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Castine, Me

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222nd Annual Report of the Town of

CASTINE, MAINE

INCORPORATED 1796



We dedicate this edition to Jimmy Goodson and wish him the best during his retirement. Jimmy was Castine's Town Manager from July 2014 to June 2019. For five years, Jimmy worked hard, had a lot of ambition, accomplishments and his dedication to the job and community was greatly appreciated. Jimmy worked hands-on, not only with daily office duties, but also with many organizations to keep and improve relationships between Town and Community. You would often see Jimmy help plan the annual Bastille Day Celebration, save our Forts with the Friends of Fortification, support to keep the Visitor's Center vital, hammer nails at the Community Childhood Learning Place and assist the Merchants Association with projects like string holiday lights on the Main Street lampposts, just to name a few.

Jimmy and his family continue to reside in Castine and he pops into the Town Office with a hello and big smile from time to time. We hope that Jimmy and his family enjoy their future endeavors, which as we understand includes, traveling. Thank you, Jimmy!

Special Dedication



As we complete this year's Town Report we learn of Charlie Dean's unexpected passing. Charlie was a long-time Adams School bus driver and custodian, he was our Transfer Station attendant, as well as a fill-in attendant when Nina took over, he was a dedicated employee and Castine community member, he was a kind-hearted person who would give you the shirt off his back and he was our friend. We will miss your visits to the Town Office with Sarah. We will miss your smiling face. Rest well Charlie, XOXO.



Honor Roll

Ralph Brown
Robert "Bob" Dick
John Gardner
Caroline Clark "Poosie" Hudson
Harry Kaiserian
Wendy Knickerbocker
Lawrence "Larry" Mutty
Barbara "Barb" Thomas
Wendell Thombs
David Unger
Dorothy "Dottie" Wardwell
Russell "Rusty" Bourne
Judith Bruce
John "Jack" Curtin
Nancy Curtin
Elizabeth King
Frank Kneisel
Marilynn "Mimi" McMennamin
Michael "Mike" Morrison
Ronald "Ron" Pott
James "Jim" Rogers
Mark Saunders



The Next Generation

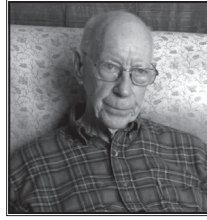
Leighton E Wiley
Lillian G Wiley
Colton A Gothard



Russell "Rusty" Bourne



Wendy Knickerbocker



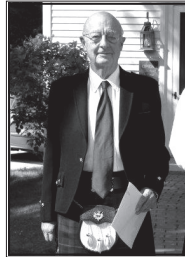
Robert "Bob" Dick



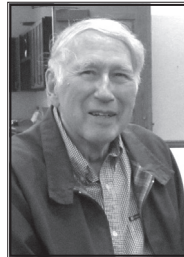
Dorothy "Dottie" Wardwell



Lawrence "Larry" Mutty



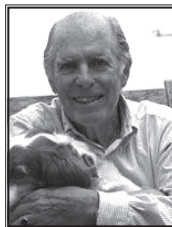
Michael "Mike" Morrison



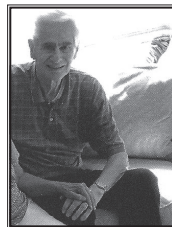
David Unger



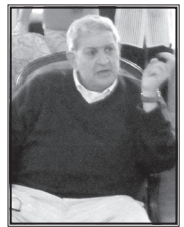
Judith Bruce

Caroline Clark
"Poosie" Hudson

James "Jim" Rogers



Ronald "Ron" Pott



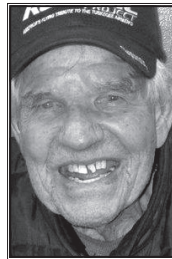
Harry Kaiserian



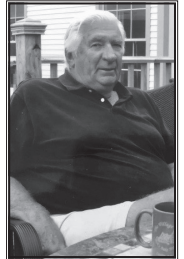
Frank Kneisel



Barbara "Barb" Thomas



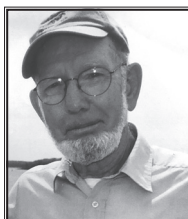
Wendell Thombs



Ralph Brown



Mark Saunders



John Gardner

John "Jack" and
Nancy CurtinMarilynn "Mimi"
McMennamin

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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. When a holiday falls on a Monday of a recycling week, recycling will be Wednesday. 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 Kimberly 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

Colin P. Powell, Chr (2020)
Gordon B. MacArthur (2021)
Peter F. Vogell (2022)

School Committee

Kathryn MacArthur, Chr (2021)
Temple Blackwood (2020)
Jacob Simmons (2022)

Witherle Memorial Library Trustees
Jeff Ackerman, Chr (2023)
Berna Kaiserian (2024)

Dona Brophy (2020)
Pedrick Sweet (2022)
Deborah Neve (2022)

Town Manager

Shawn Blodgett

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
Jack Spratt
Tom Gutow

Code Enforcement Officer

Shawn Blodgett

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.

Shawn Blodgett

Planning Board

J. Douglas Wellington, Chr (2024)
Doris Russell (2020)
Thomas Comiciotto (2022)

Robert Friedlander (2023)
Beverly Bishop (2021)

Historic Preservation Commission

Kay Hightower (2021)
Medan "Hank" deRaaf (2022)
Patrick Haugen (2020)

Deborah Neve (2020)
Arthur Layton (2022)
Kelly Gualtieri, Alt (2020)

Board of Appeals

James Shanley, Chr (2020)
Amy Gutow (2024)

David Jones (2021)
Bobby Vagt (2022)

Harbor Committee

Mike Coughlin, Chr (2022)
David Wyman (2020)
J.T. Loomis (2021)
Dana Willis, MMA Waterfront Rep.

Zander Parker (2022)
Bill Corbett (2021)
Liam Griffith, Alt (2020)
Tim Leach, Alt (2020)

Utility Board

David Avery, Chr (2021)
Dave Hassett (2020)
William Carter (2020)
Carl Olson (2022)

Gordon "Mac" MacArthur (2022)
Dale Abernethy, Alt. (2020)
Kirk Langford, Alt. (2020)

Recreation Committee

Dianna Paine, Co-Chr (2020)
Karen Cukierski, Co-Chr (2021)
Therese Biggie (2022)

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

Tree Committee

Kathy Eaton, Member/Warden (2022)
Donald Tenney (2022)

Julie Van de Graaf (2022)
Carl Olson, MMA Rep.

Cemetery Association Board of Directors

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

Kathy Eaton (2022)
Elizabeth Ballou (2022)
Ruth Eaton (2022)

Selectboard/Town Manager Report

The Castine Selectboard and the Town Manager welcome the opportunity to provide this 11th annual “State of the Town” report. The state of Castine continues to be strong with an environment which makes our town a truly special place to work and live. In any place one lives, change is inevitable, and after five years of sterling service, the previous Town Manager Jimmy Goodson retired in July of 2019. However, there are very few governmental activities that have taken place in Town during the preceding year on which Jimmy didn’t leave an indelible, lasting, and positive mark. We would like to take this opportunity to publicly thank Jimmy for his five years of superlative service to the residents of Castine. Shawn Blodgett assumed the duties as the Castine Town Manager on the 1st of July, 2019. With the incredible assistance of his predecessors, as well as the knowledge and insight of the long tenured Town staff, Shawn is poised to complete his first year on the job and be rid of the moniker of the “new” Town Manager.

As it has been for going on 24 years, the Town Office continues to be staffed by Castine’s Finance Officer, Karen Motycka and our Town Clerk, Susan Macomber. These dedicated public servants are a wealth of knowledge for all things pertaining to municipal government, but more importantly, they are quick to provide residents or visitors with helpful knowledge regarding everything in Castine. Also going on 24 years, Henry Erhard remains Castine’s only full time Public Works employee accomplishing innumerable important duties such as: making the trash and re-cycling runs, keeping public spaces mowed and tidy, snow plowing and sanding, being the Town’s Animal Control Officer, while also accomplishing other carpentry and woodworking projects as time will allow. Recognizing the need for additional staffing, we are continuing to budget for supplemental seasonal labor to assist Henry in providing service to the Town. Nina Desmond continues to manage the transfer station while Scott Vogell is in his 5th year as Castine’s Traffic Enforcement Officer and 4th as the Town’s Harbor Master.

The Town of Castine has continued to enjoy a beneficial relationship with Olver Associates as our Water/Wastewater operator. In February of 2020, the Town renewed its contract with Olver Associates for a two year period and expects to continue to enjoy professional water/wastewater service due to leveraging the vast experience that this firm brings to this important endeavor. In June of 2019, the Town received the approval of the Maine Center for Disease Control Drinking Water Program to artificially recharge the Town’s Battle Avenue Well #1. This accomplishment will dramatically improve Castine’s water security during years of drought. Castine’s water/wastewater operators, Adam Clark, Noah Clark, Aaron Zurek, as well as Annaleis Hafford PE, warrant special recognition for ensuring that all continues to flow throughout our complex system.

In a Town as old as Castine, aging infrastructure continues to be a concern. To address this, the Town spent \$118,000 on capital infrastructure improvements throughout the previous fiscal year. In order to continue this essential work, we are requesting, and hope the Town supports, the inclusion of \$100,000 in this year’s budget. We believe that \$100,000 a year, up from \$39,000, will be the new normal. However, due to cost savings measures elsewhere in the budget, the aggregate overall increase is negligible.

The Selectboard has continued to enjoy a strong relationship with the leadership and Board of Trustees at Maine Maritime Academy (MMA). MMA has continued to support our local government with voluntary payments for infrastructure and services. This past year, a lack of student parking has been partially ameliorated through the relaxation of parking time limits in some spaces immediately adjacent to campus and at

the Town Dock. We believe this action will dramatically improve the parking situation without being a burden on Castine Residents.

Castine's visitor center is undergoing a transition period. For the past 2 years, Alyssa Radcliff has done an outstanding job welcoming and providing helpful information to visitors of Castine as the Director of the Castine Visitor's Center. Over 5,300 visitors were provided with useful insight and a smile during the 2019 season, but Alyssa will be moving on to other endeavors in April. We would like to thank her for her service to the Town of Castine and its business community and also welcome her replacement, Ren Albon as the new Director of the Castine Visitor's Center.

The final portion of our fiscal year has been marred by COVID-19 isolation, preparations and response. In chaos, there is always opportunity, and the Town Staff has worked through a litany of issues which will ultimately make our Town more efficient once the coronavirus response is over. We now have legislative approval to conduct remote meetings and have also been successful in transitioning many of our routine administrative functions online, which will provide more convenient options for Castine residents in the future. The Castine Fire and Rescue Department has been routinely staffed by MMA students who are Emergency Medical Technicians. As of the writing of this report, these students are standing ready to provide aid to Castine residents should a COVID-19 call come in. Throughout this trying time, we have been incredibly appreciative of Castine's residents' understanding, flexibility and unending desire to reach out and offer aid to the Town, fellow citizens, friends and neighbors.

Castine would not be such a special place without the multitude of caring and dedicated citizens who spend countless hours volunteering their time to work as part of the Fire Department, on boards / committees, or volunteer organizations. Each of these bodies continuously strive for the betterment of everyone within our community, and it is a truly humbling sight to observe Castine's innumerable volunteers at work. We thank each and every one of you for your efforts. It is our honor to live among you.

Respectfully submitted,
Castine Selectboard: Colin Powell, Gordon MacArthur and Peter Vogell
Town Manager: Shawn Blodgett



Shawn Blodgett,
Town Manager

Finance Officer

Strange times as I sit in my office with the doors locked to the public, with “social distancing” and “stay at home” being phrases of the day.

This past year was a busy one for me. As Sue mentioned in her report, she was out for a bit having a new hip put in. I want to thank Natalie Griffith for coming in and helping during her absence. It was such a pleasure to have her smiling face and sunny disposition in the office, not to mention, she was a quick learner! During Sue’s absence, there were a few things I had little knowledge on how to get done, however I found individuals within State Departments that were very helpful and walked me thru them. What a happy day it was for me when Sue returned to work!

Sue’s Town Clerk Report gives numbers for registrations and vital records, I thought you might find some of my numbers interesting as well.

In 2019, the Town sent out 1400 checks to vendors to pay for materials, supplies and services. The number of bills processed was greater than that as one check often pays several bills. An example is that the monthly check to Central Maine Power includes payments for 16 different accounts. We mailed out and processed payments for just over 800 tax bills and 1,640 water and sewer bills (water and sewer is billed quarterly and there are 410 accounts). We also took 185 deposits to the bank in 2019.

Not long ago, as I was preparing the required annual Department of Environmental Protection Transfer Station report for the Town, the numbers contained in this report hit me as... Wow! This report includes weight in tons of material that pass through the Transfer Station. During 2019, Castine sent away 197 tons of Solid Waste (regular garbage), 202 tons of Construction and Demolition Debris, 56 tons of Single Sort Recycling, 3 tons of Universal Waste (electronics, batteries and lights) and 22 tons of Scrap Metal (this includes appliances). That is almost a million pounds of stuff that Castine threw away...

The Selectboard and administration continue to be conscious of how best to balance service, maintain and improve Town property with responsible spending of taxpayer dollars. You will notice that the budgets before you at Town Meeting are up from last year. The School is up by 3.88% and the Town is up by 2.3%. However, there are additional revenues that should offset these increases to maintain the mil rate similar to last year. Especially now, with the financial market in flux, maintaining the mil rate seems the right thing to do.

The following is a brief summary of the Town Budget, explaining what is up and what is down. **General Government** is down by \$8,000. Last year we budgeted extra money, not knowing the hiring requirements of a new Town Manager. **Library** is up \$6,000, which is basically an increase in cost of doing business. **Public Safety** is basically flat from last year, although after the Town purchased LED Streetlight fixtures last year, we are saving \$8,400 in that account, but that has been spread to other Public Safety accounts as an increase in cost of doing business. **Public Works** is up almost \$20,000. This is for additional road maintenance work – ditching specifically and an increase in our Winter Plowing/Sanding Contract. **Unclassified** is up \$5,000 for Elm Tree Maintenance. We are inoculating a number of our significant street scape Elms. **Reserve**

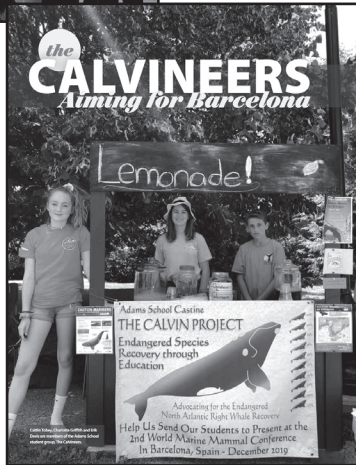
Accounts are basically flat. **Debt Service** is up \$10,000. With our Infrastructure and Underground Utility borrowing, the Town received some Federal Subsidy Credits for Interest. Due to Federal spending cuts, credits have been adjusted several times. We now find it prudent to budget the full interest amount, without any Subsidy Credits. **Separate Items** are up \$8,000, this is for the increase in County Tax. **Capital Projects** are up \$8,000 as the Town continues to maintain and improve Town Property.

As I mentioned earlier, if this budget is approved as written, I would expect the mil rate to be similar to last year.

Respectfully submitted,
Karen Motycka



Adams School Calvineers
(Courtesy of Castine
Living; photo by
Todd Nelson)



One of several Calvineer fundraising efforts. They raised over \$50,000 with help from many. (Courtesy of Castine Living; photo by Brian Norris)



Calvineers in Barcelona, Spain attending the
2nd World Marine Mammal Conference
(photo by Natalie Griffith)

Town Clerk

2019 Registrations Issued:

Automobiles, Trailers, Motorcycles, etc. 1035

Boats, Snowmobiles, ATV's; Hunting/Fishing licenses 297

2019 Dog Licenses Issued: 131

2019 Vital Statistics:

Births 3

Marriages 9

Deaths 11

I am happy to report that new Town Manager, Shawn Blodgett has taken the reins with an overall smooth transition amongst the eventful summer months and my having a complete hip replacement surgery and absence from the office for 5-weeks. Shawn had no municipal background coming into this position but in almost a year, he has showed he is a good fit and gets the work done. It has also been a pleasure getting to know Shawn, his wife Ann, and children, Story and Wy. Karen and I love the presence of kids around Town Hall. Once upon a time, our own sons, Storme and Evan spent a lot of time growing up in Emerson Hall so it puts a smile on my face to interact with his kids. In June 2019, I underwent a complete hip replacement surgery. As I approach the one-year mark, I am pain-free, moving around much better and keeping my fingers crossed my other hip will be good to me! Thank you to all who were so supportive, sent get well wishes, came to visit and checked up on me during my recovery. And a special thank you to Natalie Griffith for filling in at the Town Office while I was recovering. Her presense was priceless and a huge help!

The front and back covers of the Town Report this year features our furry friends who visit Town Hall frequently. They are a part of this community and we appreciate the visits, love the wagging tails and getting sloppy kisses. We have been told, by many, that our four-legged friends often direct their persons to the Emerson Hall front doors even on night walks and weekends when we are not here. Maybe it has something to do with the one or two doggy biscuits we give out! We hope you will enjoy these adorable faces as much as we do.

Rapid Renewal (<https://www1.maine.gov/online/bmv/rapid-renewal/>) for re-registering your vehicles or trailers and online boat renewals (<http://www5.informe.org/online/boat>) are now available. At the time of writing this report, we are faced with a most difficult situation within our small, precious community to nationwide to global. COVID-19 has changed everyday life for us all. The potential for this disease to linger and how long is unknown. We are optimistic that when you read this, it will be behind us. But regardless, please let us know, if you find yourself using Rapid Renewal and/or the online boat registrations and if they are functioning properly. Your feedback is important.

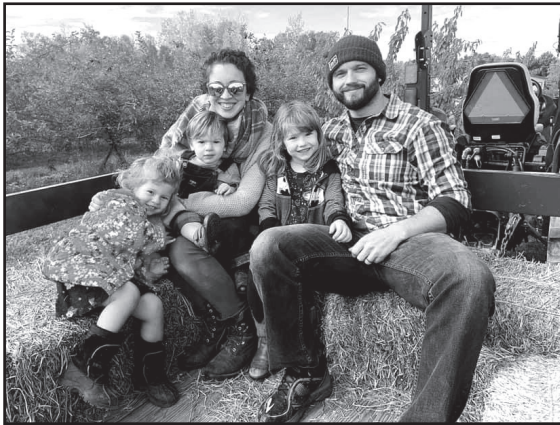
Our recycling program is still zero-sort. We still have curb-side pickup for recyclables in clear bags. We tried to inform the community last year, well before the recycling changes took effect, but if you are not aware, need clarification or more information, please stop by the Town Office. We have printed material explaining what is acceptable.

There are two more Elections in 2020; State Primary, originally scheduled for June, but now schduled for July, and the Presidential Election in November. We all know that Presidential Elections generate large voter turnouts. This year will be no dif-

ferent, in fact, probably will prove to be even busier. We are always looking for Election Clerk help so if you are available and interested, please contact me to review the process and to sign up (sue@castine.me.us).

The State of Maine is celebrating its Bicentennial this summer and Castine is developing events to add to the State's festivities. An Event Coordinator, Castine's own Jessica Simmons, has been selected to plan, organize and work with the Maine200 Steering Committee to implement Castine's portion within this milestone. You can get details, as they become available, on the Homepage of the Town's website (www.castine.me.us) or contact Jessica at jdmssimmons1@hotmail.com. We hope and encourage you to participate whether it be volunteering, spreading the word and/or attending all or some of the 3-day events (July 12th - 14th). July will be full of activity and hopefully COVID-19 free!

Respectfully submitted,
Susan Macomber, Town Clerk



Ren Albon (left) with her family moved here and is living in Castine. Ren is the new Castine Visitor Center's Director, replacing Alyssa Radcliff.

Adams School Principal's Report

On September 3, 2019 the children of Adams School gathered on the common with their parents and teachers to celebrate the first day of the new school year. Part of this celebration includes greeting new students with festive posies created by Tracy Lameyer and distributed by the eighth graders. This year a remarkable 18 new students were welcomed, and over the next three months four additional students joined the Adams School family. As a staff and as a community it has been our great pleasure to see each of these students included in our classes and extra-curricular offerings. This year we added Hoop Troupe, led by Lindsey Hildreth, to our after-school activities, and we saw the return of NewsHounds. The former, a hoola-hoop club, supported in part by the Hatch Fund, and the latter, a group for budding journalists who regularly submit articles and interviews to Castine Living.

During the past twelve months we were blessed by an outpouring of community generosity from individuals and civic groups such as the Castine Historical Society and the Castine Educational Foundation. The realization of an ambitious fundraising campaign sent all eleven of our seventh and eighth grade students to Barcelona, Spain with their teachers Jenn Jackson and Bill McWeeny. In Spain these students participated in the Second Annual World Marine Mammal Conference and shared their research on the endangered North Atlantic Right Whale.

Soon it will be time to ring the Adams School bell to signal the end of the school year and the start of summer holidays, but come September our ritual of welcome will be repeated with a new group of students eager to ring the bell announcing to everyone in Castine that school is once again in session.

Respectfully submitted,
Sheila Irvine, Principal

PreK-8 Totals: 53
9-12 Totals: 21

2019-2020														
Enrollment Grade	Pre K	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th
#kids:	6	8	2	3	7	7	5	4	5	6	4	6	6	5

Superintendent's Report

The proposed expenditure budget for 2020-21 is up \$55,413.53 or 3.88% from this year. This comes after the last two budgets have each been down (2019-20 down \$31,475.30, and 2018-19 down \$9,673.53). Special Education is up \$19,063.34 and high school tuition (including the \$300.00 surcharge for each GSA student) is up \$50,665.82, so that's basically the story.

State subsidy will increase from \$50,163.88 in 2019-20 to \$82,669.77 in 2020-21. And, we will also be applying \$250,000.00 from carry forward to the 2020-21 budget, increasing the revenue side of the budget.

Adams School has 54 students at this point, and it seems to be growing again, going forward. That is good news!

Long time (21 years) Middle School Science teacher Bill McWeeny will be retiring at the end of this school year, and we wish him well with his new chapter.

The Adams School continues to be a small thriving institution in Castine, and it is a real gem.

I look forward to discussing the school budget at Town Meeting, my 14th in Castine.

Respectfully submitted,
Mark Hurvitt, Superintendent



2019 Adams School Graduating Class
(L to R): Makai Robertson, Gianna Codega, Nora Spratt,
Gracie Timbs, Ian Bowden & Ira Buchholz
(Courtesy of Castine Living; photo by Heather Trainor)

George Steven's Academy

In 1852, Blue Hill shipowner George Stevens left a bequest in his will to establish George Stevens Academy. As an independent town academy, GSA's chief mission is to serve the students who live in surrounding "sending" towns, providing a comprehensive and challenging education both to those who will build futures here and those who will make lives elsewhere in the world. Our many academic and experiential programs foster a love of knowledge, inspire creativity, instill self-confidence, encourage good character, and prepare each graduate for a purposeful life in a changing world. In the past two years 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	53	33	Blue Hill 116, Brooklin 21, Brooksville
Grade 10	40	39	32, Castine 13, Cranberry Isles 1,
Grade 11	36	44	Fletcher's Landing Twp. 1, Hancock 2,
Grade 12	<u>51</u>	<u>34</u>	Lamoine 1, Orland 11, Otis 2, Penobscot
	180	150	19, Sedgwick 41, Surry 35, Boarding 29,
			Private Pay 6

We continue 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 our location, and of the 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-set tuition rate for FY19 was \$11,759.07, but our actual per-student-cost was close to \$14,700 (comparable to the costs of similarly-sized public high schools). To close tuition gaps like this one, we have, for years, relied on three additional revenue sources: *income from our endowment* (following strict laws limiting the amount we can spend); *philanthropic gifts* to the school, including the annual GSA Fund which goes directly into the operating budget; and *surplus revenue from our international boarding program*. Revenue from that third source has diminished dramatically over the past two years and is unlikely to rebound. For that reason, we have begun discussions with the "tuitioning" towns (including Blue Hill) about increasing tuition (Maine law allows this) to help us close the tuition gap.

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

Respectfully submitted,
Timothy J. Seeley, Head of School

Witherle Memorial Library

We have made many changes to the library this year as a result of staff and patron input. Our intention is to be even more user-centered. Our long-term goal is to increase and expand access to our digital and physical collections and provide programming which explores and expands knowledge and creativity. We were among the participants in a statewide experiment on reciprocal borrowing—walk into any library and borrow materials. The experiment is still in progress. Based on patron interest we have significantly increased our large print collection in the Polly Lyle section of the library.

Year-round and summer programming has brought many new speakers and experiences to the town. Family art programs have been very successful as have our varied speaker programs. Our monthly tech talks with Tom Lamontanaro have been enormously helpful to people. The annual children's summer reading program was a huge success; participants included more than 150 children, young adults and parents from Castine plus visitors. The theme was Castine is Magical, with lots of fairy and wizard activities. The Future Trends series called on the collective wisdom of Bobby Vagt, Howell Jackson, Rev. Tim Hall, and Bill Eisenhardt. Barbara Griffiths gave her inimitable monthly commentaries with group discussion on Foreign Affairs. Lana Gold, Holly Perry, and Johanna Sweet led rich educational programs on Socratic thinking and local poets. The Chewonki Foundation did a thrilling presentation on reptiles and snakes indigenous to our area. Children's librarian, Irene Hall, is planning this summer's reading program to be a bicentennial celebration. Grants and donations to the children's area are helping us build a more robust collection of Maine history and Indigenous materials.

This year we added a whole new array of print magazines for both juvenile and adult borrowers. For young people there are: Highlights, Humpty Dumpty, Jack and Jill, National Geographic for Kids, Parents, Ranger Rick, and Reminisce. Thank you to Ruth Anne Vagt, the Woman's Club, the Taub family, Gunilla Kettis and Jeff Ackerman for their sponsorship of subscriptions to children's magazines. For adults new titles include: Sail, Scientific American, Vanity Fair, Vogue Knitting, Wired, Magnolia, New York Review of Books, and Rolling Stone. All patrons can also have access to a vast array of online magazines through our connection with Bangor Public Library.

For concerts in collaboration with The Friends of Witherle, the Castine Arts Association and Kneisel Hall we have brought: Four Shillings Short (50 instruments from around the world), Bill Berlinghoff (guitar/banjo), Curt Bessette & Jenn Kurtz (guitar and voice) for a Veteran's Day concert. Kneisel has graced us with two summer performances and is coming back in summer 2020. Thanks to the Blue Hill Concert Association for sending us several sets of free tickets to their programs. For a different view on performance The Friends of Witherle got us a season subscription to the mainstage performances of the Penobscot Theatre in Bangor—4 tickets available for each performance during the season. Many people have taken advantage of that opportunity.

We have so many people to thank. You range from local vendors like T&C and Markels, Compass Rose, Bill and Kim of WRT Construction, Wilson Museum, the Castine Arts Association, the Maine Community Foundation and the Maine Humanities Council and all of our generous volunteers who have spent uncounted hours shelving books, dusting shelves, helping with our interlibrary loan deliveries, leading or supporting programs, and making homebound deliveries. Thank you to Gordana Hassett, Raeann Hodgson, Barbara Cooper, Jamie MacDonald, Robbie Robinson, Ann

Margaret Thomas, Monique Brown, Esther Reed, Lisa Read, Cora Hutchinson, Kay Hightower, Bob Kilpeck, Jim Shanley, Robin Mass, Chris Moore, Barbara Fleck and Patrisha McLean—and all the people and organizations who generously loaned us their prized collections for our monthly displays: many thanks to Tyler McKenney who kept the library accessible through every kind of weather and to the library staff who rival the post office in their dedication to service: my thanks to Irene Hall, Kathryn Dillon and Rich Hewitt. If I left anyone out know that you are appreciated and it was not intentional.

Respectfully,
Anne Romans, MLS Library Director

Witherle Memorial Library Board of Trustees

It has been a period of great loss and great accomplishments. We lost our Board Chair, Wendy Knickerbocker, to a brave battle with cancer. Wendy served on the Board for 9 years and brought to our library 23 years of experience as Director of the College of The Atlantic, Rhode Island College, and our own MMA Nutting Libraries. Her leadership, dedication, and passion are truly missed.

Our library services and programs continue to expand to meet our community's ever-growing need for lifelong learning. We offer everything from youth services to home delivery for our aging and homebound folks. Our long-term goal to develop our library as a center of the community continues. Our collaborations with the Town, Unitarian Universalist Church, the Adam's School, Castine Arts Association, Castine Historical Society, the Wilson Museum, the Castine Women's Club, the Friends of Witherle Library (for 50 years!) and others strengthen us all.

For 3 years our Library has received national recognition by the Library Journal, the largest national publication for librarians. Each year we received three and four stars (out of five) designations when compared with nearly 10,000 public libraries nationally and 260 within Maine. Our library was one of four in the State to win the award. Only 265 public libraries nationally received any recognition. This should make us all proud and appreciative.

This all happens because of our great Library Director, Anne Romans, who has been with us for over 20 years, coupled with the talents and dedication of our staff, Irene Hall, Kathryn Dillon, Rich Hewitt, and many volunteers, and support from our community. We thank you.

So, come and spend more time in our beautiful building on the town common and see more at our new website www.witherle.lib.me.us.

Respectfully submitted,
Jeff Ackerman, Chair

Friends of Witherle Memorial Library

As I write this, many of us are in self-quarantine because of the COVID-19 virus. Restaurants are offering take-out only, many small businesses are closed, as are various government offices, as is Witherle Memorial Library. A “shelter in place” directive may come soon. Yet this is a good time to look at our good fortune as well. To begin, we owe many thanks to Anne Romans and her staff for their unflagging support of ongoing programs and their innovative ideas for new ones.

The Friends of Witherle Memorial Library were active in many ways in 2019-20. We supported a number of events, including the Let’s Talk About It series, Tom Lamontanaro’s tech talks, the Turkish cooking workshop with Hale Asyali, the Maine authors series, and tickets for Penobscot Theatre productions. We sponsored a movie at the Alamo, concerts in conjunction with the Castine Arts Association, and purchased a CD player for use by homebound patrons. In addition, we were partners for the creation of the Castine Virtual History Tour and are looking forward to our bicentennial celebration. Thanks to Keith Hagel and Margaret Shaw, our very successful book sales thrived: we increased the number of them and donated books which didn’t move quickly to various places. We continued to provide bags for supplying the homebound with books and DVDs.

A highlight of the year was the dedication of a bookcase and lovely sign in memory of Harry Kaisarian. Appropriately, the sign is a rolling pin and the bookcase holds cookbooks for purchase.

The children’s room continues to flourish under Irene Hall’s guidance, providing a safe place for children after school with educational and other appropriate activities. New this year has been the addition of Family Art nights. Presenters have shared their artistic talents; the Friends have made the purchase of necessary materials possible so these events were offered at no cost to our patrons.

For 2020, we are committed to underwriting the Socratic Seminar, four authors for the Maine authors series this summer, more tech talks, sponsoring another movie, and the Kneisel Hall piano tuning. Whether any or all of these will occur remains to be seen, but we certainly hope the “new normal” will include these and more.

Respectfully submitted,
Karen Lyons, President

Susan James, Secretary
Ann Jones, Treasurer
Pat Dunham, Membership
Keith Hagel, Book sales
Margaret Shaw, Book sales
Robert Friedlander
Hank deRaaf
Debby Neve

Anne Romans, Librarian
Irene Hall, Children’s Librarian

Castine Fire Rescue Department

• Fire Calls	8
• EMS First Responder Calls	90
• Rescue/Hazardous Condition	14
• Drills & Non-Emergent Patient Assists	6
• False Alarm & False Calls	12
• Community Paramedicine Visits	16
Total Calls:	146

2019 saw a general decrease in call volume for the Castine Fire Rescue Department (CFR), but the membership, especially the leadership, had a very busy year. Focusing on strengthening the general organization and day to day functions of the department, designing and ordering a new piece of apparatus, and jumping in with both feet to earnestly begin the process of creating a new space for the fire department has kept everyone at 13 Court St. very busy.

As we continue to renew our Community Paramedicine (CP) program, we look back over the past six years and feel the goal of addressing the needs of the chronically ill and newly discharged hospital patients through in-home visits has been a tremendous success. With strong leadership from Carolyn Brouillard and Ingrid Scott, the CP efforts have evolved from one of the first pilot programs in the state to being part of a peninsula wide push to increase connections within our rural healthcare system, as well as improve training and education for all levels of the system on available social service and community-based resources for our most isolated community members.

This past year has been an exciting one for CFR's tanker replacement project. The Truck Committee finalized the specifications for the replacement of CFR's Tanker-1 which has more than outlived its life expectancy and no longer meets required national standards. Additionally, an application was submitted to the FEMA Assistance to Firefighters Grant program, and the Town of Castine was awarded a grant for \$285,000.00 to replace this aged piece of apparatus. The final cost of the fully outfitted new Tanker-1 will be approximately \$325,000.00 of which the town is only responsible for \$40,000.00. The town has entered into a contract with Midwest Fire a fire apparatus fabricator in Luverne, Minnesota, and the new truck should be ready for delivery by the end of October of this year.

Throughout 2019 and into 2020, CFRs leadership in conjunction with the Town Manager and the Selectboard have been busily working on the development of a plan for creating a new space for the Castine Fire Rescue Department for the next 50 years. A bid proposal for a feasibility and needs study resulted in CFR working with Port City Architects out of Portland, ME to develop a comprehensive assessment and plan for this large project. Many hours have been spent collecting information about the multifaceted needs and challenges of public safety in our community, and CFR's officers have had several lengthy meetings with folks from the design firm. The final report should be delivered in April of 2020; and, at that time, CFR leadership will be able to review this information and develop a plan for proceeding with this exciting project.

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 Depart-

ment 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!

2019 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. Please accept the best wishes from our membership for a safe and happy new year! 2019 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. The Association successfully raised \$12,000 in charitable donations in 2019. With these donations we upgraded vehicle lighting to increase safety during nighttime operations, purchased a hydraulic stabilization tool, and assisted the town in replacing the last of our aged Self-Contained Breathing Apparatus. We are now in the process of purchasing new equipment to expand our on-scene technology capabilities and improve communications. We 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

Alternatively, you can save a stamp and make your donation securely online through PayPal, or use this link on your internet browser: https://www.paypal.com/cgi-bin/webscr?cmd=_sxclick&hosted_button_id=6HM9HLG8RQH6U&source=url.

You can also support us throughout the year when you shop online by using AmazonSmile.org and designating CFRVA as your chosen charity. We also suggest that

you follow the Fire Rescue Department on Facebook @CastineFireRescue.

Thank you in advance for your generosity. Our organization relies on your contributions to enable it to support our volunteers. As always, please take a minute to thank our volunteers when you see them. We are always looking for new volunteers to join our ranks!

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

P.S. Your much-needed tax-deductible contribution will help to support the efforts of your Fire Rescue Department's volunteers, their wellbeing, equipment and training.

Code Enforcement Officer

For 2019, there were 31 Building and Use Permit Applications and 13 Plumbing Applications. These permits authorized activities valued at over \$2,074,657 and generated \$7506 in Building and Use permit application fees. There were \$1,015.00 in plumbing permit fees and the aggregate represents a 39% decrease from 2018 in authorized activities but a slight increase in the fee revenue generated.

In addition, there were zero Site Plan Review Application requests for construction within the Shoreland Zone and no Home Occupation requests.

Permit Applications included:

• Residential Structures	0
• Residential Accessory Structures	5
• Residential Expansion	9
• Residential renovation & repairs	9
• Non-residential structures & renovations	1
• Piers, docks & Shoreline Protection	0
• Earthmoving, dredging & ponds	2
• Miscellaneous	3
• Demolition	2
• Plumbing Permits	13

Shawn Blodgett, CEO, provided Code Enforcement services, Peter Vogell continued as Local Plumbing Inspector (LPI) and Dale Abernethy continued as Alternate CEO, LPI and as a 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,
Shawn Blodgett, Code Enforcement Officer
Peter Vogell, Local Plumbing Inspector

Planning Board

The Castine Planning Board held 6 public meetings in 2019. The Planning Board approved 8 requests for construction and 1 request for a revision to a previous Site Plan Review. The present members of the Planning Board are J. Douglas Wellington (Chair), Tom Comiciotto (Vice Chair), Doris Russell, Robert Friedlander and Beverly Bishop.

The Planning Board wishes to express its thanks to Par Kettis who has served the Town as a member of the Planning Board since 2006, first serving as an alternate member, then as a regular member and finally as Vice Chair. Par's thoughtful comments and perspectives were always appreciated and he will be missed as a member of the Planning Board.

Respectfully submitted,
J. Douglas Wellington, Chair

Board of Appeals

The Castine Board of Appeals did not issue any rulings during the year of 2019. The present members are: James Shanley (Chair), David Jones, Amy Gutow, and Bobby Vagt.

Castine Historic Preservation Commission

This year was a little more active for the Castine Historic Preservation Commission (CHPC) than the previous few years. The Commission continues to operate with 5 regular Commissioners and has one alternate member. One member has resigned, our alternate member has been appointed as a regular Commissioner, and one new member has been added as an alternate. The CHP ordinance allows for 2 alternate Commissioners, so an opening is available to any town resident. Only an interest in historic preservation is required.

Four meetings of the CHPC were held this past year, May, June, October, and November. Meetings are held when Historic Preservation Certificates are requested, or if the members meet for topic discussion. This year's meetings involved three applications for Historic Preservation Certificates. Two certificates were approved, while the third is pending requested information. Another potential applicant was told no application was needed as the proposed repair was not a change in design.

The CHPC has a wealth of contacts within the historic preservation community in town and within the state. The Commission serves a vital role in the community as a resource, as well as a process for the preservation of the unique character of Castine's history. Following the protocol of the Historic Preservation Ordinance, the value of the core of our town is preserved in historic as well as monetary terms.

The Commission looks toward 2020 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.

With sadness, I have had to resign my place as a Commission member, due to

time constraints. As stated above, a community member has come forward to join the Commission to assist in fulfilling its mission. I wish the Commission good fortune in continuing to carry out the duties entrusted to it by the citizenry of our beautiful town.

Respectfully submitted,
Peter Cooperdock, Former Chair

Harbor Master/Harbor Committee

Greetings from the Harbor Master and Harbor Committee. 2019 was a good year at the docks in Castine. The number of landings were near identical to the previous summer. This displays positivity and a move forward for Castine given the past three seasons have shown substantial decline from the previous year.

A special thank you goes to Chaz, Julia and Walter, our dock attendants throughout the 2019 season. They proved again how important it is for the waterfront team to present a warm, helpful and friendly welcome to all visitors who arrive by boat, car, bus and cruise ships. A job well done!

The 2020 summer has the potential of becoming one of the busiest in a long time here in Castine with Maine's 200th anniversary, Castine's traditional 4th of July, Bastille Day, the Classic Yacht Race, weddings and other large gatherings in sight. It's going to be interesting, exciting and full of fun-filled events and entertainment. We will be ready at the docks with assistance and smiles.

As most everyone is aware, the mooring field is in need of some attention. I will be attempting to get mooring sites located back to their issued latitude/longitude. This will require patience and cooperation on the part of permittee's and service personnel alike. We are not planning a major disruption but simply hoping to return to proper spacing through correct placement of anchoring gear, using correct size and length tackle along with attention to pendant length.

The entire waterfront team and I wish you fair winds and following seas. Be safe.

Respectively submitted,
Scott Vogell, Harbor Master



Castine Touring Co - "Scarlett"
(Courtesy of Castine Living;
photo by Bill Anthony)

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. In accordance with these regulations, the Utility Board reviews permit applications for compliance. It issues permits once it is convinced that a proposed activity (such as applying lawn chemicals) poses no threat to the water supply. These ordinances can be viewed online at <https://castine.me.us/ordinances-policies/>.

In 2019, the Utility Board recommended that the Selectboard accept a Wastewater Department Budget of approximately \$553,000 for FY2020. The Utility Board also recommended a Water department budget of approximately \$561,000 in December 2019 for FY2020.

Approximately each quarter during 2019, Annaleis Hafford, PE, of the engineering firm Olver Associates reported to the Utility Board on operations at the water and sewer facilities in town. She manages a team of operators that includes Adam Clark, Superintendent of Water Department; Aaron Zurek, Superintendent of Wastewater Department and Noah Clark, operator. The board expects such reports in 2020 as well. Utility Board meetings occur in Emerson Hall and are open to the public. Any resident may attend to learn more about the town's water and wastewater facilities.

One of those facilities, the Battle Avenue water treatment plant, allows some surface water to be used in Castine's water supply, which was entirely supplied by groundwater in the past. In September, the Maine Drinking Water Program approved a trial of artificial recharge at the Battle Avenue plant, which is a unique feature of Castine's water system. This feature allows surface water to be pumped from ponds onto a specially designed recharge area where the water percolates down into the groundwater, effectively filtering it before it enters the Battle Avenue system. This feature will be especially useful during drought periods when the groundwater supply in Castine may become limited.

In 2019, the Utility Board also fielded requests from homeowners in the restricted areas and the Castine Golf Club to apply chemicals to lawns. Those requests that were deemed safe and met the conditions outlined in the town ordinances were approved. The board is cautious about permitting the application of chemicals within the Source Water Protection Area because of our precarious drinking water situation in Castine.

Finally, residents may be interested in another policy overseen by the Utility Board, the Water-Sewer Abatement Policy. According to the policy, "A Water/Sewer Department customer may request an abatement if he/she believes their billed volume is in excess of quantity used." The board typically receives abatement requests from residents whose homes have suffered burst pipes in the winter. Another source of such requests has come from residents who have had landscaping done where irrigation has led to large water bills and large sewer bills. Residents should know that the sewer bill will be reduced only if there is proof that the water did not enter the sewer system. See the policy online for further details. The better way to avoid this, is to either borrow an irrigation meter from the Water Department or have one installed before your landscaping project begins to meter this usage and have it deducted from your sewer bill. Homeowners are reminded that shutting off the water 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

Recreation Committee

This year we continued to host and/or co-host Castine's annual holiday programs and events which included 4th of July, Halloween, Easter, Memorial Day, and Christmas. We also contribute to local area sport activities that Castine youths participate in as needed.

Thank you to the Castine Merchants Association for their participation with Holiday festivities. For Christmas, the traditional Town Common Tree was decorated with a patriotic red, white and blue theme. These patriotic Christmas lights were donated by Mr. & Mrs. Lloyd Deans of Orland - THANK YOU for your generosity. The lights were put to good use! For a second year now, a small tree was decorated along with the gazebo on the Town Dock. The annual Tree Lighting ceremony was attended by citizens walking down Main Street as luminaries lined the street as a holiday remembrance to those we've lost, then walked over to the Town Common to light the Town Common Tree with carols coming from the church steeple and ended at the Town Dock Tree lighting. Shops and restaurants were open to add to the festivities.

Thank you to MMA APO for their continued support of both the annual Halloween Party held at Emerson Hall and Easter Egg Hunt on the Town Common. Each year this service fraternity rounds up students, prepares, organizes, and contributes so much time and energy to these events. Party planning, running games, handing out treats, hiding eggs and making sure the Easter Bunny visits Castine are just a few tasks this group does to make these gatherings special for the community.

Thank you to the Castine Fire Rescue Dept. and Merchants Association for their work during Castine's 4th of July celebration. The day's events that we all extremely enjoy could not happen without them! They invest a lot of hard work and personal time into a day when so many of us are relaxing and celebrating. The next time you see one, thank a Castine Fire Rescue Dept member and/or a Merchant!

One more thank-you...to the Town employees for the aid they provide with the Committee's different programs. It's all about teamwork and the REC Committee greatly appreciates it!

At the time of this report, the REC Committee has no specific plans for the upcoming Maine200 celebration but will do what we can to lend a helping hand to the Town's efforts.

These examples of REC programming are an important part in keeping our Town working and celebrating together. We hope you get a chance to take part in one or more of them! If you have any suggestions for a program or a recreational activity you think would be good in Castine, or are interested in serving on the Committee, please contact Sue Macomber at the Town Office by calling 326-4502 or email her at sue@castine.me.us.



2019 Bastille Day
(Courtesy of Castine Living;
photo by Cindy Polley)

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

Tree Committee Report

It is quite remarkable that our inventory of magnificent elm trees on neck and off numbers well 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 any signs of the disease. MMA has begun treating their large population of elm trees as well.

Replanting streetscape trees is an important part of the mission of this committee. Our replanting efforts started last summer with replacing three elm trees on the town common. MMA also planted another elm on upper Main Street.

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 and plant new trees needs to be ongoing.

Thank you to the members of this committee, Kathy Eaton, Don Tenney and Carl Olson representing MMA, for all their due diligence and dedication caring for our elms. Many thanks to Shawn, 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



2019 Bastille Day
(Courtesy of Castine Living; photo by Cindy Polley)

Peninsula Ambulance Corps

This was the first year of Peninsula Ambulance Corps (PAC) 6th decade! Our longevity is due not only to the dedication of staff and management but also to the steadfast support of our Town governments and those many private citizens who respond to our appeal every year.

Our new manager, Alan Henschke, completed his first full year at PAC. The management team is continuing to reorganize our business model to improve efficiency and to match our staffing model with call volume patterns. 2019 performance demonstrates how these changes have improved our bottom line. We have had an increase in the availability of ambulances to serve the community and an increase in our call volume.

PAC has partnered with Healthy Peninsula, At Home Downeast, and Northern Light Blue Hill Hospital to provide Community Paramedicine services to the communities we serve and been approved by the State of Maine to do so. Funded by a grant, there is no charge to patients at this time. The program enables EMS staff to visit patients in their homes and provide services such as welfare checks, home safety evaluations, medication reconciliation, vital sign checks and other procedures as requested by a patient's physician. PAC then provides reports to the patient's physician and care givers.

We are proud of our 5 full-time and 25 part-time staff—the Paramedics and EMTs who make the program work. We continue to provide staff with continuing education for mandated federal and state classes. Our employees like their jobs and provide real benefit to the communities we serve.

Our fleet of three ambulances allows us to maintain our staffing model of two on-duty ambulances with a spare to use when an ambulance needs to be serviced. This also allows us to staff the third ambulance for a stand-by such as the Blue Hill Fair and at times of high call volume. We utilize management to staff the third ambulance during these high-volume times, which allows us to respond to more calls.

Our largest customers remain Medicare (federal government) and Medicaid/ MaineCare (state government). Together, they represent 44% 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 1,448, an increase of 370 calls from 2018. Totals by Towns are given in the chart below. Inter-hospital patient transports, which were 39% of call volume, are also included in call totals. We identified another 25 calls (all non-emergency) which we could have completed if we had had available staff. This is down from 69 calls in 2018. This increase improves our income and our service to all residents of the Greater Blue Hill Peninsula.

2019 Calls by Town

Blue Hill	715	Penobscot	77
Brooklin	48	Sedgwick	86
Brooksville	62	Surry	177
Castine	111	Other Towns	172

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 our Towns for the same support as last year: \$18.50 for the operating budget and \$4.43 for the ambulance reserve fund, for a total of \$22.93 per capita. 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.

We thank you for your steady and generous support.



The

kids



of



Adams School



Castine Historical Society

In 2019 we opened our most ambitious exhibit to date, *Risky Business: Square-Rigged Ships and Salted Fish*. To accompany the exhibit, we published a companion book, *Risky Business: A Maine Village Goes Global*, written by our Guest Curator, Richard M. Ames. The exhibit and book highlight Castine's fishing, shipbuilding, and world trade from 1820-1865. Due to the scale, complexity, expense, and time involved in planning and curating this exhibit, *Risky Business* will reopen for the 2020 season as our Bicentennial exhibit from June 8-October 12.

A series of education programs accompanied the exhibit that further brought into focus our maritime history. Included were two book discussion groups, exhibit talks, and lectures on Maine and the cotton trade and Maine and the Caribbean, along with Richard Ames' Pulliam Lecture on his research on Castine square-rigged ships and maritime trade. Plus, we sponsored the Castine Town Band's concert of maritime music.

All these programs and events were ably supported by our 86 active volunteers. They help with projects ranging from serving as docents, Saturday tour guides, collection volunteers, and committee work. We could not have accomplished all we do without their invaluable volunteer assistance.

We continue to find ways to support community events. For example, our board members and staff helped with Bastille Day, projects with the Castine Merchants Association, and the town's Halloween Trunk or Treat event.

In the spring, we created a program for the 3rd- and 4th-grade students at the Adams School on the history of their school building. Students ended the project by creating their own Adams School history exhibit in their classroom.

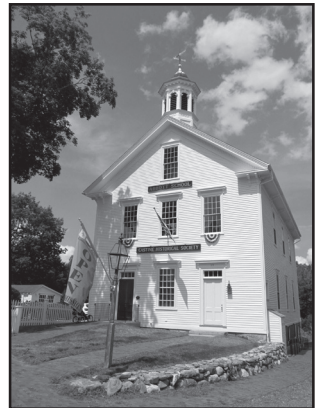
Over the summer, we teamed up with students from the Calvineer Right Whale Project to help raise funds for them to attend the World Marine Mammal Conference in Barcelona. Half the auction proceeds from our summer fundraiser were donated to the Adams School – over \$7,000.

One of the biggest accomplishments in 2020 was repairing and painting the Abbott School's cupola, windows, facade and southside walls. The continued preservation of this historic building is extremely important to the Historical Society and to preserving the Town Common.

The staff work year-round in the Grindle House offices. Off-season we work on planning exhibits and events, raising funds, writing grants, increasing public awareness, and working on collection-related projects. In addition, we assist researchers on site and via email. Researchers who wish to conduct research can do so year-round by appointment.

The Castine Historical Society is a community organization for everyone. So, 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 Historic Partners

The Castine History Partners continue to meet monthly to find common goals and projects that use Castine's history to further the town's economic, educational, and recreational potential.

The Castine Virtual History Tour allows residents, visitors, and people who may 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 by searching for Castine History Highlights. People who do not have smartphones or tablets can take the tour online at castine.oucell.com.

During the year, the group designed and printed a rack card to help promote the Virtual Tour. The rack card was distributed by the Visitor Center, as well as the participating partners. In addition, we began planning for the second phase of the tour. The Wilson Museum anticipates working with students from the Adams School in 2020 to create a kids' themed tour of Castine.

In the fall, we were pleased to receive an award of commendation for the Virtual Tour from Downeast Acadia Regional Tourism (DART). In addition, the Castine History Partners convened two planning groups. In September stakeholders who share an interest in the preservation and interpretation of Fort George met to come up with a mission statement and goals. Next steps are to seek grant funding to create a Cultural Management Plan for Fort George. The partners also sponsored a History Convergence held at the Wilson Museum for Historical Societies in Hancock and Washington County. The goal was to begin thinking of what we can do to celebrate Maine's 2020 Bicentennial.

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.



An exhibit at Castine Historical Society

Wilson Museum

We are pleased to report that 6,082 people visited the Museum in 2019. Many discovered the newest gallery on campus, The Perkins Gallery & Museum Store, with the new exhibit *Building a Community in Township #3*.

Life was Better at the Lake February vacation camp drew 15 time-travelling students who explored the lifestyle of Swiss hunter/gatherers who lived 7,000 years ago. *Home & Away*, a monthly program for homeschool families served 39 families with a total of 82 students participating. Public school children of Brooksville, Castine, and Penobscot enjoyed 28 classroom visits, including the ever-popular Maja Trivia for grades 5 - 8. Winners of 2018-19 Maja Trivia Tournament of Champions were: Brooksville's Logan Leach 1st place, Brooksville's Emery Leach 2nd place, and Castine's Annelise Small 3rd place.

The summer calendar included 26 programs for all ages including 4 boat trips thanks to the generous support of MMA. Additionally, the Museum sponsored 16 programs with and for local organizations including the Castine Arts Association, Castine Garden Club, Castine Historical Society, Castine Men's Club, Castine Woman's Club, Unitarian Universalist Congregation of Castine, and Witherle Memorial Library. New this summer was a weekend retreat on Holbrook Island enjoyed by 8 guests. Thanks to *Li'l Toot* for transportation support. The Museum was also pleased to rent its facilities for four weddings and several other events.

Three special events of note:

The Perkins Family Reunion (June 29) drew 41 relatives who enjoyed tours, demonstrations, genealogical research and the dedication of the John & Phebe Perkins House's National Register of Historic Places plaque.

A *Gathering of Small Boats* (July 3) saw over 65 boat enthusiasts drooling over beautiful watercraft as well as smoked fish, bean-hole-beans, and pulled pork.

Collecting Castine 2019 honored the entire community of Castine artists rather than a single individual. The People's Choice award went to Helen Modesett for her photographic portrait *Kenny Eaton Fall 2018*, a handsome work of art added 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 Castine Arts Association is a community-based, volunteer group organized for the purpose of promoting awareness and appreciation of visual, literary, and performing arts through sponsorship of public programs and events.

These goals of our mission statement are accomplished through our sponsorship and co-sponsorship of a wide variety of workshops, programs, and events, often while working cooperatively with such organizations as the Friends of Witherle Library, the Wilson Museum, the Castine Historical Society, and the Compass Rose Bookstore. We thank them for their support and commitment. It is our overall goal to provide affordable and enriching opportunities that community members may engage in directly or enjoy as members of an audience. We make our greatest financial commitment to providing programs for local youth.

Some of our recent programs have included:

- Potluck Movie Nights
- The Just-For-Fun February concert
- A Castine Christmas Celebration
- The Plein Air Festival
- A Introduction to Ballet lessons
- Woodturning workshops
- A book launching
- Felting, beadwork, and drawing workshops
- Sponsorship of Little Women at the Alamo Theater
- Summer Theater Camp
- Summer Arts Camp
- Concerts and performances for the Adams School

Currently, we are working with the town to expand the impact of the projection and sound system gifted by the CAA to the town in 2017. This year, we plan to provide and install black-out curtains so that we may increase program offerings, such as our potluck movie nights, since up to this time daylight interferes with our effectively projecting images on the upstairs, auditorium screen. In addition, we are looking into sharing the cost of headsets with the town in order to support individuals with hearing challenges when they attend events at Emerson Hall.

Our Board of Directors currently consists of: Johanna Sweet, President; Vice-President (unfilled); Tony Politano, Treasurer; Lisa Tyson-Ennis, Secretary; Sam Friedlander, Music Chair; Tracey Lameyer, Children's Programs Chair; Deborah Neve, Visual Arts Chair; Johanna Barrett, Literary Arts Chair; Donald Tenney, Publicity and Communications Chair.

I especially want to thank our board members, performers, instructors, and other volunteers and to all of you who have participated in and supported CAA events.

As we face the current coronavirus pandemic, nothing could be more clear than the role the arts are playing in providing people with hope, inspiration, comfort, and unity. We hear it from the balconies in Italy; we see it in the streamed concerts, online lessons, and public book readings that are exploding on the Internet. And even as we find ourselves sheltering within our homes, we look to the arts to uplift us in this time of crisis and uncertainty. What is certain, however, is our continued commitment to Castine as we provide, promote, and value the arts. We encourage you to visit the CAA

website to learn more about our organization and to join us... maybe even as the next vice president!

Respectfully submitted,
Johanna Sweet, President

Castine Woman's Club

The Castine Woman's Club enjoyed another exciting year in 2019! 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 the Wilson Museum staff for making our meetings so fun and successful! The community is invited and always welcome. CWC hopes to continue co-hosting occasional talks at 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 2019, fundraising events included the 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 2019, GFWC Maine focused on aiding veterans.

In 2019, CWC continued to offer its support to Castine's Adams School Calvineers in their efforts on behalf of the North Atlantic right whale. The CWC was thrilled to raise funds to help send the Calvineers to a conference in Barcelona to deliver their important message. The Club and our community are so proud of these young science activists!

In 2019, CWC also supported local students attending 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, Castine Merchants Association, Northeast Historic Film/Alamo Theater, Maja Trivia, Friendship Cottage, Bagaduce Lending Library, the Shaw Institute, the Women on the Water Conference at MMA, along with other community programs. For years, the Club has continued to support and participate in the GFWC Maine District and State Art Contests for local high school students.

The Castine Woman's Club looks forward to continued success in 2020! 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.

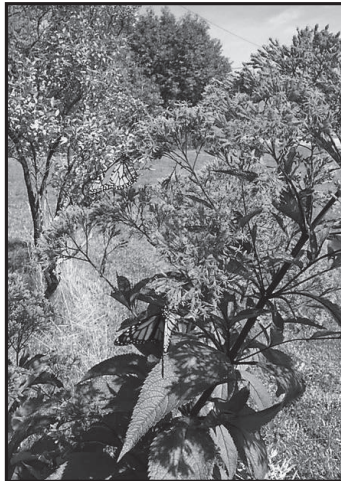
In 2019 we stressed the importance of growing native plants to support our native pollinators and wildlife. Programs included "Why Going Native Matters" by Heather McCargo of the Wild Seed Project (wildseedproject.net), discussion of *Native Plants for Maine Gardens* by Maureen Heffernan, creating mini greenhouses in gallon water jugs by Marty Tenney and Kathleen Eaton (of course using native seeds!), and Cullen Schneider (Fairwinds Florist, Blue Hill) who created wonderful autumn flower arrangements raffled off by Don Tenney. All of these programs were co-sponsored by the Wilson Museum and were open to the public. We visited Asticou Gardens, followed by lunch at the Asticou Inn, and plan to tour Fernwood Nursery and Rebel Hill Farm in July.

Our two major sources of revenue are dues (\$25/year to PO Box 302), donations, and the Plant Sale on Memorial Day weekend. Please visit the Castine and/or Wilson Museum's calendars to keep abreast of our activities.

In 2019 we continued the "Garden Open" program and had more than 20 gardeners participate. We just ask that if a flag is not present, please do not enter the garden. Contributions to the community included donations to Light up Castine; wreaths at Christmas time and Memorial Day; plants on the town dock, the post office, town hall, and library; and a donation to the Calvineers for their trip to Barcelona to attend the second World Conference on Marine Mammal Science.

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

Respectfully submitted,
Jane Saltsman, President



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 2019 and the Holly Berry Fair and wreath-making project in December 2019.

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 2019 recipient was Michael Curci, MD, in recognition of his voluntary medical work overseas.

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 2019, the Circle received another generous gift from the Katherine Ebbert Marshall Charitable Endowment.

In 2019, the Circle donated \$17,560 from the Village Fair, the Holly Berry Fair, Wreath Making and private donations. That amount was distributed during 2019 to 16 local, national and international organizations, specifically: Church World Service \$1000, Hancock County Habitat for Humanity \$1025, Hancock County Medical Mission \$875, Hospice of Hancock County \$650, Doctors Without Borders \$1450, Free the Kids (Project Hope) \$1450, Free the Kids (Ecumenical Clinic) \$1450, The Next Step Program against Domestic Violence \$1025, H.O.M.E. (IMO Brian McCarthy) \$1025, Friendship Cottage (IMO William Muszala) \$1025, At Home Downeast \$1025, Home-Emmaus Center, Ellsworth \$1025, Fistula Foundation \$1450, Tree of Life \$1025, Trinitarian Congregational Parish (fuel) \$2000, and Shawl Ministry \$60.

Respectfully submitted,
Barbara Griffiths, Mission Chair

Community Childhood Learning Place

The Community Childhood Learning Place made great forward movement in 2019. The construction phase went from the outside building shell to completing the interior. The Maine Fire Marshal inspected the building in December followed by the program inspection. The program achieved the Maine Department of Health and Human Services license in December 2019. We officially opened to serve community families in January 2020.

To accomplish this rapid growth, approximately 50 volunteers reported to work on the building throughout the year. The majority of the volunteers were from the Castine Community, but others were from Bentonville, Arkansas and Slippery Rock, Pennsylvania. All were absolutely committed to making the learning and care facility a reality for the area's young families. They did various tasks such as painting cedar shingles; installing shingles; putting up wallboard; seam taping; painting, and cleaning. CCLP would not have been finished without the valuable help of the volunteers.

Professional contractors Roy Boys Plumbing, Reynolds Electric, WRT Construction, and CJ Insulation provided expertise to reinforce the work of the volunteers. Hammond Lumber Company provided building materials at a substantial price reduction. Our architecture firm of Mohr and Todd were absolutely amazing. They were constantly checking in to provide suggestions and help.

The roof contractor did present a problem due to an erratic work schedule. This along with imported faulty sensors obtained by the security protection company set the completion date back approximately 3-months.

While the construction work was going on the CCLP Board was busy going through the hiring process. Margaret Allen was hired as Director, Katie Evans and Hale Akin Asyali were hired as teachers. The hiring process was scheduled for an August opening that did not materialize because of the roof and security sensor delay. The staff members were present for the community Open House in November.

Community Childhood Learning Place is open and has 12-children enrolled, full and part-time from Castine, Blue Hill, Bucksport, and Penobscot, in all three rooms (infant/toddler room, 3, 4, 5-year-old-room, and the afterschool room). It should be noted one family transferred their child from the Penobscot School to the Castine School so the child could participate in our program after the school day was completed. It is lovely seeing the children busting with energy coming in to CCLP, named the *Round School* by the children.

Respectfully submitted,
Nancy Sayre

Castine Community Partners

Castine Community partners (CCP) is a 501© 3 tax-exempt charitable organization founded in 2012. It adopted the following mission statement: “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 1) underwrite the cost of making the transition to a new food service vendor on the Town Dock, 2) Contributed funds to help the Castine Touring Company purchase “Scarlett”, the touring car. In 2017 CCP helped the Touring Company with insurance costs, 3) Aided the Friends of Castine Fortifications and their commitment highlighting the history of Fort George and 4) In 2018 CCP contributed 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, or go to castine.oncell.com to view the full app on the web.

CCP continues to believe a Senior Independent Living/Assisted Living Center could be a good option for Castine and the Blue Hill Peninsula’s over 60 population. To date we have not been able to secure a suitable property. We are optimistic that the time will be right at some juncture.

CCP is still focused on furthering Castine’s Vision Statement adopted in 2010 which has a goal as “A year-round thriving community that values our heritage, village character and natural beauty”. We are open to considering all projects.

Respectfully submitted,

Liz Parish

McKee Patterson

Jack Macdonald

Pat Bishop

Ewen Farnham

Brooke Tenney

Kathy MacArthur

Blue Hill Peninsula Nordic Ski Club

The 2020 and sixth ski season of the Blue Hill Peninsula Nordic Ski Club began on December 2019 when, over two days 16-sets of children’s skis, boots, and poles were checked out to children, ages 18-months to 12-years. Also two parents used some of BHPNSC adult ski sets to share the skiing experience with their children. The participants came from Castine, Brooksville, Blue Hill, and Ellsworth.

The children had their ski sets to enjoy skiing from December to March. The families met on Saturdays, in January and February, on the lawn of the Manor Inn. Some skiers progressed into the Witherle Woods and enjoyed skiing the trails. The Saturday programs saw an addition to the day. Once the families were done skiing they went to the Community Childhood Learning Place to enjoy soup made by some of the participants.

BHPNSC was very pleased the new owners of the Manor Inn, Will and Simone Cosgrove, willingly permitted the club to continue skiing on the lawn. The children enjoyed playing various games and skiing the “hill” on Saturday mornings. Thank you, Simone and Will. Also thank you to our wonderful volunteers, Barbara Kourajian, veteran instructor for the New England Nordic Ski Association; Bud Fisher, retired Nordic ski coach at Williams College; Bob Salesi, retired high school Nordic ski coach, and Nancy and WG Sayre Nordic skiers for over 40-years.

Blue Hill Peninsula Nordic Ski Club is looking forward to the next ski checkout in December 2020. For information email, bluehillpenski@gmail.com.

Castine Cemetery Association

Balance (December 31, 2018)	\$ 897.13
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Revenues:

Town of Castine Appropriation	\$ 17,000.00
Savings Interest	.83
Donations	150.00
Lot Sales	2,000.00
Cemetery Fund	<u>3,350.00</u>
Total Revenues	\$ 22,500.83

Disbursements:

Labor	\$ 16,000.00
Tree Removal/Trimming/Stump Grinding	850.00
Flag Purchase	182.73
Fuel	820.41
Evergreen Waste	240.15
Off Neck Cemetery Work	400.00
Road Repair	2,537.99
Water Line/Grave Repair	594.99
Miscellaneous	<u>190.00</u>
Total Disbursements	\$ 21,816.27

Balance (December 31, 2019)	\$ 1,581.69
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Brad Tenney, President and Don Small, Treasurer

Lighthouse Bank Accounts

Lighthouse Maintenance Account

Beginning Balance 06/30/2018	\$ 48,711.86
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Revenue

Lighthouse Rent	\$ 10,440.00
Interest Earned	146.27
Donations	9.00
Total	\$ 10,595.27

Expenses

Expenses/Repairs	\$ 137.17
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Ending Balance 06/30/2019	\$ 59,169.96
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Lighthouse Trust Account

Beginning Balance 06/30/2018	\$ 1,414.78
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Revenue: Interest Earned	1.34
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Trust Account ending Balance 06/30/2019	\$ 1,416.12
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Pollution Control Budget

Account Name	Budget FY 19	Spent FY 19	Budget FY 20
MANAGEMENT			
Salaries	\$ 10,300	\$ 10,454	10,300
Postage	900	728	900
Training	250	596	600
Insurance	8,500	7,436	8,500
Social Security	788	800	788
Group Insurance	5,525	5,524	5,840
Retirement	668	658	668
Services	<u>400</u>	<u>537</u>	<u>600</u>
SUBTOTAL	\$ 27,331	\$ 26,733	\$ 28,196
PLANT OPERATIONS			
Water	\$ 2,000	\$ 2,511	\$ 2,500
Electricity	24,000	23,191	24,000
Telephone	1,500	1,401	1,500
Heat	8,000	5,944	8,000
Grounds Maintenance	500	411	1,500
Building Maintenance	2,000	4,189	5,000
Supplies	<u>3,000</u>	<u>2,464</u>	<u>3,000</u>
SUB TOTAL	\$ 41,000	\$ 40,111	\$ 45,500
VEHICLE OPERATION			
Fuel	\$ 1,400	\$ 1,045	\$ 1,200
Repairs	<u>1,000</u>	<u>1,361</u>	<u>1,000</u>
SUB TOTAL	\$ 2,400	\$ 2,406	\$ 2,200
EQUIPMENT & MAINTENANCE			
Engineering Services	\$ 2,000	\$ 0	\$ 1,000
Contract Operations	144,000	144,000	144,000
Pump Stations	13,500	9,365	10,000
Laboratory Services	2,500	1,922	3,000
Equip Repair/Maint/Replace	20,000	14,069	20,000
Generator Fuel	1,500	513	1,100
Chemicals	5,000	8,071	7,000
Line Repair	8,000	6,657	8,000
Sludge Disposal	17,000	11,048	17,000
Licensing	<u>800</u>	<u>787</u>	<u>800</u>
SUB TOTAL	\$214,300	\$196,432	\$211,900
DEBT SERVICE			
MMBB 2007	216,184	216,184	212,770
MMBB 2010	11,195	11,180	11,004
MMBB 2015	<u>41,494</u>	<u>41,756</u>	<u>41,254</u>
SUB TOTAL	\$268,873	\$269,120	\$265,028
TOTAL	\$553,904	\$534,802	\$552,824

Water Department Budget

Account Name	Budget FY 19	Spent FY 19	Budget FY 20
ADMINISTRATION			
Salaries	\$ 10,300	\$ 10,300	\$ 10,300
Social Security	788	788	788
Employee Benefits	8,827	8,047	7,801
Contract Operations	144,000	144,000	149,000
Insurance	4,700	3,145	4,700
Supplies	4,100	1,865	4,100
Services	<u>18,500</u>	<u>15,352</u>	<u>18,100</u>
TOTAL	\$191,215	\$183,497	\$194,789
OPERATIONS & MAINTENANCE			
Power	\$ 10,000	10,500	10,000
Vehicle Operations	2,500	1,623	2,000
Water Treatment Chemicals	10,000	5,925	9,000
Supplies & Equipment	30,000	31,125	30,500
Service & Repairs	<u>30,000</u>	<u>12,123</u>	<u>30,500</u>
TOTAL	\$ 82,500	\$ 61,296	\$ 82,000
DEBT SERVICE			
Interest Expense	\$ 84,702	83,425	79,832
Bond Principal	<u>201,371</u>	<u>201,371</u>	<u>204,228</u>
TOTAL	\$286,073	\$284,796	\$284,060
TOTALS	\$559,788	\$529,589	\$560,849

Revenue Report

Account Name	Budget FY 19	Collected FY 19	Balance
Excise Tax – autos	\$135,000.00	\$145,266.42	\$10,266.42
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	212,096.00		(19,961.52)
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	152,000.00		(4,251.00)
Public Safety		107,749.00	
Debt Service		40,000.00	
Investment Interest	15,000.00	25,088.74	10,088.74
Interest on Taxes	7,000.00	6,978.67	(21.33)
Dock Eatery Ground Lease	3,500.00	3,500.00	0.00
Bagaduce Ambulance Trust	1,700.00	1,700.00	0.00
Cell Tower Lease	14,500.00	14,463.64	(36.36)
Payments in Lieu of Taxes	2,000.00	2,200.00	200.00
Miscellaneous	1,000.00	1,524.70	524.70
TOTAL REVENUE	\$624,296.00	\$628,529.84	\$4,233.84

Tax Collector's Report

2018 Committed for collection	\$2,955,200.20
Abatements	1,058.68
Supplemental Taxes	14.10
Total to Collect	\$2,954,155.62
2018 Tax Receipts	\$2,774,634.44
2018 Unpaid Taxes	19,687.24
Paid in advance	159,835.49
Software Rounding Error	(1.55)
Total	\$2,954,155.62
2017 Unpaid Taxes 06/30/2018	\$ 18,098.95
2017 Tax Receipts	4,081.77
2017 Abatements	32.90
2017 Unpaid Tax Balance 06/30/2019	\$ 13,984.28
2016 Unpaid Taxes 06/30/2018	\$ 1,999.17
2016 Tax Receipts	1,999.17
2016 Abatements	0.00
2016 Unpaid Tax Balance 06/30/2019	\$ 0.00
2017 Unpaid Taxes	
Colson, Dennis L, II	\$ 529.92
Harrington, Walter J, II	1,146.80
Powell, Colin P & Sweet, Emma	644.50
Snapp, Lloyd T, Et Als	6,285.08
Van Horn, David M – Estate	5,377.98
Total	\$ 13,984.28
2018 Unpaid Taxes	
Biggie, Therese	\$ 2,610.85
Colson, Dennis L, II	529.92
FairPoint Communications, Inc	256.15
Harrington, Walter J, II	1,146.80
Keene, Nancy E & Douglas & Miller, Mary Ellen	841.63
Powell, Colin & Sweet, Emma	2,610.85
Snapp, Lloyd T, et als	6,285.08
Sonesson, Susan	2.13
Van Horn, David, M – Estate	5,403.83
Total	\$ 19,687.24

TAXPAYER LIST FOR 2019

As committed before any Abatements or Supplementals

Property Owner	Land Val.	Bldg Val.	Tax
A L H Properties	\$704,200	\$147,300	\$9,707
* Abernethy, Dale & Linda	\$57,900	\$265,900	\$3,463
Ackerman, Jeffrey	\$52,300	\$101,200	\$1,750
* Ackerman, Jeffrey	\$99,200	\$68,800	\$1,687
* Adam, Joshua M & Susan P	\$101,600	\$142,900	\$2,559
* Adams, David K & Elise	\$126,200	\$140,800	\$2,816
Agnew, David P & Lela Riis Usry	\$138,200	\$101,200	\$2,729
Allen, Randee Sue	\$5,100	\$-	\$58
Allen, Robert W, Trustee	\$199,100	\$134,400	\$3,802
Allen, Susan & Middleton, Neil	\$417,700	\$155,900	\$6,539
Allen - Pierce, Dianne M	\$12,100	\$-	\$138
* Allen - Pierce, Dianne M	\$281,000	\$135,300	\$4,518
* Alston, Wallace M, Jr & Alice S	\$240,200	\$207,600	\$4,877
American Towers, LLC	\$15,600	\$133,100	\$1,695
Ames, George	\$162,800	\$-	\$1,856
Another Day on the Bagaduce, LLC	\$635,500	\$221,700	\$9,772
Anthony, Kristina B	\$83,500	\$54,100	\$1,569
* Appleman, Mary J	\$425,500	\$99,900	\$5,762
* Armstrong, Richard S & Adams, Carol A	\$295,000	\$759,000	\$11,788
Arntzen, Morten & Carolyn	\$244,800	\$355,400	\$6,842
Arntzen, Morten & Carolyn	\$949,000	\$807,000	\$20,018
Ashton Family Trust	\$19,100	\$-	\$218
Ashton Family Trust	\$422,800	\$302,600	\$8,270
Asyali, Ender & Hale Akin	\$126,700	\$-	\$1,444
Atwood, Corey	\$6,800	\$-	\$78
Auld, David & Sherrill F	\$167,200	\$184,600	\$4,011
Austin, Donald M, Et Al	\$244,000	\$116,500	\$4,110
Bag End, LLC	\$132,000	\$146,500	\$3,175
Bagot, Jane S	\$2,077,000	\$475,200	\$29,095
Bailey, Katherine H - Estate	\$122,200	\$282,900	\$4,618
Baker, Barney J Caroline A	\$78,700	\$-	\$897
Baker, John E & Lynn S	\$241,600	\$152,900	\$4,497
* Baldwin, Anita	\$-	\$15,500	\$0
Ball, Nathaniel I, III & Jane H	\$150,000	\$239,400	\$4,439
* Ballou, Elizabeth	\$93,900	\$123,400	\$2,181
Bangor Savings Bank	\$125,800	\$170,000	\$3,372
Bank of America - Mary Knowlton Trust	\$162,600	\$501,400	\$7,570
Bar Harbor Realty, LLC	\$87,100	\$181,800	\$3,065
Barrett, Kedron R	\$223,000	\$92,800	\$3,600
Bary's Barefoot Estates, LLC	\$145,900	\$177,800	\$3,690
Bary's Barefoot Estates, LLC	\$182,400	\$113,500	\$3,373
Bary's Barefoot Estates, LLC	\$123,900	\$62,300	\$2,123
* Basile, Constantino G & Ruth D	\$138,200	\$262,800	\$4,343
Beck, Thomas G & Jones, Kerri-Ann	\$586,300	\$122,300	\$8,078

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
* Belanger, Barbara J	\$45,600	\$49,000	\$782
Belknap, Janet Family Trust	\$426,800	\$133,300	\$6,385
Bell, Alan & Ziff, David	\$235,500	\$39,500	\$3,135
Bell, Alan & Ziff, David	\$362,700	\$53,400	\$4,744
Benjamin, Douglas P & Ellen L	\$351,100	\$679,300	\$11,747
Berleant, Arnold J & Riva S	\$5,300	\$-	\$60
* Berleant, Arnold J & Riva S	\$269,000	\$167,800	\$4,683
Berleant, Daniel & Berleant, Anne	\$185,200	\$50,800	\$2,690
Bernard, Diana	\$77,500	\$199,300	\$3,156
Berry, Elizabeth - Trustee	\$277,400	\$204,100	\$5,489
* Bertrand, Paul & Elaine	\$45,700	\$123,300	\$1,699
* Beske, Robert P & Sandra K	\$56,800	\$193,200	\$2,554
Betts, Darby W, Jr	\$34,300	\$-	\$391
Betts, Darby W, Jr	\$48,800	\$3,700	\$599
Bicks, Jenny - Trustee	\$394,800	\$451,800	\$9,651
Biggie, Edgar J	\$2,900	\$-	\$33
* Biggie, Edgar J	\$63,600	\$186,200	\$2,620
* Biggie, Sharon	\$74,400	\$217,400	\$3,099
* Biggie, Therese	\$126,400	\$150,700	\$2,931
Bishop, Beverly A	\$309,700	\$129,900	\$5,011
Bishop, Patricia A	\$391,100	\$-	\$4,459
Bixel, Eric & Patricia	\$337,800	\$87,300	\$4,846
Black, Brenda Joyce	\$328,500	\$210,400	\$6,143
Blackwood, J Temple	\$45,600	\$150,700	\$2,238
* Blackwood, Victoria B	\$57,100	\$115,600	\$1,741
* Blake, Jody & Arthur F	\$63,800	\$215,400	\$2,955
Blue Hill Heritage Trust	\$1,900	\$-	\$22
Blue Hill Heritage Trust	\$5,100	\$-	\$58
Blue Hill Heritage Trust	\$22,400	\$-	\$255
Blue Hill Heritage Trust	\$1,000	\$-	\$11
Blue Hill Heritage Trust	\$12,500	\$-	\$143
Blue Hill Heritage Trust	\$2,900	\$-	\$33
Blystone, Helle	\$283,500	\$209,300	\$5,618
Bobb, John & Janis	\$115,300	\$103,100	\$2,490
Boczkiewicz, Bruce & Roberta	\$1,144,300	\$1,745,700	\$32,946
Boenau, Robert H - Trustee	\$589,600	\$42,100	\$7,201
Bogdonoff, Gregory - Trustee	\$281,300	\$168,500	\$5,128
Booth, Margaret T Trust	\$279,600	\$256,500	\$6,112
Booth, Philip Family Trust	\$334,700	\$-	\$3,816
Booth, Philip Family Trust	\$79,500	\$-	\$906
* Bos, Frances M	\$425,600	\$185,400	\$6,737
Bos, Frances M	\$12,100	\$-	\$138
Bos, Frances M Family Trust	\$497,900	\$84,100	\$6,635
Bos, Frances M Family Trust	\$945,900	\$42,100	\$11,263
Boucher, Michael S & Elizabeth P	\$203,800	\$274,600	\$5,454
Bourne, Mary	\$354,000	\$389,000	\$8,470
* Bourne, Standish T, Jr	\$1,030,700	\$303,800	\$14,917
* Bowden, Julia W	\$61,700	\$168,700	\$2,399
Bowden, Julia W	\$28,900	\$-	\$329
Bowden, Julia W	\$28,700	\$-	\$327
Bowden, Julia W	\$38,300	\$-	\$437
Bower, Kathleen O G	\$62,500	\$90,200	\$1,741
Boyer, Cynthia R	\$243,500	\$190,300	\$4,945
Breimer, Bruce J & Doran, Lorna R	\$154,500	\$79,500	\$2,668
Brennan, Heather R & William J	\$176,400	\$-	\$2,011
Brennan, William J & Heather R	\$170,200	\$136,500	\$3,496

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
* Brophy, Dona M	\$649,700	\$208,700	\$9,558
Brouillard, Chantal	\$-	\$9,000	\$103
* Brouillard, Gary & Carolyn	\$163,900	\$153,500	\$3,390
Brouillard, Gary L	\$96,900	\$86,500	\$2,091
* Brown, Edward F	\$52,800	\$120,400	\$1,678
Brown, Kelly F & Thomas T	\$61,700	\$143,200	\$2,336
Brown, Lynn Gibbons - Trustee	\$684,500	\$1,141,200	\$20,813
* Brown, Ralph D	\$669,600	\$86,200	\$8,388
Brown, Scott	\$47,800	\$109,400	\$1,792
Brownell, Abbott & Brownell, Theresa	\$45,500	\$-	\$519
Brownell, Abbott & Brownell, Theresa	\$764,800	\$197,500	\$10,970
Bruce, J G & R J - Trustees	\$174,200	\$107,200	\$3,208
Bruns, Chase Lane Trust	\$150,200	\$146,600	\$3,384
Bruns, Margaret, Et Al	\$249,600	\$297,800	\$6,240
Bryant, Kathleen C, Et Al	\$154,400	\$177,000	\$3,778
Buchanan, William B Jr	\$404,200	\$485,400	\$10,141
* Burton, Lance A & Lisa A	\$95,700	\$66,700	\$1,623
Capstaff, Dianne	\$173,100	\$-	\$1,973
Carmody, William P & Dianne C	\$35,200	\$-	\$401
* Carter, Sylvia - Trustee	\$136,600	\$365,900	\$5,501
Casteen, John T, III & Elizabeth F	\$163,600	\$301,100	\$5,298
Castine Brothers Trust	\$280,400	\$137,400	\$4,763
Castine Golf Club	\$124,900	\$15,600	\$1,602
Castine Golf Club	\$263,800	\$257,900	\$5,947
Castine, LLC	\$694,800	\$-	\$7,921
Castine Yacht Club	\$371,400	\$95,700	\$5,325
Castino, Jack - Estate	\$711,800	\$660,000	\$15,639
Central Maine Power Co	\$1,435,500	\$-	\$16,365
* Chase, George & Sahl, Lauren	\$180,300	\$126,900	\$3,274
Chelette, Alton	\$45,600	\$160,600	\$2,351
Childress Family Trust	\$469,700	\$203,100	\$7,670
Chitwood, Barbara J Trust	\$278,500	\$317,000	\$6,789
Ciano, Robert & St Lawrence, Jennifer	\$41,700	\$233,300	\$3,135
* Ciano, Robert & St Lawrence, Jennifer	\$120,600	\$228,800	\$3,755
Ciano, Robert & St Lawrence, Jennifer	\$86,300	\$-	\$984
Ciano, Robert & St Lawrence, Jennifer	\$115,900	\$10,200	\$1,438
Cinciva, Elaine L	\$502,400	\$150,800	\$7,446
Cinciva, Elaine L	\$202,100	\$6,700	\$2,380
Clement, Mary B	\$124,300	\$17,300	\$1,614
Cloonan, Edward T & Linda A	\$257,000	\$393,700	\$7,418
Clouse, John & Carol - Trustees	\$426,300	\$109,800	\$6,112
Coady, Kevin J	\$656,200	\$182,200	\$9,558
Coladarci, Theodore & Spector, Janet	\$268,200	\$108,300	\$4,292
Coladarci, Theodore & Spector, Janet	\$182,400	\$35,400	\$2,483
* Colson, Dennis L II	\$54,700	\$10,400	\$514
* Colson, Dennis L Sr & Barbara J	\$42,400	\$51,900	\$847
Combs, Charles E	\$459,100	\$282,200	\$8,451
* Comiciotto, Thomas & Virginia M	\$378,000	\$275,300	\$7,220
Coony, Jane C & Thomas M	\$85,100	\$164,200	\$2,842
Cooper, Barbara	\$154,800	\$75,200	\$2,622
Cooper, Barbara	\$106,800	\$26,600	\$1,521
Corbett, Ceane Haughney & Bryan N	\$346,600	\$300,400	\$7,376
* Corbett, William & Sheila	\$174,600	\$122,900	\$3,164
* Corey, Deborah Joy	\$253,700	\$241,400	\$5,416
Cormier, Raymond J & Mary L	\$309,700	\$111,600	\$4,803
* Coughlin, Michael E	\$201,200	\$199,900	\$4,276

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Councell, Andrew & McNally, Caroline	\$187,300	\$103,100	\$3,311
Courtley, Clarence E & Revalle	\$45,700	\$117,400	\$1,859
Cox, Solveig Family Trust	\$145,600	\$110,000	\$2,914
Crowther, Harold & Smith, Lee	\$605,600	\$295,500	\$10,273
Cukierski, Annegret	\$32,600	\$-	\$372
* Cukierski, Annegret	\$60,300	\$202,300	\$2,766
* Cukierski, Chad A	\$51,700	\$215,000	\$2,812
Cullen, Joseph R & Laura W	\$121,500	\$37,700	\$1,815
Curran, Richard & Rosemund Reed	\$239,300	\$101,700	\$3,887
* Curtin, Constance & Cooperdock, Peter	\$42,500	\$76,300	\$1,126
Curtin, John D III, Et Als	\$622,200	\$305,700	\$10,578
Cushman Cottage, LLC	\$176,300	\$147,500	\$3,691
Cyr, Lois M	\$26,800	\$-	\$306
* Cyr, Lois M	\$67,400	\$92,300	\$1,524
* Cyr, Stephen C & JC	\$154,300	\$102,600	\$2,701
* Dagan, Craig & Katrina	\$45,500	\$139,100	\$1,876
Dahlin, Emilia & Frederick, Aaron J	\$131,900	\$71,400	\$2,318
Danforth, Peter G & Mona J	\$174,300	\$99,600	\$3,122
* Davis, Delacroix & Chadbourne, Sally A	\$283,500	\$251,700	\$5,873
Davis, Paul & Faith	\$439,300	\$72,400	\$5,833
* Davis, Peter	\$235,300	\$348,200	\$6,424
Day, Leila B	\$31,300	\$-	\$357
* Day, Leila B	\$162,400	\$768,500	\$10,384
DDHJ, Ltd	\$115,900	\$52,200	\$1,916
DDHJ, Ltd	\$27,600	\$19,400	\$536
DDHJ, Ltd	\$439,300	\$174,300	\$6,995
Dearborn, Lynne I	\$116,100	\$157,900	\$3,124
Dearie, Direxa D	\$133,400	\$-	\$1,521
Dearie, Direxa D	\$277,900	\$184,900	\$5,276
* deRaaf, Medan H & deRaaf, Maia K	\$97,500	\$174,600	\$2,874
* Desmond, Nina	\$-	\$9,100	\$0
Devereux, CW, Trust	\$3,800	\$-	\$43
Dibona, Gerald F & Kopp, Ulla C	\$205,500	\$186,900	\$4,473
Dick, Robert C - Estate	\$239,400	\$101,400	\$3,885
Dillon, James E	\$163,900	\$157,400	\$3,663
Disabatino, Jean & Giugliano, Louise	\$391,600	\$75,400	\$5,324
Disse, Joan P	\$173,900	\$-	\$1,982
Disston, Morris & Susan L	\$125,400	\$99,100	\$2,559
Disston, Morris & Susan L	\$389,100	\$159,300	\$6,252
Disston, Morris	\$306,200	\$-	\$3,491
Disston, Morris C	\$155,700	\$213,000	\$4,203
Doane, Frederick W & Jennifer M	\$53,100	\$49,600	\$1,171
Doane, F & J and Wogan, M & L	\$32,100	\$-	\$366
Doherty, Roger & Judith Ellen	\$52,900	\$72,800	\$1,433
Doolittle, Richard & Penelope Trust	\$149,900	\$39,600	\$2,160
Dotts, Terrance A	\$120,900	\$267,500	\$4,428
* Drake Leitch, Faith J	\$145,300	\$119,300	\$2,788
Drugovich, Margaret L	\$167,000	\$18,900	\$2,119
Dudine, William & Pugliese, Rosanne	\$270,200	\$152,900	\$4,823
* Dunfee, Paula H	\$233,400	\$120,800	\$3,810
* Dunham, Gregory W & Patricia M	\$45,500	\$106,400	\$1,504
Dunn, Diana D & Saunders, Donald F	\$300,100	\$28,200	\$3,743
Durkee, Raymond E & Susan M - Trustees	\$131,300	\$128,200	\$2,958
Eaton, James A - Trustee	\$230,600	\$136,300	\$4,183
* Eaton, Kenneth	\$130,600	\$146,700	\$2,933
Eaton, Kenneth R	\$372,400	\$131,200	\$5,741

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
* Eaton, Lawrence	\$185,100	\$81,500	\$2,743
Eaton, Lawrence R	\$2,300	\$-	\$26
Eaton, Lawrence R	\$33,100	\$-	\$377
* Eaton, Ruth	\$50,500	\$125,000	\$1,773
Eckert, Henry - Trustee	\$99,400	\$207,200	\$3,495
* Eisenhardt, Kathryn L & William B	\$155,000	\$146,000	\$3,135
Erhard, Paul P	\$561,600	\$121,300	\$7,785
* Evans, Lynn F	\$173,600	\$199,600	\$4,026
Evans, Lynn F	\$53,500	\$105,700	\$1,815
Eyler, Thomas M	\$46,600	\$68,500	\$1,312
* Fallow, Paul S	\$55,200	\$257,400	\$3,336
Fallow, Paul S	\$53,800	\$85,200	\$1,585
Farnham, R Ewen & Anne S	\$899,900	\$81,400	\$11,187
Farnham, R. Ewen	\$42,700	\$-	\$487
Fay, Joseph BG & Elizabeth	\$194,200	\$391,500	\$6,677
Fenn, Richard K, Richard & Thomas	\$261,200	\$114,600	\$4,284
Fenton, Mark & James, Susan	\$12,600	\$-	\$144
* Fenton, Mark & James, Susan	\$49,900	\$203,300	\$2,658
Fenton, Richard T	\$281,100	\$153,700	\$4,957
Fenton, Richard T	\$182,400	\$65,500	\$2,826
* Ferreira, Paul & Kathleen	\$47,700	\$127,500	\$1,769
Fieldhouse, LLC	\$155,000	\$67,000	\$2,531
Fisher, Susan - Trustee	\$660,900	\$241,600	\$10,289
Fisher, William O	\$702,700	\$136,100	\$9,562
* Fitch, Ernie	\$-	\$12,700	\$0
Fitzsimmons Family Trust	\$21,500	\$28,200	\$567
Fitzsimmons, M K & D O - Trustees	\$375,400	\$91,800	\$5,326
* Flanzala, Kelli Jean	\$54,400	\$157,400	\$2,187
* Fleck, Barbara & McEntee, Jarlath	\$199,300	\$155,500	\$3,817
Flood, Laurie	\$45,500	\$87,700	\$1,518
Flood, Laurie	\$31,800		\$363
* Flood, Laurie	\$50,700	\$139,200	\$1,937
Flood, Randall	\$442,900	\$159,300	\$6,865
* Flora, Rodney K & Schoof, N Jill	\$52,700	\$126,900	\$1,819
Fonner, Sally Bernhardt	\$294,800	\$334,700	\$7,176
Foote, Elizabeth V	\$280,000	\$176,200	\$5,201
Foote, Katharine Howland, Et Al	\$197,100	\$-	\$2,247
* Foote, Sara F	\$590,500	\$260,100	\$9,400
Foote, Virginia B	\$178,000	\$59,500	\$2,708
* Forbes, Verge & Janet S	\$138,300	\$157,600	\$3,145
Frazier, Herbert H Rev Trust	\$596,500	\$135,400	\$8,344
Frazier, John & Jane	\$224,300	\$94,600	\$3,635
Freedman, Philip M	\$171,600	\$91,400	\$2,998
* Friedlander, Linda - Trustee	\$464,500	\$272,200	\$8,170
Friedman, Paul D & Laura S	\$22,600	\$66,400	\$1,015
Fuentes, Judithanne B	\$115,100	\$-	\$1,312
Fuentes, Roland W & Judithanne B	\$159,600	\$213,700	\$4,256
Fullenweider, Donn C & Wendy L	\$34,900	\$13,600	\$553
Fullenweider, Donn C & Wendy L	\$192,500	\$146,600	\$3,866
Fuller, Wendy	\$45,800	\$76,900	\$1,399
* Gardner, David M & Bridget E H	\$113,000	\$158,300	\$2,865
* Gardner, John P & Elaine	\$56,900	\$136,600	\$1,910
Garland, Thomas A	\$195,100	\$194,500	\$4,441
Gast, Ernestine L	\$164,700	\$78,200	\$2,769
Genereux, Linda & Galen, Timur	\$342,900	\$341,500	\$7,802
Gestaut, Daniel G	\$60,400	\$110,200	\$1,945

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Gestaut, Daniel G	\$45,700	\$75,500	\$1,382
Gibbons, James C & Judith W	\$217,200	\$114,100	\$3,777
Gilbert, Caroline T & Peter B	\$71,900	\$12,100	\$958
Gilbert, Caroline T & Peter B	\$219,200	\$87,500	\$3,496
Gillett, Carmen R & Belmont, William S	\$254,300	\$470,600	\$8,264
Gillett, Carmen R & Belmont, William S	\$133,100	\$82,700	\$2,460
Gilmore, Elizabeth Lameyer	\$521,600	\$145,100	\$7,600
Glassberg, Joy A	\$94,300	\$-	\$1,075
Gilbert, Patricia & Kana, Todd	\$161,200	\$127,300	\$3,289
* Goodson, James M. III & Susan R	\$103,400	\$174,500	\$2,940
Gott, Timothy H	\$107,900	\$99,700	\$2,367
Gould Bruce & McClory, Kathleen	\$118,900	\$-	\$1,355
Gould Bruce & McClory, Kathleen	\$154,100	\$77,800	\$2,644
Gould, B, McClory, K, Silver C & D	\$46,600	\$99,200	\$1,662
Graminski, Brenda	\$43,600	\$61,700	\$1,200
Granoff, Steven & Bernhardt, Constance	\$228,000	\$190,000	\$4,765
Granoff, Steven & Bernhardt, Constance	\$146,300	\$187,400	\$3,804
Grant, John L & Mary Jane	\$174,300	\$125,100	\$3,413
Grant, Robert J & Cerrita L	\$73,500	\$-	\$838
* Gray, Paul H	\$169,100	\$84,000	\$2,657
Greco, Steven F & Linda A	\$50,600	\$90,100	\$1,604
Greenbie, Marnie	\$39,000	\$-	\$445
Gres, Viktoria L	\$76,600	\$-	\$873
Gres, Viktoria L	\$104,800	\$-	\$1,195
Gres, Viktoria L	\$76,600	\$-	\$873
Gres, Viktoria L	\$229,500	\$197,500	\$4,868
Gribbon-Alt Family Trust	\$169,200	\$88,400	\$2,937
Griffin, Malcolm & Anne D	\$188,800	\$88,100	\$3,157
* Griffith, Kevin W & Natalie G	\$66,400	\$119,000	\$1,886
Grover, Barbara L Trust	\$170,900	\$236,800	\$4,648
Gualtieri, Paul & Kelly	\$323,000	\$338,900	\$7,546
Gunther, Frederick S & Jessie B	\$35,800	\$500	\$414
* Gunther, Frederick S & Jessie B	\$55,600	\$133,900	\$1,932
Gunther, Frederick S & Jessie B	\$37,900		\$432
Gutow, Thomas K & Amy H	\$103,400	\$94,600	\$2,257
Hale, Richard - Estate	\$74,600	\$43,500	\$1,346
Hale, Theodore	\$28,400	\$-	\$324
Hall, Mary Ann	\$214,200	\$209,100	\$4,826
Hall, Hazel M Rev Trust	\$421,900	\$101,900	\$5,971
Hall, Hazel M Rev Trust	\$54,200	\$4,400	\$668
Hall, Kathryn	\$140,800	\$163,800	\$3,472
Hall, Marshall, Et Al	\$123,900	\$-	\$1,412
Hall, Marshall, Et Al	\$277,700	\$339,900	\$7,041
Hall, Marshall, Et Al	\$134,300	\$-	\$1,531
Hall, Mary E R	\$154,800	\$40,500	\$2,226
Hallett, John W, Jr & Austin, Linda S	\$103,400	\$214,200	\$3,621
* Hamblen-Wood, Deborah L	\$57,200	\$132,600	\$1,936
Hamilton, James B	\$41,000	\$77,600	\$1,352
* Harmon, Waldo	\$-	\$15,300	\$0
Harrelson, Gloria & Titano, Susan	\$257,000	\$125,000	\$4,355
* Harrington, Walter J II	\$49,900	\$67,700	\$1,113
Hart, Charles M	\$835,400	\$235,600	\$12,209
* Hartmann, Bente	\$337,800	\$355,500	\$7,676
Harvey, Roy C & Loraima	\$363,100	\$109,500	\$5,388
Harvey, Roy C & Loraima	\$26,600	\$-	\$303
Hassett, David M & Gordana Trust	\$103,400	\$152,500	\$2,917

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
* Hatch, David R & Susan C	\$190,500	\$106,200	\$3,154
Hatch, David R & Susan C	\$41,100	\$500	\$474
Hatch, Andrea & Harold Trusts	\$245,500	\$283,900	\$6,035
Hatch, Serena	\$191,600	\$-	\$2,184
Hatch, Serena	\$646,100	\$169,300	\$9,296
Hatch, Serena - Life Estate	\$1,436,500	\$701,500	\$24,373
* Haugen, Lisa R	\$134,900	\$257,200	\$4,242
HEESHE Point, LLC	\$763,200	\$19,700	\$8,925
Henderson, Betsy Mansmann	\$599,500	\$133,400	\$8,355
* Henderson, Timothy & Jennifer	\$52,700	\$137,300	\$1,938
* Higgins, Patricia A	\$223,300	\$104,700	\$3,443
* Hightower, Richard A & Kay - Trustees	\$276,400	\$246,500	\$5,733
Hill, Mark E & Patricia R	\$309,700	\$15,300	\$3,705
Hill, Mark E & Patricia R	\$408,900	\$122,000	\$6,052
Hillard Investments, LLC	\$474,000	\$248,000	\$8,231
Hillman, Fannie S - Trustee	\$391,600	\$205,000	\$6,801
* Hodgson, J Michael & Raeann L	\$155,900	\$188,600	\$3,699
Hodgson, Ralph F, Jr & Lopez, Louise R	\$126,400	\$122,200	\$2,834
Hofer, Adeline V & Hofer, Timothy P	\$535,200	\$293,700	\$9,449
Hookes Haven, LLC	\$577,000	\$70,400	\$7,380
Hopkins, Kevin & Insalaco-Hopkins, Laura	\$171,200	\$141,600	\$3,566
Hoskins, Brenda J & Ronald P	\$39,000	\$40,600	\$907
Howland, Katherine F	\$120,900	\$181,900	\$3,452
Hubbard, James O	\$385,500	\$149,800	\$6,102
* Hudson, Sarah F & Caroline Clark	\$52,900	\$112,400	\$1,656
Hunt, Mary Ellen	\$168,600	\$134,400	\$3,454
Hunter, Daniel M Jr Trust	\$600,600	\$309,600	\$10,376
Huppe, BFA III	\$498,700	\$307,300	\$9,188
Huppe, B F Alexander & Schriever, Jeryl R	\$63,600	\$125,200	\$2,152
* Hutchinson, Philip L	\$75,100	\$162,800	\$2,484
Hutchinson, Philip L & Cora A	\$45,500	\$108,600	\$1,757
Inwood, LLC	\$51,600	\$-	\$588
* Irving, Patrick & Jane	\$52,000	\$153,800	\$2,118
Irving, Patrick & Jane	\$45,800	\$47,100	\$1,059
Jacobs, Carl & Leah	\$173,600	\$107,300	\$3,202
Jacobs, Paul H - Trustee	\$45,600	\$91,300	\$1,561
Jacques, Michael C	\$1,800	\$-	\$21
James, Susan C & Fenton, Mark	\$54,300	\$-	\$619
Janes, Kara F & Matthew A	\$123,100	\$259,100	\$4,357
Jeffrey, Christopher R - Trustee	\$135,400	\$146,300	\$3,211
Jennings, James G, Jr	\$159,600	\$446,500	\$6,910
Jennings, James G, Jr	\$102,500	\$202,600	\$3,478
Johnson, Gary T & Jan M	\$260,300	\$112,100	\$4,245
* Jones, David A & Ann F	\$277,000	\$139,700	\$4,454
Jones, Kerri-Ann	\$83,400	\$-	\$951
Kaden, Marie	\$278,700	\$67,100	\$3,942
* Kaiserian, Berna V	\$173,600	\$165,800	\$3,573
* Kana, Kathryn & Parker, Zander	\$97,500	\$91,100	\$1,922
Keene, N & D & Miller, Mary Ellen	\$44,000	\$13,900	\$660
Kennedy, Leonard J & Ellen Mears	\$241,300	\$247,700	\$5,575
* Kennedy, Theresa J	\$48,800	\$89,900	\$1,353
Kennedy, William R & Susan H	\$336,500	\$109,800	\$5,088
* Kettis, Gunilla L-F & Par	\$301,900	\$273,700	\$6,334
* Kilpeck, Robert J	\$51,500	\$111,500	\$1,630
* Kimball, Clark D & Alice A	\$140,700	\$177,000	\$3,394
* Kimball, Frances	\$122,800	\$85,200	\$2,075

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
King, Charles W & Elizabeth C Trusts	\$150,400	\$128,100	\$3,175
* King, Jr, Clifford J	\$220,700	\$16,300	\$2,405
Kitterman, Sara B & Roger D	\$154,400	\$113,200	\$3,051
* Kittredge, Mark L	\$48,700	\$98,200	\$1,447
Kneisel, Frank & Mary	\$187,000	\$87,900	\$3,134
Kneisel, Frank & Mary	\$74,100	\$55,700	\$1,480
Kneisel, Frank Jr & Mary	\$41,200	\$-	\$470
Kneisel, Frank Jr	\$79,600	\$-	\$907
Kneisel, Mary C	\$112,500	\$31,200	\$1,638
* Knickerbocker, Wendy & Avery, David	\$121,100	\$72,900	\$1,984
Koos, Douglas	\$46,600	\$103,500	\$1,711
Koos, Douglas	\$-	\$12,500	\$143
Koos, Douglas	\$-	\$12,000	\$137
Koos, Douglas	\$-	\$10,300	\$117
Koos, Douglas	\$-	\$13,200	\$150
Koos, Douglas	\$-	\$11,100	\$127
Koos, Douglas	\$-	\$14,200	\$162
Koos, Douglas	\$-	\$16,400	\$187
Koos, Douglas	\$-	\$7,300	\$83
Koos, Douglas	\$-	\$6,400	\$73
Koos, Douglas	\$-	\$10,200	\$116
Koos, Douglas	\$-	\$10,700	\$122
Koos, Douglas	\$-	\$11,400	\$130
Koos, Douglas	\$-	\$8,900	\$101
Koos, Douglas	\$-	\$11,000	\$125
Kooskoos, LLC	\$169,300	\$9,800	\$2,042
Koos, Karen	\$-	\$5,500	\$63
Koos, Karen C	\$222,600	\$134,700	\$4,073
Kornberg, Alan & Koda, Harold	\$439,900	\$230,400	\$7,641
Kornberg, Alan & Koda, Harold	\$406,400	\$59,100	\$5,307
Kovash, Michael A	\$208,100	\$-	\$2,372
Labdon, Robert A & Janet E P	\$34,300	\$-	\$391
* Lameyer, Edward H	\$50,900	\$105,300	\$1,553
Lameyer, John G & Maria Galou	\$120,700	\$171,600	\$3,332
Lameyer, William Ames - Estate	\$146,700	\$184,600	\$3,777
Lameyer, William Ames - Estate	\$17,600	\$-	\$201
* Lanning, Virginia	\$173,900	\$226,200	\$4,333
Lapham, Gary S	\$26,000	\$10,300	\$414
Larkin, David, Matthiah & Phoebe	\$2,700	\$-	\$31
Larsson, Bjorn & Sylvia Trusts	\$407,600	\$-	\$4,647
Law, Emily V & Richard A	\$708,600	\$192,100	\$10,268
Lawsing, Lisa M	\$286,300	\$134,900	\$4,802
* Layton, Arthur B	\$240,200	\$137,200	\$4,074
* Leach, Timothy N	\$241,600	\$154,900	\$4,292
Lee, David A & Tirion, Angela P	\$281,800	\$289,500	\$6,513
Lee, Francis M, Et Als	\$17,900	\$-	\$204
* Lee, Francis M Jr & Victoria L	\$126,700	\$162,800	\$3,072
Legg, John A & Charlotte A	\$276,800	\$226,400	\$5,736
Lewis, Jeffrey A & Gayle D	\$400,400	\$145,100	\$6,219
* Lieser, Stephen H & Elizabeth P	\$139,200	\$440,200	\$6,377
Light, William R Jr	\$286,300	\$58,700	\$3,933
Light, William	\$182,400	\$96,700	\$3,182
Liscomb, Laurie - Trustee	\$376,600	\$199,500	\$6,568
Lobley, Peter, David & Richard	\$16,600	\$6,700	\$266
Lobley, Peter, David & Richard	\$50,100	\$13,700	\$727
* Loomis, John T & Amy K	\$58,200	\$209,600	\$2,825

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
* Loomis, Susan K	\$137,200	\$116,600	\$2,665
Lovett Family, LLC	\$353,400	\$215,100	\$6,481
Lundie Maura A, Et Al	\$41,900	\$11,900	\$613
* Lutz, Christine	\$53,500	\$167,600	\$2,293
Lutz, Christine	\$33,800	\$102,400	\$1,553
Lutz, Christine	\$28,000	\$-	\$319
Lyle Quarters, LLC	\$279,400	\$167,500	\$5,095
Lyman, Lauri & Douglas	\$136,300	\$55,200	\$2,183
* Lyons, William H & Karen V	\$232,500	\$187,200	\$4,557
* MacArthur, Gordon B & Lynda W	\$56,200	\$161,900	\$2,258
* MacArthur, Kathryn & Gordon	\$122,100	\$172,800	\$3,134
* Macdonald, John S & M Suzanne	\$241,400	\$273,900	\$5,646
Macdonald, Thomas P & Jamie S	\$192,200	\$130,200	\$3,675
Macdonald, Thomas P & Jamie S	\$124,900	\$223,900	\$3,976
* Macomber, Joseph O	\$44,900	\$127,700	\$1,740
Madicourt, LLC	\$33,100	\$163,200	\$2,238
Madicourt, LLC	\$52,000	\$2,000	\$616
Madockawando Holdings, LLC	\$309,700	\$182,200	\$5,608
Madockawando Holdings, LLC	\$438,000	\$75,900	\$5,858
Madockawando Ventures, LLC	\$170,700	\$718,200	\$10,133
Maine Coast Heritage Trust	\$5,800	\$-	\$66
Mainely Rentals Inc	\$86,200	\$41,400	\$1,455
Mainen, Michael W	\$207,100	\$2,000	\$2,384
* Mainen, Michael W	\$756,700	\$281,900	\$11,612
Mankiewicz, John & Catherine	\$166,900	\$134,400	\$3,435
* Mann, Joel & Michele	\$45,500	\$137,100	\$1,854
* Manning, Paul	\$277,900	\$111,900	\$4,216
Manor Group, LLC	\$72,200	\$118,600	\$2,175
Manor Group, LLC	\$46,500	\$44,300	\$1,035
* Marzolf, Michael T & Judith B	\$52,800	\$126,900	\$1,821
* Mason, Thomas L & Marcia P	\$401,800	\$321,600	\$8,019
* Mass, Robin D	\$323,300	\$200,200	\$5,740
Mathiasen, David G & Carolyn S	\$55,800	\$117,400	\$1,974
McCarthy, Gerald & Cathelia	\$232,100	\$310,700	\$6,188
McGrath, Patricia & George M	\$37,100	\$68,400	\$1,203
McKean, Frank H	\$428,400	\$225,900	\$7,459
* McKenney, Christopher & Jeannie	\$107,600	\$136,500	\$2,555
McLean, Donald Trust	\$290,400	\$337,800	\$7,161
McMennamin, G Barry Trust	\$265,700	\$321,100	\$6,690
McMennamin, Marilyn - Estate	\$9,400	\$-	\$107
McMennamin, Marilyn - Estate	\$98,000	\$-	\$1,117
McNally, Hope E	\$583,300	\$61,600	\$7,352
McNeese, Lucy Stone	\$183,100	\$133,900	\$3,614
McPeck, Raymond D	\$26,000	\$-	\$296
Metro II, LLC	\$662,100	\$157,400	\$9,342
* Miller, Ann L	\$293,800	\$111,200	\$4,389
Miller, Ann L	\$922,700	\$344,400	\$14,445
Miller, Jean	\$126,700	\$108,900	\$2,686
Mills, Mark P & Donnamarie M	\$242,400	\$237,100	\$5,466
Mitchell, John & Mitchell, Thomas	\$57,300	\$108,400	\$1,889
Mitchell, John	\$493,500	\$209,300	\$8,012
Modesett, David & Diane	\$155,200	\$178,800	\$3,808
Modesett, Diane H	\$56,700	\$-	\$646
Modesett, Diane H	\$112,000	\$-	\$1,277
* Monberg, Thomas O & Alden L	\$52,800	\$251,300	\$3,170
Moore, Stanley A & Josephine J	\$226,000	\$-	\$2,576

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Morrison, Michael I - Trustee	\$13,000	\$-	\$148
Morrison, Michael I - Trustee	\$98,200	\$295,600	\$4,489
Mortimer, Bruce A	\$176,600	\$33,400	\$2,394
Mortimer, Bruce A & Perkins, Chris	\$101,400	\$42,600	\$1,642
Moss, Roger & Winkler, Gail	\$150,400	\$194,000	\$3,926
* Mottola, Sarah	\$257,000	\$109,600	\$3,951
Mower, Marcia	\$54,300	\$-	\$619
Mower, Marcia	\$171,200	\$95,000	\$3,035
Mundth, Nancy Richardson Trust	\$553,100	\$319,700	\$9,950
Mundth, Nancy Richardson Trust	\$244,300	\$20,200	\$3,015
Murnaghan, George A	\$233,900	\$154,900	\$4,432
Murnaghan, George A & Elizabeth P	\$423,500	\$49,500	\$5,392
Murnaghan, George A & Elizabeth P	\$17,000	\$-	\$194
Murnaghan, Janet E & Feinberg, Alan	\$63,300	\$8,400	\$817
Murnaghan, Janet E & Feinberg, Alan	\$435,400	\$193,100	\$7,165
Murphy, Walter E & O'Neil-Murphy, Margaret	\$210,100	\$202,400	\$4,703
Mutty, Lawrence B & Danielle V	\$40,400	\$5,000	\$518
* Mutty, Lawrence B & Danielle V	\$433,600	\$190,900	\$6,823
Naramek Realty Trust	\$983,900	\$262,300	\$14,207
* Nelson, Cheryl	\$37,100	\$66,800	\$956
Neve, Deborah	\$115,300	\$90,300	\$2,344
New, Corey & Karla	\$436,400	\$124,500	\$6,394
Nickerson, Richard M & Dawn P	\$106,100	\$30,800	\$1,561
Noel, Jonathan & Katherine D	\$233,400	\$234,500	\$5,334
Northern New England Telephone	\$-	\$3,900	\$44
Northern New England Telephone	\$131,600	\$92,700	\$2,557
* Nyberg, Amy & Langford, Kirk	\$127,400	\$156,700	\$3,011
Nyberg, Carl & Diane	\$120,700	\$152,500	\$3,114
Oberting, Kerman & Judith - Trustees	\$791,200	\$763,700	\$17,726
Odegard, J Edward & Deborah Ryan	\$477,700	\$136,000	\$6,996
O'Donnell, Michael & Sonja	\$132,000	\$116,800	\$2,836
* Olivari, Brian A & Marjorie A	\$331,600	\$219,800	\$6,058
Olive Juice Always, LLC	\$128,200	\$156,400	\$3,244
Ordway, Jan	\$9,500	\$-	\$108
Ordway, Jan	\$9,500	\$-	\$108
Ordway, Jan	\$9,500	\$-	\$108
Ordway, Jan	\$9,500	\$-	\$108
* Ordway, Jan D	\$102,200	\$125,400	\$2,367
* Ordway, Margaret - Life Tenant	\$54,900	\$52,900	\$1,001
Ortman, George - Estate	\$69,500	\$82,600	\$1,734
Oswald, Gordon & Catherine	\$309,700	\$119,700	\$4,895
Otter Rock, LLC	\$1,021,100	\$418,000	\$16,406
Packard, Debra C & John R	\$424,100	\$182,200	\$6,912
* Paine, Mark A & Dianna J	\$126,700	\$131,400	\$2,714
Paquette, Darisse	\$136,300	\$-	\$1,554
Pariath, Sebastian & Ancy	\$1,349,500	\$561,200	\$21,782
Parish, Brooke & Julia	\$120,500	\$56,400	\$2,017
Parish, Brooke & Julia	\$125,100	\$216,700	\$3,897
* Parish, Jr, John C & Elizabeth P	\$536,900	\$323,400	\$9,579
Park, Hesung Rocie & Sharpe, Glenn D	\$281,100	\$411,100	\$7,891
Parker, Clarissa J Trust	\$333,700	\$-	\$3,804
Parker, Gosha & Craig A	\$32,400	\$57,200	\$1,021
Parrish, Hugh R	\$248,200	\$214,900	\$5,279
* Parsons, Lynn & Anne	\$173,400	\$123,100	\$3,152
Patterson, McKee	\$182,400	\$65,000	\$2,820
Patterson, McKee & Margaretta	\$36,100	\$173,300	\$2,387

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Payson, Jr, Richard, Et Als	\$241,600	\$72,600	\$3,582
Pedersen, Matthew & Kudlak, Theresa	\$73,500	\$-	\$838
Pedersen, Matthew & Kudlak, Theresa	\$167,000	\$151,500	\$3,631
Pedersen, Thomas C & Jean R	\$424,000	\$270,300	\$7,915
* Pedicini, Donald R	\$45,500	\$98,500	\$1,414
Pelletier, Marc W & Carlhian, Marie P	\$139,300	\$110,100	\$2,843
* Pemberton, Norman & Louise	\$437,900	\$755,900	\$13,381
Perkins, Carlton Martin	\$204,100	\$18,300	\$2,535
Perkins, Martin	\$142,100	\$-	\$1,620
Perkins, Martin	\$46,800	\$-	\$534
Perry, Holly H & Gold, Lana	\$154,800	\$103,200	\$2,941
Peterson, James I & Mary Lou	\$193,200	\$27,500	\$2,516
Pier, C, Hudson, D & Spinazola, F	\$82,700	\$8,900	\$1,044
Pier, C, Hudson, D & Spinazola, F	\$323,400	\$147,700	\$5,371
Pierce, Michael J & Rosemary J	\$285,000	\$384,300	\$7,630
Pilotte, Matthew J & Kate M	\$186,800	\$41,600	\$2,604
Pine Tree Hospitality, LLC	\$130,200	\$523,900	\$7,457
Pingree, Elizabeth E	\$65,700	\$77,800	\$1,636
Pingree, Elizabeth E	\$2,500	\$800	\$38
Pingree, Graham J	\$51,500	\$171,400	\$2,541
Point Pasture, LLC	\$709,700	\$-	\$8,091
Politano, Anthony & Bonnie J	\$116,100	\$109,700	\$2,574
* Politano, Anthony & Bonnie Jean	\$174,800	\$176,700	\$3,779
Pollak, Pamela & Fignar, Gene	\$245,700	\$137,600	\$4,370
Pott Family Partnership	\$691,200	\$235,300	\$10,562
Pott, Jeffrey & Leslie	\$584,400	\$146,400	\$8,331
Pott, Ronald & E Joy	\$428,400	\$172,000	\$6,845
* Powell, Colin & Sweet, Emma	\$49,900	\$172,300	\$2,305
PPM Partnership	\$223,400	\$168,300	\$4,465
Pringle, James & Jane	\$304,600	\$-	\$3,472
* Punzelt, Carolyn M & Heppe, M, Et Als	\$1,170,400	\$453,000	\$18,210
PVC, LLC	\$280,900	\$365,300	\$7,367
Quijano, Carlos J & Jean M	\$307,900	\$224,400	\$6,068
* Radcliff, Alyssa	\$128,000	\$129,800	\$2,711
Rappazzo, Patricia	\$103,400	\$132,200	\$2,686
Ratte, Darlene S	\$281,800	\$294,400	\$6,569
* Read, Richard & Margery	\$373,600	\$351,800	\$8,042
* Redman, Lawrence S	\$45,500	\$42,000	\$770
Reed, Craig C	\$66,300	\$115,100	\$2,068
Reed, Richard & Terry	\$65,600	\$-	\$748
Reed, Terry - Trustee	\$45,400	\$116,200	\$1,842
Reeks, Wesley G & Edyie C	\$102,200	\$60,500	\$1,855
Regan, Ted	\$136,200	\$137,100	\$3,116
Richardson, Frank L	\$185,100	\$89,100	\$3,126
Riverhouse Trust	\$55,600	\$-	\$634
Robinson, Cathy	\$-	\$17,200	\$196
Robinson, Katharine H - Trustee	\$194,100	\$10,600	\$2,334
Robinson, Katharine H - Trustee	\$320,300	\$34,800	\$4,048
Roessiger, Peter D & Leigh	\$160,000	\$182,900	\$3,909
Rogers, Benjamin & Merissa	\$100,400	\$102,300	\$2,311
Rogers, Benjamin & Merissa	\$124,300	\$115,500	\$2,734
Rogers, Bruce A & Deborah T	\$284,400	\$319,300	\$6,882
Rogers, Bruce Alden	\$732,900	\$143,700	\$9,993
* Rogers, James H	\$528,400	\$388,000	\$10,219
Rohwer, Kim & Christeen	\$460,100	\$277,500	\$8,409
Rosenbaum, Marcos & Tarlin, Betsy	\$97,400	\$55,100	\$1,739

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
* Russell, Doris	\$186,500	\$247,300	\$4,649
Rutine Trust	\$49,000	\$-	\$559
Rutine Trust	\$1,009,000	\$11,400	\$11,633
Rutine Trust	\$2,200	\$-	\$25
Rutine Trust	\$2,200	\$-	\$25
Rutine Trust	\$2,200	\$-	\$25
Rutine Trust	\$41,400	\$-	\$472
Rutine, LLC	\$23,500	\$-	\$268
Salter, Marshall & Diane	\$247,800	\$339,800	\$6,699
SAMIR Investments Holdings, LLC	\$486,000	\$230,200	\$8,165
Sampson, Timothy & Gloria	\$46,300	\$95,300	\$1,614
Saunders, Mark & Stafford, Robin	\$120,400	\$52,700	\$1,973
Sawyer, Donna L - Estate	\$44,400	\$62,500	\$1,219
* Sayre, W G & Nancy E	\$103,400	\$222,200	\$3,484
Schall, Alvin A & Sharon L	\$210,100	\$159,400	\$4,212
Schanker, Darin & Elizabeth	\$669,600	\$634,600	\$14,868
Scheer, Kenneth I & Ruth C	\$649,300	\$301,000	\$10,833
Scheer, Ruth C	\$172,600	\$1,000	\$1,979
* Schoonover, David & Griffiths, Barbara	\$280,900	\$262,600	\$5,968
Schuler, Matthew L & Meredith M	\$64,300	\$76,800	\$1,609
Schuler, Matthew L & Meredith M	\$40,100	\$-	\$457
* Scott, Ingrid & Alan - Trustees	\$48,300	\$120,300	\$1,626
* Scott, Pamela Farmer	\$444,700	\$450,800	\$9,981
Scott, Philip A & Lindsay M	\$183,400	\$385,100	\$6,481
Sea Street Castine Properties, LLC	\$265,500	\$250,200	\$5,879
Shanley, James J & Janet V	\$24,500	\$-	\$279
* Shanley, James J & Janet V	\$555,900	\$159,700	\$7,861
Sherling, Dorothy D	\$45,400	\$84,700	\$1,483
Siehl, William J & Kelly A	\$371,700	\$118,600	\$5,589
Signorello, Vincent M & Shannon O	\$275,000	\$797,100	\$12,222
Silver, Christopher & Isabel D	\$120,300	\$163,000	\$3,230
Silver, Christopher & Isabel D	\$241,500	\$159,900	\$4,576
Silver, I Dale & Christopher	\$73,000	\$102,000	\$1,995
Silver, Christopher & I Dale	\$131,900	\$-	\$1,504
* Simmons, Jacob J H & Jessica D M	\$44,400	\$54,500	\$899
Simpson, Jeffrey J & Linda M	\$45,500	\$95,300	\$1,605
Simpson, Jeffrey J & Linda M	\$1,200	\$-	\$14
Sioles, Anna M	\$174,400	\$150,300	\$3,702
* Slocum, Joseph J, Emily & Benjamin	\$334,900	\$137,600	\$5,159
Smaha, Heather & Adam	\$80,600	\$63,000	\$1,637
* Small, Donald A & Shelley	\$124,400	\$100,600	\$2,337
Smith, Daniel & Vanessa	\$139,300	\$157,400	\$3,382
Smith, E F Ltd	\$200,800	\$109,200	\$3,534
Smith, Jason & Michelle - Trustees	\$187,900	\$5,500	\$2,205
Snapp, Alan A & Diana C	\$26,600	\$-	\$303
* Snapp, Alan A & Diana C	\$74,400	\$109,400	\$1,867
Snapp, Alan A & Diana C	\$387,000	\$122,600	\$5,809
Snapp, Lloyd T, Et Al	\$453,400	\$81,500	\$6,098
Sonesson, Susan	\$-	\$13,900	\$158
* Spinazola, Francis K & Cheryl L	\$45,500	\$60,600	\$982
* Spratt, Stephen E & Christine V	\$363,600	\$108,600	\$5,155
* Stanley, Karen W	\$184,900	\$377,200	\$6,180
Stearns, Gabriel Joseph	\$44,400	\$-	\$506
* Stearns, Renneleigh	\$102,200	\$144,700	\$2,587
Stearns, Winthrop & Renneleigh - Trustees	\$12,800	\$1,200	\$160
Stearns, Winthrop & Renneleigh - Trustees	\$368,200	\$53,700	\$4,810

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Stern, Candace, Et Al	\$180,700	\$-	\$2,060
Stern, Richard & Candace	\$126,800	\$143,000	\$3,076
Stewart, Amy K	\$43,600	\$2,200	\$522
Stewart, Amy K	\$22,100	\$2,500	\$280
Stewart, Amy K	\$51,800	\$87,600	\$1,589
Strauch, Hans & Paquette, Darisse	\$121,900	\$207,700	\$3,757
Stuart-Smith, Meredith K	\$521,500	\$262,200	\$8,934
Sullivan, Loa J	\$34,800	\$-	\$397
Sweeney, Emma & Dale	\$45,600	\$67,500	\$1,289
Sweet, M Pedrick & Johanna S	\$153,700	\$102,200	\$2,917
* Sweet, M Pedrick & Johanna S	\$285,700	\$136,200	\$4,582
Sweet, Meriby	\$189,400	\$82,700	\$3,102
Tarlin, Jonathan & Mitchell, Vanessa	\$395,800	\$131,300	\$6,009
* Taub, Jeffrey & Valerie	\$58,500	\$151,000	\$2,160
Taylor, Richard & Margaret	\$168,400	\$149,100	\$3,620
Tenney, David Family Trust	\$250,500	\$211,500	\$5,267
Tenney, Bradford N	\$86,700	\$4,100	\$1,035
Tenney, Bradford N	\$218,700	\$53,700	\$3,105
Tenney - Wadsworth Cove Back Shore Trust	\$450,200	\$47,000	\$5,668
* Tenney, Donald Y & Martha White	\$199,000	\$215,100	\$4,493
* Tenney, E Gilman & Brooke	\$205,900	\$223,400	\$4,598
Tenney, E Gilman & Brooke	\$800	\$-	\$9
Terry, James T II, Wyllys, Lyon & Tiffany	\$32,100	\$-	\$366
Terry, James T III & Wyllys - Trustees	\$554,100	\$105,500	\$7,519
Terry, Ronald Lee & Marjorie R	\$45,500	\$65,900	\$1,270
* Thomas, Marion A - Trustee	\$235,300	\$142,400	\$4,078
Thomas, Robert S	\$113,600	\$48,800	\$1,851
Thomas, Robert S	\$32,100	\$-	\$366
* Thomas, Robert S	\$52,800	\$121,000	\$1,753
* Thombs, Wendall	\$278,300	\$81,400	\$3,804
* Tobey, Mary & Todd	\$45,600	\$147,000	\$1,968
Tonry, Michael H	\$50,200	\$-	\$572
Tonry, Penelope T	\$279,800	\$214,200	\$5,632
* Torno, Joan C	\$250,000	\$100,200	\$3,764
Torno, Laurent J, Jr & Elizabeth G	\$44,800	\$-	\$511
Trainor, Thomas C & Heather	\$54,300	\$-	\$619
* Trainor, Thomas C & Heather	\$226,100	\$174,600	\$4,340
Trevors, Ellen P - Trustee	\$199,600	\$233,700	\$4,940
Trichka, Warrenna B	\$161,100	\$29,300	\$2,171
Troeschel, Thomas & Thai, Loi	\$428,700	\$135,400	\$6,431
Tschinkel, Andrew J & Frances	\$187,300	\$209,700	\$4,526
Tumblin, Henry & Rita	\$177,100	\$90,400	\$3,050
Tyler, Leonard H & Bonnie L	\$154,200	\$95,200	\$2,843
Unger, David G - Estate	\$265,700	\$266,400	\$6,066
Uni Me, LLC	\$100,200	\$10,100	\$1,257
* Vagt, Robert F & Ruth A	\$212,000	\$195,100	\$4,413
Van De Graff, Julie & Burke, Jonathan	\$149,400	\$246,200	\$4,510
* Van De Graff, Julie & Burke, Jonathan	\$208,200	\$210,800	\$4,549
* Van Horn, David M - Estate	\$283,300	\$196,600	\$5,243
Veazie Cottage, LLC	\$155,800	\$94,500	\$2,853
Vedder, Arthur - Trustee	\$164,600	\$367,500	\$6,066
Vogell, E Scott	\$161,600	\$301,800	\$5,283
* Vogell, E Scott	\$309,700	\$132,000	\$4,739
* Vogell, Peter F & Rosanne	\$85,700	\$54,300	\$1,300
Walker, Christian	\$281,800	\$168,200	\$5,130
Walker, Christian	\$48,800	\$35,800	\$964

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Wardwell 92 Family Trust	\$1,800	\$-	\$21
Wardwell/Sandvan Poverty Cove Farm Trust	\$65,700	\$44,500	\$1,256
* Wardwell 92 Family Trust	\$50,500	\$139,100	\$1,865
Wardwell/Sandvan Family Trust	\$8,500	\$-	\$97
Wardwell, Kathleen	\$53,300	\$-	\$608
Wardwell, Patricia & Barkovic, T & E	\$45,100	\$191,100	\$2,693
* Warker, Jane - Trustee	\$265,300	\$154,200	\$4,554
Warren, Richard J & Elizabeth C	\$276,500	\$227,500	\$5,746
* Warren, Sanford & Jean - Trustees	\$187,300	\$154,600	\$3,601
* Watts, David & Karen	\$216,500	\$195,100	\$4,396
* Webb, Dawn	\$-	\$10,600	\$0
Weinstein, Jonathan	\$227,600	\$88,000	\$3,598
Weir, William C Trust	\$433,400	\$188,300	\$7,087
* Wellington, J Douglas & M Lourdes	\$363,500	\$221,800	\$6,444
Wheeler-Cyr, Laura L	\$246,900	\$202,800	\$5,127
Whidden, Roger	\$358,300	\$-	\$4,085
Whidden, Roger G & Anne D	\$380,800	\$127,300	\$5,792
Williams, Hallie A.	\$26,600	\$-	\$303
* Williams, Karl S	\$129,900	\$109,800	\$2,505
Williams, Larry - Trustee	\$44,600	\$-	\$508
* Willis, Carlton & Barbara - Life Estate	\$45,500	\$69,900	\$1,088
Wilson Point Association	\$1,400	\$-	\$16
Wilson, David E & Elise C	\$215,300	\$69,500	\$3,247
Winter, Patricia A & Feldman, Miriam	\$191,100	\$87,500	\$3,176
Wiseman, Goody-B	\$105,300	\$34,400	\$1,593
* Wiswall, Jr, Frank L & Elizabeth N	\$57,700	\$350,200	\$4,422
Wogan, Michael & Linda M L	\$52,900	\$134,800	\$2,140
Wood, Gordon W - Estate	\$102,600	\$103,800	\$2,353
Woodman, Mary F & Robert B	\$289,000	\$101,000	\$4,446
* Wylie, Judith A & T Lee	\$557,600	\$306,400	\$9,622
* Wyman, David B & Rosemary K	\$121,200	\$246,600	\$3,965
Wyman, David B & Rosemary M	\$87,000	\$-	\$992
Wyman, David B & Rosemary M	\$26,000	\$14,800	\$465
* Yates, Silas & Dianne	\$227,600	\$107,600	\$3,525
Yenoom, LLC	\$152,700	\$144,900	\$3,393
Young, Stefanie Scheer	\$279,800	\$283,800	\$6,425
* Zenter, Charles E & Janice B	\$78,100	\$149,100	\$2,362
Zoller, John E & Patricia - Trustees	\$133,900	\$276,700	\$4,681

* Received a Homestead exemption

Taxable Personal Property

Name	Value	Tax
Adam Gallery	\$ 1,500	\$ 17.10
Aerotropic International, Inc	12,100	137.94
Captain's Catch	4,900	55.86
Castine Condiments	3,000	34.20
Castine Cottages	3,900	44.46
Castine Golf Club	54,400	620.16
Castine Inn	44,100	502.74
Castine Kayak Adventures	5,000	57.00
Castine Variety/The Breeze	17,500	199.50
Castine Yacht Club	61,500	701.10
Central Maine Power Company	6,000	68.40
Ciano, Robert Dr.	28,100	320.34
Coca-Cola Company	800	9.12
Coca-Cola of New England	3,800	43.32
Compass Rose	22,500	256.50
CSC Serviceworks, Inc	6,500	74.10
Danny Murphy's	10,000	114.00
deRaaf Realty	4,000	45.60
DirecTV, Inc	2,500	28.50
Dish Network, LLC	200	2.28
Dunham Gallery	1,500	17.10
Dysarts, Inc	3,100	35.34
Eaton's Boat Brokerage, Inc	18,200	207.48
Eaton's Boat Yard, Inc	44,500	507.30
EHL Design	1,000	11.40
Everbank Commercial Finance, Inc	144,700	1,649.58
Fair Point Communications, Inc	21,800	248.52
Fallow Building Services	17,500	199.50
Follett Higher Education Group	67,700	771.78
Gallery B.	1,500	17.10
Gary Brouillard, Master Electrician	3,000	34.20
Greyhawk Leasing, LLC	27,600	314.64
Hatch, David Painting, Inc	7,800	88.92
Highlands Woodturning	6,000	68.40
Hughes Network Systems, LLC	300	3.42
Mainely Marine Services	2,000	22.80
Mainely Rentals, Inc	3,000	34.20
Mainely Solutions	2,000	22.80
MarKel's Bakehouse	10,000	114.00
Marlin Leasing	2,000	22.80
Ordway Painting, Inc	14,800	168.72
Pentagoet Inn	36,700	418.38

Name	Value	Tax
Saltmeadow Properties, Inc	4,400	50.16
Scientific Games, Inc	1,000	11.40
Sureside Property Management	4,000	45.60
T & C Grocery	46,800	533.52
The Manor Inn	18,600	212.04
The Wharf at 15 Sea Street	81,100	924.54
Time Warner Cable Northeast, LLC	357,900	4,080.06
Time Warner Cable Internet, LLC	3,000	34.20
Vogell, Peter	3,000	34.20
Wabasha Leasing, LLC	500	5.70
Wells Fargo Vendor Finance Service, LLC	3,000	34.20
Windmill Hill Gardens	2,200	25.08
Wyman PE & Assoc	2,300	26.22

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

Assessor

2019 Valuation	
Real Estate	\$250,835,700.00
Personal Property	<u>1,256,800.00</u>
Total	\$252,092,500.00

Assessments	
County Tax	\$ 118,384.00
Municipal Appropriation	2,141,562.00
Educational Appropriation - Local Share	1,181,797.21
Overlay	<u>129,736.52</u>
Total	\$ 3,571,479.73

Allowable Deductions	
State Revenue Sharing	\$ 46,593.00
Homestead Reimbursement	25,530.30
BETE Reimbursement	2,022.93
Other Revenue	<u>623,479.00</u>
Total	\$ 697,625.23

Net Assessment for Commitment	\$ 2,873,854.50
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\$252,092,500.00 x 11.40 mils = \$2,873,854.50

Exemptions – Veterans

The following Veterans receive a \$6,000 exemption on their primary residence. For tax year 2019, the exemption took \$68.40 off each tax bill.

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

Exemptions – Veterans' Widows

The following Veterans' Widows receive a \$6,000 exemption on their primary residence. For tax year 2019, the exemption took \$68.40 off each tax bill.

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

Exempted Real Estate

Municipal	Valuation
Cemetery Association	\$ 60,700
Leased to Community Childhood Learning Place	210,100
Water Department	1,248,300
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
Building leased to Captain's Catch	20,400
Town Common	<u>211,400</u>
Total Municipal	\$ 7,635,200

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	2,343,900
Maine Coast Heritage Trust	<u>2,453,000</u>
Total	\$ 91,020,800

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

Accounts	\$ 94,805,000
Tax	\$ 1,080,777

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	\$63,190.00
Code Enforcement	8,000.00
Salaries – Sewer	2,000.00
Salaries – Water	2,000.00
Total	\$75,190.00
Finance Officer/Tax Collector/Treasurer	
Town Office	\$56,925.03
Sewer	8,300.00
Water	8,300.00
Total	\$73,525.03
Town Clerk / Registrar of Voters	
Town Office	\$53,434.67
Public Works	
Public Works	\$41,350.60
Transfer Station	3,410.00
Animal Control Officer	2,080.00
Total	\$46,840.60
Public Works – Fill In	
Public Works – Fill in	\$12,120.00
Transfer Station – Fill in	5,400.00
Total	\$17,520.00
Transfer Station Attendant	
Transfer Station	\$19,968.00
Selectmen, Chairman	
Town Office	\$ 5,000.00
Selectmen (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 (2 at \$3,000 each)	6,000.00
Harbor Master	
Harbor Master	\$14,000.00
Traffic Ordinance Officer	12,000.00
Total	\$26,000.00

Town of Castine Position Compensation, continued from previous page.

Dock Attendants	
Harbor Master	\$13,230.00
Library Director	
Salaries – Library	\$50,355.00
Assistant Librarian	
Salaries – Library	\$30,596.00
Library Assistant	
Salaries – Library	\$13,436.00
Library Assistant	
Salaries – Library	\$11,034.00
School Board	
Board Chair	\$ 800.00
Board Members (\$700 each)	\$ 1,400.00
Principal	
Teaching Principal	\$87,887.75
Teacher	
Grade 5 – 8 Science/Math - Vacancy	\$46,638.00
Teacher	
Grade 3 – 4	\$51,279.00
Teacher	
Grade 1 - 2	\$48,268.00
Teacher	
Pre K / Kindergarten	\$68,746.00
Teacher	
Grades 5 – 8 Language/Social Studies	\$46,979.00
Teacher	
Classroom/Band Music Teacher (20%)	\$13,866.00
Teacher	
Classroom/Choral Music Teacher (20%)	\$10,016.00
Teacher	
Art Teacher (40%)	\$22,489.00
Teacher	
Physical Education/Health Teacher (40%)	\$19,562.00
Teacher	
Special Education / RTI	\$51,290.00
Teacher	
Spanish (20%)	\$10,582.00
Teacher	
Guidance (40%)	\$18,701.60
Teacher	
Instructional Aid (Special Education)	\$23,727.48
Secretary	
School Secretary	\$32,194.24

Town of Castine Position Compensation, continued from previous page.

Custodian	
Custodian	\$31,577.36
Bus Driver	
Bus Driver	\$29,331.75
School Nurse	
School Nurse	\$ 9,158.80
Cook	
Cook	\$17,143.72
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 (\$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 Governmental Accounting Standards Board standards. 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 included just the Town Audit. 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

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James 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, 2019, 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 61%, 70%, and 55%, 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, 2018 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.

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, 2019, 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 37 through 44 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.
December 5, 2019

TOWN OF CASTINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2019

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, 2019. 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, 2019 by \$14,792,249 (presented as “net position”). Of this amount, \$4,910,782 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 \$624,534 (a 4.4% increase) for the fiscal year ended June 30, 2019. Net position of governmental activities increased by \$427,338 (a 4.1% increase), while net assets of business-type activities showed an increase of \$197,196 (a 5.2% increase).

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2019, the Town's governmental funds reported a combined ending fund balance of \$4,725,002, an increase of \$364,304 in comparison with the prior year. Of this total fund balance, \$2,954,021 represents general unassigned fund balance. This unassigned fund balance represents approximately 89% of the total general fund expenditures for the year.

Long-term Debt:

Long-term debt obligations showed a net decrease of \$770,027 (8.0 %) during the current fiscal year. No new long-term debt obligations were issued. 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, pension and other post-employment benefit 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 17-36 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 37-44 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.

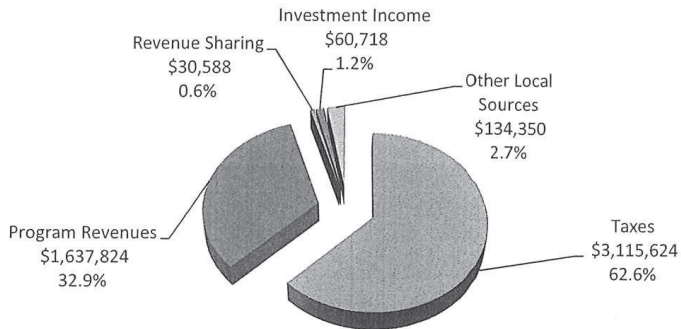
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2019</i>	<i>Total 2018</i>
Current Assets and Other	5,652,566	1,111,650	6,764,216	6,406,047
Capital Assets	10,159,121	8,033,826	18,192,947	18,680,592
Total Assets	15,811,687	9,145,476	24,957,163	25,086,639
Current Liabilities and Other	1,245,319	617,163	1,862,482	1,936,716
Long Term Liabilities	3,768,421	4,534,012	8,302,433	9,001,708
Total Liabilities	5,013,740	5,151,175	10,164,915	10,938,425
Net Position:				
Invested in Capital Assets	6,166,409	3,090,603	9,257,012	8,974,875
Restricted	624,454	-	624,454	566,200
Unrestricted	4,007,084	903,698	4,910,782	4,607,139
Total Net Position	10,797,947	3,994,301	14,792,248	14,148,214
Total Liabilities & Net Position	15,811,687	9,145,476	24,957,163	25,086,639

Changes in Net Position

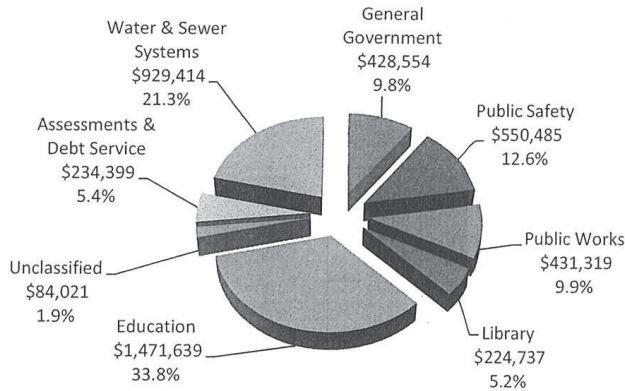
Approximately 63 percent of the Town's total revenue came from property and excise taxes, approximately 6 percent came from State subsidies and grants, and approximately 31 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$538,118 of the total expenses for the fiscal year.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2019</i>	<i>Total 2018</i>
Revenues:				
Taxes	3,115,624		3,115,624	3,112,713
Program Revenues	511,098	1,126,725	1,637,823	1,564,349
Revenue Sharing	30,588		30,588	31,579
Investment Income	60,833	(115)	60,718	25,302
Other Local Sources	134,350		134,350	214,587
Total	3,852,493	1,126,610	4,979,103	4,948,530
Expenses:				
General Government	428,554		428,554	434,915
Public Safety	550,485		550,485	541,287
Public Works	431,319		431,319	381,596
Library	224,737		224,737	200,495
Education	1,471,639		1,471,639	1,366,498
Unclassified	84,021		84,021	107,382
Assessments & Debt Service	234,399		234,399	244,127
Water & Sewer Systems		929,414	929,414	934,925
Total	3,425,155	929,414	4,354,569	4,211,225
Changes in Net Position	427,338	197,196	624,534	737,305

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 \$4,725,002, an increase of \$364,304 in comparison with the prior year. Approximately 63 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:

- \$51,631 positive variance in revenues. Investment earnings exceeded budget by \$45,833.
- \$269,135 positive variance in expenditures. Overlay on taxes was \$126,248. Administrative accounts operated \$27,296 below budget. The School Department operated \$57,666 below budget.

CAPITAL ASSET ADMINISTRATION

The Town's investment in capital assets for its governmental and business-type activities amounts to \$24,200,957, net of accumulated depreciation of \$6,008,010 leaving a net book value of \$18,192,948. Current year additions include \$7,741 in clock tower improvements, \$23,980 in road improvements, and \$8,945 in vehicle and equipment expenditures. There were no retirements, impairments or trade-ins during the current fiscal year.

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, 2019

(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	\$5,550,281	\$97,862	\$5,648,143
Accounts Receivable, net of Allowance for Uncollectible Accounts	\$33,864	\$270,094	\$303,958
Prepaid Expenses	\$1,721	\$40,762	\$42,483
Taxes and Tax Liens Receivable	\$33,672		\$33,672
Due from Other Funds		\$702,932	\$702,932
<u>Capital Assets:</u>			
Land	\$514,637	\$85,354	\$599,991
Other Capital Assets, net of Accumulated Depreciation	\$9,644,484	\$7,948,472	\$17,592,957
<u>Total Assets</u>	<u>\$15,778,659</u>	<u>\$9,145,476</u>	<u>\$24,924,135</u>
<u>Deferred Outflows of Resources</u>			
Related to Pensions	\$31,169		\$31,169
Related to Other Post-Employment Benefits	\$1,859		\$1,859
<u>Total Deferred Outflows of Resources</u>	<u>\$33,028</u>	<u>\$0</u>	<u>\$33,028</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$15,811,687</u>	<u>\$9,145,476</u>	<u>\$24,957,163</u>
<u>Liabilities, Deferred Inflows and Net Position</u>			
<u>Liabilities:</u>			
<u>Current Liabilities:</u>			
Accrued Expenses	\$104,133	\$30,876	\$135,008
Accounts Payable	\$158,515	\$1,739	\$160,254
Due to Other Funds	\$587,615	\$175,337	\$762,952
<u>Long-Term Liabilities:</u>			
Net Pension Liability	\$18,514		\$18,514
Net Other Post-Employment Benefits Liability	\$126,367		\$126,367
<u>General Obligation Bonds Payable:</u>			
Due within one year	\$369,173	\$409,211	\$778,384
Due in more than one year	\$3,623,540	\$4,534,012	\$8,157,552
<u>Total Liabilities</u>	<u>\$4,987,856</u>	<u>\$5,151,175</u>	<u>\$10,139,031</u>
<u>Deferred Inflows of Resources:</u>			
Related to Pensions	\$3,803		\$3,803
Related to Other Post-Employment Benefits	\$9,338		\$9,338
Property Taxes Collected in Advance	\$12,742		\$12,742
<u>Total Deferred Inflows of Resources</u>	<u>\$25,883</u>	<u>\$0</u>	<u>\$25,883</u>
<u>Net Position</u>			
Net Investment in Capital Assets	\$6,166,409	\$3,090,603	\$9,257,012
Restricted	\$624,454	\$0	\$624,454
Unrestricted	\$4,007,084	\$903,698	\$4,910,782
<u>Total Net Position</u>	<u>\$10,797,948</u>	<u>\$3,994,301</u>	<u>\$14,792,249</u>
<u>Total Liabilities, Deferred Inflows & Net Position</u>	<u>\$15,811,687</u>	<u>\$9,145,476</u>	<u>\$24,957,163</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, 2019

<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	\$428,554	\$48,585		(\$379,969)		(\$379,969)
Public Safety	\$550,485	\$202,532		(\$347,953)		(\$347,953)
Public Works	\$431,319		\$14,910	(\$416,410)		(\$416,410)
Library	\$224,737		\$101,333	(\$123,404)		(\$123,404)
Education	\$1,471,639	\$37,509	\$106,229	(\$1,327,901)		(\$1,327,901)
Unclassified	\$84,021			(\$84,021)		(\$84,021)
Assessments & Debt Service	\$234,399			(\$234,399)		(\$234,399)
<u>Total Governmental Activities</u>	<u>\$3,425,155</u>	<u>\$288,626</u>	<u>\$222,472</u>	<u>(\$2,914,057)</u>	<u>\$0</u>	<u>(\$2,914,057)</u>
<u>Business-type Activities</u>						
Water Department	\$459,787	\$616,641			\$156,854	\$156,854
Sewer Department	\$469,627	\$510,084			\$40,457	\$40,457
<u>Total Business-type Activities</u>	<u>\$929,414</u>	<u>\$1,126,725</u>	<u>\$0</u>	<u>\$0</u>	<u>\$197,311</u>	<u>\$197,311</u>
<u>Total Primary Government</u>	<u>\$4,354,569</u>	<u>\$1,415,352</u>	<u>\$222,472</u>	<u>(\$2,914,057)</u>	<u>\$197,311</u>	<u>(\$2,716,746)</u>
<u>General Revenues:</u>						
Property Tax Revenues				\$2,956,324		\$2,956,324
Excise Taxes				\$159,300		\$159,300
State Revenue Sharing				\$30,588		\$30,588
Investment Earnings				\$60,833	(\$115)	\$60,718
Other State Reimbursements & On-Behalf Contributions				\$33,317		\$33,317
Operating Transfers				\$700		\$700
Other Revenues				\$100,333		\$100,333
<u>Total Revenues, Special Items and Transfers</u>				<u>\$3,341,394</u>	<u>(\$115)</u>	<u>\$3,341,279</u>
<u>Changes in Net Position</u>				<u>\$427,338</u>	<u>\$197,196</u>	<u>\$624,534</u>
<u>Net Position - Beginning</u>				<u>\$10,370,610</u>	<u>\$3,797,105</u>	<u>\$14,167,715</u>
<u>Net Position - Ending</u>				<u>\$10,797,948</u>	<u>\$3,994,301</u>	<u>\$14,792,249</u>

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

TOWN OF CASTINE, MAINEBALANCE SHEET - GOVERNMENTAL FUNDS

(Exhibit III)

JUNE 30, 2019

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$5,550,281		\$5,550,281
Accounts Receivable, net	\$33,864		\$33,864
Prepaid Expenses	\$1,721		\$1,721
Taxes and Tax Liens Receivable	\$33,672		\$33,672
Due from Fiduciary Funds	\$1,640		\$1,640
Due from Other Funds		\$1,137,700	\$1,137,700
<u>Total Assets</u>	<u>\$5,621,178</u>	<u>\$1,137,700</u>	<u>\$6,758,878</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accrued Expenses	\$104,133		\$104,133
Accounts Payable	\$158,515		\$158,515
Due to Other Funds	\$1,137,700		\$1,137,700
Due to Proprietary Funds	\$589,255		\$589,255
<u>Total Liabilities</u>	<u>\$1,989,603</u>	<u>\$0</u>	<u>\$1,989,603</u>
<u>Deferred Inflows of Resources:</u>			
Property Taxes Collected in Advance	\$12,742		\$12,742
Unavailable Tax Revenue	\$31,530		\$31,530
<u>Total Deferred Inflows of Resources</u>	<u>\$44,273</u>	<u>\$0</u>	<u>\$44,273</u>
<u>Fund Balances:</u>			
Restricted	\$624,454		\$624,454
Committed	\$0	\$1,137,700	\$1,137,700
Assigned	\$8,827		\$8,827
Unassigned	\$2,954,021		\$2,954,021
<u>Total Fund Balances</u>	<u>\$3,587,302</u>	<u>\$1,137,700</u>	<u>\$4,725,002</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$5,621,178</u>	<u>\$1,137,700</u>	<u>\$6,758,878</u>
<u>Total Fund Balance - Governmental Funds</u>			\$4,725,002
<i>Net position reported for governmental activities in the statement of net position is different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$10,159,121
Deferred Inflows and Outflows related to Pension Plans and Other Post-Employment Benefits			\$19,887
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			(\$3,992,712)
This amount represents net pension liability			(\$18,514)
This amount represents net other post-employment benefits liability			(\$126,367)
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			\$31,530
<u>Net Position of Governmental Activities</u>			<u>\$10,797,948</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, 2019

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Total Governmental Funds</i>
<u>Revenues:</u>			
Property Tax Revenues	\$2,935,570		\$2,935,570
State Road Assistance	\$14,910		\$14,910
Excise Taxes	\$159,300		\$159,300
State Revenue Sharing	\$30,588		\$30,588
Maine Maritime Academy Support	\$146,679		\$146,679
Investment Earnings	\$60,833		\$60,833
Other State Reimbursements & On-Behalf Contributions	\$33,317		\$33,317
Municipal Fees, Licenses and Permits	\$104,439		\$104,439
Interest on Taxes	\$5,367		\$5,367
Rental Income	\$19,913		\$19,913
Other Revenues	\$25,816	\$49,237	\$75,053
<u>Total Revenues</u>	<u>\$3,536,731</u>	<u>\$49,237</u>	<u>\$3,585,968</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
<u>Current:</u>			
General Government	\$379,737	\$6,503	\$386,240
Public Safety	\$511,965	\$11,622	\$523,587
Public Works	\$225,927	\$59,120	\$285,048
Library	\$184,725	\$19,314	\$204,039
Education	\$1,244,559		\$1,244,559
Unclassified	\$56,519	\$35,243	\$91,762
Assessments & Debt Service	\$588,462		\$588,462
<u>Total Expenditures</u>	<u>\$3,191,894</u>	<u>\$131,802</u>	<u>\$3,323,697</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$344,836</u>	<u>(\$82,565)</u>	<u>\$262,271</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	\$103,033	\$127,367	\$230,400
Operating Transfers Out	<u>(\$128,367)</u>		<u>(\$128,367)</u>
<u>Net Change in Fund Balances</u>	<u>\$319,503</u>	<u>\$44,802</u>	<u>\$364,304</u>
<u>Beginning Fund Balances</u>	<u>\$3,267,799</u>	<u>\$1,092,898</u>	<u>\$4,360,698</u>
<u>Ending Fund Balances</u>	<u>\$3,587,302</u>	<u>\$1,137,700</u>	<u>\$4,725,002</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>			
Net Change in Fund Balances - Above			\$364,304
Pension and Other Post-Employment Benefits Plans (Deferred Outflows, Net Liability, Deferred Inflows)			(\$91,541)
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			\$20,754
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			\$362,695
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.			<u>(\$228,874)</u>
<u>Changes in Net Position of Governmental Activities</u>			<u>\$427,338</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, 2019

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Totals</u>
<u>Assets</u>			
<u>Current Assets:</u>			
Cash and Cash Equivalents	\$97,862		\$97,862
Accounts Receivable - net	\$154,041	\$116,053	\$270,094
Prepaid Expenses	\$40,762		\$40,762
Due from Other Funds	\$702,932		\$702,932
<u>Total Current Assets</u>	<u>\$995,597</u>	<u>\$116,053</u>	<u>\$1,111,650</u>
<u>Noncurrent Assets:</u>			
<u>Capital Assets:</u>			
Depreciable Assets	\$6,275,648	\$5,082,475	\$11,358,123
Accumulated Depreciation	(\$1,724,250)	(\$1,600,047)	(\$3,324,297)
<u>Total Noncurrent Assets</u>	<u>\$4,551,398</u>	<u>\$3,482,428</u>	<u>\$8,033,826</u>
<u>Total Assets</u>	<u>\$5,546,995</u>	<u>\$3,598,481</u>	<u>\$9,145,476</u>
<u>Liabilities</u>			
<u>Current Liabilities:</u>			
Accounts Payable	\$1,739		\$1,739
Accrued Expenses	\$16,114	\$14,762	\$30,876
Due to Other Funds		\$175,337	\$175,337
Current Portion of Long-Term Debt	\$201,371	\$207,840	\$409,211
<u>Total Current Liabilities</u>	<u>\$219,224</u>	<u>\$397,939</u>	<u>\$617,163</u>
<u>Long-Term Liabilities:</u>			
Bonds Payable	\$2,750,355	\$2,192,868	\$4,943,223
Less Current Portion	(\$201,371)	(\$207,840)	(\$409,211)
<u>Net Long-Term Liabilities</u>	<u>\$2,548,984</u>	<u>\$1,985,028</u>	<u>\$4,534,012</u>
<u>Total Liabilities</u>	<u>\$2,768,208</u>	<u>\$2,382,967</u>	<u>\$5,151,175</u>
<u>Net Position</u>			
Net Investment in Capital Assets	\$1,801,043	\$1,289,560	\$3,090,603
Restricted	\$0	\$0	\$0
Unrestricted (Deficit)	\$977,744	(\$74,046)	\$903,698
<u>Total Net Position</u>	<u>\$2,778,787</u>	<u>\$1,215,514</u>	<u>\$3,994,301</u>
<u>Total Liabilities and Net Position</u>	<u>\$5,546,995</u>	<u>\$3,598,481</u>	<u>\$9,145,476</u>

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

TOWN OF CASTINE, MAINE
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Exhibit VI)

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Totals</u>
<u>Operating Revenues:</u>			
Charges for Services	\$616,641	\$510,084	\$1,126,725
<u>Total Operating Revenues</u>	<u>\$616,641</u>	<u>\$510,084</u>	<u>\$1,126,725</u>
<u>Operating Expenses:</u>			
Operation and Maintenance	\$233,569	\$277,682	\$511,251
Depreciation	\$136,358	\$132,220	\$268,578
Assessments	\$2,962		\$2,962
<u>Total Operating Expenses</u>	<u>\$372,889</u>	<u>\$409,902</u>	<u>\$782,791</u>
<u>Operating Profit (Loss)</u>	<u>\$243,752</u>	<u>\$100,182</u>	<u>\$343,934</u>
<u>Other Revenues</u>			
Interest Earned	(\$115)		(\$115)
Interest Expense	(\$86,898)	(\$59,725)	(\$146,623)
<u>Change in Net Position</u>	<u>\$156,739</u>	<u>\$40,457</u>	<u>\$197,196</u>
<u>Net Position - Beginning</u>	<u>\$2,622,048</u>	<u>\$1,175,057</u>	<u>\$3,797,105</u>
<u>Net Position - Ending</u>	<u>\$2,778,787</u>	<u>\$1,215,514</u>	<u>\$3,994,301</u>

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

TOWN OF CASTINE, MAINE

(Exhibit VII)

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<i>Water Department</i>	<i>Sewer Department</i>	<i>Totals</i>
<u>Cash Flows from Operating Activities:</u>			
Received from Customers	\$619,894	\$500,206	\$1,120,100
Payments to Suppliers	(\$226,243)	(\$142,458)	(\$368,701)
Payments to Employees	(\$23,581)	(\$135,224)	(\$158,805)
(Increase)/Decrease in Due From Other Funds	(\$72,931)	\$46,597	(\$26,334)
<u>Cash Flows from Operations</u>	<u>\$297,139</u>	<u>\$269,120</u>	<u>\$566,259</u>
<u>Cash Flows from Investing Activities:</u>			
Capital Expenditures	(\$9,809)		(\$9,809)
Interest Earned	(\$115)	\$0	(\$115)
<u>Cash Flows from Investing</u>	<u>(\$9,924)</u>	<u>\$0</u>	<u>(\$9,924)</u>
<u>Cash Flows from Financing Activities:</u>			
Other Income	\$0	\$0	\$0
Interest on Bonds Payable	(\$87,804)	(\$61,311)	(\$149,115)
Principal on Bonds Payable	(\$199,277)	(\$207,809)	(\$407,086)
<u>Cash Flows from Financing</u>	<u>(\$287,081)</u>	<u>(\$269,120)</u>	<u>(\$556,201)</u>
<u>Net Cash Flows</u>	<u>\$134</u>	<u>\$0</u>	<u>\$134</u>
<u>Beginning Cash Balance</u>	<u>\$97,728</u>	<u>\$0</u>	<u>\$97,728</u>
<u>Ending Cash Balance</u>	<u>\$97,862</u>	<u>\$0</u>	<u>\$97,862</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:</u>			
Operating Income (Loss)	\$243,752	\$100,182	\$343,934
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities;			
Depreciation	\$136,358	\$132,220	\$268,578
Changes in Assets and Liabilities;			
Receivables, net	\$3,253	(\$9,879)	(\$6,626)
Prepaid Expenses	\$0		\$0
Accounts Payable	(\$13,293)		(\$13,293)
Due From Other Funds	(\$72,931)	\$46,597	(\$26,334)
<u>Cash Flows from Operations</u>	<u>\$297,139</u>	<u>\$269,120</u>	<u>\$566,259</u>

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

TOWN OF CASTINE, MAINE
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2019

(Exhibit VIII)

	<u>Wetherle Memorial Library</u>	<u>Trust Funds</u>	<u>Total</u>
<u>Assets</u>			
Cash & Cash Equivalents		\$168,681	\$168,681
Investments	\$6,617,563		\$6,617,563
Due from General Fund		\$4,258	\$4,258
<u>Total Assets</u>	<u>\$6,617,563</u>	<u>\$172,939</u>	<u>\$6,790,502</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	\$6,611,665		\$6,611,665
Restricted - Trust Principal		\$30,125	\$30,125
Restricted - Trust Expendable		\$142,814	\$142,814
<u>Total Net Position</u>	<u>\$6,611,665</u>	<u>\$172,939</u>	<u>\$6,784,604</u>
<u>Total Liabilities & Net Position</u>	<u>\$6,617,563</u>	<u>\$172,939</u>	<u>\$6,790,502</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, 2019

	<i>Witherle Memorial Library</i>	<i>Trust Funds</i>	<i>Total</i>
<u>Additions</u>			
Investment Earnings	\$160,558	\$561	\$161,119
Rental Income		\$10,450	\$10,450
Other Additions			\$0
<u>Total Additions</u>	\$160,558	\$11,011	\$171,569
<u>Reductions</u>			
Maintenance		\$137	\$137
Fiduciary Fees / Bank Fees	\$34,047		\$34,047
<u>Total Reductions</u>	\$34,047	\$137	\$34,184
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In		\$1,000	\$1,000
Operating Transfers Out	(\$105,796)	(\$1,700)	(\$107,496)
Unrealized Gains (Losses) from Investments	\$592,995		\$592,995
<u>Total Other Financing Sources (Uses)</u>	\$487,199	(\$700)	\$486,499
<u>Excess of Additions and other Financing Sources over Reductions and other Financing Uses</u>	\$613,710	\$10,174	\$623,884
<u>Beginning Net Position</u>	\$5,997,955	\$162,765	\$6,160,720
<u>Ending Net Position</u>	\$6,611,665	\$172,939	\$6,784,604

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, 2019

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, 2018. 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.

Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Maine Education Association Benefits Trust (MEABT) and the Maine Municipal Employees Health Trust (MMEHT) and additions to / deductions from fiduciary net position have been determined on the same basis as they are reported by MEABT and MMEHT. For this purpose, benefit payments (including refunds of employer 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 \$542,980 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, 2019 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>Nonspendable</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>Restricted</u>				
Witherle Library Trust			\$6,611,665	\$6,611,665
Revenue Sharing	\$15,488			\$15,488
Education	\$608,966			\$608,966
<u>Committed</u>				
Capital Projects Fund		\$1,137,700		\$1,137,700
<u>Assigned</u>				
Revaluation	\$5,827			\$5,827
Tax Anticipation Note Interest	\$3,000			\$3,000
<u>Unassigned</u>	\$2,954,021		\$142,814	\$3,096,835
<u>Total Fund Balances</u>	<u>\$3,587,302</u>	<u>\$1,137,700</u>	<u>\$6,784,604</u>	<u>\$11,509,606</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 \$5,842,109 and the bank balance was \$5,931,366. Of the bank balance, the entire amount was insured or collateralized as of June 30, 2019.

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	\$345,364
Fixed income bonds and mutual funds	<u>\$394,846</u>
Total short-term investments	<u><u>\$740,210</u></u>
Long-term investments:	
Equities	\$4,396,655
Fixed income bonds and mutual funds	<u>\$1,480,699</u>
Total long-term investments	<u><u>\$5,877,353</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>\$719,506</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>2019</u>
	<u>Fair Value</u>
Quoted Prices in Active Markets (Level 1)	
Money Market funds, equities,	
Fixed income bonds and mutual funds	<u>\$6,617,563</u>
Total Level 1	<u><u>\$6,617,563</u></u>

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2018 and committed on July 20, 2018. 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, \$31,530 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, 2019 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	\$7,741		\$3,357,671
Equipment and Vehicles	\$1,108,007	\$8,945		\$1,116,952
Infrastructure	\$7,829,595	\$23,980		\$7,853,575
<i>Total capital assets being depreciated</i>	<u>\$12,287,531</u>	<u>\$40,666</u>	<u>\$0</u>	<u>\$12,328,197</u>
<u>Less accumulated depreciation for</u>				
Buildings	\$725,085	\$71,953		\$797,038
Equipment and Vehicles	\$808,131	\$38,809		\$846,940
Infrastructure	\$880,957	\$158,778		\$1,039,735
<i>Total accumulated depreciation</i>	<u>\$2,414,172</u>	<u>\$269,540</u>	<u>\$0</u>	<u>\$2,683,713</u>
<i>Net capital assets being depreciated</i>	<u>\$9,873,359</u>	<u>(\$228,874)</u>	<u>\$0</u>	<u>\$9,644,484</u>
<u>Governmental Activities</u>				
<u>Capital Assets, net</u>	<u>\$10,387,996</u>	<u>(\$228,874)</u>	<u>\$0</u>	<u>\$10,159,121</u>
<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
<i>Total capital assets being depreciated</i>	<u>\$5,022,867</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,022,867</u>
<u>Less accumulated depreciation for</u>				
Buildings	\$234,153	\$3,648		\$237,801
Equipment and Vehicles	\$217,401	\$13,172		\$230,574
Infrastructure	\$1,016,272	\$115,400		\$1,131,672
<i>Total accumulated depreciation</i>	<u>\$1,467,826</u>	<u>\$132,220</u>	<u>\$0</u>	<u>\$1,600,047</u>
<i>Net capital assets being depreciated</i>	<u>\$3,555,041</u>	<u>(\$132,220)</u>	<u>\$0</u>	<u>\$3,422,820</u>
<u>Business-type Activities</u>				
<u>Capital Assets, net</u>	<u>\$3,614,649</u>	<u>(\$132,220)</u>	<u>\$0</u>	<u>\$3,482,428</u>

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<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	\$6,244,793	\$9,809	\$4,700	\$6,249,902
<i>Total capital assets being depreciated</i>	<u>\$6,244,793</u>	<u>\$9,809</u>	<u>\$4,700</u>	<u>\$6,249,902</u>
<u>Less accumulated depreciation for</u>				
Buildings, Equipment and Infrastructure	\$1,592,592	\$136,358	\$4,700	\$1,724,250
<i>Total accumulated depreciation</i>	<u>\$1,592,592</u>	<u>\$136,358</u>	<u>\$4,700</u>	<u>\$1,724,250</u>
<i>Net capital assets being depreciated</i>	<u>\$4,652,201</u>	<u>(\$126,549)</u>	<u>\$0</u>	<u>\$4,525,652</u>
<u>Business-type Activities</u>				
<u>Capital Assets, net</u>	<u>\$4,677,947</u>	<u>(\$126,549)</u>	<u>\$0</u>	<u>\$4,551,398</u>

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

Governmental Activities:

General Government	\$40,261
Public Safety	\$26,898
Public Works, including depreciation of general infrastructure assets	\$170,252
Library	\$20,698
Education	\$11,432
Total Depreciation Expense - Governmental Activities	<u><u>\$269,540</u></u>

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, 2019:

	<i>Beginning Balance</i>	<i>Additions (Retirements)</i>	<i>Ending Balance</i>	<i>Amounts Due Within One Year</i>
<u>Governmental Activities:</u>				
Emerson Hall	\$318,750	(\$21,250)	\$297,500	\$21,250
Infrastructure	\$4,000,049	(\$332,813)	\$3,667,237	\$338,953
School Bus Capital Lease	\$36,608	(\$8,632)	\$27,976	\$8,970
<i>Total Governmental Activities</i>	<u>\$4,355,407</u>	<u>(\$362,695)</u>	<u>\$3,992,712</u>	<u>\$369,173</u>
<u>Business-Type Activities:</u>				
Wastewater	\$1,750,000	(\$175,000)	\$1,575,000	\$175,000
Wastewater	\$105,768	(\$8,136)	\$97,632	\$8,136
Wastewater	\$544,910	(\$24,673)	\$520,237	\$24,704
	<u>\$2,400,677</u>	<u>(\$207,809)</u>	<u>\$2,192,868</u>	<u>\$207,840</u>
<u>Business-Type Activities:</u>				
Water	\$334,622	(\$26,604)	\$308,018	\$27,934
Water	\$480,000	(\$60,000)	\$420,000	\$60,000
Water	\$63,674	(\$12,221)	\$51,453	\$12,473
Water	\$310,233	(\$23,864)	\$286,368	\$23,864
Water	\$438,689	(\$20,820)	\$417,869	\$21,121
Water	\$914,885	(\$41,425)	\$873,460	\$41,477
Water	\$335,552	(\$14,589)	\$320,963	\$14,754
	<u>\$2,877,655</u>	<u>(\$199,523)</u>	<u>\$2,678,132</u>	<u>\$201,622</u>
<i>Total Business-Type Activities</i>	<u>\$5,278,332</u>	<u>(\$407,332)</u>	<u>\$4,871,000</u>	<u>\$409,462</u>
Total Debt	<u><u>\$9,633,739</u></u>	<u><u>(\$770,027)</u></u>	<u><u>\$8,863,712</u></u>	<u><u>\$778,635</u></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, 2019 was \$297,500.

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, 2019 was \$3,667,237.

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, 2019 was \$27,976.

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, 2019 was \$1,575,000.

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, 2019 was \$384,000.

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, 2019 was \$51,453.

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, 2019 was \$420,000.

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, 2019 was \$308,018.

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, 2019 was \$417,869.

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, 2019 was \$1,393,696.

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, 2019 was \$320,963.

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>
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
<i>Totals</i>	<u>\$8,863,712</u>	<u>\$1,672,180</u>	<u>\$10,535,892</u>

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, 2019, Due from Other Funds consist of a payable in the Sewer Department and offsetting receivable in the General Fund of \$175,337. In addition, the Trust funds owe the General fund \$1,640, the Capital projects fund is owed \$1,137,700 and the Water Department \$764,592. 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, 2019, 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>
2019	\$42,872	\$23,153	\$62,095	\$560,425
2018	\$39,998	\$20,757	\$57,931	\$522,845
2017	\$38,905	\$17,088	\$50,958	\$508,568

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, 2019, the School Department reported a net pension liability of \$18,514. The net pension liability was measured as of June 30, 2018, 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, 2018, the School Department's proportion was .001372%, which was an increase of 0.000147% from its proportion measured at June 30, 2017.

For the fiscal year ended June 30, 2019, the School Department recognized pension expense of \$24,275. At June 30, 2019, 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	\$566	\$2,406
Changes in Assumptions	\$1,165	\$0
Net Difference between projected and actual earnings on pension plan investments	\$0	\$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$6,285	\$1,397
Employer Contributions made subsequent to measurement date	\$23,153	\$0
	<u>\$31,169</u>	<u>\$3,803</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>	
2019	\$30,222
2020	(\$498)
2021	(\$1,713)
2022	(\$647)

F. Actuarial Assumptions

The total pension liability in the June 30, 2018 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	6.75%, 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, 2018 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, 2018 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 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member 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 6.75%, 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 (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Proportionate Share of the Net Pension Liability	\$34,215	\$18,514	\$5,439

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2018 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, 2017, 2018 and 2019 were \$25,034, \$20,138 and \$17,032 respectively.

Note 9 - Other Post-Employment BenefitsA. Plan Description - School Department Employees Group Life Insurance 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, 2018 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 basic 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, 2018, 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	6.75%, 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
2018	\$1,470	\$1,554	\$16,105

A. Plan Description - Town Employees Group Health Insurance 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, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	4.10% per annum.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	3.00% per annum.

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 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 1/1/2018</u>	\$41,621	\$0	\$41,621
<u>Changes:</u>			
Service Cost	\$1,909		\$1,909
Interest	\$1,485		\$1,485
Differences between expected and actual experience	\$0		\$0
Changes of assumptions	(\$3,939)		(\$3,939)
Contributions - employer		\$715	(\$715)
Benefit payments	(\$715)	(\$715)	\$0
<u>Net changes</u>	<u>(\$1,260)</u>	<u>\$0</u>	<u>(\$1,260)</u>
<u>Balances at 1/1/19</u>	<u>\$40,361</u>	<u>\$0</u>	<u>\$40,361</u>

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 (3.10%) or 1 percentage point higher (5.10%) than the current discount rate:

	<i>1.0% Decrease (3.10%)</i>	<i>Discount Rate (4.10%)</i>	<i>1.0% Increase (5.10%)</i>
<i>Net OPEB Liability (Asset)</i>	\$46,535	\$40,361	\$35,261

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 or 1 percentage point higher 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)	\$34,926	\$40,361	\$47,032

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 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	\$1,736
Changes in Assumptions	\$1,859	\$3,282
Net Difference between projected between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$1,859</u>	<u>\$5,018</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>	
2020	(\$626)
2021	(\$626)
2022	(\$626)
2023	(\$627)
2024	(\$654)
Thereafter	\$0

A. Plan Description - School Department Employees Health Insurance Plan

Qualifying personnel of the School Department can participate in the Maine Education Association Benefits Trust (MEABT) postretirement benefit plan. The plan is a multi-employer, cost sharing OPEB plan.

B. Eligibility

The employee must have participated in the MEABT health plan for the 12 months prior to retirement, and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits.

A retiree who terminates coverage may elect to re-enroll in coverage at a later date if the participant participated in the health plan for 12 months prior to terminating coverage, if the re-enrollment occurs within 5 years from the date of termination coverage, and if the retiree does not surpass attaining age 62 at the time of re-enrollment. The participant has to have maintained continuous health insurance coverage during this break in coverage. To be eligible for re-enrollment, a retiree may not take more than one break in coverage.

C. Cost Sharing Provisions

The retiree is eligible for a State subsidy of 45% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members.

The retiree pays 55% of the blended premium rate for coverage elected. Spouses must contribute 100% of the blended premium amounts. This the total premium is paid for by both the State and the retiree and/or spouse. The MEABT is not responsible for the premium, but instead the implicit rate subsidy. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums are based on the average active and per-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage, thus an implied subsidy.

D. 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	6
Active employees	14
Average age	50.63
Average service	10.01

E. Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 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 June 30, 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>	3.87% per annum.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	Included in per capita claims cost
<i>Healthcare cost trend rates:</i>	

Pre -Medicare Medical: Initial trend of 5.55% applied in FYE 2018 grading over 15 years to 3.73% per annum.

Medicare Medical: Initial trend of 3.72% applied in FYE 2018 grading over 15 years to 2.81% per annum.

F. Actuarial Assumptions

Rates of mortality for the different level of participants are described below:

Healthy Annuitants: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% 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.

Healthy Employees: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table rates after the end of the Total Employee Mortality Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% 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.

Disabled Annuitants: based on 108% and 105% of the RP-2014 Total Dataset Disabled Annuitant Mortality Table, respectively for males and females, projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% 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.

The actuarial assumptions are the assumptions that were adopted by the Maine Public Employees Retirement System State Employee and Teacher Program valuation at June 30, 2018 and are 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. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets. The plan has no assets to apply against the liabilities.

For claim curves, the Actuary used actual community rated premiums and census records provided by MEABT through June 30, 2018. Participation experience for Medicare eligible (ME) and non-Medicare eligible (NME) (activities 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 distribution 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.

G. 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 June 30, 2017 is 3.58% per annum. The discount rate as of June 30, 2018 is 3.87% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 6/30/2017</u>	\$85,817	\$0	\$85,817
<u>Changes:</u>			
Service Cost	\$2,221		\$2,221
Interest	\$3,152		\$3,152
Change of Assumptions	(\$5,184)		(\$5,184)
Contributions - Employer		\$0	\$0
Benefit Payments	\$0	\$0	\$0
<u>Net changes</u>	\$189	\$0	\$189
<u>Balances at 6/30/18</u>	<u>\$86,006</u>	<u>\$0</u>	<u>\$86,006</u>

I. 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 School Department, as well as what the School Department's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.87%) or 1 percentage point higher (4.87%) than the current discount rate:

	<u>1.0% Decrease (2.87%)</u>	<u>Discount Rate (3.87%)</u>	<u>1.0% Increase (4.87%)</u>
Net OPEB Liability (Asset)	\$105,549	\$86,006	\$70,646

J. 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 School Department, as well as what the School Department's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<i>1.0% Decrease</i>	<i>Healthcare Trend Rate</i>	<i>1.0% Increase</i>
<i>Net OPEB Liability (Asset)</i>	\$69,843	\$86,006	\$106,629

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.

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$0	\$0
Changes in Assumptions	\$0	\$4,320
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$0	\$0
	<u>\$0</u>	<u>\$4,320</u>

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

<i>Year ended</i>	
2019	(\$864)
2020	(\$864)
2021	(\$864)
2022	(\$864)
2023	(\$864)
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, 2019.

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Exhibit X)

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Property Tax Revenues	\$2,957,200	\$2,957,200	\$2,935,570	(\$21,630)
State Road Assistance	\$12,000	\$12,000	\$14,910	\$2,910
Excise Taxes	\$145,000	\$145,000	\$159,300	\$14,300
State Revenue Sharing	\$30,000	\$30,000	\$30,588	\$588
Maine Maritime Academy Support	\$152,000	\$152,000	\$146,679	(\$5,321)
Investment Earnings	\$15,000	\$15,000	\$60,833	\$45,833
Other State Reimbursements	\$35,483	\$35,483	\$33,317	(\$2,166)
Municipal Fees, Licenses and Permits	\$105,500	\$105,500	\$104,439	(\$1,061)
Other Revenues	\$32,917	\$32,917	\$51,096	\$18,179
<u>Total Revenues</u>	<u>\$3,485,100</u>	<u>\$3,485,100</u>	<u>\$3,536,731</u>	<u>\$51,631</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
General Government	\$407,033	\$407,033	\$379,737	\$27,296
Public Safety	\$527,251	\$527,251	\$511,965	\$15,286
Public Works	\$226,473	\$226,473	\$225,927	\$546
Library	\$185,066	\$185,066	\$184,725	\$341
Education	\$1,302,224	\$1,302,224	\$1,244,559	\$57,666
Unclassified	\$59,400	\$59,400	\$56,519	\$2,881
Assessments & Debt Service	\$753,582	\$753,582	\$588,462	\$165,120
<u>Total Expenditures</u>	<u>\$3,461,029</u>	<u>\$3,461,029</u>	<u>\$3,191,894</u>	<u>\$269,135</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$24,071</u>	<u>\$24,071</u>	<u>\$344,836</u>	<u>\$320,765</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$104,296	\$104,296	\$103,033	(\$1,263)
Operating Transfers Out	(\$128,367)	(\$128,367)	(\$128,367)	\$0
<u>Net Change in Fund Balances</u>	<u>\$0</u>	<u>\$0</u>	<u>\$319,503</u>	<u>\$319,503</u>
<u>Beginning Fund Balances</u>	<u>\$3,267,799</u>	<u>\$3,267,799</u>	<u>\$3,267,799</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$3,267,799</u>	<u>\$3,267,799</u>	<u>\$3,587,302</u>	<u>\$319,503</u>

(Exhibit XI)

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - STATE EMPLOYEE AND TEACHER PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

For the Fiscal Year Ended June 30,	Proportionate Share of Net Pension Liability (Asset)		Covered Employee Payroll	Proportionate Share of Net Pension Liability (Asset) as a % of Employee Payroll		Plan Total Pension Liability		Plan Fiduciary Net Position		Plan Net Pension Liability		Plan Fiduciary Net Position Total Pension Liability		Plan Net Pension Liability as a % of the Covered Employee Payroll
	Proportion of Net Pension Liability	Share of Net Pension Liability (Asset)		Proportionate Share of Net Pension Liability (Asset) as a % of Employee Payroll	Proportionate Share of Net Pension Liability (Asset)	Proportion of Net Pension Liability	Share of Net Pension Liability (Asset)	Proportionate Share of Net Pension Liability (Asset) as a % of Employee Payroll	Proportionate Share of Net Pension Liability (Asset)	Proportion of Net Pension Liability	Share of Net Pension Liability (Asset)			
2019	0.001372%	\$18,514	\$560,425	3.304%	\$14,031,187,845	\$11,632,179,683	\$2,399,008,162	\$2,591,594,648	\$2,399,008,162	82.902%	\$1,808,274,919	\$1,808,274,919	132.668%	
2018	0.001519%	\$22,049	\$522,845	4.217%	\$13,484,886,512	\$10,893,291,864	\$2,591,594,648	\$9,960,335,390	\$3,109,619,558	76.208%	\$1,860,230,663	\$1,860,230,663	139.316%	
2017	0.000216%	\$3,816	\$508,568	0.750%	\$13,069,954,948	\$9,960,335,390	\$3,109,619,558	\$10,242,097,022	\$2,374,190,032	81.182%	\$1,699,160,889	\$1,699,160,889	171.194%	
2016	0.000980%	\$13,231	\$537,469	2.462%	\$12,616,287,054	\$10,242,097,022	\$2,374,190,032	\$10,337,639,472	\$1,982,519,311	83.908%	\$1,676,857,294	\$1,676,857,294	139.727%	
2015	0.001069%	\$11,549	\$514,715	2.244%	\$12,320,158,783	\$10,337,639,472	\$1,982,519,311						118.228%	

* 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

(Exhibit XII)

REQUIRED SUPPLEMENTARY INFORMATIONSCHEDULE OF EMPLOYER CONTRIBUTIONSMAINE PUBLIC EMPLOYEES RETIREMENT SYSTEMFOR THE FISCAL YEAR ENDED JUNE 30, 2019

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a % of Covered Employee Payroll</i>
2019	\$23,153	\$23,153	\$0	\$560,425	4.131%
2018	\$20,757	\$20,757	\$0	\$499,017	4.160%
2017	\$17,088	\$17,088	\$0	\$509,693	3.353%
2016	\$18,059	\$18,059	\$0	\$468,298	3.856%
2015	\$15,211	\$15,211	\$0	\$436,317	3.486%

* 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, 2019

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, 2018, 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, 2018 are as follows:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.75%, 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, 2018 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, 2018.

(Exhibit XIII)

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, 2019

For the Fiscal Year Ended	Total OPEB Liability						Plan Fiduciary Net Position						Net OPEB Liability as a % of the Covered Employee Payroll			
	Interest (includes Interest on Service Cost) (BOY) Cost)	Differences between Estimated and Actual Experience	Changes of Assumptions	Benefit Payments, Including Refunds of Member Contributions	Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Contributions-Contributions- Employer	Member	Benefit Payments, Including Refunds of Member Contributions	Net Change in Plan Fiduciary Position	Plan Fiduciary Net Position - Beginning	Plan Fiduciary Net Position - Ending	Net OPEB Liability - Beginning	Net OPEB Liability - Ending	
2019	\$2,221	\$0	\$0	\$0	\$189	\$85,817	\$86,006	\$0	\$0	\$0	\$0	\$0	\$0	\$86,006	\$739,063	11.637%
Maine Education Association Benefit Trust School Plan																
2019	\$1,909	\$0	\$0	\$0	(\$1,260)	\$41,621	\$40,361	\$715	\$0	(\$715)	\$0	\$0	\$0	\$40,361	\$263,000	15.346%
2018	\$2,418	(\$2,604)	\$2,789	(\$645)	\$3,479	\$38,142	\$41,621	\$645	\$0	(\$645)	\$0	\$0	\$0	\$41,621	\$263,000	15.825%

* Amounts presented for each fiscal year were determined as of January 1 of the previous year. Retrospective 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, 2019

(Exhibit XIV)

	<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>
<u>Maine Education Association Benefit Trust School Plan</u>	2019	\$0	\$0	\$0
<u>Maine Municipal Employees Health Trust Town Plan</u>	2019	\$715	\$715	\$0
	2018	\$645	\$645	\$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, 2019

Note 1 – Actuarial Methods and Assumptions - Maine Education Association Benefits Trust School Plan

The total OPEB liability in the June 30, 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 School Department's net OPEB liability was measured as of June 30, 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 Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	3.87% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	Included in per-capita claims cost
Retirement Age	65

Healthcare cost trend rates;

Pre -Medicare Medical: Initial trend of 5.55% applied in FYE 2018 grading over 15 years to 3.73% per annum.

Medicare Medical: Initial trend of 3.72% applied in FYE 2018 grading over 15 years to 2.81% per annum.

Rates of mortality for the different level of participants are described below:

Healthy Annuitants: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% 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.

Healthy Employees: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using the RP-2014 Total Dataset Employee Mortality Table rates after the end of the Total Employee Mortality Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% 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.

Disabled Annuitants: based on 108% and 105% of the RP-2014 Total Dataset Disabled Annuitant Mortality Table, respectively, for males and females, projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% 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.

Note 2 – Actuarial Methods and Assumptions - Maine Municipal Employees Health Trust Town Plan

The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Changes of Assumptions

Discount rate was changed from 3.44% to 4.10% per GASB 75 discount rate selection.

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2019, 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 Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	4.10% 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 in FYE 2018 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 Tables, both projected from the 2006 base rates using the RPEC_2015 model, with an ultimate range of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 11-120 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 at June 30, 2016.

TOWN OF CASTINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(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
<i>General Government:</i>									
Administration		\$31,100	\$369	\$0	\$31,469	\$32,978	\$0	(\$1,509)	
Office Personnel		\$175,668	\$0	\$0	\$175,668	\$176,808	\$0	(\$1,140)	
Emerson Hall		\$22,840	\$0	\$0	\$22,840	\$16,438	\$0	\$6,402	
Insurance		\$33,000	\$0	\$0	\$33,000	\$26,995	\$0	\$6,005	
Employee Benefits		\$80,452	\$0	\$0	\$80,452	\$78,028	\$0	\$2,424	
Code Enforcement		\$12,273	\$0	\$0	\$12,273	\$11,880	\$0	\$393	
General		\$49,700	\$0	\$0	\$49,700	\$36,980	\$0	\$12,720	
Revaluation	\$3,827	\$2,000	\$0	\$0	\$5,827	\$0	\$0	\$0	\$5,827
<i>Public Safety:</i>									
Fire Safety	\$3,827	\$407,033	\$369	\$0	\$411,229	\$380,107	\$0	\$25,296	\$5,827
Transfer Station		\$92,652	\$0	\$0	\$92,652	\$92,652	\$0	\$0	
Septic Disposal		\$117,255	\$55,853	\$0	\$173,108	\$174,437	\$0	(\$1,329)	
Street Lights		\$6,000	\$0	\$0	\$6,000	\$2,207	\$0	\$3,793	
Law Enforcement		\$12,000	\$0	\$0	\$12,000	\$16,488	\$0	(\$4,488)	
Traffic Ordinance Officer		\$26,800	\$0	\$0	\$26,800	\$12,601	\$0	\$14,199	
911 Dispatch		\$10,045	\$0	\$0	\$10,045	\$10,072	\$0	(\$27)	
Ambulance		\$4,306	\$0	\$0	\$4,306	\$4,487	\$0	(\$181)	
Hydrant Rental		\$25,858	\$0	\$0	\$25,858	\$25,858	\$0	\$0	
Health Officer		\$185,500	\$0	\$0	\$185,500	\$185,500	\$0	\$0	
Harbor Master		\$500	\$0	\$0	\$500	\$500	\$0	\$0	
Dock/Wharf/Floot		\$26,375	\$0	\$0	\$26,375	\$24,489	\$0	\$1,886	
Dock Restrooms		\$8,000	\$0	\$0	\$8,000	\$7,821	\$0	\$179	
Dock Wifi		\$7,000	\$0	\$0	\$7,000	\$5,127	\$0	\$1,873	
Social Security - Public Safety		\$802	\$0	\$0	\$802	\$1,136	\$0	(\$334)	
Boat		\$928	\$0	\$0	\$928	\$992	\$0	(\$64)	
Animal Control		\$700	\$0	\$0	\$700	\$1,372	\$0	(\$672)	
		\$2,530	\$0	\$0	\$2,530	\$2,080	\$0	\$450	
<i>Public Works:</i>									
Public Works Administration	\$0	\$527,251	\$55,853	\$0	\$583,104	\$567,819	\$0	\$15,286	\$0
Grounds Maintenance		\$77,701	\$0	\$0	\$77,701	\$75,877	\$0	\$1,824	
Water Supply Maintenance		\$5,000	\$0	\$0	\$5,000	\$6,403	\$0	(\$1,403)	
Road Maintenance		\$3,500	\$0	\$0	\$3,500	\$2,741	\$0	\$759	
Winter Roads Maintenance		\$48,650	\$0	\$0	\$48,650	\$55,007	\$0	(\$6,357)	
Equipment Maintenance		\$64,122	\$0	\$0	\$64,122	\$64,122	\$0	\$0	
		\$27,500	\$0	\$0	\$27,500	\$18,867	\$0	\$8,633	
	\$0	\$226,473	\$0	\$0	\$226,473	\$223,017	\$0	\$3,456	\$0

TOWN OF CASTINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(Schedule 1 - Page 2 of 2)

Department	Beginning Balance	Appropriated	Revenues	Transfers from Reserve	Total Available	Expenditures	Transfers to Reserve	Lapsed Unexpended (Overdraft)	Ending Balance
<i>Library.</i>									
Operations		\$185,066	\$0	\$0	\$185,066	\$184,725	\$0	\$341	\$0
<i>Education:</i>									
General	\$0	\$185,066	\$0	\$0	\$185,066	\$184,725	\$0	\$341	\$0
Food Service	\$470,408	\$1,274,059	\$81,406	\$0	\$1,825,873	\$1,308,868	\$0	\$0	\$517,005
Special Revenue	(\$7,718)	\$16,915	\$21,221	\$0	\$30,418	\$38,106	\$0	\$0	(\$7,688)
Capital Improvement	\$10,611	\$0	\$37,328	\$0	\$47,939	\$37,540	\$0	\$0	\$10,398
Bus Reserve	\$18,000	\$1,250	\$0	\$0	\$19,250	\$0	\$0	\$0	\$19,250
Special Education	\$60,000	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
<i>Unclassified:</i>									
Economic Consultant	\$551,300	\$1,302,224	\$139,956	\$0	\$1,993,480	\$1,384,514	\$0	\$0	\$608,966
Castine Band		\$12,000	\$0	\$0	\$12,000	\$12,000	\$0	\$0	\$0
Recreation		\$500	\$0	\$0	\$500	\$500	\$0	\$0	\$0
Historic Preservation		\$2,750	\$0	\$0	\$2,750	\$1,930	\$0	\$820	\$0
General Assistance		\$1,000	\$0	\$0	\$1,000	\$914	\$0	\$86	\$0
Unemployment Reserve		\$2,000	\$0	\$0	\$2,000	\$600	\$0	\$1,400	\$0
Service Agencies		\$1,000	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0
Elm Tree Care		\$3,900	\$0	\$0	\$3,900	\$3,900	\$0	\$0	\$0
Cemetery Maintenance		\$20,000	\$0	\$0	\$20,000	\$20,000	\$0	\$0	\$0
Clock Maintenance		\$16,000	\$0	\$0	\$16,000	\$16,000	\$0	\$0	\$0
		\$1,250	\$0	\$0	\$1,250	\$675	\$0	\$575	\$0
<i>Assessments and Debt Service:</i>									
Municipal Debt	\$0	\$60,400	\$0	\$0	\$60,400	\$56,519	\$1,000	\$2,881	\$0
TAN Interest		\$460,179	\$0	\$0	\$460,179	\$460,176	\$0	\$3	\$0
County Tax	\$3,000	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$3,000
Contingency		\$127,155	\$0	\$0	\$127,155	\$127,154	\$0	\$1	\$0
Overlay		\$40,000	\$0	\$0	\$40,000	\$1,132	\$0	\$38,868	\$0
		\$126,248	\$0	\$0	\$126,248	\$0	\$0	\$126,248	\$0
Capital Reserve Funds	\$3,000	\$753,582	\$0	\$0	\$756,582	\$588,462	\$0	\$165,120	\$3,000
		\$127,367	\$0	\$0	\$127,367	\$0	\$127,367	\$0	\$0
<i>TOTALS</i>	\$558,127	\$3,589,396	\$196,178	\$0	\$4,343,702	\$3,385,163	\$128,367	\$212,379	\$617,793

TOWN OF CASTINE, MAINE

(Schedule 2)

SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019Unassigned Fund Balance July 1,

\$2,694,772

Additions:

Lapsed Accounts from Schedule of Departmental Operations	\$212,379
Excise Taxes, net of appropriation	\$14,300
Interest Earned, net of appropriation	\$45,833
Rentals, net of appropriation	\$1,913
Town Fees, net of appropriation	\$915
FEMA Reimbursement	\$16,003
Parking Tickets, net of appropriation	\$1,755
Other Revenues, net of appropriation	\$357
	<hr/>

Total Additions

\$293,453

Reductions:

Increase in Unavailable Tax Revenue	\$20,754
State Reimbursements, net of appropriation	\$2,166
Mooring & Docking Fees, net of appropriation	\$1,976
Maine Maritime Academy Fees, net of appropriation	\$5,321
Library Income, net of appropriation	\$1,263
Interest on Taxes, net of appropriation	\$1,633
Abatements Granted	\$1,092
	<hr/>

Total Reductions

\$34,205Unassigned Fund Balance June 30,

\$2,954,021

<u>TOWN OF CASTINE, MAINE</u>		(Schedule 3)
<u>SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS</u>		
<u>FOR THE FISCAL YEAR ENDED JUNE 30, 2019</u>		
<u>Taxable Valuation:</u>		
Land, Buildings and Equipment	\$251,506,400	
<u>Total Taxable Valuation</u>		\$251,506,400
<u>Rate per \$1 Valuation</u>		<u>\$0.011750</u>
<u>Tax Commitment</u>		\$2,955,200
<u>Collections and Adjustments:</u>		
Cash Collections	\$2,934,470	
Abateements Granted	\$1,059	
Supplemental Taxes	(\$14)	
Rounding	(\$2)	
<u>Total Collections and Adjustments</u>		<u>\$2,935,513</u>
<u>Uncollected Taxes June 30</u>		<u><u>\$19,687</u></u>

TOWN OF CASTINE, MAINE
SCHEDULE OF CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

(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	\$140,000			\$10,000	\$150,000
Fire Department Capital	\$6,398	\$3,624	(\$8,272)	\$6,517	\$8,267
Fire Rescue Building	\$30,000			\$20,000	\$50,000
Fire Paramedic	\$500				\$500
Public Works Vehicle	\$175,889			\$10,000	\$185,889
Roadway Improvements	\$568,563	\$14,910	(\$57,051)	\$38,000	\$564,422
Emerson Hall	\$14,328	\$25	(\$5,671)	\$5,000	\$13,682
Building Roof	\$26,844			\$2,000	\$28,844
Recreation	\$3,398				\$3,398
Historic Grants	\$0		(\$1,033)	\$1,100	\$67
Elm Tree Planting	\$2,518				\$2,518
Elm Tree Preservation	\$0	\$10,450	(\$10,496)		(\$46)
Fireworks Fund	\$2,391	\$2,550	(\$7,000)	\$5,000	\$2,941
Friends & Neighbors	\$681				\$681
Pump Out	\$1,388		(\$898)		\$491
Town Property Survey	\$4,865				\$4,865
Harbor Master Boat	\$15,936			\$1,000	\$16,936
Hardware Software	\$7,021		(\$832)	\$1,400	\$7,589
Harbor Improvements	\$18,296		(\$2,228)	\$17,500	\$33,568
Mooring Field Maintenance	\$3,500			\$750	\$4,250
Comprehensive Plan	\$8,867				\$8,867
Economic Development	\$2,539	\$6,423	(\$6,527)		\$2,435
Library Capital	\$4,353				\$4,353
Library Maintenance	\$17,300	\$5,000	(\$10,010)		\$12,290
Grant Lib-Lyle Book Fund	\$2,531		(\$760)		\$1,771
Library Minerva	\$9,660				\$9,660
Library Book Fund	\$10,452	\$4,335	(\$8,543)		\$6,243
Library Summer Food	\$570				\$570
Farmer's Market Grant	\$1,659	\$920	(\$1,549)		\$1,030
One Hancock Fuel	\$1,070				\$1,070
Public Works Facility	\$2,070		(\$2,070)		\$0
Sewer Projects	\$1,137				\$1,137
Dock Restrooms	\$1,159				\$1,159
Life Pak	\$1,766		(\$1,122)		\$644
Employment Advertising	\$1,000			\$500	\$1,500
Clock Maintenance	\$4,250	\$1,000	(\$7,741)	\$8,600	\$6,109
<u>Totals</u>	<u>\$1,092,898</u>	<u>\$49,237</u>	<u>(\$131,802)</u>	<u>\$127,367</u>	<u>\$1,137,700</u>

TOWN OF CASTINE, MAINE

(Schedule 5)

SCHEDULE OF TRUST FUND BALANCESFOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<i>Income</i>					
	<i>Beginning Balance</i>	<i>Interest Earned</i>	<i>Revenues (Expended)</i>	<i>Transfers (to) and from Reserves</i>	<i>Ending Balance</i>	<i>Principal Balance</i>
Bagaduce Ambulance	\$64,456	\$361		(\$1,700)	\$63,118	\$0
Cemetery Fund	\$3,884	\$25			\$3,909	\$13,152
Robert Gray Fund	\$634	\$3			\$638	\$3,000
Arthur Hawes Fund	\$289	\$2			\$292	\$2,050
Ministerial School Fund	\$1,645	\$3			\$1,648	\$1,035
Lighthouse Fund	\$50,372	\$148	\$10,313		\$60,833	\$492
Witherle Clock Fund	\$1,551	\$3			\$1,553	\$1,000
Unemployment	\$8,591			\$1,000	\$9,591	\$0
Samuel Adams Fuel	\$1,217	\$16			\$1,233	\$9,396
<i>Totals</i>	<u>\$132,640</u>	<u>\$561</u>	<u>\$10,313</u>	<u>(\$700)</u>	<u>\$142,814</u>	<u>\$30,125</u>

TOWN OF CASTINE, MAINE

(Schedule 6)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019Federal Grantor/Pass-Through

<u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass- Through Number</u>	<u>Program Award Amount</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>					
<u>Passed through State of Maine</u>					
<u>Department of Education</u>					
Title IA - Disadvantaged	84.010	013-05A-3057-13	\$6,575	\$0	\$5,700
Local Entitlement	84.027	013-05A-3046-12	\$15,644	\$0	\$14,575
Local Entitlement - Preschool	84.173	013-05A-6241-23	\$130	\$0	\$130
Rural Education Achievement Program	84.213	013-05A-6336-13	\$14,979	\$0	\$14,979
<u>Total State of Maine Department of Education</u>			<u>\$37,328</u>	<u>\$0</u>	<u>\$35,384</u>
<u>Total U.S. Department of Education</u>			<u>\$37,328</u>	<u>\$0</u>	<u>\$35,384</u>
<u>U.S. Department of Homeland Security:</u>					
<u>Passed through State of Maine Department of</u>					
<u>Defense, Veteran's and Emergency Management</u>					
Public Assistance Grant	97.036	-	\$16,003	\$0	\$16,003
<u>Total U.S. Department of Homeland Security</u>			<u>\$16,003</u>	<u>\$0</u>	<u>\$16,003</u>
<u>U.S. Department of Agriculture:</u>					
<u>Passed through State of Maine</u>					
<u>Department of Education</u>					
National School Lunch Program - Lunch	10.555	-	\$2,891	\$0	\$2,891
National School Lunch Program - Other	10.555	-	\$216	\$0	\$216
Food Distribution - Donated Commodities	10.550	-	\$1,984	\$0	\$1,984
<u>Total U.S. Department of Agriculture</u>			<u>\$5,091</u>	<u>\$0</u>	<u>\$5,091</u>
<u>Totals</u>			<u>\$58,422</u>	<u>\$0</u>	<u>\$56,478</u>

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