

223rd Annual Report of the Town of

CASTINE, MAINE

INCORPORATED 1796



Irene Hall



We dedicate this edition to Irene Hall, a Town employee, a Community member, a Friend. Witherle Memorial Library, where Irene was the Youth Services Librarian said it best,

“Witherle Library has lost a colleague and friend, Irene, who died unexpectedly on Wednesday, February 17. Utterly reliable and a fountain of ideas, she was a valued member of the library community, and particularly dear to the children and families she served. Irene will be missed”.



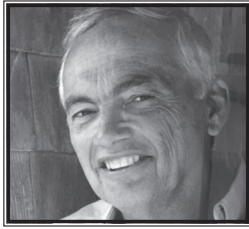
Honor Roll

Jean Baker
Janette Belanger
Frances "Fran" Bos
Edward "Ed" Brown
Jonathan "Jack" Burke
William "Bill" Carter
Barbara Colson
Dennis "Denny" Colson
Raymond "Ray" Cormier
Lois Cyr
Charles "Charlie" Dean
Waldo Harman
Cheryl Vogell Heath
Patricia "Pat" Higgins
William "Bill" Mottola
Anne Parsons
Laurie Stafford Tenney
Katherine "Kate" Robinson



The Next Generation

Norris A. Dickens
Maria G. P. Morgioni
Penrthyn B. M. Parker
Sydney H. Vagt



Bill Mottola



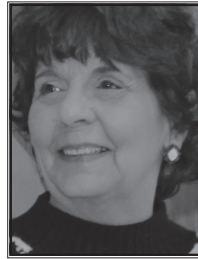
Barbara & Denny Colson



Pat Higgins



Waldo Harmon



Cheryl Vogell Heath



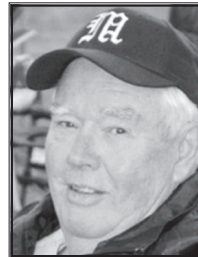
Laurie Stafford Tenney



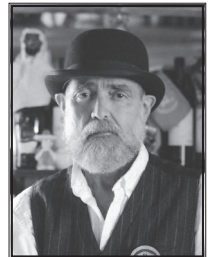
Anne Parsons



Bill Carter



Ed Brown



Jack Burke



Janette Belanger



Jean Baker



Charlie Deans



Lois Cyr

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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 (\$.45 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

Gordon B. MacArthur, Chr (2021)
Peter F. Vogell (2022)
Colin P. Powell (2023)

School Committee

Kathryn MacArthur, Chr (2021)
Jacob Simmons (2022)
Temple Blackwood (2023)

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

Dona Brophy (2023)
Pedrick Sweet (2022)
Deborah Neve (2021)

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)
Thomas Comiciotto (2022)
Roberta Boczwiekwicz (2025)

Robert Friedlander (2023)
Beverly Bishop (2021)

Historic Preservation Commission

Deborah Neve (2023)
Medan “Hank” deRaaf (2022)
Kelly Gualtieri, Alt (2021)

Kay Hightower (2021)
Arthur Layton (2022)

Board of Appeals

James Shanley, Chr (2025)
Amy Gutow (2024)

David Jones (2021)
Bobby Vagt (2022)

Harbor Committee

Zander Parker, Chr (2022)
J.T. Loomis (2021)
Mike Coughlin (2019)
Dana Willis, MMA Waterfront Rep.

David Wyman (2023)
Bill Corbett (2021)
Liam Griffith, Alt (2021)
Tim Leach, Alt (2021)

Utility Board

David Avery, Chr (2021)
Dave Hassett (2023)
Carl Olson (2022)

Gordon “Mac” MacArthur (2022)
Dale Abernethy, Alt. (2021)
Kirk Langford, Alt. (2021)

Recreation Committee

Karen Cukierski, Chr (2021)
Therese Biggie (2022)

Susan Macomber, Alt. (2021)
Scott Vogell, Alt. (2021)

Tree Committee

Kathy Eaton, Member/Warden (2022)
Donald Tenney (2022)
Elizabeth Foote (2023)

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

Cemetery Association Board of Directors

Bradford Tenney, Chr (2021)
Don Small (2023)

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 13th annual State of the Town report. Through this year marked by the scourge of the COVID-19 pandemic, Castine has not only stayed strong, but flourished. While there are a multitude of individuals and organizations to thank while looking back at 2020-21, and forward into 2022, we feel we would be remiss if the leadership of the Town of Castine did not give a hearty THANK YOU to each and every resident of this community for your individual actions in this past year. Your patience, understanding, humor, and indefatigable community spirit were on constant display as we all attempted to successfully navigate COVID-19 waters. Each and every one of you made a difference during this pandemic period. However, even when taking into account every disruption, delay or upheaval caused by this malady, we are very proud to report to you that our community remains strong.

As we have imparted to the town in previous reports, Castine's infrastructure continues to be a concern to the town's leadership. To address these concerns, the Selectboard requested, and the town approved, the spending of \$100,000 for infrastructure improvements last year. This money was allocated to various roadway improvement projects around town. A synopsis of these projects are listed below:

- 1580 linear feet of new asphalt overlay was emplaced during the 2020 building season and with more planned for 2021.
- To improve surface drainage in targeted areas, the town renovated 8 storm-water catch basins last year while also contracting ditch and shoulder maintenance for 10% of the Castine road network. The ditching and shoulder maintenance equated to approximately 4070 linear feet of the town-maintained roads.
- Crack sealing for another 7920 linear feet of roadway which equates to 20.4% of the public way.

In total for 2020, Castine conducted maintenance or emplaced new overlay on approximately 34.4% of the Castine road network and we expect to closely replicate these figures in the coming year. These actions, while needed, are not a panacea for Castine's infrastructure issues. Recognizing that public roads are only one portion of a healthy infrastructure system, the Selectboard will attempt to get back on track with the town's master infrastructure plan in the very near future. With this aim in mind, Castine will contract with Olver Associates Engineering to develop the engineering designs for a Phase 2.5 of the town's master infrastructure plan. This phase will encompass the complete rebuilding of western Court Street from Pleasant Street to Tarratine and will encompass water, sewer, roadway, and storm water drainage improvements. Our hope is to break ground on this project in 2022.

Roadways and underground utilities are only one portion of Castine's infrastructure and part of municipal governance is to keep the many public buildings of our town maintained and functioning properly. To this end, we have undertaken a comprehensive inventory, inspection and predictive analysis for all public buildings within Castine. Below is a partial list of facility maintenance projects which were completed in the past year.

- Emerson Hall's cupola was completely renovated and made weather tight. As part of this project, the cupola weather directional was rebuilt and gilded.
- The Town Clock in the Trinitarian Congregational Church was cleaned, refaced and re-gilded.
- The lighthouse home was re-painted and the cellar insulated.

- The exterior of the lighthouse barn was completely refurbished with a new roof installed.
- Rust mitigation was conducted on the lighthouse tower stairs. One of the failing windows on the tower was replaced.
- Phase III of the town dock railing project was completed. This is the final phase of this project and the town dock now has modern, safe, and code-compliant railings across the entire dock frontage.
- Mold remediation was completed, insulation was re-installed, and LED light conversion took place at the Wastewater Treatment Plant.

We currently assess that the overwhelming majority of town buildings are in good shape and well capitalized for the maintenance and repairs which will be required in the future. However, the town facility that is deficient in most aspects is the Castine Fire and Rescue Department (CFRD) station. The CFRD is an undeniable asset to the Town and we would like to take this opportunity to thank the many volunteers who provide their invaluable service to every resident in this community. Through ingenuity and hard work, the CFRD members have been able to make their current facility work for years. However, in its current form the CFRD station, which was constructed in 1960, has outlived its useful life. Last year, to begin the process of remedying this situation, Castine contracted an outside evaluator to conduct an assessment of the fire station and below were the objectives:

- 1) Conduct an analysis of the previous 5 years of emergency calls with regard to locations and response times and provide general recommendations as to the most effective future location for Castine's fire/rescue station.
- 2) Conduct an analysis as to whether the CFRD is correctly sized with regard to apparatus/trucks and correlating this data with respect to impacts on the town's fire insurance rating.
- 3) Provide a full spectrum assessment of the existing facility as to its current condition, its code compliance, and its functionality pertaining to modern fire fighting and emergency medical practices.
- 4) Provide a cost benefit analysis for renovating the current station versus building a new facility along with a space program analysis for both immediate and future requirements.

While the results of this study are recommendations which must be prioritized, a synopsis of the findings and recommendations of this study are detailed below:

- 1) The existing station and site are inadequate for the future needs of the community.
- 2) Castine has a unique and beneficial relationship with Maine Maritime Academy who supplies a host of fire fighter and EMS volunteers which contributes to the Town's Insurance Services Office (ISO) rating within the water district.
- 3) Castine should seek ways to strengthen and expand this relationship with MMA and their cadet population for the benefit of both entities.
- 4) Continue with the replacement schedule for the four pieces of fire apparatus that the town currently owns. Consider space to house an ambulance from Peninsula Ambulance Corps.
- 5) A station of approximately 11,700 gross square feet is needed to comply with modern firefighting procedures and provide a safe environment for personnel.
- 6) The town should seek an adequately sized site in the near vicinity of Maine Maritime for the proposed fire station.

Castine enjoys an ISO Public Protection Classification of 4/4Y which puts our community in the top 16% of Maine's 486 fire departments and districts. A rating this high is very notable considering the CFRD's volunteer designation. In addition, the CFRD's response time is under 10 minutes for over 75% of the emergency calls which

are received. In the near future, action must be taken to address the CFRD station to ensure that the service standard the CFRD has set will remain high for both the near and long term planning horizons. The entire fire station assessment report is available to anyone wishing to read it at Emerson Hall or on the town's website. The next step of this process will be to conduct site evaluations and assessments to weigh all of the pros and cons for every available option to address the problem of the fire station. We expect that this activity will be completed within the next year.

Our contracted water and sewer operator, Olver Associates, performance continues to exceed expectations. Almost monthly, a town resident or contractor working in Castine will call to let the town know how well these team members are doing or how helpful they have been on a project. It seems like a yearly occurrence, but special recognition continues to be warranted for Adam Clark, Noah Clark, Aaron Zurek and Annaleis Hafford PE, for their superlative efforts in keeping our complicated systems running.

Throughout this year marred by COVID, Castine Town Clerk Sue Macomber, Town Finance Officer Karen Motycka, Henry Erhard with Public Works, Nina Desmond at the transfer station and Scott Vogell with traffic enforcement and the harbor, have been consistently tenacious and imaginative in finding new methods to safely provide service to the residents of our community. These critically important staff members were able to maintain expected levels of service, all while adhering to numerous externally driven COVID-19 directives and requirements. There are many examples of their inventiveness but following are just a few:

- The installation of the Emerson Hall covered awning, (COVID Tunnel) and drop box.
- Creatively enabling remote and/or hybrid meetings.
- Rapidly evolving transfer station hours and payment methods while increasing curbside pick-up of refuse to fill the gaps resulting from reduced transfer station hours.

Throughout 2020, our town staff members were able to quietly and effectively accomplish their jobs in spite of COVID-19. Their actions have kept the wheels on and turning for all of us, and every member of the Castine team is deserving of special recognition. Larry Redman has continued to provide part-time help to public works or as a fill in to run the transfer station in Nina's stead when she must be away. Castine resident Scott Brown was also hired in the past year on a part-time basis to provide much needed help to Henry during the busiest times of the year and has been a welcome addition to the team.

On a very sad note, the Town of Castine recently lost an incredibly special person in Irene Hall, the Children's Librarian at Witherle Memorial Library. For 6 years, Irene was a welcome face for all children and their parents in the basement of Witherle Memorial Library. While her passing was sudden, her positive impact on the lives of hundreds of residents or visiting children will last for many years. Irene will be sorely missed.

As is customary in each of these reports, the Selectboard would again like to thank the litany of community volunteers who harness their concern for our community and give of themselves on a routine basis to help make Castine the beautiful community it is in which to live.

We look forward to seeing each and every one of you at Town meeting in May this year. While COVID precautions will still be a necessity, it will be great to see all of you there.

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

Finance Officer

As spring approaches, I am hopeful for better days ahead. I think many are still being cautious, as the pandemic is not yet behind us, but hopeful that it will not be too long before we can all live in a more “normal” environment. However, I can say that there is no other place I would rather be during a global pandemic. Things in this area have been pretty “normal”. Maine Maritime has continued in operation, the Adams School has remained open, Witherle Library has been a blessing for books and movies, Town services have endured and area businesses have done a fabulous job of keeping us with services and products.

Shawn and the Selectboard have done a wonderful job in this Town Report of communicating all that has been accomplished this past year. They have taken great care to get the most out of tax and other dollars.

Moving forward, Castine has much to consider. Since 2009, the Town has been trying to move forward with a multitude of road and infrastructure projects. You may want to refresh your memory and reread “Masterplan for Long Term Infrastructure Improvements in Castine Village” prepared by Olver Associates in September 2009. The report is on the Town’s website. Shawn and the Selectboard have also cited the “Fire Station Feasibility Study”, which is on the Town’s website as well. Projects cost money, which unfortunately does not grow on trees. The Town will need to decide which projects to move forward with, the scope of the projects and how best to pay for the projects. Seeds for thought for the coming years.

Going into this budget year, the Selectboard was well aware that some have been hit hard financially during the COVID pandemic. Their aim was to put together a budget to keep the wheels turning and moving ahead without raising taxes. I believe the School Board had the same plan in mind. The total School Budget is flat, down \$712.87. The total Town Budget is also flat, down \$138. While there is a little more than just the budget involved in calculating tax amounts, such as other revenues and valuations, bottom line is; if this budget is approved as written, taxes should remain flat to last year.

Respectfully Submitted,
Karen Motycka



Town Clerk

2020 Registrations Issued:

Automobiles, Trailers, Motorcycles, etc. 914

Boats, Snowmobiles, ATV's; Hunting/Fishing licenses 263

2020 Dog Licenses Issued: 112

2020 Vital Statistics:

Births 4

Marriages 1

Deaths 14

My report this year will be short and sweet. SHORT, in the essence that, well, we all know what an interesting and challenging year we have endured and shared as a community living through a global pandemic! I am sure many of you, like myself, do not really want to dwell on it.

SWEET, in the essence that I wish to extend my deepest thanks to the Castine community for your patience and understanding during these tough times. If you do not know already, we were closed to the public and worked from home for a period of time and then developed a new way of handling Town Hall business. This past summer's window service was unusual and different, but it worked well with many transactions processed efficiently. We even had a few orders for french fries and ice cream cones! We encouraged those visiting the window service to call or email ahead so we could prep and get documents ready to alleviate time at the window and exposure. During the winter months, the window service continued with a COVID tunnel, constructed by local company Maine Mobile Shrinkwrap. The tunnel allowed us to conduct transactions at the window but keep most of the winter elements out. We also encouraged the same routine, call or email first so we could prepare, alleviate exposure, and keep customers from being in the cold for long. Again, this worked! We've been fortunate and a huge thank you goes to Maine Mobile Shrinkwrap (Ben Rogers, Matt Bowman, Storme Macomber and Kyle Vannatta) for constructing the COVID tunnel and to Henry Erhard, Town Public Works for building a safe pathway from the sidewalk to the window when Mother Nature threw ice, puddles and mud into the equation. We cannot thank them all enough for helping us with creative ways to get the job done for our customers, keep them and Town staff's safety a top priority and keep Town Hall operations going strong through the difficult times the last year dealt.

I will also quickly mention, because I think it is important to know, it took a lot of planning, setting up and assistance with mandated COVID protocols and regulations to safely accommodate our Town Mtg (in July rather than May), a July State Primary Election and the State/Federal November Election. We hosted our Town Meeting at MMA's Fieldhouse and the two Elections in upstairs Emerson Hall where, at both locations, we were able to properly social distance. Thank you to MMA for their generous help and allowing us the opportunity to use the Fieldhouse. We are grateful and thankful to have this amenity in our backyard and the Town/Gown relationship we share. We were extremely lucky to get several Castine volunteers to aid with the setup and chores required at these events. We appreciate, beyond words, their dedication, selflessness, and contributions, to the integrity for the Election process plus the willingness to perform the additional work needed to safeguard the atmosphere before, during and after due to COVID19. We appreciate the cooperation and understanding by Castine voters

with their efforts on social distancing, mask wearing and sanitizing. We are proud we could host these events underneath a pandemic, although stressful, but we did it!!

I sincerely hope with fingers crossed, when this reaches you, that everyone has been safe, healthy, and lived life through COVID as best as you could with no major scars. We continue to ALL face this pandemic together and as a community we will persevere. Be safe and be well.

Respectfully submitted,
Susan Macomber, Town Clerk



Sue, Karen and Natalie
November 2020 Presidential Election.

Adams School Principal's Report

Twelve months ago the world turned upside down, and while Adams School was forced to close its doors in March, it happily reopened them in September. As schools throughout the nation continue to debate whether or not it is safe to educate children in person, Adams School has welcomed families from across the country to our bucolic village by offering onsite education. Our campus was not partially open to some but fully open to all. To the staff's delight, many families who normally count their Castine time in summer days were busily making plans to spend the winter here. The decision to stay in Castine was made possible because of the opportunity to work remotely. Thankfully, Castine's infrastructure supported high speed internet access, allowing parents' dreams of their children attending this wonderfully historic school to become a reality. No civil war, economic depression or global pandemic has ever or will ever dampen the commitment of Castine's teachers and support staff. Elaine Bertrand, Albert Varnum, Joe Varnum, Joyce Cyr, Jennifer Pert, Amy Mattson, Christine Cote-Sanders, Matthew Theriault, Jan Leach, Tracy Lameyer, Lindsey Hildreth, Heather Trainor, Josh Snow, Ben Thelwell, Deletra Schamle, Rachel Lindstrom, Laura Boege, Deborah Fournier, Judy Park, Katrina Dagan, Victoria Richardson and Bill Schubeck are heroes. Their efforts to face every challenge presented by the Covid 19 virus and their dedication to the children of Castine should always be remembered and celebrated.

Respectfully submitted,
Sheila Irvine, Principal

PreK-8 Totals: 51
9-12 Totals: 23

2020-2021														
Enrollment Grade	Pre K	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th
#kids:	5	8	2	3	7	6	5	4	5	6	7	3	6	7

Superintendent's Report

The proposed expenditure budget for 2021-22 is down \$717.87 or -0.05% from this year. So, three out of the last four school budgets have been down from the previous year in Castine.

This is a maintenance budget except for the addition of a new position of an RtI teacher, which we haven't had at the Adams School, and the cutting of one Ed Tech position. The RtI teacher will address individual students having difficulty with math or reading before they would get referred to special education. Thus, the Board felt it was a good investment.

State subsidy was \$50,163.88 in 2019-20. It is \$80,699.77 this year. I'm predicting \$70,812.82 for next year. We propose applying \$75,000.00 from carry forward to the 2021-22 budget to help the revenue side.

Enrollment is a moving target as we have had more home schoolers this year and more remote students this year, with COVID, in Union 93. We haven't seen these trends in Castine, but we have seen summer families staying for the year and enrolling their children in school, because of COVID. So, it's hard to make a prediction of enrollment post COVID, but a good guess might be 50 in September, 2021.

This has been a difficult year for everyone. However, we have tried to keep school open, and have been successful, save for one week in November. Hopefully, we will be able to keep school running in person for the rest of the spring!

I look forward to discussing the school budget with you at Town Meeting in May; it will be my 15th budget presented to Castine. It's been a pleasure being your superintendent.

Respectfully submitted,
Mark Hurvitt, Superintendent



Adams School 2020 8th Grade Graduates
(L to R): Quinn Jackson, Hazel Sheahan, Max Ergas,
Jack Cukierski, Charlotte Griffith and Caitlin Tobey (being held)
(Courtesy of Castine Living)

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 several 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 & Others:</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

GSA has responded well to all the challenges posed by the pandemic. Over the summer, we outfitted our campus to allow for in-person instruction, reworked our schedule so it was better for students in a year when we knew we would be in hybrid mode, and added on-line systems and tools to make remote learning better. In November we created special programs and classes for those students struggling the most. It is a most unusual and challenging year, but you can be proud of how your high school has responded. 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 FY20 was \$11,947.92, but our actual per-student-cost was close to \$13,798 (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 three years, and the pandemic has made it much worse. It is unlikely to rebound. For that reason, we have begun discussions with the "tuitioning" towns, like Castine, 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 Web site at www.georgestevensacademy.org. Thank you!

Respectfully submitted,
Timothy J. Seeley, Head of School

Witherle Memorial Library

It was a terrible year. First, the Covid 19 shutdown necessitated several months of working from home in the spring. While the staff remained industrious, we missed our patrons and the library. When things started to look better with vaccines being administered, we lost Youth Services Librarian Irene Hall. That is still a shock.

We came back from home-based work in early June for slightly expanded regular hours. We did some very rigorous planning for reopening and as a result we have been able to stay open. Delivery of interlibrary loan requests was restored in the summer.

We instituted a cubby and curbside system and are still using the cubbies for patrons who prefer not to come into the library. We also have masks at the door for people who forget their own. Other patrons are coming in on a regular basis.

Old ways of doing programming are not possible for now so we, like everyone else, are relying on Zoom as a platform for our programming needs. Library board meetings are on Zoom as well. Irene spent many hours searching for possible links from the library Facebook page to offer children and adults stimulating online programming. Because the emphasis is more focused on online programming we also added two new databases this year. In addition to the Digital Maine Library and the Cloud Library we have *Hoopla* and *Creativebug*. *Hoopla* offers over 800,000 items to choose from including music, eAudio books, eBooks, videos, and graphic novels. *Creativebug* is co-sponsored by the library and the CAA and has instruction in a wide variety of crafts. All you need is your library card number to access them. We also co-sponsored *Banff Film Festival* tickets with the CAA. The Festival usually happens in theaters around the US and Canada but went virtual because of Covid.

People are spending more time at home and they want 'hands on' activities. Since we can't have meetings currently in the library we have found new ways to support people at home in addition to Zoom programming. Using Friends of the library funding, Irene developed a Library of Things which offers a variety of objects to be loaned beyond our normal books and DVDs. This kind of library is being developed successfully around the country. We have limited space, so we are focusing on smaller items. We already had a telescope and varying kinds of electricity and air monitors to loan but we have added puzzles, games, some hand weights, etc. that patrons can borrow. All of them are popular. We also broadened our magazine purchases which were immediately welcomed by patrons. Our large print collection is significantly larger than it was in the past. That is in addition to our regular purchases of AV and print materials.

We are completely redoing our website: 'Making necessary improvements to keep it relevant. Websites change and the last year has taught us that to remain relevant we must have an even more responsive online presence that reflects the library's character, institutional role in Castine, and growing community partnerships.' Kathryn Dillon, library liaison is working with Michelle Keyo to update and upgrade our website. Rich Hewitt and Kathryn are collaborating on new online local history offerings that will be part of our new website. These include putting our historic postcard collection online. They are also creating a visual archive focused on local artists and their work, a collaboration with the CAA and using a grant from the Rose and Samuel Rudman Library Trust.

The statistics that went down through the harrowing months of the spring and summer are steadily rising again to their normal levels.

Respectfully,
Anne Romans, MLS Library Director

Witherle Memorial Library Board of Trustees

I remember it well. It was 1998. We sat around the table huddled over the phone conducting a conference call interview with Anne Romans who was then in Montana. It was our available technology at the time. It was not an easy way to interview, however, in hindsight, it certainly did work.

Anne will be leaving us this June after serving as Witherle Memorial Library Director for 23 years. Though her accomplishments are far too many to list, under her direction the Library converted the card catalogue to an online system, increased the Library hours by 9 weekly, increased circulation from about 12,000 to 25,000 items, provided patrons access to more than 8.9 million items through Minerva and Maine Cat statewide interlibrary loan systems, managed the Library through 3 major renovations, received national recognition and awards from the National Library Journal, and, perhaps her greatest achievement has been her ability to keep 19 bosses (Trustees) satisfied.

Our Library and our Community have greatly benefitted from Anne's dedication.

I am certain that I speak for all Trustees in thanking you, Anne, for a job superbly done. We wish you good health and happiness in your new ventures.

Respectfully submitted,
Jeff Ackerman, Chair



Anne Romans -
Thank you for 23 fabulous years.

Friends of Witherle Memorial Library

Covid-19 still restricts us in many ways. However, thanks to Anne Romans and her wonderful staff, Irene Hall, Kathryn Dillon, and Rich Hewitt, the library continues to be a hub for Castine. During the infamous 2020, Witherle Library was among the first small libraries in Maine to reopen. The Friends supported several programs via Zoom, including completing the late winter “Let’s Talk About It” series, albeit with some technical glitches. We provided support to Irene Hall for take-out craft programs for children and adults; these were widely used and very popular, as were the family games we underwrote. In addition, we contributed to the acquisition of Hoopla and Creative Bug. The Adirondack chairs which graced the lawn were also a gift of the Friends. Widely used for safe social distancing and wifi, they were a popular addition during the warmer months.

When the lockdown of the library lifted, we found ourselves overwhelmed with books as people were clearing out. During the summer months, our book sales ran weekly outside under the tent with excellent attendance, even on one particularly unpleasant and damp Saturday, and even after the tent attempted to sail off one morning. We allowed limited access to the sale room with supervision and careful rotation of those interested in examining the offerings. We required visitors to wear masks, use hand sanitizer, and socially distance, and all were very cooperative. The sales were remarkably successful, and browsing bookworms were extremely generous.

We continued to provide bags for volunteers who delivered books and DVDs to those on the home delivery program. Given the dangers of the virus, those numbers increased somewhat.

The Friends extend deep thanks to Anne and her staff for their creativity and innovation in keeping the library accessible and maintaining the important and valuable service to the Castine Community during this challenging time.

Respectfully submitted,
Karen Lyons, President



Castine Fire Rescue Volunteers
in Regimental Leadership Positions receive awards.

Castine Fire Rescue Department

• Fire Calls	16
• EMS First Responder Calls	61
• Rescue/Hazardous Condition	16
• Drills & Non-Emergent Patient Assists	14
• False Alarm & False Calls	13
Total Calls:	120

Simply put, 2020 was a challenging year for the Castine Fire Rescue Department (CFR). As with everyone else, CFR's members and leadership had to deal with the impacts of Covid-19 which created many additional challenges for the emergency services, especially on the medical response side of operations. Starting in early March, it became apparent the healthcare community and the entire nation was dealing with something on a scale and of a nature not experienced by this generation. There were many hours consumed with learning about this new disease and how it would impact the department's ability to respond to calls. As new information was constantly emerging in those first weeks of the pandemic, a great deal of effort went into adjusting response guidelines and rewriting them so they could be successfully disseminated to personnel to ensure they would be safe in their interactions with the public. Additionally, CFR along with every other emergency service and healthcare facility in the world had to find sources of the required PPE to properly protect our members. During these initial weeks, we were very fortunate to receive numerous donations of N95 masks from community members which was greatly appreciated!

The first 8 weeks of the pandemic saw a considerable drop in call volume, an experience most emergency services and hospitals had, as everyone aggressively quarantined at home, and this less busy two-month period resulted in a significant fall in the number of EMS responses in comparison to the last several years. On the whole, we did respond to more fires this last year, mostly wildland and brush incidents with several of those being mutual aid calls to neighboring communities. Though our total volume of calls for the year was down, there was an overall increase in numbers above the historic norm during the last two months of 2020, a trend that is continuing into 2021.

Unfortunately, our Community Paramedicine (CP) program had to take a sabbatical over this past year with the pandemic keeping members from being in peoples' homes unless the medical need was emergent. We are hoping, as our community is able to reopen, we will be able to once again assist Castiners who have chronic, non-emergent medical needs by regularly visiting them in their homes. With strong leadership from Carolyn Brouillard and Ingrid Scott, CFR's CP program will continue to work as 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.

One of the CFR highlights of 2020 was the completion of the project to replace the 37 year old Tanker-1, an essential apparatus for supplying water for active fires, especially in the more rural, off-neck areas of town. The new truck was built by Midwest Fire in Luverne, Minnesota and is a tremendous upgrade to the fleet with the ability to pump water independently, be driven by any of CFR's engineers, and is fully compliant with all the current national standards. With the award from a FEMA grant of \$285,000.00, the new Tanker-1 which will serve Castine for years to come cost our community \$45,000.00, less than most contemporary pickup trucks. The new vehicle arrived ahead of schedule to much fanfare in early October having been picked up at the

factory in Minnesota and driven across the country by two CFR members.

Though progress was slowed by the impacts of Covid-19, CFR's leadership along with the Town Manager and the Selectboard have been aggressively pressing ahead with the development of a plan for creating a new space for the Castine Fire Rescue Department for the next 50 years. After extensive work collecting information and assessing the future needs and challenges of Castine's public safety, Port City Architects out of Portland, Maine delivered its final report of a feasibility and needs study this past fall. Over the next half century, if the Castine community is desirous of adequate public safety provided in a timely, competent, and professional manner, CFR needs a new facility as a base of operations.

There are numerous national health and safety standards with which the current facility is not compliant. The 13 Court St. fire house does not have enough space for the 4 apparatus it houses at this time, and newer fire trucks are larger and would not fit in the current bays; we had to have the new Tanker-1 custom built to fit, costing more money and limiting the vendors willing to work with CFR on the project. Perhaps most importantly, CFR finds itself at a critical juncture as far as available volunteer personnel; there simply aren't enough able-bodied volunteers in town to adequately staff the department anymore, and without the many MMA students who bolster CFR's ranks, there would be no fire department in Castine. The few, active, year-round residents are quickly aging out, and during the half of the year MMA is not in session, CFR operates with a skeleton crew. The reality of the situation is CFR will, in the not too distant future, possibly the next 3-5 years, need to employ firefighters/EMTs to provide adequate coverage for town. There are numerous models of how this can be achieved, but all of them will require a facility in which firefighters and EMS personnel have living quarters available. These higher priority space demands along with several others mandate a significantly larger structure than the one in which CFR currently resides, and such a structure will require a larger plot of land. So, the project is moving forward over the next year with the goals of identifying possible locations for a new station and the appropriate site and architectural plans. CFR leadership along with the Town Manager and the Selectboard will continue to work closely with Port City Architects on this extremely important and exciting project.

As outlined in the above discussion of the new station plans, WE ARE ALWAYS IN NEED OF MORE MEMBERS, so if you or someone you know is interested in becoming a firefighter/EMT or supporting the Fire Rescue Department in other ways, please attend one of our regular, weekly meetings held at the fire station Tuesday evenings at 6:00 PM. We continue to benefit from the tremendous support of a strong group of Midshipmen from Maine Maritime Academy who give an inordinate amount of time to the community by volunteering as members of Castine Fire Rescue Department. If you see them out training around town, please take a moment to thank them. The leadership of the department is very appreciative of what they do!

2020 was a very challenging but 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 those who donate to the volunteer firefighters' association which made over \$24,000.00 of contributions to the department in the form of new equipment in 2020. 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! 2020 has been a tumultuous year for all of us. It has also found the volunteers of Castine Fire Rescue Department responding to yet another consecutive year of increased calls for emergency assistance. Add to this the difficulties posed by the COVID-19 Pandemic, our small group of dedicated volunteers have faced some significant challenges.

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. Last year we successfully raised the \$18,000.00 needed for the purchase of a Lucas automatic chest compression device. The device, obtained and donated to CFRD, will help ensure that our first responders can deliver consistent, high quality chest compressions to a patient in cardiac arrest for an extended period of time. Thank you to all who chose to help us achieve this goal!

I also wanted to make you aware of certain aspects of the **CARES Act** (passed into law on 27 March 2020) as they relate to charitable deductions in 2020. For the more than 90% of taxpayers who no longer itemize their charitable giving, the CARES Act allows them to deduct donations made to charity of up to \$300 per individual (or \$600 for married-filing-jointly) as an "above-the-line" adjustment to income, thereby reducing one's Adjusted Gross Income (AGI) and consequently reducing the overall taxable income. For donors who still itemize charitable donations, the CARES Act increases the charitable donation cap from 60% to 100% for individuals and joint filers, and 25% for corporations. We hope you can take advantage of this development and consider our organization as the beneficiary of your charitable giving. Please consult with your tax advisor for more detailed information.

Contributions may be sent 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 at paypal.me/CastineVolFireAssn or by scanning the QR code below. Please also support us throughout the year when you shop online by using [AmazonSmile.org](https://www.AmazonSmile.org) and designating "Castine Fire Rescue Volunteer Association" as your chosen charity.

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. If interested, we are always looking for new volunteers to join our ranks!

We invite you to follow "Castine Fire Rescue Department" on Facebook @CastineFireRescue.



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

Code Enforcement Officer

For 2020, there were 43 Building and Use Permit Applications and 21 Plumbing Permit Applications. Approved building permits authorized activities valued at over \$4,481,452 which generated \$11,423 in building permit application fees. There were \$2,980 in plumbing permit fees. The year over year aggregate increase in the value of authorized activities was 113%, with an approximate 37% increase in the fee revenue generated when compared to 2019.

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

Permit Application included:	
Residential Structures	3
Residential Accessory Structures	3
Residential Expansion	9
Residential renovation & repairs	7
Non-residential structures & renovations	4
Piers, docks & Shoreline Protection	2
Earthmoving, dredging & ponds	2
Miscellaneous	4
Signs	3
Plumbing Permits	21

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



Introducing Bill Bowick
as Castine’s new Visitor Center Director.

Planning Board

The Castine Planning Board held 8 public meetings in 2020. The Planning Board approved 10 requests for construction, 1 request for a revision to a previous Site Plan Review, 1 request for a home occupation and recommended to the Selectboard changes to the signage section of the Castine Zoning Ordinance. The present members of the Planning Board are J. Douglas Wellington (Chair), Tom Comiciotto (Vice Chair), Robert Friedlander, Beverly Bishop and Roberta Boczkiewicz.

The Planning Board wishes to express its thanks to Doris Russell who has served the Town as a member of the Planning Board since 2000. She served as an associate member until 2005 and as a full member from 2005 until 2020. The Planning Board recognizes and appreciates Doris Russell's 20 years of service to the Board and the Town! She will be missed as a member of the Planning Board.

Respectfully submitted,
J. Douglas Wellington, Chair

Board of Appeals

The Castine Zoning Board of Appeals met twice during the calendar year 2020. Both sessions were focused on the same applicants request to apply for a variance to construct a two-car garage on the property located at 1010 Castine Road, Tax Map 15, Lot 7A. The applicant's variance request was approved with a condition of approval made by the Board, which stipulated the demolition and removal of the non-conforming structure currently on the property which was emplaced after receiving a Zoning Ordinance Variance in 1996. The property owners were given forty-five (45) days to respond to the Zoning Board of Appeals to reconsider the decision. The decision was not reconsidered or appealed.

Respectfully submitted,
James Shanley, Chair

Castine Historic Preservation Commission

It has been an unusual year for all of us and a very quiet year for the Castine Historic Preservation Commission (CHPC). The Commission continues to operate with 5 regular Commissioners. The CHP ordinance allows for 2 associate Commission members so two openings are available to any town resident. Only an interest in historic preservation is required.

Although there were five applications received this year, only two zoom meetings of the CHPC were necessary to review projects for an HP Certificate. Both projects were approved, mainly because neither could be seen from the street and therefore technically out of our jurisdiction. The other four applications did not require CHPC approval as they either did not change the appearance of the structure, or they were not in the 'viewscape'. No changes to the ordinance were proposed.

No workshops were offered this year by the Maine Historic Preservation Commission. However, they are offering funds to award as grants to Certified Local Governments (Castine is a CLG.). These grants can be utilized by local governments to collect and analyze information on the location and significance of archaeological and historic properties; produce historic theme or context studies, design guidelines and preservation ordinances; regrant to non-profit organizations to restore buildings; or educate the public about the benefits of historic preservation. Projects must be directed by persons with professional qualifications as defined by the United States Department of the Interior. If any member of our community is interested in pursuing a CHPC grant, please let the Town Manager know. Castine has a respected place in the historic preservation community. It is our hope that we can continue to deserve that standing.

The Commission looks toward 2021 in answering its commitment to historic preservation within the historic district outlined in our ordinance. The Commission also can serve as a resource for historic preservation for the many historic homes outside the district as outlined in the commissioned report from 2006.

Respectfully submitted,
Deborah Neve, Chair

Harbor Master/Harbor Committee

2020 – a season of do not touch, do not assist, stay your distance, and hide your face – everything which goes against the nature of boaters. Fortunately, folks with boats get it, understand it, and honestly appreciated it. Regardless of a pandemic, 2020 was a decent season of equal landings experienced as in 2019. A nice start to “back to recreation” as usual. The expectations of waterfront communities along the coast are high with good reason. Boat sales are at their highest level in decades equivalent only by the enthusiasm of their owners. I am confident Castine’s waterfront will have a busy and fun-filled summer by locals and yes, by those from away. My dockhands and myself will continue to handle lines, supply information, and lend a hand to those in need while landing and debarking. It is simply what we do best and enjoy doing.

The new and much improved cable rail system has been completed and presents an attractive and clean appearance to both arriving yachtsmen and those visiting our waterfront by foot or by vehicle. The davit has been removed and stored for safety and to allow more picnic table space. The dock anodes have been inspected with plans to clean at low tide and the Harbor Committee, Town Manager and myself are busy looking into measures for repairing the dock steel bulkhead as a future project.

I would like to thank Harbor Committee member David Wyman for his experience and knowledgeable suggestion providing a method of rejuvenating our floats for a fraction of the anticipated cost. This method will allow us to begin, this spring, rebuilding the Acadia dock floats and this fall, complete restorations on the Town Dock floats. Big thanks to all the Committee members for their dedication, guidance and countless ideas for making our waterfront a well-rounded asset for the community, tourists, and visitors to appreciate and enjoy. Thank you to ex-officio members, Shawn Blodgett - Town Manager, who leaves no stone unturned and supplies research, statistics and material to assist with Harbor Committee recommendations and decisions; to Dana Willis, representing Maine Maritime Academy who possesses invaluable information and knowledge that aids with implementing projects and goals for our docks, floats,

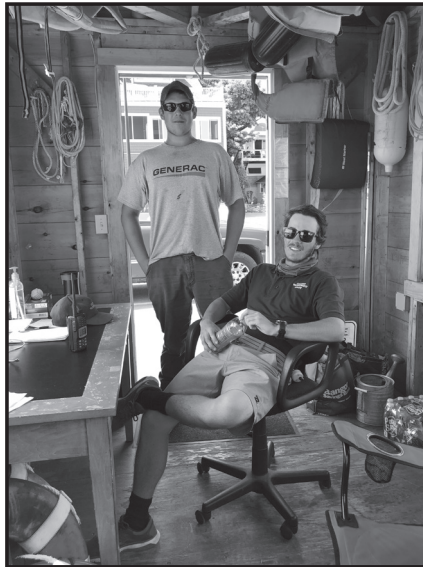
moorings, and waterfront procedures; and we are fortunate to have local contractor Fred Motycka who purchased a crane that permits us to support another local business and the convenience to schedule the removal and installation of the floats in a timely manner.

As always dockhands will be staffing the dock weekends through June with full-time coverage beginning the last Saturday in June through Labor Day weekend. Applications for new moorings are up with 16 received at the time of writing this report. I expect to fill all requests throughout the spring. Regulations for moorings and the mooring field were relaxed considerably in 2020 due to COVID19 and the lack of normal activity. This season, my staff and I, will be carefully monitoring for use of moorings, boats assigned to moorings and inspections completed. Please reach out to me or a Harbor Committee member if you have any questions, concerns or suggestions related to Castine's Harbor operations by emailing harbormaster@castine.me.us.

Cheers to a safe, healthy, and enjoyable 2021 summer around Castine and on Castine's beautiful waterfront.

Respectively submitted,

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



Liam Griffith (sitting), Dockhand, Harbor Committee Member, and 2021 MMA Graduate (congratulations!) and Nick Jennings (Courtesy of Castine Living)

Utility Board

The Utility Board advises the Selectboard on matters related to the water and wastewater departments, including budgets, improvement projects, and maintenance projects. It also administers the *Water Service Protection Ordinance* and the *Source Water Protection Ordinance*, regulations safeguarding the drinking water supply and the water department's financial integrity. In accordance with these regulations, the Utility Board reviews permit applications for compliance and 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 2020, the Utility Board recommended that the Selectboard accept a Wastewater Department budget of \$552,390 for FY2021. The Utility Board also recommended a Water Department budget of \$557,919 in December 2020 for FY2021. The revenue from these utilities was down in 2020 due to the pandemic. The board also approved a project to upgrade and automate the data monitoring and data collection capabilities of the town's water department. The move will modernize this aspect of the department.

Approximately each quarter during 2020, 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 reports are presented at Utility Board meetings, which are held as needed in Emerson Hall or remotely, of course. All meetings 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, represents a dramatic improvement to Castine's precarious drinking water situation. Because drinking water on neck has historically been supplied only by groundwater, during times of drought Castine has had to order water conservation measures. In 2020 the town did not have to do that, in part because the Battle Avenue facility produced enough drinking water from surface ponds to supplement the groundwater supply.

Nevertheless, the reservoir of groundwater beneath Castine remains precious indeed. In 2020 the Utility Board protected that resource by evaluating requests from property owners to apply chemicals to lawns. The board approved requests that were deemed safe and met the conditions outlined in the town ordinances. For properties located in the Source Water Protection Overlay Zone (see ordinances) permits are required to apply chemicals.

Also, residents may be interested in another policy overseen by the Utility Board, the Water-Sewer Abatement Policy. The board typically receives abatement requests from residents whose homes have suffered burst pipes in the winter. Residents should know that the sewer bill will be reduced only if there is both proof of the amount of water and that the water did not enter the sewer system. See the policy online for further details. Homeowners are reminded that shutting off the water when you are away in winter, could save you money and headaches from burst pipes. The Water Department will assist you if necessary.

Finally, it was with deep sadness that the Utility Board said goodbye to longtime member Bill Carter, who died suddenly in October. Bill was a good neighbor and friend. He leaves a legacy of selfless contributions to the board and the town that will be valued forever.

Respectfully submitted,
David Avery, Chair

Recreation Committee

Thanks to the global pandemic, the Recreation Committee had a rather uneventful year, holding a fraction of our usual events.

A small group of Veterans got together with Town Manager Shawn Blodgett to hold a low key socially distant recognition ceremony on Memorial Day. Halloween was different this year as we didn't host the traditional Haunted House and stuck to Trunk-or-Treating around the Common, wearing safety masks in addition to costume masks. The Town Common Christmas Tree was decorated, thanks to Town Office staff, Shawn, Karen and Sue, adding to the festive feeling around town.

We're looking for members! We currently have three vacancies for regular (as opposed to alternate) membership. It's a great group, the time commitment is minimal, and we get to plan fun events for the young and the young at heart. In the past, in addition to Memorial Day, Halloween, and Christmas tree lighting, we've worked on Easter egg hunts, game days, sport programs, and making improvements to the Backshore Family Area. If you are not quite ready to join the committee, but have ideas you would like to share, please feel free to reach out to Sue at 326-4502 or sue@castine.me.us.

The REC committee has a closet full of snowshoes, ice skates, and other outdoor equipment to 'sign out', so please take advantage of it. We also accept donations of outdoor equipment in good, working condition to add to our inventory. Please consider us when cleaning out your garage, basement or closet.

Finally, even though our list of events shrank greatly this year, our list of folks to thank did not. Our deepest appreciation to the Castine Fire Rescue Department who help out at 99% of our events, be it by bringing a truck to Trunk-or-Treat with lights flashing and loads of candy, or working crowd control on the Fourth of July (typically in extreme heat!). Thanks to the Castine Merchants Association for their participation in holiday decorations – we are delighted to work in conjunction with them to decorate downtown for the holidays. Thanks to MMA for their many years of donated space for some of our activities. Thanks to APO for the years of dedication and collaboration – we can't wait for this pandemic to be over so we can have egg hunts and haunted houses again. Thanks to MMA student Korey DeBoth who was hired to be Castine's Covid19 Educator and has worked hard to educate, patrol and ensure the community was properly practicing Covid19 safety precautions during events and on Castine streets. Thanks to all the town employees – we couldn't do what we do without you. From making sure we stay within our budget to storing our supplies and making sure the Common is ready for whatever activity we have planned, they are always there to lend a hand. Big shout out to Sue Macomber, who keeps us on task, handles all of the day-to-day business of the REC committee, and does it all with a positive attitude!

Respectfully submitted,
Karen Cukierski, Chair

Tree Committee Report

It is quite remarkable that Castine's 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 some of their large population of elm trees as well.

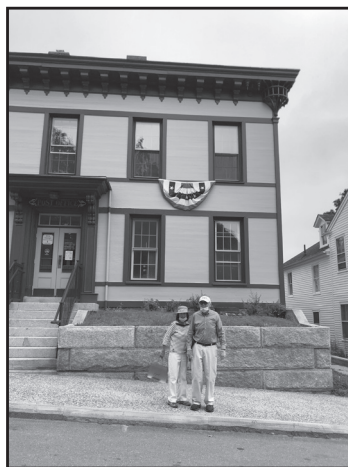
Replanting streetscape trees is an important part of the mission of this committee. Our replanting efforts started up during the summer of 2019 replacing three elm trees on the town common. MMA also planted another elm on upper Main Street. We will continue replanting as more locations become available.

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, Betsy Foote, Don Tenney, 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



Leila and Jim Day
(Courtesy of Castine Living)

Peninsula Ambulance Corps

As this year began, we expected Peninsula Ambulance Corps' primary challenge was to continue the work begun in 2019, under the leadership of our Manager, Alan Henschke, to reorganize our business model to improve efficiency and to match our staffing model with call volume patterns. By late March, however, this work was secondary to dealing with the multiple challenges of Covid-19.

The first was a substantial reduction in billable call volume and revenue as hospitals reduced elective procedures and admissions. There was also a reduction in call volume as patients delayed and avoided visits to the hospital. Operating costs increased with the purchase and use of Personal Protective Equipment (PPE). In addition, staff required training in new procedures for treating potential Covid patients. Simply put, we experienced an increase in expenses and a decrease in income.

Fortunately, PAC took advantage of stimulus programs to help balance our budget. We successfully applied for and received a Payroll Protection Plan loan, which we successfully moved later to a grant. In addition, we received a Health and Human Services grant to compensate for reduced Medicare volume. These helped us greatly in maintaining our normal staffing/payroll levels and to continue providing our services to the communities we serve.

Unfortunately, the Community Paramedicine Program was suspended for 2020, because the risk to patients and staff was too high. In addition, a grant that was used to fund the Program expired and was not renewed due to Covid. We continue to work with our partners, Healthy Peninsula, At Home and Northern Light Blue Hill Hospital, and hope to continue the Community Paramedicine Program in the future.

We are proud of our five full-time and 24 staff—the Paramedics and EMTs who make the program work. We continue to provide staff with continuing education for federal and state mandated classes. Our employees like their jobs and provide real benefit to the communities we serve.

Our fleet of three ambulances allows us to maintain our staffing model of two on duty ambulances with a spare to use when the others need service. This also allows us to staff the third ambulance for local events, such as the Blue Hill Fair, and in times of increased call volume. We utilize management to staff the third ambulance during 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 63.86% of our payors. However, for every \$1 of that billing, we are paid only \$0.65 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 1309 this year, a decrease of 139 calls from 2019. This is attributed to Covid as our volume dropped 170 calls in the first half of the year, compared to the same period in 2019.

Totals by town are given in the chart below. Inter-hospital patient transports, which were 35% of call volume, are also included in call totals.

There were only 3 calls (all non-emergency) which we could have completed if we had had available staff. This is down from 25 calls in 2019.

2020 Calls By Town

Blue Hill	715	Penobscot	84
Brooklin	57	Sedgwick	75
Brooksville	36	Surry	135
Castine	71	Other Towns	136

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

This year we are asking for \$18.50 for the operating budget and \$4.43 for the ambulance reserve fund per capita. This per capita total of \$22.93 is the same as last year’s request.

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

Thank you for your support.



Korey DeBoth, Castine’s COVID Educator, CFRD Volunteer and 2021 MMA Graduate (congratulations!)

Castine Historical Society

We can all admit that 2020 was a very different and challenging year. The year began with great excitement and anticipation for the Historical Society as we began planning our Castine House and Garden Tour. Then, sadly, the Covid-19 Pandemic hit and everything came crashing down in March.

Without skipping a beat, the board and staff sprang into action. We spent many hours trying to decide how to safely keep the Historical Society open for the 2020 season while still remaining in the public's mind. One way we handled the challenge was to ask our guest curator, Richard M. Ames, to create a virtual "Risky Business" exhibit, which you can view on the exhibit section of our website.

We also quickly realized that we had to postpone our House and Garden Tour, lectures, and concerts. We decided that, in the best interest of protecting our volunteers, staff, and the public, we would not open our exhibits. This decision was the hardest of all!

Thanks to the staff's leadership and creative thinking, we took our "exhibits" outdoors by instead offering an expanded schedule of historic walking tours of the town which we called the Castine Uncovered Walking Tour. Staff researched and wrote a new walking tour script, trained fourteen enthusiastic volunteer guides, and launched the tours in July. From July to August, we offered the tours twice a day, from Wednesday through Saturday, and once on Sunday afternoons. From September through mid-October, the tours ran once a day. We also hosted a seated Town Common Tour for those who might not enjoy a mile-long walk through our hilly town. Visitors loved the tours, which we will continue during the 2021 season.

The walking tours provided the staff and board with extra time to work on behind-the-scenes projects, including cataloging the collection, preparing for our 2022 exhibit on Castine artist Clark Fitz-Gerald, updating our Disaster Preparedness Plan, and launching a Castine COVID-19 Collection to document how the town coped throughout the year.

We look forward to the 2021 season. Our exhibits, including *Risky Business: Square-Rigged Ships and Salted Fish*, will be open on a limited basis, we will offer a wide array of Zoom programming, and will offer the historic walking tours.

Our staff of three work year-round in the Grindle House offices. Off-season we, along with our committees, plan exhibits and events, raise funds, write grants, work on collection-related projects, and come up with ways to increase people's awareness of both the town and the Historical Society.

The Castine Historical Society is a community organization for everyone. So, if you have an idea you want to share with us or just want to talk, please feel free to email or call us at Director@castinehistoricalsociety.org or 326-4118. We also want to thank everyone who helped us navigate 2020, which let us keep the Castine Historical Society engaged in the important work of preserving, exhibiting, and teaching Castine's history.

Respectfully submitted,
Lisa Simpson Lutts, Executive Director

Castine Historic Partners

The Castine History Partners went on hiatus beginning in March 2020 due to the COVID Pandemic. However, the group began meeting again in October to work on a new joint project. The committee's mission is 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, which was launched in November 2019, 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 of 27 sites, accompanied by historic images. The tour 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.

The Castine History Partners is excited to begin work on a new Virtual Tour. This new tour will take residents and visitors to sites in Castine related to the Penobscot Expedition in the American Revolution and to the British occupation of Castine during the War of 1812.

Thanks to two donations from community members, along with the dues each committee organization pays, we hired Dr. Patrick Callaway, Adjunct Professor of History, University of Maine, to be our project coordinator and researcher. We also hired Brittany Goetting, Ph.D. candidate from the University of Maine and Adjunct Professor of History at Husson University, as technical advisor. We plan to launch the new tour the summer of 2021.

The members of the Castine History Partners include the Castine Community Partners, Castine Historical Society, Maine Maritime Academy, the Town of Castine, Wilson Museum, and Witherle Memorial Library.



CHS 2020 Walking Tour
(Courtesy of Castine Living)

Wilson Museum

We are pleased to report that despite the disruption of the COVID-19 pandemic, the Wilson Museum was able to implement adequate safety measures and remain open for the majority of the 2020 season. The Museum opened to the public on June 1 with annual visitation down approximately two-thirds from the previous year, coming in at 2,868.

Maja Trivia was off to another strong start and served over 100 students before it was halted in March. The *Home & Away* series was rounded out in April with a virtual Celebrations program featuring storytelling, art, and dance.

The Blacksmithing and Woodturning Demonstrations were offered without interruption to many visitors' delight alongside community wood-working projects of a new house for the Rider-Ericsson hot air water pump for the Museum campus and a skiff for the schooner *Bowdoin* which along with the Museum will be celebrating its 100th anniversary in 2021.

The Museum completed production of a virtual tour of the Perkins House, which debuted as an online program and was very well received, and also offered its first ever online fundraising auction, which was a great success.

Throughout the summer, scavenger hunts in the Museum and an Escape Room on the enclosed sun-porch were offered.

Thank you to everyone who supported the museum during such uncertain times. We look forward to getting back to our full array of programs in the coming season as the Museum celebrates its 100th anniversary.

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.

The 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.

So what does an arts association do to fulfill these goals during a prolonged period of mask-wearing, social distancing, self-isolation, and travel restrictions? Well, think outside the paintbox, of course!

During a typical year, the Castine Arts Association would kick off its summer season at the annual meeting and dinner in June. Following that, a series of workshops, events, concerts, book reading, poetry readings, and children's activities, including the art camp and theatre camp, would find us gathered and enriched. Sadly, with each passing month of COVID 19, those activities found themselves cancelled or shelved until "better days."

Instead of allowing the year to become a calendar filled with the ghost activities from years past, new ideas and activities have emerged and it has proven to be a remarkably positive year with numerous individuals devising COVID-responsible ways in which to celebrate the arts. Along these lines, during this past year we have been able to offer the following:

- Free community online access to CreativeBug*
- A fall outdoors concert
- Rodney Flora's *Stop, Look, Listen* online music magazine
- The Holiday Tree Trail**
- Free community online access to The Banff Mountain Film Festival*
- A Valentine's Walk on the Warm Side
- Summer Arts Kits for children
- Ongoing suggested links for movies, concerts, and virtual museum visits

In short, as an arts association, we have acknowledged limitations made necessary to protect one another during this pandemic. Undaunted, we have reinvented our involvement in the arts. We urge you to visit the CAA website (www.castinearts.org) for activity listings and membership/support opportunities. There are three ways in which to confirm your membership and support of the CAA:

1. Mail-in Membership Option; 2. Online Membership Option; 3. Donation Option

Our Board of Directors currently consists of: Johanna Sweet-President; (unfilled)-Vice-President; Don Tenney-Acting Treasurer; Deborah Neve-Acting Secretary; Sam Friedlander-Music Chair; Tracy Lameyer-Children's Programs Chair; Deborah Neve-

Visual Arts Chair; Johanna Barrett-Literary Arts Chair; Donald Tenney-Publicity and Communications Chair

Respectfully submitted,
Johanna Sweet, President

*co-sponsored with Witherle Memorial Library
**co-sponsored with the Blue Hill Heritage Trust

Castine Woman's Club

The Castine Woman's Club, due to the COVID-19 pandemic, was busy hunkering down and keeping safe in 2020 while quietly contributing to community projects and needs. The Club's monthly meetings and fundraising events were suspended during the pandemic. 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 (typically held April – June and September – December) usually include a guest speaker or workshop and are held at and generously co-hosted by the Wilson Museum. Once it is safe to gather again for CWC meetings and events, 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 2020, due to the pandemic, our annual fundraising events including the Fourth of July Pie Sale and Election Day Bake Sale were canceled. As a General Federation of Women's Clubs Maine (GFWC Maine) member, CWC also participates in state, national, and international projects. In 2020, GFWC Maine focused on aiding veterans and "those who serve" along with supporting children's programs.

In 2020, in the fight against COVID-19, CWC solicited and received a sizeable donation of masks and hand sanitizers. The Club distributed and plans to continue distributing these items to seniors and other groups within the community. As always, CWC continued to spread "Sunshine" with cards, calls, food, and flowers to members experiencing isolation, health, and family challenges.

In 2020, CWC again funded scholarships for local students attending Maine Maritime Academy. CWC hopes to establish other scholarship opportunities. Over the past few years, the Club made donations to support Maine Youth Leadership, KidsPeace, Blue Angel, Families First, 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. Unfortunately, these contests were canceled in 2020 due to COVID-19.

The Castine Woman's Club looks forward to continuing its support to the community in 2021! We thank the community for your support and we hope to see you at our future meetings and events when it is safe to gather again in person. Stay safe, healthy, and masked!

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 2020 we continued to stress the importance of growing native plants to support our native pollinators and wildlife. Small groups of members went to Fernwood Nursery in Montville and Rebel Hill Farm in Liberty 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. In 2020 we had a virtual dig, instead of the extensive Memorial Day Plant sale. Members advertised plants they wished to be dug up or divided. Because we couldn't run programs the past year we did not collect dues, but we're ramping up and can hopefully get together soon. We are planning a Victory Garden lecture and will revisit our tour of Kingsbrae Garden in St. Andrews when safe to do so.

In 2020 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. This worked well for people who wanted to be outside but physically distancing.

Contributions to the community included donations to Light up Castine; wreaths at Christmas time for the Town Hall (decorated with painted sand dollars by Susie Fay) and post office, Memorial Day wreaths, and plants on the town dock and at the library.

Many thanks to the Wilson Museum, the Castine Historical Society, and the Town of Castine for use of their facilities. Please visit the Castine and/or Wilson Museum's calendars to keep abreast of our activities.

Respectfully submitted,
Jane Saltzman, President (326-0880)



Doctor Mary Cushman Circle

The members of the Dr. Mary Cushman Circle adapted to COVID-19 by substituting the 2020 Village Fair fundraiser with an appeal for donations to members and friends of the Circle. Thanks to a generous response to the appeal, and the proceeds from the 2019 Holly Berry Fair and wreath making, plus two distributions from the Katherine Ebbert Marshall Charitable Endowment, the Circle distributed \$16,850 during calendar year 2020 to 17 local, national and international organizations, specifically: Church World Service \$1950, Hancock County Habitat for Humanity \$1055, Hancock County Medical Mission \$805, Hospice of Hancock County \$600, Doctors Without Borders \$1625, Free the Kids (Project Hope) \$650, Free the Kids (Ecumenical Clinic) \$650, The Next Step Program against Domestic Violence \$1055, H.O.M.E. (IMO Brian McCarthy) \$1055, Friendship Cottage (IMO William Muszala) \$1055, At Home Downeast \$1055, Home-Emmaus Center, Ellsworth \$1055, Fistula Foundation \$1625, Tree of Life \$1055, Trinitarian Congregational Parish (mission outreach) \$500, Overture International (successor to Free the Kids) \$500, Global Ministries for Chilesso Hospital (founded by Dr. Cushman) \$500 and the Shawl Ministry \$60.

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 2020 recipient was Dr. Edward Pontius, in recognition of his leadership in creating Maine's FrontLine WarmLine Psychological First Aid Support phone line for healthcare workers and first responders during the COVID-19 pandemic.

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. Normally, 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 both 2019 and 2020, the Circle received another generous gift from the Katherine Ebbert Marshall Charitable Endowment.

The Circle members would like to thank the community for its support.

Respectfully submitted,
Barbara Griffiths, Mission Chair

Community Childhood Learning Place

Community Childhood Learning Place had an exciting and amazing 2020. After being licensed by the Maine Department of Health and Human Services in December 2019 we moved into 2020 with excitement, ready to welcome children to our beautiful building. The staff and the children were enjoying all the advantages of the environment designed by Mohr Architect. There were children in all three-rooms, infant/toddler, 3/4-year-olds, and after school. All was going well until March when all of our lives in Castine and the world began the hazardous journey into COVID-19.

Community Childhood Learning Place closed down to help limit the spread of the virus. We reopened on June 1, 2020 instituting a wide variety of safety precautions to ensure the health of the children and the staff. A need for quality child-care and education was clearly evident in Castine and nationally, and we were ready. COVID-19 and the closure period brought some staffing changes, but all worked out very well. Lauren Albon, our head-teacher, and Valerie Hoffman joined Katie Evans and Hale Alin Asyali. As soon as we opened, we were joined by our pre-COVID families and additional families moving to the area to avoid the pandemic and to establish a different life-style. Fall 2020 CCLP reached full enrollment and had begun a "Waiting List". It has been rewarding to see the rooms full of children enjoying the curriculum experience delivered by the teachers.

The Community Childhood Learning Places's curriculum, Reggio Emilia inspired, is a child centered, constructivist approach based upon exploration, discovery, and play. The children in the Round School, named by the children, have been doing various activities. The infants and toddlers were involved in sensory experiences related to birds. The Older Toddlers and Preschooler did examination of trees. The after-school children engaged in various STEAM activities. Quality teachers and materials are required to continue these quality activities.

Tuition fees only cover salaries and a portion of the other CCLP expenses. Fund raising activities are necessary to continue, but are difficult because of COVID-19. The annual fund raiser, the Fourth of July Race was virtual in 2020.

Respectfully submitted,
Nancy Sayre

*Environment, Arts, Teachers, and Value:
Four colored vanes of the pinwheel*



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.

CCP current activity is in support of the Castine Area Relief Fund. Donations to the fund are in a designated account and paid out weekly to T&C for bags of groceries. Volunteers then deliver the food to area residents in need of help. Thanks to all who make this effort possible.

Due to the Covid pandemic activity other was curtailed. We look forward to the return of the energy and vibrancy of Castine that we all love.

Respectfully submitted,

Pat Bishop

Ewen Farnham

Kathy MacArthur

Jack Macdonald

McKee Patterson

Liz Parish

Brooke Tenney

Blue Hill Peninsula Nordic Ski Club

Blue Hill Peninsula Nordic School Club, a 501(c)(3), had a big year in 2020. Seventeen children joined BHPNSC for an exciting skiing season. It was also the first year of the Soup Lunch when families gathered after skiing for soup at the Community Childhood Learning Place. In the fall, the Ski Shed was moved.

Will and Simone Cosgrove, our gracious host for the last two years, decided to put the Manor Inn on the market. The Maine Coast Heritage Trust graciously agreed to permit the Ski Shed to be relocated in Witherle Woods. The move was accomplished by Bill Tourles and Kim Smith, with the assistance of WG Sayre and Nancy Sayre. It looks lovely in the new location.

We opened for ski check-out on December 12, 2020. Twenty-seven children, 2.5 years to 12 years-of age, from Castine, Blue Hill and Ellsworth, received their borrowed ski sets in preparation for skiing in January, February and March 2021. We are now ready to continue BHPNSC's mission to support physical fitness and wellness in children through the enjoyment of cross-country skiing, a life-long physical activity. It is exciting to have so many children interested in cross country skiing, ready to learn while wearing their masks because of COVID-19. Change means adjustments. Our volunteers are making changes to the previous procedures to accommodate the new space.

Special thank you to Caleb Jackson, Maine Coast Heritage Trust Land Steward for his help and support.



Castine Cemetery Association

Balance (December 31, 2019)	\$ 1,581.69
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Revenues:

Town of Castine Appropriation	\$ 17,000.00
Savings Interest	1.25
Donations	0.00
Lot Sales	1,250.00
Cemetery Fund	<u>800.00</u>
Total Revenues	\$ 19,051.25

Disbursements:

Labor	\$ 16,000.00
Grave Stone Repair	80.00
Flag Purchase	133.28
Fuel	526.85
Evergreen Waste	238.99
Lot Purchases	200.00
Equipment Purchase & Repair	<u>1,000.00</u>
Total Disbursements	\$18,179.12

Balance (December 31, 2020)	\$ 2,453.82
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Brad Tenney, President and Don Small, Treasurer

Lighthouse Bank Accounts

Lighthouse Maintenance Account

Beginning Balance 06/30/2019	\$ 59,169.96
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Revenue

Lighthouse Rent	\$ 10,692.00
Interest Earned	213.76
Donations	<u>226.61</u>
Total	\$ 11,132.37

Expenses

Expenses/Repairs	\$ 0.00
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Ending Balance 06/30/2020	\$ 70,302.33
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Lighthouse Trust Account

Beginning Balance 06/30/2019	\$ 1,416.12
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Revenue: Interest Earned	<u>1.16</u>
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Trust Account ending Balance 06/30/2020	\$ 1,417.28
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Pollution Control Budget

Account Name	Budget FY 20	Spent FY 20	Budget FY 21
MANAGEMENT			
Salaries	\$ 10,300	\$ 10,300	10,300
Postage	900	852	900
Training	600	585	600
Insurance	8,500	5,953	8,500
Social Security	788	788	788
Group Insurance	5,840	5,840	4,642
Retirement	668	658	668
Services	<u>600</u>	<u>539</u>	<u>600</u>
SUBTOTAL	\$ 28,196	\$ 25,515	\$ 26,998
PLANT OPERATONS			
Water	\$ 2,500	\$ 1,601	\$ 2,600
Electricity	24,000	23,943	24,000
Telephone	1,500	1,492	1,600
Heat	8,000	3,884	7,700
Grounds Maintenance	1,500	50	1,500
Building Maintenance	5,000	2,720	5,000
Supplies	<u>3,000</u>	<u>4,169</u>	<u>3,000</u>
SUB TOTAL	\$ 45,500	\$ 37,859	\$ 45,400
VEHICLE OPERATION			
Fuel	\$ 1,200	\$ 908	\$ 1,200
Repairs	<u>1,000</u>	<u>0</u>	<u>3,000</u>
SUB TOTAL	\$ 2,200	\$ 908	\$ 4,200
EQUIPMENT & MAINTENANCE			
Engineering Services	\$ 1,000	\$ 0	\$ 1,000
Contract Operations	144,000	145,251	149,000
Pump Stations	10,000	5,851	5,000
Laboratory Services	3,000	2,554	3,000
Equip Repair/Maint/Replace	20,000	26,086	21,500
Generator Fuel	1,100	460	1,100
Chemicals	7,000	5,235	9,000
Line Repair	8,000	102	8,000
Sludge Disposal	17,000	10,041	16,000
Licensing	<u>800</u>	<u>808</u>	<u>900</u>
SUB TOTAL	\$211,900	\$196,388	\$214,500
DEBT SERVICE			
MMBB 2007	212,770	212,770	209,356
MMBB 2010	11,004	11,083	10,809
MMBB 2015	<u>41,254</u>	<u>41,640</u>	<u>41,127</u>
SUB TOTAL	\$265,028	\$265,493	\$261,292
TOTAL	\$552,824	\$526,163	\$552,390

Water Department Budget

Account Name	Budget FY 20	Spent FY 20	Budget FY 21
ADMINISTRATION			
Salaries	\$ 10,300	\$ 10,300	\$ 10,300
Social Security	788	788	788
Employee Benefits	7,801	7,177	7,801
Contract Operations	149,000	147,750	149,000
Insurance	4,700	1,536	4,000
Supplies	4,100	2,179	4,100
Services	<u>18,100</u>	<u>15,297</u>	<u>18,100</u>
TOTAL	\$194,789	\$ 185,027	\$194,089
OPERATIONS & MAINTENANCE			
Power	\$ 10,000	10,968	10,500
Vehicle Operations	2,000	1,671	2,000
Water Treatment Chemicals	9,000	7,947	9,000
Supplies & Equipment	30,500	25,918	30,500
Service & Repairs	<u>30,500</u>	<u>24,389</u>	<u>30,500</u>
TOTAL	\$ 82,000	\$ 70,893	\$ 82,500
DEBT SERVICE			
Interest Expense	\$ 79,832	76,755	73,970
Bond Principal	<u>204,228</u>	<u>204,228</u>	<u>207,360</u>
TOTAL	\$284,060	\$280,983	\$ 281,330
TOTALS	\$560,849	\$536,903	\$ 557,919

Revenue Report

Account Name	Budget FY 20	Collected FY 20	Balance
Excise Tax – autos	\$135,000.00	\$150,703.05	\$ 15,703.05
Excise Tax – boats	9,000.00	8,117.50	(882.50)
State Revenue Sharing	30,000.00	52,016.68	22,016.68
State Road Assistance	12,000.00	12,916.00	916.00
Homestead Act Reimbursement	25,000.00	25,530.00	530.00
Other State/Federal Assistance	6,000.00	6,957.88	957.88
Licenses & Permits	9,000.00		4,802.58
Marriage, Birth, Death		1,091.40	
Liquor, Amusement, Victualer		343.00	
Building, Road Open		11,168.18	
Plumbing		1,200.00	
Municipal Fees	214,379.00		3,182.50
Trash Stickers		31,328.00	
Demolition Debris		35,382.02	
Universal Waste		749.00	
Recycling Bags		161.25	
Mooring		16,300.00	
Docking, Boat Ramp		6,793.00	
Clerk, Photo Copy, etc.		5,581.83	
Parking Tickets		4,565.00	
Library Income/Endowment		111,701.40	
Library Endowment (to Library Maint Capital)		5,000.00	
Maine Maritime Academy	159,900.00		(10,451.78)
Public Safety		109,448.22	
Debt Service		40,000.00	
Investment Interest	50,000.00	60,220.15	10,220.15
Interest on Taxes	5,000.00	7,374.96	2,374.96
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	15,000.00	18,449.95	3,449.95
Payments in Lieu of Taxes	2,000.00	2,200.00	200.00
Miscellaneous	1,000.00	0.00	(1,000.00)
TOTAL REVENUE	\$678,479.00	\$730,498.47	\$ 52,019.47

Tax Collector's Report

2019 Committed for collection	\$ 2,873,854.50
Abatements	2,937.78
Supplemental Taxes	0.00
Total to Collect	\$ 2,870,716.72
2019 Tax Receipts	\$ 2,824,134.05
2019 Unpaid Taxes	34,040.22
Paid in advance	12,742.45
Software Rounding Error	0.00
Total	\$ 2,870,916.72
2018 Unpaid Taxes 06/30/2019	\$ 19,687.42
2018 Tax Receipts	4,493.31
2018 Abatements	0.00
2018 Unpaid Tax Balance 06/30/2020	\$ 15,194.11
2017 Unpaid Taxes 06/30/2019	\$ 13,984.28
2017 Tax Receipts	13,984.28
2017 Abatements	0.00
2017 Unpaid Tax Balance 06/30/2020	\$ 0.00
2019 Unpaid Taxes	
Adam, Joshua & Susan	\$ 2,559.30
Adam Gallery	17.10
Biggie, Sharon	3,098.52
Biggie, Therese	2,930.94
Colson, Dennis L, II	514.14
Harrington, Walter J, II	1,112.64
Keene, N & D and Miller, M E	660.06
Kennedy, Theresa	417.06
Koos, Douglas	142.50
Koos, Douglas	117.42
Koos, Douglas	161.88
Koos, Douglas	186.96
Koos, Douglas	126.54
Koos, Douglas	129.96
Koos, Douglas	150.48
Koos, Douglas	125.40
Koos, Douglas	121.98
Koos, Douglas	1,711.14
Koos, Douglas	116.28
Koos, Douglas	72.96
Koos, Douglas	83.22
Koos, Douglas	101.46
Koos, Douglas	62.70
Koos, Douglas	2,041.74

Larkin, David, Matthiah & Phoebe	30.78
Madicourt, LLC	615.60
Madicourt, LLC	2,237.82
Powell, Colin P & Sweet, Emma	2,305.08
Reed, Richard & Terry	747.84
Snapp, Lloyd T, Et Als	6,097.86
Van Horn, David M - Estate	5,242.86
Total	\$ 34,040.22

2018 Unpaid Taxes

Biggie, Therese	\$ 2,610.85
Colson, Dennis L, II	529.92
Harrington, Walter J, II	1,146.80
Keene, Nancy E & Douglas & Miller, Mary Ellen	841.63
Powell, Colin & Sweet, Emma	1,060.84
Snapp, Lloyd T, Et Als	6,285.08
Van Horn, David, M - Estate	2,718.99
Total	\$ 15,194.11

TAXPAYER LIST FOR 2020

As committed before any Abatements or Supplementals

Property Owner	Land Val.	Bldg Val.	Tax
185 Perkins St, LLC	\$691,200	\$235,300	10,562
A L H Properties	\$704,200	\$147,300	9,707
* Abernethy, Dale & Linda	\$57,900	\$265,900	3,406
Ackerman, Jeffrey	\$52,300	\$101,200	1,750
* Ackerman, Jeffrey	\$99,200	\$68,800	1,630
* Adam, Joshua M & Susan P	\$101,600	\$142,900	2,502
* Adams, David K & Elise	\$126,200	\$140,800	2,759
Agnew, David P & Lela Riis Usry	\$138,200	\$101,200	2,729
Agua53, LLC	\$182,400	\$96,700	3,182
Albon, Jacob & Lauren	\$61,700	\$143,200	2,336
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	4,746
* Alston, Wallace M, Jr & Alice S	\$240,200	\$207,600	4,820
American Towers, LLC	\$15,600	\$133,800	1,703
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	5,705
* Armstrong, Richard S & Adams, Carol A	\$295,000	\$759,000	11,731
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	\$239,400	\$13,400	2,882
Austin, Donald M, Et Al	\$244,000	\$116,500	4,110
* Avery, David E	\$121,100	\$72,900	1,927
Bag End, LLC	\$132,000	\$146,500	3,175
Bagot, Jane S	\$2,077,000	\$475,200	29,095
Baker, Barney J & Caroline A	\$78,700	\$-	897
Baker, John E & Lynn S	\$241,600	\$152,900	4,497
* Baldwin, Anita	\$-	\$15,500	-
Ball, Nathaniel I, III & Jane H	\$150,000	\$239,400	4,439
* Ballou, Elizabeth	\$93,900	\$123,400	2,124
Bangor Savings Bank	\$125,800	\$170,000	3,372
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

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Bary's Barefoot Estates, LLC	\$123,900	\$62,300	2,123
* Basile, Constantino G & Ruth D	\$138,200	\$262,800	4,286
Beck, Thomas G & Jones, Kerri-Ann	\$586,300	\$122,300	8,078
* Belanger, Barbara J	\$45,600	\$49,000	725
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	4,626
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	1,642
* Beske, Robert P & Sandra K	\$56,800	\$193,200	2,497
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	2,563
* Biggie, Sharon	\$74,400	\$217,400	3,042
* Biggie, Therese	\$126,400	\$150,700	2,874
Bishop, Beverly A	\$309,700	\$129,900	5,011
Bishop, Patricia A	\$107,900	\$99,700	2,367
Bishop, Patricia A	\$396,000	\$-	4,514
* Bixel, Eric A & Patricia B	\$337,800	\$95,400	4,653
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	1,684
* Blake, Jody & Arthur F	\$63,800	\$215,400	2,898
Bland, Hilary J	\$239,300	\$101,700	3,887
Blodgett, S Shawn & Ann	\$123,100	\$259,100	4,357
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 & Martha E	\$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	6,680
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	\$309,300	14,923
* Bowden, Julia W	\$61,700	\$168,700	2,342
Bowden, Julia W	\$28,900	\$-	329
Bowden, Julia W	\$28,700	\$-	327

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Bowden, Julia W	\$38,300	\$-	437
Bower, Kathleen O G	\$62,500	\$90,200	1,741
Boyer, Cynthia R - Trustee	\$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	\$161,000	3,776
* Brophy, Dona M	\$649,700	\$208,700	9,501
* Brouillard, Chantal	\$-	\$9,000	-
* Brouillard, Gary & Carolyn	\$163,900	\$153,500	3,333
Brouillard, Gary L	\$96,900	\$86,500	2,091
* Brown, Edward F	\$52,800	\$120,400	1,621
Brown, Lynn Gibbons - Trustee	\$684,500	\$1,141,200	20,813
Brown, Ralph D	\$669,600	\$86,200	8,616
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	1,566
Carmody, William P & Dianne C	\$35,200	\$-	401
* Carter, Sylvia - Trustee	\$136,600	\$365,900	5,444
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	\$1,452,700	\$-	16,561
* Chase, George & Sahl, Lauren	\$180,300	\$126,900	3,217
* Chelette, Alton	\$45,600	\$160,600	1,997
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	3,698
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
Clark, Benjamin & Susanne Trusts	\$122,200	\$282,900	4,618
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	457
* Colson, Dennis L Sr & Barbara J	\$42,400	\$51,900	790
Combs, Charles E	\$459,100	\$282,200	8,451
* Comiciotto, Thomas & Virginia M	\$378,000	\$275,300	7,163
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

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Corbett, Ceane Haughney & Bryan N	\$346,600	\$300,400	7,376
* Corbett, William & Sheila	\$174,600	\$122,900	3,107
* Corey, Deborah Joy	\$253,700	\$241,400	5,359
Cormier Family Trust	\$309,700	\$111,600	4,803
* Coughlin, Michael E	\$201,200	\$199,900	4,219
Councell, Andrew & McNally, Caroline	\$187,300	\$103,100	3,311
Courtley, Clarence E & Revalle	\$45,700	\$117,400	1,859
Cox, David	\$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	2,709
* Cukierski, Chad A	\$51,700	\$215,000	2,755
Cullen, Joseph R & Laura W	\$121,500	\$37,700	1,815
* Curtin, Constance & Cooperdock, Peter	\$42,500	\$76,300	1,069
Curtin, John D III, Et Als	\$622,200	\$305,700	10,578
Cushman Cottage, LLC	\$176,300	\$147,500	3,691
Cyr, Lois M - Estate	\$26,800	\$-	306
Cyr, Lois M - Estate	\$67,400	\$92,300	1,821
* Cyr, Stephen C & JC	\$154,300	\$102,600	2,644
* Dagan, Craig & Katrina	\$45,500	\$139,100	1,819
Dahlin, Emilia & Frederick, Aaron J	\$131,900	\$72,500	2,330
* Danforth, Peter & Mona	\$174,300	\$124,400	3,120
* Davis, Delacroix & Chadbourne, Sally A	\$283,500	\$251,700	5,816
Davis, Paul & Faith	\$439,300	\$72,400	5,833
* Davis, Peter	\$235,300	\$348,200	6,367
* Day, Leila B	\$162,400	\$768,500	10,327
DDHJ, Ltd	\$115,900	\$52,200	1,916
DDHJ, Ltd	\$27,600	\$19,400	536
DDHJ, Ltd	\$439,300	\$290,900	8,324
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
Degennaro, Robert & Ana-Jean	\$13,000	\$-	148
Degennaro, Robert & Ana-Jean	\$98,200	\$313,900	4,698
* deRaaf, Medan H & deRaaf, Maia K	\$97,500	\$178,100	2,857
* Desmond, Nina	\$-	\$11,600	-
Devereux, CW, Trust	\$3,900	\$-	44
Dibona, Gerald F & Kopp, Ulla C	\$205,500	\$186,900	4,473
Dillon, James E - Trustee	\$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 & Leitch, Robert	\$145,300	\$119,300	2,731
Drugovich, Margaret L - Trustee	\$167,000	\$18,900	2,119
Dudine, William & Pugliese, Rosanne	\$270,200	\$152,900	4,823
* Dunfee, Paula H	\$233,400	\$120,800	3,753
* Dunham, Gregory W & Patricia M	\$45,500	\$106,400	1,447
Dunn, Diana D & Saunders, Donald F	\$300,100	\$28,200	3,743

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
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	2,876
Eaton, Kenneth R	\$372,400	\$131,200	5,741
* Eaton, Lawrence	\$185,100	\$81,500	2,686
Eaton, Lawrence R	\$2,300	\$-	26
Eaton, Lawrence R	\$33,100	\$-	377
* Eaton, Ruth	\$45,500	\$125,000	1,659
Eckert, Henry - Trustee	\$99,400	\$216,700	3,604
* Eisenhardt, Kathryn L & William B	\$155,000	\$146,000	3,078
Ennis, John & Lisa	\$139,200	\$440,200	6,605
Erhard, Paul P	\$561,600	\$121,300	7,785
* Evans, Lynn F	\$173,600	\$199,600	3,969
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	3,279
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	\$115,200	4,291
Fenton, Mark & James, Susan	\$12,600	\$-	144
* Fenton, Mark & James, Susan	\$49,900	\$203,300	2,601
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	1,712
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	-
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	2,130
* Fleck, Barbara & McEntee, Jarlath	\$199,300	\$155,500	3,760
Flood, Laurie	\$45,500	\$87,700	1,518
Flood, Laurie	\$31,800		363
* Flood, Laurie	\$50,700	\$139,200	1,880
Flood, Randall	\$442,900	\$159,300	6,865
* Flora, Rodney K & Schoof, N Jill	\$52,700	\$126,900	1,762
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	9,343
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	8,113
Friedman, Paul D & Laura S	\$178,000	\$60,100	2,714
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	2,808
* Gardner, Elaine	\$56,900	\$136,600	1,853

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
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
Gestaut, Daniel G	\$45,700	\$75,500	1,382
Gibbons, James C & Judith W	\$217,200	\$114,100	3,777
Gibson, Grant & Scoppettone, Marc	\$333,700	\$-	3,804
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	\$474,900	8,313
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	2,883
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	\$46,000	\$99,200	1,655
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	2,600
Greco, Steven F & Linda A	\$50,600	\$90,100	1,604
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	1,829
Grover, Barbara L Trust	\$170,900	\$236,800	4,648
* Gualtieri, Paul & Kelly	\$323,000	\$338,900	7,261
Gunnison, Michael J	\$168,400	\$149,100	3,620
* Gutow, Thomas K & Amy H	\$103,400	\$94,600	1,972
Hale, Theodore	\$68,500	\$43,500	1,277
Hale, Theodore	\$28,400	\$-	324
Hale, Thomas	\$53,300	\$-	608
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	1,879
Hamilton, James B	\$41,000	\$77,600	1,352
Hamlin, Bradley F & Courtney	\$528,400	\$388,000	10,447
* Harmon, Waldo	\$-	\$15,300	-
Harrelson, Gloria & Titano, Susan	\$257,000	\$125,000	4,355
* Harrington, Walter J II	\$49,900	\$67,700	1,056
Hart, Charles M	\$835,400	\$235,600	12,209
* Hartmann, Bente	\$337,800	\$355,500	7,619
Harvey, Roy C & Loraima	\$363,100	\$182,200	6,216

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Harvey, Roy C & Loraima	\$26,600	\$-	303
Hassett, David M & Gordana Trust	\$103,400	\$152,500	2,917
* Hatch, David R & Susan C	\$190,500	\$106,200	3,097
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	4,185
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	1,881
* Higgins, Patricia A	\$223,300	\$104,700	3,386
* Hightower, Richard A & Kay - Trustees	\$276,400	\$246,500	5,676
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	3,642
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 - Trustee	\$120,900	\$181,900	3,452
Hubbard, James O	\$385,500	\$162,400	6,246
* Hudson, Sarah F	\$52,900	\$112,400	1,599
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	\$309,700	9,216
Huppe, B F Alexander & Schriever, Jeryl R	\$63,600	\$125,200	2,152
* Hutchinson, Philip L	\$75,100	\$162,800	2,427
Hutchinson, Philip L & Cora A	\$45,500	\$108,600	1,757
* Irving, Patrick & Jane	\$52,000	\$153,800	2,061
Irving, Patrick & Jane	\$45,800	\$47,100	1,059
Jackson, Howell E	\$31,300	\$-	357
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
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	4,397
Jones, Kerri-Ann	\$83,400	\$-	951
Kaden, Marie	\$278,700	\$67,100	3,942
* Kaisarian, Berna V	\$173,600	\$165,800	3,516
* Kana, Kathryn & Parker, Zander	\$97,500	\$91,100	1,865
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	1,296
Kennedy, William R & Susan H - Trustees	\$336,500	\$109,800	5,088
* Kettis, Gunilla L-F & Par	\$301,900	\$273,700	6,277
* Kilpeck, Robert J	\$51,500	\$111,500	1,573
* Kimball, Clark D & Alice A	\$140,700	\$177,000	3,337

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
* Kimball, Frances	\$122,800	\$85,200	2,018
King, Charles W & Elizabeth C Trusts	\$150,400	\$128,100	3,175
* King, Jr, Clifford J	\$220,700	\$16,300	2,348
Kitterman, Sara B & Roger D	\$154,400	\$113,200	3,051
* Kittredge, Mark L	\$48,700	\$98,200	1,390
Kneisel, Mary	\$187,000	\$87,900	3,134
Kneisel, Mary	\$74,100	\$55,700	1,480
Kneisel, Mary	\$41,200	\$-	470
Kneisel, Mary	\$79,600	\$-	907
Kneisel, Mary C	\$112,500	\$31,200	1,638
Knowlton, Mary Trust	\$162,600	\$501,400	7,570
Koos, Douglas	\$46,600	\$103,500	1,711
Koos, Douglas	\$-	\$12,500	143
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	\$24,000	2,646
Labdon, Robert A & Janet E P	\$34,300	\$-	391
* Lameyer, Edward H	\$50,900	\$105,300	1,496
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	4,561
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	4,017
* Leach, Timothy N	\$241,600	\$154,900	4,235
Leader, Daniel M	\$195,100	\$194,500	4,441
Lee, David A & Tirion, Angela P - Trustees	\$281,800	\$289,500	6,513
Lee, Francis M Et Als	\$17,900	\$-	204
* Lee, Francis M Jr & Victoria L	\$126,700	\$162,800	3,015
Legg, John A & Charlotte A	\$276,800	\$226,400	5,736
Lewis, Jeffrey A & Gayle D - Trustees	\$400,400	\$145,100	6,219
Lewis, Peter	\$-	\$19,800	226
Lieser, Stephen H & Elizabeth P	\$173,100	\$-	1,973
Light, William R Jr	\$286,300	\$58,700	3,933
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

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
* Loomis, John T & Amy K	\$59,900	\$221,900	2,928
* Loomis, Susan K	\$137,200	\$116,600	2,608
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	2,236
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	4,500
* MacArthur, Gordon B & Lynda W	\$56,200	\$161,900	2,201
* MacArthur, Kathryn & Gordon	\$122,100	\$172,800	3,077
* Macdonald, John S & M Suzanne	\$241,400	\$273,900	5,589
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	1,683
Madicourt, LLC	\$41,300	\$174,100	2,456
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	11,555
Mankiewicz, John & Catherine	\$166,900	\$134,400	3,435
* Mann, Joel & Michele	\$45,500	\$137,100	1,797
* Manning, Paul	\$277,900	\$111,900	4,159
* Marzolf, Michael T & Judith B	\$52,800	\$126,900	1,764
* Mason, Thomas L & Marcia P	\$401,800	\$321,600	7,962
* Mass, Robin D	\$323,300	\$200,200	5,683
Mathiasen, 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	2,498
McLean, Donald Trust	\$290,400	\$337,800	7,161
McMennamin, G Barry	\$265,700	\$321,100	6,690
McMennamin, G Barry	\$9,400	\$-	107
McMennamin, G Barry	\$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	4,332
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	3,113
Moore, Stanley A & Josephine J	\$226,000	\$-	2,576
Mortimer, Bruce A	\$176,600	\$33,400	2,394
Mortimer, Bruce A & Perkins, Chris	\$101,400	\$42,600	1,642

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Moss, Roger & Winkler, Gail	\$150,400	\$194,000	3,926
* Mottola, Sarah	\$257,000	\$109,600	3,894
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,	\$210,100	\$202,400	4,703
Mutty, Danielle V	\$40,400	\$5,000	518
* Mutty, Danielle V	\$433,600	\$190,900	6,766
Naramek Realty Trust	\$983,900	\$262,300	14,207
* Negron, Mariam	\$-	\$12,000	-
* Nelson, Cheryl	\$37,100	\$66,800	899
Neve, Deborah	\$115,300	\$95,200	2,400
New, Corey & Karla	\$436,400	\$124,500	6,394
Nickerson, Richard M & Dawn P	\$106,100	\$30,800	1,561
No Pizza Left Behind, LLC	\$51,600	\$-	588
Noel, Jonathan & Katherine D	\$233,400	\$234,500	5,334
Norsk Shore, LLC	\$35,100	\$-	400
Northern New England Telephone	\$-	\$3,900	44
Northern New England Telephone	\$131,600	\$92,700	2,557
* Nyberg, Amy & Langford, Kirk	\$135,600	\$156,700	3,047
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 T & Sonja K	\$132,000	\$116,800	2,551
* Olivari, Brian A & Marjorie A	\$331,600	\$219,800	6,001
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	2,310
* Ordway, Margaret - Life Tenant	\$54,900	\$52,900	944
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	2,657
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	9,522
Park, Hesung Rocie & Sharpe, Glenn D	\$281,100	\$411,100	7,891
Parker, Goshia & Craig A	\$32,400	\$57,200	1,021
Parrish, Hugh R	\$248,200	\$315,800	6,430
Parsons, Jonathan A & Beverly S	\$173,400	\$123,100	3,380
Patterson, McKee	\$182,400	\$65,000	2,820
* Patterson, McKee & Margaretta	\$36,100	\$173,300	2,102
Payson, Richard Jr, Et Als	\$241,600	\$72,600	3,582
Pedersen, Matthew & Kudlak, Theresa	\$98,000	\$13,900	1,276
* Pedersen, Matthew & Kudlak, Theresa	\$167,000	\$151,500	3,346

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
Pedersen, Thomas C & Jean R	\$424,000	\$270,300	7,915
* Pedicini, Donald R	\$45,500	\$98,500	1,357
Pelletier, Marc W & Carlhian, Marie P	\$139,300	\$111,600	2,860
* Pemberton, Norman & Louise	\$437,900	\$755,900	13,324
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	\$58,800	2,873
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 - Trustees	\$285,000	\$384,300	7,630
Pilotte, Matthew J & Kate M	\$186,800	\$41,600	2,604
Pingree, Elizabeth E	\$65,700	\$77,800	1,636
Pingree, Elizabeth E	\$2,500	\$800	38
* Pingree, Graham J	\$51,500	\$171,400	2,256
Point Pasture, LLC	\$709,700	\$-	8,091
Politano, Anthony & Bonnie J	\$116,100	\$106,200	2,534
* Politano, Anthony & Bonnie Jean	\$174,800	\$176,700	3,722
Pollak, Pamela & Fignar, Gene	\$245,700	\$137,600	4,370
Pott, Jeffrey & Leslie	\$584,400	\$146,400	8,331
Pott, E Joy	\$428,400	\$172,000	6,845
* Powell, Colin & Sweet, Emma	\$49,900	\$172,300	2,248
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	18,153
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	2,654
Rappazzo, Patricia	\$103,400	\$132,200	2,686
Ratte, Darlene S	\$281,800	\$294,400	6,569
Read, Douglas A & Lisa M	\$55,600	\$133,900	2,160
Read, Douglas A & Lisa M	\$35,800	\$500	414
Read, Douglas A & Lisa M	\$37,900	\$-	432
* Read, Richard & Margery	\$373,600	\$351,800	7,985
* Redman, Lawrence S	\$45,500	\$42,000	713
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	\$-	\$16,500	188
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	\$124,300	\$119,400	2,778
Rogers, Bruce A & Deborah T	\$284,400	\$319,300	6,882
Rogers, Bruce Alden	\$732,900	\$153,300	10,103
Rohwer, Kim & Christeen	\$460,100	\$277,500	8,409
Rosenbaum, Marcos & Tarlin, Betsy	\$97,400	\$55,100	1,739
* Russell, Doris	\$186,500	\$247,300	4,592
Rutine Trust	\$49,000	\$-	559
Rutine Trust	\$1,009,000	\$11,400	11,633

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
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
Rutine, LLC	\$39,000	\$-	445
Salter, Marshall & Diane	\$247,800	\$339,800	6,699
SAMIR Investments Holdings, LLC	\$486,000	\$228,200	8,142
Sampson, Timothy & Gloria	\$46,300	\$95,300	1,614
* Sayre, W G & Nancy E	\$103,400	\$222,200	3,427
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, Kenneth & Ruth Trustees	\$172,600	\$1,000	1,979
* Schoonover, David & Griffiths, Barbara	\$280,900	\$262,600	5,911
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	1,569
* Scott, Pamela Farmer	\$444,700	\$450,800	9,924
Scott, Philip A & Lindsay M	\$183,400	\$385,100	6,481
Sea Street Castine Properties, LLC	\$265,500	\$265,000	6,048
Shanley, James J & Janet V	\$24,500	\$-	279
* Shanley, James J & Janet V	\$555,900	\$159,700	7,804
Sherling, Dorothy D	\$45,400	\$84,700	1,483
Siehl, William J & Kelly A	\$371,700	\$124,300	5,654
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	842
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
Sipes, Rebecca A	\$33,800	\$102,400	1,553
* Slocum, Joseph J, Emily & Benjamin	\$334,900	\$137,600	5,102
Smaha, Heather & Adam	\$80,600	\$63,000	1,637
* Small, Donald A & Shelley	\$124,400	\$100,600	2,280
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
SMP, LLC	\$48,800	\$35,800	964
Snapp, Alan A & Diana C	\$26,600	\$-	303
* Snapp, Alan A & Diana C	\$74,400	\$109,400	1,810
Snapp, Alan A & Diana C	\$387,000	\$122,600	5,809
Snapp, Lloyd T, Et Al	\$453,400	\$81,500	6,098
Snead, Parks H, III & Georgeann	\$129,700	\$157,600	3,275
Sonesson, Susan	\$-	\$13,200	150
* Spinazola, Francis K & Cheryl L	\$45,500	\$60,600	925
* Spratt, Stephen E & Christine V	\$363,600	\$108,600	5,098
Stafford, Robin	\$120,400	\$52,700	1,973
* Stanley, Karen W	\$184,900	\$387,900	6,245
Stearns, Gabriel Joseph	\$44,400	\$-	506
* Stearns, Renneleigh	\$102,200	\$144,700	2,530
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	4,525
Sweet, Meriby & Sweet, Hannah	\$189,400	\$82,700	3,102
Tarlin, Jonathan & Mitchell, Vanessa	\$395,800	\$131,300	6,009
* Taub, Jeffrey & Valerie	\$58,500	\$151,000	2,103
Taylor, Richard - Trustee	\$265,700	\$266,400	6,066
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	4,436
* Tenney, E Gilman & Brooke	\$205,900	\$223,400	4,541
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	4,021
Thomas, Robert S	\$113,600	\$48,800	1,851
Thomas, Robert S	\$32,100	\$-	366
* Thomas, Robert S	\$52,800	\$121,000	1,696
Thombs, Wendall - Estate	\$278,300	\$81,400	4,101
* Tobey, Mary & Todd	\$45,600	\$147,000	1,911
Tonry, Michael H	\$50,200	\$-	572
Tonry, Penelope T - Trustee	\$279,800	\$214,200	5,632
* Torno, Joan C	\$250,000	\$100,200	3,707
Torno, Laurent J, Jr & Elizabeth G	\$44,800	\$-	511
Trainor, Thomas C & Heather	\$54,300	\$-	619
* Trainor, Thomas C & Heather	\$226,100	\$174,600	4,283
Trevors, Ellen P - Trustee	\$199,600	\$233,700	4,940
Trichka, Warren A 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
Uni Me, LLC	\$100,200	\$10,100	1,257
* Vagt, Robert F & Ruth A	\$212,000	\$195,100	4,356
Van De Graff, Julie	\$149,400	\$246,200	4,510
* Van De Graff, Julie	\$208,200	\$210,800	4,492
* Van Horn, David M - Estate	\$283,300	\$196,600	5,186
Veazie Cottage, LLC	\$155,800	\$94,500	2,853
Vedder, Arthur - Trustee	\$164,600	\$367,500	6,066
Vogell, E Scott	\$161,600	\$388,500	6,271
* Vogell, E Scott	\$309,700	\$132,000	4,682
* Vogell, Peter F & Rosanne	\$85,700	\$54,300	1,243
Walker, Christian	\$281,800	\$168,200	5,130
Wardwell 92 Family Trust	\$1,800	\$-	21
Wardwell/Sandvan Poverty Cove Farm	\$65,700	\$44,500	1,256

* Received a Homestead exemption

Property Owner	Land Val.	Bldg Val.	Tax
* Wardwell 92 Family Trust	\$50,500	\$139,100	1,808
Wardwell/Sandvan Family Trust	\$8,500	\$-	97
Wardwell, Kathleen - Trustee	\$53,300	\$-	608
Wardwell, Patricia & Barkovic, T & E	\$45,100	\$191,100	2,693
* Warker, Jane - Trustee	\$265,300	\$154,200	4,497
Warren, Richard J	\$276,500	\$227,500	5,746
Warren, Sanford & Jean Trust	\$187,300	\$154,600	3,898
* Watts, David & Karen	\$216,500	\$195,100	4,339
* Webb, Dawn	\$-	\$10,600	-
Weinstein, Jonathan - Trustee	\$227,600	\$88,000	3,598
Weir, William C - Trustee	\$433,400	\$188,300	7,087
* Wellington, J Douglas & M Lourdes	\$363,500	\$221,800	6,387
Wheeler-Cyr, Laura L	\$246,900	\$203,400	5,133
Whidden, Roger	\$358,300	\$-	4,085
Whidden, Roger G & Anne D	\$380,800	\$127,300	5,792
Whidden, Roger	\$69,500	\$82,600	1,734
Williams, Hallie A.	\$26,600	\$-	303
* Williams, Karl S	\$129,900	\$109,800	2,448
Williams, Larry - Trustee	\$44,600	\$-	508
* Willis, Carlton & Barbara - Life Estate	\$45,500	\$69,900	1,031
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	4,365
Witham, Steven & Witham, Stacey	\$44,400	\$62,500	1,219
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
WS Hills Martinn, LLC	\$72,200	\$118,600	2,175
WS Hills Martinn, LLC	\$46,500	\$44,300	1,035
WS Hills Martinn, LLC	\$130,200	\$523,900	7,457
* Wylie, Judith A & T Lee	\$557,600	\$306,400	9,565
* Wyman, David B & Rosemary M	\$121,200	\$246,600	3,840
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	3,468
Yenoom LLC	\$152,700	\$144,900	3,393
Young, Stefanie Scheer	\$279,800	\$283,800	6,425
Zenter, Charles E & Janice B	\$78,100	\$155,300	2,661
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	6,600	75.24
Ciano, Robert Dr.	28,100	320.34
Coca-Cola Company	800	9.12
Coca-Cola Beverages Northeast, Inc	2,100	23.94
Community Coffee Company, LLC	1,300	14.82
Compass Rose	22,500	256.50
Consolidated Communications of Northern	21,800	248.52
Danny Murphy's	10,000	114.00
deRaaf Realty	4,000	45.60
DirecTV, Inc	2,300	26.22
Dish Network, LLC	500	5.70
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
Fallow Building Services	17,500	199.50
Federal Express Corporation	400	4.56
Follett Higher Education Group	67,000	763.80
Gallery B.	1,500	17.10
Gary Brouillard, Master Electrician	3,000	34.20
Greyhawk Leasing, LLC	29,400	335.16
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
Ordway Painting, Inc	14,800	168.72
Pentagoet Inn	36,700	418.38
Saltmeadow Properties, Inc	4,400	50.16

Name	Value	Tax
Scientific Games, Inc	\$ 1,200	\$ 13.68
Spectrum Northeast, LLC	2,000	22.80
Spectrum Northeast, LLC	352,400	4,017.36
SureSide Property Management	4,000	45.60
T & C Grocery	46,800	533.52
The Manor Inn	18,600	212.04
Vogell, Peter	3,000	34.20
Wabasha Leasing, LLC	500	5.70
Windmill Hill Gardens	2,200	25.08

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

Assessor

2020 Valuation	
Real Estate	\$250,696,800.00
Personal Property	<u>1,012,700.00</u>
Total	\$251,709,500.00

Assessments	
County Tax	\$ 126,141.00
Municipal Appropriation	2,186,206.00
Educational Appropriation - Local Share	1,149,704.85
Overlay	<u>134,438.02</u>
Total	\$ 3,596,489.87

Allowable Deductions	
State Revenue Sharing	\$ 40,000.00
Homestead Reimbursement	35,205.37
BETE Reimbursement	2,257.20
Other Revenue	<u>649,539.00</u>
Total	\$ 727,001.57

Net Assessment for Commitment	\$ 2,869,488.30
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$$\$251,709,500.00 \times 11.40 \text{ mils} = \$2,869,488.30$$

Exemptions – Veterans

The following Veterans receive a \$6,000 exemption on their primary residence. For tax year 2020, the exemption took \$68.40 off each tax bill.

Berleant, Arnold	Eisenhardt, William	Vogell, E Scott
Beske, Robert	Jones, David A	Vogell, Peter F
Bourne, Standish T Jr	King, Clifford Jr	Wardwell, Arthur
Brown, Edward F	Monberg, Thomas	Watts, David
Chelette, Alton	Scott, Ingrid G	Wyman, David B
Coughlin, Michael	Shanley, James	Yates, Silas
Eaton, Lawrence	Tenney, E Gilman	

Exemptions – Veterans’ Widows

The following Veterans’ Widows receive a \$6,000 exemption on their primary residence. For tax year 2020, the exemption took \$68.40 off each tax bill.

Ballou, Elizabeth	Higgins, Patricia A	Punzelt, Carolyn M
Belanger, Barbara J	Kaiserian, Berna	Russell, Doris
Foote, Sara	Kimball, Frances	
Gardner, Elaine	Mutty, Danielle	

Exempted Real Estate

Municipal	Valuation
Cemetery Association	\$ 60,700
Leased to Community Childhood Learning Place	356,600
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	\$ 7,781,700

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	2,453,000
Exempted Personal Property thru BETE or BETR	<u>396,000</u>
Total	\$ 91,563,300

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

Accounts	\$ 96,152,000
Tax	\$ 1,096,133

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	\$65,445.70
Code Enforcement	8,000.00
Salaries – Sewer	2,000.00
Salaries – Water	2,000.00
Total	\$77,445.70
Finance Officer/Tax Collector/Treasurer	
Town Office	\$59,130.78
Sewer	8,300.00
Water	8,300.00
Total	\$75,730.78
Town Clerk / Registrar of Voters	
Town Office	\$55,037.72
Public Works	
Public Works	\$50,170.00
Transfer Station	2,750.00
Animal Control Officer	2,080.00
Total	\$55,000.00
Public Works – Part Time	
Public Works – Part Time	\$12,632.00
Transfer Station – Part Time	5,768.00
Total	\$18,400.00
Transfer Station Attendant	
Transfer Station	\$23,400.00
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	\$55,000.00
Library Tech	
Salaries – Library	\$26,208.00
Library Tech	
Salaries – Library	\$26,208.00
Library Tech	
Salaries – Library	\$26,208.00
School Board	
Board Chair	\$ 800.00
Board Members (\$700 each)	\$ 1,400.00
Principal	
Teaching Principal	\$90,084.05
Teacher	
Grade 5 – 8 Science/Math	\$ 42,119.00
Teacher	
Grade 3 – 4	\$53,260.00
Teacher	
Grade 1 - 2	\$50,132.00
Teacher	
Pre K / Kindergarten	\$70,980.00
Teacher	
RTI Math	\$42,015.00
Teacher	
Classroom/Band Music Teacher (20%)	\$ 14,317.00
Teacher	
Classroom/Choral Music Teacher (20%)	\$10,402.00
Teacher	
Art Teacher (40%)	\$23,219.00
Teacher	
Physical Education/Health Teacher (40%)	\$ 20,317.00
Teacher	
Special Education	\$52,956.93
Teacher	
Spanish (20%) - Vacancy	\$ 8,403.00
Teacher	
Guidance (40%)	\$19,890.40
Teacher	
Ed Tech (Special Education)	\$23,234.86
Secretary	
School Secretary	\$32,996.48

Town of Castine Position Compensation, continued from previous page.

Custodian	
Custodian	\$ 32,374.16
Bus Driver	
Bus Driver	\$28,443.75
School Nurse	
School Nurse	\$ 10,612.35
Cook	
Cook	\$ 17,567.66
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	\$ 750.00
Grades 8 Advisor	\$ 1,300.00
Garden Club	\$ 750.00
Jazz Band	\$ 750.00
Homework Club	\$ 750.00
Yearbook (\$750 each)	\$ 1,500.00
Calvineer Club	\$ 1,300.00
Hoop Troop	\$ 750.00

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 both the School and Water Departments, and in an effort to save on the cost of printing Town Report, we have included only the Town Audit. However, full School and Water Department Audits are available. Full audits can be found 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), or a copy can be requested from the Town Office.

James W. Wadman**CERTIFIED PUBLIC ACCOUNTANT**

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.
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, 2020, 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 62%, 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, 2019 and for the year then ended. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Castine, Maine, as of June 30, 2020, 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 15, 2020

TOWN OF CASTINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

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, 2020. 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, 2020 by \$15,513,913 (presented as “net position”). Of this amount, \$5,236,280 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 \$721,665 (a 4.8% increase) for the fiscal year ended June 30, 2020. Net position of governmental activities increased by \$523,375 (a 4.8% increase), while net assets of business-type activities showed an increase of \$198,289 (a 5.0% increase).

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2020, the Town's governmental funds reported a combined ending fund balance of \$4,940,838, an increase of \$215,836 in comparison with the prior year. Of this total fund balance, \$3,174,997 represents general unassigned fund balance. This unassigned fund balance represents approximately 92% of the total general fund expenditures for the year.

Long-term Debt:

Long-term debt obligations showed a net decrease of \$778,635 (8.8 %) 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.

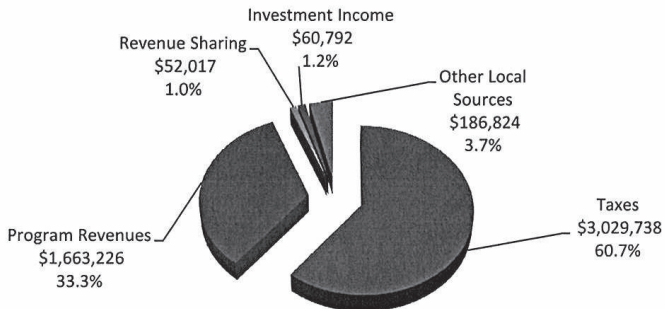
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2020</i>	<i>Total 2019</i>
Current Assets and Other	5,997,849	1,165,106	7,162,955	6,764,216
Capital Assets	10,112,653	7,770,021	17,882,674	18,192,947
Total Assets	16,110,502	8,935,127	25,045,629	24,957,163
Current Liabilities and Other	1,304,583	620,977	1,925,560	1,862,482
Long Term Liabilities	3,484,596	4,121,559	7,606,155	8,302,433
Total Liabilities	4,789,179	4,742,536	9,531,715	10,164,915
Net Position:				
Invested in Capital Assets	6,489,114	3,236,008	9,725,122	9,257,012
Restricted	552,511	-	552,511	624,454
Unrestricted	4,279,698	956,583	5,236,281	4,910,782
Total Net Position	11,321,323	4,192,591	15,513,914	14,792,248
Total Liabilities & Net Position	16,110,502	8,935,127	25,045,629	24,957,163

Changes in Net Position

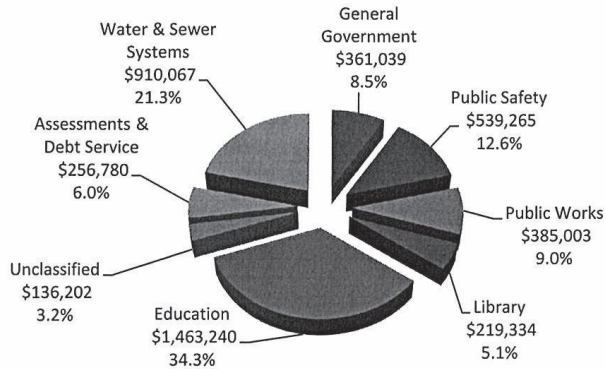
Approximately 61 percent of the Town's total revenue came from property and excise taxes, approximately 7 percent came from State subsidies and grants, and approximately 38 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$533,352 of the total expenses for the fiscal year.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2020</i>	<i>Total 2019</i>
Revenues:				
Taxes	3,029,738		3,029,738	3,115,624
Program Revenues	555,441	1,107,785	1,663,226	1,637,823
Revenue Sharing	52,017		52,017	30,588
Investment Income	60,220	572	60,792	60,718
Other Local Sources	186,823		186,823	134,350
Total	3,884,239	1,108,357	4,992,596	4,979,103
Expenses:				
General Government	361,039		361,039	428,554
Public Safety	539,265		539,265	550,485
Public Works	385,003		385,003	431,319
Library	219,334		219,334	224,737
Education	1,463,240		1,463,240	1,471,639
Unclassified	136,202		136,202	84,021
Assessments & Debt Service	256,780		256,780	234,399
Water & Sewer Systems		910,067	910,067	929,414
Total	3,360,863	910,067	4,270,931	4,354,569
Changes in Net Position	523,376	198,289	721,665	624,534

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 \$4,940,838, an increase of \$215,836 in comparison with the prior year. Approximately 64 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:

- \$10,356 positive variance in revenues. Investment earnings exceeded budget by \$10,220.
- \$165,500 positive variance in expenditures. Overlay on taxes was \$129,778. Administrative accounts operated \$59,791 below budget. Public Safety operated \$45,440 below budget. The School Department utilized \$77,367 of carryforward balance.

CAPITAL ASSET ADMINISTRATION

The Town's investment in capital assets for its governmental and business-type activities amounts to \$24,424,035, net of accumulated depreciation of \$6,541,361 leaving a net book value of \$17,882,674. Current year additions include \$56,886 in building improvements, \$166,192 in road improvements. There were no retirements, impairments or trade-ins during the current fiscal year.

REQUESTS FOR INFORMATION

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

TOWN OF CASTINE, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2020

(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	\$5,823,336	\$99,017	\$5,922,353
Accounts Receivable, net of Allowance for Uncollectible Accounts	\$23,349	\$237,191	\$260,540
Prepaid Expenses	\$3,214	\$38,634	\$41,848
Taxes and Tax Liens Receivable	\$49,234		\$49,234
Due from Other Funds		\$790,264	\$790,264
<u>Capital Assets:</u>			
Land	\$514,637	\$85,354	\$599,991
Other Capital Assets, net of Accumulated Depreciation	\$9,598,016	\$7,684,667	\$17,282,683
<u>Total Assets</u>	<u>\$16,011,786</u>	<u>\$8,935,127</u>	<u>\$24,946,913</u>
<u>Deferred Outflows of Resources</u>			
Related to Pensions	\$25,091		\$25,091
Related to Other Post-Employment Benefits	\$73,625		\$73,625
<u>Total Deferred Outflows of Resources</u>	<u>\$98,716</u>	<u>\$0</u>	<u>\$98,716</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$16,110,502</u>	<u>\$8,935,127</u>	<u>\$25,045,629</u>
<u>Liabilities, Deferred Inflows and Net Position</u>			
<u>Liabilities:</u>			
<u>Current Liabilities:</u>			
Accrued Expenses	\$98,395	\$28,093	\$126,488
Accounts Payable	\$132,500	\$9,255	\$141,755
Due to Other Funds	\$675,882	\$171,176	\$847,057
<u>Long-Term Liabilities:</u>			
Net Pension Liability	\$9,074		\$9,074
Net Other Post-Employment Benefits Liability	\$227,686		\$227,686
<u>General Obligation Bonds Payable:</u>			
Due within one year	\$375,703	\$412,453	\$788,156
Due in more than one year	\$3,247,837	\$4,121,559	\$7,369,396
<u>Total Liabilities</u>	<u>\$4,767,076</u>	<u>\$4,742,536</u>	<u>\$9,509,612</u>
<u>Deferred Inflows of Resources:</u>			
Related to Pensions	\$9,000		\$9,000
Related to Other Post-Employment Benefits	\$7,383		\$7,383
Property Taxes Collected in Advance	\$5,721		\$5,721
<u>Total Deferred Inflows of Resources</u>	<u>\$22,104</u>	<u>\$0</u>	<u>\$22,104</u>
<u>Net Position</u>			
Net Investment in Capital Assets	\$6,489,114	\$3,236,008	\$9,725,122
Restricted	\$552,511	\$0	\$552,511
Unrestricted	\$4,279,698	\$956,583	\$5,236,280
<u>Total Net Position</u>	<u>\$11,321,323</u>	<u>\$4,192,591</u>	<u>\$15,513,913</u>
<u>Total Liabilities, Deferred Inflows & Net Position</u>	<u>\$16,110,502</u>	<u>\$8,935,127</u>	<u>\$25,045,629</u>

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

TOWN OF CASTINE, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

(Exhibit II)

<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	\$361,039	\$34,376		(\$326,663)		(\$326,663)
Public Safety	\$539,265	\$217,320		(\$321,945)		(\$321,945)
Public Works	\$385,003		\$12,916	(\$372,087)		(\$372,087)
Library	\$219,334		\$112,156	(\$107,178)		(\$107,178)
Education	\$1,463,240	\$15,620	\$163,052	(\$1,284,568)		(\$1,284,568)
Unclassified	\$136,202			(\$136,202)		(\$136,202)
Assessments & Debt Service	\$256,780			(\$256,780)		(\$256,780)
<u>Total Governmental Activities</u>	<u>\$3,360,863</u>	<u>\$267,316</u>	<u>\$288,125</u>	<u>(\$2,805,423)</u>	<u>\$0</u>	<u>(\$2,805,423)</u>
<u>Business-type Activities</u>						
Water Department	\$463,764	\$611,888			\$148,124	\$148,124
Sewer Department	\$446,303	\$495,897			\$49,593	\$49,593
<u>Total Business-type Activities</u>	<u>\$910,067</u>	<u>\$1,107,785</u>	<u>\$0</u>	<u>\$0</u>	<u>\$197,717</u>	<u>\$197,717</u>
<u>Total Primary Government</u>	<u>\$4,270,931</u>	<u>\$1,375,101</u>	<u>\$288,125</u>	<u>(\$2,805,423)</u>	<u>\$197,717</u>	<u>(\$2,607,705)</u>
<u>General Revenues:</u>						
Property Tax Revenues				\$2,870,917		\$2,870,917
Excise Taxes				\$158,821		\$158,821
State Revenue Sharing				\$52,017		\$52,017
Investment Earnings				\$60,220	\$572	\$60,792
Other State Reimbursements & On-Behalf Contributions				\$32,453		\$32,453
Operating Transfers				\$1,700		\$1,700
Other Revenues				\$152,671		\$152,671
<u>Total Revenues, Special Items and Transfers</u>				<u>\$3,328,798</u>	<u>\$572</u>	<u>\$3,329,370</u>
<u>Changes in Net Position</u>				<u>\$523,375</u>	<u>\$198,289</u>	<u>\$721,665</u>
<u>Net Position - Beginning</u>				<u>\$10,797,948</u>	<u>\$3,994,301</u>	<u>\$14,792,249</u>
<u>Net Position - Ending</u>				<u>\$11,321,323</u>	<u>\$4,192,591</u>	<u>\$15,513,913</u>

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

TOWN OF CASTINE, MAINE

(Exhibit III)

BALANCE SHEET - GOVERNMENTAL FUNDSJUNE 30, 2020

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$5,823,336		\$5,823,336
Accounts Receivable, net	\$23,349		\$23,349
Prepaid Expenses	\$3,214		\$3,214
Taxes and Tax Liens Receivable	\$49,234		\$49,234
Due from Fiduciary Funds	\$2,501		\$2,501
Due from Other Funds		\$1,202,502	\$1,202,502
<u>Total Assets</u>	<u>\$5,901,634</u>	<u>\$1,202,502</u>	<u>\$7,104,136</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accrued Expenses	\$98,395		\$98,395
Accounts Payable	\$132,500		\$132,500
Due to Other Funds	\$1,202,502		\$1,202,502
Due to Proprietary Funds	\$678,383		\$678,383
<u>Total Liabilities</u>	<u>\$2,111,780</u>	<u>\$0</u>	<u>\$2,111,780</u>
<u>Deferred Inflows of Resources:</u>			
Property Taxes Collected in Advance	\$5,721		\$5,721
Unavailable Tax Revenue	\$45,798		\$45,798
<u>Total Deferred Inflows of Resources</u>	<u>\$51,519</u>	<u>\$0</u>	<u>\$51,519</u>
<u>Fund Balances:</u>			
Restricted	\$552,511		\$552,511
Committed	\$0	\$1,202,502	\$1,202,502
Assigned	\$10,827		\$10,827
Unassigned	\$3,174,997		\$3,174,997
<u>Total Fund Balances</u>	<u>\$3,738,336</u>	<u>\$1,202,502</u>	<u>\$4,940,838</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$5,901,634</u>	<u>\$1,202,502</u>	<u>\$7,104,136</u>
<u>Total Fund Balance - Governmental Funds</u>			\$4,940,838
<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			\$10,112,653
Deferred Inflows and Outflows related to Pension Plans and Other Post-Employment Benefits			\$82,333
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			(\$3,623,540)
This amount represents net pension liability			(\$9,074)
This amount represents net other post-employment benefits liability			(\$227,686)
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			\$45,798
<u>Net Position of Governmental Activities</u>			<u>\$11,321,323</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, 2020

	General Fund	Capital Projects Fund	Total Governmental Funds
<u>Revenues:</u>			
Property Tax Revenues	\$2,856,649		\$2,856,649
State Road Assistance	\$12,916		\$12,916
Excise Taxes	\$158,821		\$158,821
State Revenue Sharing	\$52,017		\$52,017
Maine Maritime Academy Support	\$149,699		\$149,699
Investment Earnings	\$60,220		\$60,220
Other State Reimbursements & On-Behalf Contributions	\$32,453		\$32,453
Municipal Fees, Licenses and Permits	\$101,996		\$101,996
Interest on Taxes	\$7,671		\$7,671
Rental Income	\$21,950		\$21,950
Other Revenues	\$6,765	\$116,285	\$123,050
<u>Total Revenues</u>	<u>\$3,461,157</u>	<u>\$116,285</u>	<u>\$3,577,442</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
<u>Current:</u>			
General Government	\$365,269	\$6,064	\$371,333
Public Safety	\$495,411	\$20,115	\$515,526
Public Works	\$230,477	\$147,142	\$377,620
Library	\$191,530	\$7,106	\$198,636
Education	\$1,259,164		\$1,259,164
Unclassified	\$69,296	\$66,906	\$136,202
Assessments & Debt Service	\$616,983		\$616,983
<u>Total Expenditures</u>	<u>\$3,228,130</u>	<u>\$247,333</u>	<u>\$3,475,463</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$233,027</u>	<u>(\$131,048)</u>	<u>\$101,979</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	\$113,856	\$195,850	\$309,706
Operating Transfers Out	(\$195,850)		(\$195,850)
<u>Net Change in Fund Balances</u>	<u>\$151,033</u>	<u>\$64,802</u>	<u>\$215,836</u>
<u>Beginning Fund Balances</u>	<u>\$3,587,302</u>	<u>\$1,137,700</u>	<u>\$4,725,002</u>
<u>Ending Fund Balances</u>	<u>\$3,738,336</u>	<u>\$1,202,502</u>	<u>\$4,940,838</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>			
Net Change in Fund Balances - Above			\$215,836
Pension and Other Post-Employment Benefits Plans (Deferred Outflows, Net Liability, Deferred Inflows)			(\$29,433)
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			\$14,268
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			\$369,173
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.			(\$46,468)
<u>Changes in Net Position of Governmental Activities</u>			<u>\$523,375</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, 2020

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Totals</u>
<u>Assets</u>			
<u>Current Assets:</u>			
Cash and Cash Equivalents	\$99,017		\$99,017
Accounts Receivable - net	\$155,566	\$81,625	\$237,191
Prepaid Expenses	\$38,634		\$38,634
Due from Other Funds	\$790,264		\$790,264
<u>Total Current Assets</u>	<u>\$1,083,481</u>	<u>\$81,625</u>	<u>\$1,165,106</u>
<u>Noncurrent Assets:</u>			
<u>Capital Assets:</u>			
Depreciable Assets	\$6,275,648	\$5,082,475	\$11,358,123
Accumulated Depreciation	(\$1,858,489)	(\$1,729,613)	(\$3,588,102)
<u>Total Noncurrent Assets</u>	<u>\$4,417,159</u>	<u>\$3,352,862</u>	<u>\$7,770,021</u>
<u>Total Assets</u>	<u>\$5,500,640</u>	<u>\$3,434,487</u>	<u>\$8,935,127</u>
<u>Liabilities</u>			
<u>Current Liabilities:</u>			
Accounts Payable	\$9,255		\$9,255
Accrued Expenses	\$14,918	\$13,175	\$28,093
Due to Other Funds		\$171,176	\$171,176
Current Portion of Long-Term Debt	\$204,228	\$208,225	\$412,453
<u>Total Current Liabilities</u>	<u>\$228,401</u>	<u>\$392,576</u>	<u>\$620,977</u>
<u>Long-Term Liabilities:</u>			
Bonds Payable	\$2,548,984	\$1,985,029	\$4,534,013
Less Current Portion	(\$204,228)	(\$208,225)	(\$412,453)
<u>Net Long-Term Liabilities</u>	<u>\$2,344,756</u>	<u>\$1,776,803</u>	<u>\$4,121,559</u>
<u>Total Liabilities</u>	<u>\$2,573,157</u>	<u>\$2,169,379</u>	<u>\$4,742,536</u>
<u>Net Position</u>			
Net Investment in Capital Assets	\$1,868,175	\$1,367,833	\$3,236,008
Restricted	\$0	\$0	\$0
Unrestricted (Deficit)	\$1,059,308	(\$102,725)	\$956,583
<u>Total Net Position</u>	<u>\$2,927,483</u>	<u>\$1,265,108</u>	<u>\$4,192,591</u>
<u>Total Liabilities and Net Position</u>	<u>\$5,500,640</u>	<u>\$3,434,487</u>	<u>\$8,935,127</u>

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

TOWN OF CASTINE, MAINE

(Exhibit VI)

STATEMENT OF REVENUES, EXPENSES AND CHANGESIN NET POSITION - PROPRIETARY FUNDSFOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<i>Water Department</i>	<i>Sewer Department</i>	<i>Totals</i>
<u>Operating Revenues:</u>			
Charges for Services	\$611,888	\$495,897	\$1,107,785
<u>Total Operating Revenues</u>	<u>\$611,888</u>	<u>\$495,897</u>	<u>\$1,107,785</u>
<u>Operating Expenses:</u>			
Operation and Maintenance	\$243,767	\$260,671	\$504,438
Depreciation	\$134,239	\$129,567	\$263,806
Assessments	\$3,529		\$3,529
<u>Total Operating Expenses</u>	<u>\$381,535</u>	<u>\$390,237</u>	<u>\$771,772</u>
<u>Operating Profit (Loss)</u>	<u>\$230,353</u>	<u>\$105,659</u>	<u>\$336,012</u>
<u>Other Revenues</u>			
Interest Earned	\$572		\$572
Interest Expense	(\$82,229)	(\$56,066)	(\$138,295)
<u>Change in Net Position</u>	<u>\$148,696</u>	<u>\$49,593</u>	<u>\$198,289</u>
<u>Net Position - Beginning</u>	<u>\$2,778,787</u>	<u>\$1,215,514</u>	<u>\$3,994,301</u>
<u>Net Position - Ending</u>	<u>\$2,927,483</u>	<u>\$1,265,108</u>	<u>\$4,192,591</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, 2020

	<i>Water</i> <i>Department</i>	<i>Sewer</i> <i>Department</i>	<i>Totals</i>
<u>Cash Flows from Operating Activities:</u>			
Received from Customers	\$610,363	\$530,324	\$1,140,687
Payments to Suppliers	(\$218,517)	(\$125,447)	(\$343,964)
Payments to Employees	(\$19,135)	(\$135,224)	(\$154,359)
(Increase)/Decrease in Due From Other Funds	(\$87,332)	(\$4,161)	(\$91,493)
<u>Cash Flows from Operations</u>	<u>\$285,379</u>	<u>\$265,492</u>	<u>\$550,871</u>
<u>Cash Flows from Investing Activities:</u>			
Capital Expenditures			\$0
Interest Earned	\$572	\$0	\$572
<u>Cash Flows from Investing</u>	<u>\$572</u>	<u>\$0</u>	<u>\$572</u>
<u>Cash Flows from Financing Activities:</u>			
Other Income	\$0	\$0	\$0
Interest on Bonds Payable	(\$83,425)	(\$57,653)	(\$141,078)
Principal on Bonds Payable	(\$201,371)	(\$207,840)	(\$409,211)
<u>Cash Flows from Financing</u>	<u>(\$284,796)</u>	<u>(\$265,492)</u>	<u>(\$550,288)</u>
<u>Net Cash Flows</u>	<u>\$1,155</u>	<u>\$0</u>	<u>\$1,155</u>
<u>Beginning Cash Balance</u>	<u>\$97,862</u>	<u>\$0</u>	<u>\$97,862</u>
<u>Ending Cash Balance</u>	<u>\$99,017</u>	<u>\$0</u>	<u>\$99,017</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:</u>			
Operating Income (Loss)	\$230,353	\$105,659	\$336,012
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities;			
Depreciation	\$134,239	\$129,567	\$263,806
Changes in Assets and Liabilities;			
Receivables, net	(\$1,525)	\$34,428	\$32,903
Prepaid Expenses	\$2,128		\$2,128
Accounts Payable	\$7,516		\$7,516
Due From Other Funds	(\$87,332)	(\$4,161)	(\$91,493)
<u>Cash Flows from Operations</u>	<u>\$285,379</u>	<u>\$265,492</u>	<u>\$550,871</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, 2020

(Exhibit VIII)

	<u>Wetherle Memorial Library</u>	<u>Trust Funds</u>	<u>Total</u>
<u>Assets</u>			
Cash & Cash Equivalents		\$180,094	\$180,094
Investments	\$6,467,098		\$6,467,098
Due from General Fund		\$3,397	\$3,397
<u>Total Assets</u>	<u>\$6,467,098</u>	<u>\$183,491</u>	<u>\$6,650,589</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	\$6,461,200		\$6,461,200
Restricted - Trust Principal		\$30,125	\$30,125
Restricted - Trust Expendable		\$153,366	\$153,366
<u>Total Net Position</u>	<u>\$6,461,200</u>	<u>\$183,491</u>	<u>\$6,644,691</u>
<u>Total Liabilities & Net Position</u>	<u>\$6,467,098</u>	<u>\$183,491</u>	<u>\$6,650,589</u>

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

TOWN OF CASTINE, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

(Exhibit IX)

	<i>Witherle Memorial Library</i>	<i>Trust Funds</i>	<i>Total</i>
<u>Additions</u>			
Investment Earnings	\$183,762	\$494	\$184,257
Rental Income		\$10,919	\$10,919
Other Additions			\$0
<u>Total Additions</u>	\$183,762	\$11,413	\$195,175
<u>Reductions</u>			
Fiduciary Fees / Bank Fees	\$39,571		\$39,571
<u>Total Reductions</u>	\$39,571	\$0	\$39,571
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In		\$839	\$839
Operating Transfers Out	(\$116,179)	(\$1,700)	(\$117,879)
Unrealized Gains (Losses) from Investments	(\$178,477)		(\$178,477)
<u>Total Other Financing Sources (Uses)</u>	(\$294,656)	(\$861)	(\$295,517)
<u>Excess of Additions and other Financing Sources over Reductions and other Financing Uses</u>	(\$150,465)	\$10,552	(\$139,913)
<u>Beginning Net Position</u>	\$6,611,665	\$172,939	\$6,784,604
<u>Ending Net Position</u>	\$6,461,200	\$183,491	\$6,644,691

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, 2020

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 Departments 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, 2019. 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 \$552,511 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, 2020 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			\$6,461,200	\$6,461,200
Revenue Sharing	\$20,912			\$20,912
Education	\$531,599			\$531,599
<u>Committed</u>				
Capital Projects Fund		\$1,202,502		\$1,202,502
<u>Assigned</u>				
Revaluation	\$7,827			\$7,827
Tax Anticipation Note Interest	\$3,000			\$3,000
<u>Unassigned</u>	\$3,174,997		\$153,366	\$3,328,363
<u>Total Fund Balances</u>	<u>\$3,738,336</u>	<u>\$1,202,502</u>	<u>\$6,644,691</u>	<u>\$11,585,529</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 \$6,124,508 and the bank balance was \$6,272,325. Of the bank balance, the entire amount was insured or collateralized as of June 30, 2020.

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	\$423,428
Fixed income bonds and mutual funds	<u>\$253,303</u>
Total short-term investments	<u><u>\$676,731</u></u>
Long-term investments:	
Equities	\$4,141,159
Fixed income bonds and mutual funds	<u>\$1,649,208</u>
Total long-term investments	<u><u>\$5,790,367</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>(\$34,286)</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, 2020 measured on a recurring basis are as follows:

	<u>2020</u>
	<u>Fair Value</u>
Quoted Prices in Active Markets (Level 1)	
Money Market funds, equities,	
Fixed income bonds and mutual funds	<u>\$6,467,098</u>
Total Level 1	<u><u>\$6,467,098</u></u>

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2019 and committed on July 15, 2019. Interest of 9% 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, \$45,798 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, 2020 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	\$3,357,671	\$56,886		\$3,414,557
Equipment and Vehicles	\$1,116,952			\$1,116,952
Infrastructure	\$7,853,575	\$166,192		\$8,019,767
Total capital assets being depreciated	\$12,328,197	\$223,078	\$0	\$12,551,275
<u>Less accumulated depreciation for</u>				
Buildings	\$797,038	\$71,575		\$868,613
Equipment and Vehicles	\$846,940	\$35,869		\$882,809
Infrastructure	\$1,039,735	\$162,102		\$1,201,837
Total accumulated depreciation	\$2,683,713	\$269,546	\$0	\$2,953,259
Net capital assets being depreciated	\$9,644,484	(\$46,468)	\$0	\$9,598,016
<u>Governmental Activities</u>				
<u>Capital Assets, net</u>	\$10,159,121	(\$46,468)	\$0	\$10,112,653
<u>Business-type Activities:</u>				
<u>Wastewater Department:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$59,608			\$59,608
<u>Capital assets being depreciated</u>				
Buildings	\$277,152			\$277,152
Equipment and Vehicles	\$299,098			\$299,098
Infrastructure	\$4,446,617			\$4,446,617
Total capital assets being depreciated	\$5,022,867	\$0	\$0	\$5,022,867
<u>Less accumulated depreciation for</u>				
Buildings	\$237,801	\$994		\$238,795
Equipment and Vehicles	\$230,574	\$13,172		\$243,746
Infrastructure	\$1,131,672	\$115,400		\$1,247,072
Total accumulated depreciation	\$1,600,047	\$129,567	\$0	\$1,729,613
Net capital assets being depreciated	\$3,422,820	(\$129,567)	\$0	\$3,293,254
<u>Business-type Activities</u>				
<u>Capital Assets, net</u>	\$3,482,428	(\$129,567)	\$0	\$3,352,862

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Water Department:</u>				
<i><u>Capital assets not being depreciated</u></i>				
Land	\$25,746			\$25,746
<i><u>Capital assets being depreciated</u></i>				
Buildings, Equipment and Infrastructure	\$6,249,902			\$6,249,902
<i>Total capital assets being depreciated</i>	<u>\$6,249,902</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,249,902</u>
<i><u>Less accumulated depreciation for</u></i>				
Buildings, Equipment and Infrastructure	\$1,724,250	\$134,239		\$1,858,489
<i>Total accumulated depreciation</i>	<u>\$1,724,250</u>	<u>\$134,239</u>	<u>\$0</u>	<u>\$1,858,489</u>
<i>Net capital assets being depreciated</i>	<u>\$4,525,652</u>	<u>(\$134,239)</u>	<u>\$0</u>	<u>\$4,391,413</u>
<i><u>Business-type Activities</u></i>				
<i><u>Capital Assets, net</u></i>	<u>\$4,551,398</u>	<u>(\$134,239)</u>	<u>\$0</u>	<u>\$4,417,159</u>

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

<u>Governmental Activities:</u>	
General Government	\$41,293
Public Safety	\$23,739
Public Works, including depreciation of general infrastructure assets	\$173,576
Library	\$20,698
Education	<u>\$10,241</u>
Total Depreciation Expense - Governmental Activities	<u>\$269,546</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, 2020:

	<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	\$297,500	(\$21,250)	\$276,250	\$21,250
Infrastructure	\$3,667,237	(\$338,953)	\$3,328,284	\$345,132
School Bus Capital Lease	\$27,976	(\$8,970)	\$19,006	\$9,321
<i>Total Governmental Activities</i>	<u>\$3,992,712</u>	<u>(\$369,173)</u>	<u>\$3,623,540</u>	<u>\$375,703</u>
<u>Business-Type Activities:</u>				
Wastewater	\$1,575,000	(\$175,000)	\$1,400,000	\$175,000
Wastewater	\$97,632	(\$8,136)	\$89,496	\$8,136
Wastewater	\$520,237	(\$24,704)	\$495,533	\$25,089
	<u>\$2,192,868</u>	<u>(\$207,840)</u>	<u>\$1,985,028</u>	<u>\$208,225</u>
<u>Business-Type Activities:</u>				
Water	\$308,018	(\$27,934)	\$280,084	\$29,331
Water	\$420,000	(\$60,000)	\$360,000	\$60,000
Water	\$51,453	(\$12,473)	\$38,981	\$12,730
Water	\$286,368	(\$23,864)	\$262,504	\$23,864
Water	\$417,869	(\$21,121)	\$396,748	\$21,493
Water	\$873,460	(\$41,477)	\$831,982	\$42,124
Water	\$320,963	(\$14,754)	\$306,210	\$14,943
	<u>\$2,678,132</u>	<u>(\$201,622)</u>	<u>\$2,476,509</u>	<u>\$204,485</u>
<i>Total Business-Type Activities</i>	<u>\$4,871,000</u>	<u>(\$409,462)</u>	<u>\$4,461,538</u>	<u>\$412,710</u>
<i>Total Debt</i>	<u>\$8,863,712</u>	<u>(\$778,635)</u>	<u>\$8,085,077</u>	<u>\$788,412</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, 2020 was \$276,250.

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, 2020 was \$3,328,284.

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, 2020 was \$19,006.

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, 2020 was \$1,400,000.

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, 2020 was \$352,000.

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, 2020 was \$38,981.

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, 2020 was \$360,000.

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, 2020 was \$280,084.

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, 2020 was \$396,748.

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, 2020 was \$1,327,515.

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, 2020 was \$306,210.

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>
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>\$8,085,077</u>	<u>\$1,439,822</u>	<u>\$9,524,899</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, 2020, Due from Other Funds consist of a payable in the Sewer Department and offsetting receivable in the General Fund of \$171,176. In addition, the Trust funds owe the General fund \$2,501, the Capital projects fund is owed \$1,202,502 and the Water Department \$849,559. 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, 2020, the member contribution rate was 7.65% and the employer contribution rate was 4.16% of applicable member compensation. The employer is also responsible for contributing 14.95% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 14.33% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2020 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>
2020	\$44,001	\$24,124	\$82,423	\$575,175
2019	\$42,872	\$23,153	\$62,095	\$560,425
2018	\$39,998	\$20,757	\$57,931	\$522,845

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, 2020, the School Department reported a net pension liability of \$9,074. The net pension liability was measured as of June 30, 2019, 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, 2019, the School Department's proportion was .000619%, which was an decrease of 0.000753% from its proportion measured at June 30, 2018.

For the fiscal year ended June 30, 2019, the School Department recognized pension expense of \$25,9375. 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	\$705	\$0
Changes in Assumptions	\$262	\$0
Net Difference between projected and actual earnings on pension plan investments	\$0	\$1,281
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$0	\$7,719
Employer Contributions made subsequent to measurement date	\$24,124	\$0
	<u>\$25,091</u>	<u>\$9,000</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>	
2020	\$20,333
2021	(\$3,957)
2022	(\$288)
2023	\$4

F. Actuarial Assumptions

The total pension liability in the June 30, 2019 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, 2019 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, 2019 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 the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.75%, 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:

	<i>1% Decrease (5.75%)</i>	<i>Current Discount Rate (6.75%)</i>	<i>1% Increase (7.75%)</i>
Proportionate Share of the Net Pension Liability	\$16,405	\$9,074	\$2,964

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2019 Comprehensive Annual Financial Report available online at www.maineprs.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, 2018, 2019 and 2020 were \$20,138, \$17,032 and \$17,188 respectively.

Note 9 - Other Post-Employment Benefits

A. 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, 2019 there were 239 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

B. Benefits

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

C. Funding Policy

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

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2019, 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
2019	\$1,597	\$1,638	\$17,351

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, 2019, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	5
Average age	61.20
Average service	18.42

D. 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 assumptions The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	2.74% per annum for 2020 report 4.10% per annum for 2019 report
<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, 2019 is based upon an earlier measurement date, as of December 27, 2018 and is 4.10% per annum. The discount rate as of December 31, 2020 is based upon an earlier measurement date, as of December 26, 2019 and is 2.74% 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 1/1/2019</u>	\$40,361	\$0	\$40,361
<u>Changes:</u>			
Service Cost	\$1,734		\$1,734
Interest	\$1,711		\$1,711
Changes of benefits	(\$2,435)		(\$2,435)
Differences between expected and actual experience	\$56,774		\$56,774
Changes of assumptions	\$31,912		\$31,912
Contributions - employer		\$744	(\$744)
Benefit payments	(\$744)	(\$744)	\$0
<u>Net changes</u>	\$88,952	\$0	\$88,952
<u>Balances at 1/1/2020</u>	\$129,313	\$0	\$129,313

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 (1.74%) or 1 percentage point higher (3.74%) than the current discount rate:

	<i>1.0% Decrease (1.74%)</i>	<i>Discount Rate (2.74%)</i>	<i>1.0% Increase (3.74%)</i>
<i>Net OPEB Liability (Asset)</i>	\$147,784	\$129,313	\$114,072

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)	\$114,519	\$129,313	\$147,060

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 3 years.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$42,580	\$1,302
Changes in Assumptions	\$25,328	\$2,625
Net Difference between projected between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$67,908</u>	<u>\$3,927</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>	
2021	\$21,546
2022	\$21,546
2023	\$21,543
2024	(\$654)
2025	\$0
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, 2019, 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, 2019, 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, 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>	3.50% per annum for 2019 reporting.
	3.87% per annum for 2018 reporting.
<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, 2018 is 3.87% per annum. The discount rate as of June 30, 2019 is 3.50% 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

	<i>Total OPEB Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net OPEB Liability</i>
<u>Balances at 6/30/2018</u>	\$86,006	\$0	\$86,006
<u>Changes:</u>			
Service Cost	\$2,096		\$2,096
Interest	\$3,410		\$3,410
Change of Assumptions	\$6,861		\$6,861
Contributions - Employer		\$0	\$0
Benefit Payments	\$0	\$0	\$0
<u>Net changes</u>	\$12,367	\$0	\$12,367
<u>Balances at 6/30/2019</u>	\$98,373	\$0	\$98,373

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 (2.50%) or 1 percentage point higher (4.50%) than the current discount rate:

	<i>1.0% Decrease (2.50%)</i>	<i>Discount Rate (3.50%)</i>	<i>1.0% Increase (4.50%)</i>
<i>Net OPEB Liability (Asset)</i>	\$120,302	\$98,373	\$81,122

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:

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
<i>Net OPEB Liability (Asset)</i>	\$79,496	\$98,373	\$122,613

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

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

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$0	\$0
Changes in Assumptions	\$5,717	\$3,456
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$0	\$0
	<u>\$5,717</u>	<u>\$3,456</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	\$280
2021	\$280
2022	\$280
2023	\$280
2024	\$1,141
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, 2020.

TOWN OF CASTINE, MAINE

(Exhibit X)

REQUIRED SUPPLEMENTARY INFORMATIONSCHEDULE OF REVENUES AND EXPENDITURESBUDGET AND ACTUAL - GENERAL FUNDFOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Property Tax Revenues	\$2,873,855	\$2,873,855	\$2,856,649	(\$17,206)
State Road Assistance	\$12,000	\$12,000	\$12,916	\$916
Excise Taxes	\$144,000	\$144,000	\$158,821	\$14,821
State Revenue Sharing	\$46,593	\$46,593	\$52,017	\$5,424
Maine Maritime Academy Support	\$159,900	\$159,900	\$149,699	(\$10,201)
Investment Earnings	\$50,000	\$50,000	\$60,220	\$10,220
Other State Reimbursements	\$33,553	\$33,553	\$32,453	(\$1,100)
Municipal Fees, Licenses and Permits	\$99,600	\$99,600	\$101,996	\$2,396
Other Revenues	\$31,300	\$31,300	\$36,386	\$5,086
<u>Total Revenues</u>	<u>\$3,450,801</u>	<u>\$3,450,801</u>	<u>\$3,461,157</u>	<u>\$10,356</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
General Government	\$425,060	\$425,060	\$365,269	\$59,791
Public Safety	\$540,851	\$540,851	\$495,411	\$45,440
Public Works	\$236,962	\$236,962	\$230,477	\$6,485
Library	\$191,299	\$191,299	\$191,530	(\$231)
Education	\$1,181,797	\$1,181,797	\$1,259,164	(\$77,367)
Unclassified	\$70,900	\$70,900	\$69,296	\$1,604
Assessments & Debt Service	\$746,761	\$746,761	\$616,983	\$129,778
<u>Total Expenditures</u>	<u>\$3,393,630</u>	<u>\$3,393,630</u>	<u>\$3,228,130</u>	<u>\$165,500</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$57,171</u>	<u>\$57,171</u>	<u>\$233,027</u>	<u>\$175,856</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$114,679	\$114,679	\$113,856	(\$823)
Operating Transfers Out	(\$196,850)	(\$196,850)	(\$195,850)	\$1,000
<u>Net Change in Fund Balances</u>	<u>(\$25,000)</u>	<u>(\$25,000)</u>	<u>\$151,033</u>	<u>\$176,033</u>
<u>Beginning Fund Balances</u>	<u>\$3,587,302</u>	<u>\$3,587,302</u>	<u>\$3,587,302</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$3,562,302</u>	<u>\$3,562,302</u>	<u>\$3,738,336</u>	<u>\$176,033</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, 2020

For the Fiscal Year Ended June 30,	Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability (Asset)	Covered Employee Payroll	Proportionate Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll		Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of the Total Pension Liability	Plan Covered Employee Payroll	Plan Net Pension Liability as a % of the Covered Employee Payroll
2020	0.001372%	\$9,074	\$575,175	1.578%	\$14,547,222,913	\$12,035,565,075	\$2,511,657,838	82.734%	\$1,924,006,618	130.543%	
2019	0.001372%	\$18,514	\$560,425	3.304%	\$14,031,187,845	\$11,632,179,683	\$2,399,008,162	82.902%	\$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	80.781%	\$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	76.208%	\$1,816,435,084	171.194%	
2016	0.000980%	\$13,231	\$537,469	2.462%	\$12,616,287,084	\$10,242,097,022	\$2,374,190,032	81.182%	\$1,699,160,889	139.727%	
2015	0.001069%	\$11,549	\$514,715	2.244%	\$12,320,158,783	\$10,337,659,472	\$1,982,519,311	83.908%	\$1,676,857,294	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
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

(Exhibit XII)

<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>
2020	\$24,124	\$24,124	\$0	\$575,175	4.194%
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, 2020

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, 2019, 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, 2019 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, 2019 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, 2019.

(Exhibit XIII)

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

For the Fiscal Year Ended	Total OPEB Liability										Plan Fiduciary Net Position						Net OPEB Liability as a % of the Covered Employee Payroll	
	Service Cost (BOI) Cost	Interest (Includes on Service Cost) Cost	Changes Benefits and Assumptions	Differences between Estimated and Actual Experience	Net Change in Total OPEB Liability	Benefit			Contributions			Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position - Beginning	Plan Fiduciary Net Position - Ending	Net OPEB Liability - Ending			
						Payments, Including Refunds of Member Contributions	Refunds of Member Contributions	Employer	Member	Employer	Member							
Maine Education Association Benefit Trust School Plan																		
2020	\$2,096	\$3,410	\$6,861	\$0	\$0	\$12,367	\$86,006	\$98,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,373	\$759,387	12.954%
2019	\$2,221	\$3,152	(\$5,184)	\$0	\$0	\$189	\$83,817	\$86,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86,006	\$739,063	11.637%
Maine Municipal Employees Health Trust Town Plan																		
2020	\$1,734	\$1,711	\$29,477	\$56,774	\$88,952	\$40,361	\$129,313	\$129,313	\$744	\$0	\$0	\$0	\$0	\$0	\$0	\$129,313	\$247,309	52.288%
2019	\$1,909	\$1,485	(\$3,939)	\$0	(\$1,260)	\$41,621	\$40,361	\$40,361	\$715	\$0	\$0	\$0	\$0	\$0	\$0	\$40,361	\$263,000	15.346%
2018	\$2,418	\$1,521	\$2,789	(\$2,604)	\$3,479	\$38,142	\$41,621	\$41,621	\$645	\$0	\$0	\$0	\$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. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

(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>				
	2020	\$0	\$0	\$0
	2019	\$0	\$0	\$0
<u>Maine Municipal Employees Health Trust Town Plan</u>				
	2020	\$744	\$744	\$0
	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, 2020

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

The total OPEB liability in the June 30, 2019 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	3.50% per annum for 2019 reporting. 3.87% per annum for 2018 reporting.
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, 2020 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 4.10% to 2.74% per GASB 75 discount rate selection.

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2020, 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	2.74% per annum for 2020 reporting. 4.10% per annum for 2019 reporting.
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.

(Schedule 1 - Page 1 of 2)

TOWN OF CASTINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Department	Beginning Balance	Appropriated	Revenues	Transfers from Reserve	Total Available	Expenditures	Transfers to Reserve	Lapsed Unexpended (Overdraft)	Ending Balance
<i>General Government:</i>									
Administration		\$32,280	\$511	\$0	\$32,791	\$29,988	\$0	\$2,803	
Office Personnel		\$188,407	\$0	\$0	\$188,407	\$184,125	\$0	\$4,282	
Emerson Hall		\$22,780	\$0	\$0	\$22,780	\$15,706	\$0	\$7,074	
Insurance		\$30,000	\$0	\$0	\$30,000	\$28,850	\$0	\$1,150	
Employee Benefits		\$87,485	\$0	\$0	\$87,485	\$63,266	\$0	\$24,219	
Code Enforcement		\$12,273	\$0	\$0	\$12,273	\$12,305	\$0	(\$32)	
General		\$49,835	\$0	\$0	\$49,835	\$31,539	\$0	\$18,296	
Revaluation	\$5,827	\$2,000	\$0	\$0	\$7,827	\$0	\$0	\$0	\$7,827
	\$5,827	\$425,060	\$511	\$0	\$431,398	\$365,780	\$0	\$57,791	\$7,827
<i>Public Safety:</i>									
Fire Safety		\$94,545	\$0	\$0	\$94,545	\$94,770	\$0	(\$225)	
Transfer Station		\$123,798	\$67,620	\$0	\$191,418	\$171,938	\$0	\$19,480	
Septic Disposal		\$6,000	\$0	\$0	\$6,000	\$2,638	\$0	\$3,362	
Street Lights		\$12,000	\$0	\$0	\$12,000	\$3,550	\$0	\$8,450	
Law Enforcement		\$26,800	\$0	\$0	\$26,800	\$13,220	\$0	\$13,580	
Traffic Ordinance Officer		\$10,428	\$0	\$0	\$10,428	\$9,839	\$0	\$589	
911 Dispatch		\$4,411	\$0	\$0	\$4,411	\$4,364	\$0	\$47	
Ambulance		\$31,322	\$0	\$0	\$31,322	\$31,322	\$0	\$0	
Hydrant Rental		\$185,500	\$0	\$0	\$185,500	\$185,500	\$0	\$0	
Health Officer		\$500	\$0	\$0	\$500	\$500	\$0	\$0	
Harbor Master		\$25,567	\$0	\$0	\$25,567	\$24,074	\$0	\$1,493	
Dock/Wharf/float		\$8,000	\$0	\$0	\$8,000	\$10,594	\$0	(\$2,594)	
Dock Restrooms		\$7,000	\$0	\$0	\$7,000	\$6,032	\$0	\$968	
Dock Wifi		\$800	\$0	\$0	\$800	\$727	\$0	\$73	
Social Security - Public Safety		\$950	\$0	\$0	\$950	\$950	\$0	\$0	
Boat		\$700	\$0	\$0	\$700	\$795	\$0	(\$95)	
Animal Control		\$2,530	\$0	\$0	\$2,530	\$2,218	\$0	\$312	
	\$0	\$540,851	\$67,620	\$0	\$608,471	\$563,031	\$0	\$45,440	\$0
<i>Public Works:</i>									
Public Works Administration		\$80,260	\$0	\$0	\$80,260	\$74,308	\$0	\$5,952	
Grounds Maintenance		\$6,500	\$0	\$0	\$6,500	\$6,522	\$0	(\$22)	
Water Supply Maintenance		\$3,500	\$0	\$0	\$3,500	\$5,045	\$0	(\$1,545)	
Road Maintenance		\$53,256	\$0	\$0	\$53,256	\$60,082	\$0	(\$6,826)	
Winter Roads Maintenance		\$66,046	\$0	\$0	\$66,046	\$66,046	\$0	\$0	
Equipment Maintenance		\$27,400	\$0	\$0	\$27,400	\$17,558	\$0	\$9,842	
	\$0	\$236,962	\$0	\$0	\$236,962	\$229,561	\$0	\$7,401	\$0

TOWN OF CASTINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

(Schedule 1 - Page 2 of 2)

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriated</u>	<u>Revenues</u>	<u>Transfers from Reserve</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Transfers to Reserve</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>Library:</u>									
Operations	\$0	\$191,299	\$0	\$0	\$191,299	\$191,530	\$0	(\$231)	\$0
<u>Education:</u>									
General	\$517,005	\$1,136,180	\$60,974	\$0	\$1,714,160	\$1,294,885	\$0	\$0	\$419,275
Food Service	(\$7,688)	\$25,617	\$10,311	\$0	\$28,240	\$33,734	\$0	\$0	(\$5,495)
Special Revenue	\$10,398	\$0	\$23,367	\$0	\$33,766	\$25,197	\$0	\$0	\$8,569
Capital Improvement	\$19,250	\$10,000	\$0	\$0	\$29,250	\$0	\$0	\$0	\$29,250
Bus Reserve	\$10,000	\$10,000	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Special Education	\$60,000	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
<u>Unclassified:</u>									
Visitor's Center	\$608,966	\$1,181,797	\$94,652	\$0	\$1,885,416	\$1,353,816	\$0	\$0	\$531,599
Castine Band	\$12,000	\$500	\$0	\$0	\$12,000	\$12,000	\$0	\$0	\$0
Recreation	\$2,750	\$1,500	\$0	\$0	\$2,750	\$851	\$0	\$1,899	\$0
Historic Preservation	\$1,500	\$2,000	\$0	\$0	\$1,500	\$220	\$0	\$1,280	\$0
General Assistance	\$1,000	\$1,000	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$0
Unemployment Reserve	\$3,900	\$3,900	\$0	\$0	\$3,900	\$3,900	\$1,000	\$0	\$0
Service Agencies	\$20,000	\$17,000	\$0	\$0	\$20,000	\$20,000	\$0	\$0	\$0
Elm Tree Care	\$10,000	\$10,000	\$0	\$0	\$17,000	\$17,000	\$10,000	\$0	\$0
Cemetery Maintenance	\$1,250	\$1,250	\$0	\$0	\$1,250	\$825	\$0	\$425	\$0
200th Celebration									
Clock Maintenance									
<u>Assessments and Debt Service:</u>									
Municipal Debt	\$0	\$71,900	\$0	\$0	\$71,900	\$57,296	\$11,000	\$3,604	\$0
TAN Interest	\$3,000	\$458,640	\$0	\$0	\$458,640	\$458,640	\$0	\$0	\$3,000
County Tax		\$118,384	\$0	\$0	\$118,384	\$118,384	\$0	\$0	\$0
Contingency		\$40,000	\$0	\$0	\$40,000	\$39,959	\$0	\$41	\$0
Overlay		\$129,737	\$0	\$0	\$129,737	\$0	\$0	\$129,737	\$0
Capital Reserve Funds	\$3,000	\$746,761	\$0	\$0	\$749,761	\$616,983	\$0	\$129,778	\$3,000
<u>TOTALS</u>	<u>\$617,793</u>	<u>\$3,591,480</u>	<u>\$162,784</u>	<u>\$0</u>	<u>\$4,372,056</u>	<u>\$3,377,998</u>	<u>\$207,850</u>	<u>\$243,782</u>	<u>\$542,426</u>

TOWN OF CASTINE, MAINE

(Schedule 2)

SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Unassigned Fund Balance July 1,

\$2,954,021

Additions:

Lapsed Accounts from Schedule of Departmental Operations	\$243,782
Excise Taxes, net of appropriation	\$14,821
Interest Earned, net of appropriation	\$10,220
Rentals, net of appropriation	\$3,450
Town Fees, net of appropriation	\$5,403
Interest on Taxes, net of appropriation	\$2,671

Total Additions

\$280,347

Reductions:

Appropriations from Unassigned Fund Balance	\$25,000
Increase in Unavailable Tax Revenue	\$14,268
State Reimbursements, net of appropriation	\$1,100
Mooring & Docking Fees, net of appropriation	\$3,007
Maine Maritime Academy Fees, net of appropriation	\$10,201
Library Income, net of appropriation	\$823
Parking Tickets, net of appropriation	\$1,235
Other Revenues, net of appropriation	\$800
Abatements Granted	\$2,938

Total Reductions

\$59,371

Unassigned Fund Balance June 30,

\$3,174,997

TOWN OF CASTINE, MAINE

(Schedule 3)

SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020Taxable Valuation:

Land, Buildings and Equipment	\$252,092,500
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<u>Total Taxable Valuation</u>	\$252,092,500
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<u>Rate per \$1 Valuation</u>	\$0.011400
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<u>Tax Commitment</u>	\$2,873,855
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Collections and Adjustments:

Cash Collections	\$2,836,877
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Abatements Granted	\$2,938
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<u>Total Collections and Adjustments</u>	\$2,839,814
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<u>Uncollected Taxes June 30</u>	\$34,040
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TOWN OF CASTINE, MAINE*(Schedule 4)***SCHEDULE OF CAPITAL PROJECTS FUNDS****FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<i>Beginning Balance</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Transfers (to) and from Reserves</i>	<i>Ending Balance</i>
Fire Vehicles	\$150,000			\$10,000	\$160,000
Fire Department Capital	\$8,267	\$600	(\$5,311)	\$3,500	\$7,056
Fire Rescue Building	\$50,000		(\$1,848)	\$20,000	\$68,152
Fire Paramedic	\$500			\$4,000	\$4,500
Fire Tanker	\$0		(\$10,158)	\$15,000	\$4,842
Public Works Vehicle	\$185,889			\$10,000	\$195,889
Roadway Improvements	\$564,422	\$916	(\$105,006)	\$39,000	\$499,332
Emerson Hall	\$13,682		(\$5,974)	\$5,000	\$12,708
Building Roof	\$28,844			\$2,000	\$30,844
Recreation	\$3,398				\$3,398
Elm Tree Planting	\$2,518		(\$1,553)		\$965
Elm Tree Preservation	(\$46)	\$11,349	(\$3,019)		\$8,285
Fireworks Fund	\$2,941	\$1,733	(\$7,000)	\$5,000	\$2,674
Friends & Neighbors	\$681				\$681
Pump Out	\$491		(\$490)		\$1
Town Property Survey	\$4,865				\$4,865
Harbor Master Boat	\$16,936			\$1,000	\$17,936
Hardware Software	\$7,589		(\$90)	\$1,400	\$8,899
Harbor Improvements	\$33,568		(\$2,153)	\$14,900	\$46,315
Mooring Field Maintenance	\$4,250			\$750	\$5,000
Comprehensive Plan	\$8,867				\$8,867
Economic Development	\$2,435	\$2,900	(\$5,334)		\$1
Library Capital	\$4,353		(\$584)		\$3,768
Library Maintenance	\$12,290	\$5,000	(\$5,065)		\$12,225
Grant Lib-Lyle Book Fund	\$1,771				\$1,771
Library Minerva	\$9,660				\$9,660
Library Book Fund	\$6,243	\$6,466	(\$1,457)		\$11,253
Library Summer Food	\$570				\$570
Farmer's Market Grant	\$1,030	\$545			\$1,575
One Hancock Fuel	\$1,070	\$247	(\$247)		\$1,070
Back Shore Pond	\$0			\$6,800	\$6,800
Sewer Projects	\$1,137				\$1,137
Dock Restrooms	\$1,159				\$1,159
Life Pak	\$644		(\$644)		(\$0)
Employment Advertising	\$1,500			\$500	\$2,000
Historic Grants	\$67				\$67
Fort George	\$0	\$1,000		\$2,000	\$3,000
Street Lights - LED	\$0		(\$42,136)	\$45,000	\$2,864
Castine's 200th Celebration	\$0	\$77,687	(\$35,522)	\$10,000	\$52,165
Clock Maintenance	\$6,109	\$7,841	(\$13,741)		\$209
<u>Totals</u>	<u>\$1,137,700</u>	<u>\$116,285</u>	<u>(\$247,333)</u>	<u>\$195,850</u>	<u>\$1,202,502</u>

TOWN OF CASTINE, MAINE
SCHEDULE OF TRUST FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

(Schedule 5)

	Income					
	Beginning Balance	Interest Earned	Revenues (Expended)	Transfers (to) and from Reserves	Ending Balance	Principal Balance
Bagaduce Ambulance	\$63,118	\$242		(\$1,700)	\$61,660	\$0
Cemetery Fund	\$3,909	\$18			\$3,927	\$13,152
Robert Gray Fund	\$638	\$3			\$641	\$3,000
Arthur Hawes Fund	\$292	\$2			\$294	\$2,050
Ministerial School Fund	\$1,648	\$2			\$1,650	\$1,035
Lighthouse Fund	\$60,833	\$215	\$10,919		\$71,966	\$492
Witherle Clock Fund	\$1,553	\$2			\$1,556	\$1,000
Unemployment	\$9,591			\$839	\$10,430	\$0
Samuel Adams Fuel	\$1,233	\$11			\$1,244	\$9,396
Totals	\$142,814	\$494	\$10,919	(\$861)	\$153,366	\$30,125

TOWN OF CASTINE, MAINE

(Schedule 6)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020Federal Grantor/Pass-Through
Grantor/Program Title

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

Title IA - Disadvantaged	84.010	013-05A-3057-13	\$837	\$0	\$1,712
Local Entitlement	84.027	013-05A-3046-12	\$14,929	\$0	\$15,884
Local Entitlement - Preschool	84.173	013-05A-6241-23	\$57	\$0	\$57
Rural Education Achievement Program	84.213	013-05A-6336-13	\$7,544	\$0	\$7,544

Total State of Maine Department of Education

\$23,367	\$0	\$25,197
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Total U.S. Department of Education

\$23,367	\$0	\$25,197
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U.S. Department of Agriculture:Passed through State of MaineDepartment of Education

National School Lunch Program - Lunch	10.555	-	\$3,315	\$0	\$3,315
National School Lunch Program - Other	10.555	-	\$173	\$0	\$173
Food Distribution - Donated Commodities	10.550	-	\$1,420	\$0	\$1,420

Total U.S. Department of Agriculture

\$4,907	\$0	\$4,907
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Totals

\$28,274	\$0	\$30,104
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NOTES

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THE WARRANT

Hancock County, SS

GREETINGS

In the name of the State of Maine, you are hereby requested to notify the inhabitants of the Town of Castine, qualified to vote in Town affairs, to meet at

Alexander Field House, Maine Maritime Academy Campus

on Saturday, the 8th day of May A.D. – 2021 at 8:30 p.m.

to act on the following articles to wit:

School Articles

1. To choose a moderator to act at said meeting.
2. Shall the Town authorize any non-voter Castine property owner to speak at this Town Meeting when recognized by the Moderator?
3. To see if the Town will approve transporting secondary students to George Stevens Academy and Bucksport for the 2021-2022 school year.
4. To see if the Town will authorize the School Committee to expend State and Federal revenue funds and other receipts to operate the schools for the period July 1, 2021 – June 30, 2022.
5. To see if the Town will authorize the School Committee to carry forward any surplus verified by the audit from the 2020 – 2021 fiscal year to be used to reduce the tax commitment for the 2022 – 2023 budget and to see if the Town will spend \$75,000 of that carry forward and apply it to the 2021-2022 budget.
6. To see if the Town will vote to authorize the School Committee to accept both conditional and unconditional gifts for use in or for the benefit of the Adams School of the Town of Castine.

TOWN OF CASTINE WARRANT 2021

7. To see what sum the Town will authorize the School Committee to expend for System Administration for the July 1, 2021 to June 30, 2022 fiscal year.

- School Committee Services
- Office of the Superintendent
- Contingency Funds

School Committee Recommends: \$86,580.96

System Administration	Budgeted 2020-2021	Requested 2021-2022
2310 Board Stipends	\$ 2,200.00	\$ 2,200.00
2310 Board Stipend Medi/FICA	168.30	168.30
2310 Purchased Professional Services	9,800.00	10,000.00
2310 Other Purchased Services	663.00	666.00
2310 Miscellaneous Board Expenses	1,844.00	2,040.00
2310 Contingency	10,000.00	10,000.00
2320 Assessment for Administration (Pro-rates)	40,730.94	41,647.96
2500 Assessment for Business Admin (Pro-rates)	18,522.40	19,858.70
Total System Administration	\$ 83,928.64	\$86,580.96

8. To see what sum the Town will authorize the School Committee to expend for Student Transportation for the July 1, 2021 to June 30, 2022 fiscal year.

School Committee Recommends: \$64,390.71

Student Transportation	Budgeted 2020-2021	Requested 2021-2022
2700 Bus Driver Wages – Regular Runs	\$ 29,331.75	\$ 28,443.75
2700 Substitute Bus Drivers	600.00	100.00
2700 Bus Driver Health Insurance	0.00	7,057.00
2700 Substitute Medi/FICA	46.00	46.00
2700 Medi/FICA	2,243.88	2,175.94
2700 Workers Compensation	1,792.17	1,737.91
2700 Professional Services – Drug and Alcohol Test	175.00	175.00
2700 Repair and Maintenance of Buses	8,000.00	5,120.00
2700 Insurance on School Buses	323.40	495.00
2700 Bus Driver Training/Prof Development	975.78	975.78
2700 Energy - Motor Fuels	8,000.00	8,000.00
2700 Purchase of School Buses	10,064.33	10,064.33
2700 Total Student Transportation	\$ 61,552.31	\$ 64,390.71

TOWN OF CASTINE WARRANT 2021

9. To see what sum the Town will authorize the School Committee to expend for Regular Instructional for the July 1, 2021 to June 30, 2022 fiscal year.

- Regular Secondary Program
- Elementary Instructional Services
- Gifted and Talented Program

School Committee Recommends: \$830,643.30

Regular Instructional	Budgeted 2020-2021	Requested 2021-2022
1000 Teacher Salaries	\$409,468.45	\$402,728.53
1000 Ed Tech Wages	0.00	0.00
1000 Substitute Wages	8,100.00	8,100.00
1000 Instructional Stipends	750.00	150.00
1000 Teacher Benefits	0.00	0.00
1000 Stipend Benefits	7.61	7.61
1000 Teacher Health Insurance	96,350.27	72,932.00
1000 Ed Tech Health Insurance	0.00	0.00
1000 Teacher Medi/FICA	8,828.87	8,965.48
1000 Ed Tech Medi/FICA	0.00	0.00
1000 Substitute Medi/FICA	283.64	283.64
1000 Teacher Retirement	14,516.92	14,060.56
1000 Ed Tech Retirement	0.00	0.00
1000 Stipend Retirement	0.00	0.00
1000 Substitute Retirement	303.71	303.71
1000 Course/Tuition Reimbursement	4,878.00	5,016.00
1000 Teacher Stipend Workers Compensation	1.99	1.99
1000 Teacher Workers Compensation	1,760.70	1,731.73
1000 Ed Tech Workers Compensation	0.00	0.00
1000 Substitute Workers Compensation	27.32	27.32
1000 Professional Development/Conferences	1,500.00	500.00
1000 Instructional Travel Reimbursement	500.00	100.00
1000 Equipment and Furnishings	1,000.00	1,250.00
1000 Instructional Supplies	10,500.00	11,700.00
1000 Textbooks and Supplements	11,630.00	13,700.00
1000 Instructional Software	2,580.00	1,988.50
1000 Educational Field Trips	500.00	2,300.00
1000 Tuition to LEAs within Maine	9,513.00	0.00
1000 Tuition to Private Schools	257,400.00	250,800.00
1000 Insured Value Factor	19,307.54	33,196.23
1000 Purchased Professional Services	650.00	300.00
1000 Training/Professional Development/Confer	300.00	100.00
1000 G/T Other Purchased Services	200.00	200.00
1000 G/T Instructional Supplies	400.00	200.00
Total Regular Instructional Program	\$861,258.02	\$830,643.30

TOWN OF CASTINE WARRANT 2021

10. To see what sum the Town will authorize the School Committee to expend for Student and Staff Support for the July 1, 2021 to June 30, 2022 fiscal year.

- Guidance Services
- Student Health Services
- Curriculum Development
- Instructional Staff Training
- Instructional Technology

School Committee Recommends: \$79,819.81

Student and Staff Support	Budgeted 2020-2021	Requested 2021-2022
2120 Guidance Salaries	\$ 18,701.60	\$ 19,890.40
2120 Guidance Health Insurance	4,282.92	4,367.00
2120 Medi/FICA	271.17	288.41
2020 Guidance Retirement	777.99	827.44
2120 Worker's Compensation	80.42	85.53
2120 Training/Professional Development/Conf	300.00	150.00
2120 Instructional Supplies	500.00	250.00
2130 Nurse Salaries	9,158.80	10,612.35
2130 Health Insurance	5,991.41	6,107.00
2130 Medi/FICA	132.80	153.88
2030 Nurse Retirement	381.01	441.47
2130 Course Tuition Reimbursement	650.40	650.40
2130 Workers Compensation	39.89	46.14
2130 Professional Development/Conferences	150.00	150.00
2130 Repair and Maintenance	50.00	50.00
2130 Employee Travel	40.00	40.00
2130 Health Supplies	1,410.00	1,480.00
2130 Other Costs (example: Dues)	50.00	50.00
2210 Curriculum Development Salaries	600.00	800.00
2210 Medi/FICA	12.24	12.24
2210 Curriculum Development Retirement	53.76	53.76
2213 Teacher Certification Salaries	1,750.00	1,750.00
2213 Medi/FICA	72.00	72.00
2213 Unemployment Insurance	32.34	32.34
2213 Workers Compensation	17.40	17.40
2230 Technical Staff Wages	0.00	21,937.50
2230 Tech Coordinator Health Insurance	0.00	5,267.00
2230 Tech Coordinator Medi/FICA	0.00	1,678.22
2230 Tech Coordinator Unemployment	0.00	94.33
2230 Contracted Computer Services	24,000.00	0.00
2230 Contracted Computer Repairs	1,000.00	1,000.00
2230 Technology Related Supplies	1,240.00	1,240.00
2230 Technology Equipment	1,250.00	225.00
Total Student and Staff Support	\$ 72,996.15	\$ 79,819.81

TOWN OF CASTINE WARRANT 2021

11. To see what sum the Town will authorize the School Committee to expend for School Administration for the July 1, 2021 to June 30, 2022 fiscal year.

School Committee Recommends: \$80,716.98

School Administration	Budgeted 2020-2021	Requested 2021-2022
2400 Principal Salaries	\$ 21,971.75	\$ 22,521.05
2400 Secretary Salaries	32,194.24	32,996.48
2400 Substitute Wages	1,200.00	1,200.00
2400 Principal Health Insurance	2,676.80	2,624.00
2400 Secretary Health Insurance	8,671.73	8,848.00
2400 Substitute Medi/FICA	61.20	61.20
2400 Principal Medi/FICA	318.59	326.56
2400 Secretary Medi/FICA	2,462.86	2,524.23
2400 Principal Retirement	914.02	936.88
2400 Tuition Reimbursement	1,626.00	1,626.00
2400 Substitute Workers Compensation	2.96	2.96
2400 Principal Workers Compensation	94.48	96.84
2400 Secretary Workers Compensation	138.44	141.88
2400 Professional Development/Conferences	200.00	400.00
2400 Repair and Maintenance Services	1,275.00	1,530.65
2400 Rent/Lease of Other Equipment	1,055.25	1,055.25
2400 Communications	2,700.00	2,000.00
2400 Travel for Professional Development	500.00	100.00
2400 General Supplies	1,600.00	1,600.00
2400 Miscellaneous Expenses	125.00	125.00
Total School Administration	\$ 79,788.32	\$ 80,716.98

12. To see what sum the Town will authorize the School Committee to expend for Facilities Maintenance for the July 1, 2021 to June 30, 2022 fiscal year.

School Committee Recommends: \$91,244.19

Facilities Maintenance	Budgeted 2020-2021	Requested 2021-2022
2600 Custodian Wages	\$ 31,577.36	\$ 32,374.16
2600 Substitute Wages	350.00	350.00
2600 Stipends	250.00	250.00
2600 Custodian Health Insurance	5,052.51	5,155.00
2600 Substitute Medi/FICA	50.00	50.00
2600 Custodian Medi/FICA	2,273.43	2,480.10
2600 Substitute Workers Compensation	24.00	24.00
2600 Custodian Workers Compensation	1,097.72	1,200.93
2600 Professional Development/Conferences	300.00	300.00
2600 Purchased Property Services	6,000.00	4,500.00
2600 Purchased Repair and Maintenance Services	14,850.00	13,525.00

TOWN OF CASTINE WARRANT 2021

Facilities Maintenance (continued)	Budgeted 2020-2021	Requested 2021-2022
2600 Property and Casualty Insurance	1,396.00	1,900.00
2600 General Custodial Supplies	5,975.00	5,975.00
2600 Energy - Electricity	5,500.00	5,500.00
2600 Energy - Heating Oil	11,750.00	11,750.00
2600 Custodial/Maintenance Equipment Purchase	500.00	500.00
2600 Building Furniture/Fixtures	1,000.00	4,000.00
2600 Renovations/Remodeling Projects	850.00	1,410.00
Total Facilities Maintenance	\$ 88,796.02	\$ 91,244.19

13. To see what sum the Town will authorize the School Committee to expend for
Special Education for the July 1, 2021 to June 30, 2022 fiscal year.

- Director of Special Services
- Special Education Programs

School Committee Recommends: \$188,356.91

Special Education	Budgeted 2020-2021	Requested 2021-2022
1000 Teacher Salaries	\$ 46,161.00	\$ 52,956.93
1000 Ed Tech Wages	11,863.74	16,034.17
1000 Tutor Wages	3,000.00	2,000.00
1000 Teacher Health Insurance	15,527.74	17,161.00
1000 Ed Tech Health Insurance	5,258.10	6,635.76
1000 Teacher Medi/FICA	689.75	788.30
1000 Ed Tech Medi/FICA	172.02	232.50
1000 Teacher Retirement	1,976.20	2,258.91
1000 Ed Tech Retirement	493.53	667.02
1000 Course/Tuition Reimbursement	4,878.00	1,672.00
1000 Teacher Workers Compensation	204.54	233.76
1000 Ed Tech Workers Compensation	55.37	73.31
1000 Prof Development/Conferences	500.00	250.00
1000 Tuition to LEAs within Maine	16,207.82	0.00
1000 Tuition to Private Organizations	19,368.30	18,785.30
1000 Employee Travel for Professional Develop	250.00	150.00
1000 Instructional Supplies	1,500.00	1,500.00
1000 Books and Periodicals	250.00	250.00
1000 Technology Software for Special Education	672.00	672.00
1000 Other Equipment (Unit Cost of \$500+)	500.00	500.00
2330 Assessment for Special Ed Admin	24,206.53	26,032.22
2140 Purchased Psychological Services – Elementary	4,400.00	4,400.00
2140 Purchased Psychological Services – Secondary	4,400.00	4,400.00
2150 Clinician/Pathologist Salaries	8,274.92	8,659.22
2150 Clinician/Pathologist Health Insurance	2,169.68	2,212.00
2150 Medi/FICA	119.99	125.56

TOWN OF CASTINE WARRANT 2021

Special Education (continued)	Budgeted 2020-2021	Requested 2021-2022
2150 Retirement	344.24	360.22
2150 Workers Compensation	35.58	37.23
2150 Purchased Speech Pathology Services	0.00	12,109.50
2160 Purchased Occupational Therapy Services	500.00	7,200.00
Total Special Education	\$173,979.05	\$188,356.91

14. To see what sum the Town will authorize the School Committee to expend for
Other Instruction for the July 1, 2021 to June 30, 2022 fiscal year.

- Co-Curricular
- Extra-Curricular Activities

School Committee Recommends: \$18,042.23

Other Instruction	Budgeted 2020-2021	Requested 2021-2022
1000 Co-Curricular Stipends	\$ 8,450.00	\$ 7,850.00
1000 Medi/FICA	103.84	103.84
1000 Workers Compensation	15.39	15.39
1000 Other Purchased Services	603.00	603.00
1000 Supplies	1,000.00	1,000.00
1000 Extra-Curricular Stipends	3,900.00	3,900.00
1000 Medi/FICA	448.00	448.00
1000 Workers Compensation	22.00	22.00
1000 Officiating	2,100.00	2,100.00
1000 Supplies	800.00	800.00
1000 Equipment	0.00	1,200.00
Total Other Instruction	\$ 17,442.23	\$ 18,042.23

15. To see what sum the Town will authorize the School Committee to expend for
All Other Expenditures for the July 1, 2021 to June 30, 2022 fiscal year.

- Food Service Operations

School Committee Recommends: \$42,861.66

Food Service Operations	Budgeted 2020-2021	Requested 2021-2022
3100 Salaries	\$ 17,143.72	\$ 17,567.66
3100 Substitute Wages	700.00	500.00
3100 Support Staff Health Insurance	5,161.78	5,267.00
3100 Substitute Benefits	8.00	8.00
3100 Medi/FICA	1,311.49	1,343.92
3100 Substitute Workers Compensation	4.00	4.00
3100 Workers Compensation	654.89	671.08
3100 Repair and Maintenance	2,700.00	1,500.00

TOWN OF CASTINE WARRANT 2021

Food Service Operations (continued)	Budgeted 2020-2021	Requested 2021-2022
3100 Propane Gas	1,700.00	1,700.00
3100 Food	13,000.00	13,000.00
3100 Non Food Supplies	650.00	900.00
3100 Supply Equipment	500.00	300.00
3100 Miscellaneous	100.00	100.00
Total Food Service Operations	\$ 43,633.88	\$ 42,861.66
Budget Totals	\$1,483,374.62	\$1,482,656.75

16. To see what sum the Town will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (Recommend: \$789,678.44) for the July 1, 2021 to June 30, 2022 fiscal year and to see what sum the Town will raise as the Town’s contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, Section 15688.

School Committee Recommends: \$718,865.62

“State Mandated Explanation: The Town’s contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the Town must raise in order to receive the full amount of state dollars.”

17. [To be voted by written ballot] To see what sum the Town will raise and appropriate in additional local funds for school purposes for the July 1, 2021 to June 30, 2022 fiscal year.

School Committee Recommends: \$414,560.65

In order to maintain current educational programs and offerings, the School Committee recommends raising the \$414,560.65 in additional funds, which exceeds the State’s Essential Programs and Services funding model by \$414,560.65.

“State Mandated Explanation: The additional local funds are those locally raised funds over and above the Town’s local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual debt service payment on non-state-funded school construction projects or the non-state-funded portion of a school construction project that will help achieve the Town’s budget for educational programs.”

TOWN OF CASTINE WARRANT 2021

18. To see what sum the Town will authorize the school committee to expend for the fiscal year beginning July 1, 2021 and ending June 30, 2022 from the school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee Recommends: \$1,439,795.09

19. To see what sum the Town will expend for the Food Service Program (Recommend \$42,861.66) and to see what sum the Town will raise and appropriate for the local share (Recommend \$26,861.66) for the July 1, 2021 – June 30, 2022 fiscal year; with authorization to expend any additional, incidental or miscellaneous receipts in the interest and for the well being of the food service program.

School Committee Recommends: \$26,861.66

20. To see if the Town will raise and appropriate \$10,000 to the current Bus Reserve Account, making the account balance \$40,000 for 2021-2022.

School Committee Recommends: \$10,000.00

21. To see if the Town will raise and appropriate \$5,000 to the current Technology Reserve Account, making the account balance \$10,000 for 2021-2022.

School Committee Recommends: \$5,000.00

TOWN OF CASTINE WARRANT 2021

Castine School Department Budgeted 2020-2021 Compared with Requested 2021-2022

Account	Budgeted 2020-2021	Requested 2021-2022	Difference
School Committee	\$ 24,675.30	\$ 25,074.30	\$ 399.00
Superintendent's Office	59,253.34	61,506.66	2,253.32
Director of Special Services	24,206.53	26,032.22	1,825.69
Student Transportation	61,552.31	64,390.71	2,838.40
Secondary Ed Programs	286,220.54	283,996.23	(2,224.31)
Elementary Ed Programs	574,137.48	546,147.07	(27,990.41)
Gifted & Talented Program	900.00	500.00	(400.00)
K – 8 Technology	27,490.00	31,442.05	3,952.05
Guidance Services	24,914.10	25,858.78	944.68
Student Health Services	18,054.31	19,781.24	1,726.93
Principal's Office	79,788.32	80,716.98	928.66
Operations & Maintenance	88,796.02	91,244.19	2,448.17
Special Ed Programs	149,772.52	162,324.69	12,552.17
K – 8 Co-Curricular	10,172.23	9,572.23	(600.00)
K – 8 Extra Curricular	7,270.00	8,470.00	1,200.00
Instructional Staff Training	1,871.74	1,871.74	0.00
Curriculum Development	666.00	866.00	200.00
Food Service Operations	43,633.88	42,861.66	(772.22)
BUDGET TOTALS	\$1,483,374.62	\$1,482,656.75	\$ (717.87)

Castine School Departments Receipts

	FY 20-21	FY 21-22	Difference
State Share			
State EPS Allocation	\$ 82,669.77	\$ 70,812.82	\$ (11,856.95)
Balance Forward	250,000.00	235,556.00	(14,444.00)
Daily Sales – School Lunch Program	9,000.00	9,000.00	0.00
State School Meal Reimbursement	7,000.00	7,000.00	0.00
Local Share			
Local EPS Allocation	706,502.27	718,865.62	12,363.35
Additional Local Appropriation	400,568.70	414,560.65	13,991.95
Local Nutrition Allowance	27,633.88	26,861.66	(772.22)
BUDGET	\$1,483,374.62	\$1,482,656.75	\$ (717.87)

TOWN OF CASTINE WARRANT 2021

Castine School Department
State / Federal / Town Funds

	FY20-21	FY21-22
Capital Improvement Reserve Account		
Balance Forward Capital Improvement	\$29,250.00	\$29,250.00
Local Allocation Capital Improvement	0.00	0.00
Special Education Reserve Account		
Balance Forward Special Education Reserve	60,000.00	60,000.00
Local Allocation Special Education Reserve	0.00	0.00
School Bus Reserve Account		
Balance Forward School Bus Reserve	20,000.00	30,000.00
Local Allocation School Bus Reserve	10,000.00	10,000.00
Technology Reserve Account		
Balance Forward Technology Reserve	0.00	5,000.00
Local Allocation Technology Reserve	5,000.00	5,000.00

TOWN OF CASTINE WARRANT 2021

Town Articles

22. Will the Town vote to authorize the Selectboard to accept and expend State and Federal grant funds and other revenues received during the July 1, 2021 to June 30, 2022 fiscal year.

Possible Revenue Sources	Estimated Amounts
State Municipal Revenue Sharing	\$50,000
State Road Assistance	12,000
Other State Assistance	6,000
Homestead Act Reimbursements	30,000

23. To see what sum, not to exceed \$432,090.00, the Town will vote to raise and appropriate for the General Government Account. The Selectboard recommends: \$432,090.00.

From: Taxation	\$287,590
Licenses and Permits	12,000
Municipal Fees - Clerk	4,500
Cell Tower Lease	18,800
Interest on Taxes	5,000
Investment Interest	15,000
Revenue Sharing	50,000
Other State Revenue	6,000
Homestead Act Reimbursement	30,000
In Lieu of Taxes	2,200
Miscellaneous	1,000

TOWN OF CASTINE WARRANT 2021

Account Name	Spent FY 20	Budget FY 21	Budget FY 22
ADMINISTRATION			
Telephone	\$ 2,909	\$ 3,000	\$ 3,360
Office Supplies	2,976	4,000	4,000
Emerson Hall Furnishings	440	1,000	1,000
Services	19,618	22,250	22,250
Postage	1,736	1,750	1,750
Elections	1,335	1,200	2,000
Salaries – TO	184,125	193,550	199,615
Medi/FICA – TO	14,459	14,957	15,421
Life/Health Ins – TO	38,155	40,553	41,589
Retirement	10,652	11,905	12,277
SUBTOTAL	\$276,405	\$294,165	\$303,262
EMERSON HALL			
Emerson Hall Cleaning	\$ 3,308	\$ 6,200	\$ 6,200
Heat	5,221	10,000	10,000
Water	1,240	1,240	1,240
Sewer	540	540	600
Electricity	3,475	3,700	3,700
Supplies	1,482	1,100	1,100
SUBTOTAL	\$ 15,266	\$ 22,780	\$ 22,840
CODE ENFORCEMENT			
Code Enforcement	\$ 11,400	\$ 11,400	\$ 11,400
Medi/FICA – CEO	905	873	873
SUBTOTAL	\$ 12,305	\$ 12,273	\$ 12,273
MISCELLANEOUS			
Ins./Bonds/Workers Comp	\$ 28,851	\$ 34,100	\$ 39,300
Municipal Associations	3,750	4,050	5,265
Town Report	4,937	5,000	5,000
Assessment	4,869	6,800	6,900
Assessment – Refactor	2,000	5,000	5,000
Auditor	8,576	8,500	9,000
Legal	12,653	20,000	20,000
Planning/Appeals/Historic Preservation	10	750	750
Education/Courses/Dues	735	2,000	1,500
Mileage	429	1,500	1,000
SUBTOTAL	\$ 66,810	\$ 87,700	\$ 93,715
GENERAL GOVT TOTAL	\$370,786	\$416,918	\$432,090

TOWN OF CASTINE WARRANT 2021

24. To see what sum, not to exceed \$239,385.00, the Town will vote to raise and appropriate for the Library Account. The Library Trustees and Selectboard recommend: \$239,385.00.

From: Taxation		\$106,913.00	
Library Investment Fund		130,672.00	
Library Fees/Donations		1,800.00	
Account Name	Spent FY 20	Budget FY 21	Budget FY 22
LIBRARY ADMINISTRATION			
Library – Salaries	\$101,963	\$107,260	\$141,188
Library – Medi/FICA	7,254	8,281	10,876
Library – Life/Health Ins	21,177	22,143	25,256
Library – Retirement	2,990	3,232	3,690
SUBTOTAL	\$133,384	\$140,916	\$181,010
LIBRARY OPERATING			
Books, Periodicals, etc.	\$ 24,346	\$ 26,000	\$ 27,000
Bldg Utilities, Maint/Repairs	15,614	15,650	15,650
Support Services	15,119	11,150	12,025
Cleaning Services	2,677	3,700	3,700
SUBTOTAL	\$ 57,756	\$ 56,500	\$ 58,375
LIBRARY TOTALS	\$191,140	\$197,416	\$239,385

25. To see what sum, not to exceed \$547,009.00, the Town will vote to raise and appropriate for the Public Safety Account. The Selectboard recommends: \$547,009.00.

From: Taxation	\$314,309
Maine Maritime Academy – PS Contribution	110,000
Municipal Fees – Transfer Station	75,000
Municipal Fees – Harbor	30,000
Municipal Fees – Parking Tickets	4,500
Boat Excise Tax	8,000
Dock Eatery Ground Lease	3,500
Bagaduce Ambulance Corp. Trust Fund	1,700

TOWN OF CASTINE WARRANT 2021

Account Name	Spent FY 20	Budget FY 21	Budget FY 22
FIRE DEPARTMENT			
Salaries - FD	\$ 13,500	\$ 13,500	\$ 13,500
Medi/FICA – FD	895	896	896
Department Maintenance	17,016	16,139	18,276
Volunteer Reimbursements	9,814	10,500	15,000
Fire House Maintenance	2,852	2,820	2,740
Utilities	6,264	8,346	8,946
Vehicle Maintenance	9,285	10,890	15,440
Training	3,300	6,000	5,100
1 st Responder Training	2,175	3,750	3,750
Fire Equipment	22,765	19,190	17,860
1 st Responder Equipment	6,804	6,490	6,490
SUBTOTAL	\$ 94,670	\$ 98,521	\$107,998
TRANSFER STATION			
TS Operations	\$ 77,254	\$ 88,785	\$ 91,365
Salaries – TS	28,002	30,622	34,318
Medi/FICA – TS	2,126	2,343	2,626
Life/Health Ins – TS	3,630	3,781	3,778
Retirement – TS	205	205	165
SUBTOTAL	\$111,217	\$125,736	\$132,252
HARBOR			
Harbor Master/Dock Hands	\$ 22,363	\$ 27,230	\$ 27,230
Medi/FICA – HM	1,711	2,084	2,084
Docks/Wharfs/Floats	10,594	8,000	8,000
Boat	795	1,000	1,400
SUBTOTAL	\$ 35,463	\$ 38,314	\$ 38,714
MISCELLANEOUS			
Septage Disposal	\$ 2,638	\$ 6,000	\$ 6,000
Street Lights	3,550	3,600	1,500
Law Enforcement	12,471	26,800	15,000
Traffic Ordinance Officer	9,839	12,840	12,240
E - 911 Dispatch	4,364	4,537	4,537
Peninsula Ambulance	31,322	31,322	31,322
Hydrant Rental	185,500	185,500	185,500
Dock Bathrooms	6,032	7,000	7,000
Dock Wi-Fi	726	800	800
Animal Control Officer	2,218	2,530	2,530
Health Officer	500	500	500
Medi/FICA – PS	950	1,116	1,116
SUBTOTAL	\$260,110	\$282,545	\$268,045
PUBLIC SAFETY TOTAL	\$501,460	\$545,116	\$547,009

TOWN OF CASTINE WARRANT 2021

26. To see what sum, not to exceed \$259,162.00, the Town will vote to raise and appropriate for the Public Works Account. The Selectboard recommends: \$259,162.00.

From: Taxation	\$109,162
Automobile Excise Tax	150,000

Account Name	Spent FY 20	Budget FY 21	Budget FY 22
PUBLIC WORKS ADMIN			
Salaries	\$ 47,964	\$ 53,471	\$ 62,802
Medi/FICA – PW	3,108	4,141	4,855
Life/Health Ins – PW	20,442	21,340	21,358
Retirement – PW	2,684	2,696	3,225
Clothing/Boot Allowance	110	500	750
SUBTOTAL	\$ 74,308	\$ 82,148	\$ 92,990
PUBLIC WORKS MAINT			
Grounds Maintenance	\$ 6,522	\$ 6,500	\$ 6,800
Rt 166 Well Maintenance	5,045	3,500	3,500
Road Maintenance	60,082	62,170	52,920
Winter Roads Contract	66,046	78,594	80,952
Equipment Maintenance	17,465	23,700	22,000
SUBTOTAL	\$155,160	\$174,464	\$166,172
PUBLIC WORKS TOTAL	\$229,468	\$256,612	\$259,162

27. To see what sum, not to exceed \$53,900.00, the Town will vote to raise and appropriate for the Unclassified Account. The Selectboard recommends: \$53,900.00.

From: Taxation	\$53,900
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Account Name	Spent FY 20	Budget FY 21	Budget FY 22
UNCLASSIFIED			
General Assistance	\$ 2,000	\$ 2,000	\$ 2,000
Service Agencies	3,900	3,900	3,900
Historic Signs	210	1,500	1,500
Clock Maintenance	825	1,250	1,250
Elm/Streetscape Tree Care	20,000	25,000	25,000
Cemetery Maintenance	17,000	17,000	17,000
Recreation Program	851	2,750	2,750
Castine Town Band	500	500	500
UNCLASSIFIED TOTAL	\$ 45,286	\$ 53,900	\$ 53,900

TOWN OF CASTINE WARRANT 2021

28. To see what sum, not to exceed \$41,600.00, the Town will vote to raise and appropriate for the Reserve Accounts. The Selectboard recommends: \$41,600.00

From: Taxation		\$41,600	
Account Name	Spent/Carried FY 20	Budget FY 21	Budget FY 22
RESERVES			
Fire Truck	\$ 10,000	\$ 10,000	\$ 5,000
Public Works Vehicle	10,000	10,000	10,000
Harbor Master's Boat	1,000	600	600
Unemployment	1,000	1,000	500
Employment Advertising	500	500	500
Fire Dept – Self Insurance	0	0	10,000
Fire Rescue Building	20,000	20,000	15,000
RESERVES TOTAL	\$ 42,500	\$ 42,100	\$ 41,600

29. To see what sum, not to exceed \$467,175.00, the Town will vote to raise and appropriate for Debt Service. The Selectboard recommends: \$467,175.00.

From: Taxation		\$427,175	
Maine Maritime Academy – DS Contribution		40,000	
Account Name	Spent FY 20	Budget FY 21	Budget FY 22
DEBT SERVICE			
Roads/Infrastructure	\$361,052	\$ 367,802	\$ 366,842
Underground Utilities	67,911	71,710	71,498
Emerson Hall	29,677	29,282	28,835
DEBT SERVICE TOTAL	\$458,640	\$ 468,794	\$ 467,175

30. To see what sum, not to exceed \$40,000.00, the Town will vote to raise and appropriate for the Contingency Account. The Selectboard recommends: \$40,000.00.

From: Taxation \$40,000

31. To see what sum, not to exceed \$137,338.00 the Town will vote to raise and appropriate for tax payment to Hancock County. The Selectboard recommends: \$137,338.00.

From: Taxation \$137,338

TOWN OF CASTINE WARRANT 2021

32. To see what sum, not to exceed \$12,000.00, the Town will vote to raise and appropriate for Visitor’s Center – Castine Merchants Association. The Selectboard recommends: \$12,000.00.

From: Taxation		\$12,000	
Account Name	Spent FY 20	Budget FY 21	Budget FY 22
SEPARATE ITEMS			
Contingency	\$ 39,959	\$ 40,000	\$ 40,000
Hancock County Tax	118,384	126,141	137,338
Visitor’s Center – CMA	12,000	12,000	12,000
SEPARATE ITEMS TOTAL	\$ 170,343	\$ 178,141	\$ 189,338
General Fund Operating Budget			
TOTAL	\$2,009,623	\$2,158,997	\$2,229,659

33. To see what sum, not to exceed \$5,000.00, the Town will raise and appropriate for Emerson Hall. The Selectboard recommends: \$5,000.00.

From: Taxation \$5,000

34. To see what sum, not to exceed \$10,000.00, the Town will raise and appropriate for Harbor Improvements. The Selectboard recommends: \$10,000.00.

From: Taxation \$10,000

35. To see what sum, not to exceed \$750.00, the Town will raise and appropriate for Mooring Field Maintenance. The Selectboard recommends: \$750.00.

From: Taxation \$750

36. To see what sum, not to exceed \$1,400.00, the Town will raise and appropriate for Hardware/Software. The Selectboard recommends: \$1,400.00.

From: Taxation \$1,400

37. To see what sum, not to exceed \$35,000.00, the Town will raise and appropriate for Roadway/Infrastructure Improvements. The Selectboard recommends: \$35,000.00

From: Taxation \$23,000
State Road Assistance 12,000

TOWN OF CASTINE WARRANT 2021

38. To see what sum, not to exceed \$500.00, the Town will raise and appropriate for Municipal Building Roofs. The Selectboard recommends: \$500.00.

From: Taxation \$500

39. To see what sum, not to exceed \$2,000.00, the Town will raise and appropriate for Fireworks Capital Account to be used to fund Castine’s 4th of July fireworks display. The Selectboard recommends: \$2,000.00.

From: Taxation \$2,000

40. To see what sum, not to exceed \$5,000.00, the Town will raise and appropriate for Library Building Maintenance. The Library Trustees recommend: \$5,000.00.

From: Library Investment Fund \$5,000

41. To see what sum, not to exceed \$6,800.00, the Town will raise and appropriate for Back Shore Pond. The Selectboard recommend: \$6,800.00.

From: Taxation \$6,800

42. To see what sum, not to exceed \$2,000.00, the Town will raise and appropriate for Fort George. The Selectboard recommend: \$2,000.00.

From: Taxation \$2,000

43. To see what sum, not to exceed \$4,100.00, the Town will raise and appropriate for Street Lights - LED. The Selectboard recommend: \$4,100.00.

From: Taxation \$4,100

44. To see what sum, not to exceed \$5,000.00, the Town will raise and appropriate for Public Works Facility Maintenance. The Selectboard recommend: \$5,000.00

From: Taxation \$5,000

45. To see what sum, not to exceed \$5,000.00, the Town will raise and appropriate to update The Town’s Comprehensive Plan. The Selectboard recommend: \$5,000.00

From: Taxation \$5,000

TOWN OF CASTINE WARRANT 2021

Account Name	Budget FY 21	Budget FY 22
CAPITAL PROJECTS		
Emerson Hall Maintenance	\$ 5,000	\$ 5,000
Harbor Improvement/Maintenance	10,000	10,000
Mooring Field Maintenance	750	750
Hardware/Software	1,400	1,400
Roadway/Infrastructure Improvements	100,000	35,000
Fire Department Capital Equipment	3,500	0
Municipal Building Roof	2,000	500
Fireworks	5,400	2,000
Library Building Maintenance	5,000	5,000
Back Shore Pond	6,800	6,800
Ft George	2,000	2,000
Street Lights – LED	2,000	4,100
Public Works Facility Maintenance	11,000	5,000
Comprehensive Plan	0	5,000
CAPITAL PROJECTS		
TOTAL	\$ 153,350	\$ 82,550
COMBINED BUDGETS		
TOTAL	\$2,312,347	\$2,312,209

46. To see if the Town will vote to increase the property tax levy limit of \$1,460,529 established for Castine by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.
47. To see if the Town will authorize the Selectboard to borrow in anticipation of tax revenue, which will be repaid out of 2021 - 2022 municipal taxes.
48. To see if the Town will authorize the Selectboard and the Treasurer, on behalf of the Town, to sell or lease any real estate it may acquire of foreclosed tax mortgages, after first offering the property to the previous owners for payment of all back taxes, fees and interest, on such terms as they may deem advisable and execute quitclaim deeds for the same and to allow the Selectboard to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town. Except that the Municipal Officers shall use the special sale process required by 36 M.R.S. § 943-C for qualifying homestead properties if they choose to sell it to anyone other than the former owner(s).
49. To see if the Town will fix a date when taxes are due and payable and a rate of interest to be charged on unpaid taxes after a set date. The Selectboard recommends that taxes are due and payable on September 17, 2021 and that interest, with a rate of 6% per annum will be charged on any amount not paid by September 18, 2021.

TOWN OF CASTINE WARRANT 2021

50. To see if the Town will fix dates when sewer charges are due and a rate of interest to be charged on unpaid sewer charges after each set date. The Selectboard recommends that quarterly sewer charges are due and payable on August 10, 2021, November 10, 2021, February 10, 2022 and May 10, 2022 and seasonal sewer charges are due and payable on December 10, 2021 and that an interest rate of 3.25% per annum will be charged on any amount not paid by those dates.
51. To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes not yet due or assessed, provided however, that the Tax Collector is not authorized to pay any percentage of interest thereon.
52. To see if the Town will vote to authorize expenditures to pay tax abatements and applicable interest granted by the Selectboard/Assessors/Overseers of the Poor during the fiscal year beginning July 1, 2021 in an aggregate amount not to exceed the property tax commitment overlay.
53. To see if the Town will vote to authorize the Selectboard to accept both conditional and unconditional gifts to the Town on behalf of the Town of Castine.
54. To see if the Town will vote to authorize the Selectboard to sell or otherwise dispose of any personal property owned by the Town which the Selectboard determine to be no longer required for Town use. No article of historic value to the Town of Castine will be included in such personal property sale.
55. To see if the Town will vote to authorize the Witherle Memorial Library Trustees to accept both conditional and unconditional gifts for use in or for the benefit of the Witherle Memorial Library of the Town of Castine.
56. To see if the Town will vote to authorize the Witherle Memorial Library Trustees to dispose of books and materials, which have been withdrawn from the Library's Collection, at the Library Director's advice.

Note: Withdrawn books go to The Friends of Witherle Memorial Library Book Sale, the proceeds of which go to help fund other Library programs.
57. To see if the Town will vote to authorize the Selectboard to accept and expend grants in any amount and from any agency to the Town of Castine provided that the matching funds from the Town do not exceed \$20,000 and are available in the current budget.
58. To see if the Town is in favor of changing the names of Registry #s 59-551 (Map 6 Lot 25) and 59-552 (Map 6 Lot 24) Islands within the bounds of the Town of Castine.

TOWN OF CASTINE WARRANT 2021

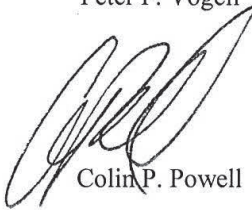
Dated at Castine, Maine, this 5th day of April, A.D. 2021.



Gordon B. MacArthur, Chair



Peter F. Vogell



Colin P. Powell

SELECTBOARD, TOWN OF CASTINE

ATTEST:

Susan M. Macomber, Town Clerk

Town of Castine

TOWN OF CASTINE WARRANT 2021

