspector



Gil Tenney and Bill Brennan present Kyle Fallon
(Captain, Castine Fire Rescue Dept. and MMA student)
with the *Phyllis Tenney Community Service
and Leadership Award*

Planning Board

The Castine Planning Board held 5 public meetings in 2018. The Planning Board approved 2 requests for construction, 2 requests for home occupations and 1 request for change of use. The Planning Board also recommended to the Selectboard revisions to the Zoning Ordinance for removal of Timber Harvesting provisions. The present members of the Planning Board are J. Douglas Wellington (Chair), Par Kettis (Vice Chair), Doris Russell, Robert Friedlander and Tom Comiciotto, with alternate Beverly Bishop.

Respectfully submitted,
J. Douglas Wellington, Chair

Board of Appeals

The Board of Zoning Appeals did not issue any rulings this year.

Castine Historic Preservation Commission

It has been a quiet year for the Castine Historic Preservation Commission (CHPC). The Commission continues to operate with 5 regular Commissioners and has one associate member. The CHP ordinance allows for 2 associate Commissioners so an opening is available to any town resident. Only an interest in historic preservation is required.

Three meetings of the CHPC were held this past year. Two meetings involved applications for Historic Preservation Certificates. Both certificates were approved. At the public hearing for one application, concerns from the public about abutter notification of public hearings led to a work session to review the CHP ordinance and explore possible changes. No changes to the ordinance were proposed.

At the work session, interest was discussed in expanding the resources available through the CHPC to the public. The CHPC has a wealth of contacts within the historic preservation community in town and within the state. Public workshops as well as closer association with other town institutions were reviewed. The Commission concluded that the status of the economy and local property sales brings no sense of urgency to expansion of the commission's duties. Future activities will be addressed as time allows.

Commission members attended the two workshops put on by the Maine Historic Preservation Commission (MHPC). Both workshops were well received by Commission members and brought interesting resource information to their attention. As well, Megan Rideout from the MHPC came to a Commission meeting for outreach purposes. It was interesting to understand Castine's respected place in the historic preservation community. It is our hope that we can continue to deserve that standing.

The Commission looks toward 2019 in answering its commitment to historic preservation within the historic district outlined in our ordinance. The Commission also can serve as a resource for historic preservation for the many historic homes outside the district as outlined in the commissioned report from 2006.

Respectfully submitted,
Peter Cooperdock, Chair

Harbor Master/Harbor Committee

The Castine waterfront facilities were busy throughout the 2018 season with folks from surrounding towns and beyond enjoying the amenities of our beautiful downtown Castine. Parking cars was, however, more of an issue than docking boats. For the 3rd year in a row the landings at both docks were down from the previous season. Specifically, the 2016 season was down 26% from the previous year, 2017 season was down 30% compared to 2016 and 2018 continued to be down 50% from 2017 with approximately 1,619 vessels docking in Castine. This was not the case in the surrounding harbors. At the March 2019 Harbormaster Conference, Harbormasters or Harbor staff from Camden to Northeast Harbor reported increased activity in 2018. We will be adjusting dockhand coverage slightly in light of this decrease.

The waterfront staff did 39 pump-outs during the 2018 season. Mooring application requests for sites were up, receiving 7, as was the number of sites given up (5). With exception of this Spring's applications (2), requests for new moorings have been fulfilled while the Relocation List is slowly being chipped away.

The new Assistance Rail at the Acadia floats was frequently utilized and appreciated. Many compliments were received regarding the areas with the new railing system around the Town docks. The Harbor Committee has plans to continue replacing the old green railings this Fall to complete the new railing system.

We are all looking forward to a busy and safe 2019 summer season. The waterfront staff hopes to see you there!

Respectively submitted,

Scott Vogell, Harbor Master and on behalf of the Castine Harbor Committee



(Shutter Images - July '18 Castine Living)

Utility Board

The Utility Board advises the Selectboard on matters related to the Water and Wastewater Departments, including budgets, improvement projects, and maintenance projects. It also administers the *Water Service Protection Ordinance* and the *Source Water Protection Ordinance*, regulations safeguarding the drinking water supply and the water department's financial integrity. The board reviews permit applications for compliance. It issues permits once it is convinced that a proposed activity poses no threat to the water supply.

As of June, 2017, the Town of Castine's utilities (water and sewer) are being run by a private firm, rather than by town employees. The Utility Board recommended (And the Selectboard accepted) that the town enter into a 2-year contract with the engineering firm Olver Associates of Winterport. The town water plant and sewage treatment plant operators are now employees of Olver and no longer town employees. The Utility Board made the recommendation because it felt that the arrangement would be advantageous to the town. Olver has expertise and a pool of employees that are difficult for a town the size of Castine to match. It is important to note that no facilities have been privatized in this arrangement.

Each quarter, Anneleis Hafford of Olver Associates provides to the Utility Board, a report on operations at the water and sewer departments. She manages a team of operators that includes Adam Clark, Superintendent of Water Department; Aaron Zurek, Superintendent of Wastewater Dept. and Noah Clark, operator.

In April, the Utility Board recommended that the Selectboard accept a Wastewater Department Budget of approximately \$537,000 for FY2018. The Utility also recommended a Water department budget of approximately \$570,00 in December.

The Water Department reports that the new Battle Avenue facility that allows some surface water to be used in Castine's water supply is operational, though at a low level as the crew becomes more familiar with the system and some technical kinks are worked out. That facility and the town's approach to our water supply challenges were the subject of a documentary video being made by a crew from the EPA back in May of 2017. The video can be viewed at <https://youtu.be/nbY8vXew21Q>.

The Utility Board fielded requests from homeowners and others to apply chemicals to lawns. Some were approved and some were not. We are cautious about applying chemicals within the Source Water Protection Area because of our precarious drinking water situation in Castine. Several homeowners also requested abatements to their sewer bills when pipes burst and water flooded their buildings. Abatements are granted only if it can be verified that the water did not enter the town's sewer system. Homeowners are reminded that shutting off water to dwellings when you are away in winter, could save you money and headaches. The Water Department will assist you if necessary.

Respectfully submitted,
David Avery, Chair



Noah Clark,
Castine's newest Utility Operator

Recreation Committee

The REC committee would like to start by thanking the organizations that make what we do possible: MMA APO Fraternity, the Castine Fire Rescue Dept. and the Merchants Association - thank you to all you do to help make REC events successful year after year. Thanks also to the Town of Castine employees – a lot of what we do couldn't be done without your help!

This fiscal year we hosted and/or co-hosted our annual holiday programs and events for the 4th of July, Halloween, Easter, Memorial Day, and Christmas including decorating the traditional Town Common Tree and adding a decorated tree on the Town Dock in the gazebo to add more festivity to downtown along with the lit streetlights.

REC also helped to sponsor the Penobscot-Piscataquis-Hancock Special Olympics bocce ball championships at Maine Maritime Academy, and hosted a cribbage day in March at Emerson Hall. The REC committee is in hopes of developing a GAME DAY once or twice a month for community members to attend and play – but we need your help! If you have any feedback about GAME DAY, have a recreational activity you'd like to see happen in Castine, are interested in serving on the Committee (we have one regular member vacancy) or would like to lend a hand in any way, please contact Sue Macomber at the Town Office by calling 326-4502 or email her at sue@castine.me.us.

Respectfully submitted,
Karen Cukierski & Dianna Paine, Co-Chairs



Bastille Day 2018



Public Works, Henry Erhard with Mike and Susie Fay performing at Bastille Day

Tree Committee Report

It is quite remarkable that our inventory of magnificent elm trees on neck and off still numbers over 300. With Dutch Elm disease once again prevalent in the area and spreading, we are now tasked with inoculating as many trees as possible. We have established a three-year program using a fungicide treatment to protect our significant streetscape elm trees. The inoculation lasts for three years and then the trees need to be treated again. Based on our funding limits we currently only have 75 trees that are being treated under our program. The trees that we have treated have not shown signs of the disease.

In addition to the monies granted from the town, which only provide part of the funds needed to protect the trees we've identified, we have started a fund-raising campaign, "Protect Our Elms". Our heartfelt thanks to those of you who made a contribution this past year. Our fund-raising efforts to protect these trees needs to be ongoing. We have received funds for replanting streetscape trees and the committee has plans for replanting starting the Spring of 2019. MMA has begun treating their large population of elm trees as well.

We very sadly lost a long-time advocate and member of the tree committee this year, Cathy Coughlin. We are very grateful for her many years supporting the committee's efforts and protecting our town trees, she will be missed. Thank you to the other members of this committee, Kathy Eaton, Don Tenney, Carl Olson representing MMA, for all their due diligence and dedication caring for our elms. Many thanks to Jimmy, Karen, and Sue for their invaluable help.

Your continued support is even more crucial today to help maintain this historic treasure, the wonderful elms that enhance the heritage, character and natural beauty of our town. This is Castine, the village "under the elms and by the sea."

Respectfully submitted,
Julie Van de Graaf, Chair



Castine's Elm Tree - the Tree Committee will be selling 4-Seasons cards as a fundraiser for the trees

Peninsula Ambulance Corps

This year Peninsula Ambulance Corps (PAC) turned 50 years old! That longevity is due to the dedication of staff and management and also to the steadfast support of our town governments and those many private citizens who respond to our appeal every year. Thank you all!

It was also the year in which the Town of Surry selected Peninsula Ambulance to service their entire town, adding the Northwestern half to our coverage area.

We hired a new manager, Alan Henschke, and promoted our long-serving Paramedic/Administrative Assistant, Theresa Cousins, to EMS Coordinator. The management team is currently reorganizing our business model to improve efficiency and match our staffing model with call volume patterns. This will increase the availability of ambulances to serve the community.

We are proud of our five full-time and 27 part-time staff—the Paramedics and EMTs who make the program work. We continue to provide staff with continuing education for federal and state mandated classes. Our employees like their jobs and provide real benefit to the communities we serve.

We replaced our 2010 ambulance this year. It was unlikely to give another full year of reliable service but, given its low resale value, we kept it for intermittent service and backup. The cost to maintain and insure at that level is remarkably reasonable and means that it is available for service as a local backup if one of the primary units is on a long transport or being serviced. It also provides scheduled service for special events like football games and the Blue Hill Fair. In sum, it is another valuable tool in a program to provide better service and improve the bottom line at the same time.

Our largest customers remain Medicare (federal government) and Medicaid/MaineCare (state government). Together, they represent 71% of our billing. However, for every \$1 of that billing, we are paid only \$0.70 at best. Medicaid reimbursements are often less than 50%. This accounts for most of our operating deficit. The remaining shortfall is the result of running a service in a large territory with a small population.

Call volume—the basis upon which we are reimbursed—was 1078, an increase of 10 calls from 2017. Totals by towns are given in the chart below. Inter-hospital patient transports, which were 29% of call volume, are also included in call totals. We identified another 69 calls (all non-emergency) which we could have completed if we had had proper staffing. By improving staff coverage in the second half of this year, we have already experienced a reduction in the denial of calls. This increase also improves our income and our ability to provide services to all residents of the Greater Blue Hill Peninsula.

Blue Hill	543	Penobscot	76
Brooklin	42	Sedgwick	91
Brooksville	54	Surry	78
Castine	99	Other Towns	92

We decrease our deficit in three ways: with the support of our town governments, by individual donations to our annual appeal, and by using volunteer board members to accomplish administrative and fund-raising tasks.

This year we are asking for \$18.50 for the operating budget and \$4.43 for the ambulance reserve fund. Next year, in addition to increasing our call volume, we will be further invigorating our annual campaign.

Staff and ambulances are the visible aspects of PAC, but community loyalty and the funds provided by the towns are its lifeblood. Our annual appeal to the public provides an essential and remarkably consistent source of support, but we must rely to the greatest extent on the common sense of town governments and citizens to understand the necessity for an ambulance service, and that, if we don't hang together and make it work, no one else will.

Thank you for your support.

Town Office Staff April 2019;
Karen Motycka, Jimmy Goodson and Susan Macomber



The past five years have been a good working environment. We will miss our daily teamwork, but know we will still see you on a regular basis. Enjoy your retirement, we wish the best for you and your family.

- Sue & Karen

Castine Historical Society

The Castine Historical Society's mission focuses on community, collaboration, exploration, and stewardship of Castine's history.

Our 2018 exhibit, sponsored by Bangor Savings Bank, gave visitors a chance to see and learn from the past while finding relevance in the present. *Castine's Devoted Women: Social Change and Public Service* was about Molly Dewson and Mary G. "Polly" Porter, who were committed partners for fifty-two years. The exhibit not only explored their private lives but also focused on the national impact they made in American politics and social reform. Dozens of other Castine women who devoted their lives to politics, social reform, public service, women's rights, and marriage equality were also featured. The exhibit had record-breaking attendance and received positive reactions from our visitors.

Additional learning opportunities were provided by hosting two gallery talks on the exhibit and two public lectures during the summer. Further community outreach included participation in the Blue Hill Peninsula's Touring Through Time event with other area historical societies. We also helped organize and promote September's Revolutionary War Encampment at Fort George.

For the last two years, staff, interns, and the exhibit committee have worked with guest curator, Richard Ames, on the 2019/2020 exhibit that opens July 10, 2019. *Risky Business: Square-Rigged Ships and Salted Fish* examines Castine's booming maritime trade from 1820-1860 and how Castine's men, women, and children faced and dealt with hardship, loss, and life-threatening circumstances in this uncertain business.

The Castine Historical Society was pleased to participate with the Castine History Partners to launch an exciting new interactive history tour of the town. During the year, we worked with the partners to research and create a Castine Virtual History Tour that features twenty-seven specific locations in town. We continue to meet with the group to plan additions to the tour and to collaborate on other community-wide history projects and programs.

The Castine Historical Society is a community organization for everyone. If you have an idea for the Historical Society or just want to talk, please feel free to visit, call, or drop by to see us.

Respectfully submitted,
Lisa Simpson Lutts, Executive Director



Castine's long-time summer resident, Jenny Bicks, writer of the screenplay "The Greatest Showman"

Castine Historic Partners

Representatives of area non-profits along with the Town of Castine began meeting monthly to find common goals and projects that use Castine's history to further the town's economic, educational, and recreational potential. The group, now called the Castine History Partners, spent the year designing, researching, and implementing an exciting new way to learn about Castine's history.

The Castine Virtual History Tour debuted in late December. The tour allows residents, visitors, and people who will never visit Castine the chance to explore our town and learn about our historic sites. The tour features short written and audio descriptions accompanied by historic images of 27 sites. It is available as a free program, or "app," that people can download to their mobile devices from Google Play and the Apple App Store. People who do not have smartphones or tablets can take the tour online at www.castine.oncell.com.

The members of the Castine History Partners include the Castine Historical Society, Maine Maritime Academy, the Town of Castine, Wilson Museum, and Witherle Memorial Library. The project was sponsored by funds from each of the participating institutions as well as grants from the Hancock County Fund of the Maine Community Foundation, the Maine Humanities Council, and support from Castine Community Partners.



Wilson Museum

We are pleased to report that 6,403 people visited the Museum in 2018. They viewed two new exhibits: *Room to Swing a Cat and Other Ways to Measure*; and *Map Sleuthing: Exploring Coastal Hancock County*. In addition, Dr. Riva Berleant completed a two-year labor of love in the rejuvenation and reinterpretation of the *Neolithic, Bronze & Iron Ages* exhibit.



The Museum welcomed new Education Coordinator Haley Griffin. One of her initiatives this year was *Home & Away*, a monthly program designed to serve homeschool families from September through April. This was received enthusiastically by 18 families with a total of 40 students participating through the end of December. Public school children of Brooksville, Castine, and Penobscot enjoyed 53 classroom visits, including a multi-part series on 19th Century Castine Products to grades 3 - 4 and the ever-popular Maja Trivia to grades 5 - 8. Winners of 2017-18 Maja Trivia Tournament of Champions, held at the Hutchins Education Center, were: Brooksville's Logan Leach 1st place, Castine's Nora Spratt

2nd place and Castine's Will MacArthur 3rd place.

The summer calendar included 24 lectures and events for all ages including two boat trips thanks to the generous support of MMA. Additionally, the Museum sponsored 14 programs with and for local organizations including the Castine Woman's Club, Castine Garden Club, Castine Men's Club, and Friends of Castine Fortifications to name a few. The Museum was also pleased to rent its facilities for two weddings, two birthday parties and other events.

With the help of many dedicated volunteers the Museum built "wings" on the Wood Shop to house a collection of small wooden boats as well as created a space for hands-on small boat building. This year's project was a skiff designed by David Wyman. It is expected to be completed next summer, then raffled off.

2018 *Collecting Castine* had the largest number of attendees in its three-year-history. Held in honor of John P. Gardner, it was a lovely evening with the People's Choice award going to Susan Adam for her portrait *John Gardner*, a handsome work of art to add to the Museum's collection.



Thank you to everyone who made this a successful year!

Respectfully submitted,
Patricia Hutchins, Executive Director

Castine Arts Association

The purpose of the Castine Arts Association, a volunteer non-profit organization, is to promote awareness and appreciation of visual, literary, and performing arts in Castine.

We often work with other organizations, like the Witherle Library, the Wilson Museum and the churches in Castine to help sponsor performances that enrich our community through the arts. In the past year, the association sponsored a wide variety of programs:

- Twice a month Pot Luck and a Movie at the Town Hall.
- Cooking Lessons at the Wilson Museum
- Life Drawing
- Sip & Paint Night - acrylic painting in a social environment
- Wooden Half Hull Models
- Wooden turned stools
- Boxwood Christmas Centerpieces
- Various Musical Concerts, including the Annual Town Christmas Concert, Just For Fun
- Children's Theater Camp
- Children's Art Camp
- Poetry Reading
- Not Just Desserts- Shakespeare

Our annual fundraiser for these programs is The Castine Plein Air Festival and Art Sale on July 21st. I'd like to thank the many volunteers and town organizations that sponsor this event. I invite you all to join the CAA in supporting the arts in our community by purchasing a painting at the festival. The board has used this funding to enhance the viewing experience in the Town Hall with new audio and visual equipment. The CAA also provides scholarships to local students pursuing education in the arts.

Current CAA Board Members are: Tracy Lameyer- Children's Committee, Johanna Sweet- Literary Committee, Sam Friedlander- Music Committee, Don Tenney- Publicity, Debby Neve- Past President, Bonny Politano- Secretary, Tony Politano- Treasurer, Johanna Sweet- Vice President, and myself.

We are actively searching for board members who will step up and bring more arts to our community. We are seeking to fill our Visual Arts position on the board and add a Seasonal Resident position that would give summer residents of Castine a voice and look to bring their resources to the table in bringing more arts to our community. If you are interested, please give me a call.

Respectfully submitted,
Ted Lameyer, President

Castine Woman’s Club

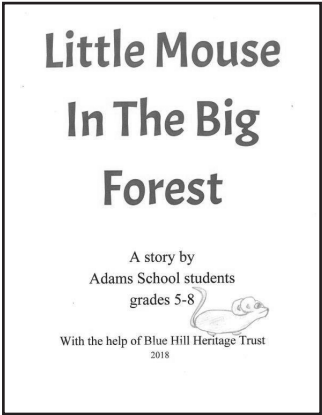
The Castine Woman’s Club enjoyed another exciting year in 2018! Established in 1913, the Club, a service organization composed of women from the Blue Hill Peninsula area, always welcomes new members. Club officers are President: Val Taub; Vice President: Patty Hutchins; Secretary: Marjie Wheeler; Treasurer (Acting): Val Taub. CWC monthly meetings (April – June and September – December) usually include a guest speaker or workshop and are held at and generously co-hosted by the Wilson Museum. CWC appreciates the extraordinary efforts of VP Patty Hutchins and the Wilson Museum staff for making our meetings so fun and successful! The community is invited and always welcome. CWC also hopes to continue co-hosting occasional talks at the Witherle Library.

As a service organization, our mission is to give back to the community by supporting education, health, civic service, and cultural activities in the community. In 2018, fundraising events included a Flash! in the Pans concert, Fourth of July Pie Sale, and Election Day Bake Sale. As a General Federation of Women’s Clubs Maine (GFWC Maine) member, CWC also participates in state, national, and international projects.

In 2018, CWC supported a local high school student at Maine Maritime Academy with a \$500 scholarship. CWC hopes to establish other scholarship opportunities. Over the past two years, the Club made donations to support Maine Youth Leadership, The Next Step, Wilson Museum, Adams School Calvineers, Emerson Hall, Castine Merchants Association, Northeast Historic Film/Alamo Theater, Maja Trivia, and the Women on the Water Conference at MMA, along with other community programs. For years, the Club has continued to support the GFWC Maine District and State Art Contests for local high school students.

The Castine Woman’s Club looks forward to continued success in 2019! We thank the community for your support and we hope to see you at our future meetings and events.

Respectfully submitted,
Val Taub, President



Castine Garden Club

The Castine Garden Club's purpose is to discuss gardening through various programs and to contribute to beautification of Castine.

Our two major sources of revenue are dues and the Plant Sale on Memorial Day weekend. Contributions to the community include donations to the Elm Tree Fund; Light up Castine; wreaths at Christmas time and Memorial Day; plants on the town dock, the post office, town hall, and library; and centerpiece making with Adams School 7th and 8th graders.

Many programs, co-sponsored by the Wilson Museum, are open to the public. We have had "Putting Your Garden to Bed," "Sharpening and Caring for Garden Tools," and "Bees and Beekeeping" at the museum. "Monarchs and Milkweed" was presented at the town hall for Adams School children. Plants started that day will be donated to the Adams School garden.

In 2018 we initiated the "Garden Open" program to allow people to visit gardens around town. The Visitor's Center has a list of gardens and information about the program; gardens are accessible by Scarlett or on foot. We also have beautiful t-shirts for sale at the Visitor's Center.

Many thanks to the Wilson Museum, the Castine Historical Society, the Castine Golf Club, and the Town of Castine for use of their facilities.

Both men and women are encouraged to join, or to donate to the Castine Garden Club (PO Box 302).

Respectfully submitted,
Jane Saltsman, President



Ribbon cutting -
Little Mouse In The Big Forest
located at the Greenbie Preserve



Doctor Mary Cushman Circle

The members of the Dr. Mary Cushman Circle would like to thank the community for its support of the Village Fair in June 2018 and the Holly Berry Fair and wreath-making project in December 2018. A special thanks to all who supported the change in the Holly Berry Fair to a Friday evening!

The Circle is named to honor the life and work of Dr. Mary Floyd Cushman, who was associated with Castine from 1885 until 1901 while her father was minister of the Trinitarian Congregational Parish of Castine. In 1888, Dr. Cushman graduated with honors from the Eastern State Maine Normal School in Castine. She then received her M.D. degree from the Boston University School of Medicine in 1892. From 1893 until 1922, Dr Cushman was engaged in hospital and private practice in Massachusetts and Maine. While she was in general practice in Farmington, Maine, Dr. Cushman was the first woman appointed to the Maine State Medical Board. In 1922, at the age of 52, Dr. Cushman was appointed as medical missionary to Angola, where she established a hospital in Chilesso that operates to this day. She overcame considerable opposition to ensure that Angolans were educated to serve in all aspects of the hospital's work. Dr. Cushman left Angola in 1953 at the age of 83. The Maine Medical Association annually issues the Mary Floyd Cushman, MD Award for Exceptional Humanitarian Service as a Medical Volunteer, accompanied by a \$1000 contribution to a charitable organization chosen by the recipient. The 2017 recipient was Dr. Robert Chagrasulis, MD, in recognition of his voluntary medical work in Haiti and the Dominican Republic.

The Dr. Mary Cushman Circle is a group open to anyone who supports our purpose. Members come together to use their diverse skills, creativity and volunteer time to help raise support for the wider mission of people in need in our area, our nation and our world. In deciding Circle donations, we are guided by our tradition of honoring the life and work of Dr. Cushman in the medical field. We organize two annual fairs and sell wreaths to provide the source of funding for our giving. Dr. Cushman continues to inspire members and friends of the Circle. One such member was the late Katherine Marshall of Castine. In 2018, the Circle received another generous gift from the Katherine Ebbert Marshall Charitable Endowment.

In 2018, the Circle donated \$15,685 from the Village Fair, the Holly Berry Fair, Wreath Making and private donations. That amount was distributed during 2018 and early 2019 to 16 local, national and international organizations, specifically: Church World Service \$1000, Hancock County Habitat for Humanity \$900, Hancock County Medical Mission \$725, Hospice of Hancock County \$500, Doctors Without Borders \$1275, Free the Kids (Project Hope) \$1275, Free the Kids (Ecumenical Clinic) \$1275, The Next Step Program against Domestic Violence \$900, H.O.M.E. (IMO Brian McCarthy) \$900, Friendship Cottage (IMO William Muszala) \$900, At Home Downeast \$900, Home-Emmaus Center, Ellsworth \$900, Fistula Foundation \$1275, Tree of Life \$900, Trinitarian Congregational Parish (fuel) \$2000, and Shawl Ministry \$60.

Respectfully submitted,
Barbara Griffiths, Mission Chair

Community Childhood Learning Place

A year of changes for the Community Childhood Learning Place is the theme for this years report. The spring of 2018 began with the installation of the radiant heating by Roy Boys Plumbing and Heating, the pouring of the slab flooring, and a wall raising ceremony. Thank you to Board members, Kate Kana, Diana Bernard, and Nancy Sayre, Bill Brennan (MMA President), Tom Eherman, WG Sayre, Jimmy Goodson (Town Manager), Jim Hubbard, Bill Anthony, Bob Friedlander, and Don Tenney who participated in the first wall raising.



Work continued throughout the 2018 summer with the spectacular changes once the roof trusses were put into place by WRT Construction and our community volunteers. The walls went up using the wood from the original water tank.

In December the beautiful red windows from Pella arrived and were put into the building. The windows were purchased with a grant from the Davis Family Foundation and Maine Community Foundation (Bary Lyon Small Fund) and two donors, our architects, Sherman Todd and Tim Mohr and an anonymous contributor.

Over 40 community volunteers, providing labor to keep the construction cost down, have accomplished all of the work done in 2018. Funds to purchase building materials have been donated by individuals, companies (Gary's Fuel, Hammond Lumber, Pella Windows), and grants. Your support is greatly appreciated. Community Childhood Learning Place is planning to open the summer 2019 providing quality education and care to children, 4-months to five-years, as well as a needed after school program. For more information and pictures go to communitychildhoodlearningplace.org.



Respectfully submitted,
Nancy Sayre

Castine Community Partners

Castine Community Partners (CCP) is a 501© 3 tax-exempt charitable organization founded in 2012. Our mission statement is: "In collaboration with the Town of Castine and its residents, CCP fosters economic development, supports family housing initiatives, encourages private/public partnerships and facilitates efforts to revitalize the Castine economy and enhance the quality of life for Castine citizens, visitors and property owners."

Through donations from many Castine residents, CCP has been able to do the following to date: 1) Underwrite the cost of making the transition to a new food service vendor on the Town Dock. 2) Contribute funds to help the Castine Touring Company purchase "Scarlett", the touring car. 3) Aide the Friends of Castine Fortifications to highlight the history of Fort George. 4) Contribute to the Castine History Partners development of the Castine Virtual History Tour which is available for download for mobile devices on Google Play and the Apple App Store. One may also go to castine.oncell.com to view the full app on the web.

We continue our focus on the creation of a Senior Independent Living/Assisted Living Center to serve Castine and the Blue Hill Peninsula's over 60 population. CCP has been working with architects, investors, lawyers, other interested parties and a business consultant to develop this concept and make it a reality.

In so doing, CCP hopes to further Castine's Vision Statement adopted in 2010: "A year-round thriving community that values our heritage, village character and natural beauty."

Respectfully submitted,

Pat Bishop

Kathy MacArthur

William Brennan

Ewen Farnham

McKee Patterson

Lynn Parsons

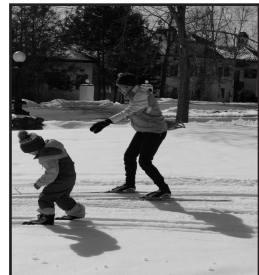
Patrick Haugen

Liz Parish

Brooke Tenney

Blue Hill Peninsula Nordic Ski Club

The Blue Hill Peninsula Nordic Ski Club, supporting physical fitness and wellness in children through the enjoyment of cross-country skiing, served 17- children, ages 4-years-of-age to 12-years of age, from the communities of Castine, Blue Hill, Orland, and Brooksville. Checkout occurred in December 2018 and skiing transpired in January, February, and March at the Manor Inn and Witherle Woods. The 2019 winter weather was challenging and obstinate. First, it would snow, but rain and freezing temperatures would follow presenting our skiers with ice. The Saturday ski days we did have were absolutely beautiful. The ski conditions were beautiful, and the skies were bright blue and sunny. The children, parents, and our dedicated volunteers had an enjoyable ski season. The ski season could not have been possible without the support of Tom and Nancy of the Manor Inn, Maine Coast Heritage Trust and Caleb Jackson and our volunteers who helped introduce skiing to the children.



Castine Cemetery Association

Balance (December 31, 2017)	\$ 1,232.95
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Revenues:

Town of Castine Appropriation	\$ 16,000.00
Savings Interest	.53
Donations	225.00
Cemetery Fund	<u>9,400.00</u>
Total Revenues	\$ 25,625.53

Disbursements:

Labor	\$ 16,000.00
Tree Removal/Trimming	665.00
Repair/Maintenance/Parts/Equipment	4,539.78
Fuel	1,152.36
Evergreen Waste	204.21
Burial Lot Repurchase	500.00
Old Gravestone Repair	2,800.00
Miscellaneous	<u>100.00</u>
Total Disbursements	\$ 25,961.35

Balance (December 31, 2018)	\$ 897.13
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Bradford Tenney, President

Lighthouse Bank Accounts

Lighthouse Maintenance Account

Beginning Balance 06/30/2017	\$ 38,178.86
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Revenue

Lighthouse Rent	\$ 10,392.00
Interest Earned	76.22
Donations	221.00
Total	\$ 10,689.22

Expenses

Expenses/Repairs	\$ 156.22
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Ending Balance 06/30/2018	\$ 48,711.86
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Lighthouse Trust Account

Beginning Balance 06/30/2017	\$ 1,413.66
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Revenue: Interest Earned	1.12
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Trust Account ending Balance 06/30/2018	\$ 1,414.78
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Pollution Control Budget

Account Name	Budget FY 18	Spent FY 18	Budget FY 19
MANAGEMENT			
Salaries	\$ 92,164	\$ 16,148	\$ 10,300
Postage	900	891	900
Training	1,300	170	250
Insurance	11,300	8,273	8,500
Social Security	7,250	1,235	788
Group Insurance	26,642	6,733	5,525
Retirement	5,750	1,013	668
Services	<u>1,700</u>	<u>454</u>	<u>400</u>
SUBTOTAL	\$147,006	\$ 34,917	\$ 27,331
PLANT OPERATIONS			
Water	\$ 2,500	\$ 1,486	\$ 2,000
Electricity	25,000	22,343	24,000
Telephone	1,800	1,366	1,500
Heat	8,000	6,566	8,000
Grounds Maintenance	500	1,489	500
Building Maintenance	1,000	357	2,000
Supplies	<u>3,000</u>	<u>2,742</u>	<u>3,000</u>
SUB TOTAL	\$ 41,300	\$ 36,349	\$ 41,000
VEHICLE OPERATION			
Fuel	\$ 1,800	\$ 1,143	\$ 1,400
Repairs	<u>1,000</u>	<u>0</u>	<u>1,000</u>
SUB TOTAL	\$ 2,800	\$ 1,143	\$ 2,400
EQUIPMENT & MAINTENANCE			
Engineering Services	\$ 2,000	\$ 0	\$ 2,000
Contract Operations	0	134,500	144,000
Pump Stations	13,500	9,941	13,500
Laboratory Services	2,500	5,026	2,500
Equip Repair/Maint/Replace	25,000	16,224	20,000
Generator Fuel	1,700	1,104	1,500
Chemicals	4,500	5,783	5,000
Line Repair	6,000	10,439	8,000
Sludge Disposal	17,500	10,248	17,000
Licensing	<u>800</u>	<u>684</u>	<u>800</u>
SUB TOTAL	\$ 73,500	\$193,949	\$214,300
DEBT SERVICE			
MMBB 2007	219,598	219,598	216,184
MMBB 2010	11,261	6,496	11,195
MMBB 2015	<u>41,752</u>	<u>41,890</u>	<u>41,494</u>
SUB TOTAL	\$272,611	\$267,984	\$268,873
TOTAL	\$537,217	\$534,342	\$553,904

Water Department Budget

Account Name	Budget FY 18	Spent FY 18	Budget FY 19
ADMINISTRATION			
Salaries	\$ 14,300	\$ 12,454	\$ 10,300
Social Security	1,094	952	788
Employee Benefits	10,063	10,174	8,827
Contract Operations	144,000	144,000	144,000
Insurance	4,700	4,059	4,700
Supplies	4,000	3,806	4,100
Services	<u>20,200</u>	<u>14,351</u>	<u>18,500</u>
TOTAL	\$198,357	\$189,796	\$191,215
OPERATIONS & MAINTENANCE			
Power	\$ 10,000	9,808	10,000
Vehicle Operations	2,500	1,184	2,500
Water Treatment Chemicals	10,000	4,849	10,000
Supplies & Equipment	28,000	25,684	30,000
Service & Repairs	<u>33,000</u>	<u>14,573</u>	<u>30,000</u>
TOTAL	\$ 83,500	\$ 56,098	\$ 82,500
DEBT SERVICE			
Interest Expense	\$ 89,517	87,804	84,702
Bond Principal	<u>199,277</u>	<u>199,277</u>	<u>201,371</u>
TOTAL	\$288,794	\$287,081	\$286,073
TOTALS	\$570,651	\$533,904	\$559,788

Revenue Report

Account Name	Budget FY 18	Collected FY 18	Balance
Excise Tax – autos	\$125,000.00	\$145,266.42	\$20,266.42
Excise Tax – boats	10,000.00	9,506.70	(493.30)
State Revenue Sharing	30,000.00	31,579.34	1,579.34
State Road Assistance	12,000.00	12,664.00	664.00
Homestead Act Reimbursement	15,000.00	16,942.00	1,942.00
Other State/Federal Assistance	6,000.00	4,298.11	(1,701.89)
Licenses & Permits	7,500.00		5,434.04
Marriage, Birth, Death		607.60	
Liquor, Amusement, Victualer		405.00	
Building, Road Open		10,923.94	
Plumbing		997.50	
Municipal Fees	198,442.00		(6,307.52)
Trash Stickers		29,802.00	
Demolition Debris		32,891.83	
Universal Waste		1,670.50	
Recycling Bags		321.50	
Mooring		19,050.00	
Docking, Boat Ramp		7,442.00	
Clerk, Photo Copy, etc.		4,691.04	
Parking Tickets		6,319.00	
Library Income/Endowment		84,946.61	
Library Endowment (to Library Maint Capital)		5,000.00	
Maine Maritime Academy	146,000.00		1,749.00
Public Safety		107,749.00	
Debt Service		40,000.00	
Investment Interest	12,000.00	25,088.74	13,088.74
Interest on Taxes	7,000.00	6,978.67	(21.33)
Dock Eatery Ground Lease	4,500.00	3,800.00	(700.00)
Bagaduce Ambulance Trust	1,700.00	1,700.00	0.00
Cell Tower Lease	14,000.00	14,463.64	463.64
Payments in Lieu of Taxes	2,000.00	2,200.00	200.00
Miscellaneous	1,000.00	1,524.70	524.70
TOTAL REVENUE	\$592,142.00	\$628,829.84	\$36,687.84

Tax Collector's Report

2017 Committed for collection	\$2,958,763.98
Abatements	823.68
Supplemental Taxes	0.00
Total to Collect	\$2,957,940.30
2017 Tax Receipts	\$2,935,227.56
2017 Unpaid Taxes	18,098.95
Paid in advance	4,615.62
Software Rounding Error	(1.83)
Total	\$2,957,940.30
2016 Unpaid Taxes 06/30/2017	\$ 30,421.14
2016 Tax Receipts	28,421.97
2016 Abatements	0.00
2016 Unpaid Tax Balance 06/30/2018	\$ 1,999.17
2015 Unpaid Taxes 06/30/2017	\$ 10,467.96
2015 Tax Receipts	10,467.96
2015 Abatements	0.00
2015 Unpaid Tax Balance 06/30/2018	\$ 0.00
2016 Unpaid Taxes	
Colson, Dennis L, II	\$ 482.08
Van Horn, David M – Estate	<u>1,517.09</u>
Total	\$ 1,999.17
2017 Unpaid Taxes	
Biggie, Therese	\$ 2,243.72
Colson, Dennis L, II	529.92
GE Capital Information Tech Solutions	32.90
Harrington, Walter J, II	1,146.80
Keene, Nancy E & Douglas and Miller, Mary Ellen	759.96
Powell, Colin P & Sweet, Emma	1,722.59
Snapp, Lloyd T, Et Als	6,285.08
Van Horn, David M – Estate	<u>5,377.98</u>
Total	\$ 18,098.95

TAXPAYER LIST FOR 2018

As committed before any Abatements or Supplementals

Property Owner	Land Val.	Building Val.	Tax
A L H Properties	\$704,200	\$147,300	\$10,005
* Abernethy, Dale & Linda	\$57,900	\$265,900	\$3,570
Ackerman, Jeffrey	\$52,300	\$101,200	\$1,804
* Ackerman, Jeffrey	\$99,200	\$68,800	\$1,739
* Adam, Joshua M & Susan P	\$101,600	\$142,900	\$2,638
* Adams, David K & Elise	\$126,200	\$140,800	\$2,902
Allen, Dianne M	\$12,100	\$-	\$142
* Allen, Dianne M	\$281,000	\$135,300	\$4,657
Allen, Randee Sue	\$5,100	\$-	\$60
Allen, Robert W, Trustee	\$199,100	\$134,000	\$3,914
Allen, Susan & Middleton, Neil	\$417,700	\$155,900	\$6,740
* Alston, Wallace M, Jr & Alice S	\$240,200	\$207,600	\$5,027
American Towers, LLC	\$15,600	\$133,100	\$1,747
Ames, George	\$162,800	\$-	\$1,913
Another Day on the Bagaduce, LLC	\$635,500	\$221,700	\$10,072
Anthony, Kristina B	\$83,500	\$54,100	\$1,617
* Appleman, Mary J	\$425,500	\$99,900	\$5,938
* Armstrong, Richard S & Adams, Carol	\$295,100	\$759,000	\$12,151
Arntzen, Morten & Carolyn	\$244,800	\$355,400	\$7,052
Arntzen, Morten & Carolyn	\$949,000	\$807,000	\$20,633
Ashton Family Trust	\$19,100	\$-	\$224
Ashton Family Trust	\$422,800	\$302,600	\$8,523
Asyali, Ender & Hale Akin	\$126,700	\$-	\$1,489
Atwood, Corey	\$6,800	\$-	\$80
Auld, David & Sherrill F	\$167,200	\$184,600	\$4,134
Austin, Donald M Et Al	\$244,000	\$116,500	\$4,236
Bag End, LLC	\$132,000	\$146,500	\$3,272
Bagot, Jane S	\$2,078,100	\$475,200	\$30,001
* Bailey, Katherine H	\$122,200	\$282,900	\$4,525
Baker, Barney J Caroline A	\$78,700	\$-	\$925
Baker, John E & Lynn S	\$241,600	\$152,900	\$4,635
* Baldwin, Anita	\$-	\$15,500	\$-
Ball, Nathaniel I, III & Jane H	\$150,000	\$239,400	\$4,575
* Ballou, Elizabeth	\$93,900	\$123,400	\$2,248
Bangor Savings Bank	\$125,800	\$170,000	\$3,476
Bank of America - Mary Knowlton Trust	\$162,600	\$501,400	\$7,802
* Barrett, Leni M	\$223,000	\$108,400	\$3,588
Bary's Barefoot Estates, LLC	\$145,900	\$177,800	\$3,803
Bary's Barefoot Estates, LLC	\$182,400	\$113,500	\$3,477
Bary's Barefoot Estates, LLC	\$123,900	\$62,300	\$2,188
* Basile, Constantino G & Ruth D	\$138,200	\$262,800	\$4,477
Beck, Thomas G & Jones, Kerri-Ann	\$586,300	\$122,300	\$8,326
* Belanger, Barbara J	\$45,600	\$49,000	\$806
Belknap, Janet Family Trust	\$426,800	\$133,300	\$6,581

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
Bell, Alan & Ziff, David	\$235,500	\$39,500	\$3,231
Bell, Alan & Ziff, David	\$362,700	\$53,400	\$4,889
Benjamin, Douglas P & Ellen L	\$351,100	\$679,300	\$12,107
Berleant, Arnold J & Riva S	\$5,600	\$-	\$66
* Berleant, Arnold J & Riva S	\$269,000	\$167,800	\$4,827
Berleant, Daniel & Berleant, Anne	\$185,200	\$50,800	\$2,773
Bernard, Diana - Trustee	\$77,500	\$199,300	\$3,252
Berry, Elizabeth - Trustee	\$277,400	\$204,100	\$5,658
* Bertrand, Paul & Elaine	\$45,700	\$123,300	\$1,751
* Beske, Robert P & Sandra K	\$57,000	\$193,200	\$2,634
Betts, Darby W, Jr	\$34,300	\$-	\$403
Betts, Darby W, Jr	\$48,800	\$3,700	\$617
Bicks, Jenny Trustee	\$394,800	\$451,800	\$9,948
Biggie, Edgar J	\$2,900	\$-	\$34
* Biggie, Edgar J	\$63,600	\$186,200	\$2,700
* Biggie, Sharon	\$74,400	\$217,400	\$3,194
* Biggie, Therese	\$126,400	\$150,700	\$3,021
Bishop, Beverly A	\$309,700	\$129,900	\$5,165
Bishop, Patricia A	\$391,100	\$-	\$4,595
Bixel, Eric & Patricia	\$337,800	\$74,100	\$4,840
Black, Brenda Joyce	\$328,500	\$210,400	\$6,332
Blackwood, J Temple	\$45,600	\$150,700	\$2,307
* Blackwood, Victoria B	\$57,100	\$115,600	\$1,794
* Blake, Jody & Arthur F	\$63,800	\$215,400	\$3,046
Blue Hill Heritage Trust	\$2,900	\$-	\$34
Blue Hill Heritage Trust	\$5,100	\$-	\$60
Blue Hill Heritage Trust	\$22,400	\$-	\$263
Blue Hill Heritage Trust	\$1,000	\$-	\$12
Blue Hill Heritage Trust	\$12,500	\$-	\$147
Blue Hill Heritage Trust	\$1,900	\$-	\$22
Blystone, Helle	\$283,500	\$209,300	\$5,790
Bobb, John & Janis	\$115,300	\$103,100	\$2,566
Boczkiewicz, Bruce & Roberta	\$1,144,300	\$1,745,700	\$33,958
Boenau, Robert H - Trustee	\$589,600	\$42,100	\$7,422
Bogdonoff, Gregory - Trustee	\$281,300	\$168,500	\$5,285
Booth, Margaret T Trust	\$279,600	\$256,500	\$6,299
Booth, Philip Family Trust	\$334,700	\$-	\$3,933
Booth, Philip Family Trust	\$79,500	\$-	\$934
* Bos, Frances M	\$425,600	\$185,700	\$6,948
Bos, Frances M	\$12,100	\$-	\$142
Bos, Frances M Family Trust	\$497,900	\$84,100	\$6,839
Bos, Frances M Family Trust	\$945,900	\$42,100	\$11,609
Bourne, Mary	\$354,000	\$389,000	\$8,730
* Bourne, Standish T, Jr	\$1,030,700	\$303,800	\$15,375
* Bowden, Julia W	\$61,700	\$168,700	\$2,472
Bowden, Julia W	\$28,900	\$-	\$340
Bowden, Julia W	\$28,700	\$-	\$337
Bowden, Julia W	\$38,300	\$-	\$450
Bower, Kathleen O G	\$62,500	\$90,200	\$1,794
Boyer, Cynthia R	\$243,500	\$190,300	\$5,097
Brandon, Margaret	\$1,200	\$-	\$14
Breimer, Bruce J & Doran, Lorna R	\$154,500	\$79,500	\$2,750
Brennan, Heather R & William J	\$176,400	\$-	\$2,073
Brennan, William J & Heather R	\$170,200	\$105,000	\$3,234
* Brophy, Dona M	\$649,700	\$208,700	\$9,851
Brouillard, Bianca	\$-	\$9,000	\$106

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
* Brouillard, Gary & Carolyn	\$163,900	\$153,500	\$3,494
Brouillard, Gary L	\$96,900	\$86,500	\$2,155
* Brown, Edward F	\$52,800	\$120,400	\$1,730
Brown, Kelly F & Thomas T	\$61,700	\$143,200	\$2,408
Brown, Lynn Gibbons, Trustee	\$684,500	\$1,141,200	\$21,452
* Brown, Ralph D	\$669,600	\$86,200	\$8,646
Brownell, Abbott & Brownell, Theresa	\$45,500	\$-	\$535
Brownell, Abbott & Brownell, Theresa	\$764,800	\$197,500	\$11,307
Bruce, J G & R J Trustees	\$174,200	\$107,200	\$3,306
Bruns, Chase Lane Trust	\$150,200	\$146,600	\$3,487
Bruns, Margaret Et Al	\$249,600	\$297,800	\$6,432
Bryant, Kathleen C Et Al	\$154,400	\$177,000	\$3,894
Buchanan, William B Jr	\$404,200	\$485,400	\$10,453
* Burton, Lance A & Lisa A	\$95,700	\$66,700	\$1,673
Capstaff, Dianne	\$173,100	\$-	\$2,034
Carmody, William P & Dianne C	\$35,200	\$-	\$414
* Carter, Sylvia Trustee	\$136,600	\$365,900	\$5,669
Casteen, John T, III & Elizabeth F	\$163,600	\$301,100	\$5,460
Castine Brothers Trust	\$280,400	\$137,400	\$4,909
Castine Community Partners	\$-	\$20,400	\$240
Castine Golf Club	\$124,900	\$15,600	\$1,651
Castine Golf Club	\$263,800	\$257,900	\$6,130
Castine, LLC	\$694,800	\$-	\$8,164
Castine Yacht Club	\$371,400	\$95,700	\$5,488
Castino, Jack - Estate	\$773,600	\$739,700	\$17,781
Castino, Jack - Estate	\$44,400	\$127,500	\$2,020
Central Maine Power Co	\$1,423,100	\$-	\$16,721
* Chase, George & Sahl, Lauren	\$180,300	\$126,900	\$3,375
Childress Family Trust	\$469,700	\$203,100	\$7,905
Chitwood, Barbara J Trust	\$278,500	\$317,000	\$6,997
Ciano, Robert & St Lawrence, Jennifer	\$41,700	\$233,300	\$3,231
* Ciano, Robert & St Lawrence, Jennifer	\$120,600	\$228,800	\$3,870
Ciano, Robert & St Lawrence, Jennifer	\$86,300	\$-	\$1,014
Ciano, Robert & St Lawrence, Jennifer	\$115,900	\$10,200	\$1,482
Cinciva, Elaine L	\$502,400	\$150,800	\$7,675
Cinciva, Elaine L	\$202,100	\$6,700	\$2,453
Clement, Mary B	\$124,300	\$17,300	\$1,664
Cloonan, Edward T & Linda A	\$257,000	\$393,700	\$7,646
Clouse, John & Carol, Trustees	\$426,300	\$109,800	\$6,299
Coady, Kevin J	\$656,200	\$173,500	\$9,749
Coladarci, Theodore & Spector, Janet	\$268,200	\$108,300	\$4,424
Coladarci, Theodore & Spector, Janet	\$182,400	\$35,400	\$2,559
* Colson, Dennis L II	\$54,700	\$10,400	\$530
* Colson, Dennis L Sr & Barbara J	\$42,400	\$51,900	\$873
Combs, Charles E	\$459,100	\$282,200	\$8,710
* Comiciotto, Thomas & Virginia M	\$378,000	\$275,300	\$7,441
Cooney, Mary Lynn Rev Trust	\$1,350,100	\$561,200	\$22,458
Coony, Jane C & Thomas M	\$85,100	\$164,200	\$2,929
Cooper, Barbara	\$154,800	\$75,200	\$2,703
Cooper, Barbara	\$106,800	\$26,600	\$1,567
Corbett, Ceane Haughney & Bryan N	\$346,600	\$300,400	\$7,602
* Corbett, William & Sheila	\$174,600	\$122,900	\$3,261
* Corey, Deborah Joy	\$253,700	\$241,400	\$5,582
Cormier, Raymond J & Mary L	\$309,700	\$111,600	\$4,950
* Coughlin, Michael E	\$201,200	\$199,900	\$4,407
Councell, Andrew & McNally, Caroline	\$187,300	\$103,100	\$3,412

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
Courtley, Clarence E & Revalle	\$45,700	\$117,400	\$1,916
Cox, Solveig Family Trust	\$145,600	\$110,000	\$3,003
Crowther, Harold & Smith, Lee	\$605,600	\$295,500	\$10,588
Cukierski, Annegret	\$32,700	\$-	\$384
* Cukierski, Annegret	\$60,500	\$202,300	\$2,853
* Cukierski, Chad A	\$51,700	\$215,000	\$2,899
Cullen, Joseph R & Laura W	\$121,500	\$37,700	\$1,871
Curran, Richard & Rosemund Reed	\$239,300	\$101,700	\$4,007
* Curtin, Constance & Cooperdock, Peter	\$42,500	\$76,300	\$1,161
Curtin, John D III, Et Al	\$622,200	\$305,700	\$10,903
Cushman Cottage, LLC	\$176,300	\$147,500	\$3,805
Cyr, Lois M	\$26,800	\$-	\$315
* Cyr, Lois M	\$67,400	\$92,300	\$1,571
* Cyr, Stephen C & JC	\$154,300	\$102,600	\$2,784
* Dagan, Craig & Katrina	\$45,500	\$139,100	\$1,934
Dahlin, Emilia & Frederick, Aaron J	\$131,900	\$71,400	\$2,389
Danforth, Peter G & Mona J	\$174,300	\$120,800	\$3,467
* Davis, Delacroix & Chadbourne, Sally A	\$283,500	\$251,700	\$6,054
Davis, Paul	\$439,300	\$72,400	\$6,012
* Davis, Peter	\$235,300	\$348,200	\$6,621
Day, Leila B	\$31,300	\$-	\$368
* Day, Leila B	\$162,400	\$768,500	\$10,703
DDHJ, Ltd	\$115,900	\$52,200	\$1,975
DDHJ, Ltd	\$27,600	\$-	\$324
DDHJ, Ltd	\$439,300	\$224,300	\$7,797
Dearborn, Lynne I	\$116,100	\$157,900	\$3,220
Dearie, Direxa D	\$133,400	\$-	\$1,567
Dearie, Direxa D	\$277,900	\$184,900	\$5,438
* deRaaf, Medan H & deRaaf, Maia K	\$74,100	\$174,600	\$2,687
* Desmond, Nina	\$-	\$9,100	\$-
Devereux, CW, Trust	\$3,800	\$-	\$45
Dibona, Gerald F & Kopp, Ulla C	\$205,500	\$186,900	\$4,611
* Dick, Robert C	\$239,400	\$101,400	\$3,699
Dillon, James E	\$163,900	\$157,400	\$3,775
Disabatino, Jean & Giugliano, Louise	\$391,600	\$75,400	\$5,487
Disse, Joan P	\$173,900	\$-	\$2,043
Disston, Morris & Susan L	\$125,400	\$99,100	\$2,638
Disston, Morris & Susan L	\$389,100	\$130,300	\$6,103
Disston, Morris	\$306,200	\$-	\$3,598
Disston, Morris C	\$155,700	\$195,800	\$4,130
Doane, Frederick W & Jennifer M	\$53,100	\$49,600	\$1,207
Doane, F & J and Wogan, M & L	\$32,100	\$-	\$377
Doherty, Roger & Judith Ellen	\$52,900	\$72,800	\$1,477
Doolittle, Richard & Penelope Trust	\$149,900	\$39,600	\$2,227
Dotts, Terrance A & Marydana	\$120,900	\$267,500	\$4,564
* Drake, Faith J	\$145,300	\$119,300	\$2,874
Drugovich, Margaret L	\$167,000	\$18,900	\$2,184
Dudine, William & Pugliese, Rosanne	\$270,200	\$152,900	\$4,971
* Dunfee, Paula H	\$233,400	\$120,800	\$3,927
* Dunham, Gregory W & Patricia M	\$45,500	\$106,400	\$1,550
Dunn, Diana D & Saunders, Donald F	\$300,100	\$28,200	\$3,858
Durkee, Raymond E & Susan M Trustees	\$131,300	\$128,200	\$3,049
Eaton, James A - Trustee	\$230,600	\$136,300	\$4,311
* Eaton, Kenneth	\$130,600	\$146,700	\$3,023
Eaton, Kenneth R	\$372,400	\$131,200	\$5,917
* Eaton, Lawrence	\$185,100	\$81,500	\$2,827

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
Eaton, Lawrence R	\$2,300	\$-	\$27
Eaton, Lawrence R	\$33,100	\$-	\$389
* Eaton, Ruth	\$50,500	\$125,000	\$1,827
* Eisenhardt, Kathryn L & William B	\$155,000	\$146,000	\$3,231
* Engelhardt, Jorgen O & Joyce S	\$210,100	\$202,400	\$4,541
Erhard, Paul P	\$561,600	\$121,300	\$8,024
* Evans, Lynn F	\$173,600	\$199,600	\$4,150
Evans, Lynn F	\$53,500	\$105,700	\$1,871
Eyler, Thomas M	\$46,600	\$68,500	\$1,352
* Fallow, Paul S	\$55,200	\$257,400	\$3,438
Fallow, Paul S	\$53,800	\$85,200	\$1,633
Farnham, R Ewen & Anne S	\$899,900	\$81,400	\$11,530
Farnham, R. Ewen	\$42,700	\$-	\$502
Fay, Joseph BG & Elizabeth	\$194,200	\$391,500	\$6,882
Fenn, Richard K, Richard & Thomas	\$261,200	\$114,600	\$4,416
Fenton, Richard T	\$281,100	\$153,700	\$5,109
Fenton, Richard T	\$182,400	\$65,500	\$2,913
* Ferreira, Paul & Kathleen	\$47,700	\$127,500	\$1,824
Fieldhouse LLC	\$155,000	\$67,000	\$2,609
Fisher, Susan, Trustee	\$660,900	\$241,600	\$10,604
Fisher, William O	\$702,700	\$136,100	\$9,856
* Fitch, Ernie	\$-	\$12,700	\$-
Fitzsimmons Family Trust	\$21,500	\$28,200	\$584
Fitzsimmons, M K & D O Trustees	\$375,400	\$91,800	\$5,490
* Flanzala, Kelli Jean	\$54,400	\$157,400	\$2,254
* Fleck, Barbara & McEntee, Jarlath	\$199,300	\$155,500	\$3,934
Flood, Laurie	\$45,500	\$87,700	\$1,565
Flood, Laurie	\$31,800		\$374
* Flood, Laurie	\$50,700	\$139,200	\$1,996
Flood, Randall	\$442,900	\$159,300	\$7,076
* Flora, Rodney K & Schoof, N Jill	\$52,700	\$126,900	\$1,875
Fonner, Sally Bernhardt	\$294,800	\$334,700	\$7,397
Foote, Elizabeth V	\$280,000	\$176,200	\$5,360
Foote, Katharine Howland, Et Al	\$197,100	\$-	\$2,316
* Foote, Sara F.	\$590,500	\$260,100	\$9,689
Foote, Virginia B	\$178,000	\$59,500	\$2,791
* Forbes, Verge & Janet S	\$141,500	\$157,600	\$3,279
Frazier, Herbert H Rev Trust	\$596,500	\$135,400	\$8,600
Freedman, Philip M	\$171,600	\$91,400	\$3,090
* Friedlander, Linda, Trustee	\$464,500	\$272,200	\$8,421
Friedman, Paul D & Laura S	\$22,600	\$66,400	\$1,046
Fuentes, Judithanne B	\$115,100	\$-	\$1,352
Fuentes, Roland W & Judithanne B	\$159,600	\$213,700	\$4,386
Fullenweider, Donn C & Wendy L	\$34,900	\$13,600	\$570
Fullenweider, Donn C & Wendy L	\$192,500	\$146,600	\$3,984
Fuller, Wendy	\$45,800	\$76,900	\$1,442
* Gardner, David M & Bridget E H	\$113,000	\$158,300	\$2,953
* Gardner, John P & Elaine	\$56,900	\$136,600	\$1,968
Garland, Thomas A	\$195,100	\$163,300	\$4,211
Garrity, Reid & Lutz-Garrity, Christine	\$28,000	\$-	\$329
Gast, Ernestine L	\$164,700	\$78,200	\$2,854
Genereux, Linda & Galen, Timur	\$342,900	\$341,500	\$8,042
Gestaut, Daniel G	\$60,400	\$110,200	\$2,005
Gestaut, Daniel G	\$45,700	\$75,500	\$1,424
Gibbons, James C & Judith W	\$217,200	\$114,100	\$3,893
Gilbert, Caroline T & Peter B	\$71,900	\$12,100	\$987

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
Gilbert, Caroline T & Peter B	\$219,200	\$87,500	\$3,604
Gillett, Carmen R & Belmont, Willian S	\$254,300	\$470,600	\$8,518
Gillett, Carmen R & Belmont, Willian S	\$133,100	\$82,700	\$2,536
Gilmore, Elizabeth Lameyer	\$521,600	\$145,100	\$7,834
Glassberg, Joy A	\$94,300	\$-	\$1,108
Gilbert, Patricia & Kana, Todd	\$161,200	\$127,300	\$3,390
* Goodson, James M. III & Susan R	\$103,400	\$174,500	\$3,030
Gott, Timothy H	\$107,900	\$99,700	\$2,439
Gould Bruce & McClory, Kathleen	\$118,900	\$-	\$1,397
Gould Bruce & McClory, Kathleen	\$154,100	\$77,800	\$2,725
Gould, B, McClory, K, Silver C & D	\$46,600	\$99,200	\$1,713
Graminski, Brenda	\$43,600	\$61,700	\$1,237
Granoff, Steven & Bernhardt, Constance	\$132,000	\$109,700	\$2,840
Granoff, Steven & Bernhardt, Constance	\$228,000	\$190,000	\$4,912
Granoff, Steven & Bernhardt, Constance	\$146,300	\$187,400	\$3,921
Grant, John L & Mary Jane	\$174,300	\$125,100	\$3,518
Grant, Robert J & Cerrita L	\$73,500	\$-	\$864
* Gray, Paul H	\$169,100	\$84,000	\$2,739
Greco, Steven F & Linda A	\$50,600	\$90,100	\$1,653
Greenbie, Marnie	\$39,000	\$-	\$458
Gres, John A	\$76,600	\$-	\$900
Gres, John A	\$104,800	\$-	\$1,231
Gres, Viktoria L	\$76,600	\$-	\$900
Gres, Viktoria L	\$229,500	\$197,500	\$5,017
Gibbon-Alt Family Trust	\$169,200	\$88,400	\$3,027
Griffin, Malcolm & Anne D	\$188,800	\$86,900	\$3,239
* Griffith, Kevin W & Natalie G	\$66,400	\$119,000	\$1,943
Grover, Barbara L Trust	\$170,900	\$236,800	\$4,790
Gualtieri, Paul & Kelly	\$323,000	\$338,900	\$7,777
Gunther, Frederick S & Jessie B	\$35,800	\$500	\$427
* Gunther, Frederick S & Jessie B	\$55,600	\$133,900	\$1,992
Gunther, Frederick S & Jessie B	\$37,900		\$445
Gutow, Thomas K & Amy H	\$103,400	\$94,600	\$2,327
* Hale, Richard	\$74,600	\$43,500	\$1,082
Hale, Theodore	\$28,400	\$-	\$334
Hall, Mary Ann	\$214,200	\$209,100	\$4,974
Hall, Hazel M Rev Trust	\$421,900	\$101,900	\$6,155
Hall, Hazel M Rev Trust	\$54,200	\$4,400	\$689
Hall, Kathryn	\$140,800	\$163,800	\$3,579
Hall, Marshall Et Al	\$123,900	\$-	\$1,456
Hall, Marshall Et Al	\$277,700	\$339,900	\$7,257
Hall, Marshall Et Al	\$134,300	\$-	\$1,578
Hall, Mary E R	\$154,800	\$40,500	\$2,295
Hallett, John W, Jr & Austin, Linda S	\$103,400	\$214,200	\$3,732
* Hamblen-Wood, Deborah L	\$57,200	\$132,600	\$1,995
* Harmon, Waldo	\$-	\$15,300	\$-
Harrelson, Gloria & Titano, Susan	\$257,000	\$125,000	\$4,489
* Harrington, Walter J II	\$49,900	\$67,700	\$1,147
Hart, Charles M	\$835,400	\$235,600	\$12,584
* Hartmann, Bente	\$337,800	\$355,500	\$7,911
Harvey, Roy C & Loraima	\$363,100	\$212,900	\$6,768
Harvey, Roy C & Loraima	\$26,600	\$-	\$313
* Hassett, David M & Gordana	\$103,400	\$152,500	\$2,772
* Hatch, David R & Susan C	\$190,500	\$106,200	\$3,251
Hatch, David R & Susan C	\$41,100	\$500	\$489
Hatch, Andrea & Harold Trusts	\$245,500	\$283,900	\$6,220

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
Hatch, Serena	\$191,600	\$-	\$2,251
Hatch, Serena	\$646,100	\$169,300	\$9,581
Hatch, Serena - Life Estate	\$1,436,500	\$701,500	\$25,122
* Haugen, Lisa R	\$134,900	\$257,200	\$4,372
* Hazlett, Susan D	\$51,500	\$171,400	\$2,384
HEESHE Point, LLC	\$763,200	\$19,700	\$9,199
Henderson, Betsy Mansmann	\$599,500	\$130,600	\$8,579
* Henderson, Timothy & Jennifer	\$52,700	\$137,300	\$1,998
* Hermann, Kathleen	\$203,900	\$274,600	\$5,387
* Higgins, Patricia A	\$223,300	\$104,700	\$3,549
* Hightower, Richard A & Kay, Trustees	\$276,400	\$246,500	\$5,909
Hill, Mark E & Patricia R	\$309,700	\$15,300	\$3,819
Hill, Mark E & Patricia R	\$408,900	\$122,000	\$6,238
Hillard Investments LLC	\$474,000	\$248,000	\$8,484
Hillman, Fannie S, Trustee	\$391,600	\$205,000	\$7,010
* Hodgson, J Michael & Raeann L	\$155,900	\$188,600	\$3,813
Hodgson, Ralph F, Jr & Lopez, Louise R	\$126,400	\$122,200	\$2,921
Hofer, Adeline V & Hofer, Timothy P	\$535,200	\$293,700	\$9,740
Hookes Haven LLC	\$577,000	\$70,400	\$7,607
Hopkins, Kevin & Insalaco-Hopkins, Laura	\$171,200	\$141,600	\$3,675
Hoskins, Brenda J & Ronald P	\$39,000	\$40,600	\$935
Howland, Katherine F	\$120,900	\$181,900	\$3,558
Hubbard, James O	\$385,500	\$160,600	\$6,417
* Hudson, Sarah F & Caroline Clark	\$52,900	\$112,400	\$1,707
Hunt, Mary Ellen	\$168,600	\$134,400	\$3,560
Hunter, Daniel M Jr Trust	\$600,600	\$309,600	\$10,695
Huppe, BFA III	\$498,700	\$306,400	\$9,460
Huppe, B F Alexander & Schriever, Jeryl R	\$63,600	\$125,200	\$2,218
* Hutchinson, Philip L	\$75,100	\$162,800	\$2,560
Hutchinson, Philip L & Cora A	\$45,500	\$108,600	\$1,811
Inwood LLC	\$51,600	\$-	\$606
* Irving, Patrick & Jane	\$52,000	\$149,300	\$2,130
Irving, Patrick & Jane	\$45,800	\$47,100	\$1,092
Jacobs, Carl & Leah	\$173,600	\$107,300	\$3,301
Jacobs, Paul H	\$45,600	\$91,300	\$1,609
Jacques, Michael C	\$1,800	\$-	\$21
James, Susan C	\$12,600	\$-	\$148
* James, Susan C	\$49,900	\$203,300	\$2,740
Janes, Kara F & Matthew A	\$123,100	\$259,100	\$4,491
Jeffrey, Christopher R, Trustee	\$135,400	\$146,300	\$3,310
Jennings, James G, Jr	\$159,600	\$446,500	\$7,122
Jennings, James G, Jr	\$102,500	\$202,600	\$3,585
Johnson, Gary T & Jan M	\$260,300	\$112,100	\$4,376
* Jones, David A & Ann F	\$277,000	\$139,700	\$4,591
Jones, Kerri-Ann	\$83,400	\$-	\$980
Kaden, Marie	\$278,700	\$67,100	\$4,063
* Kaiserian, Harry Jr & Berna V	\$173,600	\$165,800	\$3,682
* Kana, Kathryn & Parker, Zander	\$97,500	\$90,600	\$1,975
Keene, N & D & Miller, Mary Ellen	\$44,000	\$33,700	\$913
Kennedy, Leonard J & Ellen Mears	\$241,300	\$247,700	\$5,746
* Kennedy, Theresa J	\$48,800	\$89,900	\$1,395
Kennedy, William R & Susan H	\$336,500	\$109,800	\$5,244
* Kettis, Gunilla L-F & Par	\$301,900	\$273,700	\$6,528
* Kilpeck, Robert J	\$51,500	\$111,500	\$1,680
* Kimball, Clark D & Alice A	\$140,700	\$177,000	\$3,498
* Kimball, Frances	\$122,800	\$85,200	\$2,139

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
King, Charles W & Elizabeth C Trusts	\$150,400	\$128,100	\$3,272
* King, Jr, Clifford J	\$220,700	\$16,300	\$2,479
Kitterman, Sara B & Roger D	\$154,400	\$113,200	\$3,144
* Kittredge, Mark L	\$48,700	\$98,200	\$1,491
Kneisel, Frank & Mary	\$187,000	\$87,900	\$3,230
Kneisel, Frank & Mary	\$74,100	\$55,700	\$1,525
Kneisel, Frank Jr & Mary	\$41,200	\$-	\$484
Kneisel, Frank Jr	\$79,600	\$-	\$935
Kneisel, Mary C	\$112,500	\$31,200	\$1,688
* Knickerbocker, Wendy & Avery, David	\$121,100	\$72,900	\$2,045
Koos, Douglas	\$46,600	\$103,500	\$1,764
Koos, Douglas	\$-	\$12,500	\$147
Koos, Douglas	\$-	\$12,000	\$141
Koos, Douglas	\$-	\$10,300	\$121
Koos, Douglas	\$-	\$13,200	\$155
Koos, Douglas	\$-	\$11,100	\$130
Koos, Douglas	\$-	\$14,200	\$167
Koos, Douglas	\$-	\$16,400	\$193
Koos, Douglas	\$-	\$7,300	\$86
Koos, Douglas	\$-	\$6,400	\$75
Koos, Douglas	\$-	\$10,200	\$120
Koos, Douglas	\$-	\$10,700	\$126
Koos, Douglas	\$-	\$11,400	\$134
Koos, Douglas	\$-	\$8,900	\$105
Koos, Douglas	\$-	\$11,000	\$129
Koos, Douglas	\$169,300	\$9,800	\$2,104
Koos, Karen	\$-	\$5,500	\$65
Koos, Karen C	\$222,600	\$134,700	\$4,198
Kornberg, Alan & Koda, Harold	\$439,900	\$230,400	\$7,876
Kornberg, Alan & Koda, Harold	\$406,400	\$59,100	\$5,470
Kovash, Michael A	\$149,800	\$-	\$1,760
Labdon, Robert A & Janet E P	\$34,300	\$-	\$403
* Lameyer, Edward H	\$50,900	\$105,300	\$1,600
Lameyer, John G & Maria Galou	\$120,700	\$171,600	\$3,435
Lameyer, William Ames - Estate	\$146,700	\$184,600	\$3,893
Lameyer, William Ames - Estate	\$17,600	\$-	\$207
* Lanning, Virginia	\$173,900	\$226,200	\$4,466
Lapham, Gary S	\$26,000	\$6,700	\$384
Larkin, David, Matthiah & Phoebe	\$2,800	\$-	\$33
Larsson, Bjorn & Sylvia Trusts	\$407,600	\$-	\$4,789
Law, Emily V & Richard A	\$708,600	\$192,100	\$10,583
Lawsing, Lisa M	\$286,300	\$134,900	\$4,949
* Layton, Arthur B	\$240,200	\$137,200	\$4,199
* Leach, Timothy N	\$241,600	\$154,900	\$4,424
Leali, Dominic J Estate	\$41,000	\$75,300	\$1,367
Lee, David A & Tirion, Angela P	\$281,800	\$289,500	\$6,713
Lee, Francis M Et Als	\$17,900	\$-	\$210
* Lee, Francis M Jr & Victoria L	\$126,700	\$162,800	\$3,167
Legg, John A & Charlotte A	\$276,800	\$217,700	\$5,810
Lewis, Jeffrey A & Gayle D	\$400,400	\$145,100	\$6,410
* Lieser, Stephen H & Elizabeth P	\$139,200	\$440,200	\$6,573
Light, William R Jr	\$286,300	\$58,700	\$4,054
Light, William	\$182,400	\$96,700	\$3,279
Liscomb, Laurie Trustee	\$376,600	\$199,500	\$6,769
Lobley, Peter, David & Richard	\$16,600	\$6,700	\$274
Lobley, Peter, David & Richard	\$50,100	\$13,700	\$750

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
* Loomis, John T & Amy K	\$58,200	\$209,600	\$2,912
* Loomis, Susan K	\$137,200	\$116,600	\$2,747
Lovett Family LLC	\$353,400	\$215,100	\$6,680
Lundie Maura A, Et Al	\$42,100	\$11,900	\$635
* Lutz-Garrity, Christine & Garrity, Reid	\$53,600	\$167,600	\$2,364
Lutz-Garrity, Christine	\$33,800	\$102,400	\$1,600
Lyle Quarters, LLC	\$279,400	\$167,500	\$5,251
Lyman, Lauri & Douglas	\$136,300	\$55,200	\$2,250
* Lyons, William H & Karen V	\$232,500	\$187,200	\$4,696
* MacArthur, Gordon B & Lynda W	\$56,200	\$161,900	\$2,328
* MacArthur, Kathryn & Gordon	\$122,100	\$172,800	\$3,230
* Macdonald, John S & M Suzanne	\$241,400	\$273,900	\$5,820
Macdonald, Thomas P & Jamie S	\$192,200	\$130,200	\$3,788
Macdonald, Thomas P & Jamie S	\$124,900	\$223,900	\$4,098
* Macomber, Joseph O	\$44,900	\$127,700	\$1,793
Macomber, Paul A	\$87,100	\$181,800	\$3,160
Madicourt, LLC	\$33,100	\$119,700	\$1,795
Madicourt, LLC	\$33,100	\$2,000	\$412
Madockawando Holdings, LLC	\$309,700	\$182,200	\$5,780
Madockawando Holdings, LLC	\$438,000	\$75,900	\$6,038
Madockawando Ventures, LLC	\$170,700	\$718,200	\$10,445
Maine Coast Heritage Trust	\$5,800	\$-	\$68
Mainly Rentals Inc	\$86,200	\$41,400	\$1,499
Mainen, Michael W	\$207,100	\$2,000	\$2,457
* Mainen, Michael W	\$756,700	\$281,900	\$11,969
Mankiewicz, John & Catherine	\$166,900	\$134,400	\$3,540
* Mann, Joel & Michele	\$45,500	\$137,100	\$1,911
* Manning, Paul	\$277,900	\$111,900	\$4,345
Manor Group LLC	\$72,200	\$118,600	\$2,242
Manor Group LLC	\$46,500	\$44,300	\$1,067
* Marzolf, Michael T & Judith B	\$52,800	\$126,900	\$1,876
* Mason, Thomas L & Marcia P	\$401,800	\$321,600	\$8,265
* Mass, Robin D	\$323,300	\$200,200	\$5,916
Mathiasen, David G & Carolyn S	\$55,800	\$117,400	\$2,035
McCarthy, Gerald & Cathelia	\$232,100	\$310,700	\$6,378
McGrath, Patricia & George M	\$37,100	\$67,400	\$1,228
McKean, Frank H	\$428,400	\$225,900	\$7,688
McKeehan, Betty S Et Al	\$247,800	\$339,800	\$6,904
* McKenney, Christopher & Jeannie	\$107,600	\$136,500	\$2,633
McLean, Donald Trust	\$290,400	\$337,800	\$7,381
McMennamin, G Barry Trust	\$265,700	\$321,100	\$6,895
McMennamin, Marilyn	\$9,400	\$-	\$110
McMennamin, Marilyn	\$98,000	\$-	\$1,152
McNally, Hope E	\$583,300	\$61,600	\$7,578
McNeese, Lucy Stone	\$183,100	\$133,900	\$3,725
McPeck, Raymond D	\$26,000	\$-	\$306
Metro II, LLC	\$662,100	\$157,400	\$9,629
Meyer, Robert F Family Trust	\$224,300	\$94,600	\$3,747
* Miller, Ann L	\$293,800	\$111,200	\$4,524
Miller, Ann L	\$922,700	\$344,400	\$14,888
Miller, Jean	\$126,700	\$108,900	\$2,768
Mills, Mark P & Donnamarie M	\$242,400	\$237,100	\$5,634
Mitchell, John & Mitchell, Thomas	\$57,500	\$108,400	\$1,949
Mitchell, John	\$493,500	\$209,300	\$8,258
Modesett, David & Diane	\$155,200	\$178,800	\$3,925
Modesett, Diane H	\$56,700	\$-	\$666

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
Modesett, Diane H	\$112,000	\$-	\$1,316
* Monberg, Thomas O & Alden L	\$52,800	\$251,300	\$3,268
Moore, Stanley A & Josephine J	\$226,000	\$-	\$2,656
Morrison, Michael I - Trustee	\$13,000	\$-	\$153
Morrison, Michael I - Trustee	\$98,200	\$295,600	\$4,627
Mortimer, Bruce A	\$176,600	\$33,400	\$2,468
Mortimer, Bruce A & Perkins, Chris	\$101,400	\$42,600	\$1,692
Moss, Roger & Winkler, Gail	\$150,400	\$194,000	\$4,047
* Mottola, Sarah	\$257,000	\$109,600	\$4,073
Mower, Marcia	\$54,300	\$-	\$638
Mower, Marcia	\$171,200	\$95,000	\$3,128
Mundth, Nancy Richardson Trust	\$553,100	\$319,700	\$10,255
Mundth, Nancy Richardson Trust	\$244,300	\$20,200	\$3,108
Murnaghan, George A	\$233,900	\$154,900	\$4,568
Murnaghan, Janet E & Feinberg, Alan	\$63,300	\$8,400	\$842
Murnaghan, Janet E & Feinberg, Alan	\$435,400	\$193,100	\$7,385
Mutty, Lawrence B & Danielle V	\$40,400	\$5,000	\$533
* Mutty, Lawrence B & Danielle V	\$433,600	\$190,900	\$7,032
Naramek Realty Trust	\$983,900	\$262,300	\$14,643
* Nehrling, David & Jeanine	\$32,400	\$50,500	\$739
* Nelson, Cheryl	\$37,100	\$66,800	\$986
Nelson, Jane C - Estate	\$45,600	\$160,600	\$2,423
Neve, Deborah	\$115,300	\$90,300	\$2,416
New, Corey & Karla	\$436,400	\$124,500	\$6,591
Nickerson, Richard M & Dawn P	\$106,100	\$30,800	\$1,609
Noel, Jonathan & Katherine D	\$233,400	\$234,500	\$5,498
Northern New England Telephone	\$-	\$3,900	\$46
Northern New England Telephone	\$131,600	\$92,700	\$2,636
* Nyberg, Amy & Langford, Kirk	\$123,100	\$156,700	\$3,053
Nyberg, Carl & Diane	\$120,700	\$152,500	\$3,210
Oberting, Kerman & Judith, Trustees	\$791,200	\$763,700	\$18,270
Odegaard, J Edward & Deborah Ryan	\$477,700	\$136,000	\$7,211
O'Donnell, Michael & Sonja	\$132,000	\$116,800	\$2,923
* Olivari, Brian A & Marjorie A	\$331,600	\$219,800	\$6,244
Olive Juice Always, LLC	\$128,200	\$156,400	\$3,344
Ordway, Jan	\$9,500	\$-	\$112
Ordway, Jan	\$9,500	\$-	\$112
Ordway, Jan	\$9,500	\$-	\$112
Ordway, Jan	\$9,500	\$-	\$112
* Ordway, Jan D	\$102,200	\$113,700	\$2,302
* Ordway, Margaret - Life Tenant	\$54,900	\$52,900	\$1,032
Ortman, George - Estate	\$69,500	\$82,600	\$1,787
Oswald, Gordon & Catherine	\$309,700	\$119,700	\$5,045
Otter Rock, LLC	\$1,021,100	\$368,200	\$16,324
Packard, Debra C & John R	\$424,100	\$182,200	\$7,124
* Paine, Mark A & Dianna J	\$126,700	\$131,400	\$2,798
Paquette, Darisse	\$136,300	\$-	\$1,602
Parish, Brooke & Julia	\$120,500	\$56,400	\$2,079
Parish, Brooke & Julia	\$125,100	\$216,700	\$4,016
* Parish, Jr, John C & Elizabeth P	\$536,900	\$323,400	\$9,874
Park, Hesung Rocie & Sharpe, Glenn D	\$281,100	\$411,100	\$8,133
Parker, Clarissa J Trust	\$333,700	\$-	\$3,921
Parrish, Hugh R	\$248,200	\$110,100	\$4,210
* Parsons, Lynn & Anne	\$173,400	\$123,100	\$3,249
Patterson, McKee	\$182,400	\$52,800	\$2,764
Patterson, McKee & Margaretta	\$36,100	\$173,300	\$2,460

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
Payson, Paul M Et Al	\$65,700	\$77,800	\$1,686
Payson, Paul M Et Al	\$2,500	\$800	\$39
Payson, Sr, Richard O	\$241,600	\$72,600	\$3,692
Pedersen, Matthew & Kudlak, Theresa	\$73,500	\$-	\$864
Pedersen, Matthew & Kudlak, Theresa	\$167,000	\$151,500	\$3,742
Pedersen, Thomas C & Jean R	\$424,000	\$270,300	\$8,158
* Pedicini, Donald R	\$45,500	\$98,500	\$1,457
Pelletier, Marc W & Carlhian, Marie P	\$139,300	\$110,100	\$2,930
* Pemberton, Norman & Louise	\$438,000	\$755,900	\$13,793
Perkins, Carlton Martin & Mina	\$204,100	\$18,300	\$2,613
Perkins, Martin & Mina	\$142,100	\$-	\$1,670
Perkins, Martin & Mina	\$46,800	\$-	\$550
Perry, Holly H & Gold, Lana	\$154,800	\$103,200	\$3,032
Peterson, James I & Mary Lou	\$193,200	\$6,400	\$2,345
Pier, C, Hudson, D & Spinazola, F	\$82,700	\$8,900	\$1,076
Pier, C, Hudson, D & Spinazola, F	\$323,400	\$147,700	\$5,535
Pierce, Michael J & Rosemary J	\$285,000	\$384,300	\$7,864
Pilotte, Matthew J & Kate M	\$186,800	\$41,600	\$2,684
Pine Tree Hospitality LLC	\$130,200	\$523,900	\$7,686
Point Pasture, LLC	\$709,700	\$-	\$8,339
* Politano, Anthony & Bonnie Jean	\$174,800	\$176,700	\$3,895
Pollak, Pamela & Fignar, Gene	\$245,700	\$137,600	\$4,504
Pott Family Partnership	\$691,200	\$235,300	\$10,886
Pott, Jeffrey & Leslie	\$584,400	\$146,400	\$8,587
Pott, Ronald & E Joy	\$428,400	\$172,000	\$7,055
Powell, Colin & Sweet, Emma	\$49,900	\$172,300	\$2,611
PPM Partnership	\$223,400	\$168,300	\$4,602
Pringle, James & Jane	\$304,600	\$-	\$3,579
* Punzelt, Carolyn M & Heppe, Margaret	\$1,170,400	\$453,000	\$18,769
PVC, LLC	\$280,900	\$365,300	\$7,593
Quijano, Carlos J & Jean M	\$307,900	\$221,700	\$6,223
* Radcliff, Alyssa	\$128,000	\$129,800	\$2,794
Rappazzo, Patricia	\$103,400	\$132,200	\$2,768
Ratte, Darlene S	\$281,800	\$294,400	\$6,770
* Read, Richard & Margery	\$373,600	\$351,800	\$8,288
* Redman, Lawrence S	\$45,500	\$42,000	\$793
Reed, Craig C	\$66,300	\$115,100	\$2,131
Reed, Richard & Terry	\$65,600	\$-	\$771
Reed, Terry - Trustee	\$45,400	\$116,200	\$1,899
Reeks, Wesley G & Edyie C	\$102,200	\$56,600	\$1,866
Regan, Ted	\$136,200	\$131,100	\$3,141
Richardson, Frank L	\$185,100	\$89,100	\$3,222
Riverhouse Trust	\$55,600	\$-	\$653
Robinson, Ann K	\$62,800	\$-	\$738
Robinson, Cathy	\$-	\$18,000	\$212
Robinson, Katharine H, Trustee	\$194,100	\$10,600	\$2,405
Robinson, Katharine H, Trustee	\$320,300	\$34,800	\$4,172
Roessiger, Peter D & Leigh	\$160,000	\$182,900	\$4,029
Rogers, Benjamin & Merissa	\$100,400	\$102,300	\$2,382
Rogers, Bruce A & Deborah T	\$284,400	\$319,300	\$7,093
Rogers, Bruce Alden	\$732,900	\$111,500	\$9,922
* Rogers, James H	\$528,400	\$388,000	\$10,533
Rohwer, Kim & Christeen	\$460,100	\$277,500	\$8,667
Rosenbaum, Marcos & Tarlin, Betsy	\$97,400	\$55,100	\$1,792
* Russell, Doris	\$186,500	\$247,300	\$4,792
Rutine Trust	\$49,000	\$-	\$576

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
Rutine Trust	\$1,009,000	\$11,400	\$11,990
Rutine Trust	\$2,200	\$-	\$26
Rutine Trust	\$2,200	\$-	\$26
Rutine Trust	\$2,200	\$-	\$26
Rutine Trust	\$41,400	\$-	\$486
Rutine, LLC	\$23,500	\$-	\$276
Salter, Marshall A	\$138,200	\$101,200	\$2,813
SAMIR Investments Holdings, LLC	\$486,000	\$230,200	\$8,415
Sampson, Timothy & Gloria	\$46,300	\$95,300	\$1,664
Saunders Donald F Trust	\$423,500	\$49,500	\$5,558
Saunders Donald F Trust	\$17,000	\$-	\$200
Saunders, Mark & Stafford, Robin	\$120,400	\$52,700	\$2,034
Sawyer, Donna L - Estate	\$44,400	\$62,500	\$1,256
* Sayre, W G & Nancy E	\$103,400	\$222,200	\$3,591
Schall, Alvin A & Sharon L	\$210,100	\$159,400	\$4,342
Schanker, Darin & Elizabeth	\$669,600	\$634,600	\$15,324
Scheer, Kenneth I & Ruth C	\$649,300	\$301,000	\$11,166
Scheer, Ruth C	\$172,600	\$1,000	\$2,040
* Schoonover, David & Griffiths, Barbara	\$280,900	\$262,600	\$6,151
Schuler, Matthew L & Meredith M	\$64,300	\$76,800	\$1,658
Schuler, Matthew L	\$40,100	\$-	\$471
* Scott, Ingrid & Alan Real Estate Trust	\$48,300	\$120,300	\$1,676
* Scott, Pamela Farmer	\$444,700	\$450,800	\$10,287
Scott, Philip A & Lindsay M	\$183,400	\$385,100	\$6,680
Sea Street Castine Properties, LLC	\$265,500	\$250,200	\$6,059
Shanley, James J & Janet V	\$24,500	\$-	\$288
* Shanley, James J & Janet V	\$555,900	\$159,700	\$8,103
Sherling, Dorothy D	\$45,400	\$84,700	\$1,529
Siehl, William J & Kelly A	\$371,700	\$118,800	\$5,763
Signorello, Vincent M & Shannon O	\$275,000	\$797,100	\$12,597
Silver, Christopher & Isabel D	\$120,300	\$163,000	\$3,329
Silver, Christopher & Isabel D	\$241,500	\$159,900	\$4,716
Silver, I Dale & Christopher	\$73,000	\$102,000	\$2,056
Silver, Christopher & I Dale	\$131,900	\$-	\$1,550
* Simmons, Jacob J H & Jessica D M	\$44,400	\$54,500	\$927
Simpson, Jeffrey J & Linda M	\$45,500	\$95,300	\$1,654
Sioles, Anna M	\$174,400	\$150,300	\$3,815
* Slocum, Joseph J	\$334,900	\$137,600	\$5,317
Smaha, Heather & Adam	\$80,600	\$63,000	\$1,687
* Small, Donald A & Shelley	\$124,400	\$100,600	\$2,409
Smith, Daniel & Vanessa	\$139,300	\$157,400	\$3,486
Smith, E F Ltd	\$200,800	\$109,200	\$3,643
Smith, Jason & Michelle - Trustees	\$187,900	\$5,500	\$2,272
Snapp, Alan A & Diana C	\$26,600	\$-	\$313
* Snapp, Alan A & Diana C	\$74,400	\$109,400	\$1,925
Snapp, Alan A & Diana C	\$387,000	\$122,600	\$5,988
Snapp, Lloyd T Et Al	\$453,400	\$81,500	\$6,285
Sonesson, Susan	\$-	\$14,600	\$172
* Spinazola, Francis K & Cheryl L	\$45,500	\$60,600	\$1,012
* Spratt, Stephen E & Christine V	\$363,600	\$108,600	\$5,313
* Stanley, Karen W	\$184,900	\$377,200	\$6,370
Stearns, Florence	\$12,800	\$1,200	\$165
Stearns, Florence	\$368,200	\$53,700	\$4,957
Stearns, Gabriel Joseph	\$44,400	\$-	\$522
* Stearns, Renneleigh	\$102,200	\$144,700	\$2,666
Stern, Candace, Et Al	\$180,700	\$-	\$2,123

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
Stern, Richard & Candace	\$126,800	\$143,000	\$3,170
Stewart, Amy K	\$43,600	\$2,200	\$538
Stewart, Amy K	\$22,100	\$2,500	\$289
Stewart, Amy K	\$51,800	\$87,600	\$1,638
Strauch, Hans & Paquette, Darisse	\$121,900	\$207,700	\$3,873
Stuart-Smith, Meredith K	\$521,500	\$262,200	\$9,208
Sullivan, Loa J	\$34,800	\$-	\$409
* Sweeney, Emma & Dale	\$45,600	\$67,500	\$1,094
Sweet, M Pedrick & Johanna S	\$153,700	\$102,200	\$3,007
* Sweet, M Pedrick & Johanna S	\$285,700	\$136,200	\$4,722
Sweet, Meriby	\$47,800	\$109,400	\$1,847
Sweet, Meriby	\$189,400	\$82,700	\$3,197
Tarlin, Jonathan & Mitchell, Vanessa	\$395,800	\$131,300	\$6,193
* Taub, Jeffrey & Valerie	\$58,500	\$151,000	\$2,227
Taylor, Richard & Margaret	\$168,400	\$149,100	\$3,731
Tenney, David Family Trust	\$250,500	\$211,500	\$5,429
Tenney, Bradford N	\$86,700	\$4,100	\$1,067
Tenney, Bradford N	\$218,700	\$53,700	\$3,201
Tenney - Wadsworth Cove Back Shore Trust	\$450,200	\$47,000	\$5,842
* Tenney, Donald Y & Martha White	\$199,000	\$215,100	\$4,631
* Tenney, E Gilman & Brooke	\$205,900	\$223,400	\$4,739
Tenney, E Gilman & Brooke	\$800	\$-	\$9
Terry, James T II, Wyllys, Lyon & Tiffany	\$32,100	\$-	\$377
Terry, James T III - Trustee	\$554,100	\$105,500	\$7,750
Terry, Ronald Lee & Marjorie R	\$45,500	\$65,900	\$1,309
* Thomas, Marion A Trustee	\$235,300	\$142,400	\$4,203
Thomas, Robert S	\$113,600	\$48,800	\$1,908
Thomas, Robert S & Barbara	\$32,100	\$-	\$377
* Thomas, Robert S & Barbara	\$52,800	\$121,000	\$1,807
* Thombs, Wendall	\$278,300	\$81,400	\$3,921
* Tobey, Mary & Todd	\$45,600	\$147,000	\$2,028
Tonry, Michael H	\$50,200	\$-	\$590
Tonry, Penelope T - Trustee	\$279,800	\$214,200	\$5,805
* Torno, Joan C	\$250,000	\$100,200	\$3,880
Torno, Laurent J, Jr & Elizabeth G	\$44,800	\$-	\$526
* Trainor, Thomas C & Heather	\$226,100	\$174,600	\$4,473
Trevors, Ellen P, Trustee	\$199,600	\$233,700	\$5,091
Trichka, Warren A B	\$161,100	\$29,300	\$2,237
Troeschel, Thomas & Thai, Loi	\$428,700	\$135,400	\$6,628
Tschinkel, Andrew J & Frances	\$187,300	\$209,700	\$4,665
Tumblin, Henry & Rita	\$177,100	\$90,400	\$3,143
Tyler, Leonard H & Bonnie L	\$154,200	\$95,200	\$2,930
* Unger, David G	\$265,700	\$266,400	\$6,017
Uni Me, LLC	\$100,200	\$10,100	\$1,296
Vagt, Robert F & Ruth A	\$212,000	\$195,100	\$4,783
Van De Graff, Julie & Burke, Jonathan	\$149,400	\$246,200	\$4,648
* Van De Graff, Julie & Burke, Jonathan	\$208,200	\$210,800	\$4,688
* Van Horn, David M - Estate	\$283,300	\$196,600	\$5,404
Veazie Cottage, LLC	\$155,800	\$94,500	\$2,941
Vedder, Arthur - Trustee	\$164,600	\$367,500	\$6,252
* Vogell, E Scott	\$309,700	\$132,000	\$4,884
* Vogell, Peter F & Rosanne	\$85,700	\$54,300	\$1,340
Walker, Christian	\$124,300	\$115,500	\$2,818
Walker, Christian	\$281,800	\$168,200	\$5,288
Walker, Christian	\$48,800	\$35,800	\$994
Wardwell 92 Family Trust	\$1,800	\$-	\$21

* Received a Homestead exemption

Property Owner	Land Val.	Building Val.	Tax
Wardwell/Sandvan Poverty Cove Farm Trust	\$65,800	\$44,500	\$1,296
* Wardwell 92 Family Trust	\$50,600	\$139,100	\$1,923
Wardwell/Sandvan Family Trust	\$8,500	\$-	\$100
Wardwell, Kathleen	\$53,300	\$-	\$626
Wardwell, Patricia & Barkovic, Thomas & Eliakim	\$45,100	\$191,100	\$2,775
* Warker, Jane, Trustee	\$265,300	\$154,200	\$4,694
Warren, Richard J & Elizabeth C	\$276,500	\$227,500	\$5,922
* Warren, Sanford & Jean Trustees	\$187,300	\$154,600	\$3,712
Water Street, LLC	\$160,500	\$269,000	\$5,047
Watts, David & Karen	\$216,500	\$193,200	\$4,743
* Webb, Dawn	\$-	\$10,600	\$-
Weinstein, Jonathan	\$227,600	\$88,000	\$3,708
Weir, William C Trust	\$433,400	\$188,300	\$7,305
* Wellington, J Douglas & M Lourdes	\$363,500	\$221,800	\$6,642
Wheeler-Cyr, Laura L	\$246,900	\$202,800	\$5,284
Whidden, Roger	\$358,300	\$-	\$4,210
Whidden, Roger G & Anne D	\$380,800	\$127,300	\$5,970
Williams, Hallie A.	\$26,600	\$-	\$313
* Williams, Karl S	\$129,900	\$109,800	\$2,581
Williams, Larry Trustee	\$44,600	\$-	\$524
* Willis, Carlton & Barbara Life Estate	\$45,500	\$69,900	\$1,121
Wilson Point Association	\$1,400	\$-	\$16
Wilson, David E & Elise C	\$215,300	\$69,500	\$3,346
Winter, Patricia A & Feldman, Miriam	\$191,100	\$87,500	\$3,274
Wiseman, Goody-B	\$105,300	\$34,400	\$1,641
* Wiswall, Jr, Frank L & Elizabeth N	\$57,700	\$350,200	\$4,558
Wogan, Michael & Linda M L	\$52,900	\$134,800	\$2,205
Wood, Gordon W - Estate	\$102,600	\$103,800	\$2,425
Woodman, Mary F & Robert B	\$289,000	\$101,000	\$4,583
* Wylie, Judith A & T Lee	\$557,600	\$306,400	\$9,917
* Wyman, David B & Rosemary K	\$121,200	\$246,600	\$4,087
Wyman, David B & Rosemary M	\$87,000	\$-	\$1,022
Wyman, David B & Rosemary M	\$26,000	\$14,800	\$479
* Yates, Silas & Dianne	\$227,600	\$107,600	\$3,633
Yenoom LLC	\$152,700	\$144,900	\$3,497
Young, Stefanie Scheer	\$279,800	\$283,800	\$6,622
* Zenter, Charles E & Janice B	\$78,100	\$149,100	\$2,435
Zoller, John E & Patricia	\$133,900	\$276,700	\$4,825

* Received a Homestead exemption

Taxable Personal Property

Name	Value	Tax
Adam Gallery	\$ 1,500	\$ 17.63
Aerotropic International, Inc	12,100	142.18
Bangor Savings Bank	83,500	981.13
Camden National Bank	70,900	833.08
Captain's Catch	4,900	57.58
Castine Condiments	3,000	35.25
Castine Cottages	3,900	45.83
Castine Golf Club	54,400	639.20
Castine Inn	44,100	518.17
Castine Kayak Adventures	5,000	58.75
Castine Variety/The Breeze	17,500	205.63
Castine Yacht Club	61,500	722.63
Central Maine Power Company	4,900	58.75
Ciano, Robert Dr.	28,100	330.18
Coca-Cola Company	800	9.40
Coca-Cola of New England	2,600	30.55
Compass Rose	22,500	264.38
Danny Murphy's	10,000	117.50
deRaaf Realty	4,000	47.00
DirecTV, Inc	3,200	42.30
Dish Network, LLC	300	3.53
Dolphin Books & Prints	900	10.58
Dunham Gallery	1,500	17.63
Dysarts, Inc	3,100	36.42
Eaton's Boat Brokerage, Inc	18,200	213.85
Eaton's Boat Yard, Inc	44,500	522.88
EHL Design	1,000	11.75
Fair Point Communications, Inc	21,800	256.15
Fallow Building Services	17,500	205.63
Follett Higher Education Group	68,600	806.05
Gallery B.	1,500	17.63
Gary Brouillard, Master Electrician	3,000	35.25
GE Capital Information Tech Solutions	2,800	32.90
Greyhawk Leasing, LLC	20,000	235.00
Hatch, David Painting, Inc	7,800	91.65
Highlands Woodturning	6,000	70.50
Hughes Network Systems, LLC	200	2.35
Mainely Marine Services	2,000	23.50
Mainely Rentals, Inc	3,000	35.25
Mainely Solutions	2,000	23.50
MarKel's Bakehouse	10,000	117.50
Marlin Leasing	2,200	25.85

Name	Value	Tax
Oakum Bay Realty	4,000	47.00
Ordway Painting, Inc	14,800	173.90
Pentagoet Inn	36,700	431.23
Saltmeadow Properties, Inc	4,400	51.70
Scientific Games, Inc	1,800	21.15
Sureside Property Management	4,000	47.00
T & C Grocery	46,800	549.90
The Manor Inn	18,600	218.55
The Wharf at 15 Sea Street	81,100	952.93
Time Warner NY Cable, LLC	345,700	4,061.98
Time Warner Cable Internet	3,100	36.42
US Bank National Association	21,300	250.28
Vogell, Peter	3,000	35.25
Wabasha Leasing, LLC	5,400	63.45
Windmill Hill Gardens	2,200	25.85
Wyman PE & Assoc	2,300	27.03

Note that values do not include State of Maine Business Equipment Tax Exemption (BETE) Program exemption amounts.

Assessor

2018 Valuation	
Real Estate	\$ 250,234,500.00
Personal Property	<u>1,271,900.00</u>
Total	\$ 251,506,400.00
Assessments	
County Tax	127,155.00
Municipal Appropriation	2,038,769.00
Educational Appropriation – Local Share	1,302,224.39
Overlay	<u>126,247.92</u>
Total	\$ 3,594,396.31
Allowable Deductions	
State Revenue Sharing	\$ 30,000.00
Homestead Reimbursement	27,489.13
BETE Reimbursement	1,993.98
Other Revenue	<u>579,713.00</u>
Total	\$ 639,196.11
Net Assessment for Commitment	\$ 2,955,200.20

$$\$251,506,400.00 \times 11.75\text{mils} = \$2,955,200.20$$

Exemptions – Veterans

The following Veterans receive a \$6,000 exemption on their primary residence. For tax year 2018, the exemption took \$70.50 off each tax bill.

Berleant, Arnold	Engelhardt, Jurgen	Scott, Ingrid G
Beske, Robert	Gardner, John P	Shanley, James
Bourne, Standish T Jr	Hale, Richard	Tenney, E Gilman
Brown, Edward F	Jones, David A	Thombs, Wendall
Coughlin, Michael	Kaiserian, Harry, Jr	Vogell, E Scott
Dick, Robert C	King, Clifford Jr	Vogell, Peter F
Eaton, Lawrence	Monberg, Thomas	Wardwell, Arthur
Eisenhardt, William	Mutty, Lawrence	

Exemptions – Veterans’ Widows

The following Veterans’ Widows receive a \$6,000 exemption on their primary residence. For tax year 2018, the exemption took \$70.50 off each tax bill.

Ballou, Elizabeth	Cyr, Lois M	Kimball, Frances
Barrett, Leni	Foote, Sara	Punzelt, Carolyn M
Belanger, Barbara J	Higgins, Patricia A	Russell, Doris

Exempted Real Estate

Municipal	Valuation
Cemetery Association	\$ 60,700
Water Department	1,363,800
Emerson Hall	854,900
Landfill	289,700
Library	511,500
Lighthouse	941,900
Fort Griffith	26,200
Wadsworth Cove Beach & Pond	53,500
Fire Station	316,400
Pollution Facility with Pump Stations	1,185,700
Adams School	735,600
Fort Madison	119,800
Town Wharf & Dock	849,100
Town Common	<u>211,400</u>
Total Municipal	\$ 7,520,200
State and Federal	
Maine Maritime Academy	\$ 72,642,300
Fort George	43,100
Holbrook Island	1,593,700
U.S. Post Office	379,500
All Others	
First Congregational Society	433,100
Roman Catholic Bishop	734,300
Trinitarian Congregational Parish	437,200
Trinity Episcopal Church	461,400
Community Hospital	854,400
Grange Hall	152,500
Historical Society	857,200
Scientific Society	2,335,300
Maine Coast Heritage Trust	<u>2,453,000</u>
Total	\$90,897,200

Total exemptions classified under Homestead, Veterans, Veterans' Widows, Municipal, State, Federal, and All Others.

Accounts	\$ 94,850,400
Tax	\$ 1,114,492

Town of Castine Position Compensation

Following is a list of all employment positions with the Town of Castine. These amounts are as reflected in this year's budget request.

Town Manager	
Town Office	\$61,743.34
Code Enforcement	8,000.00
Salaries – Sewer	2,000.00
Salaries – Water	2,000.00
Total	\$73,743.34
Finance Officer/Tax Collector/Treasurer	
Town Office	\$54,783.64
Sewer	8,300.00
Water	8,300.00
Total	\$71,383.64
Town Clerk / Registrar of Voters	
Town Office	\$51,878.31
Public Works	
Public Works	\$39,978.80
Transfer Station	3,410.00
Animal Control Officer	2,080.00
Total	\$45,468.80
Public Works – Fill In	
Public Works – Fill in	\$11,320.00
Transfer Station – Fill in	5,400.00
Transfer Station Attendant	
Transfer Station	\$19,383.00
Selectboard, Chair	
Town Office	\$ 5,000.00
Selectboard (2 at \$4,000 each)	
Town Office	\$ 8,000.00
Plumbing Inspector (LPI)	
Code Enforcement	\$ 2,400.00
Deputy LPI and Code Enforcement Officer	
Code Enforcement	\$ 1,000.00
Health Officer	
Health Officer	\$ 500.00
Fire Department	
Chief - Fire Department	\$ 7,500.00
Assistant Chiefs (3 at \$2,000 each)	6,000.00
Harbor Master	
Harbor Master	\$12,500.00
Traffic Ordinance Officer	9,828.00
Total	\$22,328.00
Dock Attendants	
Harbor Master	\$12,000.00

Town of Castine Position Compensation, continued from previous page.

Library Director	
Salaries – Library	\$48,874.00
Assistant Librarian	
Salaries – Library	\$29,704.00
Library Assistant	
Salaries – Library	\$13,040.00
Library Assistant	
Salaries – Library	\$10,716.00
School Board	
Board Chair	\$ 800.00
Board Members (\$700 each)	\$ 1,400.00
Principal	
Teaching Principal	\$85,743.00
Teacher	
Grade 5 – 8 Science/Math	\$87,307.00
Teacher	
Grade 3 – 4	\$49,362.00
Teacher	
Grade 1 - 2	\$44,784.00
Teacher	
Pre K / Kindergarten	\$66,582.00
Teacher	
Grades 5 – 8 Language/Social Studies	\$45,500.00
Teacher	
Classroom/Band Music Teacher (20%)	\$13,430.00
Teacher	
Classroom/Choral Music Teacher (20%)	\$ 9,111.00
Teacher	
Art Teacher (40%)	\$21,781.00
Teacher	
Physical Education/Health Teacher (40%)	\$18,830.00
Teacher	
Special Education / RTI	\$49,676.00
Teacher	
Spanish (20%)	\$10,249.00
Teacher	
Guidance (40%)	\$18,002.00
Teacher	
Instructional Aid (Special Education)	\$23,148.44
Secretary	
School Secretary	\$31,409.44
Custodian	
Custodian	\$30,859.40
Bus Driver	
Bus Driver	\$28,610.25
School Nurse	
School Nurse	\$ 8,892.80

Town of Castine Position Compensation, continued from previous page.

Cook	
Cook	\$16,730.12
Athletics	
Athletic Director	\$ 1,300.00
Soccer	\$ 650.00
Basketball – Boys	\$ 650.00
Basketball – Girls	\$ 650.00
Spring Sport	\$ 325.00
Swing Coach	\$ 325.00
Other Positions	
Drama Advisor	\$ 650.00
Grades 8 Advisor	\$ 1,950.00
Garden Club	\$ 650.00
Jazz Band	\$ 650.00
Homework Club	\$ 650.00
Yearbook (2 at \$650 each)	\$ 1,300.00
Calvineer Club	\$ 1,950.00
Hoop Troop	\$ 650.00

Audits

Previous years, the Town, School and Water Audits have been published in the Town Report in their entirety. Over the past several years, each audit has increased in page numbers to comply with The Governmental Accounting Standards Board. Since the Town Audit contains summary information from the School and Water Departments, this year, in an effort to save on the cost of printing Town Report, we have omitted the School and Water Audits.

However, full School and Water Department Audits are available. You can view the full audit on the Town's Website www.castine.me.us (Under "Town Hall", click on "Reports and Documents", each audit will be listed, simply click on it and it should appear). You may also request a copy from the Town Office.

We welcome your feedback on whether omitting the department audits from the Town Report is acceptable or if you would rather see them back next year.

**James W.
Wadman**

Certified Public Accountant

Telephone 207-667-6500
Facsimile 207-667-3636James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.
Amy E. Atherton, C.P.A.**INDEPENDENT AUDITOR'S REPORT**Members of the Board of Selectmen
Town of Castine
Castine, ME 04421***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Castine, Maine (the Town) as of and for the fiscal year ended June 30, 2018, including the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Town of Castine Water Department, which represents 60%, 69%, and 56%, respectively, of the assets, net position and revenues of the business-type activities. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Town of Castine Water Department, is based solely on the report of the other auditors. The financial statements of the Town of Castine Water Department are presented as of December 31, 2017 and for the year then ended. This represents the year end for the Town of Castine Water Department. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Castine, Maine, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension and other post-employment benefits disclosure schedules on pages 3 through 7 and 34 through 39 be presented to supplement the basic financial statements. Such information, 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 Castine, 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 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.
November 20, 2018

TOWN OF CASTINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2018

Management of the Town of Castine, Maine (the Town) provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2018. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow. The financial statements herein include all of the activities of the Town using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34 and related subsequent statements.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at fiscal year ending June 30, 2018 by \$14,148,214 (presented as “net position”). Of this amount, \$4,607,138 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position increased by \$737,305 (a 5.5% increase) for the fiscal year ended June 30, 2018. Net position of governmental activities increased by \$577,466 (a 5.9% increase), while net assets of business-type activities showed an increase of \$159,839 (a 4.4% increase).

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2018, the Town's governmental funds reported a combined ending fund balance of \$4,360,698, an increase of \$504,770 in comparison with the prior year. Of this total fund balance, \$2,694,772 represents general unassigned fund balance. This unassigned fund balance represents approximately 83% of the total general fund expenditures for the year.

Long-term Debt:

Long-term debt obligations showed a net decrease of \$718,218 (6.9 %) during the current fiscal year. New long-term debt obligations of \$46,672 were issued for a school bus purchase. Existing long-term debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison and pension disclosures) and supplementary information. These components are described below:

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

The government-wide financial statements can be found on pages 8-9 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the

government-wide financial statements because the resources of these funds are not available to support the Town's own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach. The basic governmental fund financial statements can be found on pages 10-11 of this report. The basic proprietary fund financial statements can be found on pages 12-14 of this report. The Fiduciary fund financial statements can be found on pages 15-16 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 17-33 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). This section also includes the pension and other post-employment benefits disclosure schedules. Required supplementary information can be found on pages 34-39 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

63% of the Town's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, sidewalks and other immovable assets), less any related debt used to acquire those assets that are still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

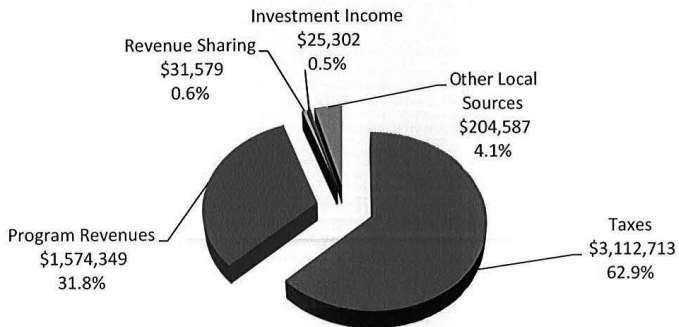
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2018</i>	<i>Total 2017</i>
Current Assets and Other	5,393,589	1,012,458	6,406,047	5,632,354
Capital Assets	10,387,996	8,292,596	18,680,592	19,121,206
Total Assets	15,781,585	9,305,054	25,086,639	24,753,561
Current Liabilities and Other	1,352,490	584,226	1,936,716	1,673,543
Long Term Liabilities	4,058,485	4,943,223	9,001,708	9,669,108
Total Liabilities	5,410,975	5,527,450	10,938,425	11,342,652
Net Position:				
Invested in Capital Assets	6,032,589	2,942,286	8,974,875	8,697,514
Restricted	566,200	-	566,200	390,309
Unrestricted	3,771,821	835,318	4,607,139	4,323,086
Total Net Position	10,370,610	3,777,604	14,148,214	13,410,909
Total Liabilities & Net Position	15,781,585	9,305,054	25,086,639	24,753,561

Changes in Net Position

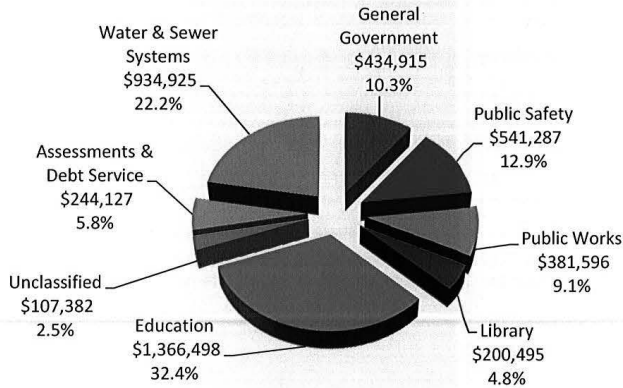
Approximately 63 percent of the Town's total revenue came from property and excise taxes, approximately 6 percent came from State subsidies and grants, and approximately 31 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$542,307 of the total expenses for the fiscal year.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2018</i>	<i>Total 2017</i>
Revenues:				
Taxes	3,112,713		3,112,713	3,049,093
Program Revenues	481,025	1,083,324	1,564,349	1,525,874
Revenue Sharing	31,579		31,579	30,889
Investment Income	25,089	213	25,302	16,384
Other Local Sources	203,360	11,227	214,587	119,039
Total	3,853,766	1,094,764	4,948,530	4,741,279
Expenses:				
General Government	434,915		434,915	398,443
Public Safety	541,287		541,287	501,030
Public Works	381,596		381,596	364,024
Library	200,495		200,495	190,184
Education	1,366,498		1,366,498	1,263,219
Unclassified	107,382		107,382	82,329
Assessments & Debt Service	244,127		244,127	262,934
Water & Sewer Systems		934,925	934,925	899,527
Total	3,276,300	934,925	4,211,225	3,961,692
Changes in Net Position	577,466	159,839	737,305	779,587

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$4,360,698, an increase of \$504,770 in comparison with the prior year. Approximately 62 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

Variances between actual General Fund operations and the final amended budget included the following:

- \$48,513 positive variance in revenues. Tax collections exceeded budget by \$35,320.
- \$371,853 positive variance in expenditures. Overlay on taxes was \$95,342. Administrative accounts operated \$43,668 below budget. The School Department operated \$174,312 below budget.

CAPITAL ASSET ADMINISTRATION

The Town's investment in capital assets for its governmental and business-type activities amounts to \$24,155,182, net of accumulated depreciation of \$5,474,591 leaving a net book value of \$18,680,591. Current year additions include \$42,391 in dock and road improvements, \$93,657 in vehicle and equipment expenditures and \$14,728 in water infrastructure improvements. There were \$163,599 in retirements. Significant capital expenditures include a school bus purchase. Long-term debt obligations were issued for the bus purchase, net of trade-in.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Castine, 67 Court Street, P.O. Box 204, Castine, ME 04421.

TOWN OF CASTINE, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2018

(Exhibit I)

<u>Assets & Deferred Outflows</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$5,305,234	\$97,728	\$5,402,962
Accounts Receivable, net of Allowance for Uncollectible Accounts	\$23,927	\$263,468	\$287,395
Prepaid Expenses	\$1,599	\$21,261	\$22,860
Taxes and Tax Liens Receivable	\$20,098		\$20,098
Due from Other Funds		\$630,001	\$630,001
<u>Capital Assets:</u>			
Land	\$514,637	\$85,354	\$599,991
Other Capital Assets, net of Accumulated Depreciation	\$9,873,359	\$8,207,242	\$18,080,600
<u>Total Assets</u>	<u>\$15,738,854</u>	<u>\$9,305,054</u>	<u>\$25,043,908</u>
<u>Deferred Outflows of Resources</u>			
Related to Pensions	\$40,407		\$40,407
Related to Other Post-Employment Benefits	\$2,324		\$2,324
<u>Total Deferred Outflows of Resources</u>	<u>\$42,731</u>	<u>\$0</u>	<u>\$42,731</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$15,781,585</u>	<u>\$9,305,054</u>	<u>\$25,086,639</u>
<u>Liabilities, Deferred Inflows and Net Position</u>			
<u>Liabilities:</u>			
<u>Current Liabilities:</u>			
Accrued Expenses	\$97,282	\$33,368	\$130,651
Accounts Payable	\$146,978	\$15,032	\$162,010
Due to Other Funds	\$575,394	\$128,740	\$704,135
<u>Long-Term Liabilities:</u>			
Net Pension Liability	\$22,049		\$22,049
Net Other Post-Employment Benefits Liability	\$41,621		\$41,621
<u>General Obligation Bonds Payable:</u>			
Due within one year	\$360,592	\$407,086	\$767,678
Due in more than one year	\$3,994,815	\$4,943,223	\$8,938,038
<u>Total Liabilities</u>	<u>\$5,238,731</u>	<u>\$5,527,450</u>	<u>\$10,766,181</u>
<u>Deferred Inflows of Resources:</u>			
Related to Pensions	\$10,344		\$10,344
Related to Other Post-Employment Benefits	\$2,170		\$2,170
Property Taxes Collected in Advance	\$159,730		\$159,730
<u>Total Deferred Inflows of Resources</u>	<u>\$172,244</u>	<u>\$0</u>	<u>\$172,244</u>
<u>Net Position</u>			
Net Investment in Capital Assets	\$6,032,589	\$2,942,286	\$8,974,875
Restricted	\$566,200	\$0	\$566,200
Unrestricted	\$3,771,821	\$835,318	\$4,607,138
<u>Total Net Position</u>	<u>\$10,370,610</u>	<u>\$3,777,604</u>	<u>\$14,148,214</u>
<u>Total Liabilities, Deferred Inflows & Net Position</u>	<u>\$15,781,585</u>	<u>\$9,305,054</u>	<u>\$25,086,639</u>

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

TOWN OF CASTINE, MAINE
STATEMENT OF ACTIVITIES

(Exhibit II)

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>Functions/Programs</u>		<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>		
		<u>Charges for</u>	<u>Operating</u>	<u>Governmental</u>	<u>Business-type</u>	
<u>Primary Government</u>	<u>Expenses</u>	<u>Services</u>	<u>Grants</u>	<u>Activities</u>	<u>Activities</u>	<u>Total</u>
<u>Governmental Activities</u>						
General Government	\$434,915	\$41,211		(\$393,704)		(\$393,704)
Public Safety	\$541,287	\$212,912		(\$328,375)		(\$328,375)
Public Works	\$381,596		\$12,864	(\$368,732)		(\$368,732)
Library	\$200,495		\$84,947	(\$115,549)		(\$115,549)
Education	\$1,366,498	\$35,768	\$93,324	(\$1,237,407)		(\$1,237,407)
Unclassified	\$107,382			(\$107,382)		(\$107,382)
Assessments & Debt Service	\$244,127			(\$244,127)		(\$244,127)
<u>Total Governmental Activities</u>	<u>\$3,276,301</u>	<u>\$289,891</u>	<u>\$191,134</u>	<u>(\$2,795,275)</u>	<u>\$0</u>	<u>(\$2,795,275)</u>
<u>Business-type Activities</u>						
Water Department	\$483,025	\$616,733	\$10,000		\$143,708	\$143,708
Sewer Department	\$461,900	\$476,591			\$14,691	\$14,691
<u>Total Business-type Activities</u>	<u>\$944,925</u>	<u>\$1,093,324</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$158,399</u>	<u>\$158,399</u>
<u>Total Primary Government</u>	<u>\$4,221,226</u>	<u>\$1,383,215</u>	<u>\$201,134</u>	<u>(\$2,795,275)</u>	<u>\$158,399</u>	<u>(\$2,636,876)</u>
<u>General Revenues:</u>						
Property Tax Revenues				\$2,957,940		\$2,957,940
Excise Taxes				\$154,773		\$154,773
State Revenue Sharing				\$31,579		\$31,579
Investment Earnings				\$25,089	\$213	\$25,302
Other State Reimbursements & On-Behalf Contributions				\$85,701		\$85,701
Operating Transfers				\$700		\$700
Other Revenues				\$116,959	\$1,227	\$118,186
<u>Total Revenues, Special Items and Transfers</u>				<u>\$3,372,741</u>	<u>\$1,440</u>	<u>\$3,374,181</u>
<u>Changes in Net Position</u>				<u>\$577,466</u>	<u>\$159,839</u>	<u>\$737,305</u>
<u>Net Position - Beginning</u>				<u>\$9,793,144</u>	<u>\$3,617,765</u>	<u>\$13,410,909</u>
<u>Net Position - Ending</u>				<u>\$10,370,610</u>	<u>\$3,777,604</u>	<u>\$14,148,214</u>

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

TOWN OF CASTINE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$5,305,234		\$5,305,234
Accounts Receivable, net	\$23,927		\$23,927
Prepaid Expenses	\$1,599		\$1,599
Taxes and Tax Liens Receivable	\$20,098		\$20,098
Due from Other Funds		\$1,092,898	\$1,092,898
<u>Total Assets</u>	<u>\$5,350,858</u>	<u>\$1,092,898</u>	<u>\$6,443,757</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accrued Expenses	\$97,282		\$97,282
Accounts Payable	\$146,978		\$146,978
Due to Other Funds	\$1,092,898		\$1,092,898
Due to Fiduciary Funds	\$9,516		\$9,516
Due to Proprietary Funds	\$565,879		\$565,879
<u>Total Liabilities</u>	<u>\$1,912,553</u>	<u>\$0</u>	<u>\$1,912,553</u>
<u>Deferred Inflows of Resources:</u>			
Property Taxes Collected in Advance	\$159,730		\$159,730
Unavailable Tax Revenue	\$10,776		\$10,776
<u>Total Deferred Inflows of Resources</u>	<u>\$170,506</u>	<u>\$0</u>	<u>\$170,506</u>
<u>Fund Balances:</u>			
Restricted	\$566,200		\$566,200
Committed	\$0	\$1,092,898	\$1,092,898
Assigned	\$6,827		\$6,827
Unassigned	\$2,694,772		\$2,694,772
<u>Total Fund Balances</u>	<u>\$3,267,799</u>	<u>\$1,092,898</u>	<u>\$4,360,698</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$5,350,858</u>	<u>\$1,092,898</u>	<u>\$6,443,757</u>
<u>Total Fund Balance - Governmental Funds</u>			<u>\$4,360,698</u>
Net position reported for governmental activities in the statement of net position is different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$10,387,996
Deferred Inflows and Outflows related to Pension Plans and Other Post-Employment Benefits			\$30,217
Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds. This amount represents long term debt outstanding			(\$4,355,407)
This amount represents net pension liability			(\$22,049)
This amount represents net other post-employment benefits liability			(\$41,621)
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			\$10,776
<u>Net Position of Governmental Activities</u>			<u>\$10,370,610</u>

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

TOWN OF CASTINE, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGESIN FUND BALANCES - GOVERNMENTAL FUNDSFOR THE FISCAL YEAR ENDED JUNE 30, 2018

	General Fund	Capital Projects Fund	Total Governmental Funds
<u>Revenues:</u>			
Property Tax Revenues	\$2,974,311		\$2,974,311
State Road Assistance	\$12,864		\$12,864
Excise Taxes	\$154,773		\$154,773
State Revenue Sharing	\$31,579		\$31,579
Maine Maritime Academy Support	\$148,227		\$148,227
Investment Earnings	\$25,089		\$25,089
Other State Reimbursements & On-Behalf Contributions	\$85,701		\$85,701
Municipal Fees, Licenses and Permits	\$105,897		\$105,897
Interest on Taxes	\$7,212		\$7,212
Rental Income	\$18,264		\$18,264
Other Revenues	\$10,043	\$81,440	\$91,483
<u>Total Revenues</u>	<u>\$3,573,960</u>	<u>\$81,440</u>	<u>\$3,655,400</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
<u>Current:</u>			
General Government	\$348,059	\$5,283	\$353,342
Public Safety	\$513,110	\$24,747	\$537,857
Public Works	\$208,846	\$20,157	\$229,003
Library	\$170,223	\$9,575	\$179,797
Education	\$1,235,158	\$46,672	\$1,281,830
Unclassified	\$49,153	\$58,229	\$107,382
Assessments & Debt Service	\$593,737		\$593,737
<u>Total Expenditures</u>	<u>\$3,118,286</u>	<u>\$164,662</u>	<u>\$3,282,948</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$455,674</u>	<u>(\$83,222)</u>	<u>\$372,452</u>
<u>Other Financing Sources (Uses):</u>			
Capital Lease Proceeds		\$46,672	\$46,672
Operating Transfers In	\$86,647	\$122,150	\$208,797
Operating Transfers Out	(\$123,150)		(\$123,150)
<u>Net Change in Fund Balances</u>	<u>\$419,171</u>	<u>\$85,600</u>	<u>\$504,770</u>
<u>Beginning Fund Balances</u>	<u>\$2,848,629</u>	<u>\$1,007,299</u>	<u>\$3,855,928</u>
<u>Ending Fund Balances</u>	<u>\$3,267,799</u>	<u>\$1,092,898</u>	<u>\$4,360,698</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>			
Net Change in Fund Balances - Above			\$504,770
Pension and Other Post-Employment Benefits Plans (Deferred Outflows, Net Liability, Deferred Inflows)			(\$39,910)
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			(\$16,371)
Bond Proceeds are not treated as Revenue in the Government-Wide financial statements, bond repayments are not treated as Expenditures in the Government-Wide financial statements			\$313,003
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.			(\$184,026)
<u>Changes in Net Position of Governmental Activities</u>			<u>\$577,466</u>

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

TOWN OF CASTINE, MAINE

(Exhibit V)

STATEMENT OF NET POSITION - PROPRIETARY FUNDSJUNE 30, 2018

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Totals</u>
<u>Assets</u>			
<u>Current Assets:</u>			
Cash and Cash Equivalents	\$97,728		\$97,728
Accounts Receivable - net	\$157,294	\$106,174	\$263,468
Prepaid Expenses	\$21,261		\$21,261
Due from Other Funds	\$630,001		\$630,001
<u>Total Current Assets</u>	<u>\$906,284</u>	<u>\$106,174</u>	<u>\$1,012,458</u>
<u>Noncurrent Assets:</u>			
<u>Capital Assets:</u>			
Depreciable Assets	\$6,270,539	\$5,082,475	\$11,353,014
Accumulated Depreciation	(\$1,592,592)	(\$1,467,826)	(\$3,060,418)
<u>Total Noncurrent Assets</u>	<u>\$4,677,947</u>	<u>\$3,614,649</u>	<u>\$8,292,596</u>
<u>Total Assets</u>	<u>\$5,584,231</u>	<u>\$3,720,823</u>	<u>\$9,305,054</u>
<u>Liabilities</u>			
<u>Current Liabilities:</u>			
Accounts Payable	\$15,032		\$15,032
Accrued Expenses	\$17,020	\$16,348	\$33,368
Due to Other Funds		\$128,740	\$128,740
Current Portion of Long-Term Debt	\$199,277	\$207,809	\$407,086
<u>Total Current Liabilities</u>	<u>\$231,329</u>	<u>\$352,898</u>	<u>\$584,227</u>
<u>Long-Term Liabilities:</u>			
Bonds Payable	\$2,949,632	\$2,400,677	\$5,350,309
Less Current Portion	(\$199,277)	(\$207,809)	(\$407,086)
<u>Net Long-Term Liabilities</u>	<u>\$2,750,355</u>	<u>\$2,192,868</u>	<u>\$4,943,223</u>
<u>Total Liabilities</u>	<u>\$2,981,684</u>	<u>\$2,545,766</u>	<u>\$5,527,450</u>
<u>Net Position</u>			
<u>Net Position</u>			
Net Investment in Capital Assets	\$1,728,315	\$1,213,971	\$2,942,286
Restricted	\$0	\$0	\$0
Unrestricted (Deficit)	\$874,232	(\$38,914)	\$835,318
<u>Total Net Position</u>	<u>\$2,602,547</u>	<u>\$1,175,057</u>	<u>\$3,777,604</u>
<u>Total Liabilities and Net Position</u>	<u>\$5,584,231</u>	<u>\$3,720,823</u>	<u>\$9,305,054</u>

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

TOWN OF CASTINE, MAINE

(Exhibit VI)

STATEMENT OF REVENUES, EXPENSES AND CHANGES**IN NET POSITION - PROPRIETARY FUNDS****FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<i>Water Department</i>	<i>Sewer Department</i>	<i>Totals</i>
<u>Operating Revenues:</u>			
Charges for Services	\$616,733	\$476,591	\$1,093,324
<u>Total Operating Revenues</u>	<u>\$616,733</u>	<u>\$476,591</u>	<u>\$1,093,324</u>
<u>Operating Expenses:</u>			
Operation and Maintenance	\$252,618	\$266,359	\$518,977
Depreciation	\$135,871	\$135,445	\$271,316
Assessments	\$2,631		\$2,631
<u>Total Operating Expenses</u>	<u>\$391,120</u>	<u>\$401,804</u>	<u>\$792,924</u>
<u>Operating Profit (Loss)</u>	<u>\$225,613</u>	<u>\$74,787</u>	<u>\$300,400</u>
<u>Other Revenues</u>			
Interest Earned	\$213		\$213
Jobbing Income	\$1,227		\$1,227
Interest Expense	(\$91,905)	(\$60,096)	(\$152,001)
Grant Income	\$10,000		\$10,000
<u>Change in Net Position</u>	<u>\$145,148</u>	<u>\$14,691</u>	<u>\$159,839</u>
<u>Net Position - Beginning</u>	<u>\$2,457,399</u>	<u>\$1,160,366</u>	<u>\$3,617,765</u>
<u>Net Position - Ending</u>	<u>\$2,602,547</u>	<u>\$1,175,057</u>	<u>\$3,777,604</u>

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

TOWN OF CASTINE, MAINE
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit VII)

	<i>Water Department</i>	<i>Sewer Department</i>	<i>Totals</i>
<u><i>Cash Flows from Operating Activities:</i></u>			
Received from Customers	\$605,771	\$464,301	\$1,070,072
Payments to Suppliers	(\$155,448)	(\$131,135)	(\$286,583)
Payments to Employees	(\$87,785)	(\$135,224)	(\$223,009)
(Increase)/Decrease in Due From Other Funds	(\$69,199)	\$70,042	\$843
<u><i>Cash Flows from Operations</i></u>	<u>\$293,339</u>	<u>\$267,984</u>	<u>\$561,323</u>
<u><i>Cash Flows from Investing Activities:</i></u>			
Capital Expenditures	(\$14,728)		(\$14,728)
Interest Earned	\$213	\$0	\$213
<u><i>Cash Flows from Investing</i></u>	<u>(\$14,515)</u>	<u>\$0</u>	<u>(\$14,515)</u>
<u><i>Cash Flows from Financing Activities:</i></u>			
Other Income	\$11,227		\$11,227
Interest on Bonds Payable	(\$92,720)	(\$60,351)	(\$153,071)
Principal on Bonds Payable	(\$197,341)	(\$207,633)	(\$404,974)
<u><i>Cash Flows from Financing</i></u>	<u>(\$278,834)</u>	<u>(\$267,984)</u>	<u>(\$546,818)</u>
<u><i>Net Cash Flows</i></u>	<u>(\$10)</u>	<u>\$0</u>	<u>(\$10)</u>
<u><i>Beginning Cash Balance</i></u>	<u>\$97,738</u>	<u>\$0</u>	<u>\$97,738</u>
<u><i>Ending Cash Balance</i></u>	<u>\$97,728</u>	<u>\$0</u>	<u>\$97,728</u>
<u><i>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:</i></u>			
Operating Income (Loss)	\$225,613	\$74,787	\$300,400
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities;			
Depreciation	\$135,871	\$135,445	\$271,316
Changes in Assets and Liabilities;			
Receivables, net	(\$10,962)	(\$12,290)	(\$23,252)
Prepaid Expenses	(\$35)		(\$35)
Accounts Payable	\$12,051		\$12,051
Due From Other Funds	(\$69,199)	\$70,042	\$843
<u><i>Cash Flows from Operations</i></u>	<u>\$293,339</u>	<u>\$267,984</u>	<u>\$561,323</u>

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

TOWN OF CASTINE, MAINE

(Exhibit VIII)

STATEMENT OF FIDUCIARY NET POSITIONJUNE 30, 2018

	<u>Assets</u>	<u>Wetherle Memorial Library</u>	<u>Trust Funds</u>	<u>Total</u>
Cash & Cash Equivalents			\$147,351	\$147,351
Investments		\$6,003,853		\$6,003,853
Due from General Fund			\$15,414	\$15,414
<u>Total Assets</u>		<u>\$6,003,853</u>	<u>\$162,765</u>	<u>\$6,166,618</u>
	<u>Liabilities</u>			
Due to Other Funds		\$5,898		\$5,898
<u>Total Liabilities</u>		<u>\$5,898</u>	<u>\$0</u>	<u>\$5,898</u>
	<u>Net Position</u>			
Restricted - Wetherle Library		\$5,997,955		\$5,997,955
Restricted - Trust Principal			\$30,125	\$30,125
Restricted - Trust Expendable			\$132,640	\$132,640
<u>Total Net Position</u>		<u>\$5,997,955</u>	<u>\$162,765</u>	<u>\$6,160,720</u>
<u>Total Liabilities & Net Position</u>		<u>\$6,003,853</u>	<u>\$162,765</u>	<u>\$6,166,618</u>

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

TOWN OF CASTINE, MAINE

(Exhibit IX)

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<i>Witherle Memorial Library</i>	<i>Trust Funds</i>	<i>Total</i>
<u>Additions</u>			
Investment Earnings	\$221,871	\$315	\$222,186
Rental Income		\$10,392	\$10,392
Other Additions		\$707	\$707
<u>Total Additions</u>	\$221,871	\$11,414	\$233,285
<u>Reductions</u>			
Maintenance		\$156	\$156
Fiduciary Fees / Bank Fees	\$35,550		\$35,550
<u>Total Reductions</u>	\$35,550	\$156	\$35,706
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In		\$1,000	\$1,000
Operating Transfers Out	(\$89,342)	(\$1,700)	(\$91,042)
Unrealized Gains (Losses) from Investments	\$63,191		\$63,191
<u>Total Other Financing Sources (Uses)</u>	(\$26,151)	(\$700)	(\$26,851)
<u>Excess of Additions and other Financing Sources over Reductions and other Financing Uses</u>	\$160,171	\$10,558	\$170,728
<u>Beginning Net Position</u>	\$5,837,784	\$152,208	\$5,989,992
<u>Ending Net Position</u>	\$5,997,955	\$162,765	\$6,160,720

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

TOWN OF CASTINE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Castine, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Castine, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14 (as amended), *The Financial Reporting Entity*. The Town is governed under a Selectmen form of government. The Town engages in a comprehensive range of municipal services including administrative services, public safety and fire protection, health and sanitation, transportation and education. In addition, the Town exercises sufficient control over other governmental units that are included as part of the Town's reporting entity. The Town of Castine Water and Sewer Departments are separate departments of the Town of Castine, Maine. The Department are included in the basic financial statements in the enterprise fund. The financial statements include all operations of the Town. The financial statements of the Water Department are presented as of December 31, 2017. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and statement of activities) report information on all of the activities of the Town. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and the major enterprise fund are reported as separate columns in the respective fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recognized when transactions occur and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the

current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unearned revenue on its governmental fund financial statements. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The capital projects fund accounts for the resources obtained and expended for the acquisition or construction of major capital facilities and projects (other than those financed by the proprietary fund).

The Town reports the following major enterprise funds:

The Sewer fund accounts for the activities of the Sewer Department. The Town operates the Sewer Department facility and related administrative costs. Similarly, the Water fund accounts for the activities of the Water Department, reported on a calendar year.

In the Statement of Activities, amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for goods and services. Operating expenses include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expense not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Position or Fund Balance

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Investments are carried at fair value. Income from investments held by the individual funds are recorded in the respective funds as it is earned.

Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40-50
Infrastructure	15-50
Sewer Lines	100
Equipment	5-20

Defined Benefit Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System (MPERS) and additions to / deductions from MPERS' fiduciary net position have been determined on the same basis as they are reported by MPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

Compensated Absences

Employees are granted vacation leave in varying amounts based on length of service. All vacation time is required to be taken in a timely fashion or it is forfeited. Accordingly, no liability is recorded on the financial statements.

Accumulated Unpaid Vacation and Sick Leave

Employees are granted vacation and sick leave in varying amounts based on length of service. The value of accumulated vacation and sick leave at June 30 is recorded as a liability on the financial statements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type financial statements. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Net Position

Net position is required to be classified into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net Investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$566,200 of restricted net position of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that does not meet the definition of "restricted" or "net investment in capital assets".

Fund Balances

The Town has identified June 30, 2018 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Trust Funds</i>	<i>Total</i>
<u><i>Nonspendable</i></u>				
Cemetery Fund			\$13,152	\$13,152
Robert Gray Fund			\$3,000	\$3,000
Arthur Hawes Fund			\$2,050	\$2,050
Ministerial School Fund			\$1,035	\$1,035
Lighthouse Fund			\$492	\$492
Witherle Clock Fund			\$1,000	\$1,000
Samuel Adams Fuel			\$9,396	\$9,396
<u><i>Restricted</i></u>				
Witherle Library Trust			\$5,997,955	\$5,997,955
Revenue Sharing	\$14,900			\$14,900
Education	\$551,300			\$551,300
<u><i>Committed</i></u>				
Capital Projects Fund		\$1,092,898		\$1,092,898
<u><i>Assigned</i></u>				
Revaluation	\$3,827			\$3,827
Tax Anticipation Note Interest	\$3,000			\$3,000
<u><i>Unassigned</i></u>	\$2,694,772		\$132,640	\$2,827,413
<u><i>Total Fund Balances</i></u>	<u>\$3,267,799</u>	<u>\$1,092,898</u>	<u>\$6,160,720</u>	<u>\$10,521,418</u>

In accordance with GASB Statement 54, the Town classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors or creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Town through formal action at the highest level of decision making authority and does not lapse at the end of the year.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted nor Committed.

Unassigned - includes fund balance amounts that are not considered to be Non-spendable, Restricted, Committed or Assigned.

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the fiduciary funds, there are established endowment funds for the cemetery perpetual care. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institutions holding the Town's cash accounts are participating in the Federal Deposit Insurance Corporation (FDIC) program. For interest and non-interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to \$250,000 each (interest and non-interest bearing) by the FDIC. For deposits exceeding the \$250,000 FDIC limits, the Town's financial institution provides collateral protection.

At year end, the carrying value of the Town's deposits was \$5,566,840 and the bank balance was \$5,630,128. Of the bank balance, the entire amount was insured or collateralized as of June 30, 2018.

Investments

Investments are separated into short-term and long-term categories. All short-term investments are held in a brokerage account containing money market mutual funds. Long-term investments are held in a brokerage account that is invested in equity and mutual funds. All short-term and long-term investments are recorded based on level 1 inputs and measured on a recurring basis.

Short-term investments:	
Money Market funds	\$95,596
Fixed income bonds and mutual funds	<u>\$287,029</u>
Total long-term investments	<u><u>\$382,625</u></u>
Long-term investments:	
Equities	\$4,150,350
Fixed income bonds and mutual funds	<u>\$1,470,878</u>
Total long-term investments	<u><u>\$5,621,228</u></u>

The long-term investments are managed by an investment advisor to maximize long-term gain while minimizing volatility. These investments are maintained as a stabilization reserve in the event that the regular annual donations encounter shortfalls.

Investment returns were as follows:	
Investment income (loss)	<u><u>\$63,191</u></u>

Return Objectives

In support of the mission of the Town, fiduciary assets are to be invested to provide sufficient growth in the form of total return from dividends, income, earnings and price appreciation to meet the Town's requirements and to maintain principal for future library needs.

Risk Parameters

To meet the stated objectives, the entirety of the Town's portfolio is dedicated to an equity position in order to produce long-term appreciation of principal. The allocation of holdings should reasonably attempt to reduce overall portfolio volatility.

Fair Value

Certain assets are recorded at fair value to provide additional insight into the Town's financial position. These certain assets are measured on a recurring basis. Assets are grouped in three levels, based on the markets in which the assets are traded and the reliability of the assumptions used to determine value. A brief description of each follows:

- Level 1 - Valuation is based on quoted prices for identical instruments in active markets.
- Level 2 - Valuation is based on quoted prices for similar instruments or on prices determined from inactive markets or on model-based techniques.
- Level 3 - Valuation is generated from model-based techniques that use at least one significant assumption not observable in the market.

Fair values of assets at June 30, 2018 measured on a recurring basis are as follows:

	<u>2018</u> <u>Fair Value</u>
Quoted Prices in Active Markets (Level 1)	
Money Market funds, equities,	
Fixed income bonds and mutual funds	<u>\$6,003,853</u>
Total Level 1	<u><u>\$6,003,853</u></u>

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2017 and committed on July 17, 2017. Interest of 7% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$10,776 of the property taxes receivable have been classified as unavailable tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$514,637			\$514,637
<u>Capital assets being depreciated</u>				
Buildings	\$3,349,930			\$3,349,930
Equipment and Vehicles	\$1,165,502	\$93,657	\$151,152	\$1,108,007
Infrastructure	\$7,787,204	\$42,391		\$7,829,595
Total capital assets being depreciated	\$12,302,635	\$136,048	\$151,152	\$12,287,531
<u>Less accumulated depreciation for</u>				
Buildings	\$652,192	\$72,893		\$725,085
Equipment and Vehicles	\$870,400	\$39,800	\$102,069	\$808,131
Infrastructure	\$722,658	\$158,299		\$880,957
Total accumulated depreciation	\$2,245,250	\$270,991	\$102,069	\$2,414,172
Net capital assets being depreciated	\$10,057,385	(\$134,943)	\$49,083	\$9,873,359
<u>Governmental Activities Capital Assets, net</u>	\$10,572,022	(\$134,943)	\$49,083	\$10,387,996
<u>Business-type Activities:</u>				
<u>Wastewater Department:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$59,608			\$59,608
<u>Capital assets being depreciated</u>				
Buildings	\$277,152			\$277,152
Equipment and Vehicles	\$299,098			\$299,098
Infrastructure	\$4,446,617			\$4,446,617
Total capital assets being depreciated	\$5,022,867	\$0	\$0	\$5,022,867
<u>Less accumulated depreciation for</u>				
Buildings	\$228,610	\$5,543		\$234,153
Equipment and Vehicles	\$202,900	\$14,502		\$217,401
Infrastructure	\$900,872	\$115,400		\$1,016,272
Total accumulated depreciation	\$1,332,381	\$135,445	\$0	\$1,467,826
Net capital assets being depreciated	\$3,690,486	(\$135,445)	\$0	\$3,555,041
<u>Business-type Activities Capital Assets, net</u>	\$3,750,094	(\$135,445)	\$0	\$3,614,649

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Water Department:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$25,746			\$25,746
<u>Capital assets being depreciated</u>				
Buildings, Equipment and Infrastructure	\$6,242,512	\$14,728	\$12,447	\$6,244,793
<u>Total capital assets being depreciated</u>	<u>\$6,242,512</u>	<u>\$14,728</u>	<u>\$12,447</u>	<u>\$6,244,793</u>
<u>Less accumulated depreciation for</u>				
Buildings, Equipment and Infrastructure	\$1,469,168	\$135,871	\$12,447	\$1,592,592
<u>Total accumulated depreciation</u>	<u>\$1,469,168</u>	<u>\$135,871</u>	<u>\$12,447</u>	<u>\$1,592,592</u>
<u>Net capital assets being depreciated</u>	<u>\$4,773,344</u>	<u>(\$121,143)</u>	<u>\$0</u>	<u>\$4,652,201</u>
<u>Business-type Activities</u>				
<u>Capital Assets, net</u>	<u>\$4,799,090</u>	<u>(\$121,143)</u>	<u>\$0</u>	<u>\$4,677,947</u>

Depreciation expense was charged to functions/programs of the primary government as follows;

Governmental Activities:

General Government	\$40,106
Public Safety	\$27,055
Public Works, including depreciation of general infrastructure assets	\$171,359
Library	\$20,698
Education	\$11,773

Total Depreciation Expense - Governmental Activities

\$270,991

Note 5 - Long-Term Debt

The following is a summary of Long-Term Debt transactions for the Town of Castine for the fiscal year ended June 30, 2018:

	<u>Beginning Balance</u>	<u>Additions (Retirements)</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>				
Emerson Hall	\$340,000	(\$21,250)	\$318,750	\$21,250
Infrastructure	\$4,328,409	(\$328,360)	\$4,000,049	\$330,710
School Bus Capital Lease	\$0	\$36,608	\$36,608	\$8,632
<u>Total Governmental Activities</u>	<u>\$4,668,409</u>	<u>(\$313,003)</u>	<u>\$4,355,407</u>	<u>\$360,592</u>
<u>Business-Type Activities:</u>				
Wastewater	\$1,925,000	(\$175,000)	\$1,750,000	\$175,000
Wastewater	\$113,903	(\$8,136)	\$105,768	\$8,136
Wastewater	\$569,407	(\$24,497)	\$544,910	\$24,673
	<u>\$2,608,310</u>	<u>(\$207,633)</u>	<u>\$2,400,677</u>	<u>\$207,809</u>
<u>Business-Type Activities:</u>				
Water	\$360,203	(\$25,581)	\$334,622	\$26,604
Water	\$540,000	(\$60,000)	\$480,000	\$60,000
Water	\$75,648	(\$11,974)	\$63,674	\$12,221
Water	\$334,097	(\$23,864)	\$310,233	\$23,864
Water	\$459,275	(\$20,587)	\$438,689	\$20,820
Water	\$956,014	(\$41,129)	\$914,885	\$41,425
Water	\$350,000	(\$14,448)	\$335,552	\$14,589
	<u>\$3,075,237</u>	<u>(\$197,583)</u>	<u>\$2,877,655</u>	<u>\$199,523</u>
<u>Total Business-Type Activities</u>	<u>\$5,683,547</u>	<u>(\$405,215)</u>	<u>\$5,278,332</u>	<u>\$407,332</u>
<u>Total Debt</u>	<u>\$10,351,957</u>	<u>(\$718,218)</u>	<u>\$9,633,739</u>	<u>\$767,924</u>

Governmental Activities:

In 2012 the Town issued bonds for the Emerson Hall municipal building with the Maine Municipal Bond Bank. The bonds were issued for \$425,000 with annual principal payments payable of \$21,250. Interest is payable semi-annually at a rate of 1.48% - 3.706%. The balance at June 30, 2018 was \$318,750.

In 2015 the Town issued bonds for infrastructure improvements with the Maine Municipal Bond Bank. The bonds were issued for \$4,654,182 with annual principal and interest payments payable of \$546,259 through 2027. Payments are reduced to \$158,445 beginning in 2028. Interest is payable semi-annually at a rate of .35% - 3.89%. The balance at June 30, 2018 was \$4,000,049.

In 2012 the Town entered into a capital lease for the purchase of a school bus with Mercedes Benz Financial. The lease was issued for \$46,672 with annual principal and interest payments payable of \$10,064. Interest is payable annually at a rate of 3.9128%. The balance at June 30, 2018 was \$36,608.

Business-Type Activities:

In 2007 the Town issued bonds for Wastewater Department improvements with the Maine Municipal Bond Bank. The bonds were issued for \$3,500,000 with annual principal payments payable of \$175,000. Interest is payable semi-annually at a rate of 1.858% - 1.860%. The balance at June 30, 2018 was \$1,750,000.

In 2010 the Town issued bonds for infrastructure improvements with the Maine Municipal Bond Bank. The bonds were issued for \$2,000,000 with annual principal payments payable of \$51,478 through 2016. Payments are reduced to \$32,000 in 2017. Interest is payable semi-annually at a rate of 2.124% - 5.124%. The business-type activities balance at June 30, 2018 was \$416,000.

In 2002 the Town issued bonds for Water Department improvements with the Maine Municipal Bond Bank. The bonds were issued for \$220,000 with annual principal payments payable of \$9,001 through \$13,259 ending in the year 2023. Interest is payable semi-annually at a rate of 1.42%. The balance at June 30, 2018 was \$63,674.

In 2006 the Town issued bonds for Water Department improvements with the Maine Municipal Bond Bank. The bonds were issued for \$1,200,000 with annual principal payments payable of \$60,000. Interest is payable semi-annually at a rate of 1.78%. The balance at June 30, 2018 was \$480,000.

In 2007 the Town issued bonds for Water Department improvements with the Maine Municipal Bond Bank. The bonds were issued for \$550,000 with annual principal payments payable of \$17,567 through \$41,272 ending in the year 2028. Interest is payable semi-annually at a rate of 2.0% - 6.0%. The balance at June 30, 2018 was \$334,622.

In 2014 the Town issued bonds for Water Department improvements with the Maine Municipal Bond Bank. The bonds were issued for \$500,000 with annual principal payments payable of \$20,306 through \$33,278 ending in the year 2034. Interest is payable semi-annually at a rate of .430% - 3.786%. The balance at June 30, 2018 was \$438,689.

In 2015 the Town issued bonds for infrastructure improvements with the Maine Municipal Bond Bank. The bonds were issued for \$1,590,818 with annual principal and interest payments payable of \$546,259 through 2027. Payments are reduced to \$158,445 beginning in 2028. Interest is payable semi-annually at a rate of .35% - 3.89%. The balance at June 30, 2018 was \$1,459,795.

In 2016 the Town issued bonds for Water Department improvements with the Maine Municipal Bond Bank. The bonds were issued for \$350,000 with annual principal payments payable of \$14,448 through \$22,627 ending in the year 2037. Interest is payable semi-annually at a rate of .91% - 3.5%. The balance at June 30, 2018 was \$335,552.

The following is a summary of debt service requirements along with estimated interest:

<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2019	\$770,027	\$247,302	\$1,017,328
2020	\$778,635	\$232,358	\$1,010,993
2021	\$788,412	\$216,187	\$1,004,599
2022	\$799,287	\$198,947	\$998,234
2023	\$801,374	\$181,093	\$982,467
2024	\$800,627	\$162,286	\$962,913
2025	\$814,183	\$141,681	\$955,864
2026	\$828,858	\$121,680	\$950,538
2027	\$784,507	\$98,137	\$882,644
2028	\$802,228	\$74,392	\$876,620
2029	\$215,671	\$58,317	\$273,987
2030	\$221,259	\$50,305	\$271,564
2031	\$227,094	\$41,909	\$269,003
2032	\$201,410	\$33,912	\$235,322
2033	\$208,086	\$26,341	\$234,427
2034	\$193,864	\$18,796	\$212,660
2035	\$201,223	\$11,308	\$212,531
2036	\$174,368	\$4,134	\$178,502
2037	\$22,627	\$396	\$23,023
Totals	\$9,633,739	\$1,919,481	\$11,553,220

Note 6 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. They are classified as Due From Other Funds and are eliminated on the Statement of Net Position. At June, 30, 2018, Due from Other Funds consist of a payable in the Sewer Department and offsetting receivable in the General Fund of \$128,740. In addition, the General fund owes the Trust funds \$9,516, the Capital projects fund is owed \$1,092,898 and the Water Department \$694,619. Monies are held in the general fund for ease of investing and disbursements. These funds have sufficient liquid assets to retire the interfund balances at any given time.

Note 7 - Defined Benefit Employee Pension Plan

A. Plan Description

Qualifying personnel of the Town's School Department participate in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan. The plan is a multiple-employer, cost-sharing pension plan with a special funding situation. The State of Maine is the non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

B. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit for State employees and teachers. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to members' accounts is set by the System's Board of Trustees.

C. Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, State contributions and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the Plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2018, the member contribution rate was 7.65% and the employer contribution rate was 3.97% of applicable member compensation. The employer is also responsible for contributing 11.68% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 11.08% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2018 and the previous year are as follows:

<i>For the year ended June 30,</i>	<i>Employee Contributions</i>	<i>Employer Contributions</i>	<i>State of Maine Contributions</i>	<i>Applicable Member Compensation</i>
2018	\$39,998	\$20,757	\$57,931	\$522,845
2017	\$38,905	\$17,088	\$50,958	\$508,568
2016	\$41,116	\$18,059	\$64,174	\$537,469

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those School Systems contributing towards the net pension liability of the plan using grant funding.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the School Department reported a net pension liability of \$22,049. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2017, the School Department's proportion was .001519%, which was an increase of 0.001313% from its proportion measured at June 30, 2016.

For the fiscal year ended June 30, 2018, the School Department recognized pension expense of \$21,156. At June 30, 2018, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$928	\$0
Changes in Assumptions	\$0	\$345
Net Difference between projected between projected and actual earnings on pension plan investments	\$6,152	\$6,476
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$12,570	\$3,523
Employer Contributions made subsequent to measurement date	\$20,757	\$0
	<u>\$40,407</u>	<u>\$10,344</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30,</u>	
2018	\$23,245
2019	\$7,851
2020	\$147
2021	(\$1,180)

F. Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Cost of Living increases	2.20%

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.

The actuarial assumptions used in the June 30, 2017 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	30.0%	6.0%
U.S. Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%
	<u>100%</u>	

G. Discount Rate

The discount rate used to measure the total pension liability was 6.875%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.875%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.875%) or 1 percentage point higher (7.875%) than the current rate:

	<u>1% Decrease</u> <u>(5.875%)</u>	<u>Current Discount</u> <u>Rate (6.875%)</u>	<u>1% Increase</u> <u>(7.875%)</u>
Proportionate Share of the Net Pension Liability	\$38,690	\$22,049	\$8,310

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2017 Comprehensive Annual Financial Report available online at www.mainepepers.org or by contacting the System at (207) 512-3100.

Note 8 - Other Retirement Benefits

Full time employees of the Town can contribute up to 6% of their salary to a defined contribution retirement plan with the International City Management Association Retirement Corporation. The Town matches the employees contributions. These plans are individually owned with the exception of the Town's contribution, which is fully vested after three years of employment. Retirement expenses for the years ended June 30, 2016, 2017 and 2018 were \$26,889, \$25,034 and \$20,138 respectively.

Note 9 - Other Post-Employment BenefitsA. Plan Description - School Department Employees Plan

Qualifying personnel of the School Department participate in the Group Life Insurance Plan for Retired State Employees and Teachers as provided by the Maine Public Employees Retirement System (SET Plan). The plan is a multiple-employer, cost sharing plan with a special funding situation. As of June 30, 2017 there were 220 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

B. Benefits

The Group Life Insurance Plans (the Plans) provide basis group life insurance benefits, during retirement to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10 year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at a rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

C. Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution.

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2017, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of the assets, consistent with the long-term perspective of the funding methodologies. Costs are developed using the individual entry age normal cost method based on a level percentage of payroll. Experience gains and losses, i.e., actual decreases or increases in the liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Participation Rates for Future Retirees	100% of those currently enrolled
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance
Form of Benefit Payment	Lump Sum

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.

E. On-Behalf Payments

As mentioned in Section A. above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the Net OPEB liability. The Net OPEB Liability is not recorded on the Town financial statements since it is a liability of the State of Maine and not a liability of the Town.

	Allocation of:		
	On-Behalf Payments	Benefits Expense	Net OPEB Liability
2017	\$1,427	\$1,752	\$15,749

A. Plan Description - Town Employees Plan

Qualifying personnel of the Town can participate in the Maine Municipal Employees Health Trust postretirement benefit plan. The plan is a single employer OPEB plan.

B. Benefits Provided

Medical/Prescription Drug: The non-Medicare retirees are offered the same plans that are available to the active employees, as described in the benefits summaries. Medicare retirees are assumed to be enrolled in Medicare Part A and Part B which are primary, and the Retiree Group Companion Plan which includes prescription drug coverage.

Medicare: Medicare benefits will be taken into account for any member or dependent while they are eligible to apply for Medicare. The Fund will determine a family member's benefit allowance, if any, based upon the applicable Medicare statutes and regulations. The Fund does not participate in the Medicare Retiree Drug Subsidy program.

Duration of Coverage: Medical benefits are provided for the life of retiree and surviving spouses.

Life Insurance: The \$2,000 life insurance benefit is provided automatically to all retirees participating in the retiree medical plan. Spouses are not covered for life insurance, but surviving spouses covered by the retiree medical plan are covered for a \$2,000 life insurance benefit as well.

Dental: Current retirees do not have access to dental benefits. Future new retirees who retire on and after January 1, 2017 will have access to purchase dental coverage at the Plan COBRA rates. Since retirees pay for the coverage and rates are set to mirror plan experience costs, no additional obligation is anticipated. Program experience will be monitored with future valuations and updated as with all benefit provisions and assumptions.

C. Employees covered by benefit terms:

At June 30, 2018, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	5
Average age	59.32
Average service	17.19

D. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	3.44% per annum.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	3.00% per annum.
<i>Healthcare cost trend rates:</i>	

Pre -Medicare Medical: Initial trend of 8.20% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Pre -Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Medical: Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Drug: Initial trend of 9.60% applied in FYE 2017 grading over 14 years to 4.00% per annum.

E. Actuarial Assumptions

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of .85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016.

The actuarial assumptions are the assumptions that were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015.

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. An open 30-year amortization period was used. The amortization method is a level dollar amortization method. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records assembled and provided by Maine Municipal through June 30, 2017 were used by the Actuary. Medical and prescription experience for Medicare eligible (ME) and non-Medicare eligible (NME) (actives and retired covered persons) were analyzed by the Actuary. The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and Cheiron's (Actuary) standard age curves which vary by age, gender, and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distributions as current retirees.

The Actuary report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

F. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year-tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of December 31, 2017 is based upon an earlier measurement date, as of December 29, 2016 and is 3.78% per annum. The discount rate as of December 31, 2018 is based upon an earlier measurement date, as of December 28, 2017 and is 3.44% per annum. The rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher, for pay as you go plans.

G. Changes in the Net OPEB Liability

	<i>Total OPEB Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net OPEB Liability</i>
<u>Balances at 1/1/2017</u>	\$38,142	\$0	\$38,142
<u>Changes:</u>			
Service Cost	\$2,418		\$2,418
Interest	\$1,521		\$1,521
Differences between expected and actual experience	(\$2,604)		(\$2,604)
Changes of assumptions	\$2,789		\$2,789
Contributions - employer		\$645	(\$645)
Benefit payments	(\$645)	(\$645)	\$0
<u>Net changes</u>	\$3,479	\$0	\$3,479
<u>Balances at 1/1/18</u>	\$41,621	\$0	\$41,621

H. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.44%) or 1 percentage point higher (4.44%) than the current discount rate:

	<i>1.0% Decrease (2.44%)</i>	<i>Discount Rate (3.44%)</i>	<i>1.0% Increase (4.44%)</i>
<i>Net OPEB Liability (Asset)</i>	\$48,449	\$41,621	\$36,024

I. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (7.2% decreasing to 3%) or 1 percentage point higher (9.2% decreasing to 5%) than the current healthcare cost trend rates:

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
Net OPEB Liability (Asset)	\$35,970	\$41,621	\$48,599

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

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 6 years.

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next five years, and thereafter.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$0	\$2,170
Changes in Assumptions	\$2,324	\$0
Net Difference between projected between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$2,324</u>	<u>\$2,170</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in OPEB expense as follows:

<u>Year ended</u>	
2019	\$31
2020	\$31
2021	\$31
2022	\$31
2023	\$30
Thereafter	\$0

Note 10 - Risk Management

The Town participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for participation in the respective programs. School Department coverage is maintained through the Maine School Management Association.

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries municipal and commercial insurance. The Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2018.

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit X)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Property Tax Revenues	\$2,958,764	\$2,958,764	\$2,974,311	\$15,547
State Road Assistance	\$12,000	\$12,000	\$12,864	\$864
Excise Taxes	\$135,000	\$135,000	\$154,773	\$19,773
State Revenue Sharing	\$30,000	\$30,000	\$31,579	\$1,579
Maine Maritime Academy Support	\$146,000	\$146,000	\$148,227	\$2,227
Investment Earnings	\$12,000	\$12,000	\$25,089	\$13,089
Other State Reimbursements	\$29,025	\$29,025	\$26,343	(\$2,682)
Municipal Fees, Licenses and Permits	\$105,000	\$105,000	\$105,897	\$897
Other Revenues	\$38,300	\$38,300	\$35,519	(\$2,781)
<u>Total Revenues</u>	<u>\$3,466,089</u>	<u>\$3,466,089</u>	<u>\$3,514,602</u>	<u>\$48,513</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
General Government	\$391,727	\$391,727	\$348,059	\$43,668
Public Safety	\$522,294	\$522,294	\$513,110	\$9,184
Public Works	\$218,551	\$218,551	\$208,846	\$9,705
Library	\$170,484	\$170,484	\$170,223	\$261
Education	\$1,350,112	\$1,350,112	\$1,175,800	\$174,312
Unclassified	\$52,400	\$52,400	\$49,153	\$3,247
Assessments & Debt Service	\$725,214	\$725,214	\$593,737	\$131,477
<u>Total Expenditures</u>	<u>\$3,430,781</u>	<u>\$3,430,781</u>	<u>\$3,058,928</u>	<u>\$371,853</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$35,308</u>	<u>\$35,308</u>	<u>\$455,674</u>	<u>\$420,366</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$87,842	\$87,842	\$86,647	(\$1,195)
Operating Transfers Out	(\$123,150)	(\$123,150)	(\$123,150)	\$0
<u>Net Change in Fund Balances</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>\$419,171</u>	<u>\$419,171</u>
<u>Beginning Fund Balances</u>	<u>\$2,848,629</u>	<u>\$2,848,629</u>	<u>\$2,848,629</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$2,848,629</u>	<u>\$2,848,629</u>	<u>\$3,267,799</u>	<u>\$419,171</u>

TOWN OF CASTINE, MAINE

(Exhibit XI)

REQUIRED SUPPLEMENTARY INFORMATION**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY****MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - TEACHER AND STATE EMPLOYEE PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Last 10 Fiscal Years	For the Fiscal year ended June 30,			
	2018	2017	2016	2015
Proportion of Net Pension Liability	0.001519%	0.000216%	0.000980%	0.001069%
Proportionate Share of the Net Pension Liability (Asset)	\$22,049	\$3,816	\$13,231	\$11,549
Covered Employee Payroll	\$522,845	\$508,568	\$537,469	\$514,715
Proportionate Share of the Net Pension Liability (Asset) as a % Of Its Covered Employee Payroll	4.217%	0.750%	2.462%	2.244%
Plan Total Pension Liability	\$13,484,886,512	\$13,069,954,948	\$12,616,287,054	\$12,320,158,783
Plan Fiduciary Net Position	\$10,893,291,864	\$9,960,335,390	\$10,242,097,022	\$10,337,615,927
Plan Net Pension Liability	\$2,591,594,648	\$3,109,619,558	\$2,374,190,032	\$1,982,542,856
Plan Fiduciary Net Position as a % Of the Total Pension Liability	80.781%	76.208%	81.182%	83.908%
Plan Covered Employee Payroll	\$1,860,230,663	\$1,816,435,084	\$1,699,160,889	\$1,676,857,294
Plan Net Pension Liability as a % Of the Covered Employee Payroll	139.316%	171.194%	139.727%	118.230%

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit XII)

Last 10 Fiscal Years	For the Fiscal year ended June 30,			
	2018	2017	2016	2015
Contractually required contribution	\$20,757	\$17,088	\$18,059	\$15,211
Actual Contribution	\$20,757	\$17,088	\$18,059	\$15,211
Contribution Deficiency	\$0	\$0	\$0	\$0
Covered Employee Payroll	\$522,845	\$508,568	\$537,469	\$514,715
Contributions as a % of Covered Employee Payroll	3.970%	3.360%	3.360%	2.955%

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CASTINE, MAINE
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Note 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2017, is as follows:

A. Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost rate for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

B. Asset Valuation Method

An actuarial value of assets is used for determining employer contributions. The use of an actuarial value of assets for this purpose helps mitigate volatility in contribution rates that might otherwise occur due to fluctuations in market conditions. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

C. Amortization

The net pension liability is amortized on a level percentage of payroll over the amortization period then in effect in statutory and constitutional requirements. The statutory and constitutional requirements include an amendment to the Maine Constitution approved in November 1995 that requires the State of Maine to fund the unfunded actuarial liability existing on June 30, 1996, over a period not to exceed 31 years beginning on July 1, 1997, and not later than June 30, 2028. The amendment prohibits the creation of new unfunded liabilities in the Plan except those arising from experience losses, which must be funded over a period of not more than ten years. In addition, the amendment requires the use of actuarially sound current cost accounting, reinforcing existing statutory requirements.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2017 are as follows:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 30, 2017.

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY
MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit XIII)

Last 10 Fiscal Years

For the Fiscal
Year Ended
June 30,
2018

Total OPEB Liability

Service Cost	\$2,418
Interest (includes interest on service cost)	\$1,521
Changes of benefit terms	
Differences between expected and actual experience	(\$2,604)
Changes in assumptions	\$2,789
Benefit payments, including refunds of member contributions	(\$645)
Net Change in total OPEB liability	\$3,479

Total OPEB liability - beginning

\$38,142

Total OPEB liability - ending

\$41,621

Plan fiduciary net position

Contributions - employer	\$645
Contributions - member	
Net investment income	
Benefit payments, including refunds of member contributions	(\$645)
Administrative expense	
Net change in plan fiduciary net position	\$0

Plan fiduciary net position - beginning

\$0

Plan fiduciary net position - ending

\$0

Net OPEB liability - ending

\$41,621

Plan Fiduciary Net Position as a %
Of the Total OPEB Liability

0.000%

Covered Employee Payroll

\$263,000

Net OPEB Liability as a %
Of the Covered Employee Payroll

15.825%

* Amounts presented for each fiscal year were determined as of January 1 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit XIV)

	For the Fiscal Year Ended June 30, 2018
Contractually required contribution	\$645
Actual Contribution	\$645
Contribution Deficiency	\$0

* Amounts presented for each fiscal year were determined as of January 1 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CASTINE, MAINE
NOTES TO OPEB LIABILITY AND CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Note 1 – Actuarial Methods and Assumptions

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

Claims costs and retiree contributions were updated to reflect current healthcare costs.

Changes of Assumptions

Funding method was changed from Projected Unit Credit funding to Entry Age Normal funding method

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	3.44% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum.
Retirement Age	65
Healthcare cost trend rates	

Pre-Medicare Medical: Initial trend of 8.20% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Pre-Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Medical: Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Drug: Initial trend of 9.60% applied FYE 2017 grading over 14 years to 4.00% per annum.

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of .85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016.

TOWN OF CASTINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 1 - Page 1 of 2)

Department	Beginning Balance	Appropriated	Revenues	Transfers from Reserve	Total Available	Expenditures	Transfers to Reserve	Lapsed Unexpended (Overdraft)	Ending Balance
<u>General Government:</u>									
Administration		\$28,700	\$316	\$0	\$29,016	\$30,153	\$0	(\$1,137)	
Office Personnel		\$170,097	\$0	\$0	\$170,097	\$170,097	\$0	\$0	
Emerson Hall		\$24,340	\$0	\$0	\$24,340	\$15,205	\$0	\$9,135	
Insurance		\$34,000	\$0	\$0	\$34,000	\$22,341	\$0	\$11,659	
Employee Benefits		\$75,909	\$0	\$0	\$75,909	\$72,605	\$0	\$3,304	
Code Enforcement		\$3,661	\$0	\$0	\$3,661	\$3,682	\$0	(\$21)	
General	\$6,827	\$51,770	\$0	\$0	\$51,770	\$28,042	\$0	\$23,728	\$3,827
Revaluation		\$3,250	\$0	\$0	\$10,077	\$6,250	\$0	\$0	
	\$6,827	\$391,727	\$316	\$0	\$398,870	\$348,375	\$0	\$46,668	\$3,827
<u>Public Safety:</u>									
Fire Safety		\$91,195	\$0	\$0	\$91,195	\$94,408	\$0	(\$3,213)	
Transfer Station		\$118,744	\$64,686	\$0	\$183,430	\$194,426	\$0	(\$10,996)	
Septic Disposal		\$6,000	\$0	\$0	\$6,000	\$3,626	\$0	\$2,374	
Street Lights		\$12,000	\$0	\$0	\$12,000	\$11,047	\$0	\$953	
Law Enforcement		\$26,800	\$0	\$0	\$26,800	\$9,480	\$0	\$17,320	
Traffic Ordinance Officer		\$9,800	\$0	\$0	\$9,800	\$9,267	\$0	\$533	
911 Dispatch		\$4,015	\$0	\$0	\$4,015	\$5,022	\$0	(\$1,007)	
Ambulance		\$22,443	\$0	\$0	\$22,443	\$22,443	\$0	\$0	
Hydrant Rental		\$185,500	\$0	\$0	\$185,500	\$185,500	\$0	\$0	
Health Officer		\$500	\$0	\$0	\$500	\$500	\$0	\$0	
Harbor Master		\$24,760	\$0	\$0	\$24,760	\$23,285	\$0	\$1,475	
Dock/Wharf/Boat		\$7,600	\$0	\$0	\$7,600	\$9,676	\$0	(\$2,076)	
Dock Restrooms		\$8,000	\$0	\$0	\$8,000	\$5,126	\$0	\$2,874	
Dock Wifi		\$800	\$0	\$0	\$800	\$618	\$0	\$182	
Social Security - Public Safety		\$907	\$0	\$0	\$907	\$906	\$0	\$1	
Boat		\$700	\$0	\$0	\$700	\$301	\$0	\$399	
Animal Control		\$2,530	\$0	\$0	\$2,530	\$2,163	\$0	\$367	
	\$0	\$522,294	\$64,686	\$0	\$586,980	\$577,796	\$0	\$9,184	\$0
<u>Public Works:</u>									
Public Works Administration		\$72,342	\$0	\$0	\$72,342	\$60,491	\$0	\$11,851	
Grounds Maintenance		\$5,000	\$0	\$0	\$5,000	\$6,270	\$0	(\$1,270)	
Water Supply Maintenance		\$3,500	\$0	\$0	\$3,500	\$2,294	\$0	\$1,206	
Road Maintenance		\$108,805	\$0	\$0	\$108,805	\$114,125	\$0	(\$5,320)	
Equipment Maintenance		\$28,904	\$0	\$0	\$28,904	\$24,803	\$0	\$4,101	
	\$0	\$218,551	\$0	\$0	\$218,551	\$207,982	\$0	\$10,569	\$0

(Schedule 1 - Page 2 of 2)

TOWN OF CASTINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Department	Beginning Balance	Appropriated	Revenues	Transfers from Reserve	Total Available	Expenditures	Transfers to Reserve	Lapsed Unexpended (Overdraft)	Ending Balance
<i>Library:</i>									
Operations		\$170,484	\$0	\$0	\$170,484	\$170,223	\$0	\$261	\$0
	\$0	\$170,484	\$0	\$0	\$170,484	\$170,223	\$0	\$261	\$0
<i>Education:</i>									
General	\$329,045	\$1,301,946	\$130,975	\$0	\$1,761,966	\$1,291,559	\$0	\$0	\$470,408
Food Service	(\$8,157)	\$16,915	\$32,404	\$0	\$41,163	\$48,881	\$0	\$0	(\$7,718)
Special Revenue	\$9,350	\$0	\$30,330	\$0	\$39,680	\$29,069	\$0	\$0	\$10,611
Capital Improvement	\$16,750	\$1,250	\$0	\$0	\$18,000	\$0	\$0	\$0	\$18,000
Special Education	\$30,000	\$30,000	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
	\$376,988	\$1,350,112	\$193,709	\$0	\$1,920,809	\$1,369,508	\$0	\$0	\$551,300
<i>Unclassified:</i>									
Economic Consultant		\$10,000	\$0	\$0	\$10,000	\$10,000	\$0	\$0	\$0
Castine Band		\$500	\$0	\$0	\$500	\$500	\$0	\$0	\$0
Recreation		\$2,500	\$0	\$0	\$2,500	\$2,580	\$0	(\$80)	\$0
Holiday Observance		\$250	\$0	\$0	\$250	\$235	\$0	\$15	\$0
Historic Preservation		\$1,000	\$0	\$0	\$1,000	\$288	\$0	\$712	\$0
General Assistance		\$2,000	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0
Unemployment Reserve		\$1,000	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0
Service Agencies		\$3,900	\$0	\$0	\$3,900	\$3,900	\$0	\$0	\$0
Elm Tree Care		\$15,000	\$0	\$0	\$15,000	\$15,000	\$0	\$0	\$0
Cemetery Maintenance		\$16,000	\$0	\$0	\$16,000	\$16,000	\$0	\$0	\$0
Clock Maintenance		\$1,250	\$0	\$0	\$1,250	\$650	\$0	\$600	\$0
	\$0	\$53,400	\$0	\$0	\$53,400	\$49,153	\$1,000	\$3,247	\$0
<i>Assessments and Debt Service:</i>									
Municipal Debt		\$460,419	\$0	\$0	\$460,419	\$460,418	\$0	\$1	\$3,000
TAN Interest	\$3,000	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0
County Tax		\$129,453	\$0	\$0	\$129,453	\$129,453	\$0	\$0	\$0
Contingency		\$40,000	\$0	\$0	\$40,000	\$3,868	\$0	\$36,132	\$0
Overlay		\$95,342	\$2	\$0	\$95,344	\$0	\$0	\$95,344	\$0
	\$3,000	\$725,214	\$2	\$0	\$728,216	\$593,739	\$0	\$131,477	\$3,000
Capital Reserve Funds		\$122,150	\$0	\$0	\$122,150	\$0	\$122,150	\$0	\$0
TOTALS	\$386,815	\$3,553,931	\$258,712	\$0	\$4,199,459	\$3,316,776	\$123,150	\$201,406	\$558,127

TOWN OF CASTINE, MAINE

(Schedule 2)

SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018Unassigned Fund Balance July 1,

\$2,448,493

Additions:

Lapsed Accounts from Schedule of Departmental Operations	\$201,406
Excise Taxes, net of appropriation	\$19,773
Interest on Taxes, net of appropriation	\$212
Interest Earned, net of appropriation	\$13,089
Decrease in Unavailable Tax Revenue	\$16,371
Town Fees, net of appropriation	\$2,405
Maine Maritime Academy Fees, net of appropriation	\$2,227
Other Revenues, net of appropriation	\$724

Total Additions

\$256,206

Reductions:

State Reimbursements, net of appropriation	\$2,682
Mooring & Docking Fees, net of appropriation	\$1,508
Parking Tickets, net of appropriation	\$3,481
Library Income, net of appropriation	\$1,195
Rentals, net of appropriation	\$236
Abatements Granted	\$824

Total Reductions

\$9,927

Unassigned Fund Balance June 30,\$2,694,772

TOWN OF CASTINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 3)

Taxable Valuation:

Land, Buildings and Equipment

\$251,809,700

Total Taxable Valuation

\$251,809,700

Rate per \$1 Valuation

\$0.011750

Tax Commitment

\$2,958,764

Collections and Adjustments:

Cash Collections

\$2,939,843

Abatements Granted

\$824

Rounding

(\$2)

Total Collections and Adjustments

\$2,940,665

Uncollected Taxes June 30

\$18,099

TOWN OF CASTINE, MAINE
SCHEDULE OF CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 4)

	<i>Beginning Balance</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Transfers (to) and from Reserves</i>	<i>Ending Balance</i>
Fire Vehicles	\$130,000			\$10,000	\$140,000
Fire Department Capital	\$6,398				\$6,398
Fire Rescue Building	\$10,000			\$20,000	\$30,000
Fire Paramedic	\$0	\$500			\$500
Public Works Vehicle	\$127,539	\$28,350		\$20,000	\$175,889
Roadway Improvements	\$537,456	\$13,264	(\$20,157)	\$38,000	\$568,563
Emerson Hall	\$11,860	\$2,500	(\$5,032)	\$5,000	\$14,328
Building Roof	\$24,844			\$2,000	\$26,844
Recreation	\$3,373	\$25			\$3,398
Historic Grants	\$1,435	\$2,233	(\$3,668)		\$0
Elm Tree Planting	\$1,518	\$1,000			\$2,518
Elm Tree Preservation	\$26,999	\$11,628	(\$38,627)		\$0
Fireworks Fund	\$2,201	\$2,191	(\$7,000)	\$5,000	\$2,391
Friends & Neighbors	\$916		(\$235)		\$681
Pump Out	\$1,388				\$1,388
Town Property Survey	\$4,865				\$4,865
Harbor Master Boat	\$14,936			\$1,000	\$15,936
Hardware Software	\$5,873		(\$251)	\$1,400	\$7,021
Harbor Improvements	\$23,421		(\$23,625)	\$18,500	\$18,296
Mooring Field Maintenance	\$2,750			\$750	\$3,500
Comprehensive Plan	\$8,867				\$8,867
Economic Development	\$6,211	\$5,027	(\$8,699)		\$2,539
Library Capital	\$6,053		(\$1,700)		\$4,353
Library Maintenance	\$12,300	\$5,000			\$17,300
Grant Lib-Lyle Book Fund	\$2,525	\$100	(\$93)		\$2,531
Library Minerva	\$9,660				\$9,660
Library Book Fund	\$11,316	\$4,325	(\$5,189)		\$10,452
Library Summer Food	\$3,162		(\$2,592)		\$570
Farmer's Market Grant	\$1,304	\$355			\$1,659
One Hancock Fuel	\$378	\$692			\$1,070
Public Works Facility	\$2,070				\$2,070
Sewer Projects	\$1,137				\$1,137
Dock Restrooms	\$1,159				\$1,159
Life Pak	\$2,888		(\$1,122)		\$1,766
Employment Advertising	\$500			\$500	\$1,000
Clock Maintenance	\$0	\$4,250			\$4,250
<u>Totals</u>	<u>\$1,007,299</u>	<u>\$81,440</u>	<u>(\$117,990)</u>	<u>\$122,150</u>	<u>\$1,092,898</u>

TOWN OF CASTINE, MAINE
SCHEDULE OF TRUST FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 5)

	Income					
	Beginning Balance	Interest Earned	Revenues (Expended)	Transfers (to) and from Reserves	Ending Balance	Principal Balance
Bagaduce Ambulance	\$65,972	\$184		(\$1,700)	\$64,456	\$0
Cemetery Fund	\$3,861	\$23			\$3,884	\$13,152
Robert Gray Fund	\$631	\$3			\$634	\$3,000
Arthur Hawes Fund	\$287	\$2			\$289	\$2,050
Ministerial School Fund	\$1,643	\$2			\$1,645	\$1,035
Lighthouse Fund	\$39,345	\$84	\$10,943		\$50,372	\$492
Witherle Clock Fund	\$1,548	\$2			\$1,551	\$1,000
Unemployment	\$7,591			\$1,000	\$8,591	\$0
Samuel Adams Fuel	\$1,204	\$14			\$1,217	\$9,396
Totals	\$122,083	\$315	\$10,943	(\$700)	\$132,640	\$30,125

TOWN OF CASTINE, MAINE

(Schedule 6)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018Federal Grantor/Pass-Through
Grantor/Program Title

<u>CFDA #</u>	<u>Grantor Pass-Through Number</u>	<u>Program Award Amount</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
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U.S. Department of Education;Passed through State of MaineDepartment of Education

Local Entitlement	84.027	013-05A-3046-12	\$15,834	\$0	\$14,635
Rural Education Achievement Program	84.213	013-05A-6336-13	\$14,496	\$0	\$14,496

Total State of Maine Department of Education

\$30,330	\$0	\$29,131
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Total U.S. Department of Education

\$30,330	\$0	\$29,131
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U.S. Department of Agriculture;Passed through State of MaineDepartment of Education

National School Lunch Program - Lunch	10.555	-	\$5,576	\$0	\$5,576
National School Lunch Program - Other	10.555	-	\$264	\$0	\$264
Food Distribution - Donated Commodities	10.550	-	\$1,452	\$0	\$1,452

Total U.S. Department of Agriculture

\$7,292	\$0	\$7,292
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Totals

\$37,622	\$0	\$36,423
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