

224th Annual Report of the Town of

CASTINE, MAINE

INCORPORATED 1796



This edition is dedicated to Bill Brennan upon his retirement as President of Maine Maritime Academy. We are grateful to Bill for all he has done for both Maine Maritime Academy and the Town of Castine. He helped foster a wonderful relationship. Bill has been a part of the Castine community for most of his life.

As a child he roamed the Town and Campus, while his father was the MMA Commandant. Later in life he and the Town Doctor's daughter married and raised a family. Although they lived away, family kept them coming to Castine often.

Years later, he became MMA President and brought the Academy and Town together with a closer working relationship. We now watch Bill retire and look forward to having him and Heather around as they journey into what's next.

Bill, thank you for all your support over the years. We wish you a safe, healthy and enjoyable retirement, "Mr. President".



Honor Roll

Myrle Adams
Barbara Allen
Elaine Betts
Edgar "Ed" Biggie
Irene Hall
Sarah Hudson
William "Bill" Light
Thomas "Tom" Monberg
Alden Monberg
Norman "Brig" Pemberton
Michael "Mike" Pierce
Jessica Rollerson
Judith St Lawrence-Brown
Joan Torno
Janet Forbes
Deborah "Dez" Odegard
George Plender
Raymond "Mike" & Janette "Jini" Shaffer



The Next Generation

Ellie W G Brennan
Beckett B Sawyer
Sawyer Waters
Penelope E Pearce
Hazel G Reed
Gideon E Reed



Myrle Adams



Barbara Allen



Ed Biggie



Irene Hall



Sarah Hudson



Bill Light



Tom Monberg



Alden Monberg



Mike Pierce



Jessica Rollerson



Joan Torno



Janet Forbes



Deborah "Dez" Odegaard

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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 7, State Senator Kimberley Rosen

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

District 16, State Representative Sarah Pebworth

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

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

Town Officials and Committee Members

Selectboard, Assessors and
Overseers of the Poor

Peter F. Vogell, Chr (2022)
Colin P. Powell (2023)
Gordon B. MacArthur (2024)

School Committee

Jacob Simmons, Chr (2022)
Temple Blackwood (2023)
Kate Noel, (2024)

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

Dona Brophy (2023)
Pedrick Sweet (2022)
Karen Lyons (2024)

Town Manager

Shawn Blodgett

Town Clerk/Registrar of Voters

Susan Macomber

Finance Officer/Tax Collector/Treas.

Karen Motycka

Superintendent of Schools

Reg Ruhlin

Librarian

Nicholas Berry

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

Public Works/Animal Control Officer

Henry A. Erhard

Public Works

Scott Brown

Transfer Station Attendant	Nina Desmond
Health Officer	Ingrid Scott
Traffic Enforcement Officer	Scott Vogell
Hancock County Planning Comm Rep.	Shawn Blodgett
Planning Board	
J. Douglas Wellington, Chr (2024)	Robert Friedlander (2023)
Thomas Comiciotto (2022)	Beverly Bishop (2026)
Roberta Boczwiekwicz (2025)	Don Tenney, Alt (2022)
	Jim Bernard, Alt (2022)
Historic Preservation Commission	
Deborah Neve (2023)	Arthur Layton (2022)
Medan “Hank” deRaaf (2022)	Brooke Tenney, (2024)
Kelly Gualtieri, (2024)	Diana Bernard, Alt (2022)
Board of Appeals	
James Shanley (2025)	Bobby Vagt (2022)
Amy Gutow (2024)	Mike Coughlin, (2024)
Ann Robinson, (2026)	Bill Lyons, Alt (2022)
Harbor Committee	
Zander Parker, Chr (2022)	David Wyman (2023)
J.T. Loomis (2024)	Bill Corbett (2024)
Mike Coughlin (2022)	Tim Leach, Alt (2022)
Dana Willis, MMA Waterfront Rep.	Amelia Griffith, Alt (2022)
Utility Board	
Kirk Langford, Chr (2024)	Gordon “Mac” MacArthur (2022)
Dave Hassett (2023)	Josh Adam (2025)
Carl Olson (2022)	Dale Abernethy, Alt. (2022)
Recreation Committee	
Karen Cukierski, Chr (2024)	Susan Macomber, Alt. (2022)
Therese Biggie (2022)	Scott Vogell, Alt. (2022)
Tree Committee	
Don Tenney, Chr/Warden (2022)	Julie Van de Graaf (2022)
Elizabeth Foote (2023)	Theresa Kudlak, (2024)
Carl Olson, MMA Rep.	
Cemetery Association Board of Directors	
Bradford Tenney, Chr (2024)	Kathy Eaton, (2022)
Don Small, (2023)	Victoria Blackwood, (2022)
	Ruth Eaton, (2022)

Selectboard / Town Manager Report

The Castine Selectboard and the Town Manager welcome the opportunity to provide this 14th annual State of the Town report. Like everyone, we believed that the world would come through the COVID-19 pandemic in 2021, but regretfully, it is still with us. However, indicators are pointing toward a very positive 2022, a strong recovery and Castine continues to flourish.

As has been passed in the last several Town Reports, Castine's infrastructure continues to be the top concern to the town's leadership. Due to uncertain future budget projections caused by the pandemic and to keep the budget and tax rate flat during this trying time, we reduced dedicated infrastructure money by approximately \$12,000 last year. However, we put the remaining money to good work and completed several needed roadway improvement projects around town. A synopsis of these projects are listed below:

- Approximately 1300 linear feet of new asphalt overlay was emplaced during the 2021 building season equating to just under 3% of town-maintained roads.
- Due to a large amount of ditch and shoulder maintenance in 2020, less was required in 2021. However, to continue to improve surface drainage in targeted areas, the town contracted ditch and shoulder maintenance for approximately 1000 feet of the Castine road network in 2021. The ditching and shoulder maintenance equated to approximately 2% of the town's public way.
- Crack sealing of the pavement is one of the best ways to extend the service life of a roadway. In 2021, asphalt crack sealing was conducted on another 10,560 linear feet of roadway which equates to approximately 25% of the public way.

In total for 2021, Castine conducted maintenance or emplaced new overlay on approximately 30% of the Castine road network which is 4% less than the year prior. However, when combined with the figures from 2020, the two years combined add up to activity on two-thirds of the Castine maintained roads during this period. These actions, while needed, are not a panacea for Castine's infrastructure issues and western Court Street, the older section of Perkins and Tarratine will need to be addressed soon. Our aim was to get back on track with the town's master infrastructure plan last year as we came out of the pandemic with western Court Street being the highest priority. However, unforeseen infrastructure requirements elsewhere such as the need to find funding for sheet piling work at the town dock and a severe stormwater drainage problem on Perkins Street have caused a delay for Court Street. These factors combined with what at the time was a murky future revenue outlook stymied forward progress on what we acknowledge is the worst section of road in town. However, these areas of town, specifically western Court Street, have not been forgotten. Currently, we are actively seeking grant funding to help defray the cost of the Court Street project so the town can get back on track on this much needed infrastructure improvement.

Another part of municipal governance is to keep the many public buildings, town land and road right of ways in Castine maintained, repaired, or improved. Below is a partial list of the many projects completed in the past year. These projects were predominantly conducted by Castine's 1.5 full-time equivalent Public Works Department:

- Town right of way tree and brush trimming was conducted all over town, but

primarily focused on Wadsworth Cove Road and State Street.

- New siding was emplaced on one side of the Battle Avenue Water Treatment facility storage building. This same building was also re-roofed.
- A new roof, new door tracks and masonry work were conducted at the public works salt shed building. This work will extend the service life of this building by a decade or more.
- Completed rust mitigation and replaced insulation at the Public Works garage.
- Rebuilt 6 town dock floats. This number may be as high as 9 by the publishing of this report.
- Milled and built from scratch a new flagpole for Fort George.
- Installed stormwater mitigation swales on Latour, Madockawando and at Back-shore Pond.

Other than the Castine Fire and Rescue Department Building, we continue to assess that most other town owned buildings and land are in good shape and well capitalized for the maintenance and repairs which will be required in the future. We will continue to make as much improvement to the over two-dozen town owned buildings as time and the budget will allow.

The performance of Olver Associates, our contracted water and sewer operators, continues to exceed expectations. It is a yearly occurrence, but special recognition continues to be warranted for Adam Clark, Noah Clark, Aaron Zurek and Annaeis Hafford PE, for their superlative efforts in keeping our complicated system running smoothly. Notably, starting at the end of 2020 but moving into 2021 due to supply chain disruptions, Olver Associates spearheaded the town's upgrade of the Water Departments Supervisory Control and Data Acquisition System (SCADA) for the water department. This upgrade enables Castine operators to have real time water data at their fingertips and some remote-control functionality.

As we move into year three of the COVID-19 Pandemic, we would be remiss by not thanking every one of Castine's public servants. The Castine Fire and Rescue Department, Town Clerk Sue Macomber, Town Finance Officer Karen Motycka, Henry Erhard and Scott Brown with Public Works, Nina Desmond at the transfer station and Scott Vogell with traffic enforcement and the harbor. Each of these invaluable members of the town's staff are integral in making Castine the special place it is to live and work.

2021 was a very busy year for the various Boards, Committees, Commissions and Associations helping to advise the Selectboard for the betterment of Castine. With the addition of the Island Name Change Committee, the Ad-hoc Sidewalk Committee and the Comprehensive Plan Committee, the number of these bodies increased in total from 10 to 13. 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 town and give of themselves on a routine basis to improve Castine.

We look forward to seeing every one of you at Town meeting on May 14th this year. While some COVID precautions may still be a necessity, it will be great to see all of you there.

Respectfully Submitted,

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

Finance Officer

As I have done in past years, I will try to give you an idea of how this year's Town Meeting budget stacks up to last year and if approved as written what you might expect to happen to your tax bill. It should be no surprise that costs have gone up – quite significantly. Remember that this budget covers the period from July 1, 2022 – June 30, 2023. We have done our best to look into the crystal ball and predict pricing more than a year into the future. Following is how the budget has changed, article by article, using round numbers. **General Government** is up \$32,000. \$16,000 of this is in Salaries and Benefits. For years the Selectboard has used the Consumer Price Index as a guide to salary increases. This year the CPI for all goods for the 12 month period ending December 2021 was 7.0%. The proposed salary increases are 7.0%. \$5,000 of the General Government increase is in Heat and Electricity. I think we are all aware of the increase in those costs. \$10,000 is in Legal Fees. And the remaining \$1,000 is a little of several items. **Library** is up \$19,000, but it really is not. Past years, donations from the Friends of Witherle Memorial Library were not included in the annual budget, nor were the programs that those donations funded. This year it is all there. Bottom line is that the Library is asking for \$5,000 more than last year from taxation. **Public Safety** is up \$18,000. I will note here that while the Fire Dept is up \$2,000 in the operating budget, \$10,000 that normally would have been budgeted here for Equipment was moved to the Fire Dept Capital Line. This was done as regulations for SCBAs (breathing apparatus) will be changing and rather than buy one per year, we will save up and purchase several after the regulations change. Transfer Station is up \$12,000, most of this is in Operations, the costs have increased. This will also cover the additional cost to take our recycling to a recycling facility rather than send to PERC to be made into energy. Harbor is up \$2,000, part in dock hand pay and part in waterfront maintenance. The remaining \$2,000 increase in Public Safety is the amount for Ambulance service to Castine. **Public Works** is up 55,000. \$53,000 of this is in Salaries and Benefits, in part the 7.0% pay increase but more so as this budget reflects bringing on our half time Public Works/Transfer Station employee to full time. The balance of the increase is in our Winter Roads Plowing Contract. **Unclassified** is up \$1,000. The Cemetery is also seeing its share of cost increases. **Reserve Accounts** are flat. **Debt Service** is actually down \$2,000. **Separate Items** is up \$15,000. \$10,000 of this is in Contingency. Contingency is for unexpected expenses. This current budget includes \$4/gallon for heating fuel as well as truck fuel (note that as a municipality, we do not pay the \$.30/gallon fuel tax). As fuel prices are rapidly changing, rather than increasing each line item that contains fuel, the thought was to increase Contingency by \$10,000 to cover all lines if needed. Castine's share of Hancock County Tax has increased by \$5,000. The total operating budget for the Town is up by 6.2% over last year. Capital Project requests are up \$31,000 over last year. Note that there are two money Articles that are not included under Capital Projects, but within the written articles. Articles 56 and 57 are for Phase II of the Perkins, Pleasant and Water Streets Drainage Project, requesting part of the project be paid from half of the ARPA funds the Town will receive and the balance to come from Town Surplus. The use of ARPA funds and Town Surplus will not affect the mil rate or taxation. Article 59 is one way to handle sidewalk snow clearing. If this article passes, it will affect the mil rate – around

\$.30 per \$1,000 of valuation. So if your property is valued at \$250,000, your tax bill would go up an additional \$75 if this article passes.

As I have mentioned in past years, the mil rate has three components. The budget is one part. Total Town valuation is another part. While our valuation may increase a bit, for the mil rate exercise in this report, I'll be conservative and use last year's valuation number. The third part is other revenues. On the Town side, we expect to have increased other revenues of \$91,000. \$55,000 of this is in State Revenue Sharing. In a nutshell, the Town portion of the budget is up \$170,000 over last year, however as other revenues are up by \$91,000 the net effect on taxpayers would be to pick up an additional \$79,000 more from taxation this year over last.

I will not go into detail about the school budget lines, but since the school budget is part of the tax rate calculation, I will pull the totals in for explanation purposes. The School budget is up \$204,000. As is true with the Town side of the budget, other revenues offset part of the tax rate. Other revenues for the School are down by \$192,000, therefore taxpayers would pick up \$396,000 more of the school budget from taxation this year than last. Article 16, which is additional tuition to George Stevens Academy, is outside of the school budget, so if this article passes more will be needed from taxation.

To better illustrate the effects of this budget with past tax amounts, I picked one property in town which had no changes to the property and no tax exemptions (Homestead or Veterans) and looked at the tax amounts from 2017 – present. The property I picked was valued at \$292,300. In both 2017 and 2018 the tax amount was \$3,435 and then from 2019 to 2021 the tax amount was \$3,332. If the school and town budgets are approved as written, I would expect the mil rate to be in the ballpark of 13.3. This same property would have a tax amount of \$3,888 for 2022. That is approximately 13% higher than in 2017 or an average of 2.6% per year. Note that this does not include the outcome of Articles 16 and 59.

I hope you have found this information useful.

Respectfully submitted,
Karen Motycka



A new flagpole stands tall at Fort George handmade by Public Works Henry Erhard

Town Clerk

2021 Registrations Issued:

Automobiles, Trailers, Motorcycles, (includes transfers, duplicates & lost plates) 1041

Boats, Snowmobiles, ATV's; Hunting/Fishing licenses 264

2021 Dog Licenses Issued: 115

2021 Vital Statistics:

Births 6

Marriages 10

Deaths 10

Please see the following informational tidbits and reminders:

- **Victualer Licenses (AKA Innkeepers, Tavernkeepers & Lodging Houses License):** This is a license that lodging establishments must have each year which was incorporated into State Statues in the early 1900's. The annual cost = \$1
- **Motor Vehicles:** a) Registrations/License Plates - Castine Town Office has most Maine plates, although we do not do Vanity Plate transactions. If you wish to get a Vanity Plate, you will need pay excise tax in Castine first then finish the transaction at one of the State branches (Ellsworth or Bangor are the closest). Most other transactions we can perform, and you will leave with a valid registration, stickers, and plates; Renewal registrations can be done at the office or through the State Rapid Renewal online system; b) Expirations - you will not receive anything in the mail informing you your registration is expiring. We are not required to, but our office attempts to send out email and/or postcard reminders. We do this out of courtesy as we don't want our Castine residents getting a ticket from a police officer; c) Vehicle Identification Numbers (VIN) - in order to complete a new vehicle or trailer registration the correct and full VIN must be supplied and must be listed on the Bill of Sale. If you don't have this, we will send you to track it down; d) Maine Titles – all parties to be on a Title will need to be present at time of registration to sign necessary documents; e) Insurance - you must provide valid proof of insurance for the vehicle you are registering or renewing.
- **Dog Registrations:** This is State Law. If you own a dog 6-months old or older, you must register it and provide proof of Rabies Vaccination. If you don't, you could be subject to a letter, a visit from the Animal Control Officer or possibly even be summonsed to Court. The cost for a Spayed/Neutered dog = \$6 and a Non-Spayed/Non-Neutered dog = \$11; On another note, if you are walking your pet around Town, please make sure you have full control, have them on a leash if needed, pick up pet waste and dispose of the pet waste appropriately – not on someone else's property!
- **Boat Hull/Serial Numbers:** To complete a new boat registration, the correct and complete hull or serial number for the vessel must be supplied and must be listed on the Bill of Sale. If you don't have this, we will send you to track it down.
- **Vital Records (Birth, Death & Marriages):** To obtain a copy of a Vital Record, a request form needs to be completed and submitted with proof of identification

and payment. The costs for Vital Record copies = \$15 first copy; and \$6 for each additional copy; a) Marriage Licenses - there is no waiting period for processing Marriage Intentions. Inputting the information into the State system can often take some time; therefore, I tend to recommend giving me a couple hours to process then return to pick up the license. Both parties must be present to sign Marriage Intentions unless you have signatures notarized. Both parties also need to be present for signing the license at time of issuance.

- Town Meetings/Elections: Castine's Annual Town Meeting is every November when we vote for our Municipal Officials. May Town Meeting is when we gather to address and vote the fiscal year budget. You must be a registered voter to vote at Elections and Open Town Meetings. Voters can request an Absentee Ballot for Elections if you cannot vote in person. Voters must be present at an Open Town Meeting to vote (i.e., May Town Meeting is an Open Town Meeting). At Open Town Meetings, non-residents, who are present will be separated from the voters.
- Zoom Meetings: Maine Legislative passed a law permitting Boards/Committees, if they adopt a Remote Participation Policy, to conduct meetings via Zoom which allows Board/Committee members who cannot attend in person to participate. Castine's Selectboard and numerous other Board/Committees have adopted this policy. We are still navigating this new way to operate so please be patient. Recently we implemented procedures to allow public participation using the "chat" feature due to disruptions and technology issues.
- Secure Drop Off Box: Reminder - the Town Office has a secure door drop off box in front of Emerson Hall so that people can easily drop off paperwork, letters, payments, and anything else that will fit through the slot. It is locked and we check it regularly. This permits easy accessibility, eliminates stamps on envelopes, and allows for weekend drop offs. The Drop Off Box is also a key feature for voters to return their Absentee Ballots at Election times.
- Transfer Station: We get a lot of calls asking about Transfer Station hours (listed below):
- Closed Sunday & Monday; Open 8AM – 1PM Tuesday, Wednesday, Thursday & Friday; Open 8AM – 12NOON on Saturday.

My goal is that you find this information beneficial and helpful. If you have any questions, do not hesitate to contact us at the Town Office by phone, email or in person.

Respectfully submitted,
Susan Macomber, Town Clerk



2021 8th Grade Graduating Class (L-R):
Charles Parker, Erik Davis &
Gardner Berry

Adams School Principal’s Report

Amidst the wonder of learning, Adams School welcomes The Learning Place to our community. Together, we are happy to share the vision of creating a progressive, rigorous, nature-based education from preschool through grade eight for students of Castine and neighboring townships. Our school is honored that in recent years so many new families decided to make Castine their permanent residence, and the Adams School their academic experience.

In the fall of 2021, the Adams School welcomed back children of the Cukierski, Noel, Golding, Bernard, Trainor, Rieff, VanSpronsen, Parker, Simmons, Fisher, Stammen, Tobey, Sipes, Arentz, Vogell, Blodgett, Moon, Gualtieri, Read, Lamontanaro, Skillings, Albon, Wiley, Keating, and Whitney families. New to our school were the Kniesel, Carter, Agnew, and Murphey families.

Support for the Adams School is strong across current families and our community. However, following cutbacks made during the pandemic and enrollment increases across grades, the Adams School is facing current staffing shortages. To this end, the Parent Teacher Committee and staff have collaborated with the Castine School Committee to determine appropriate levels of staffing needed for the 2022/23 school year. This group is also working with Castine community members to conceptualize outdoor learning spaces that will enhance our current playground facilities to best address our growing population and the unique educational experience of life along the North Atlantic.

We look forward to working as a community to address these opportunities and welcome new faculty into our building and learning environment.

Thank you for your continued support.

Respectfully submitted,
Sheila Irvine, Principal

Enrollment 2021-22

PreK-8 Total: 49
9-12 Total: 27.5

Pre K-K	1-2	3-4	5-6	7-8
5	14	10	12	8

Superintendent's Report

First, I'd like to thank the Castine community for the warm welcome I've received since I assumed the superintendency on July 1. At every turn, people go out of their way to say hello and check in with how things are going, and I've greatly appreciated it during my transition to this new role.

It goes without saying that the second full year of pandemic education brings a unique set of challenges and rewards. On the positive side, students have been eager to attend school, we've been able to remain open for in-person instruction all year, parents have been flexible and supportive, and teachers have gone above and beyond.

Of great concern, though, is the impact the pandemic is having on the field of education. Schools across the country are faced with teacher burnout and staffing shortages. Even though we are tucked away in one of the most beautiful corners of Maine, we aren't immune to these challenges. We're fortunate to have a tight-knit school community that values education, and we will get through this together.

On the financial side, we developed a school budget that addresses staffing shortages in the middle grades. Specifically, we currently have two staff members who are responsible for teaching all Gr 5-8 English Language Arts/Social Studies, all Grades 5-8 Math/Science, and serving as the principal. This is a near impossible task that is negatively impacting the quality of instruction at the middle school level.

This budget restores staffing to the level from three years ago. It provides:

- a dedicated Grades 5-8 English Language Arts and Social Studies teacher;
- a dedicated Grades 5-8 Math and Science teacher; and
- a dedicated principal

In addition, the budget adds an interventionist/specialist to provide classroom support in grades 5-8 in all content areas. This position addresses the learning losses brought on by COVID-19.

I encourage all Castine community members to support this budget at the upcoming Town Meeting.

I look forward to working closely with the School Committee, community members, and school staff to make the Adams School the best school possible for our students.

Respectfully submitted,
Reg Ruhlin, Superintendent

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 all 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 Towns and Others:</u>
Grade 9	43	39	Blue Hill 95, Brooklin 21, Brooksville 35,
Grade 10	32	43	Castine 20, Fletcher's Landing Twp. 1,
Grade 11	54	32	Glenburn 1, Hancock 2, Orland 9, Otis
Grade 12	<u>36</u>	<u>31</u>	2, Penobscot 23, Sedgwick 43, Surry 48,
	165	145	Boarding 7, Private Pay 3

This year all students are on campus every day, which is refreshing after our hybrid model last year. The pandemic still brings challenges, but our students and families have risen to meet them, and much has been accomplished already, from a number-one ranked math team, to successful fall sports teams (including state runners up for our volleyball team), and a student-initiated renewable energy endeavor that has resulted in our joining in a hydroelectric project. The pandemic has greatly increased the strains on mental and emotional health for our students, and so we have added the services of a second, female, counselor. 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. Our mission (to serve every single high school student on the peninsula and beyond) is a comprehensive mission and requires many types of programming. It is impossible to do on the state-set tuition. We are thankful for the support we received last year in all our towns for our request for \$1000 over that tuition. Part of earning that support was a promise to continue to work with our towns to share more financial information, have more meetings open to the public, and provide more means for input into our budget process. The main accomplishment over the past year has been to work with our towns on the formation of a Budget Review Committee, composed of members from each town, to review our full budget early in the process, to provide feedback, input and advice. We believe this is a very positive step and are enthusiastic about it. In order to improve transparency for the public, we have published on our website many documents, including our full 2021-22 budget and audit, lots of data on various aspects of the Academy, and projections for the future. We will have at least three Board meetings open to the public. This year we are again asking for supplemental tuition.

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

Respectfully submitted,
Timothy J. Seeley, Head of School

Witherle Memorial Library

It is hard to believe that at this time last year the thought of living in Castine was not even a possibility. I had no idea that by the end of the year I would not only be living on the coast but also have a new job as Director of Witherle Memorial Library. I still catch myself looking out the Reading Room window down Green Street towards the water and thinking "I live here!" While I am a native Mainer, and not a stranger to large bodies of water, there is a big difference between the Androscoggin River and the Ocean, and I hope I never lose that wonder.

The people of Castine have made that transition much easier by welcoming me with open arms (while keeping me grounded by reminding me I had big shoes to fill stepping in after Anne Roman's retirement). I could not have asked for a more inviting place to become a part of, and I cannot wait to see what we do together in the future.

I joined Witherle mid-year, and it's been a busy six months for the library. I particularly enjoyed writing our weekly column, *Witherle Words*, for the Castine Patriot and community feedback has been wonderful. We'll have our work cut out for us in the new year coming up with new subjects to write about. Before my arrival we launched our new website in conjunction with the Signatures debut, an online art gallery funded through a Maine Community Foundation Grant and partnership with the Castine Arts Association. So far, we've featured the work of Kedron Barrett, followed by Gregory Dunham, and Lisa Tyson Ennis at the beginning of 2022. Rich and Kathryn have poured their hearts and souls into this project, and it shows. We have big plans for the gallery and the website in 2022!

In September, we welcomed our new Children's Librarian, Debra Orado. In her short time here, she completely transformed the Children's Room into a thriving place where children and parents visit regularly and updated the print collection. Debra has established a relationship with both the Adams School and the Community Childhood Learning Place, holding regular classes for both. She is currently planning to add more adventure packs to our offerings as well as planning a full Summer Reading Program in collaboration with other community partners.

I started a Dungeons & Dragons group that meets biweekly on Tuesdays from 5:30-8:30 and often features my homemade baked goods. We have plans to start another group for students after school, and possibly one-time adventures for Summer visitors and others who might not have the time to commit to a regular adventure. We also commissioned artwork from Brazilian artist Ariana Hirsch, which you probably have seen on our website or in our weekly newsletter. The art features the library with a number of D&D monsters including a Red Dragon resting upon the roof and my favorite Owlbear munching on a book (please only devour our books through osmosis). We plan to frame and hang the physical copy somewhere in the library for everyone to see.

The year has included many improvements to the library. This started with lighting and has continued with technology. Thanks to the Friends of Witherle Memorial Library, we purchased Chromebooks for the children's program. Debra has used them to run *Girls Who Code*, a program designed to encourage girls to get into programming and computer design. We also purchased iPads for the staff as well as a new computer for the Children's room. Additionally, thanks to the Friends we were able to purchase a new events tent as well as an Owl Meeting Pro. Perhaps the biggest change has been the

painting of the rotunda, and we have more plans to improve the inside and the outside of the library so keep a lookout for the exciting things we have in store.

Thank you to the people of Castine for giving Witherle Memorial Library, and me, an amazing year.

Respectfully submitted,
Nicholas Berry, MLIS Library Director

Witherle Memorial Library Board of Trustees

li-brar-y

noun

a building or room containing collections of books, periodicals, and sometimes films and recorded music for people to read or borrow.

Witherle Memorial Library

...and get tickets to Penobscot Theater productions, passes to the Banff International Film Festival, learn about and experience the works of featured Castine artists through the Signature series, get personalized help with your tech problems, create and socialize with the Monday fiber arts group, challenge yourself with Dungeons and Dragons, get your bike tuned up, pick up a backpack for your self-guided tours in town, enjoy Saturday storytelling, join the book discussions with "Let's Talk About It", examine foreign affairs, learn the Socratic Method, borrow a telescope....

Even with the many pandemic limitations and restrictions, it has been a very productive year.

Your library, the first municipal library in Maine, with its long list of partners and collaborators, is always mindful of the needs and interests in the Community and ways to broaden and enhance your library experience.

Respectfully submitted,
Jeff Ackerman, Chair

Friends of Witherle Memorial Library

Witherle Memorial Library continues to thrive during these challenging times, thanks to our talented, resourceful, and dedicated staff and volunteers. Irene Hall's death was a blow to all, but staff filled in valiantly. In June, we sponsored a retirement reception for Anne Romans with nearly 150 people in attendance. In the middle of July, we welcomed Nick Berry as the new library director. He has used the discretionary funds the Friends provide for such purposes as purchasing the new tent and an "Owl" to facilitate hybrid meetings. We then welcomed Debra Orado in September, who has made huge strides in reforming the children's room, both physically and in programming, some of which were accomplished with funds supplied by the Friends.

Adult programming has continued to thrive through Zoom and some in-person and hybrid meetings. The exhibits, curated by Robin Mass, have been creative and successful. Book sales overseen by Keith Hagel and carried out by a stalwart crew of volunteers have been not only good money raising events but also strong community outreach, as books which do not sell go to various places to be distributed to those in need or sold for minimal prices to support local charities.

We thank our outstanding staff, patrons, members (whose numbers continue to grow), and generous supporters: without you, our work to support the library would be impossible.

Respectfully submitted,
Karen Lyons, President



Welcome new Library Staff members (L-R):
Drew Smith (Children's Library Associate),
Debra Orado (Children's Librarian) &
Nick Berry (Library Director)

Castine Fire Rescue Department

Fire Calls	13
EMS First Responder Calls	51
Rescue/Hazardous Condition	30
Drills & Non-Emergent Patient Assists	22
False Alarm & False Calls	16
Total Calls:	133

With the ongoing Covid-19 pandemic in 2021, the Castine Fire Rescue Department (CFR) continued to face many of the challenges experienced throughout 2020. A heightened level of diligence was required when interacting with patients, 1st responders and firefighters had to constantly work to maintain the proper, safe use of Personal Protective Equipment which was not always readily available, and department members were not able to regularly meet and train due to restrictions related to controlling the spread of the disease.

The members involved in the Community Paramedicine (CP) program were unable to make home visits due to the risk of unnecessary exposure to Covid. With this program remaining stagnant for well over a year and the increasing difficulty of managing all the other day to day operations of the department as a result of the declining number of local volunteers, the leadership made the difficult decision to discontinue the CP program for the foreseeable future. If and when personnel and time become available to manage this very successful program in the future, CFR will reapply to the state to renew its participation. This is definitely a service CFR believes has great value for our community; however, it is unsustainable at this time.

With the hurdles of managing the department through the pandemic as a constant background, the leadership and many of the department members have been working hard on several initiatives of the utmost importance to the maintenance of reliable emergency services for the Castine community over the next half century. Namely the worsening shortfall of local volunteers, the need for a new station, and the replacement of our aging apparatus fleet.

Currently only 3 of the local volunteer members are under the age of 50, and 60% of the remaining members are over the age of 60. The reality is firefighting and EMS work is a young person's game, and like so many small, rural communities across the country, Castine's median age is on the rise. Within just a few years, Castine will have to pay career personnel to provide our emergency services if we desire to have them available right here in town.

The project to have a new space for CFR has been moving ahead, albeit slowly. A piece of property was purchased on Battle Avenue as one of the potential locations for a new station, and a contract was entered with Port City Architects out of Portland to begin the process of assessing the possible locations of the new station. This work is just now really getting going, and the hope is to have some sense of the best location by the fall of 2022 after several properties have been assessed relative to the parameters outlined in the 2020 feasibility and needs study.

Along with creating a new space as the home base for CFR, it is essential we maintain a fleet of serviceable and adequate firefighting and rescue apparatus. We

were very fortunate to receive a federal grant in 2018 allowing the town to purchase a \$330,000.00 replacement for our very aged Tanker-1 with less than \$45,000.00 of town money. But we now must address the remainder of the fleet, all of which are over 20 years old with one approaching 30 years of service. The first one that must be replaced is the Rescue vehicle as it the most worn and most used apparatus. We will begin the process of designing this vehicle over the next year with the hopes of having it delivered early in 2024 at which time

As clearly discussed above, 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 5:30PM

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!

2021 was a good but difficult 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; however, we need the entire community to understand the current challenges we face and be willing to support the department to resolve these critical issues so we can all have the emergency services we want available for our loved ones.

All the members of the department appreciate the great support from the community at large and those who donate to the volunteer firefighters' association. 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
Chief, Castine Fire Rescue



2021 Spirit of America Award to the
Castine Fire Rescue Department (L-R):
Fire Chief, Randy Stearns &
Assistant Fire Chief, Jack Spratt

Castine Fire Rescue Volunteer Association

Greetings, Neighbor! 2021 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 and donated approximately \$12,000.00 worth of materials and equipment to CFRD. Significantly, the Association outfitted each of our responders with a new reflective traffic safety vest and a "Guardian Angel" personal traffic safety light in an effort to ensure all of our personnel have an added level of safety when working in and around the roads at night. We also replaced a 30+ year old rescue saw and purchased a full suite of CPR training materials. Thank you to all who chose to help us achieve this goal!

The Taxpayer Certainty and Disaster Tax Relief Act of 2020 (enacted December 27, 2020) extended temporary tax provisions of the CARES ACT for individuals and businesses who give to charity through the end of 2021. The CARES Act (passed into law on 27 March 2020) allows the more than 90% of taxpayers who no longer itemize their charitable giving 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 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!

Sincerely,



Stephen E. "Jack" Spratt, President



Code Enforcement Officer

2021 was a very busy year and the building permit pace set in 2020 continued unabated. For 2021, there were 47 Building and Use Permits issued and 20 Plumbing Permit Applications. Approved building permits authorized activities valued at over \$5,968,500 which generated \$15,107 in building permit application fees and \$2,651 in plumbing permit fees. The year over year aggregate increase in the value of authorized activities was over 25%, which continued the upward trend of the 113% increase the year prior. When compared against 2020, the permit volume and value increased the fee revenue generated by approximately 25%.

In addition, there were twelve requests for construction in the Shoreland Zone, five of which required Site Plan Review (Planning Board) approval. There were two Home Occupation requests.

Permit Applications included:

Residential Structures	6
Residential Accessory Structures	3
Residential Expansion	15
Residential renovation & repairs	6
Non-residential structures & renovations	4
Piers, docks & Shoreline Protection	0
Earthmoving, dredging & ponds	5
Miscellaneous	2
Demolition	3
Plumbing Permits	20

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

Respectfully submitted,
Shawn Blodgett Peter Vogell
Code Enforcement Officer Local Plumbing Inspector

Planning Board

The Castine Planning Board held 11 public meetings in 2021. The Planning Board approved 17 requests for construction, 2 requests for a home occupation and the relocation of the Castine Fire Rescue Department communications responder. The Planning Board also adopted a Remote Participation Policy. 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 welcomed Donald Tenney and James Bernard as alternate members, and appreciate their commitment to the Planning Board and the Town.

Respectfully submitted,
J. Douglas Wellington, Chair

Board of Appeals

The Castine Zoning Board of Appeals (ZBA) met three times during the calendar year 2021. All three sessions were focused on the same Appellant's Administrative Appeal alleging errors made by the Castine Code Enforcement Officer in the June 11, 2021 issuance of a multi-faceted Notice of Violation (NOV) for 33 Latour Street.

On August 26, the ZBA issued an Interim Decision and Remand which affirmed that the CEO had correctly issued the NOV for construction setback violations and affirmed the CEO order for corrective action. Further, the ZBA remanded back to the CEO other issues contained within the June 11, 2021 NOV but ordered that an inspection be conducted in conjunction with further research to ascertain the veracity of other allegations contained within the June NOV.

On October 12, 2021 by a 4-0 vote, the ZBA issued a Final Decision after Remand and affirmed all findings of fact contained in the CEO's June 11, 2021 NOV. In this decision, the ZBA ordered a corrective action to the Appellant to apply for an after the fact change of use permit for a storage shed that had wrongfully been converted to living space and affirmed the CEO's finding that the garage/accessory apartment exceeded allowable Castine Zoning Ordinance standards for an accessory apartment. On February 17, 2022, by a 4-1 vote, the Castine Planning Board authorized the issuance of the after the fact permit for the storage shed conversion to living space. The ZBA declined to make any ruling regarding an alleged violation of the Castine Sub-Division Ordinance. Other elements stemming from the June 11, 2021 notice of violation are ongoing.

Respectfully submitted,
James Shanley, Chair

Castine Historical Preservation Commission

In 2021 a record number of construction projects were permitted but only a few were in the Castine Historic District. Those applications, received in the spring, for minor changes only, were all approved.

In the fall, two substantial projects were submitted to the CHPC. For both of these, the applicants were unclear as to what specific documentation was required. This brought the commissioners' attention to the fact that the application process is not as explicit as it could be. The application, which can be found on the Town of Castine website (castine.me.us under Town Hall/Forms), was amended to include more of the specific attachments, drawings, specifications, etc., that are required by the CHP Ordinance.

The commission, including the full complement of 5 regular members plus two associates, decided to meet monthly to work on further improving the process for the applicants. A pamphlet, that will be both on-line and printed, is being developed. It will be available to existing homeowners, potential buyers, design professionals and real estate agents. This pamphlet will identify what changes do and do not need approval from the CHPC. If approval is required, this new pamphlet will make clear to the applicants specifically what they need to include with the application for the Commission to make an informed decision.

Respectfully submitted,
Deborah Neve, Chair



Harbor Master / Harbor Committee

Greetings from your Castine Harbor Master. The 2021 summer season at the Castine Waterfront met the expectations of myself and the Waterfront Staff. Landings were up for the first time compared to the past several status quo or declining years. Dockage fees were also higher by approximately 30%. I am confident that both landings and dockage fees will see another busy season with possibly more increases to our revenue in 2022.

Damage to the float receiving the ramp has been repaired as well as rejuvenating several other floats. These projects were completed by Henry Erhard and Scott Brown of our Public Works at a fraction of the cost verses farming them out to local marine contractors.

As previously mentioned in last year's report, the Town dock steel bulkhead is in need of repairs. It is anticipated to be a multi hundred-thousand-dollar project and necessary to accomplish as soon as possible to ensure the integrity of the bulkhead over the next few decades. Harbor Committee members, J.T. Loomis (Architect), and David Wyman (Marine Engineer), fabricated biddable specifications and drawings for the project. Again, Castine is very fortunate to have committee members and Public Work employees who are ready, willing and able to step up, get the job done and done well. There will be some disruption to the parking area during the project anticipated for the Fall of 2022 or Spring 2023.

Dockhands will be staffing the waterfront weekends in June and full-time beginning July 1st. I am looking forward to another safe and enjoyable season on the water here in Castine. The cure for anything is salt water!

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



New Castine Fire Rescue Tanker truck

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 2021, the Utility Board recommended that the Selectboard accept a Wastewater Department budget of \$551,428 for FY2022. This recommended a rate increase to cover increased costs as well as being used to repay the Town for monies lent in prior years to the Wastewater Department. This increase was delayed in 2020 and in 2021 in order to minimize impacts to Castine citizens during the Covid pandemic. The wastewater system will benefit from thoughtful improvements as we move forward. This year we may consider some form of an awareness campaign to help all of us to understand how to minimize our individual negative impacts on the wastewater system.

The Utility Board recommended a Water Department budget of \$562,203 for FY2022. Recent automation improvements have resulted in more efficient operations. The horizontal wells at Battle Avenue have been performing well and it appears that we are in a good position to provide adequate water supply for the foreseeable future. Nevertheless, the groundwater beneath Castine remains a precious asset to the Town and we must continue our prudent oversight.

The Castine Comprehensive Plan Committee is currently engaged in updating our Comprehensive Plan as required by the State of Maine. Much of what was written for the last plans is still valid. This committee has been actively engaged since summer 2021 and is beginning to draft the chapters required. One of these chapters concerns Water Resources. The Utility Board will review that draft when requested by the Committee. As a side note, the Committee is now seeking community input and will continue to do so. Please visit their link on the Town's website.

I would like to draw attention to the Water-Sewer Abatement policy. The board typically receives abatement requests from residents whose homes have suffered burst pipes in the winter, and sometimes from residents whose contractors left irrigation systems running for excessive periods of time. We recommend that if you leave your home for an extended period in the winter, you either have your water shut off or have someone check your house regularly, especially during cold snaps. Homeowners who install lawns and landscaping should make arrangements ahead of time to have outside water metered to avoid sewer charges. Again, these policies are available on the Castine town website.

The Utility Board wishes to conclude this year's report by thanking David Avery for his 10 years of service on the Utility Board. David served as Chair for most of those years.

Much has been done to improve our water and sewer systems over past years and we will continue our efforts toward future supply of safe drinking water to Castine. Please feel free to contact the Castine Water Department for assistance as needed.

Respectfully submitted,
Kirk Langford, Chair

Recreation Committee

The Castine Recreation Committee is looking for new members and new activities. Annually (in non-pandemic years), we host an Easter egg hunt at the Adams School and on the Common, help the Veterans organize the Memorial Day ceremony and treat the participants to lunch, work with the CFRD and the merchants on the 4th of July festivities, host Halloween events at Emerson Hall and on the Common, and hold a Christmas Tree lighting ceremony at the Common. We often times will help with contributions to youth sport activities. These contributions assist with purchasing uniforms or participation dues. We'd love to do more! But we can't do it alone. We need more committee members. It's a great committee- we do most of our work via email, meet very infrequently, and don't discuss things like water rates or sidewalks. We talk about dog parks and maybe a swing set for the Backshore. We talk about the upkeep of Fort George and dream of installing a tow rope for sledding somewhere. We talk about game nights/afternoons to keep folks social in the winter months, and ways to engage all the kids in town during the summer. And we could really use your help. Questions? Ideas? Ready to join? Stop by and talk to Sue Macomber, Town Clerk at the Town Office, or email me at karen.cukierski@gmail.com.

Respectfully submitted,
Karen Cukierski, Chair



Ann Miller, Castine's oldest citizen receiving the Boston Post Cane from the Castine Selectboard (L-R): Colin Powell, Gordon MacArthur, Ann Miller & Peter Vogell

Tree Committee

The Town of Castine is lucky to have many sections of its streets shaded by elm trees planted over 160 years ago. In an 1855 painting by the American artist Fitz Henry Lane, the viewer looks out across the village of Castine from the vantage point of Fort George. In the painting's foreground, on Battle Avenue, is a long row of newly planted young elm trees. With Castine nearly treeless at the time, the town made the effort to plant shade trees along its streets, and wisely chose the ubiquitous American Elm - *Ulmus americana*. These magnificent trees are incredibly hardy and long lived. For anyone who has tried to hand split an elm log, the effort is nearly futile, as elms have tough twisted wood structure. Looking up at our elms in winter, we can easily see that these trees have evolved to withstand strong storms. Their limbs are long and flexible! They reach high and in summer carry a substantial load of foliage.

Strong as they are, elm trees have a vulnerability caused by a tiny bark beetle and the fungal spores the beetle delivers into the vascular tissue of the tree. Castine is in a battle for our trees' survival against the scourge of Dutch Elm Disease that arrived here over a half century ago. The Elm Tree Committee maintains a strong working relationship with our arborist, Bill Burman, who administers a preventive fungicide to a large number of significant streetscape elms each summer. The treatments must be repeated every three years, so we have an ongoing program and schedule to protect over 70 of our elms. Since treatments began in 2016, no treated elm has fallen to disease. That is not to say the disease has been stopped. It is in the environment, and a number of non-treated trees have fallen victim to the disease. We encourage all homeowners who own a private (not streetscape) tree to have it treated preventively. Our committee is also committed to replant streetscape trees and have planted several disease resistant cultivars in recent years. This work will continue.

The Town of Castine generously budgets a sum of money at Town Meeting for this program. Plus, the committee manages an annual fundraising effort "Protect our Elms." We are grateful to all who contribute to this program. The MMA is also involved in the care of their elm trees at their expense.

We thank the members of the Elm Tree Committee, Julie Van de Graaf, Betsy Foote, Terry Kudlak and Carl Olson of MMA for their dedication to caring for the town's elms. We also thank Shawn Blodgett, Karen Motycka and Sue Macomber for their valued assistance.

Your support of our program is crucial to the preservation of our town's elm canopy. We thank all who participate in our fundraising program to keep Castine "under the elms and by the sea."

Respectfully submitted,
Don Tenney, Chair & Tree Warden

To read an amazing article published in the Washington Post Magazine about Castine Elm Trees go to the following link:

https://www.washingtonpost.com/magazine/2022/03/10/maine-elm-trees-pandemic/?itid=sf_lifestyle-magazine

Peninsula Ambulance Corps

As this year began, we expected Peninsula Ambulance Corps' primary challenge was to continue the work begun in 2020, 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. That challenge became secondary as COVID-19 continued to be the primary challenge for us. The use of supplies to protect our Staff and our patients rose. In addition, many Staff members left our employment due to COVID. Some left due to having to work more hours at their full-time employers. Others chose not to be vaccinated and the state will not allow them to work. Furthermore, most EMS training programs have temporarily stopped or been reduced. This has led to a local, state, and national shortage of EMS providers. Our call volume is increasing, and we have fewer staff to cover the shifts. This has led to increased overtime and management covering open shifts.

Related to COVID, Peninsula Ambulance was selected as one of two Hancock County EMS services to provide COVID vaccinations. We provided 819 vaccinations (initial and booster) to area first responders and teachers. This was a significant undertaking that required training Staff and purchasing equipment. Peninsula Ambulance met the challenge and is now positioned to provide vaccination services in the future.

Our largest payors remain Medicare (federal government) and Medicaid/ MaineCare (state government). Together, they represent 76% of our payors. However, for every \$1 of that billing, we are paid \$0.37 at best. This accounts for most of our operating deficit. If we include all payors, we still are only paid \$0.48 for every \$1 billed. This is a national issue and impacts rural services, such as ours, particularly hard. We continue to support state and national efforts to improve EMS reimbursement rates.

Unfortunately, the Community Paramedicine Program continues to be suspended. All funding sources have been diverted to COVID relief programs. Staffing shortages and continued high risks for visits also limit our ability to offer this program at this time. 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 18 part-time and per-diem Staff—the Paramedics and EMTs who make the program work. They have been steadfast during these trying times. 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. In addition, we are expecting a new ambulance, to replace our oldest unit, in March of 2022. Providing a modern and reliable fleet of ambulances is essential for our operations.

Call volume—the basis upon which we are reimbursed—was 1534 this year, an increase of 245 calls from 2020.

Totals by town are given in the chart below. Inter-hospital patient transports, which were 40% of call volume, are also included in call totals.

2021 Calls by Town

Blue Hill	683	Penobscot	88
Brooklin	77	Sedgwick	98
Brooksville	55	Surry	206
Castine	84	Other Towns	243

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 \$20.00 for the operating budget (an increase of \$1.50) and \$4.43 (no increase) for the ambulance reserve fund per capita. This is a per capita total of \$24.43.

We need more Staff in a very difficult labor market. And we must keep the people that we have. We simply must pay our people what they are worth if we are to keep them. Potential new Staff must balance that remarkable dedication to an essential calling with feeding their family... paying for heat. The entire amount of this year's requested increase in support will go to wages

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.



Castine Historical Society

Like countless organizations across the country, the Castine Historical Society spent 2021 pursuing safe ways to return to “normal.” Thanks to the generosity and understanding of our lenders, we were able to open our exhibition, *Risky Business: Square-Rigged Ships and Salted Fish* after a one-year, Covid-19-induced hiatus for a second and final season. It is an understatement to say this exhibit struck a chord.

Visitors may have entered the Abbott School expecting to encounter a typically romantic view of the age of sail. Instead, the exhibit dispelled those myths and spotlighted the many perils inherent in 19th century maritime trade, dangers ranging from financial ruin to loss of life. And for the 2021 season, we supplemented the exhibit with material that showed how Castine’s deep commercial ties with the South through the cod and cotton trades helped perpetuate the institution of slavery. While our town was not alone in this, our economic complicity with the slave trade resulted in vast wealth for our residents and the stately homes we so admire.

In addition to the exhibition, the Historical Society presented a series of education programs via Zoom that locals and others throughout the country enjoyed. One highlight was the presentation by three women who 25 years ago were instrumental in designing and creating the Castine Bicentennial Quilt that is on display at CHS each season. Another highlight was the Deborah Pulliam Memorial Lecture given by noted historian Lincoln Paine on Maine’s place in maritime history. We rounded out the education series with a well-attended, rousing concert of Maine’s maritime music on the Town Common by the band Castlebay, including songs written by Castine sailor Amos Hanson!

Towards the end of the year, we said goodbye to two staff members, Angela Bonacasa and Paige Lilly. We have since welcomed Mary Durost as our new Office Manager and Jules Thomson as Collections Manager. Paige continues to work for us as a consulting archivist on special projects.

We look forward to early June 2022 when we debut a new exhibition, *Clark Fitz-Gerald: Castine’s Celebrated Sculptor-in-Residence*. We are excited about welcoming locals and visitors to this stunning exhibition that features Clark’s sculptures and drawings. To learn more about the exhibition and season’s programs, please visit our website at castinehistoricalsociety.org.

Respectfully Submitted,
Lisa Simpson Lutts, Executive Director

Wilson Museum

The Wilson Museum celebrated many significant milestones in 2021. The most exciting of these was the Museum's 100th anniversary. The community joined the staff for a season kick-off virtual party complete with a mini-documentary featuring Wilson family home movies and a beautiful birthday cake.

The Museum offered a robust schedule of centennial-inspired summer events and programs, including a speakeasy themed Members' Reception with costumed guests, an open house in July with musical performances by New Shades of Blue and the Leftovers, and fantastic presentations by Dr. Liam Riordan on the Penobscot Expedition, and Dr. Frank Portugal and Dr. Alan Schechter on American science during Dr. Wilson's time.

The Blacksmithing and Woodturning Demonstrations were a hit with children and adults alike. Because of the passing of Joe Meltreder, the Museum's blacksmith of many decades, this season featured a wide variety of guest blacksmiths to fill his shoes.

Executive Director Patricia Hutchins retired in September after nearly 50 years with the Museum. In honor of her dedication, the Board of Trustees established the Patricia L. Hutchins Endowed Intern Fund. The internship program will offer opportunities to future museum and public history professionals while helping the Museum carry out its mission, expand programming and exhibits, and preserve and document our collection.

The Museum was excited to welcome Julia C. Gray as the new Executive Director as she took the reins after Patty's departure. Julia brings more than two decades of experience in museums; extensive networks throughout state, regional and national museum communities; a broad scholarly knowledge of local and regional history and culture, and a lifelong family connection to the region.

The Museum's visitation rebounded from last year's low numbers, which were largely due to the Covid-19 pandemic. We welcomed 5,500 visitors in 2021, compared to only 1,500 in 2020.

Respectfully submitted,
Julia C. Gray, 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.

In spite of Covid restrictions during this past year, events and programs that we have offered and/or co-sponsored include:

- Outdoors concerts
- Rodney Flora's *Stop, Look, Listen* online music newsletter
- The Holiday Tree Trail**
- Free community online access to The Banff Mountain Film Festival*
- Support of Witherle Memorial Library's Signatures artist archives*
- Valentine's Day "Walk on the Warm Side"
- Castine Theatre Camp for children and youths
- The 2021 Literary Symposium
- Free Little Art Gallery
- Woodworking workshops

As you know, we are a non-profit organization run by volunteers and supported by you, the community. Our financial pockets are not deep and opportunities to pursue fundraising have been greatly reduced during these past two years. This has not stopped us from providing quality arts events and experiences. We appreciate your support of the CAA in the past and look forward to that continued support in the future. We encourage 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	Treasurer
Roberta Boczkiewicz	Secretary
Sam Friedlander	Music Chair
Tracy Lameyer	Children's Programs Chair
Deborah Neve	Visual Arts Chair
Donald Tenney	Publicity & 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 continuation of the COVID-19 pandemic, was busy keeping safe in 2021 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. Once it is safe to gather again for CWC meetings and events, the community is invited and always welcome. CWC soon hopes to continue hosting fundraisers and co-hosting occasional events at Witherle Library and the Wilson Museum.

CWC's mission is to give back to the community by supporting education, health, civic service, and cultural activities in the community. In 2021, 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 2021, GFWC Maine focused on "Building a Better Tomorrow... Supporting Children Today" focusing on projects that benefit children. Over the past decade, CWC has continued to manage the GFWC Maine website (gfwcmaine.org) thanks to webmaster extraordinaire and MMA professor Jeff Taub.

In 2021, in fighting COVID-19, the Club continued to distribute cloth masks to seniors and the community on request. As always, CWC spread "Sunshine" with cards, calls, food, and flowers to members experiencing isolation, health, and family challenges.

Over the past few years, CWC funded scholarships for local students attending Maine Maritime Academy through a CWC \$25,000 scholarship annuity gift plus additional scholarship gifts to MMA. CWC has also continued to support GFWC Maine Elder Abuse Scholarship Fund for state high school essayists. Over the years, the Club made donations to support Maine Youth Leadership, Ark Animal Shelter, Castine Education Foundation, 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, Shaw Institute, and 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, due to pandemic restrictions, these art contests were canceled in 2020 and 2021.

CWC is a non-profit charitable organization and as always welcomes monetary and in-kind donations and joint sponsorship of local projects and fundraisers.

The Castine Woman's Club looks forward to continuing its support to the community in 2022! 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!

Respectfully Submitted,
Val Taub, CWC President
valtaub@aol.com

Castine Garden Club

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

In 2021 and 2022 we are continuing to stress the importance of growing native plants to support our native pollinators and wildlife. We'll be having a drawing for a native tree to one lucky property owner- watch for entry boxes at the town hall, library, and post office. We have volunteers to transport and dig the hole for you! The drawing will be held mid-summer.



Our two major sources of revenue are dues (\$25/year to PO Box 302), donations, and the **Plant Sale on Memorial Day weekend**, which we'll be doing again, with pre-sales of geraniums. Contact me to order.

In 2021 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. Programs presented included one on ticks, mini greenhouses, a tour of Tilth and Timber Farm, a book discussion of *The Language of Flowers*, and our April 2022 program, an illustrated lecture by Cathy Rees, author of *Winter/and: Create a Beautiful Garden for Every Season*. And Green Up Day is held in late April.

Contributions to the community included donations to Light up Castine; wreaths at Christmas time for the Town Hall and post office, Memorial Day wreaths, and plants on the town dock and at the library. Last summer various members took a planter or two to fill - the variations and colors were stunning.

Many thanks to the Town of Castine for use of their facilities. We also held several programs at the Wilson Museum, splitting speaker fees. Please visit the Castine calendar to keep abreast of our activities.

The programs can't run without help from our board, who are Kathy Crawford (Membership), Susan Hatch (Secretary), Gail Winkler (Programs), and Jane Warker (Treasurer). Please step forward if you'd like a role - President, Hostess, and Publicity positions are open. And new members are always welcome!

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

Doctor Mary Cushman Circle

In keeping with the challenges of COVID-19, the members of the Dr. Mary Cushman Circle held an outside yard sale in August 2021 to raise funds for 15 local, national, and international organizations. In addition, a very generous distribution from the Kathrine Ebbert Marshall Charitable Endowment enabled the Circle to distribute a total of \$12,000 in 2021. Specific donations were: Church World Service \$1400, Hancock County Habitat for Humanity \$750, Hancock County Medical Mission \$400, Hospice of Hancock County \$400, Global Ministries for Chilesso Hospital in Angola (founded by Dr. Cushman) \$500, Doctors without Borders \$1400, Overture International Haiti (successor to Free the Kids) \$750, The Next Step against Domestic Violence \$750, H.O.M.E. \$750, Home-Emmaus Center in Ellsworth \$750, Friendship Cottage Blue Hill \$750, The Fistula Foundation \$1400, At Home \$750, The Tree of Life \$750, and the mission outreach of the Trinitarian Congregational Parish of Castine \$500.

The Circle honors 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 private 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 all aspects of the hospital's work. Dr. Cushman left Angola in 1953 at the age of 83. The Maine Medical Association annually awards 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 2021 recipient was Dr. Paul Klainer and the Knox County Community Health Clinic he founded 11 years ago. Dr. Klainer serves as the clinic's volunteer healthcare provider, medical director, and board president.

The Circle is open to anyone who shares our purpose. Members use their diverse skills, creativity, and volunteer time to raise support for 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, in non-COVID-19 times, we organize two annual fairs and sell wreaths to raise funds 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 2021, the Circle received another generous gift from the Katherine Ebbert Marshall Charitable Endowment.

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

Respectfully submitted,
Barbara Griffiths, Mission Chair

Community Childhood Learning Place

The Community Childhood Learning Place completed, in 2021, the first full year of operation without a major interruption due to Covid. During this time period nearly, full enrollment was achieved with a waiting list in the infant/toddler space. Our staff and families joined together to provide a caring educational program during the Covid Pandemic as they worked with a largely unvaccinated population.

Educational learning activities were part of the daily routine following the Reggio Emilia Approach. The children explored the environment rich in relationships developed by the physical environment, teachers, children, and community.

The latter, community, will be developed more in the future as Covid restrictions lessen. Relationships with Adams School and Witherle Library will continue to grow and will enhance the children's learning and development. Community Childhood Learning Place recognizes the importance of having a seamless connection with the Adams School. Our children are active in both programs and a positive relationship is very important. Both programs will work together for our children. In addition, our teachers are ready to resume the connection with the Witherle staff member, Debra Orado. In the past, the children enjoyed her visits and the books she introduced to them.

As CCLP moves back into the community following the difficult time associated with Covid, we encourage members of the Castine Community members to contact CCLP, 326-4800, to serve as a volunteer or future staff member.

Respectfully submitted,
Nancy Sayre

Blue Hill Peninsula Nordic Ski Club

The Blue Hill Peninsula Nordic Ski Club, a 501(c)(3), has the mission to support physical fitness and wellness in children through the enjoyment of cross country skiing, a life-long physical activity. Thirty-five children, ages 3-years to 12-years, from Castine, Penobscot, Orland, and Bucksport checked-out ski sets (skis, poles, boots) out on December 4, 2021, at the Ski Shed in Witherle Woods for use and enjoyment for the 2021/2022 winter season.

We did have snow this winter, providing the children and their families opportunities for skiing during the months of January, February, and March. Thanks to Charlie Pearce and WG Sayre the trails were groomed on Saturdays for BHPNSC and members of the community. The children enjoyed skiing with other children while receiving instruction and playing games. As always, the hot chocolate and granola bars, enjoyed during skiing breaks, were a huge hit.

A big "thank you" to our wonderful volunteers, Bob Salesi, Bill Corbett, Nora, Logan, and Christine Spratt, Ray Nualla, Amy and Tom Gutow, Bob Scott, Charlie Pearce, Ryan Jarvis, WG and Nancy Sayre. We could not maintain the program without the wonderful contributions these people make to the program. A special "thank you" to Caleb Jackson, the Maine Coast Heritage Trust Land Steward, for his continued support. We will miss him as he moves on to manage a different territory, but we welcome Tatia Bauer, our new Maine Coast Heritage Trust representative.

See you next year.....

Castine Community Partners

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

Through donations from many Castine residents, CCP has been able to 1) underwrite the cost of making the transition to a new food service vendor on the Town Dock, 2) Contributed funds to help the Castine Touring Company purchase “Scarlett”, the touring car. In 2017 CCP helped the Touring Company with insurance costs, 3) Aided the Friends of Castine Fortifications and their commitment highlighting the history of Fort George and 4) In 2018 CCP contributed to the Castine History Partners development of the Castine Virtual History Tour which is available for download for mobile devices on Google Play and the Apple App Store, or go to castine.oucell.com to view the full app on the web.

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

During the fall of 2021 Castine Community Partners held open meetings with community members to focus on economic and community development. Areas of concern, among others, were lack of food service, need for upgrade of the playground at Adams School, removal of invasive species, need for playing fields, and possible changes to Zoning Ordinance to allow business development. Those especially interested in one of the subjects volunteered to investigate how to address the concerns.

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

Respectfully submitted,
Brooke Tenney
Committee members:
Liz Parish Jimmy Goodson
Pat Bishop Ewen Farnham

Castine Area Relief Fund (CARF)

“We all need help at times” was the message on our rack cards that launched the Castine Area Relief Fund in March of 2020, as it was becoming apparent the Covid 19 pandemic was impacting local families in a significant and ongoing way. The immediate need from CARF is weekly food distributions, and there has been significant turnover in individuals and families receiving groceries. The overarching mission of CARF is to alleviate basic life insecurities in families in the Castine area - Castine, Penobscot, Orland, Blue Hill.

A group of individuals, including our Town Manager, met via Zoom in March 2020 to discuss what might be done to assist our neighbors and friends. Since our first grocery boxes were delivered 24 months (99 weeks) ago, we have delivered 1,431 bags of groceries, an equivalent of 21,465 individual meals. Each week, we deliver 18-20 bags of groceries to residents in the Castine area with each bag of groceries costing just under \$40 (or between \$700 - \$800 every week).

Our grocery deliveries continued to be coordinated through T & C Market, who has supported our logistics effort with a system to order and bag groceries to be delivered by Castine volunteers. This regular purchase of food also had the secondary benefit of allowing Todd Tobey to retain staff hours for several of his employees, who might otherwise have been recipients of these same groceries.

The Town of Castine made an initial contribution of \$2000 from General Assistance, a pair of local churches each gave \$1500, the J. T. Gorman Foundation provided \$10,000 in grant monies, and the Maine Department of Agriculture, Conservation and Forestry (Cares Act) provided a grant for \$6,055. The most amazing thing was, and continues to be, that with the benefit of only word-of-mouth publicity, donations grew this fund to over \$53,000! Not only local residents, but also many who call the area home in the summer, contributed significant financial support to this relief effort. And while we have never solicited donations, you can send checks to Castine Community Partners (CARF in memo line) P.O. Box 506 in Castine.

Thanks to the Town of Castine and its citizens, we continue to combat food insecurity among us.



Castine Cemetery Association

Balance (December 31, 2020) \$ 2,453.82

Revenues:

Town of Castine Appropriation	\$17,000.00
Savings Interest	1.36
Donations	600.00
Lot Sales	750.00
Cemetery Fund	5,612.59
Total Revenues	\$23,963.95

Disbursements:

Labor	\$17,000.00
Grave Stone Repair	105.00
Flag Purchase	194.80
Fuel	1,414.75
Pine Tree Waste	235.25
Lot Purchases	400.00
Equipment Purchase & Repair	200.00
Tree Removal (Bowden Cemetery)	1,370.00
Total Disbursements	\$20,919.80

Balance (December 31, 2021) \$ 5,497.97

Brad Tenney, President and Don Small, Treasurer

Lighthouse Bank Accounts

Lighthouse Maintenance Account

Beginning Balance 06/30/2020 \$70,302.33

Revenue

Lighthouse Rent	\$10,892.00
Interest Earned	56.17
Donations	11.00
Total	\$10,959.17

Expenses

Expenses/Repairs	\$32,136.52
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Ending Balance 06/30/2021 \$49,124.98

Lighthouse Trust Account

Beginning Balance 06/30/2020 \$ 1,417.28

Revenue: Interest Earned 1.04

Trust Account ending Balance 06/30/2021 \$ 1,418.32

Pollution Control Budget

Account Name	Budget FY 21	Spent FY 21	Budget FY 22
MANAGEMENT			
Salaries	\$ 10,300	\$ 10,696	10,300
Postage	900	889	900
Training	600	160	600
Insurance	8,500	5,883	8,500
Social Security	788	818	788
Group Insurance	4,642	4,641	4,604
Retirement	668	658	668
Services	600	677	600
SUBTOTAL	\$ 26,998	\$ 24,422	\$ 26,960
PLANT OPERATONS			
Water	\$ 2,600	\$ 1,251	\$ 2,000
Electricity	24,000	18,827	24,000
Telephone	1,600	1,829	2,000
Heat	7,700	3,129	7,000
Grounds Maintenance	1,500	0	1,500
Building Maintenance	5,000	11,315	5,000
Supplies	3,000	3,003	4,000
SUB TOTAL	\$ 45,400	\$ 39,354	\$ 45,500
VEHICLE OPERATION			
Fuel	\$ 1,200	\$ 608	\$ 1,200
Repairs	3,000	2,290	1,500
SUB TOTAL	\$ 4,200	\$ 2,898	\$ 2,700
EQUIPMENT & MAINTENANCE			
Engineering Services	\$ 1,000	\$ 0	\$ 1,000
Contract Operations	149,000	148,998	152,120
Pump Stations	5,000	5,506	9,000
Laboratory Services	3,000	2,717	3,000
Equip Repair/Maint/Replace	21,500	5,587	20,000
Generator Fuel	1,100	536	700
Chemicals	9,000	5,879	9,000
Line Repair	8,000	9,399	8,000
Sludge Disposal	16,000	7,155	14,500
Licensing	900	1,089	1,100
SUB TOTAL	\$214,500	\$186,866	\$218,420
DEBT SERVICE			
MMBB 2007	209,356	209,356	205,942
MMBB 2010	10,809	10,872	10,608
MMBB 2015	41,127	40,978	41,298
SUB TOTAL	\$261,292	\$261,206	\$257,848
TOTAL	\$552,390	\$514,746	\$551,428

Water Department Budget

Account Name	Budget FY 21	Spent FY 21	Budget FY 22
ADMINISTRATION			
Salaries	\$ 10,300	\$ 10,300	\$ 10,300
Social Security	788	788	788
Employee Benefits	7,801	5,862	7,920
Contract Operations	149,000	149,778	152,120
Insurance	4,000	4,579	4,000
Supplies	4,100	1,969	4,100
Services	<u>18,100</u>	<u>23,537</u>	<u>19,100</u>
TOTAL	\$194,089	\$196,813	\$198,328
OPERATIONS & MAINTENANCE			
Power	\$ 10,500	8,284	11,500
Vehicle Operations	2,000	776	2,000
Water Treatment Chemicals	9,000	6,536	9,000
Supplies & Equipment	30,500	25,118	30,500
Service & Repairs	<u>30,500</u>	<u>24,869</u>	<u>30,500</u>
TOTAL	\$ 82,500	\$ 65,583	\$ 83,500
DEBT SERVICE			
Interest Expense	\$ 73,970	74,681	69,612
Bond Principal	<u>207,360</u>	<u>207,359</u>	<u>210,763</u>
TOTAL	\$281,330	\$282,040	280,375
TOTALS	\$557,919	\$544,436	\$562,203

Revenue Report

Account Name	Budget FY 21	Collected FY 21	Balance
Excise Tax – autos	\$145,000.00	\$177,235.87	\$ 32,235.87
Excise Tax – boats	9,000.00	10,325.14	1,325.14
State Revenue Sharing	40,000.00	78,116.95	38,116.95
State Road Assistance	12,000.00	12,068.00	68.00
Homestead Act Reimbursement	25,000.00	32,234.00	7,234.00
Other State/Federal Assistance	6,000.00	5,759.60	(240.40)
Licenses & Permits	9,000.00		11,387.00
Marriage, Birth, Death		828.00	
Liquor, Amusement, Victualer		489.00	
Building, Road Open		15,437.00	
Plumbing		3,633.00	
Municipal Fees	216,589.00		27,687.06
Trash Stickers		36,870.00	
Demolition Debris		40,895.25	
Universal Waste		931.00	
Recycling Bags		200.55	
Mooring		25,800.00	
Docking, Boat Ramp		9,810.00	
Clerk, Photo Copy, etc.		6,977.80	
Parking Tickets		4,325.00	
Library Income/Endowment		113,466.46	
Library Endowment (to Library Maint Capital)		5,000.00	
Maine Maritime Academy	163,000.00		(16,553.78)
Public Safety		106,446.22	
Debt Service		40,000.00	
Investment Interest	60,000.00	15,471.14	(44,528.86)
Interest on Taxes	5,000.00	7,892.65	2,892.65
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	18,465.04	3,465.04
Payments in Lieu of Taxes	2,000.00	2,200.00	200.00
Miscellaneous	1,000.00	0.00	(1,000.00)
TOTAL REVENUE	\$713,789.00	\$776,077.67	\$ 62,288.67

Tax Collector's Report

2020 Committed for collection	\$2,869,488.30
Abatements	6,281.40
Supplemental Taxes	6,281.40
Total to Collect	\$2,869,488.30

2020 Tax Receipts	\$2,846,271.51
2020 Unpaid Taxes	17,496.27
Paid in advance	5,720.52
Software Rounding Error	0.00
Total	\$2,869,488.30

2019 Unpaid Taxes 06/30/2020	\$ 34,040.22
2019 Tax Receipts	23,414.84
2019 Abatements	0.00
2019 Unpaid Tax Balance 06/30/2021	\$ 10,625.38

2018 Unpaid Taxes 06/30/2020	\$ 15,194.11
2018 Tax Receipts	15,194.11
2018 Abatements	0.00
2018 Unpaid Taxes 06/30/2021	\$ 0.00

2020 Unpaid Taxes	
Biggie, Sharon	\$ 3,041.52
Colson, Dennis L, II	457.14
Harrington, Walter J, II	1,055.64
Powell, Colin & Sweet, Emma	1,658.25
Snapp, Lloyd T, et al.	6,097.86
Van Horn, David M – Estate	5,185.86
Total	\$ 17,496.27

2019 Unpaid Taxes	
Biggie, Sharon	\$ 3,098.52
Colson, Dennis L, II	514.14
Harrington, Walter J, II	133.82
Snapp, Lloyd T, et al.	6,097.86
Van Horn, David M – Estate	781.04
Total	\$ 10,625.38



Taxpayer List for 2021

Property Owner	Land Valuation	Building Valuation	Tax
125 Water Street, LLC	\$424,000	\$270,300	7,915
185 Perkins St, LLC	\$691,200	\$235,300	10,562
7 Maine Street, LLC	\$58,600	\$89,900	1,693
* 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	\$106,500	2,790
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
* Alston, Wallace M, Jr & Alice S	\$240,200	\$207,600	4,820
American Towers, LLC	\$15,600	\$133,800	1,703
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	\$294,900	\$759,000	11,729
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	\$2,075,700	\$475,200	29,080
Baigert, Robert D Jr & Jeannette U	\$131,900	\$-	1,504
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

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
Bary's Barefoot Estates, LLC	\$182,400	\$113,500	3,373
Bary's Barefoot Estates, LLC	\$123,900	\$62,300	2,123
* Basile, Constantino G & Ruth D	\$138,200	\$262,800	4,286
Beck, Thomas G & Jones, Kerri-Ann	\$586,300	\$122,300	8,078
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	\$5,000	\$-	57
* 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
Bernard, James M & Casey M	\$281,000	\$135,300	4,746
Berry, Elizabeth - Trustee	\$277,400	\$204,100	5,489
Bertrand, Elaine & Paul	\$26,800	\$-	306
Bertrand, Elaine & Paul	\$67,400	\$92,300	1,821
* Bertrand, Paul & Elaine	\$45,700	\$123,300	1,642
* Beske, Robert P & Sandra K	\$56,500	\$193,200	2,493
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
Billings, Edmund & Hillary - Trustees	\$521,600	\$145,100	7,600
Bishop, Patricia A	\$107,900	\$99,700	2,367
Bishop, Patricia A	\$401,900	\$57,900	5,242
* Bixel, Eric A & Patricia B	\$337,800	\$95,400	4,653
Black, Brenda Joyce	\$328,500	\$210,400	6,143
Blackwood, J Temple	\$47,800	\$161,800	2,389
* Blackwood, Victoria B	\$57,200	\$115,600	1,685
* Blake, Jody & Arthur F	\$63,800	\$215,400	2,898
Bland, Hilary J	\$239,300	\$101,700	3,887
Blodgett, S Shawn & Ann	\$125,600	\$259,100	4,386
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

* Received a Homestead/Veteran exemption

Property Owner	Land Valuation	Building Valuation	Tax
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 - Estate	\$425,600	\$185,400	6,965
Bos, Frances M - Estate	\$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	\$452,200	\$249,700	7,717
Bourne, Mary	\$354,000	\$389,000	8,470
* Bourne, Standish T, Jr	\$1,030,700	\$312,500	14,959
* Bowden, Julia W	\$61,700	\$168,700	2,342
Bowden, Julia W	\$28,900	\$-	329
Bowden, Julia W	\$28,700	\$-	327
Bowden, Julia W	\$38,300	\$-	437
Bower, Kathleen O G	\$62,500	\$90,200	1,741
Boyer, Cynthia R - 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	\$166,200	3,835
* 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 - Estate	\$52,800	\$120,400	1,974
Brown, Lynn Gibbons - Trustee	\$688,600	\$1,141,200	20,860
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
Caplan, Dena	\$46,000	\$99,200	1,655
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 Yacht Club	\$371,400	\$95,700	5,325
Central Maine Power Co	\$1,526,300	\$-	17,400

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
* 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
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	\$87,000	\$-	992
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 - Estate	\$42,400	\$51,900	1,075
* Comiciotto, Thomas & Virginia M	\$378,000	\$275,300	7,163
Cooper, Barbara	\$154,800	\$75,200	2,622
Cooper, Barbara	\$106,800	\$26,600	1,521
Corbett, Ceane Haughney & Bryan N	\$346,600	\$300,400	7,376
* Corbett, William & Sheila	\$174,600	\$122,900	3,107
* 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
Cox, David & Niblick, Carolyn - Trustees	\$145,600	\$110,000	2,914
Crowther, Harold & Smith, Lee	\$605,600	\$295,500	10,273
Cukierski, Annegret	\$32,500	\$-	371
* Cukierski, Annegret	\$60,100	\$202,300	2,706
* Cukierski, Chad A	\$51,600	\$224,300	2,860
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
Curtis, Allen J & Arlen B	\$97,500	\$91,100	2,150
Cushman Cottage, LLC	\$176,300	\$147,500	3,691
* Cyr, Stephen C & JC	\$154,300	\$102,600	2,644
* Dagan, Craig & Katrina	\$45,500	\$139,100	1,819
* Danforth, Peter & Mona	\$174,300	\$124,800	3,125
* Davis, Delacroix & Chadbourne, Sally A	\$283,500	\$251,700	5,816
Davis, Paul	\$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

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
DDHJ, Ltd	\$27,600	\$19,400	536
DDHJ, Ltd	\$439,300	\$309,400	8,535
Dearborn, Lynne I	\$116,100	\$157,900	3,124
Dearie, Direxa D	\$135,800	\$-	1,548
Dearie, Direxa D	\$277,900	\$184,900	5,276
Degennaro, Robert & Ana-Jean	\$96,300	\$123,400	2,505
Deighan Wealth Advisors - Trustee	\$162,600	\$501,400	7,570
* deRaaf, Medan H & deRaaf, Maia K	\$97,500	\$179,000	2,867
* Desmond, Nina	\$-	\$11,600	-
Devereux, CW, Trust	\$3,700	\$-	42
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	\$228,400	4,379
Doane, Frederick W & Jennifer M	\$53,100	\$49,600	1,171
Doane, F & J and Wogan, M & L	\$32,100	\$-	366
Dober, Philip F & Karvelis-Dober, Katherine	\$381,000	\$-	4,343
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
Durkee, Raymond E & Susan M - Trustees	\$131,300	\$128,200	2,958
Eastland, Jill S & Terry H	\$154,800	\$188,000	3,908
Eastland, Jill S & Terry H	\$19,700	\$-	225
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 Tyson	\$139,200	\$459,900	6,830
Erhard, Paul P & Thomases, Susan	\$561,600	\$121,300	7,785
* Evans, Lynn F	\$173,600	\$199,600	3,969

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
Evans, Lynn F	\$53,500	\$105,700	1,815
Eyler, Thomas M & Amanda	\$131,900	\$72,500	2,330
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
Farmer, Paul & Susan	\$241,500	\$159,900	4,576
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, 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
Florian, Kyle & Laura	\$289,000	\$101,000	4,446
Fonner, Sally Bernhardt	\$294,800	\$334,700	7,176
Foote, Elizabeth V	\$280,000	\$176,200	5,201
* 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
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	\$281,100	\$411,100	7,891
Fuller, Wendy	\$45,800	\$76,900	1,399
Gaetano, Joseph M & Diane K	\$52,300	\$260,200	3,563
Gaetano, Joseph M & Diane K	\$13,000	\$-	148
* Gardner, David M & Bridget E H	\$113,000	\$158,300	2,808

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
* Gardner, Elaine	\$56,900	\$136,600	1,853
Gast, Ernestine L	\$164,700	\$78,200	2,769
Genereux, Linda & Galen, Timur	\$342,900	\$341,900	7,807
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	\$442,700	\$132,800	6,561
Gill, Patrick M & Clay F	\$178,700	\$-	2,037
Gillett, Carmen R & Belmont, William S	\$254,300	\$477,200	8,339
Glassberg, Joy A	\$94,300	\$-	1,075
Gilbert, Patricia & Kana, Todd	\$235,500	\$127,300	4,136
* 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
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
Gros-Balthazard, Chris J & Lovie S	\$85,100	\$164,200	2,842
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	\$95,600	1,984
* Hale, Theodore	\$68,500	\$43,500	992
Hale, Theodore	\$28,400	\$-	324
Hale, Thomas	\$53,300	\$-	608
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 Als	\$134,300	\$-	1,531
Hall, Mary Ann	\$214,200	\$209,100	4,826
Hall, Mary E R	\$154,800	\$40,500	2,226
Hallett, John W, Jr & Austin, Linda S	\$103,400	\$214,200	3,621
Hallett, John W, Jr & Austin, Linda S	\$78,700	\$-	897
Hamilton, James B	\$41,000	\$79,800	1,377

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
Hamlin, Bradley F & Courtney	\$528,400	\$388,000	10,447
Harmon, Waldo	\$-	\$15,300	174
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	\$245,900	6,943
Harvey, Roy C & Loraima	\$26,600	\$-	303
* Hassett, David, Gordana & John - Trust	\$103,400	\$152,500	2,564
* 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	\$668,800	24,000
* Haugen, Lisa R	\$134,900	\$257,200	4,185
Hazlett, Susan	\$46,300	\$95,300	1,614
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 - Estate	\$223,300	\$104,700	3,739
* 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
Hochheiser, Alexander W & Kathleen W	\$45,700	\$117,400	1,859
Hodgkins, Charles H IV & Munn, Kathryn S	\$192,500	\$146,600	3,866
* Hodgson, 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
Hubbard, James O - Trustee	\$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	\$151,900	2,039
Irving, Patrick & Jane	\$45,800	\$47,100	1,059
Jackson, Howell E	\$31,300	\$-	357

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
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
Jarvis, Ryan and Sarah	\$133,100	\$82,700	2,460
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
Joyce, Theresa A & Jeffrey T	\$128,000	\$129,800	2,939
Kaden, Marie	\$278,700	\$67,100	3,942
* Kaiserian, Berna V	\$173,600	\$165,800	3,516
Kearney, Jay T & Leigh P	\$557,400	\$306,400	9,847
Keating, Eamon J & Tenney-Keating, Leah M	\$250,500	\$211,500	5,267
Keene, N & D & Miller, D & S	\$44,000	\$13,900	660
Kennedy, Leonard J & Ellen Mears	\$241,300	\$247,700	5,575
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
* 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
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

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
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	\$289,400	\$13,600	3,454
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
Lapham, Gary S	\$26,000	\$10,300	414
Larkin, David, Matthiah & Phoebe	\$2,600	\$-	30
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 & Rhonda K	\$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 B & Elizabeth L	\$423,100	\$23,300	5,089
Lieser, Stephen H & Elizabeth P	\$173,100	\$76,000	2,840
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
Loomis, Amy	\$27,200	\$-	310
* Loomis, John T & Amy K	\$58,200	\$221,900	2,908
* Loomis, Susan K	\$137,200	\$116,600	2,608
Lovett Family, LLC	\$353,400	\$215,100	6,481
Lundie Maura A, Et Al	\$39,700	\$11,900	588
* 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, Elizabeth, Et Als	\$162,800	\$-	1,856
* 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

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
* 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
Marks, Roger D & Peggy A	\$120,900	\$181,900	3,452
* 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 & Moore, Christopher T	\$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	\$57,000	\$108,400	1,886
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
Moody, Herbert	\$45,600	\$49,000	1,078
Moore, Stanley A & Josephine J	\$226,000	\$-	2,576
Mortimer, Bruce A	\$176,600	\$33,400	2,394
Mortimer, Bruce A & Perkins, Chris Et Als	\$101,400	\$42,600	1,642
Moss, Roger & Winkler, Gail	\$150,400	\$194,000	3,926

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
* Mottola, Sarah	\$257,000	\$109,600	3,894
Mower, Marcia	\$54,300	\$1,500	636
Muir, Catherine L & Brockett M	\$277,700	\$339,900	7,041
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, M	\$210,100	\$202,400	4,418
Musgrove, William A & Gorman, Anne M	\$171,200	\$95,000	3,035
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	\$96,400	2,413
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	\$256,700	5,587
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	\$133,100	\$156,700	3,019
Nyberg, Carl & Diane	\$120,700	\$152,500	3,114
Oberting, Kerman & Judith - Trustees	\$791,200	\$763,700	17,726
Odegard, J Edward	\$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	\$1,348,900	\$561,200	21,775
Parish, Brooke & Julia	\$120,500	\$56,400	2,017
Parish, Brooke & Julia	\$125,100	\$216,700	3,897

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
Parish, John C & Elizabeth P	\$164,600	\$301,100	5,309
* Parish, Jr, John C & Elizabeth P	\$538,500	\$314,000	9,434
Parker, Goshia & Craig A	\$32,400	\$57,200	1,021
Parrish, Hugh R	\$248,200	\$339,400	6,699
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
Pearce, Greer S & Charles W	\$278,500	\$317,000	6,789
Pedersen, Matthew & Kudlak, Theresa	\$98,000	\$13,900	1,276
* Pedersen, Matthew & Kudlak, Theresa	\$167,000	\$151,500	3,346
* Pedicini, Donald R	\$45,500	\$98,500	1,357
Pellerin, Scott N & Christine M	\$309,700	\$129,900	5,011
Pelletier, Marc W & Carlhian, Marie P	\$139,300	\$111,900	2,864
* Pemberton, Louise	\$437,800	\$755,900	13,323
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, Carol, Et Als	\$82,700	\$8,900	1,044
Pier, Carol, Et Als	\$323,400	\$147,700	5,371
Pierce, Joint Trust	\$285,000	\$384,300	7,630
Pilotte, Matthew J & Kate M	\$186,800	\$41,600	2,604
Pilotte, Matthew J & Kate M	\$44,800	\$-	511
Pingree, Elizabeth E	\$65,700	\$-	749
Pingree, Elizabeth E	\$2,500	\$800	38
* Pingree, Graham J	\$51,500	\$171,400	2,256
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
* 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
Rappazzo, Patricia - Trustee	\$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

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
Reed, Craig C	\$66,300	\$115,100	2,068
Reed, Craig C	\$180,700	\$-	2,060
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	\$223,200	4,097
Richardson, Frank L	\$185,100	\$89,100	3,126
Riverhouse Trust	\$55,600	\$-	634
Robinson, Cathy	\$-	\$15,800	180
Robinson, Katharine H Trust	\$194,100	\$10,600	2,334
Robinson, Katharine H Trust	\$320,300	\$34,800	4,048
Robinson, Michelle	\$173,900	\$226,200	4,561
Robinson, Richard E - Life Tenant	\$44,400	\$62,500	1,219
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	\$162,900	10,212
Rohwer, Kim & Christeen	\$460,100	\$277,500	8,409
Rosenbaum, Marcos & Tarlin, Betsy	\$97,400	\$55,100	1,739
Roy, Rebecca Taylor	\$376,400	\$-	4,291
* Russell, Doris	\$186,500	\$247,300	4,592
Rutine Trust	\$49,000	\$-	559
Rutine Trust	\$1,009,000	\$11,400	11,633
Rutine Trust	\$2,200	\$-	25
Rutine Trust	\$2,200	\$-	25
Rutine Trust	\$2,200	\$-	25
Rutine Trust	\$41,400	\$-	472
Rutine, LLC	\$23,500	\$-	268
Rutine, LLC	\$39,000	\$-	445
Salter, Marshall & Diane	\$247,800	\$339,800	6,699
SAMIR Investments Holdings, LLC	\$486,000	\$229,000	8,151
* Sayre, W G & Nancy E	\$103,400	\$227,200	3,484
Schall, Alvin A & Sharon L	\$210,100	\$159,400	4,212
Schanker, Darin & Elizabeth	\$669,600	\$634,600	14,868
Scheer, Kenneth I & Ruth C	\$649,300	\$301,000	10,833
Scheer, 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	\$400,500	6,656
Sea Street Castine Properties, LLC	\$265,500	\$265,000	6,048
Shanley, James J & Janet V	\$24,500	\$-	279

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
* 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	\$274,800	\$797,100	12,220
Silver, Christopher & Isabel D	\$120,300	\$163,000	3,230
Silver, I Dale & Christopher	\$73,000	\$102,000	1,995
* 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	1,268
* 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	\$120,600	1,938
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	\$-	\$12,500	143
* 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
Stammen, Sarah Tenney	\$22,600	\$66,400	1,015
* Stanley, Karen W	\$184,900	\$392,500	6,297
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
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

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
* Taub, Jeffrey & Valerie	\$58,500	\$151,000	2,103
Taylor, Richard - Trustee	\$265,700	\$266,400	6,066
Teicher, Perry & Wolfe, Caroline	\$436,400	\$124,500	6,394
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, Wyllys, Lyon & Tiffany	\$32,100	\$-	366
Terry, James T & 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
Tilinski, Courtney M & Randolph	\$187,300	\$103,100	3,311
* 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
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	\$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
Twomey, Andrew & Melanie J S	\$73,500	\$12,100	976
Twomey, Andrew & Melanie J S	\$287,000	\$87,500	4,269
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
Vagt, Robert T & Vagt, Lindsey A	\$129,900	\$112,800	2,767
Van De Graaf, Julie	\$149,400	\$246,200	4,510
* Van De Graaf, Julie	\$208,200	\$210,800	4,492
* Van Horn, David M - Estate	\$283,300	\$196,600	5,186
Van Spronsen, Hillary & Kenneth T	\$57,200	\$132,600	2,164
Veazie Cottage, LLC	\$155,800	\$94,500	2,853
Vogell, E Scott	\$161,600	\$389,500	6,283
* 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
Ward, Shane & Moda, Dawn	\$459,100	\$282,200	8,451

* Received a Homestead Exemption

Property Owner	Land Valuation	Building Valuation	Tax
Wardwell 92 Family Trust	\$1,700	\$-	19
Wardwell/Sandvan Poverty Cove Farm Trust	\$65,700	\$44,500	1,256
* Wardwell 92 Family Trust	\$50,300	\$139,100	1,806
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	\$-	4,341
Whidden, Roger	\$69,500	\$82,600	1,734
William D Cooney - Trustee	\$704,200	\$147,300	9,707
Williams, Hallie A.	\$26,600	\$-	303
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
Wogan, Michael & Linda M L	\$52,900	\$134,800	2,140
Wood, Gordon W - Estate	\$102,600	\$103,800	2,353
WS Hills Martinn, LLC	\$72,200	\$118,600	2,175
WS Hills Martinn, LLC	\$46,500	\$44,300	1,035
WS Martinn, LLC	\$130,200	\$523,900	7,457
* Wyman, David B & Rosemary M	\$121,200	\$246,600	3,840
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	\$282,400	4,746
Zucker, Ross & Wagner, Elizabeth A	\$711,800	\$660,000	15,639

* Received a Homestead Exemption

Taxable Personal Property

Name	Value	Tax
Adam Gallery	\$ 1,500	\$ 17.10
Aerotropic International, Inc	12,100	137.94
Bangor Savings Bank	3,100	35.34
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	6,300	71.82
Ciano, Robert Dr.	28,100	320.34
Coca-Cola Beverages Northeast, Inc	5,700	64.98
Coca-Cola Company	500	5.70
Community Coffee Company, LLC	1,200	13.68
Compass Rose	22,500	256.50
Consolidated Communications of Northern	21,800	248.52
CSC Serviceworks, Inc	9,000	102.60
Danny Murphy's	10,000	114.00
deRaaf Realty	4,000	45.60
DirecTV, Inc	1,600	18.24
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	71,000	809.40
Gallery B.	1,500	17.10
Gary Brouillard, Master Electrician	3,000	34.20
Greyhawk Leasing, LLC	24,000	280.14
Hatch, David Painting, Inc	7,800	88.92
Highlands Woodturning	6,000	68.40
Hughes Network Systems, LLC	400	4.56
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
Nestle USA, Inc	4,000	45.60

Name	Value	Tax
Ordway Painting, Inc	14,800	168.72
Pentagoet Inn	36,700	418.38
Saltmeadow Properties, Inc	4,400	50.16
Scientific Games, Inc	1,200	13.68
Spectrum Northeast, LLC	1,900	21.66
Spectrum Northeast, LLC	351,000	4,001.40
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
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

2021 Valuation

Real Estate	\$251,325,500.00
Personal Property	1,028,300.00
Total	\$252,353,800.00

Assessments

County Tax	\$ 137,338.00
Municipal Appropriation	2,174,871.00
Educational Appropriation – Local Share	1,175,287.93
Overlay	111,981.54
Total	\$ 3,599,478.47

Allowable Deductions

State Revenue Sharing	\$ 50,000.00
Homestead Reimbursement	33,886.27
BETE Reimbursement	2,086.88
Other Revenue	636,672.00
Total	\$ 722,645.15

Net Assessment for Commitment	\$ 2,876,833.32
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$$\$252,353,800.00 \times 11.40 \text{ mils} = \$2,876,833.32$$

Exemptions – Veterans

The following Veterans receive a \$6,000 exemption on their primary residence. For tax year 2021, the exemption took \$68.40 off each tax bill.

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

Exemptions – Veterans' Widows

The following Veterans' Widows receive a \$6,000 exemption on their primary residence. For tax year 2021, the exemption took \$68.40 off each tax bill.

Ballou, Elizabeth	Kaiserian, Berna	Punzelt, Carolyn M
Foote, Sara	Kimball, Frances	Russell, Doris
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
Transfer Station/Municipal Garage	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	211,400
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	1,828,900
Exempted Personal Property thru BETE or BETR	366,120
Total	\$ 90,909,320

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

Accounts	\$ 95,320,720
Tax	\$ 1,086,656

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	\$70,866.89
Code Enforcement	8,000.00
Salaries – Sewer	2,000.00
Salaries – Water	2,000.00
Total	\$82,866.89
Finance Officer/Tax Collector/Treasurer	
Town Office	\$64,431.93
Sewer	8,300.00
Water	8,300.00
Total	\$81,031.93
Town Clerk / Registrar of Voters	
Town Office	\$58,890.36
Public Works	
Public Works	\$56,770.00
Animal Control Officer	2,080.00
Total	\$58,850.00
Public Works	
Public Works	\$35,609.60
Transfer Station	8,902.40
Total	\$44,512.00
Transfer Station Attendant	
Transfer Station	\$25,038.00
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	\$14,175.00
Library Director	
Salaries – Library	\$58,850.00
Children's Librarian	
Salaries – Library	\$36,368.80
Library Tech	
Salaries – Library	\$28,042.56
Library Tech	
Salaries – Library	\$27,041.04
Children's Library Associate	
Salaries - Library	\$ 4,680.00
School Board	
Board Chair	\$ 800.00
Board Members (\$700 each)	\$ 1,400.00
Principal	
Principal	\$85,000.00
Teacher	
Grade 5 – 8 Science/Math	\$43,130.00
Teacher	
Grade 5 – 8 English/Social Studies	\$69,758.00
Teacher	
Grade 3 – 4	\$54,991.00
Teacher	
Grade 1 - 2	\$53,260.00
Teacher	
Pre K / Kindergarten	\$73,287.00
Teacher	
Interventionist	\$52,698.00
Teacher	
Specialist/Interventionist	\$42,015.00
Teacher	
Classroom/Band Music Teacher (20%)	\$14,782.00
Teacher	
Classroom/Choral Music Teacher	\$16,198.00
Teacher	
Art Teacher (40%)	\$23,975.00
Teacher	
Physical Education/Health Teacher (40%)	\$20,805.00
Teacher	
Special Education	\$54,678.03
Teacher	
Guidance (40%)	\$20,367.60

Town of Castine Position Compensation, continued from previous page.

Teacher	
Ed Tech (Special Education)	\$25,602.15
Secretary	
School Secretary	\$32,996.48
Technology	
Technology Coordinator	\$23,473.00
Custodian	
Custodian	\$34,648.36
Bus Driver	
Bus Driver	\$30,441.75
School Nurse	
School Nurse	\$10,111.50
Cook	
Cook	\$19,263.42
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
Photo Club/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, 2021, 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 54%, 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, 2020 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, 2021, 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.
November 23, 2021

TOWN OF CASTINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2021

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, 2021. 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, 2021 by \$16,528,755 (presented as “net position”). Of this amount, \$5,579,057 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 \$1,014,842 (a 6.5% increase) for the fiscal year ended June 30, 2021. Net position of governmental activities increased by \$827,530 (a 7.3% increase), while net assets of business-type activities showed an increase of \$187,312 (a 4.4% increase).

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2021, the Town's governmental funds reported a combined ending fund balance of \$5,278,025, an increase of \$337,187 in comparison with the prior year. Of this total fund balance, \$3,479,022 represents general unassigned fund balance. This unassigned fund balance represents approximately 101% of the total general fund expenditures for the year.

Long-term Debt:

Long-term debt obligations showed a net decrease of \$788,412 (9.8 %) 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.

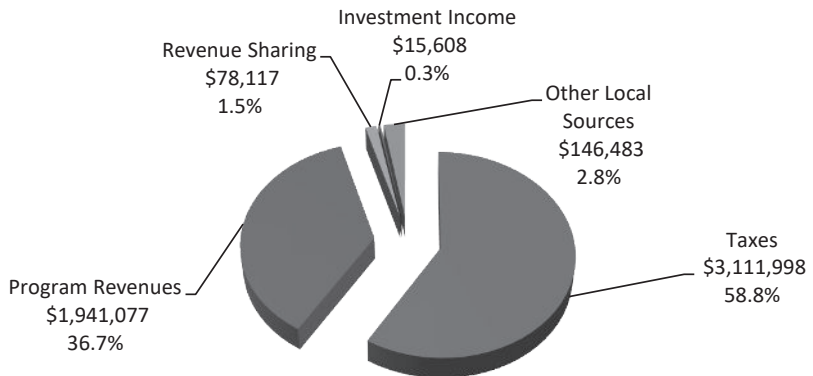
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2021</i>	<i>Total 2020</i>
Current Assets and Other	6,279,018	1,227,160	7,506,178	7,162,955
Capital Assets	10,253,268	7,510,252	17,763,520	17,882,674
Total Assets	16,532,286	8,737,412	25,269,698	25,045,629
Current Liabilities and Other	1,273,882	651,981	1,925,863	1,925,560
Long Term Liabilities	3,109,551	3,705,529	6,815,080	7,606,155
Total Liabilities	4,383,433	4,357,510	8,740,943	9,531,715
Net Position:				
Invested in Capital Assets	7,005,431	3,388,691	10,394,122	9,725,122
Restricted	555,576	-	555,576	552,511
Unrestricted	4,587,846	991,211	5,579,057	5,236,281
Total Net Position	12,148,853	4,379,902	16,528,755	15,513,914
Total Liabilities & Net Position	16,532,286	8,737,412	25,269,698	25,045,629

Changes in Net Position

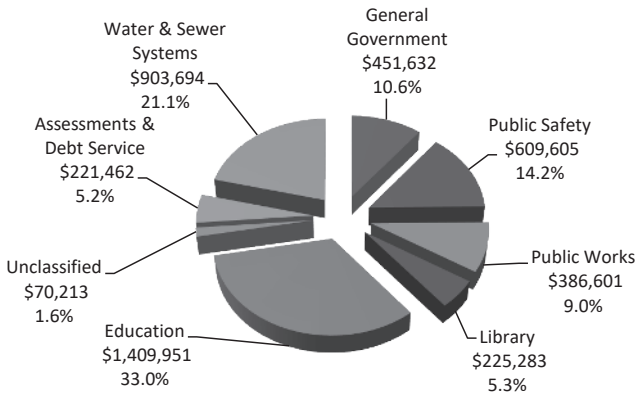
Approximately 59 percent of the Town's total revenue came from property and excise taxes, approximately 12 percent came from State subsidies and grants, and approximately 29 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$547,167 of the total expenses for the fiscal year.

	<i>Governmental</i>	<i>Business-type</i>			
	<i>Activities</i>	<i>Activities</i>	<i>Total 2021</i>	<i>Total 2020</i>	
<i>Revenues:</i>					
Taxes	3,111,998		3,111,998	3,029,738	
Program Revenues	850,207	1,090,869	1,941,076	1,663,226	
Revenue Sharing	78,117		78,117	52,017	
Investment Income	15,471	137	15,608	60,792	
Other Local Sources	146,483		146,483	186,823	
<i>Total</i>	<i>4,202,277</i>	<i>1,091,006</i>	<i>5,293,283</i>	<i>4,992,596</i>	
<i>Expenses:</i>					
General Government	451,632		451,632	361,039	
Public Safety	609,605		609,605	539,265	
Public Works	386,601		386,601	385,003	
Library	225,283		225,283	219,334	
Education	1,409,951		1,409,951	1,463,240	
Unclassified	70,213		70,213	136,202	
Assessments & Debt Service	221,462		221,462	256,780	
Water & Sewer Systems		903,694	903,694	910,067	
<i>Total</i>	<i>3,374,747</i>	<i>903,694</i>	<i>4,278,441</i>	<i>4,270,931</i>	
<i>Changes in Net Position</i>	<i>827,530</i>	<i>187,312</i>	<i>1,014,842</i>	<i>721,665</i>	

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 \$5,278,025, an increase of \$337,187 in comparison with the prior year. Approximately 66 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:

- \$69,592 positive variance in revenues. Tax revenues exceeded budget by \$67,889.
- \$235,286 positive variance in expenditures. Overlay on taxes was \$134,438. Administrative accounts operated \$30,684 below budget. Public Safety operated \$33,648 below budget. The School Department utilized \$35,052 of carryforward balance.

CAPITAL ASSET ADMINISTRATION

The Town's investment in capital assets for its governmental and business-type activities amounts to \$24,850,648, net of accumulated depreciation of \$7,087,128 leaving a net book value of \$17,763,520. Current year additions include \$8,826 in building improvements, \$123,777 in road improvements and \$295,410 in vehicle and equipment purchases. Retirements, impairments or trade-ins included \$1,400 in water department retirements 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, 2021

(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	\$6,102,218	\$99,075	\$6,201,293
Accounts Receivable, net of Allowance for Uncollectible Accounts	\$29,231	\$251,864	\$281,095
Prepaid Expenses	\$2,674	\$31,994	\$34,668
Taxes and Tax Liens Receivable	\$43,407		\$43,407
Due from Other Funds		\$844,228	\$844,228
<u>Capital Assets:</u>			
Land	\$514,637	\$85,354	\$599,991
Other Capital Assets, net of Accumulated Depreciation	\$9,738,631	\$7,424,898	\$17,163,529
<u>Total Assets</u>	<u>\$16,430,798</u>	<u>\$8,737,412</u>	<u>\$25,168,210</u>
<u>Deferred Outflows of Resources</u>			
Related to Pensions	\$21,207		\$21,207
Related to Other Post-Employment Benefits	\$80,281		\$80,281
<u>Total Deferred Outflows of Resources</u>	<u>\$101,488</u>	<u>\$0</u>	<u>\$101,488</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$16,532,286</u>	<u>\$8,737,412</u>	<u>\$25,269,698</u>
<u>Liabilities, Deferred Inflows and Net Position</u>			
<u>Liabilities:</u>			
<u>Current Liabilities:</u>			
Accrued Expenses	\$79,472	\$25,824	\$105,296
Accounts Payable	\$109,837	\$5,650	\$115,487
Due to Other Funds	\$672,224	\$204,475	\$876,700
<u>Long-Term Liabilities:</u>			
Net Pension Liability	\$2,220		\$2,220
Net Other Post-Employment Benefits Liability	\$241,643		\$241,643
<u>General Obligation Bonds Payable:</u>			
Due within one year	\$382,149	\$416,031	\$798,180
Due in more than one year	\$2,865,688	\$3,705,529	\$6,571,217
<u>Total Liabilities</u>	<u>\$4,353,233</u>	<u>\$4,357,510</u>	<u>\$8,710,743</u>
<u>Deferred Inflows of Resources:</u>			
Related to Pensions	\$8,440		\$8,440
Related to Other Post-Employment Benefits	\$9,994		\$9,994
Property Taxes Collected in Advance	\$11,766		\$11,766
<u>Total Deferred Inflows of Resources</u>	<u>\$30,200</u>	<u>\$0</u>	<u>\$30,200</u>
<u>Net Position</u>			
Net Investment in Capital Assets	\$7,005,431	\$3,388,691	\$10,394,122
Restricted	\$555,576	\$0	\$555,576
Unrestricted	\$4,587,846	\$991,211	\$5,579,057
<u>Total Net Position</u>	<u>\$12,148,853</u>	<u>\$4,379,902</u>	<u>\$16,528,755</u>
<u>Total Liabilities, Deferred Inflows & Net Position</u>	<u>\$16,532,286</u>	<u>\$8,737,412</u>	<u>\$25,269,698</u>

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

TOWN OF CASTINE, MAINE
STATEMENT OF ACTIVITIES

(Exhibit II)

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<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	\$451,632	\$46,670		(\$404,963)		(\$404,963)
Public Safety	\$609,605	\$225,257	\$285,714	(\$98,634)		(\$98,634)
Public Works	\$386,601		\$12,068	(\$374,533)		(\$374,533)
Library	\$225,283		\$113,999	(\$111,283)		(\$111,283)
Education	\$1,409,951	\$11,555	\$154,945	(\$1,243,451)		(\$1,243,451)
Unclassified	\$70,213			(\$70,213)		(\$70,213)
Assessments & Debt Service	\$221,462			(\$221,462)		(\$221,462)
<u>Total Governmental Activities</u>	<u>\$3,374,747</u>	<u>\$283,481</u>	<u>\$566,726</u>	<u>(\$2,524,539)</u>	<u>\$0</u>	<u>(\$2,524,539)</u>
<u>Business-type Activities</u>						
Water Department	\$469,194	\$586,236			\$117,042	\$117,042
Sewer Department	\$434,500	\$504,633			\$70,133	\$70,133
<u>Total Business-type Activities</u>	<u>\$903,694</u>	<u>\$1,090,869</u>	<u>\$0</u>	<u>\$0</u>	<u>\$187,175</u>	<u>\$187,175</u>
<u>Total Primary Government</u>	<u>\$4,278,442</u>	<u>\$1,374,351</u>	<u>\$566,726</u>	<u>(\$2,524,539)</u>	<u>\$187,175</u>	<u>(\$2,337,364)</u>
<u>General Revenues:</u>						
Property Tax Revenues				\$2,924,437		\$2,924,437
Excise Taxes				\$187,561		\$187,561
State Revenue Sharing				\$78,117		\$78,117
Investment Earnings				\$15,471	\$137	\$15,608
Other State Reimbursements & On-Behalf Contributions				\$79,285		\$79,285
Operating Transfers				\$1,700		\$1,700
Other Revenues				\$65,498		\$65,498
<u>Total Revenues, Special Items and Transfers</u>				<u>\$3,352,069</u>	<u>\$137</u>	<u>\$3,352,206</u>
<u>Changes in Net Position</u>				<u>\$827,530</u>	<u>\$187,312</u>	<u>\$1,014,842</u>
<u>Net Position - Beginning</u>				<u>\$11,321,323</u>	<u>\$4,192,591</u>	<u>\$15,513,913</u>
<u>Net Position - Ending</u>				<u>\$12,148,853</u>	<u>\$4,379,902</u>	<u>\$16,528,755</u>

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

TOWN OF CASTINE, MAINE

(Exhibit III)

BALANCE SHEET - GOVERNMENTAL FUNDS**JUNE 30, 2021**

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$6,102,218		\$6,102,218
Accounts Receivable, net	\$29,231		\$29,231
Prepaid Expenses	\$2,674		\$2,674
Taxes and Tax Liens Receivable	\$43,407		\$43,407
Due from Fiduciary Funds	\$25,113		\$25,113
Due from Other Funds		\$1,230,200	\$1,230,200
<u>Total Assets</u>	<u>\$6,202,643</u>	<u>\$1,230,200</u>	<u>\$7,432,842</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accrued Expenses	\$79,472		\$79,472
Accounts Payable	\$109,837		\$109,837
Due to Other Funds	\$1,230,200		\$1,230,200
Due to Proprietary Funds	\$697,337		\$697,337
<u>Total Liabilities</u>	<u>\$2,116,846</u>	<u>\$0</u>	<u>\$2,116,846</u>
<u>Deferred Inflows of Resources:</u>			
Property Taxes Collected in Advance	\$11,766		\$11,766
Unavailable Tax Revenue	\$26,206		\$26,206
<u>Total Deferred Inflows of Resources</u>	<u>\$37,972</u>	<u>\$0</u>	<u>\$37,972</u>
<u>Fund Balances:</u>			
Restricted	\$555,576		\$555,576
Committed	\$0	\$1,230,200	\$1,230,200
Assigned	\$13,227		\$13,227
Unassigned	\$3,479,022		\$3,479,022
<u>Total Fund Balances</u>	<u>\$4,047,825</u>	<u>\$1,230,200</u>	<u>\$5,278,025</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$6,202,643</u>	<u>\$1,230,200</u>	<u>\$7,432,842</u>
<u>Total Fund Balance - Governmental Funds</u>			\$5,278,025
<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			\$10,253,268
Deferred Inflows and Outflows related to Pension Plans and Other Post-Employment Benefits			\$83,054
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			(\$3,247,837)
This amount represents net pension liability			(\$2,220)
This amount represents net other post-employment benefits liability			(\$241,643)
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			\$26,206
<u>Net Position of Governmental Activities</u>			<u>\$12,148,853</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 CHANGES**IN FUND BALANCES - GOVERNMENTAL FUNDS****FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	General Fund	Capital Projects Fund	Total Governmental Funds
<u>Revenues:</u>			
Property Tax Revenues	\$2,944,028		\$2,944,028
State Road Assistance	\$12,068		\$12,068
Excise Taxes	\$187,561		\$187,561
State Revenue Sharing	\$78,117		\$78,117
Maine Maritime Academy Support	\$146,360		\$146,360
Investment Earnings	\$15,471		\$15,471
Other State Reimbursements & On-Behalf Contributions	\$79,285		\$79,285
Municipal Fees, Licenses and Permits	\$125,567		\$125,567
Interest on Taxes	\$7,918		\$7,918
Rental Income	\$21,965		\$21,965
Other Revenues	\$7,710	\$313,619	\$321,329
<u>Total Revenues</u>	<u>\$3,626,050</u>	<u>\$313,619</u>	<u>\$3,939,669</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
<u>Current:</u>			
General Government	\$386,234	\$8,090	\$394,324
Public Safety	\$511,468	\$359,173	\$870,640
Public Works	\$257,447	\$72,316	\$329,762
Library	\$187,922	\$16,663	\$204,585
Education	\$1,260,814		\$1,260,814
Unclassified	\$50,083	\$20,130	\$70,213
Assessments & Debt Service	\$587,844		\$587,844
<u>Total Expenditures</u>	<u>\$3,241,810</u>	<u>\$476,372</u>	<u>\$3,718,182</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$384,240</u>	<u>(\$162,753)</u>	<u>\$221,487</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	\$115,699	\$190,450	\$306,149
Operating Transfers Out	<u>(\$190,450)</u>		<u>(\$190,450)</u>
<u>Net Change in Fund Balances</u>	<u>\$309,489</u>	<u>\$27,697</u>	<u>\$337,187</u>
<u>Beginning Fund Balances</u>	<u>\$3,738,336</u>	<u>\$1,202,502</u>	<u>\$4,940,838</u>
<u>Ending Fund Balances</u>	<u>\$4,047,825</u>	<u>\$1,230,200</u>	<u>\$5,278,025</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>			
Net Change in Fund Balances - Above			\$337,187
Pension and Other Post-Employment Benefits Plans (Deferred Outflows, Net Liability, Deferred Inflows)			(\$6,382)
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			(\$19,592)
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			\$375,703
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.			\$140,614
<u>Changes in Net Position of Governmental Activities</u>			<u>\$827,530</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 FUNDS**JUNE 30, 2021**

	<i>Water Department</i>	<i>Sewer Department</i>	<i>Totals</i>
<i><u>Assets</u></i>			
<i><u>Current Assets:</u></i>			
Cash and Cash Equivalents	\$99,075		\$99,075
Accounts Receivable - net	\$147,051	\$104,813	\$251,864
Prepaid Expenses	\$31,994		\$31,994
Due from Other Funds	\$844,228		\$844,228
<i><u>Total Current Assets</u></i>	<i><u>\$1,122,348</u></i>	<i><u>\$104,813</u></i>	<i><u>\$1,227,161</u></i>
<i><u>Noncurrent Assets:</u></i>			
<i><u>Capital Assets:</u></i>			
Depreciable Assets	\$6,277,248	\$5,082,475	\$11,359,723
Accumulated Depreciation	(\$1,990,291)	(\$1,859,180)	(\$3,849,471)
<i><u>Total Noncurrent Assets</u></i>	<i><u>\$4,286,957</u></i>	<i><u>\$3,223,295</u></i>	<i><u>\$7,510,252</u></i>
<i><u>Total Assets</u></i>	<i><u>\$5,409,305</u></i>	<i><u>\$3,328,107</u></i>	<i><u>\$8,737,412</u></i>
<i><u>Liabilities</u></i>			
<i><u>Current Liabilities:</u></i>			
Accounts Payable	\$5,650		\$5,650
Accrued Expenses	\$14,236	\$11,588	\$25,824
Due to Other Funds		\$204,475	\$204,475
Current Portion of Long-Term Debt	\$207,359	\$208,672	\$416,031
<i><u>Total Current Liabilities</u></i>	<i><u>\$227,245</u></i>	<i><u>\$424,735</u></i>	<i><u>\$651,980</u></i>
<i><u>Long-Term Liabilities:</u></i>			
Bonds Payable	\$2,344,757	\$1,776,803	\$4,121,560
Less Current Portion	(\$207,359)	(\$208,672)	(\$416,031)
<i><u>Net Long-Term Liabilities</u></i>	<i><u>\$2,137,398</u></i>	<i><u>\$1,568,131</u></i>	<i><u>\$3,705,529</u></i>
<i><u>Total Liabilities</u></i>	<i><u>\$2,364,643</u></i>	<i><u>\$1,992,867</u></i>	<i><u>\$4,357,510</u></i>
<i><u>Net Position</u></i>			
Net Investment in Capital Assets	\$1,942,200	\$1,446,491	\$3,388,691
Restricted	\$0	\$0	\$0
Unrestricted (Deficit)	\$1,102,462	(\$111,251)	\$991,211
<i><u>Total Net Position</u></i>	<i><u>\$3,044,662</u></i>	<i><u>\$1,335,240</u></i>	<i><u>\$4,379,902</u></i>
<i><u>Total Liabilities and Net Position</u></i>	<i><u>\$5,409,305</u></i>	<i><u>\$3,328,107</u></i>	<i><u>\$8,737,412</u></i>

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

TOWN OF CASTINE, MAINE

(Exhibit VI)

STATEMENT OF REVENUES, EXPENSES AND CHANGES**IN NET POSITION - PROPRIETARY FUNDS****FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<i>Water Department</i>	<i>Sewer Department</i>	<i>Totals</i>
<u>Operating Revenues:</u>			
Charges for Services	\$586,236	\$504,633	\$1,090,869
<u>Total Operating Revenues</u>	<u>\$586,236</u>	<u>\$504,633</u>	<u>\$1,090,869</u>
<u>Operating Expenses:</u>			
Operation and Maintenance	\$256,411	\$253,541	\$509,952
Depreciation	\$133,202	\$129,567	\$262,769
Assessments	\$3,508		\$3,508
<u>Total Operating Expenses</u>	<u>\$393,121</u>	<u>\$383,107</u>	<u>\$776,228</u>
<u>Operating Profit (Loss)</u>	<u>\$193,115</u>	<u>\$121,526</u>	<u>\$314,641</u>
<u>Other Revenues</u>			
Interest Earned	\$137		\$137
Interest Expense	(\$76,073)	(\$51,393)	(\$127,466)
<u>Change in Net Position</u>	<u>\$117,179</u>	<u>\$70,133</u>	<u>\$187,312</u>
<u>Net Position - Beginning</u>	<u>\$2,927,483</u>	<u>\$1,265,108</u>	<u>\$4,192,591</u>
<u>Net Position - Ending</u>	<u>\$3,044,662</u>	<u>\$1,335,240</u>	<u>\$4,379,902</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, 2021

	<i>Water Department</i>	<i>Sewer Department</i>	<i>Totals</i>
<u><i>Cash Flows from Operating Activities:</i></u>			
Received from Customers	\$594,751	\$481,446	\$1,076,197
Payments to Suppliers	(\$238,620)	(\$242,845)	(\$481,465)
Payments to Employees	(\$18,264)	(\$10,696)	(\$28,960)
(Increase)/Decrease in Due From Other Funds	(\$53,964)	\$33,300	(\$20,664)
<u><i>Cash Flows from Operations</i></u>	<u>\$283,903</u>	<u>\$261,205</u>	<u>\$545,108</u>
<u><i>Cash Flows from Investing Activities:</i></u>			
Capital Expenditures	(\$3,000)		(\$3,000)
Interest Earned	\$137	\$0	\$137
<u><i>Cash Flows from Investing</i></u>	<u>(\$2,863)</u>	<u>\$0</u>	<u>(\$2,863)</u>
<u><i>Cash Flows from Financing Activities:</i></u>			
Other Income	\$0	\$0	\$0
Interest on Bonds Payable	(\$76,754)	(\$52,980)	(\$129,734)
Principal on Bonds Payable	(\$204,228)	(\$208,225)	(\$412,453)
<u><i>Cash Flows from Financing</i></u>	<u>(\$280,982)</u>	<u>(\$261,205)</u>	<u>(\$542,187)</u>
<u><i>Net Cash Flows</i></u>	<u>\$58</u>	<u>\$0</u>	<u>\$58</u>
<u><i>Beginning Cash Balance</i></u>	<u>\$99,017</u>	<u>\$0</u>	<u>\$99,017</u>
<u><i>Ending Cash Balance</i></u>	<u><u>\$99,075</u></u>	<u><u>\$0</u></u>	<u><u>\$99,075</u></u>
<u><i>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:</i></u>			
Operating Income (Loss)	\$193,115	\$121,526	\$314,641
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities;			
Depreciation	\$133,202	\$129,567	\$262,769
Changes in Assets and Liabilities;			
Receivables, net	\$8,515	(\$23,187)	(\$14,672)
Prepaid Expenses	\$6,640		\$6,640
Accounts Payable	(\$3,605)		(\$3,605)
Due From Other Funds	(\$53,964)	\$33,300	(\$20,664)
<u><i>Cash Flows from Operations</i></u>	<u>\$283,903</u>	<u>\$261,205</u>	<u>\$545,108</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, 2021

(Exhibit VIII)

	<u>Witherle Memorial Library</u>	<u>Trust Funds</u>	<u>Total</u>
<u>Assets</u>			
Cash & Cash Equivalents		\$180,239	\$180,239
Investments	\$7,620,398		\$7,620,398
<u>Total Assets</u>	<u>\$7,620,398</u>	<u>\$180,239</u>	<u>\$7,800,637</u>
<u>Liabilities</u>			
Due to Other Funds	\$5,898	\$19,215	\$25,113
<u>Total Liabilities</u>	<u>\$5,898</u>	<u>\$19,215</u>	<u>\$25,113</u>
<u>Net Position</u>			
Restricted - Witherle Library	\$7,614,500		\$7,614,500
Restricted - Trust Principal		\$30,125	\$30,125
Restricted - Trust Expendable		\$130,899	\$130,899
<u>Total Net Position</u>	<u>\$7,614,500</u>	<u>\$161,024</u>	<u>\$7,775,524</u>
<u>Total Liabilities & Net Position</u>	<u>\$7,620,398</u>	<u>\$180,239</u>	<u>\$7,800,637</u>

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

TOWN OF CASTINE, MAINE

(Exhibit IX)

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<i>Witherle Memorial Library</i>	<i>Trust Funds</i>	<i>Total</i>
<u>Additions</u>			
Investment Earnings	\$355,875	\$146	\$356,021
Rental Income		\$10,892	\$10,892
Other Additions		\$9	\$9
<u>Total Additions</u>	\$355,875	\$11,047	\$366,922
<u>Reductions</u>			
Lighthouse Expenditures		\$32,135	\$32,135
Fiduciary Fees / Bank Fees	\$40,868		\$40,868
<u>Total Reductions</u>	\$40,868	\$32,135	\$73,003
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In		\$322	\$322
Operating Transfers Out	(\$118,360)	(\$1,700)	(\$120,060)
Unrealized Gains (Losses) from Investments	\$956,652		\$956,652
<u>Total Other Financing Sources (Uses)</u>	\$838,293	(\$1,378)	\$836,914
<u>Excess of Additions and other Financing Sources over Reductions and other Financing Uses</u>	\$1,153,300	(\$22,466)	\$1,130,833
<u>Beginning Net Position</u>	\$6,461,200	\$183,491	\$6,644,691
<u>Ending Net Position</u>	\$7,614,500	\$161,024	\$7,775,524

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, 2021

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, 2020. 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 \$555,576 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, 2021 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Trust Funds</u>	<u>Total</u>
<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			\$7,614,500	\$7,614,500
Revenue Sharing	\$59,029			\$59,029
Education	\$496,547			\$496,547
<u>Committed</u>				
Capital Projects Fund		\$1,230,200		\$1,230,200
<u>Assigned</u>				
Revaluation	\$10,227			\$10,227
Tax Anticipation Note Interest	\$3,000			\$3,000
<u>Unassigned</u>	\$3,479,022		\$130,899	\$3,609,921
<u>Total Fund Balances</u>	<u>\$4,047,825</u>	<u>\$1,230,200</u>	<u>\$7,775,524</u>	<u>\$13,053,549</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 \$6,388,033 and the bank balance was \$6,469,694. Of the bank balance, \$10,685 was un-insured or un-collateralized as of June 30, 2021.

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	\$254,397
Fixed income bonds and mutual funds	<u>\$355,482</u>
Total short-term investments	<u><u>\$609,879</u></u>
Long-term investments:	
Equities	\$5,563,481
Fixed income bonds and mutual funds	<u>\$1,447,038</u>
Total long-term investments	<u><u>\$7,010,519</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>\$1,271,659</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, 2021 measured on a recurring basis are as follows:

	<u>2021</u>
	<u>Fair Value</u>
Quoted Prices in Active Markets (Level 1)	
Money Market funds, equities,	
Fixed income bonds and mutual funds	<u>\$7,620,398</u>
Total Level 1	<u><u>\$7,620,398</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, 2021 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	\$3,414,557	\$8,826		\$3,423,383
Equipment and Vehicles	\$1,116,952	\$292,410		\$1,409,362
Infrastructure	\$8,019,767	\$123,777		\$8,143,544
Total capital assets				
being depreciated	\$12,551,275	\$425,013	\$0	\$12,976,288
<u>Less accumulated depreciation for</u>				
Buildings	\$868,613	\$71,751		\$940,364
Equipment and Vehicles	\$882,809	\$43,506		\$926,315
Infrastructure	\$1,201,837	\$169,141		\$1,370,978
Total accumulated depreciation	\$2,953,259	\$284,398	\$0	\$3,237,657
Net capital assets being depreciated	\$9,598,016	\$140,614	\$0	\$9,738,631
<u>Governmental Activities</u>				
<u>Capital Assets, net</u>	\$10,112,653	\$140,614	\$0	\$10,253,268
<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	\$238,795	\$994		\$239,789
Equipment and Vehicles	\$243,746	\$13,172		\$256,919
Infrastructure	\$1,247,072	\$115,400		\$1,362,472
Total accumulated depreciation	\$1,729,613	\$129,567	\$0	\$1,859,180
Net capital assets being depreciated	\$3,293,254	(\$129,567)	\$0	\$3,163,687
<u>Business-type Activities</u>				
<u>Capital Assets, net</u>	\$3,352,862	(\$129,567)	\$0	\$3,223,295

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Water Department:</u>				
<i>Capital assets not being depreciated</i>				
Land	\$25,746			\$25,746
<i>Capital assets being depreciated</i>				
Buildings, Equipment and Infrastructure	\$6,249,902	\$3,000	\$1,400	\$6,251,502
<i>Total capital assets being depreciated</i>	\$6,249,902	\$3,000	\$1,400	\$6,251,502
<i>Less accumulated depreciation for</i>				
Buildings, Equipment and Infrastructure	\$1,858,489	\$133,202	\$1,400	\$1,990,291
<i>Total accumulated depreciation</i>	\$1,858,489	\$133,202	\$1,400	\$1,990,291
<i>Net capital assets being depreciated</i>	\$4,391,413	(\$130,202)	\$0	\$4,261,211
<u>Business-type Activities</u>				
<i>Capital Assets, net</i>	\$4,417,159	(\$130,202)	\$0	\$4,286,957

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

Governmental Activities:

General Government	\$41,469
Public Safety	\$31,375
Public Works, including depreciation of general infrastructure assets	\$180,615
Library	\$20,698
Education	\$10,241
Total Depreciation Expense - Governmental Activities	\$284,398

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, 2021:

	<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	\$276,250	(\$21,250)	\$255,000	\$21,250
Infrastructure	\$3,328,284	(\$345,132)	\$2,983,152	\$351,214
School Bus Capital Lease	\$19,006	(\$9,321)	\$9,685	\$9,685
<i>Total Governmental Activities</i>	\$3,623,540	(\$375,703)	\$3,247,837	\$382,149
<u>Business-Type Activities:</u>				
Wastewater	\$1,400,000	(\$175,000)	\$1,225,000	\$175,000
Wastewater	\$89,496	(\$8,136)	\$81,360	\$8,136
Wastewater	\$495,533	(\$25,089)	\$470,443	\$25,536
	\$1,985,028	(\$208,225)	\$1,776,803	\$208,672
<u>Business-Type Activities:</u>				
Water	\$280,084	(\$29,331)	\$250,753	\$30,797
Water	\$360,000	(\$60,000)	\$300,000	\$60,000
Water	\$38,981	(\$12,730)	\$26,251	\$12,992
Water	\$262,504	(\$23,864)	\$238,640	\$23,864
Water	\$396,748	(\$21,493)	\$375,255	\$21,936
Water	\$831,982	(\$42,124)	\$789,858	\$43,719
Water	\$306,210	(\$14,943)	\$291,267	\$15,158
	\$2,476,509	(\$204,485)	\$2,272,025	\$208,466
<i>Total Business-Type Activities</i>	\$4,461,538	(\$412,710)	\$4,048,828	\$417,138
<i>Total Debt</i>	\$8,085,077	(\$788,412)	\$7,296,665	\$799,287

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, 2021 was \$255,000.

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, 2021 was \$2,983,152.

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, 2021 was \$9,685.

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, 2021 was \$1,225,000.

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, 2021 was \$320,000.

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, 2021 was \$26,251.

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, 2021 was \$300,000.

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, 2021 was \$250,753.

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 \$375,255.

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, 2021 was \$1,260,301.

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, 2021 was \$291,267.

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>
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>\$7,296,665</u>	<u>\$1,223,635</u>	<u>\$8,520,300</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, 2021, Due from Other Funds consist of a payable in the Sewer Department and offsetting receivable in the General Fund of \$204,475. In addition, the Trust funds owe the General fund \$25,113, the Capital projects fund is owed \$1,230,200 and the Water Department \$901,813. 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, 2021, 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 14.96% 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, 2021 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>
2021	\$39,618	\$21,544	\$74,213	\$517,884
2020	\$44,001	\$24,124	\$82,423	\$575,175
2019	\$42,872	\$23,153	\$62,095	\$560,425

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, 2021, the School Department reported a net pension liability of \$2,220. The net pension liability was measured as of June 30, 2020, 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, 2020, the School Department's proportion was .000136%, which was an decrease of 0.000483% from its proportion measured at June 30, 2019.

For the fiscal year ended June 30, 2021, the School Department recognized pension expense of \$17,577. At June 30, 2021, 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	\$71	\$47
Changes in Assumptions	\$0	\$0
Net Difference between projected and actual earnings on pension plan investments	\$91	\$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$1	\$8,393
Employer Contributions made subsequent to measurement date	\$21,544	\$0
	<u>\$21,707</u>	<u>\$8,440</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>	
2021	\$15,552
2022	(\$2,447)
2023	\$82
2024	\$81

F. Actuarial Assumptions

The total pension liability in the June 30, 2020 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, 2020 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, 2020 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:

	<u>1% Decrease</u> <u>(5.75%)</u>	<u>Current Discount</u> <u>Rate (6.75%)</u>	<u>1% Increase</u> <u>(7.75%)</u>
Proportionate Share of the Net Pension Liability	\$3,850	\$2,220	\$861

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2020 Comprehensive Annual Financial Report available online at www.maineopers.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, 2019, 2020 and 2021 were \$17,032, \$17,188 and \$11,732 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, 2020 there were 233 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, 2020, 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.

	<i>Allocation of:</i>		
	<i>On-Behalf Payments</i>	<i>Benefits Expense</i>	<i>Net OPEB Liability</i>
2020	\$1,844	\$1,818	\$16,419

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 January 1, 2020, 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, 2021, 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, 2021 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 reporting. 2.12% per annum for 2021 reporting.
<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 8.50% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Pre-Medicare Drug: Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Medicare Medical: Initial trend of 5.00% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Medicare Drug: Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% 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, 2019 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, 2030 is based upon an earlier measurement date, as of December 26, 2019 and is 2.74% per annum. The discount rate as of December 31, 2021 is based upon an earlier measurement date, as of December 31, 2020 and is 2.12% 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 1/1/2020 (Reporting 12/31/2020)</u>	\$129,313	\$0	\$129,313
<u>Changes:</u>			
Service Cost	\$2,458		\$2,458
Interest	\$3,545		\$3,545
Changes of benefits	\$0		\$0
Differences between expected and actual experience	\$0		\$0
Changes of assumptions	\$7,779		\$7,779
Contributions - employer		\$4,829	(\$4,829)
Benefit payments	(\$4,829)	(\$4,829)	\$0
<u>Net changes</u>	\$8,953	\$0	\$8,953
<u>Balances at 1/1/2021 (Reporting 12/31/2021)</u>	\$138,266	\$0	\$138,266

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 (1.12%) or 1 percentage point higher (3.12%) 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>
Net OPEB Liability (Asset)	\$157,961	\$138,266	\$121,999

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:

	<i>1.0% Decrease</i>	<i>Healthcare Trend Rate</i>	<i>1.0% Increase</i>
<i>Net OPEB Liability (Asset)</i>	\$121,472	\$138,266	\$158,474

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 with the net recognition over the next five years, and thereafter.

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$28,386	\$868
Changes in Assumptions	\$22,719	\$1,968
Net Difference between projected between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$51,105</u>	<u>\$2,836</u>

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

<i>Year ended</i>	
2022	\$23,491
2023	\$23,488
2024	\$1,290
2025	\$0
2026	\$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, 2020, 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	12
Average age	50.33
Average service	9.72

E. Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2020, 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, 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>	3.50% per annum for 2019 reporting. 2.21% per annum for 2020 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>	
<i>Pre -Medicare Medical:</i> Initial trend of 6.21% applied in FYE 2020 and 6.83% applied in FYE 2022 grading over 18 years to 3.25% per annum.	
<i>Medicare Medical:</i> Initial trend of 0.00% applied in FYE 2021 and 6.30% applied in FYE 2022 grading over 18 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 the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table adjusted as follows

- 98% and 87% respectively of the rates for males before age 85 and females before age 80
- 106.4% and 122.3% respectively of the rates for males on and after age 85 and females on and after age 80

Rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP-2020 scale.

Healthy Employees: Based on 93.1% and 91.9% of the 2010 Public Plan Teacher Benefits-Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality.

Disabled Annuitants: Based on 94.2% and 123.8% of the 2010 Public Plan Non-Safety Benefits-Weighted Disabled Retiree Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality.

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, 2021 and are based on the experience study covering the period from June 30, 2015 through June 30, 2020.

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, 2020. 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, 2019 is 3.50% per annum. The discount rate as of June 30, 2020 is 2.21% 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 6/30/2019</u>	\$98,373	\$0	\$98,373
<u>Changes:</u>			
Service Cost	\$2,454		\$2,454
Interest	\$3,529		\$3,529
Changes of benefits	(\$25,024)		(\$25,024)
Differences between expected and actual experience	(\$5,479)		(\$5,479)
Change of Assumptions	\$29,524		\$29,524
Contributions - Employer	\$0	\$0	\$0
Benefit Payments	\$0	\$0	\$0
<u>Net changes</u>	\$5,004	\$0	\$5,004
<u>Balances at 6/30/2020</u>	\$103,377	\$0	\$103,377

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 (1.21%) or 1 percentage point higher (3.21%) than the current discount rate:

	<i>1.0% Decrease (1.21%)</i>	<i>Discount Rate (2.21%)</i>	<i>1.0% Increase (3.21%)</i>
<i>Net OPEB Liability (Asset)</i>	\$125,181	\$103,377	\$85,991

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>
Net OPEB Liability (Asset)	\$84,896	\$103,377	\$126,975

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 7 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	\$4,566
Changes in Assumptions	\$29,176	\$2,592
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$0	\$0
	<u>\$29,176</u>	<u>\$7,158</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	\$4,288
2022	\$4,288
2023	\$4,288
2024	\$5,149
2025	\$4,005
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, 2021.

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Exhibit X)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Property Tax Revenues	\$2,908,951	\$2,908,951	\$2,944,028	\$35,078
State Road Assistance	\$12,000	\$12,000	\$12,068	\$68
Excise Taxes	\$154,750	\$154,750	\$187,561	\$32,811
State Revenue Sharing	\$40,000	\$40,000	\$78,117	\$38,117
Maine Maritime Academy Support	\$163,000	\$163,000	\$146,360	(\$16,640)
Investment Earnings	\$60,000	\$60,000	\$15,471	(\$44,529)
Other State Reimbursements	\$6,000	\$6,000	\$3,228	(\$2,772)
Municipal Fees, Licenses and Permits	\$105,400	\$105,400	\$125,567	\$20,167
Other Revenues	\$30,300	\$30,300	\$37,593	\$7,293
<u>Total Revenues</u>	<u>\$3,480,401</u>	<u>\$3,480,401</u>	<u>\$3,549,993</u>	<u>\$69,592</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
General Government	\$416,918	\$416,918	\$386,234	\$30,684
Public Safety	\$545,116	\$545,116	\$511,468	\$33,648
Public Works	\$256,612	\$256,612	\$257,447	(\$835)
Library	\$197,416	\$197,416	\$187,922	\$9,494
Education	\$1,149,705	\$1,149,705	\$1,184,757	(\$35,052)
Unclassified	\$65,900	\$65,900	\$50,083	\$15,817
Assessments & Debt Service	\$769,373	\$769,373	\$587,844	\$181,529
<u>Total Expenditures</u>	<u>\$3,401,040</u>	<u>\$3,401,040</u>	<u>\$3,165,753</u>	<u>\$235,286</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$79,361</u>	<u>\$79,361</u>	<u>\$384,240</u>	<u>\$304,879</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$111,089	\$111,089	\$115,699	\$4,610
Operating Transfers Out	(\$190,450)	(\$190,450)	(\$190,450)	\$0
<u>Net Change in Fund Balances</u>	<u>\$0</u>	<u>\$0</u>	<u>\$309,489</u>	<u>\$309,489</u>
<u>Beginning Fund Balances</u>	<u>\$3,738,336</u>	<u>\$3,738,336</u>	<u>\$3,738,336</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$3,738,336</u>	<u>\$3,738,336</u>	<u>\$4,047,825</u>	<u>\$309,489</u>
<u>Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds:</u>				
Total Revenues per above			\$3,549,993	
State On-Behalf Contributions			\$76,057	
Total Revenues per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds			<u>\$3,626,050</u>	
Total Expenditures per above			\$3,165,753	
State On-Behalf Contributions			\$76,057	
Total Expenditures per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds			<u>\$3,241,810</u>	

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, 2021

(Exhibit X)

For the Fiscal Year Ended June 30,	Proportionate Share of Net Pension Liability (Asset)		Proportionate Share of Net Pension Liability (Asset) as a % of Employee Payroll		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	
	Proportion of Net Pension Liability	Covered Employee Payroll	Proportionate Share of Net Pension Liability (Asset)	Proportionate Share of Net Pension Liability (Asset) as a % of Employee Payroll	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of the Total Pension Liability	Plan Covered Employee Payroll	Plan Covered Employee Payroll	Plan Net Pension Liability as a % of the Covered Employee Payroll	Plan Net Pension Liability as a % of the Covered Employee Payroll	Plan Net Pension Liability as a % of the Covered Employee Payroll
2021	0.000136%	\$517,884	\$2,220	0.429%	\$14,865,460,130	\$12,044,918,612	\$2,820,541,518	\$2,820,541,518	81.026%	\$2,003,075,813	\$2,003,075,813	140.811%	140.811%	140.811%
2020	0.000619%	\$575,175	\$9,074	1.578%	\$14,547,222,913	\$12,035,565,075	\$2,511,657,838	\$2,511,657,838	82.734%	\$1,924,006,618	\$1,924,006,618	130.543%	130.543%	130.543%
2019	0.001372%	\$560,425	\$18,514	3.304%	\$14,031,187,845	\$11,632,179,683	\$2,399,008,162	\$2,399,008,162	82.902%	\$1,808,274,919	\$1,808,274,919	132.668%	132.668%	132.668%
2018	0.001519%	\$522,845	\$22,049	4.217%	\$13,484,886,512	\$10,893,291,864	\$2,591,594,648	\$2,591,594,648	80.781%	\$1,860,230,663	\$1,860,230,663	139.316%	139.316%	139.316%
2017	0.000216%	\$3,816	\$3,816	0.750%	\$13,069,954,948	\$9,960,335,390	\$3,109,619,558	\$3,109,619,558	76.208%	\$1,816,435,084	\$1,816,435,084	171.194%	171.194%	171.194%
2016	0.000800%	\$537,469	\$13,231	2.462%	\$12,616,287,034	\$10,242,097,022	\$2,374,190,032	\$2,374,190,032	81.182%	\$1,699,160,889	\$1,699,160,889	139.727%	139.727%	139.727%
2015	0.001069%	\$514,715	\$11,549	2.244%	\$12,320,158,783	\$10,337,639,472	\$1,982,519,311	\$1,982,519,311	83.908%	\$1,676,857,294	\$1,676,857,294	118.228%	118.228%	118.228%

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

TOWN OF CASTINE, MAINE

(Exhibit XII)

REQUIRED SUPPLEMENTARY INFORMATION**SCHEDULE OF EMPLOYER CONTRIBUTIONS****MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM****FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<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>
2021	\$21,544	\$21,544	\$0	\$517,884	4.160%
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, 2021

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, 2020, 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, 2020 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, 2020 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, 2020.

**TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPERABLE LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

For the Fiscal Year Ended	Maine Education Association Benefit Trust School Plan	Total OPEB Liability					Plan OPEB Liability					Net OPEB Liability as a % of the Covered Employee Payroll			
		Interest on Investment	Changes in Benefits Assumptions	Differences between Estimated and Actual Experience	Benefit Payments, Including Refunds of Contributions - Member		Net Change in Plan OPEB Liability	Benefit Payments, Including Refunds of Contributions - Member		Net Change in Plan OPEB Liability					
					Beginning	Ending		Beginning	Ending						
2021	\$2,454	\$3,529	\$4,300	(\$5,479)	\$0	\$5,004	\$103,377	\$0	\$0	\$0	\$0	\$0	\$138,266	\$247,309	\$5,908%
2020	\$2,096	\$3,410	\$6,861	\$0	\$12,367	\$98,373	\$98,373	\$0	\$0	\$0	\$0	\$0	\$129,313	\$247,309	\$5,288%
2019	\$2,221	\$3,152	(\$5,184)	\$0	\$189	\$85,817	\$86,006	\$0	\$0	\$0	\$0	\$0	\$40,361	\$247,309	\$15,346%
2018	\$2,431	\$1,521	\$2,789	(\$2,604)	\$3,479	\$38,142	\$41,621	\$645	\$0	\$0	\$0	\$0	\$40,361	\$247,309	\$15,825%
Maine Municipal Employees Health Trust Total Plan															

* 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

(Exhibit XIV)

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<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>				
	2021	\$0	\$0	\$0
	2020	\$0	\$0	\$0
	2019	\$0	\$0	\$0
 <u>Maine Municipal Employees Health Trust Town Plan</u>				
	2021	\$4,829	\$4,829	\$0
	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, 2021

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

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

The plans provided are those described including the newly introduced Medicare Advantage Plan, effective July 1, 2020.

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, 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	3.50% per annum for 2019 reporting. 2.21% per annum for 2020 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:

<i>Pre -Medicare Medical:</i>	Initial trend of 6.21% applied in FYE 2020 and 6.83% applied in FYE 2022 grading over 18 years to 3.25% per annum.
<i>Medicare Medical:</i>	Initial trend of 0.0% applied in FYE 2021 and 6.30% applied in FYE 2022 grading over 18 years to 2.81% per annum.

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

Healthy Annuitants: Based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table adjusted as follows:

- 98% and 87% respectively of the rates for males before age 85 and females before age 80
- 106.4% and 122.3% respectively of the rates for males on and after age 85 and females on and after age 80

Rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP-2020 scale.

Healthy Employees: Based on 93.1% and 91.9% of the 2010 Public Plan Teacher Benefits-Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality.

Disabled Annuitants: Based on 94.2% and 123.8% of the 2010 Public Plan Non-Safety Benefits-Weighted Disabled Retiree Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality.

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

The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

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

Changes of Assumptions

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

Net OPEB Liability

The Town’s net OPEB liability was measured as of January 1, 2021, 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. 2.12% per annum for 2021 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 8.50% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Pre -Medicare Drug: Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Medicare Medical: Initial trend of 5.00% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Medicare Drug: Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% 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, 2021

Department	Beginning Balance	Appropriated	Revenues	Transfers from Reserve	Total Available	Expenditures	Transfers to Reserve	Lapsed Unexpended (Overdraft)	Ending Balance
<i>General Government:</i>									
Administration		\$32,200	\$616	\$0	\$32,816	\$33,450	\$0	(\$635)	
Office Personnel		\$193,550	\$0	\$0	\$193,550	\$199,674	\$0	(\$6,124)	
Emerson Hall		\$23,780	\$0	\$0	\$23,780	\$14,177	\$0	\$9,603	
Insurance		\$34,100	\$0	\$0	\$34,100	\$34,990	\$0	(\$890)	
Employee Benefits		\$67,415	\$0	\$0	\$67,415	\$62,752	\$0	\$4,664	
Code Enforcement		\$12,273	\$0	\$0	\$12,273	\$12,603	\$0	(\$330)	
General		\$48,600	\$0	\$0	\$48,600	\$26,604	\$0	\$21,996	
Revaluation	\$7,827	\$5,000	\$0	\$0	\$12,827	\$2,600	\$0	\$0	\$10,227
	<u>\$7,827</u>	<u>\$416,918</u>	<u>\$616</u>	<u>\$0</u>	<u>\$425,361</u>	<u>\$386,849</u>	<u>\$0</u>	<u>\$28,284</u>	<u>\$10,227</u>
<i>Public Safety:</i>									
Fire Safety		\$98,521	\$0	\$0	\$98,521	\$93,320	\$0	\$5,201	
Transfer Station		\$125,736	\$78,897	\$0	\$204,633	\$199,875	\$0	\$4,757	
Septic Disposal		\$6,000	\$0	\$0	\$6,000	\$4,530	\$0	\$1,470	
Street Lights		\$3,600	\$0	\$0	\$3,600	\$2,050	\$0	\$1,550	
Law Enforcement		\$26,800	\$0	\$0	\$26,800	\$8,718	\$0	\$18,082	
Traffic Ordinance Officer		\$12,840	\$0	\$0	\$12,840	\$12,618	\$0	\$222	
911 Dispatch		\$4,537	\$0	\$0	\$4,537	\$4,253	\$0	\$284	
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		\$29,314	\$0	\$0	\$29,314	\$29,885	\$0	(\$571)	
Dock/Wharf/Float		\$8,000	\$0	\$0	\$8,000	\$8,596	\$0	(\$596)	
Dock Restrooms		\$7,000	\$0	\$0	\$7,000	\$3,572	\$0	\$3,428	
Dock Wifi		\$800	\$0	\$0	\$800	\$742	\$0	\$58	
Social Security - Public Safety		\$1,116	\$0	\$0	\$1,116	\$1,150	\$0	(\$34)	
Boat		\$1,000	\$0	\$0	\$1,000	\$1,572	\$0	(\$572)	
Animal Control		\$2,530	\$0	\$0	\$2,530	\$2,160	\$0	\$370	
	<u>\$0</u>	<u>\$545,116</u>	<u>\$78,897</u>	<u>\$0</u>	<u>\$624,013</u>	<u>\$590,364</u>	<u>\$0</u>	<u>\$33,648</u>	<u>\$0</u>
<i>Public Works:</i>									
Public Works Administration		\$82,148	\$0	\$0	\$82,148	\$79,785	\$0	\$2,363	
Grounds Maintenance		\$6,500	\$0	\$0	\$6,500	\$8,790	\$0	(\$2,290)	
Water Supply Maintenance		\$3,500	\$0	\$0	\$3,500	\$1,791	\$0	\$1,709	
Road Maintenance		\$62,170	\$0	\$0	\$62,170	\$74,852	\$0	(\$12,682)	
Winter Roads Maintenance		\$78,594	\$0	\$0	\$78,594	\$78,594	\$0	\$0	
Equipment Maintenance		\$23,700	\$0	\$0	\$23,700	\$13,567	\$0	\$10,133	
	<u>\$0</u>	<u>\$256,612</u>	<u>\$0</u>	<u>\$0</u>	<u>\$256,612</u>	<u>\$257,379</u>	<u>\$0</u>	<u>(\$767)</u>	<u>\$0</u>

TOWN OF CASTINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(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	\$197,416	\$0	\$0	\$197,416	\$187,922	\$0	\$9,494	\$0
<u>Education:</u>									
General	\$419,275	\$1,134,705	\$63,966	\$0	\$1,617,946	\$1,277,483	\$0	\$0	\$340,464
Food Service	(\$5,495)	\$0	\$45,266	\$0	\$39,771	\$37,097	\$0	\$0	\$2,674
Special Revenue	\$8,569	\$0	\$139,887	\$0	\$148,456	\$141,109	\$0	\$0	\$7,347
Student Activities	\$29,250	\$0	\$48,033	\$0	\$48,033	\$26,220	\$0	\$0	\$21,813
Capital Improvement	\$20,000	\$0	\$0	\$0	\$29,250	\$0	\$0	\$0	\$29,250
Bus Reserve	\$0	\$10,000	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Technology Reserve	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$5,000
Special Education	\$60,000	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
<u>Unclassified:</u>									
Visitor's Center	\$531,599	\$1,149,705	\$297,151	\$0	\$1,978,456	\$1,481,909	\$0	\$0	\$496,547
Casino Band	\$12,000	\$0	\$0	\$0	\$12,000	\$0	\$0	\$12,000	\$0
Recreation	\$500	\$2,750	\$0	\$0	\$500	\$500	\$0	\$0	\$0
Historic Preservation	\$1,500	\$1,500	\$0	\$0	\$2,750	\$32	\$0	\$2,718	\$0
General Assistance	\$2,000	\$0	\$0	\$0	\$1,500	\$76	\$0	\$1,424	\$0
Unemployment Reserve	\$1,000	\$0	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$0
Service Agencies	\$3,900	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0
Elm Tree Care	\$25,000	\$0	\$0	\$0	\$3,900	\$3,900	\$0	\$0	\$0
Cemetery Maintenance	\$17,000	\$0	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0
Clock Maintenance	\$1,250	\$0	\$0	\$0	\$17,000	\$17,000	\$0	\$0	\$0
						\$1,575	\$0	(\$325)	
<u>Assessments and Debt Service:</u>									
Municipal Debt	\$0	\$66,900	\$0	\$0	\$66,900	\$50,083	\$1,000	\$15,817	\$0
TAN Interest	\$3,000	\$468,794	\$0	\$0	\$468,794	\$461,704	\$0	\$7,090	\$3,000
County Tax	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0
Contingency	\$0	\$126,141	\$0	\$0	\$126,141	\$126,140	\$0	\$1	\$0
Overlay	\$0	\$40,000	\$0	\$0	\$40,000	\$0	\$0	\$40,000	\$0
						\$0	\$0	\$134,438	
<u>Capital Reserve Funds</u>									
	\$3,000	\$769,373	\$0	\$0	\$772,373	\$587,844	\$0	\$181,529	\$3,000
		\$189,450	\$0	\$0	\$189,450	\$0	\$189,450	\$0	\$0
<u>TOTALS</u>	<u>\$542,426</u>	<u>\$3,591,490</u>	<u>\$376,664</u>	<u>\$0</u>	<u>\$4,510,580</u>	<u>\$3,542,349</u>	<u>\$190,450</u>	<u>\$268,007</u>	<u>\$509,774</u>

TOWN OF CASTINE, MAINE

(Schedule 2)

**SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**Unassigned Fund Balance July 1,

\$3,174,997

Additions:

Lapsed Accounts from Schedule of Departmental Operations	\$268,007
Decrease in Unavailable Tax Revenue	\$19,592
Supplemental Taxes	\$21,567
Excise Taxes, net of appropriation	\$32,811
Library Income, net of appropriation	\$4,610
Rentals, net of appropriation	\$3,465
Town Fees, net of appropriation	\$12,932
Mooring & Docking Fees, net of appropriation	\$8,710
Interest on Taxes, net of appropriation	\$2,918
Other Revenues, net of appropriation	\$1,110
	<hr/>

Total Additions

\$375,722

Reductions:

Interest Earned, net of appropriation	\$44,529
State Reimbursements, net of appropriation	\$2,772
Maine Maritime Academy Fees, net of appropriation	\$16,640
Parking Tickets, net of appropriation	\$1,475
Abatements Granted	\$6,281
	<hr/>

Total Reductions

\$71,697

Unassigned Fund Balance June 30,\$3,479,022

TOWN OF CASTINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Schedule 3)

<u>Taxable Valuation:</u>	
Land, Buildings and Equipment	\$251,709,500
<u>Total Taxable Valuation</u>	\$251,709,500
<u>Rate per \$1 Valuation</u>	\$0.011400
<u>Tax Commitment</u>	\$2,869,488
<u>Collections and Adjustments:</u>	
Cash Collections	\$2,851,992
Supplemental Taxes	(\$21,567)
Abatements Granted	\$6,281
<u>Total Collections and Adjustments</u>	\$2,836,706
<u>Uncollected Taxes June 30</u>	\$32,782

TOWN OF CASTINE, MAINE

(Schedule 4)

SCHEDULE OF CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<i>Beginning Balance</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Transfers (to) and from Reserves</i>	<i>Ending Balance</i>
Fire Vehicles	\$160,000	\$288,755	(\$318,835)	\$10,000	\$139,919
Fire Department Capital	\$7,056	\$350	(\$600)	\$3,500	\$10,306
Fire Rescue Building	\$68,152		(\$170)	\$20,000	\$87,982
Fire Paramedic	\$4,500				\$4,500
Fire Tanker	\$4,842		(\$4,842)		\$0
Public Works Vehicle	\$195,889			\$10,000	\$205,889
Roadway Improvements	\$499,332	\$68	(\$70,668)	\$100,000	\$528,732
Emerson Hall	\$12,708		(\$7,073)	\$5,000	\$10,635
Building Roof	\$30,844			\$500	\$31,344
Recreation	\$3,398				\$3,398
Elm Tree Planting	\$965			\$1,000	\$1,965
Elm Tree Preservation	\$8,285	\$6,650	(\$14,465)		\$470
Fireworks Fund	\$2,674	\$3		\$5,400	\$8,077
Friends & Neighbors	\$681				\$681
Pump Out	\$1	\$1,722	(\$540)		\$1,183
Town Property Survey	\$4,865				\$4,865
Harbor Master Boat	\$17,936			\$600	\$18,536
Hardware Software	\$8,899		(\$1,017)	\$1,400	\$9,282
Harbor Improvements	\$46,315		(\$34,725)	\$10,000	\$21,590
Mooring Field Maintenance	\$5,000			\$750	\$5,750
Comprehensive Plan	\$8,867				\$8,867
Economic Development	\$1	\$20			\$21
Library Capital	\$3,768				\$3,768
Library Maintenance	\$12,225	\$5,000	(\$12,012)		\$5,212
Grant Lib-Lyle Book Fund	\$1,771	\$200			\$1,971
Library Minerva	\$9,660				\$9,660
Library Book Fund	\$11,253	\$7,838	(\$4,651)		\$14,440
Library Summer Food	\$570				\$570
Farmer's Market Grant	\$1,575				\$1,575
One Hancock Fuel	\$1,070				\$1,070
Back Shore Pond	\$6,800		(\$1,648)	\$6,800	\$11,952
Sewer Projects	\$1,137				\$1,137
Dock Restrooms	\$1,159				\$1,159
Public Works Facility	\$0			\$11,000	\$11,000
Employment Advertising	\$2,000			\$500	\$2,500
Historic Grants	\$67				\$67
Fort George	\$3,000	\$2,720	(\$5,000)	\$2,000	\$2,720
Street Lights - LED	\$2,864			\$2,000	\$4,864
Castine's 200th Celebration	\$52,165	\$194	(\$125)		\$52,235
Clock Maintenance	\$209	\$100			\$309
<u>Totals</u>	<u>\$1,202,502</u>	<u>\$313,619</u>	<u>(\$476,372)</u>	<u>\$190,450</u>	<u>\$1,230,200</u>

TOWN OF CASTINE, MAINE
SCHEDULE OF TRUST FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Schedule 5)

	<i>Income</i>				<i>Ending Balance</i>	<i>Principal Balance</i>
	<i>Beginning Balance</i>	<i>Interest Earned</i>	<i>Revenues (Expended)</i>	<i>Transfers (to) and from Reserves</i>		
Bagaduce Ambulance	\$61,660	\$59		(\$1,700)	\$60,019	\$0
Cemetery Fund	\$3,927	\$13			\$3,940	\$13,152
Robert Gray Fund	\$641	\$3			\$643	\$3,000
Arthur Hawes Fund	\$294	\$2			\$295	\$2,050
Ministerial School Fund	\$1,650	\$2			\$1,652	\$1,035
Lighthouse Fund	\$71,966	\$57	\$10,901	(\$32,135)	\$50,790	\$492
Witherle Clock Fund	\$1,556	\$2			\$1,558	\$1,000
Unemployment	\$10,430			\$322	\$10,751	\$0
Samuel Adams Fuel	\$1,244	\$8			\$1,251	\$9,396
<u>Totals</u>	<u>\$153,366</u>	<u>\$146</u>	<u>\$10,901</u>	<u>(\$33,513)</u>	<u>\$130,899</u>	<u>\$30,125</u>

TOWN OF CASTINE, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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<u>Federal Grantor/Pass-Through</u>			<u>Program</u>	
<u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass-Through Number</u>	<u>Award Amount</u>	<u>Expendi</u>
<u>U.S. Department of Education:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
Title IA - Disadvantaged	84.010	013-05A-3057-13	\$1,400	
Local Entitlement	84.027	013-05A-3046-12	\$16,439	\$19
Education Stabilization Fund Under the Coronavirus				
Aid, Relief and Economic Security Act	84.425D	013-05A-7006-90	\$673	\$
Small Rural School Achievement	84.358A	013-05A-3305-03	\$10,851	\$10
<u>Total U.S. Department of Education</u>			<u>\$29,363</u>	<u>\$30</u>
<u>U.S. Department of Agriculture:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
National School Lunch Program - Lunch	10.555	-	\$12,250	\$12
Food Distribution - Donated Commodities	10.550	-	\$1,200	\$1
<u>Total U.S. Department of Agriculture</u>			<u>\$13,450</u>	<u>\$13</u>
<u>U.S. Department of Homeland Security:</u>				
<u>Passed through Federal Emergency Management Association</u>				
Assistance to Firefighter Grant	97.044	-	\$285,714	\$28:
<u>Total U.S. Department of Homeland Security</u>			<u>\$285,714</u>	<u>\$28:</u>
<u>U.S. Department of Treasury:</u>				
<u>Coronavirus Relief Fund</u>	21.019	-	\$4,526	\$:
<u>Passed through State of Maine Department</u>				
<u>of Educational and Cultural Services</u>				
Coronavirus Relief Fund	21.019	022-05A-7010-60	\$58,562	\$4:
Coronavirus Relief Fund	21.019	022-05A-7015-60	\$61,917	\$6:
<u>Total U.S. Department of Treasury</u>			<u>\$125,006</u>	<u>\$11:</u>
<u>Totals</u>			<u>\$453,533</u>	<u>\$444</u>

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