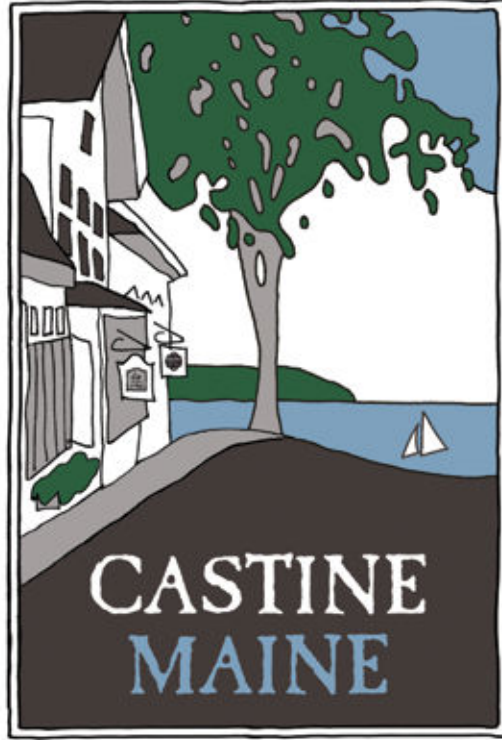


Community Strong



Proud home of the



Special Recognition



In honor of Peter Vogell for all the years he has served Castine—40 years on the Selectboard, 61 years and counting on Castine Fire Rescue, and 40 years and counting as Castine's Local Plumbing Inspector. Peter, you are a star and have given so much to this community, we will be forever grateful.



In memory of Dale Abernethy who became Castine's Code Enforcement Officer in 2000 and later took on the Town Manager position in addition to CEO until 2014. Dale continued with the Town until his passing in November 2022 as Deputy CEO, Deputy LPI, served on the Utility Board for 8 years and always made himself available to Town Office Staff. Dale was very methodical and had an incredible memory. We appreciate everything you did and will miss you.

Castine, Maine Incorporated 1796



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

Susan Macomber & Karen Motycka, Editors

Design and production by the Castine Town Office

Special thanks to Natalie Griffiths

Design Support by Andrea McGarvey

Cover & Book Photographs courtesy of: Mike Abernethy and Julie Jones, Bernie Higgins,
Paul Gray, Alice Kaiserian, Barbara Willis, Don Tenney, Meredith Stuart-Smith, Julia Cooper/
T&C Mkt, Marzolf Family, Lovett Family, Kate Noel, MMA, Fire Rescue Department/Jack
Spratt, Adams School, Town Office and for anyone we may have missed, we apologize.

225th Annual Report of the Town of

CASTINE, MAINE

INCORPORATED 1796



CFRD



Brian Kenealy



Chase Fossett



Luke Simpson

Riley Ignacio-
CameronDominick
GecoyaJoshua
Goncalves-Radding

Noelle Tavares

This edition is dedicated to Castine Fire Rescue Department (CFRD). CFRD is made up of volunteers who dedicate an immense amount of time and energy to help us in our time of need. We appreciate, honor and recognize, beyond words, the service these dedicated individuals give to Castine and the surrounding communities.

We also dedicate this to the Maine Maritime Academy students who lost their lives or were injured during the tragic December 10, 2022, car accident that volunteers from CFRD responded to. The greater Castine community continues to be saddened by the loss of Brian, Chase, Luke, and Riley. We extend our heartfelt sympathies to their families. We extend thoughts and good wishes to Dominick, Joshua, and Noelle during their recoveries. The impact of this tragedy hit the entire Castine community and beyond. We hope the families and friends of those lost and injured, including their MMA family, CFRD and the community at large are finding ways to heal and navigate each day.



Honor Roll

Mark S. Andrew
Dale Abernethy
Kathryn A. Beals
John Bobb
Margaret Booth
Julia Bowden
Abbott Brownell
Chad T. Eslin
Chase H. Fossett
Carolyn "Dixie" Gray
Riley A. Ignacio-Cameron
Berna Kaiserian
Brian D. Kenealy
Par Kettis
William "Bill" Lovett
Judith "Judy" Marzolf
Lynn Parsons
Donald "Don" Pierce
Luke R. Simpson
Jonathan Weinstein
Carlton Willis



The Next Generation

Alessandrina K. Morgioni



Dale Abernethy



Elizabeth Ballou



John Bobb



Margaret Booth



Julia Bowden



Abbott Brownell



Carolyn "Dixie" Gray



Berna Kaiserian



Par Kettis



William "Bill" Lovett



Judith "Judy" Marzolf



Lynn Parsons



Donald "Don" Pierce



Jonathan Weinstein



Carlton Willis

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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
www.castine.me.us

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

Curbside Trash pick-up is each Monday. Trash out by the Town’s curb with sticker on bags by 7:30 a.m. to ensure pick-up. When a holiday falls on a Monday, pick up will be on Tuesday. Notice of this will be posted.

Curbside Recycling pick-up is the first and third Tuesday of each month. Accepted, clean items put in clear plastic bags ONLY out by the Town’s curb by 7:30 a.m. to ensure pick-up. Cardboard must be broken down to no larger than 2’X2’. When it is a holiday week, pick-up will be on Wednesday. Notice of this will be posted.

Note:

1. The Transfer Station fee schedule and Trash/Recycling guides are available at Emerson Hall and online at: www.castine.me.us. Recycling plastic bags (\$.50 each) can be purchased at Emerson Hall.
2. During the summer months Curbside Recycling will take place weekly.
3. Trash and Recyclable items can also be taken to the Transfer Station during regular business hours.

Directory of Local Facilities

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

District 8, State Senator Nicole Grohoski	
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 1732, Ellsworth, ME 04605
Cell Phone	(207)358-8333
E-mail	nicole.grohoski@legislature.maine.gov

District 133, State Representative Nina Milliken	
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	276 Turkey Farm Rd., Blue Hill, ME 04614
Cell Phone	(207)412-8828
E-mail	nina.milliken@legislature.maine.gov

Maine State Legislature website:	http://www.maine.gov/legis/house
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Town Officials and Committee Members

Selectboard, Assessors and
Overseers of the Poor

Colin P. Powell (2023)
Gordon B. MacArthur (2024)
Roberta I. Boczkiewicz (2025)

School Committee

Temple Blackwood (2023)
Kate Noel (2024)
Johanna Barrett, (2025)

Witherle Memorial Library Trustees
Jeff Ackerman, Chr (2023)
Patricia Dunham McGrath (2024)

Casey Bernard (2023)
Pedrick Sweet (2027)
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

Harbor Master

Scott Vogell

Utility Superintendent (Wastewater Facility)

Noah Clark

Utility Superintendent (Water Department)

Adam Clark

Utility Operator

Jackson Clark

Public Works/Animal Control Officer

Henry A. Erhard

Health Officer

Ingrid Scott

Traffic Enforcement Officer

Scott Vogell

Hancock County Planning Comm Rep.

Shawn Blodgett

Planning Board

J. Douglas Wellington, Chr (2024)
 Thomas Comiciotto (2027)
 Robert Friedlander (2023)

Beverly Bishop (2026)
 Don Tenney, Alt (2023)
 Jim Bernard, Alt (2023)

Historic Preservation Commission

Deborah Neve (2023)
 Medan "Hank" deRaaf (2025)
 Kelly Gualtieri (2024)

Arthur Layton (2023)
 Brooke Tenney (2024)
 Diana Bernard, Alt. (2023)

Board of Appeals

James Shanley (2025)
 Amy Gutow (2024)
 Ann Robinson (2026)
 Mark Morgoini, Alt (2023)

Bobby Vagt (2027)
 Mike Coughlin (2024)
 Bill Lyons, Alt (2023)

Harbor Committee

Zander Parker, Chr (2025)
 J.T. Loomis (2024)
 Bill Corbett (2024)
 Dana Willis, MMA Waterfront Rep.

David Wyman (2023)
 Tim Leach (2025)
 Amelia Griffith, Alt (2023)

Utility Board

Kirk Langford, Chr (2024)
 Dave Hassett (2023)
 Carl Olson (2025)

Gordon "Mac" MacArthur (2025)
 Josh Adam (2025)

Recreation Committee

Karen Cukierski, Chr (2024)
 Therese Biggie (2025)
 Sara Kneisel (2025)

Jessica Simmons (2025)
 Susan Macomber, Alt. (2023)
 Scott Vogell, Alt. (2023)

Tree Committee

Don Tenney, Chr/Warden (2025)
 Elizabeth Foote (2023)
 Carl Olson, MMA Rep.

Theresa Kudlak (2024)
 Andi Lloyd (2025)
 Patrick Haugen (2025)

Cemetery Association Board of Directors

Bradford Tenney, Chr (2024)
 Don Small (2023)
 Ruth Eaton (2025)

Kathy Eaton (2025)
 Victoria Blackwood (2025)

Selectboard/Town Manager Report

The Selectboard and Town Manager welcome the opportunity to provide this 15th annual state of the town report. As the constant threat of the COVID pandemic has receded, it has become apparent that while Castine still has its fair share of problems, our community has emerged from the pandemic in a strong, if not stronger, position than before COVID. While the recent building boom tapered and plateaued a bit this past year, new construction in town is still well above historic norms and we are already off to a fast pace in 2023. We have seen new residents moving to Castine and many of these newcomers are quickly becoming active in local community activities. In all, most indicators are clear, our town continues to thrive, and we are looking forward to continuing progress throughout 2023.

Increased costs are a constant struggle. Inflationary pressure in the broader economy represents one element of this problem, but other drivers of cost increases such as increased regulatory regimens and higher transportation fees are beyond our control. However, as with every other element of our town's governmental operations, we will endeavor to maintain and improve services within budget.

In 2022, Town infrastructure maintenance and improvement was the top concern and will remain top of the priority list for the foreseeable future. Castine has miles of road to maintain, sewer and water departments, and many other public amenities that one would not often find in a town of our size. Due to these factors and when combined with inflationary pressures, there are more infrastructure requirements than there is money to pay for them. However, as in years past, we have made every effort to make good use of the money entrusted to us by the taxpayers and make progress on the most pressing of infrastructure needs. Below is a synopsis of infrastructure investments made by the town in the previous calendar year:

- Approximately 1200 linear feet of new asphalt overlay was emplaced during the 2022 building season equating to just under 3% of town-maintained roads. In total, after adding in other road maintenance efforts approximately 5% of the road network was worked on this year. These numbers would lead one to believe it was a very slow year. However, the stormwater mitigation project described in the next paragraph took every available dollar the town had to spend. As inflationary pressures subside and/or external funding sources can be identified, it is still the town leadership's goal to get back on track with the Castine Master Infrastructure Plan as soon as is feasible.
- New overlay on Perkins, Water and Court Streets was only the finishing portion of a larger stormwater mitigation project on Water, Perkins, and Pleasant Streets. The larger project aim was to emplace new stormwater catch basins in multiple locations, improve grade of the pavement to ensure new catch basins collect the water while upsizing and replacing rusted and failing corrugated steel pipes along much of the project route. This project solved the long lingering problem of a small pond forming on Perkins Street during heavy rain events.

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

- Town right of way tree and brush trimming.

- Completed the town dock float project. Over three-years the floats have been rebuilt including hardware replacement. This has saved several thousands of dollars and will ensure our floats are safe and in good repair for years to come.
- Refurbished the stage and back stair areas of Emerson Hall.
- Finished the internal painting of the lighthouse tower which followed rust mitigation efforts last year.
- Worked with Maine DO to develop solutions for routine water overtopping State maintained roads in the vicinity of Dunc's Meadow and the Rene Henderson Preserve.
- Emplaced over 2000 lbs. of cold patch asphalt.

Other than the sub-standard Castine Fire and Rescue Department (CFRD) Building, we continue to assess that most other town owned buildings and land are in good shape and well capitalized for maintenance and repairs. However, we will continue to look for opportunities to become more efficient with tax dollars, specifically with regards to energy usage in our 22 publicly owned buildings. One example will be the improvement of lighting and insulation in Emerson Hall in conjunction with lighting upgrades for Witherle Memorial Library and the Adams School. Through grant funding, the town will be able to finish modernizing the lighting in all three buildings, saving the town over four thousand dollars annually in energy consumption alone. Another example will be to transition Emerson Hall's principal heating source to energy efficient heat pumps which will be done at a very reasonable cost due to State incentives.

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, Jackson Clark, Annaleis Hafford PE, and the entire staff at Olver Associates for their superlative efforts in keeping our complicated systems running smoothly. Notable utility activities in the past year have been the replacement of the Wastewater Treatment Plant heating boiler and identifying the need to replace our Sea Street (Town Dock) sewage pump station. The Sea Street pump station is the most critical in Castine's network and is over fifty years old. This will be an expensive project but will absolutely be required soon to ensure our sewage system continues to operate properly.

In another yearly occurrence, we hope the town will join us in thanking Castine's public servants for their efforts throughout the year. The CFRD, Town Clerk Sue Macomber, Finance Officer Karen Motycka, Public Works Henry Erhard and Scott Brown, Transfer Station Attendant Nina Desmond, and Harbormaster/Traffic Enforcement Scott Vogell. Each of these town staff members and the CFRD routinely give of themselves and accomplish so many things in our town that often go unnoticed. From CFRD conducting post storm wellness checks on residents on Christmas Eve, Karen and Sue providing behind the scenes support to multiple town events, Public Works maintaining our buildings to Nina handing out dog treats at the transfer station, our community would not be the special place it is without each of their efforts.

2022 was a busy year for the various Board/Committees helping to advise the Selectboard for the betterment of Castine. The Island Name Change Committee concluded its work with a town wide binding survey in November. The Selectboard would again like to thank the members of this Committee for their arduous, sometimes contentious, and thorough work. As is customary, we would also like to thank the litany of community volunteers who make up the membership of the rest of our town's Board/Committees. We are appreciative of the immense effort you display each month

of the year, harnessing your community spirit and energy for the benefit of Castine.

We look forward to seeing every one of you at Town meeting on May 13th this year. It will be great to see all of you there.

Respectfully Submitted,

Castine Selectboard: Colin Powell, Gordon MacArthur, Roberta Boczkiewicz

Town Manager: Shawn Blodgett

Finance Officer

Before talking about this year's Town Budget, I wanted to share a few fun or interesting things. Each month Maine Municipal Association publishes a periodical for municipal workers that includes a whole host of useful and interesting information to people who work in municipal government. Recently there was an article on the history of town reports. Maine enacted its town report law in 1865. Town reports either needed to be printed and distributed to legal voters on or before the morning of Town Meeting or needed to be read in open town meeting. Can you imagine hearing the entire town report read before taking up any articles? It is also...interesting to think about who was or was not a legal voter in 1865. Something else that caught my eye was that in 1941 Maine enacted the printing of town reports and that they needed to be written in ink and bound on paper not less than 50-pound basis in the size measuring 6 inches by 9 inches. To this day Castine continues to have a town report that measures 6 inches by 9 inches with 60-pound paper.

I'd like to think that everyone in town is aware there is piano upstairs at Emerson Hall. It is extra special to me, as it once was my grandparents' piano. When they moved from one house to another in Castine, they gave up the grand piano and went to an upright. They gifted the grand to the Main Street Church, where they were members. Fast forward years later, the Main Street church purchased a Steinway piano and gifted my former grandparents' piano to the Town – how nice! At some point in time this winter a young man, who is a student at Maine Maritime Academy stopped by and asked if he could play the piano. By all means! What made it even better is that he is really good! Nick comes in most days and plays for an hour or so. What amazes me is that he can play with other things going on. Henry and Scott worked on refinishing the stage and Nick played while they worked. He has also played while the after school hoola hoop troop group was having fun. I feel very fortunate to be the beneficiary of his musical talents.

Most of what is in the Town Operating budget includes increases that are simply the increased cost of doing business with the exception of Library Salaries. The Library is requesting to increase the number of staff for the Children's Services Program. In Capital Projects you will notice two new accounts. The first is Off-Neck Cemetery Maintenance. By statute, we are responsible for taking care of veteran's graves. There are six Off-Neck Family Cemeteries, that have veterans buried in them. These veterans served in the Revolutionary War, The War of 1812, The Civil War, WWI or WWII. Logan and Jack Spratt put together a wonderful report on these cemeteries in 2022 as part of the Boy Scouts of America, Troop 102. Since 2016, they have volunteered, along with other Scouts to mark the veteran's graves with small flags and do light cleanup. We need funding to help with the repair of gravestones.

The second new account is Dock Eatery Building Maintenance. Prior to 2018 the Dock Eatery Building was owned by someone else. In 2018 Castine Community

Partners gave the building to the Town. The current annual lease payment for the Dock Eatery is \$4,000. We thought prudent to put this money into an account for maintenance on the building.

The noticeable increase from last year to this year is in the Roadway/Infrastructure Improvements Account. This year's request is \$122,000 vs. last year's \$46,000. I can't imagine anyone would argue that more funding in infrastructure is needed. We have talked in the past about how tax rates are set. The budget is paid with other revenues and money from taxation. It looks as if our other revenues will be approximately \$239,000 more than they were last year. Most of this is in Interest Income. We are also expecting a few more dollars in both municipal fees and State in Revenue Sharing. The Town portion of the budget, as written, has used the additional other revenues to cover the cost of doing business increases with the balance put into the Roadway/Infrastructure Improvements Capital Account. The Town Articles would raise the same amount from taxation as last year.

If approved as written, the School Budget would require an additional amount from taxation. Including the George Steven's Academy additional charge for tuition article, this additional amount from taxation would be just under \$157,000.

As we do not have total assessments yet and assessments are part of what sets the tax rate, all I can do is give you a ballpark on what would happen with taxes if school and town budgets are approved as written. I believe you would see around a 6% increase in your tax bill over last year.

I have the opportunity to read reports for this Town Report ahead of time. Several have mentioned Dale Abernethy. Dale was a special man. He could be quiet, but to those who knew him, he was smart, helpful and giving. I am happy to have had the opportunity to work with him and feel blessed to have had him as a friend.

Respectfully submitted,
Karen Motycka



Town dock flooding during the December 23, 2022 storm

Town Clerk

2022 Registrations Issued:		
Automobiles, Trailers, Motorcycles, (includes transfers, duplicates & lost plates)		1047
Boats, Snowmobiles, ATV's; Hunting/Fishing licenses		249
2022 Dog Licenses Issued:		
		129
2022 Vital Statistics:		
Births		1
Marriages		6
Deaths		13

2022 was no doubt a tough year especially towards the end. It was tough for our community, for Maine Maritime Academy (MMA), our Fire Rescue Dept, individual residents, those still dealing with COVID or other sickness, and for those experiencing work and/or financial hardships. I think everyone will agree that as we regain some normalcy during post pandemic times, we can be grateful for where we live. Even as we experience tragedies, and difficult times we stay CASTINE STRONG. Even as the nation and world experience struggle with diversity, politics, economy, continued covid/other sickness, etc. we stay CASTINE STRONG.

I hope all in our community and surrounding communities will recognize the exceptional people who volunteer their time and dedication to volunteer Fire Rescue Departments. Our own Castine Fire Rescue Department (CFRD) had an active 2022. They were faced with events that took a toll, physically and emotionally. I hope when you see a CFRD member you extend your thanks and gratitude. We need them and they need us. We need this department for the safety and well-being of our community. We all need each other and will stay CASTINE STRONG. Our intent with the cover theme for this year's Town Report project was to point out the strengths between the municipal government, MMA, and our citizens. We can enjoy good times, events, holidays, and celebrations but also hold tight as a community through the hard times, tragedies and even when we don't see eye to eye.

As you read this report, I will be recovering from my second hip replacement surgery. At the time I write this I am keeping my fingers crossed the second experience will go as smoothly as the first with a few changes, which with hopes will allow me to return to work sooner than the last time. I ask for everyone's understanding and cooperation when visiting the Town Office during my absence. Karen and Natalie are pros running the front office but nonetheless we get busy, especially as we approach our busiest season, so please have patience as we navigate through my recovery, and I get back on my feet.

Lastly, I would like to express my utmost sadness for the loss of former Castine Town Manager/Code Enforcement Officer (CEO) and recent Castine Deputy CEO & LPI, Dale Abernethy. Our working relationship with Dale over the years was stellar! We could always count on him while he was in the office, and he was always a phone call away in his retirement. Dale is greatly missed, and I think of him often.

Respectfully submitted,
Susan Macomber, Town Clerk

Code Enforcement Officer

In 2022, the building boom that Castine has experienced over the past couple of years tapered off, but only slightly. For 2022, there were 43 Building and Use Permits issued and 25 Plumbing Permit Applications. The approved building permits authorized activities valued at over \$4,706,589 which generated \$10,083 in building permit application fees along with \$2,459 in plumbing permit fees. The year over year aggregate decrease in building permit activity was a slight 9% reduction in permissible activity. The year over year decrease in the value of authorized activities was 22%, though the overall value of building projects remained very high when compared to historical norms. Lastly, the reduction in the value of building projects translated to a 33% reduction in permit fees.

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

Permit Applications included:

Residential Structures	6
Residential Accessory Structures	2
Residential Expansion	5
Residential renovation & repairs	4
Non-residential structures & renovations	7
Piers, docks & shoreline Protection	3
Earthmoving, dredging & ponds	6
Miscellaneous	9
Demolition	1
Plumbing Permits	25

Shawn Blodgett, CEO, provided Code Enforcement services, Peter Vogell continued as Local Plumbing Inspector (LPI) and Dale Abernethy continued as Alternate CEO, LPI until his passing in November of 2022. As with many other aspects regarding the workings of Castine, Dale Abernethy will be sorely missed. 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 13 public meetings in 2022. The Planning Board approved 12 requests for construction, 3 requests for a home occupation and 2 requests for change of use. The present members of the Planning Board are J. Douglas Wellington (Chair), Tom Comiciotto (Vice Chair), Robert Friedlander, Beverly Bishop, Donald Tenney and James Bernard (alternate member).

The Planning Board thanks Roberta Boczkiewicz for her service on the Board, who had to resign due to her election to the Selectboard. The Board wishes her the best of luck in her new position.

Respectfully submitted,
J. Douglas Wellington, Chair

Castine Historic Preservation Commission

The commission has not been as busy this year as it was in 2021, but we did have a few applications. All but one application was approved, and we will take another look at that one once the CHPC receives more complete information and drawings.

Although the ordinance says that the applicant is not required to submit drawings created by a professional (architect), it is necessary to include complete and accurate documents which clearly represent the requested approval. The CHPC needs drawings that have all of the elements of the project dimensioned, detailed and drawn to scale so that it is clear what is being asked for approval. Information about all materials, including such things as specific windows, siding, roofing, light fixtures, etc., need to be included with the application.

An expanded on-line application, found on the Town of Castine website, shows a map of the Historic District. If you live or are planning on buying a house within this district, the above conditions must be met if you are applying for approval with the CHPC. If you have any questions, feel free to contact us.

There will be two or three positions on the commission to be filled when current terms expire in June. Anyone interested can contact me or the town office.

Respectfully submitted,
Deborah Neve, Chair
djneve@gmail.com



Cannon captured by the USS Castine in 1899, refurbished by Henry Erhard

Zoning Board of Appeals

The Castine Zoning Board of Appeals (ZBA) heard four appeals during five meetings in calendar year 2022. Two of the appeals were variance requests and the other two were administrative appeals alleging errors by either the Castine Planning Board or the Code Enforcement Officer (CEO).

On August 23, 2022, Roger and Anne Whidden of 111 Water Street requested a right of way (ROW) setback variance pertaining to a 2-foot deep by 6-foot long portion of the porch planned for their home. The property owner submitted that the variance will not have an impact on the character of the neighborhood and the CEO recommended this variance request be viewed favorably by the ZBA due to the singularly unique circumstances of the 111 Water Street home, lot, and Town ROW. By a 4-0 unanimous vote, the ZBA granted the variance request.

On October 6, 2022, the ZBA heard an administrative appeal made by Nomadic Notions, LLC alleging that the Planning Board erred in its August 11, 2022, Site Plan Review decision to approve a project on an abutting property, Tax Map 21, Lot 81-1. Based upon discussion, testimony, and documents in the record, by a 4-0 unanimous vote (1 recusal), the ZBA denied the Nomadic Notions, LLC appeal for failing to meet its burden of proof.

On November 2, 2022, the ZBA held a hearing for a variance request made by Edgar Dymally and Teresa Edwards, 587 Castine Road, Tax Map 10, Lot 19. The variance requested was relief from the 1000 gross square feet accessory dwelling unit standard for Castine. As neither the property owners nor their authorized agent were able to attend the meeting, the hearing was continued until appropriate representation was present.

On November 28, 2022, the ZBA heard the continued Edgar Dymally and Teresa Edwards variance appeal for their property located at 587 Castine Road, Tax Map 10, Lot 09. After discussion, testimony, and review of documents in the record, by a 5-0 vote, the ZBA voted to deny the variance request based upon failing to meet its burden of proof for economic injury or feasibility in reducing the size of the proposed accessory dwelling unit.

On December 1, 2022, the ZBA met to hear an appeal made by Nomadic Notions, LLC, 26 Water Street, Tax Map 21 Lot 65. The appeal was an administrative appeal alleging an error by the CEO in the issuance of a stop work order for the property at 26 Water Street issued on October 27, 2022. After discussion, testimony, and review of documents, the ZBA gave the attorneys representing the Town and the appellants the opportunity to meet to see if an agreement could be reached. An agreement was met, and the appellants agreed to withdraw their appeal provided the stop work order was revoked. The stop work order was revoked upon the condition that no work requiring a permit be started at 26 Water Street without first being duly issued a permit. The stop work order was revoked on December 02, 2022.

Respectfully submitted,
James Shanley, Chair

Comprehensive Plan Committee

In July of 2021, Castine began a comprehensive planning process designed to explore the anticipated environmental, societal, and infrastructural needs of the town over the next decade. When complete, the 2022 Comprehensive Plan researched and assembled by a committee of residents appointed by the town Selectboard will offer recommendations based on input from municipal, cultural, and economic entities in and around Castine.

To date, the Committee who assemble biweekly have interviewed and met with stakeholders and representatives throughout Castine, the Blue Hill Peninsula and Hancock County amassing data and leveraging information available from the State of Maine. The Committee offered an open survey to all resident and nonresident Castine taxpayers, and fulltime residents during the first and second quarter of 2022. The state data and feedback drawn from Castine’s survey has served as the foundation of many of the recommendations that will be submitted to the Town in the summer of 2023.

A comprehensive planning process and the ultimate plan it delivers are vital to a town’s ability and eligibility to receive some levels of state and federal grant and funding allocations. The plan is also designed to serve as a roadmap for future development and zoning within the town and will contain 15 chapters grouped into three pillars of Society, Infrastructure and Environment.

With the aid of Hancock County Planning Commission, who was retained as advisors to the comprehensive planning process, the committee will be offering its initial findings in a series of open meetings. The first of which was held in October 2022 and delivered draft findings on the Environmental portions of the comprehensive plan.

The comprehensive plan will be sent to the State for approval during the Summer of 2023. Once approved by the State of Maine, it will be presented at a Special Town Meeting for vote by the residents of Castine. We would like to thank the many residents who have given their time and expertise to our work. Current meeting minutes can be found in the Castine Comprehensive Plan portion of the Town website.

Respectfully submitted,
Kate Noel, Chair

Committee Members:
Zach Sawyer, Vice-Chair
Roberta Boczkiewicz, Secretary
Andrew Fisher
Kelly Ann Gualtieri
Kirk Langford
Peter Lewis
Tony Politano

Aerial shot taken by Meredith Stuart-Smith
from window on a commercial flight



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* (SWPO) 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 2022, the Utility Board recommended that the Selectboard accept a Wastewater department budget of \$558,343 for FY2023. The Wastewater system represents the largest utility challenges for Castine for the next few years. Our most critical pump station, located by the waterfront, is fifty years old, is not fit for future service and must be replaced. This will likely cost us more than \$2 million. We are currently exploring alternative means of funding for this work and hope to find ways to minimize the impact on our customers.

The Utility Board recommended a Water Department budget of \$566,652 for FY2023. The horizontal wells at Battle Avenue continue to perform well and 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 Spring Street wells are critical to our water supply in part because they recharge quickly in a shallow aquifer. We are working on possible updates to the SWPO to make sure that our protections for those critical wells are appropriate and adequate.

PFAS, “forever chemicals”, are a rising topic in water and sewer management. State and Federal agencies have been working on and have been releasing guidelines and directive limits over the last two years. We are monitoring these at the State and Federal levels and are working to make sure that we understand our requirements and meet them.

Currently there are no PFAS limits, however our water system is within current PFAS guidelines. Our first test came back at 10% of the non-binding guidelines and was likely contaminated by improper testing procedures. We undertook training and upgraded our testing procedures. Since that first test, several town and private tests have been conducted and all have come back with no PFAS detected. We will continue to monitor the requirements, our systems and our practices to ensure that our drinking water is safe.

PFAS are common ingredients in many types of personal and household products. Regulation and guidelines for sewer systems have lagged those for drinking water supplies and we expect to see more detailed regulations in the future. The state has asked us to monitor our discharge from the sewer treatment plant and we have begun to do so. On a voluntary basis we are also testing the inflow to the plant so we can better understand the entire system. Unsurprisingly, we do see PFAS in our intake and our discharge at our plant. We are evaluating those results against preliminary and fast-changing guidelines and directives. One of the things that we can all do to reduce the levels of PFAS in our sewer system is to reduce their use in our homes, schools, and businesses. We think an awareness campaign might be a good start.

The Utility Board is also involved in adjacent activities of the town. The Castine Comprehensive Plan Committee continues to do its work and we are engaged with that working group. We are also involved in the discussion on the new Fire Station with respect to its locational relationship to our Surface Water Protection areas. A meeting was held recently to discuss site selection and we found, with one dissenting vote, that all sites were nominally compliant, that there was not enough specific information upon which to render a decision about compliance with the SWPO against or for. The Utility Board does not have authority over next steps that are currently under discussion at the Selectboard level. We remain ready to engage if and when the time comes.

In conclusion we draw attention again 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. It is important to remind homeowners that they are responsible for excessive water use and SWPO violations by their contractors and we encourage homeowners to make sure that their contractors respect our water supply. This and the other policies are available on the Castine town website.

As has been highlighted elsewhere in the town report, we want to acknowledge the past and continuing contributions of Dale Abernethy whom we lost last year. Dale's memory was terrific and so were his organizational skills; he could quickly put his hands on anything. I truly admired his calm and logical approach to solving problems. We will miss Dale. I will miss Dale.

This past year has been very busy for Castine's Utility Board and upcoming years promise more of the same. We will continue our efforts toward the future supply of safe drinking water to Castine. Please feel free to contact the Castine Utility Departments for assistance as needed.

Respectfully submitted,
Kirk Langford, Chair



Utility team: Adam Clark, Noah Clark and Jackson Clark

Pollution Control Budget

Account Name	Budget FY 23	Spent FY 22	Budget FY 24
MANAGEMENT			
Salaries	\$ 10,300	\$ 10,300	10,300
Postage	900	883	900
Training	600	0	600
Insurance	8,500	5,904	6,500
Social Security	788	788	788
Group Insurance	4,604	4,603	4,724
Retirement	668	638	668
Services	<u>600</u>	<u>643</u>	<u>750</u>
SUBTOTAL	\$ 26,960	\$ 23,759	\$ 25,230
PLANT OPERATONS			
Water	\$ 2,000	\$ 1,213	\$ 2,000
Electricity	24,000	23,717	26,500
Telephone	2,000	1,987	2,000
Heat	7,000	5,660	8,800
Grounds Maintenance	1,500	342	1,500
Building Maintenance	5,000	334	5,000
Supplies	<u>4,000</u>	<u>4,417</u>	<u>6,000</u>
SUB TOTAL	\$ 45,500	\$ 37,670	\$ 51,800
VEHICLE OPERATION			
Fuel	\$ 1,200	\$ 785	\$ 1,200
Repairs	<u>1,500</u>	<u>40</u>	<u>1,500</u>
SUB TOTAL	\$ 2,700	\$ 825	\$ 2,700
EQUIPMENT & MAINTENANCE			
Engineering Services	\$ 1,000	\$ 0	\$ 1,000
Contract Operations	152,120	151,209	152,120
Pump Stations	9,000	6,328	6,000
Laboratory Services	3,000	2,766	3,000
Equip Repair/Maint/Replace	20,000	26,757	25,000
Generator Fuel	700	1,068	1,000
Chemicals	9,000	13,255	13,000
Line Repair	8,000	2,978	8,000
Sludge Disposal	14,500	9,891	14,500
Licensing	<u>1,100</u>	<u>1,128</u>	<u>1,200</u>
SUB TOTAL	\$218,420	\$215,380	\$224,820
DEBT SERVICE			
MMBB 2007	205,942	205,941	202,528
MMBB 2010	10,608	10,567	10,400
MMBB 2015	<u>41,298</u>	<u>41,525</u>	<u>40,865</u>
SUB TOTAL	\$257,848	\$258,033	\$253,793
TOTAL	\$551,428	\$535,667	\$558,343

Water Department Budget

Account Name	Budget FY 22	Spent FY 22	Budget FY 23
ADMINISTRATION			
Salaries	\$ 10,300	\$ 11,575	\$ 10,300
Social Security	788	885	788
Employee Benefits	7,920	5,961	7,988
Contract Operations	152,120	151,990	154,800
Insurance	4,000	4,911	4,600
Supplies	4,100	2,068	4,100
Services	<u>19,100</u>	<u>18,820</u>	<u>19,500</u>
TOTAL	\$198,328	\$196,210	\$202,076
OPERATIONS & MAINTENANCE			
Power	\$ 11,500	12,270	13,000
Vehicle Operations	2,000	926	2,000
Water Treatment Chemicals	9,000	6,300	9,000
Supplies & Equipment	30,500	25,410	30,500
Service & Repairs	<u>30,500</u>	<u>19,903</u>	<u>30,500</u>
TOTAL	\$ 83,500	\$ 64,809	\$ 85,000
DEBT SERVICE			
Interest Expense	\$ 69,612	68,775	65,131
Bond Principal	<u>210,763</u>	<u>210,762</u>	<u>214,445</u>
TOTAL	\$280,375	\$279,537	\$279,576
TOTALS	\$562,203	\$540,556	\$566,652

Castine Fire Rescue Department

• Fire Calls	16
• EMS First Responder Calls	61
• Rescue/Hazardous Condition	24
• Drills & Non-Emergent Patient Assists	9
• False Alarm & False Calls	18
Total Calls:	128

As with the rest of the U.S. and the world, we at Castine Fire Rescue Department (CFR) evolved throughout 2022 in the face of the Covid-19 pandemic. We are still having to pay careful attention to the appropriate use of our Personal Protective Equipment while treating patients, but we have been able to go back to meeting and training regularly which has been so very important after over two years during which we have felt as if our skills stagnated. Our membership feels better prepared to serve the emergency needs of our community than we have in several years, but we continue to lack an appropriate space to function at our base of operations, and we become more and more reliant on the student members who come to us from Maine Maritime Academy than we ever have as far as maintaining the day-to-day operations of the department.

As a result of the pandemic and diminishing availability of local volunteers, CFR had to make the difficult decision in 2021 to shut down our Community Paramedicine program, but we are excited to announce that, once again under the leadership of Carolyn Brouillard we are working to reinvigorate this program so we will be able to provide in home assistance on a nonemergency basis to members of the community in certain appropriate circumstances. We are currently working with the state EMS agency to finalize the details of this program, and we hope to have it back up and running by the summer of 2023. We are hoping to be able to provide this service in an even more robust manner than we were previously able to in the past.

The ongoing work to develop the plans and an appropriate location for a new fire house have been moving ahead, though much more slowly than the CFR leadership would like. The report delivered from Port City Architects in the fall of 2022 assessing 3 potential locations for the station presented the property owned by the town on Battle Avenue as the best option. There has been considerable vocal opposition to this location, and the town as a whole is going to have to come to some consensus as to how to move forward.

One of the consequences of the town's appropriate focus on the fire station project is the distraction it causes in relationship to the two other significant ongoing issues of concern for current maintenance and future preparation of the emergency services for our community. We have made no measurable progress to address the shortfall of local, year-round volunteers or address the need to replace our aging apparatus. Both of these areas of concern will require significant funds to resolve, and the fact we also need to spend a large amount to replace the firehouse cannot be a reason to put off addressing these items. We as community members must push these issues concurrently. If we do not, the potential to reach a critical point of failure in responding to our emergencies is very real and more and more imminent.

Though we continue to benefit from the tremendous support of a strong group of students from Maine Maritime Academy 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.

CFR responded to several calls during 2022 which greatly impacted our community as a whole, and our membership is proud to have been able to serve our friends and neighbors at these times. 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, Fire Rescue Chief

Castine Fire Rescue Volunteer Association

2022 found the Castine Fire Rescue Department (CFRD) responding to yet another consecutive year of increased calls for emergency assistance. This has been compounded by difficulties posed by the lingering consequences of the COVID-19 Pandemic. Our dwindling group of dedicated volunteers continue to face significant challenges.

CFRD faces several significant hurdles which are of the utmost importance to the maintenance of reliable emergency services for the Castine community. Most significantly among these is the inadequacy of our current fire station. Although plans for the replacement of the station are in the works, progress is slow. We are also suffering from a worsening shortfall of local volunteers, and three of our four apparatus are now all 20+ years old and in need of replacement. However, we cannot move forward on replacing the trucks until we have the new station, as modern fire apparatus will no longer fit in the current station.

Castine Fire Rescue Volunteer Association's (CFRVA) mission as a non-profit organization is to support, represent and promote the needs and interests of Castine's volunteer firefighters, emergency medical first responders and the community they serve. In 2021 CFRVA replaced the air bottle refill system carried on the rescue truck. By upgrading this system, CFRD will be able to upgrade our self-contained breathing apparatus with lighter and longer lasting air packs, increasing the safety of our personnel when working in dangerous atmospheres. Thank you to all who helped us do this!

In the coming year we are seeking to raise \$25,000 in order to replace CFRD's aged hydraulic rescue tools with a set of newer and lighter battery-operated tools. Of course, we will also continue to do our best to support our dedicated volunteers. I hope that we can continue to count on you for your generous support. Contributions may be made directly to: Castine Fire Rescue Volunteer Association, P.O. Box 602, Castine, ME 04421.

Alternatively, you can save a stamp and make your donation securely online through PayPal 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 select “Castine Fire Rescue Volunteer Association” as your designated 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!

Respectfully submitted,
Stephen E. “Jack” Spratt, President



Harbor Master / Harbor Committee

The Castine waterfront is a small harbor yet full of all the amenities a boating community seeks. We, a community of about 1500 residents, enjoy the facilities of much larger towns along the coast of Maine. Castine has docks, a yacht club, and a boatyard to tend to the needs of yachtsman big and small from around the world. Summer here is pleasantly busy welcoming folks by land and by sea to this special little tucked away place.

The 2022 season was busy, enjoyable, and safe. Landings at the Town Docks were up once again, and we anticipate another great season ahead for 2023.

The fall was unusually stormy with extreme winds coupled with simultaneous astronomical high tides causing substantial damage to the docks and parking lot. Repairs are scheduled to be completed prior to the beginning of the boating season. Like last year, another shout-out and thanks to our Public Works, Henry Erhard and Scott Brown for their hard work repairing the town floats and for their prompt work to ensure they are ready to launch for the season.

A heads up to all mooring owners regarding pendant line lengths. Pendant lines will need to be calculated as follows: 2 times the distance from chock to water line plus the distance from chock to cleat. Minimum length for any mooring pendant is 5'. This will be strictly enforced. Do not use last year's pendant if it does not meet this requirement.

The Maine Maritime Academy (MMA) will be under way with their major dock/pier improvement and expansion project to accommodate the new vessel arriving late 2024. MMA has assured minimal disruption of business in the village and on the waterfront. Given the enormity of this project, we are working together to ensure no long-term interferences of normal use to our town facilities, day to day traffic for boaters, vehicular and pedestrians and throughout future seasons in general.

As usual, Dockhands will be on duty weekends in June and full-time from July 1 through Labor Day.

We wish a successful experience for all on Castine's waterfront and that everyone continues to stay safe.

Respectively submitted,

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



Sarah Cox former Castine Harbor
Master passed away Fall 2022

Recreation Committee

The Castine Recreation Committee happily welcomed new members Sara Kneisel and Jessica Simmons this year. We hosted an Easter egg hunt at the Adams School and on the Common, helped the Veterans organize the Memorial Day ceremony, worked with the CFRD and the merchants on the 4th of July festivities, hosted Halloween events at Emerson Hall and on the Common, and held a Christmas Tree lighting ceremony. We will often help with contributions to youth sport activities. These contributions assist with purchasing uniforms or participation dues.

Thanks to all the organizations that work with us to make these events successful year after year. Special thanks to Jeremy Pease for helping recruit MMA students for the Halloween haunted house.

If you find yourself with any ideas to share or any time to volunteer, the REC Committee can always use the help. If you are interested in serving on the Committee or lending a hand for certain events/projects, please contact Sue Macomber at the Town Office by calling 326-4502 or email sue@castine.me.us.

Respectfully submitted,
Karen Cukierski, Chair

Tree Committee

The summer of 2022 was not a kind one for trees and plants. A period of drought, similar to one in 2021, was an environmental stressor for all of Castine's trees, including our elms. Reviewing my rain gauge measurements for June through August, I recorded a total of 6.45 inches, with most instances of rainfall being very meager. Our elm trees showed their thirst in their leaves and color. Luckily the rains came later in September and continued in January with some drenching storms. But we really need that life-giving rain during the growing season. The recurrence of Dutch elm disease during 2022 was a consequence of this repeated drought stress and the related infestation by the bark beetle that carries fungal spores. Sadly, DED occurrence was seen throughout the state in 2022. Consequently, over thirty elms on the Castine peninsula contracted DED and had to be removed. Almost all were private trees, not part of the town's streetscape. It must be emphasized that no trees that we have been preventively treating became diseased. This is a testament to the effectiveness of our treatment program, carried out by Bill Burman, the town's arborist. We have over 70 significant streetscape elms in our treatment program, which is performed on a three-year cycle for each tree. In addition, Bill also treats MMA campus elm trees that the academy manages. This is expensive work, and we are pleased that many citizens of Castine donate generously when we reach out each fall with our fundraiser. Your donations, along with a sum that the town budgets each year, enable us to care for our valued elm trees. Thank you!

Another goal of our committee is to replant our village streetscape where there are open spots. This past year three disease-resistant elms were planted on Court Street and Dyer Lane. One, a Valley Forge cultivar, was generously donated to us by Central Maine Power in recognition of Maine Arbor Week. Two others are young hybrid elms of the variety Accolade. We plan to continue our replanting program with tree species that are suitable as streetscape trees, but are not elms. Broadening our selection of tree

species is aimed at providing protection from possible future infestations that favor a single species, as is the case with DED.

We thank the members of the Elm Tree Committee, Betsy Foote, Terry Kudlak, Andi Lloyd, Patrick Haugen, Bill Burman, and Carl Olson of MMA for their dedication to caring for the town's elms. We also thank our friends at Town Hall - 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. And for those with private elms, please consider treating them to prevent disease spread. Please contact the tree warden with any questions.

Respectfully submitted,
Don Tenney, Chair & Tree Warden



Planting of a disease resistant "Valley Forge" American elm tree donated by Central Maine Power to Castine in May 2022 in celebration of Maine Arbor Week.
(L-R) Henry Burman, Kris Spiegel-CMP Utility Arborist and Bill Burman, Castine Town Arborist.

Witherle Memorial Library

Perhaps the crowning jewel of the year and it happened just as the library fiscal year was starting, the launch of Breaking Bread in cooperation with Blue Angel and Compass Rose Books, with readings from multiple Maine and local authors, was an enormous success. We filled the pews of the Unitarian Church with over 100 attendees. The coordination by Kathryn, Johanna Barrett of Compass Rose Books, Deborah Corey of Blue Angel, and editor of the collection of food related stories, ensured that the program ran smoothly.

Kathryn and Rich have been busy again with Signatures, which is cosponsored by the Castine Arts Association. Alicia Anstead collaborates with the project as well. They keep outdoing themselves every time. The exhibits drew 1,400 visitors to the shows and archives in 2022. Bronze sculpture artist Basha D.A. Olson and woodturner Temple Blackwood gave us a robust look into the artistic side of Castine. The online galleries feature photographs and videos of the artists at work, as well as introductions and interviews which show us the artist behind the work.

Two years ago, the thought of Dungeons & Dragons at Witherle Memorial Library probably would have raised some eyebrows. Now, however, we have three completely full groups sailing off for adventures, one adult group and two student groups. The creativity and comradery that the game has sparked in our adventurers is truly mind-blowing. I have to admit I get a lot of fun out of them foiling my plans and forcing me to name non-player characters on the spot.

We once again ran Let's Talk About It, facilitated by Breaking Bread contributor Annaliese Jakimides. The theme this year was banned books, an important topic as the American Library Association has reported a record number of book challenges in school and libraries across the country. It is our duty and our goal to provide a robust collection for all members of the community and we need to ensure that Witherle is a safe place for all to learn and discover.

Piggybacking off of Breaking Bread, Johanna Sweet held a poetry workshop around the theme of food and things you would find on your kitchen table. Debra Orado also worked with the Adams School to participate in World Read Aloud Day, which invited authors from all over the world to read and take questions from students through video chat in their classrooms. In February, we welcomed Robert Klose, University of Maine Professor and regular contributor to the Christian Science Monitor, to read from his book Adopting Anton about his journey to adopt a son from Ukraine.

This year we hosted two Socratic Seminars, helmed by Holly Perry and Lana Gold. Each seminar boasted a full house of twelve participants. We also ran another round of Living Well, co-sponsored by the Northern Light Health Center and facilitated by Gordana Hassett. Participants read books and discussed topics on health and wellbeing.

With cooperation with the Friends of the Library, we updated the Community Room (also known as the book sale room). With the room cleared out the Friends can offer a more accessible book sale and the library can hold more programs that do not disrupt normal operations. While we cannot accept every donation, and larger donations should be cleared by Marc Scoppettone, who has taken over running the book sales for the Friends, the new improved space will make a better experience for everyone.

In other building improvements, you may have noticed we are slowly replacing the lights in the library. While we started with new bulbs in all the fixtures in the main floor, we have also replaced the lights in the Community Room and several other fixtures in the stairwells and the Children's Room. These LEDs will be longer lasting and more energy efficient, ensuring a brighter future for all of us.

The Friends have also contributed to improving the library's collection. Children's Librarian Debra Orado has overhauled the children's nonfiction thanks to \$5000 from the Friends. Thanks to them the children in our community can enjoy up to date and current nonfiction books and Adams School teachers can pull from our collection for lessons and projects. Thanks to Rich Hewitt for cataloging over 300 books as well as our regular purchases.

Speaking of the Adams School, Debbie's efforts have sparked a renaissance as now every class is coming to the library for library classes or checking out books. She is running multiple book clubs across all ages. Having witnessed the excited and insightful discussions of the students myself, Debbie is truly bringing another level of enrichment to Witherle and the community. She is also running toddler story hours midweek and reading at the Community Child Learning Place once a week.

This is truly shown with our Young People on the library website. It is our highest traffic webpage, along with home and events, of which a large portion are children's programs. Hosting Debbie's blog, children's events and title scrolls, as well as activities for families to do outside of the library, Young People has a lot to offer.

Programming this year started with the Summer Reading Program. We held weekly programs around the theme Oceans of Possibilities. The program included ocean themed activities from Chewonki to D&D one shots. In addition to reading challenges, participants created ocean themed fantasy maps with Jill Osgood, learned about creating graphic novels with Jessica Shively, and fantasy writing with Dan Lutz. With Compass Rose books, we welcomed Chris Van Dusen for a reading and signing, the line for signatures stretched across to the town green. Debbie and Kathryn also created Take & Make Kits, which they have continued throughout the year, that the whole family could enjoy. So far, every single kit they have put together has been taken.

Debbie also ran another round of Girls Who Code, a program which encourages girls to learn how to code computer programs, which was also so full we had to purchase another laptop. Jake Simmons, who also helps with one of the D&D groups, facilitated a four-month Board Games program which regularly had fifteen participants. Jessica Simmons facilitated Flour Power at Emerson Hall, a four-month baking program with sixteen participants. To top it all off, Debbie will be running a program called Pinball 3000, in which children will construct their own pinball machines out of cardboard, before she starts preparing for Summer Reading Program 2023.

The Friends generously paid for a generator for the library and the first year of fuel. This will not only protect the library collection but also allow us to continue to operate if we lose power. Many years in the making, the generator should provide us with the ability to serve the community better and even allow us to be another shelter option should it be required.

I would also be remiss if I didn't mention the Witherle Dogs. Starting with our mascots Alistair and Buster, we now have over a dozen different dogs on stickers we give out to patrons. Castine dog owners are excited to get their furry friends on a sticker and the kids (and adults) love to collect them all. Debbie is now handing out notebooks to kids who want to collect them and we have more plans for the Witherle Dogs in the future. If you'd like one of your canine companions to join this illustrious group, bring them on in (leash required) and we can take their picture.

We may have had some bumps along the road but with the patronage and generosity of the community we were able to make it through together. Thank you for another great year in Castine, Maine!

Respectfully submitted,

Nicholas Berry, MLIS Library Director

Friends of Witherle Memorial Library

The Friends had a busy and productive 2022. Nick and Debra used the discretionary funds we provided them in various and important ways. For instance, Nick purchased an “Owl,” a device which allows people who are attending a hybrid meeting in person to see those attending by Zoom and vice versa. This has enabled those meetings to progress more effectively and efficiently, thus adult programming remains strong and varied.

In addition to the budgeted discretionary funds for Debra, which she used primarily for programming, the Friends provided money for furniture and books, specifically non-fiction additions to the library and a rack for board books. The children’s programming has also been exceptionally enriched.

The exhibits in the foyer continue to be varied and interesting, thanks to Robin Mass.

In conjunction with the library staff, the Friends overhauled the Community Room and had shelving installed on two walls. Books sales were held inside often, even during the summer, and continued to be strong. We have now published a list of acceptable donations which appears in the Community Room and on the Friends new website. Membership and donations may also be made on the website.

Another major accomplishment was the commitment to purchase and have installed a 40K generator and tanks, and to pay for at least the first year of fuel. We thank the excellent stewardship of earlier boards for enabling us to do this. We had hoped to have it installed by December, but the supply chain failed us, and it will now be April 2023. We hope...

Finally, many thanks to Ann Jones for her years spent as our Treasurer, and welcome to Don Small, who has taken over that position.

Respectfully submitted,
Karen Lyons, President

Witherle Memorial Library Board of Trustees

It is difficult to write this letter and talk about the great accomplishments at the Library without first paying tribute to Berna Kaiserian. Berna served on our Library Board for 19 years as well as many years of dedicated service on other community boards and committees. She was our finance wizard. She brought sensibility and good humor to our Board.

Witherle Memorial Library has more than recovered from 3 years of pandemic challenges. Nick Berry’s Town Report letter notes amazing accomplishments while still considering the health and safety of staff and patrons. Karen Lyon’s letter from the Friends reminds us of the generosity of the Friends and their impact on our building, our collections, and our programs. We thank you.

Our library has engaging offerings for all ages and is always adding and adapting to the changes in our lives and the world around us. Subscribe to the Library Events Reminder newsletter and you will be up to date on all the great things happening.

Stop by and see the freshly painted rotunda, the exhibits curated by Robin Mass, and thank the staff for their work well done.

Respectfully submitted,
Jeff Ackerman, Chair

Adams School Principal's Report

In my first almost-year as the principal of Adams School, I've been pleased to see it is everything I'd hoped. High academic expectations, committed and talented teachers and staff, involved and respectful parents, engaged and thoughtful students, a supportive community, and an overall family atmosphere are hallmarks of the school. I am grateful for the opportunity to lead this school, and always welcome your thoughts on how we can do even better.

The 2022-23 school year has been something of a dance, between the new, and the old. The new has primarily been new people, both staff and students. Andrew Chung (middle school math and interventionist), Georgia Zildjian (music teacher), Vicky Richardson (French), Linda Murray (educational technician), Alex Kay (school chef), Leroy Charette (head of maintenance), and Tanya Astbury (school nurse) all joined the staff this year. Even I get to be new (to Adams School), despite also being old! Thirteen new students joined the school this year as well, representing six new families. Luckily all this newness has been balanced by the "old".

The old comes in the form of tradition. As we emerge from pandemic restrictions, we get to return to our old ways, but only the ones we choose to return. One of the most surprising things to me in my first days on the job was how many Castine parents hadn't even had the opportunity to walk through the school building, due to Covid restrictions. Now, events such as open houses, concerts, sporting events, and parent teacher conferences see us welcoming parents, in person, once again. Between all of the new and the old coming together, it's been something of a rebirth for the school.

We currently have the same number of students in grades Pre-K to 8 as last year, at 49, and I anticipate a slightly higher enrollment next year.

I'd like to end with a thank you to former principal, and future Union 93 Director of Special Services, Sheila Irvine. When I joined the Adams School, I did so knowing that Ms. Irvine was remaining on as a teacher, which for me was, and has continued to be, an absolute positive. Ms. Irvine is a hardworking, compassionate, and thoughtful person of integrity. She was a teaching principal here for five years, and then strictly a teacher this year. Thank you, Ms. Irvine, for all you brought to the Adams School these past six years.

Respectfully submitted,
Fred Cole, Principal

Superintendent's Report

I'm happy to report that planning for and responding to the COVID pandemic no longer consumes the majority of our day. Instead, for the first time since spring 2020 we have been able to focus our efforts on teaching, learning, and restoring a sense of normalcy here at school. In that spirit, last summer School Union 93 administrators met and agreed upon three union-wide goals:

- bring back four school traditions, at least two of which involve family engagement
- on the NWEA math and reading assessments, the percentage of students meeting their targets in both growth and proficiency will be at least four percentage points higher than in 2021-22

- re-emphasize school safety, including safety drills and school safety training for staff

We are currently on track to meet all three of these goals.

At the end of the day, it's all about what happens in the classroom; great schools depend on great teaching, and Castine is fortunate to have a staff of dedicated, caring, and committed teachers who go above and beyond for their students. In addition to our outstanding teachers and staff, we welcomed our new principal, Fred Cole, this year. Mr. Cole brings many years of experience as a teacher and administrator on the peninsula and provides steady, exemplary leadership. As a result, we're emerging from the COVID era strong and ready for the future.

On the financial side, the School Board developed a budget that focuses on student achievement while at the same time being fiscally responsible to the taxpayers of Castine. The proposed budget maintains current staff positions and programs while increasing last year's budget by 7.97%. Major impacts on the budget increase include:

- employee salaries and benefits (increase of \$66,000)
- high school enrollment and tuition (increase of \$70,000)

I thank you in advance for your consideration and support of the school budget at the upcoming Town Meeting.

Respectfully submitted,
Reg Ruhlin, Superintendent



(L-R) 2021–2022 Adams School 8th Grade Graduation Class
Ellie Arentz, Stephanie Gualtieri and Cormac Bernard

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 Town & Others:</u>
Grade 9	18	39	Blue Hill 108, Brooklin 16, Brooksville
Grade 10	40	39	32, Castine 16, Glenburn 1, Hancock 2,
Grade 11	27	40	Orland 5, Otis 2, Penobscot 19, Sedgwick
Grade 12	52	34	32, Surry 43, Boarding 12, Private Pay 1
	137	152	

It has been wonderful to have a more normal school year, without masks or other restrictions! A major development at GSA has been a community service program for our students. By the end of December, students had completed over 600 hours of service: reading to elementary students, connecting with local organizations, working with individual citizens, and more. Our refugee student program has brought three students to GSA, one from Afghanistan and two from Ukraine. Generosity of community members made this possible and is a wonderful example of Academy/Community partnership. We continue to face the same enrollment pressures as many schools in Maine and are working hard to preserve programs while keeping budgets balanced. If you are interested in getting involved with GSA, or have a request for student help, please contact us at 374-2808, or see us on Facebook or Instagram.

Our mission to serve every high school student on the peninsula requires many types of programming. It is impossible to do this on the state-set tuition alone. We are thankful for the \$1700 per-student supplemental tuition from our towns each of the past two years. As promised, we are continuing to share more financial information, have more public meetings open, and provide more means for input into our budget process. This past year we worked successfully with the Budget Review Committee composed of members from each town to review our full budget and provide feedback and advice. We have published many documents on our website, including our 2022-23 budget, last year’s audit, and projections for the future. We will have at least three public Board meetings. This year we are again asking for \$1700 supplemental tuition. Since it is the same as last year, this request will not raise taxes over last year.

For more about GSA, our programs, what’s happening on campus, and the documents mentioned above, visit our website at www.georgestevensacademy.org. Thank you!

Respectfully submitted,
Timothy J. Seeley, Head of School

Maine Maritime Academy

A year after joining Maine Maritime Academy as its 15th President, I am pleased to report that MMA is growing in both its offerings as one of the premiere Maritime Academies in the world and its partnership with Castine.

We began our academic year with a focus on growing our industry relationships and over the course of the year have announced partnerships to explore clean energy and offshore wind. MMA is leading the charge in revolutionizing Maine workforce training in collaboration with the Maine Community College system to help “marinize” areas of trade industries for offshore work.

We are proud to also be growing our student offerings outside of the classroom. This year we have announced the return of Football and elevation of men’s and women’s Wrestling to a varsity sport on campus. We have also renewed our commitment to the schooner Bowdoin, the Official Vessel of the State of Maine, and the flagship of Maine Maritime Academy’s Vessel Operations and Technology. During the summer of 2024 she will return to the Arctic.

While our academic and extracurricular offerings continue to flourish, so too does our relationship with Castine, in which I take personal pride and pleasure. As MMA and the Town anticipate the arrival of the new National Security Multi-mission Vessel (NSMV), to be named “Training Ship State of Maine V” in October 2024, I am also proud of the history level of engagement and collaboration with Town leadership, committees, and individuals to explore how our evolving waterfronts will take shape together. Maine Maritime and its leadership remain committed to advocating for the Town on funding sources and project collaboration. Finally, we are most appreciative for the support, guidance, and ongoing collaboration we continue to receive from Castine’s First Responders through their leadership opportunities for our students and their aid when called upon day or night.

On behalf of my wife Kristy and me, thank you for welcoming us back to Castine. We look forward to a wonderful future together.

Respectfully submitted,
Jerry S Paul, President



MMA President Jerry Paul

Peninsula Ambulance Corps

As this year began, we expected Peninsula Ambulance Corps' challenges to continue to be recovering from COVID and 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.

As in 2021, our work in these areas became secondary. Inflation and staffing have become our greatest challenges. The cost of doing business has increased due to inflation. Fuel, medical supplies and almost everything we use to provide our services have increased in cost. We continued to see staff leave due to COVID and the economy. The primary reason is not being able to support their family with EMS wages. 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. Despite these challenges, PAC continued to provide our services and adjust our practices to compensate for the increased cost of doing business. In addition, we continue to improve employee wages to remain competitive.

Our largest payors remain Medicare (federal government) and Medicaid/MaineCare (state government). Together, they represent 63% 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 eight full-time and thirteen 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. We have had a reduction of two employees from 2021. EMS staffing is an issue state and nationwide. We continue to explore recruitment and retention solutions.

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 replaced one of our ambulances in 2022. The new 2022 model replaced a 2010 ambulance. This is part of our fleet replacement program and ensures we are providing a modern and reliable fleet to our communities.

Call volume—the basis upon which we are reimbursed—was 1644 this year, an increase of 110 calls from 2020.

Totals by town are given in the chart below. Inter-hospital patient transports, which were 31.4% of call volume, are also included in call totals.

2022 Calls By Town

Blue Hill	771	Penobscot	86
Brooklin	65	Sedgwick	123
Brooksville	80	Surry	150
Castine	71	Other Towns	298

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 \$21.50 for the operating budget (an increase of \$1.50) and \$5.00 (An increase of \$0.57) for the ambulance reserve fund per capita. This is a per capita total of \$26.50.

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

2022 was a year of many major new things for the Historical Society including staffing, exhibits, and one huge event – the Castine House and Garden Tour!

Early in the year we welcomed two new staff members, Jules Thomson as Collections Manager and Mary Caron Durost as Office Manager. Both Jules and Mary settled in quickly and are providing new energy, ideas, and skills to CHS.

In June, we opened a brand-new exhibition called “Clark Fitz-Gerald: Castine’s Celebrated Sculptor-in-Residence.” The result of many years of research, the exhibit was guest curated by art historian Carl Little. It featured sculptures and drawings by Fitz-Gerald who lived and worked in Castine for much of his long and important career. The exhibit was a huge success, so much so that we will bring it back for 2023 but with many new sculptures!

Accompanying the exhibition, we hosted a series of educational programs including a talk by Clark’s son, Stephen Fitz-Gerald, the Pulliam Memorial Lecture given by art historian Carl Little, and a hands-on art workshop for families using found objects from nature inspired by Clark’s “Jibbies”. This program was so successful we offered it in the fall to the 3-4th graders at the Adams School who also toured the exhibition.

After years of planning and two Covid-related cancellations, we hosted the Castine House & Garden Tour on July 22. We were thrilled that the event brought over 1,000 people to our town to tour homes and gardens, visit our shops, eat in our restaurants and enjoy all that Castine has to offer. Thanks to our over 200 volunteers led by chair Ruth Scheer and co-chairs Lynne and Mary Dearborn, who managed this event flawlessly. Just a reminder, CHS only offers this event every four years.

In addition to all this, CHS launched its new Strategic Plan that will chart our course for the next three years. We debuted our new mission statement: *We make Castine history accessible, relevant, and inspiring to all.* In addition we crafted a new vision statement: *The Castine Historical Society cultivates curiosity about our past to foster a more inclusive, empathetic, and informed society. Inside and outside our walls, we build relationships among individuals, organizations, and the community to enhance understanding of our collective experiences.*

We hope that you will share in our excitement for all that’s happening at CHS. This is **your** Historical Society and together we can continue to make the Castine Historical Society accessible, relevant, and inspiring to all.

Respectfully submitted,
Lisa Simpson Lutts, Executive Director

Castine History Partners

The Castine History Partners was formed in 2018 by a group of non-profits whose mission is to build partnerships among Castine’s cultural institutions, meet demand for and create excitement around our town’s history.

The members include the Castine Community Partners, Castine Historical Society, Castine Touring Company, Maine Coast Heritage Trust, Maine Maritime Academy, Wilson Museum, and Witherle Memorial Library. The project is funded through dues from each participating organization, as well as donations from granting

organizations, businesses, and interested individuals.

The Partners maintain and promote the Castine Virtual History Tour, a free mobile app that is available to download for mobile devices on Google Play, the Apple App Store, or on the web at castine.stqry.app.

In 2022, the Partners oversaw the creation of a new virtual tour that is scheduled to launch later in 2023 called “A Tale of Two Wars: Castine in the Revolution and War of 1812.” This combination walking and driving tour takes visitors through Castine to learn why our seemingly remote town was fought over in two major wars.

Wilson Museum

2022 was a busy, exciting year at the Wilson Museum. We welcomed more than 4,000 visitors to our exhibits and programs. We offered a new, year-round program series, *Connecting to Collections*, with 10 programs that explored connections between our collections and history, culture, and current events. Technology allowed us to expand the reach of these programs, which were offered both in person and virtually. Topics ranged from early tablewares to the origins of the solar system, from environmental clues found in shells to Arctic cultural adaptations to a changing climate.

Living History Days continued to draw hundreds of folks of all ages to try their hand at woodworking, boatbuilding, blacksmithing, rope making, and more. A new woodworking project, treasure boxes, was a popular addition, and our blacksmith shop featured two new guest blacksmiths. Our summer art exhibit, *Inspired*, featured a beautiful variety of works by local artists.

Building on the excitement of our 100th anniversary in 2021, we started a new “tradition” of closing out August with a community picnic – save the date of August 27 for the 2023 gathering! The busiest day on the museum campus was Bastille Day, when more than 150 people sampled our famous handmade ice cream.

The Wilson Museum was pleased to be able to strengthen and grow our collaborations with community organizations, including the Castine Historical Society, Castine Garden Club, Castine Arts Association, Witherle Memorial Library, Adams School, and Maine Maritime Academy. Programs for school-age kids included February vacation activities, afterschool programs for Adams School students, and field trips. We are especially excited to be developing a new local history program for middle school students in Castine and neighboring communities in collaboration with MMA, CHS, and other local historical societies.

We are looking forward to another great year in 2023, and we encourage everyone to visit our website (also new in 2022) to see what is happening on campus, sign up for our e-news, become a member, and so much more!

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.

Simply stated, our mission goals are accomplished by providing opportunities for individuals of all ages to experience the arts, engage in the arts, and support the arts. In achieving these goals, we also work cooperatively with community organizations, such as Friends of Witherle Library, Wilson Museum, Castine Historical Society, Maine Coast Heritage Trust, Hatch Fund, Castine Town Hall, and the community at large, as when we sponsored the Ukraine Relief Fair. We strive to provide affordable and enriching opportunities and we make our greatest financial commitment to providing programs for local youth.

Our past year's offerings included, but not limited to:

- Concerts, such as a Flash! In the Pan concert, a B.O.O.M. (Baroque Orchestra of Maine) concert and the return of the in-person December Holiday Concert
- Movie & potluck nights
- The 3rd Annual Holiday Tree Trail
- Support of Witherle Memorial Library's Signatures artist archives
- Sponsorship of the Castine Theatre Camp for children and youths
- The reopening of the Free Little Art Gallery
- Wire sculpture, bookmaking, hypertufa, and "jibbies" sculpture workshops

Looking to the future, mark your calendars for the Just For Fun concert being held at 3pm on May 14, our second Flash! In the Pans concert taking place on July 3 at the town pier, and a July 16th Ellas and Fellas a capella concert, venue to be determined. Workshops and activities are also being scheduled, so keep an eye on the CAA website (www.castinearts.org).

As you know, we are a non-profit organization run by volunteers and supported by you. We depend on your financial and artistic contributions to fulfill our mission statement. We need your participation in our leadership, as well, as we seek to fill board member positions. Share your talents!

In addition, if you have an idea for an activity/event/workshop that you would like to offer or sponsor financially, contact us at www.castinearts.org. We further encourage you to renew and/or increase your annual membership.

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 Prog. Chair
Deborah Neve, Visual Arts Chair	Casey Bernard, Literary Chair
Donald Tenney, Publicity and Communications Chair	

Respectfully submitted,
Johanna Sweet

Castine Woman's Club

The Castine Woman's Club, due to the continuation of the COVID-19 pandemic, was busy keeping safe in 2022 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. Prior to the pandemic, various fundraisers were held throughout the year. Once it is safe to gather again, CWC hopes to continue hosting fundraisers and co-hosting occasional events at Witherle Library and the Wilson Museum. CWC is a non-profit charitable organization and as always welcomes monetary and in-kind donations and joint sponsorship of local projects.

As a service organization, our mission is to give back to the community by supporting education, health, civic service, and cultural activities in the community. In 2021 and 2022, due to the ongoing 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 2022/2023, GFWC Maine is focused on "Mental Health Matters," erasing the stigma of mental health. Over the past decade, CWC has continued to manage the GFWC Maine website (gfwcmaine.org) thanks to webmaster and MMA professor Jeff Taub. In 2022, in the fight against COVID-19, the Club continued to distribute masks to seniors and others within the community. As always, CWC continued to 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 supported GFWC Maine Elder Abuse Scholarship Fund for state high school essayists. CWC hopes to establish other future scholarship opportunities. Over the past few 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, 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, one of the oldest art contests in Maine. Unfortunately, due to pandemic restrictions, many of these art contests were canceled.

The Castine Woman's Club looks forward to continuing its support to the community in 2023! We thank the community for your support, and we hope to see you at our future meetings and events when CWC begins to gather again in person. See you then!

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

Castine Garden Club

The mission of the Castine Garden Club is to promote gardening through various programs for members and guests, and to contribute to the beautification of Castine. We continue to emphasize the importance of growing native plants to support our native pollinators and wildlife.

Our Plant Sale was held after a 2-year COVID hiatus, and it was a hit! We sold all the annual and vegetable seedlings, and there were many perennials to choose from, dug from members' gardens. A silent auction of garden accessories and sale of leather garden gloves was successful. We held a drawing for a native tree. Magda Sokolowski was thrilled to win and planted a native Pagoda dogwood tree in her yard.

The 2023 Plant Sale is scheduled for Saturday, May 27 at Emerson Hall. There will be many pots of native perennials that were started by members at a workshop in January 2022, as well as annual and vegetable seedlings, and we will again have our raffle for a native tree. We will be taking preorders for geraniums. Call Jane Saltsman for more information (479-4515).

Other programs in 2022 included an illustrated lecture by Cathy Rees, author of *Winterland: Create a Beautiful Garden in Every Season*; creating a seed saving library; a lecture by the owners of Five Star Nursery in Brooklin on planting trees in the home landscape; a trip to Leafsong Flower Farm in Belmont; a tour of the Native Gardens of Blue Hill at the Bagaduce Music Lending Library; a lecture on "Gardening as We Age: A User's Manual" by Master Gardener Lisa Colburn; a seed swap among members; and our annual Christmas centerpiece workshop for Adams School 7th and 8th grade students, led for the 21st year by our Treasurer, Jane Warker.

Our beautification efforts included Green Up Day in April, wreaths for Memorial Day; summer planters at the Witherle Library, Emerson Hall, the post office and the village cannon; and window boxes at the town dock. Members maintained the window boxes all summer. We made donations to the Town of Castine Elm Tree Fund and Light Up Castine and provided holiday wreaths for Emerson Hall and the post office.

The programs and plant sale couldn't happen without the hard work of our Board: Susie Hatch (Secretary), Jane Warker (Treasurer), Gail Winkler (Programs), Kathy Eaton and Ann Blodgett (Beautification), Sue Loomis and Mary Kneisel (Hostesses), Kathy Crawford (Membership), and Jane Saltsman (Plant Sale chair). Thanks to all, and to the Town of Castine for use of its facilities.

We have many exciting events planned for 2023, and plan to revive our "Gardens Open" program. Watch for more information. We always welcome new members to join us as we all explore our love of gardening.

Respectfully submitted.
Marty Tenney, President (326-9536)

Doctor Mary Cushman Circle

The members of the Dr. Mary Cushman Circle held an outside yard sale and Lunch in the Garden in June 2022 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 \$11,300 in 2022. Specific donations were: Church World Service \$1300, Hancock County Habitat for Humanity \$700, 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 \$1300, Overture International Haiti (successor to Free the Kids) \$700, The Next Step against Domestic Violence \$700, H.O.M.E. \$700, Home-Emmaus Center in Ellsworth \$700, Friendship Cottage Blue Hill \$700, The Fistula Foundation \$1300, At Home \$700, The Tree of Life \$700, 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 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 2022, the Circle received another generous gift from the Katherine Ebbert Marshall Charitable Endowment. A special thanks as well to Danielle Mutty for the gift of several tents that kept us COVID friendly at the June fair.

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

Respectfully submitted,
Barbara Griffiths, Mission Chair

Community Childhood Learning Place

President's Report:

Year 2022 Summary:

Community Childhood Learning Place was investigated by the licensing agency, Maine Department of Health and Human Services in February and March 2022 based upon complaints by two-staff and a few parents. The DHHS found “*information obtained during the course of the investigation did not support the allegations and there were no licensing rule violations identified*”. The full letter from DHHS is with the Licensing Information in the lobby of CCLP.

The false allegations and resignation of staff caused closure of the infant/toddler room and after-school room while a search for new staff proceeded. By July 2022 the staff numbers were up to full complement. It should be noted, the hires in spring 2022 provided CCLP with an amazing staff rarely seen in childcare. All staff members have a Bachelors or Master's degree and three to 20-years of teaching experience.

Year 2022 Highlights:

- Staff changes have made amazing leaps in the learning experiences for the children. CCLP Board and the staff had the annual Fourth of July 1K and 5K race fundraiser.
- Staff joined together to present an Art Show for the parents and the Community in August.
- October the entire staff presented at the Maine State Early Childhood, a two-day Conference in Bangor, Maine. It is an honor to be selected.
- November the staff and parents had a fundraiser bake sale.

The CCLP Mission continues to be honored by the CCLP Board and the CCLP staff. The CCLP Board and staff are committed to increasing enrollment and fundraising to assure the financial stability of CCLP and increase communication with the community.

Financial Report:

The 990 for 2021 is on file at the Community Childhood Learning Place and at the Castine Town Office. The 990 for 2022 will be filed November 2023.

The financial statement for 2022 and the projected budget for 2023 are on file at CCLP and at the Castine Town Office.

Community Childhood Learning Place (Early Learning and Care: 501c3)
39 State Street/ PO Box 344, Castine, ME 04421

Officers: President: Nancy Sayre, Ph.D.

Treasurer: WG Sayre, Ph.D.

Secretary: Diana Bernard, M.Ed; J.D.

Michael Cummings, M.A.

Debra Cummings, M.Ed.

Castine Community Partners

Castine Community Partners (CCP) is a 501c. (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.”

Castine Community Partners also offers support to the following community organizations by providing fiscal sponsorships.

The Castine Area Relief Fund, As the 2020 COVID pandemic was affecting life on the Blue Hill peninsula in May of 2020, the Castine Area Relief Fund (CARF) was formed to provide help for related food insecurity. 140 weeks later, like COVID, food insecurity abounds. Although, as of January 2023 CARF volunteers have delivered over 2,000 grocery bags (+30,000 meals) to young families, disabled and older adults, the need still exists. We have written grants and received donations totaling nearly \$80,000 but we still need your help.

Castine History Partners, is a consortium of 7 community non-profits whose goal is to build partnerships while creating excitement and demand for accurate Castine history. CCP is a fiscal agent and working members of this group. Updates from the Castine History Partners can be found on page 38 of this report.

Friends of Castine Fortifications, with a focus on Castine’s forts, bunkers and other historic fortifications, Friends of Castine Fortifications contributed to the cost of the 2020 Fort George Historic Properties Management Plan.

Castine Wood Bank, inspired in 2015, the Castine Wood Bank continues to grow, now with a partner wood bank in Surry. Both sites were visited by a reporter for the New York times who wrote “**When There’s No Heat: You Need Wood, You Get Wood. Community wood banks, like food banks, help people in need. Climate change is shaping their role.**” (2/19/2021)

Contacts—Pedrick Sweet (207) 326-4924 or Gil Tenney (207) 326-4372

We are looking forward to working with several groups exploring new ventures during 2023 and are always open to help where we can.

Respectfully submitted,
Brooke Tenney

CCP Members as follows:
Liz Parish, Jimmy Goodson, Pat Bishop,
Ewen Farnham, Bruce Boczkiewicz &
Brooke Tenney.

Castine Merchant's Association

The Castine Merchants Association (CMA) is a 501 (C) 3 organization formed to embrace, support and promote Castine's businesses, non-profit organizations and the Town of Castine. Members pay dues which in turn are used to promote and market the Town of Castine. CMA also manages the Castine Visitor Center which is open June–October to provide information to visitors and residents. Located at the Town Dock, the Visitor Center is run by one paid part-time employee, Sherri Whittaker, and is staffed by a dedicated group of volunteers.

In 2022 the Visitor Center served over 2,000 people from throughout the world. Brochures from member businesses and non-profits were distributed and volunteers gave out information about what was happening that day in Castine. It proves to be an invaluable resource for visitors and residents of Castine. CMA is grateful to the Town of Castine for their annual funding that allows us to hire staff and keep the Visitor Center open as a service to the community.

CMA meets three times per year. In the fall of 2022 new officers included Lisa Simpson Lutts of Castine Historical Society, President; Johanna Barrett of Compass Rose Books, Vice President; Troy and Cindy Dicken of Tilt & Timber Farm, Secretary; and Tiffany Martin of Bangor Savings Bank, Treasurer. CMA wishes to thank outgoing Presidents Bonnie and Tony Politano for their excellent leadership of the organization for the past two years!

Projects CMA was involved with in 2022 include maintaining and hosting the Visit Castine website, Facebook and Instagram sites and sponsoring advertisements for Castine in tourism publications. In addition, CMA prints the town's Walking Tour Map. The goal of all this work is to attract tourists to Castine who will in turn shop in our stores, eat in our restaurants, visit our museums and historic sites, attend events, and perhaps choose to purchase a home!

Each November, CMA organizes a fundraiser called Light Up Castine. Residents and businesses who donate receive a Holiday Tag with their name on it. These tags along with garlands and lights, decorate the lamp posts on Main Street to create a festive holiday atmosphere in town. The fundraiser culminates in an evening called "Light Up Castine," in which town businesses are open for extended hours and offer holiday merchandise, crafts, and food. This is an important fundraiser that helps CMA maintain the Visitor Center and promote Castine as a tourism destination.

This year, the CMA has formed two subcommittees: a Town Communications Subcommittee and a Marketing Subcommittee. The Communications Subcommittee was formed to create a better connection between CMA interests and the town; the Marketing Committee was formed to make a more informed and coherent marketing plan for the town. Thus far, the new Marketing Committee has created a new public town events & activities calendar, created a town e-newsletter that is targeted at both residents and potential tourists, and created a new town media assets folder for potential press inquiries. Projects are ongoing for both subcommittees.

Everyone is welcome to join the Castine Merchants Association. Please feel free to contact one of our officers to learn more. We all want Castine to be a vibrant and successful community, and you can help through your membership with the Castine Merchants Association.

Blue Hill Heritage Trust

2022 was a good year for Blue Hill Heritage Trust, as we got back to a routine that felt more normal than the two years previous. The use of our trails remained quite high, however, and we anticipate that this will continue now into the future. The pandemic gave people the chance to discover our properties and they are continuing to use them. The same is true of our programs for schools and communities. People are building on the appreciation they have gained for the lands of the peninsula by learning more about our place.

Our biggest project in 2022 was the protection of 336 acres on Wallamatogus Mountain, in Penobscot. While not in Castine, this project has a connection with the town through the former Conservation Trust of Brooksville, Castine, and Penobscot. Until it merged with BHHT, in 2014, the Conservation Trust worked for nearly forty years to conserve land in its three towns, and Wallamatogus was one of their priorities for conservation. We were honored to have the opportunity to finalize something that others had been working on for so long.

Blue Hill Heritage Trust's mission is, "to lead in conserving land, water, and wildlife habitat on the greater Blue Hill Peninsula. To teach and practice a stewardship ethic. To promote ecological, economic, and community health for this and future generations." Much of our work is future focused, looking to protect and enhance the long-term health of both land and people, and Blue Hill Heritage Trust is committed to both conserving land in our towns and serving those communities.

We want to thank all our Castine supporters for being our partners in this work. We did not add any new land in town this last year. In 2022, the Trust voluntarily paid \$595 in real estate taxes to the town and a total of \$29,711 to all the towns in which we hold land.

We are very much hoping for a more normal year in 2023 and hope to see many of you out enjoying the land and water this coming year.

With regards from all of us at BHHT,
Hans M. Carlson, Executive Director

Blue Hill Peninsula Nordic Ski Club

Due to volunteer burn-out the Blue Hill Peninsula Nordic Ski Club did not meet. We are anticipating a ski check-out on December 9, 2023. Mark your calendar and stay tuned for details.....

Castine Cemetery Association

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

Town of Castine Appropriation	\$18,000.00
Savings Interest	1.91
Lot Sales	500.00
Cemetery Fund	<u>6,361.03</u>
Total Revenues & Balance	\$30,360.91

Disbursements:

Labor	\$18,000.00
Flag Purchase	136.80
Winter Work: Clearing	2,340.00
Fuel/T&C	1,308.98
Pine Tree Waste	290.34
Water Line Repair	<u>518.54</u>
Total Disbursements	\$22,594.66

Balance (December 31, 2022)	\$ 7,766.25
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Brad Tenney, President and Don Small, Treasurer

Lighthouse Bank Accounts

Lighthouse Maintenance Account

Beginning Balance 06/30/2021	\$49,124.98
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Revenue

Lighthouse Rent	\$11,101.00
Interest Earned	40.82
Donations	<u>35.00</u>
Total	\$11,176.82

Expenses

Expenses/Repairs	<u>\$ 2,207.63</u>
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Ending Balance 06/30/2022	\$58,094.17
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Lighthouse Trust Account

Beginning Balance 06/30/2021	\$ 1,418.32
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Revenue: Interest Earned	<u>.71</u>
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Trust Account ending Balance 06/30/2022	\$ 1,419.03
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Revenue Report

Account Name	Budget FY 22	Collected FY 22	Balance
Excise Tax – autos	\$150,000.00	\$165,478.10	\$ 15,478.10
Excise Tax – boats	8,000.00	9,963.80	1,963.80
State Revenue Sharing	50,000.00	105,859.07	55,859.07
State Road Assistance	12,000.00	12,944.00	944.00
Homestead Act Reimbursement	30,000.00	32,270.00	2,270.00
Other State/Federal Assistance	6,000.00	6,591.48	591.48
Licenses & Permits	12,000.00		6,497.90
Marriage, Birth, Death		1,463.40	
Liquor, Amusement, Victualer		365.00	
Building, Road Open		14,721.00	
Plumbing		1,948.50	
Municipal Fees	251,472.00		(331.20)
Trash Stickers		34,992.00	
Demolition Debris		35,126.23	
Universal Waste		786.00	
Recycling Bags		195.75	
Mooring		24,500.00	
Docking, Boat Ramp		10,566.00	
Clerk, Photo Copy, etc.		6,126.40	
Parking Tickets		2,610.00	
Library Income/Endowment		131,238.42	
Library Endowment (to Library Maint Capital)		5,000.00	
Maine Maritime Academy	150,000.00		2,423.49
Public Safety		112,423.49	
Debt Service		40,000.00	
Investment Interest	15,000.00	25,248.99	10,248.99
Interest on Taxes	5,000.00	6,558.74	1,558.74
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	18,800.00	19,300.29	500.29
Payments in Lieu of Taxes	2,200.00	2,360.00	160.00
Miscellaneous	1,000.00	0.00	(1,000.00)
TOTAL REVENUE	\$716,672.00	\$813,836.66	\$ 97,164.66

Tax Collector's Report

2021 Committed for collection	\$2,876,833.32
Abatements	1,866.63
Supplemental Taxes	0.00
Total to Collect	\$2,874,966.69

2021 Tax Receipts	\$2,848,510.05
2021 Unpaid Taxes	14,691.18
Paid in advance	11,765.55
Software Rounding Error	(.09)
Total	\$2,874,966.69

2020 Unpaid Taxes 06/30/2021	\$ 17,496.27
2020 Tax Receipts	7,855.69
2020 Supplemental Taxes	15,285.81
2020 Unpaid Tax Balance 06/30/2021	\$ 24,926.39

2019 Unpaid Taxes 06/30/2021	\$ 10,625.38
2019 Tax Receipts	10,625.38
2019 Abatements	0.00
2019 Unpaid Taxes 06/30/2021	\$ 0.00

2021 Unpaid Taxes	
Biggie, Sharon	\$ 3,041.52
Castine Condiments	34.20
Colson, Dennis L, II	457.14
Colson, Dennis L, Sr – Estate	285.00
Disse, Joan P	1,982.46
Evans, Lynn F	1,814.88
Harmon, Waldo – Estate	174.42
Harrington, Walter J, II	1,055.64
Keene, Nancy & Douglas	660.06
Van Horn, David M – Estate	5,185.86
Total	\$ 14,691.18

2020 Unpaid Taxes	
Biggie, Sharon	\$ 3,041.52
Colson, Dennis L, II	457.14
Harrington, Walter J, II	1,055.64
Keene, Nancy & Douglas	15,186.23
Van Horn, David M – Estate	5,185.86
Total	\$ 24,926.39

Taxpayer List for 2022

Property Owner	Land Valuation	Building Valuation	Tax
125 Water Street, LLC	\$424,000	\$270,300	9,026
185 Perkins St, LLC	\$691,200	\$237,900	12,078
7 Maine Street, LLC	\$58,600	\$89,900	1,931
* Abernethy, Dale & Linda	\$57,900	\$265,900	3,914
* Ackerman, Jeffrey	\$99,200	\$68,800	1,888
* Adam, Joshua M & Susan P	\$101,600	\$142,900	2,883
* Adams, David K & Elise	\$126,200	\$140,800	3,175
Agnew, David P & Lela Riis Usry	\$138,200	\$106,500	3,181
Agua53, LLC	\$182,400	\$96,700	3,628
* Albon, Jacob & Lauren	\$61,700	\$143,200	2,368
Allen, Randee Sue	\$5,100	\$-	66
Allen, Robert W, Trustee	\$199,100	\$134,400	4,336
Allen, Susan & Middleton, Neil	\$417,700	\$150,700	7,389
* Alston, Wallace M, Jr & Alice S	\$240,200	\$207,600	5,526
American Towers, LLC	\$15,600	\$133,800	1,942
Anderson, Richard G & Helen A	\$226,100	\$189,000	5,396
Another Day on the Bagaduce, LLC	\$635,500	\$221,700	11,144
Anthony, Kristina B	\$83,500	\$54,100	1,789
* Appleman, Mary J	\$425,500	\$99,900	6,534
* Armstrong, Richard S & Adams, Carol A	\$294,800	\$759,000	13,404
Arntzen, Morten & Carolyn	\$949,000	\$807,000	22,828
Ashton Family Trust	\$19,100	\$-	248
Ashton Family Trust	\$422,800	\$302,600	9,430
* Asyali, Ender & Hale Akin	\$153,700	\$102,200	3,031
Asyali, Ender & Hale Akin	\$126,700	\$-	1,647
Atwood, Corey	\$6,800	\$-	88
Auld, David & Sherrill F	\$167,200	\$184,600	4,573
Austin, Donald M, Et Al	\$239,400	\$13,400	3,286
Austin, Donald M, Et Al	\$244,000	\$116,500	4,687
* Avery, David E	\$121,100	\$72,900	2,226
Bag End, LLC	\$132,000	\$146,500	3,621
* Bagot, Jane	\$2,074,300	\$475,200	32,848
Baigert, Robert D Jr & Jeannette U	\$168,100	\$265,300	5,634
Baker, John E & Lynn S	\$241,600	\$152,900	5,129
* Baldwin, Anita	\$-	\$15,500	-
Ball, Nathaniel I, III & Jane H	\$150,000	\$239,400	5,062
Bangor Savings Bank	\$125,800	\$170,000	3,845
Bar Harbor Realty, LLC	\$87,100	\$181,800	3,496
Bary's Barefoot Estates, LLC	\$145,900	\$177,800	4,208
Bary's Barefoot Estates, LLC	\$182,400	\$45,300	2,960
Bary's Barefoot Estates, LLC	\$123,900	\$62,300	2,421
* Basile, Constantino G & Ruth D	\$138,200	\$262,800	4,917
Beck, Thomas G & Jones, Kerri-Ann	\$586,300	\$122,300	9,212
Belknap, Janet Family Trust	\$426,800	\$133,300	7,281

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Bell, Alan & Ziff, David	\$235,500	\$39,500	3,575
Bell, Alan & Ziff, David	\$362,700	\$53,400	5,409
Benjamin, Douglas P & Ellen L	\$351,100	\$679,300	13,395
Berleant, Arnold J & Riva S	\$4,700	\$-	61
* Berleant, Arnold J & Riva S	\$269,000	\$167,800	5,312
Berleant, Daniel & Berleant, Anne	\$185,200	\$50,800	3,068
Bernard, Diana	\$77,500	\$199,300	3,598
Bernard, James M & Casey M	\$281,000	\$135,300	5,412
Berry, Elizabeth - Trustee	\$277,400	\$204,100	6,260
Bertrand, Elaine & Paul	\$26,800	\$-	348
Bertrand, Elaine & Paul	\$67,400	\$92,300	2,076
* Bertrand, Paul & Elaine	\$45,700	\$123,300	1,901
Betts, Darby W, Jr	\$34,300	\$-	446
Betts, Darby W, Jr	\$48,800	\$3,700	683
Bicks, Jenny - Trustee	\$394,800	\$451,800	11,006
* Biggie, Sharon	\$74,400	\$217,400	3,498
* Biggie, Therese	\$126,400	\$150,700	3,307
Billings, Edmund & Hillary - Trustees	\$521,600	\$145,100	8,667
Birchbrook - Trustee	\$162,600	\$501,400	8,632
* Bishop, Patricia A	\$107,900	\$99,700	2,403
Bishop Family Trust	\$401,900	\$135,000	6,980
* Bixel, Eric A & Patricia B	\$337,800	\$95,400	5,336
Black, Brenda Joyce	\$328,500	\$210,400	7,006
Blackwood, J Temple	\$47,800	\$161,800	2,725
* Blackwood, Victoria B	\$57,200	\$118,400	1,987
* Blake, Jody & Arthur F	\$63,800	\$215,400	3,334
Bland, Hilary J	\$239,300	\$101,700	4,433
* Blodgett, Spencer S & Ann	\$125,600	\$259,100	4,705
Blue Hill Heritage Trust	\$1,900	\$-	25
Blue Hill Heritage Trust	\$12,500	\$-	163
Blue Hill Heritage Trust	\$2,900	\$-	38
Blue Hill Heritage Trust	\$1,000	\$-	13
Blue Hill Heritage Trust	\$22,400	\$-	291
Blue Hill Heritage Trust	\$5,100	\$-	66
Blystone, Helle	\$283,500	\$209,300	6,406
Bobb, John & Janis	\$115,300	\$103,100	2,839
Boczkiewicz, Bruce & Roberta	\$1,144,300	\$1,745,700	37,570
Boenau, Robert H & Martha E	\$589,600	\$42,100	8,212
Bogdonoff, Gregory - Trustee	\$281,300	\$168,500	5,847
Booth, Margaret T Trust	\$279,600	\$256,500	6,969
Booth, Philip Family Trust	\$334,700	\$-	4,351
Booth, Philip Family Trust	\$79,500	\$-	1,034
Bos, Frances M - Estate	\$425,600	\$185,400	7,943
Bos, Frances M	\$12,100	\$-	157
Bos, Frances M Family Trust	\$497,900	\$84,100	7,566
Bos, Frances M Family Trust	\$945,900	\$42,100	12,844

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
* Boucher, Michael S & Elizabeth P	\$452,200	\$249,700	8,829
Bourne, Mary	\$354,000	\$389,000	9,659
* Bourne, Standish T, Jr	\$1,030,700	\$312,500	17,095
* Bowden, Julia W	\$61,700	\$168,700	2,699
Bowden, Julia W	\$28,900	\$-	376
Bowden, Julia W	\$28,700	\$-	373
Bowden, Julia W	\$38,300	\$-	498
Bower, Kathleen O G	\$62,500	\$90,200	1,985
Boyer, Cynthia R - Trustee	\$243,500	\$190,300	5,639
Brennan, Heather R & William J	\$176,400	\$-	2,293
Brennan, William J & Heather R	\$170,200	\$166,200	4,373
Brooke, Peter & Ruth	\$244,800	\$355,400	7,803
* Brophy, Dona M	\$649,700	\$208,700	10,863
* Brouillard, Chantal	\$-	\$9,000	(179)
* Brouillard, Gary & Carolyn	\$163,900	\$153,500	3,830
Brouillard, Gary L	\$96,900	\$86,500	2,384
Brown, Lynn Gibbons - Trustee	\$688,600	\$1,141,200	23,787
Brown, Scott	\$47,800	\$109,400	2,044
Brownell, Abbott & Brownell, Theresa	\$45,500	\$-	592
Brownell, Abbott & Brownell, Theresa	\$764,800	\$197,500	12,510
Bruce, J G & R J - Trustees	\$174,200	\$107,200	3,658
Bruns, Chase Lane Trust	\$150,200	\$146,600	3,858
Bruns, Margaret Et Al	\$249,600	\$297,800	7,116
Bryant, Kathleen C, Et Al	\$154,400	\$177,000	4,308
Buchanan, William B Jr	\$404,200	\$485,400	11,565
Bunker, Duane A & Sharon P	\$226,000	\$-	2,938
* Burton, Lance A & Lisa A	\$95,700	\$66,700	1,815
Caplan, Dena	\$46,000	\$99,200	1,888
Carmody, William P & Dianne C	\$35,200	\$-	458
Casteen, John T, III & Elizabeth F	\$163,600	\$301,100	6,041
Castine Brothers Trust	\$280,400	\$137,400	5,431
Castine Golf Club	\$124,900	\$15,600	1,827
Castine Golf Club	\$263,800	\$257,900	6,782
Castine Yacht Club	\$371,400	\$95,700	6,072
Caverly, Kristen & Campbell, Robert	\$535,200	\$293,700	10,776
Central Maine Power Co	\$1,496,500	\$-	19,455
* Chase, George & Sahl, Lauren	\$180,300	\$126,900	3,698
* Chelette, Alton	\$45,600	\$160,600	2,314
Childress Family Trust	\$469,700	\$203,100	8,746
Ciano, Robert & St Lawrence, Jennifer	\$41,700	\$233,300	3,575
* Ciano, Robert & St Lawrence, Jennifer	\$120,600	\$228,800	4,246
Ciano, Robert & St Lawrence, Jennifer	\$86,300	\$-	1,122
Ciano, Robert & St Lawrence, Jennifer	\$115,900	\$10,200	1,639
Cinciva, Elaine L	\$502,400	\$150,800	8,492
Cinciva, Elaine L	\$202,100	\$6,700	2,714
Clark, Benjamin & Susanne Trusts	\$87,000	\$-	1,131

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Clark, Benjamin & Susanne Trusts	\$122,200	\$282,900	5,266
Clay, Robin	\$35,200	\$-	458
Clement, Mary B	\$124,300	\$17,300	1,841
Cloonan, Edward T & Linda A	\$257,000	\$393,700	8,459
Clouse, John & Carol - Trustees	\$426,300	\$109,800	6,969
Coady, Kevin J	\$656,200	\$182,200	10,899
Coladarci, Theodore & Spector, Janet	\$268,200	\$108,300	4,895
Coladarci, Theodore & Spector, Janet	\$182,400	\$35,400	2,831
Collins, Thomas M & Barbara G	\$113,000	\$160,000	3,549
* Colson, Dennis L II	\$54,700	\$10,400	551
Colson, Dennis L Sr - Estate	\$42,400	\$51,900	1,226
* Comiciotto, Thomas & Virginia M	\$378,000	\$275,300	8,197
Cooney, William D - Trustee	\$704,200	\$141,400	10,993
Cooper, Barbara	\$154,800	\$75,200	2,990
Cooper, Barbara	\$106,800	\$26,600	1,734
Corbett, Ceane Haughney & Bryan N	\$346,600	\$300,400	8,411
* Corbett, William & Sheila	\$174,600	\$122,900	3,572
Cormier Family Trust	\$309,700	\$111,600	5,477
* Coughlin, Michael E	\$201,200	\$199,900	4,848
Coughlin, Peter	\$278,300	\$81,400	4,676
Cox, David & Niblick, Carolyn - Trustees	\$145,600	\$110,000	3,323
Crowther, Harold & Smith, Lee	\$605,600	\$295,500	11,714
Cukierski, Annegret	\$32,400	\$-	421
* Cukierski, Annegret	\$59,900	\$202,300	3,113
* Cukierski, Chad A	\$51,500	\$224,300	3,290
Cullen, Joseph R & Laura W	\$121,500	\$37,700	2,070
* Curro, Christopher T	\$52,900	\$112,400	1,853
* Curtin, Constance & Cooperdock, Peter	\$42,500	\$76,300	1,249
Curtin, John D III, Et Als	\$622,200	\$305,700	12,063
Curtis, Allen J & Arlen B	\$97,500	\$91,100	2,452
Cushman Cottage, LLC	\$176,300	\$147,500	4,209
* Dagan, Craig & Katrina	\$45,500	\$139,100	2,104
* Danforth, Peter & Mona	\$174,300	\$125,400	3,600
* Davis, Delacroix & Chadbourne, Sally A	\$283,500	\$251,700	6,662
Davis, Paul	\$439,300	\$72,400	6,652
* Davis, Peter	\$235,300	\$348,200	7,290
* Day, Leila B	\$162,400	\$768,500	11,806
Day, Steven & Patricia	\$214,200	\$209,100	5,503
DDHJ, Ltd	\$115,900	\$52,200	2,185
DDHJ, Ltd	\$27,600	\$19,400	611
DDHJ, Ltd	\$439,300	\$321,600	9,892
Dearborn, Lynne I	\$116,100	\$157,900	3,562
Dearie, Direxa D	\$135,800	\$-	1,765
Dearie, Direxa D	\$277,900	\$184,900	6,016
Degennaro, Robert & Ana-Jean	\$96,300	\$196,000	3,800
* deRaaf, Medan H & deRaaf, Maia K	\$97,500	\$179,000	3,299

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
* Desmond, Nina	\$-	\$11,600	-
Deutermann, Guy & McMahon, Cathy	\$140,800	\$163,800	3,960
Devereux, CW, Trust	\$3,600	\$-	47
Dibona, Gerald F & Kopp, Ulla C	\$205,500	\$186,900	5,101
Dillon, James E - Trustee	\$163,900	\$157,400	4,177
Disabatino, Jean & Giugliano, Louise	\$391,600	\$75,400	6,071
Disse, Joan P	\$173,900	\$-	2,261
Disston, Morris & Susan L	\$125,400	\$99,100	2,919
Disston, Morris & Susan L	\$389,100	\$159,300	7,129
Disston, Morris	\$306,200	\$-	3,981
Disston, Morris C	\$155,700	\$228,400	4,993
Doane, Frederick W & Jennifer M	\$53,100	\$49,600	1,335
Doane, F & J and Wogan, M & L	\$32,100	\$-	417
Dober, Philip F & Karvelis-Dober, Katherine	\$381,000	\$-	4,953
Doherty, Roger & Judith Ellen	\$52,900	\$72,800	1,634
Doolittle, Richard & Penelope Trust	\$149,900	\$39,600	2,464
Dotts, Terrance A	\$120,900	\$267,500	5,049
* Drake Leitch, Faith & Leitch, Robert	\$145,300	\$119,300	3,144
Drugovich, Margaret L - Trustee	\$167,000	\$18,900	2,417
Dudine, William & Pugliese, Rosanne	\$270,200	\$152,900	5,500
* Dunfee, Paula H	\$233,400	\$120,800	4,309
* Dunham, Gregory W & Patricia M	\$45,500	\$106,400	1,679
Dunn, Diana D & Saunders, Donald F	\$300,100	\$28,200	4,268
Durkee, Raymond E & Susan M - Trustees	\$131,300	\$128,200	3,374
Dymally, Theresa Edwards & Edgar	\$63,600	\$186,200	3,247
Dymally, Theresa Edwards & Edgar	\$2,900	\$-	38
Eastland, Jill S & Terry H	\$154,800	\$188,000	4,456
Eastland, Jill S & Terry H	\$19,700	\$-	256
* Eaton, Kenneth	\$130,600	\$146,700	3,309
Eaton, Kenneth R	\$372,400	\$131,200	6,547
* Eaton, Lawrence	\$185,100	\$81,500	3,099
* Eaton, Ruth	\$45,500	\$125,000	1,921
Eckert, Henry - Trustee	\$99,400	\$216,700	4,109
Eerdmans, Emily & McKeon, Andrew	\$136,600	\$365,900	6,533
* Eisenhardt, Kathryn L & William B	\$155,000	\$146,000	3,546
* Ennis, John J & Lysa Tyson	\$139,200	\$459,900	7,493
Erhard, Paul P & Thomases, Susan - Trustees	\$561,600	\$121,300	8,878
* Evans, Lynn F	\$173,600	\$199,600	4,556
Evans, Lynn F	\$53,500	\$105,700	2,070
Eyler, Thomas M & Amanda	\$131,900	\$72,500	2,657
Eyler, Thomas M	\$46,600	\$68,500	1,496
* Fallow, Paul S	\$55,200	\$257,400	3,768
Fallow, Paul S	\$53,800	\$85,200	1,807
Farmer, Paul & Susan	\$241,500	\$159,900	5,218

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Farnham, R Ewen & Anne S	\$899,900	\$81,400	12,757
Farnham, R. Ewen	\$42,700	\$-	555
Fay, Joseph BG & Elizabeth	\$194,200	\$391,500	7,614
Fenn, Thomas	\$261,200	\$115,200	4,893
Fenton, Mark & James, Susan	\$12,600	\$-	164
* Fenton, Mark & James, Susan	\$49,900	\$203,300	2,996
Fenton, Richard T	\$281,100	\$153,700	5,652
Fenton, Richard T	\$182,400	\$65,500	3,223
* Ferreira, Paul & Kathleen	\$47,700	\$127,500	1,982
Fieldhouse LLC	\$155,000	\$67,000	2,886
Fisher, Andrew & Angela	\$174,400	\$150,300	4,221
Fisher, Susan, Trustee	\$660,900	\$241,600	11,733
Fisher, William O	\$702,700	\$136,100	10,904
* Fitch, Ernie	\$-	\$12,700	-
Fitzsimmons Family Trust	\$21,500	\$28,200	646
Fitzsimmons, M K & D O - Trustees	\$375,400	\$91,800	6,074
* Flanzala, Kelli Jean	\$54,400	\$157,400	2,458
* Fleck, Barbara & McEntee, Jarlath	\$199,300	\$155,500	4,317
Flood, Laurie	\$45,500	\$87,700	1,732
Flood, Laurie	\$31,800		413
* Flood, Laurie	\$50,700	\$139,200	2,173
Flood, Randall	\$442,900	\$159,300	7,829
* Flora, Rodney K & Schoof, N Jill	\$52,700	\$126,900	2,039
Florian, Kyle & Laura	\$289,000	\$113,400	5,231
Fonner, Sally Bernhardt	\$294,800	\$334,700	8,184
Foote, Elizabeth V	\$280,000	\$178,500	5,961
* Foote, Sara F.	\$590,500	\$260,100	10,691
Frazier, Herbert H Rev Trust	\$596,500	\$135,400	9,515
Frazier, John & Jane	\$224,300	\$94,600	4,146
Freedman, Philip M	\$171,600	\$91,400	3,419
* Friedlander, Linda - Trustee	\$464,500	\$272,200	9,281
Friedman, Paul D & Laura S	\$178,000	\$60,100	3,095
Fuentes, Judithanne B	\$115,100	\$-	1,496
Fuentes, Roland W & Judithanne B	\$159,600	\$213,700	4,853
Fullenweider, Donn C & Wendy L	\$34,900	\$13,600	631
Fullenweider, Donn C & Wendy L	\$281,100	\$411,100	8,999
Fuller, Wendy	\$45,800	\$76,900	1,595
Gaetano, Joseph M & Diane K	\$52,300	\$260,200	4,063
Gaetano, Joseph M & Diane K	\$13,000	\$-	169
* Gardner, Elaine	\$56,900	\$136,600	2,149
Gast, Ernestine L	\$164,700	\$78,200	3,158
Genereux, Linda & Galen, Timur	\$342,900	\$341,900	8,902
Gestaut, Daniel G	\$60,400	\$110,200	2,218
Gestaut, Daniel G	\$45,700	\$75,500	1,576
Gibbons, James C & Judith W	\$217,200	\$114,100	4,307
Gibson, Grant & Scoppettone, Marc	\$442,700	\$191,800	8,249

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Gill, Patrick M & Clay F	\$669,600	\$86,200	9,825
Gillett, Carmen R & Belmont, William S	\$254,300	\$496,600	9,762
Glassberg, Joy A	\$94,300	\$-	1,226
Gilbert, Patricia & Kana, Todd	\$235,500	\$127,300	4,716
* Goodson, James M. III & Susan R	\$103,400	\$174,500	3,317
Gould Bruce & McClory, Kathleen	\$118,900	\$-	1,546
Gould Bruce & McClory, Kathleen	\$154,100	\$77,800	3,015
Graminski, Brenda	\$43,600	\$61,700	1,369
Granoff, Steven & Bernhardt, Constance	\$228,000	\$190,000	5,434
Granoff, Steven & Bernhardt, Constance	\$146,300	\$187,400	4,338
Grant, John L & Mary Jane	\$174,300	\$125,100	3,892
Grant, Robert J & Cerrita L	\$73,500	\$-	956
* Gray, Paul H	\$169,100	\$84,000	2,995
Greco, Steven F & Linda A	\$50,600	\$90,100	1,829
Gres, Viktoria L	\$76,600	\$-	996
Gres, Viktoria L	\$104,800	\$-	1,362
Gres, Viktoria L	\$76,600	\$-	996
Gres, Viktoria L	\$229,500	\$197,500	5,551
Gribbon-Alt Family Trust	\$169,200	\$88,400	3,349
Griffin, Malcolm & Anne D	\$188,800	\$88,100	3,600
* Griffith, Kevin W & Natalie G	\$66,400	\$119,000	2,114
Gros-Balthazard, Chris J & Lorie S	\$85,100	\$164,200	3,241
Grover, Barbara L Trust	\$170,900	\$236,800	5,300
* Gualtieri, Paul & Kelly	\$323,000	\$338,900	8,309
Gunnison, Michael J	\$168,400	\$149,100	4,128
* Gutow, Thomas K & Amy H	\$103,400	\$95,600	2,291
* Hale, Theodore	\$68,500	\$43,500	1,160
Hale, Theodore	\$28,400	\$-	369
Hale, Thomas	\$53,300	\$-	693
Hall, Hazel M	\$421,900	\$101,900	6,809
Hall, Hazel M	\$54,200	\$4,400	762
Hall, Marshall, Et Als	\$134,300	\$-	1,746
Hall, Mary E R	\$154,800	\$40,500	2,539
Hallett, John W, Jr & Austin, Linda S	\$103,400	\$214,200	4,129
Hallett, John W, Jr & Austin, Linda S	\$78,700	\$-	1,023
* Hamblen Wood, Deborah L	\$52,800	\$120,400	1,956
Hamilton, James B	\$41,000	\$79,800	1,570
Hamlin, Bradley F & Courtney	\$528,400	\$393,900	11,990
Harrelson, Gloria & Titano, Susan	\$257,000	\$125,000	4,966
* Harrington, Walter J II	\$49,900	\$67,700	1,233
Hart, Charles M	\$835,400	\$235,600	13,923
* Hartmann, Bente	\$337,800	\$355,500	8,717
Harvey, Roy C & Loraima	\$363,100	\$245,900	7,917
Harvey, Roy C & Loraima	\$26,600	\$-	346
* Hassett, David & Gordana Trust	\$103,400	\$152,500	2,960
* Hatch, David R & Susan C	\$190,500	\$106,200	3,561

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Hatch, David R & Susan C	\$41,100	\$500	541
Hatch, Andrea & Harold Trusts	\$245,500	\$283,900	6,882
Hatch, Serena	\$191,600	\$-	2,491
Hatch, Serena	\$646,100	\$169,300	10,600
Hatch, Serena - Life Estate	\$1,436,500	\$668,800	27,369
* Haugen, Lisa R	\$134,900	\$257,200	4,802
* Hazlett, Susan	\$46,300	\$95,300	1,545
HEESHE Point, LLC	\$763,200	\$19,700	10,178
Henderson, Betsy Mansmann	\$599,500	\$133,400	9,528
* Henderson, Timothy & Jennifer	\$52,700	\$137,300	2,174
Higgins, Patricia - Estate	\$223,300	\$104,700	4,264
* Hightower, Richard A & Kay	\$276,400	\$246,500	6,502
Hill, Mark E & Patricia R	\$309,700	\$15,300	4,225
Hill, Mark E & Patricia R	\$408,900	\$122,000	6,902
Hillard Investments LLC	\$474,000	\$248,000	9,386
Hillman, Fannie S, Trustee	\$391,600	\$205,000	7,756
Hilton, Edwin B & Virginia L	\$235,300	\$142,400	4,910
Hobbs, Breeze M & Bene, Karen M	\$9,400	\$-	122
Hobbs, Breeze M & Bene, Karen M	\$265,700	\$321,100	7,628
Hodgkins, Charles & Munn, Kathryn	\$192,500	\$146,600	4,408
Hookes Haven LLC	\$577,000	\$70,400	8,416
Hopkins, K & Insalaco-Hopkins, L	\$171,200	\$143,800	4,095
Hoskins, Brenda J & Ronald P	\$39,000	\$40,600	1,035
Hubbard, James O - Trustee	\$385,500	\$162,400	7,123
Hunt, Mary Ellen	\$168,600	\$134,400	3,939
Hunter, Daniel M Jr Trust	\$600,600	\$309,600	11,833
Huppe, BFA III	\$498,700	\$309,700	10,509
* Hutchinson, Philip L	\$75,100	\$162,800	2,797
Hutchinson, Philip L & Cora A	\$45,500	\$108,600	2,003
* Irving, Patrick & Jane	\$52,000	\$151,900	2,355
Irving, Patrick & Jane	\$45,800	\$47,100	1,208
Jackson, Howell E	\$31,300	\$-	407
Jacobs, Carl & Leah	\$173,600	\$107,300	3,652
Jacques, Michael C	\$1,800	\$-	23
James, Susan C & Fenton, Mark	\$54,300	\$-	706
Jarvis, Ryan and Sarah	\$133,100	\$82,700	2,805
Jeffrey, Christopher R, Trustee	\$135,400	\$148,700	3,693
Jennings, James G, Jr	\$159,600	\$446,500	7,879
Jennings, James G, Jr	\$102,500	\$202,600	3,966
Johnson, Gary T & Jan M	\$260,300	\$112,100	4,841
* Jones, David A & Ann F	\$277,000	\$139,700	5,050
Jones, Kerri-Ann	\$83,400	\$-	1,084
Joyce, Theresa A & Jeffrey T	\$128,000	\$129,800	3,351
Kaden, Marie	\$278,700	\$67,100	4,495
* Kaiserian, Berna V	\$173,600	\$165,800	4,045
Kearney, Jay T & Leigh P	\$557,300	\$306,400	11,228

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Keating, E & Tenney-Keating, L	\$250,500	\$211,500	6,006
Keene, N & D & Miller, Daniel & Sarah	\$44,000	\$13,900	753
Kennedy, Leonard J & Ellen Mears	\$241,300	\$247,700	6,357
Kennedy, William R & Susan H - Trustees	\$336,500	\$109,800	5,802
* Kilpeck, Robert J	\$51,500	\$111,500	1,823
* Kimball, Clark D & Alice A	\$140,700	\$177,000	3,834
* Kimball, Frances	\$122,800	\$85,200	2,337
King, Charles W & Elisabeth C Trusts	\$150,400	\$128,100	3,621
* King, Jr, Clifford J	\$220,700	\$16,300	2,714
Kitterman, Sara B & Roger D	\$154,400	\$113,200	3,479
* Kittredge, Mark L	\$48,700	\$98,200	1,614
Kneisel, Geoffrey C & Sara B	\$155,900	\$188,600	4,479
Kneisel, Geoffrey	\$112,500	\$31,200	1,868
Kneisel, Geoffrey	\$79,600	\$-	1,035
Kneisel, Mary	\$41,200	\$-	536
Kneisel, Mary	\$74,100	\$55,700	1,687
Kneisel, Mary C	\$187,000	\$87,900	3,574
Koos, Douglas	\$-	\$12,500	163
Koos, Douglas	\$-	\$11,100	144
Koos, Douglas	\$-	\$11,400	148
Koos, Douglas	\$-	\$13,200	172
Koos, Douglas	\$-	\$11,000	143
Koos, Douglas	\$-	\$10,700	139
Koos, Douglas	\$46,600	\$103,500	1,951
Koos, Douglas	\$-	\$10,200	133
Koos, Douglas	\$-	\$14,200	185
Koos, Douglas	\$-	\$16,400	213
Koos, Douglas	\$-	\$10,300	134
Koos, Douglas	\$-	\$7,300	95
Koos, Douglas	\$-	\$8,900	116
Koos, Douglas	\$-	\$6,400	83
Koos, Karen	\$-	\$5,500	72
Koos, Karen C	\$222,600	\$134,700	4,645
Kooskoos, LLC	\$169,300	\$9,800	2,328
Kornberg, Alan & Koda, Harold	\$439,900	\$230,400	8,714
Kornberg, Alan & Koda, Harold	\$406,400	\$59,100	6,052
Kovash, Michael A	\$289,400	\$13,600	3,939
Labdon, Robert A & Janet E P	\$34,300	\$-	446
* Lameyer, Edward H	\$50,900	\$105,300	1,735
Lameyer, John G & Maria Galou	\$120,700	\$171,600	3,800
Langford, Kirk & Nyberg, Amy	\$136,300	\$-	1,772
Lapham, Gary S	\$26,000	\$10,300	472
Larkin, David, Matthiah & Phoebe	\$2,400	\$-	31
Larsson, Bjorn & Sylvia Trusts	\$407,600	\$-	5,299
Law, Emily V & Richard A	\$708,600	\$192,100	11,709
Lawsing, Lisa & James F	\$309,700	\$132,000	5,742

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Lawsing, Lisa M	\$286,300	\$134,900	5,476
* Layton, Arthur B	\$240,200	\$137,200	4,610
* Leach, Timothy N & Rhonda K	\$241,600	\$154,900	4,859
Leader, Daniel M	\$195,100	\$194,500	5,065
Lee, D & Tirion, A- Trustees	\$281,800	\$289,500	7,427
Lee, Francis M Et Als	\$17,900	\$-	233
* Lee, Francis M Jr & Victoria L	\$126,700	\$162,800	3,468
Legg, John A & Charlotte A	\$276,800	\$226,400	6,542
Lewis, Jeffrey A & Gayle D - Trustees	\$400,400	\$145,100	7,092
* Lewis, Peter B & Elizabeth L	\$423,100	\$23,300	5,507
* Lieser, Stephen H & Elizabeth P	\$173,100	\$200,700	4,564
Light, William R Jr - Estate	\$286,300	\$58,700	4,485
Liscomb, Laurie - Trustee	\$376,600	\$199,500	7,489
Lobley, Peter, David & Richard	\$16,600	\$6,700	303
Lobley, Peter, David & Richard	\$50,100	\$13,700	829
Loomis, Amy	\$27,200	\$-	354
* Loomis, John T & Amy K	\$58,200	\$221,900	3,346
* Loomis, Susan K	\$137,200	\$116,600	3,004
Lopez, Louise R	\$126,400	\$122,200	3,232
Lovett Family, LLC	\$353,400	\$215,100	7,391
Lundie Maura A, Et Al	\$39,300	\$11,900	666
* Lutz, Christine	\$53,400	\$167,600	2,577
Lutz, Christine	\$28,000	\$-	364
Lyle Quarters, LLC	\$279,400	\$167,500	5,810
Lyman, Lauri & Douglas	\$136,300	\$55,200	2,490
* Lyons, William H & Karen V	\$232,500	\$187,200	5,160
* MacArthur, Gordon B & Lynda W	\$56,200	\$161,900	2,540
* MacArthur, Kathryn & Gordon	\$122,100	\$172,800	3,538
Macdonald, Elizabeth, Et Als	\$162,800	\$-	2,116
* Macdonald, John S & M Suzanne	\$241,400	\$273,900	6,403
Macdonald, Thomas P & Jamie S	\$192,200	\$130,200	4,191
Macdonald, Thomas P & Jamie S	\$124,900	\$223,900	4,534
* Macomber, Joseph O	\$44,900	\$127,700	1,948
Madicourt, LLC	\$41,300	\$174,100	2,800
Madicourt, LLC	\$52,000	\$2,000	702
Madockawando Holdings, LLC	\$309,700	\$182,200	6,395
Madockawando Holdings, LLC	\$438,000	\$75,900	6,681
Madockawando Ventures, LLC	\$170,700	\$718,200	11,556
Maine Coast Heritage Trust	\$5,800	\$-	75
Maine Marine, LLC	\$315,400	\$-	4,100
Mainely Rentals Inc	\$86,200	\$41,400	1,659
Mainen, Michael W	\$207,100	\$2,000	2,718
* Mainen, Michael W	\$756,700	\$281,900	13,206
Mankiewicz, John & Catherine	\$166,900	\$134,400	3,917
* Mann, Joel & Michele	\$45,500	\$137,100	2,078
* Manning, Paul	\$277,900	\$111,900	4,772

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
* Marks, Roger D & Peggy A	\$120,900	\$181,900	3,641
* Marzolf, Michael T & Judith B	\$52,800	\$126,900	2,040
* Mason, Thomas L & Marcia P	\$401,800	\$321,600	9,108
* Mass, Robin D & Moore, Christopher T	\$323,300	\$200,200	6,510
Massar, Andrea G	\$45,600	\$67,500	1,470
Mathiasen, Carolyn S	\$55,800	\$117,400	2,252
McCarthy, Gerald & Cathelia	\$232,100	\$310,700	7,056
McCullough, E & Flahive, T	\$154,500	\$79,500	3,042
McKean, Frank H	\$428,400	\$225,900	8,506
* McKenney, Christopher & Jeannie	\$107,600	\$136,500	2,878
McLean, Donald Trust	\$290,400	\$337,800	8,167
McMennamin, G Barry	\$98,000	\$-	1,274
McNally, Hope E	\$583,300	\$61,600	8,384
McNeese, Lucy Stone	\$183,100	\$133,900	4,121
McPeck, Raymond D	\$26,000	\$-	338
Metro II, LLC	\$662,100	\$157,400	10,654
* Miller, Ann L	\$293,800	\$111,200	4,969
Miller, Ann L	\$922,700	\$344,400	16,472
Miller, Jean	\$126,700	\$108,900	3,063
Mills, Mark P & Donnamarie M	\$242,400	\$237,100	6,234
Mitchell, John & Mitchell, Thomas	\$56,600	\$108,400	2,145
Mitchell, John	\$493,500	\$209,300	9,136
Modesett, David & Diane	\$155,200	\$178,800	4,342
Modesett, Diane H	\$56,700	\$-	737
Modesett, Diane H	\$112,000	\$-	1,456
Moody, Herbert	\$45,600	\$49,000	1,230
Mortimer, Bruce A	\$176,600	\$33,400	2,730
Mortimer, Bruce A & Perkins, Chris	\$101,400	\$42,600	1,872
Moss, Roger & Winkler, Gail	\$150,400	\$194,000	4,477
* Mottola, Sarah	\$257,000	\$109,600	4,470
Mower, Marcia	\$54,300	\$1,500	725
Muir, Catherine L & Brockett M	\$277,700	\$339,900	8,029
Mundth, Nancy Richardson Trust	\$553,100	\$319,700	11,346
Mundth, Nancy Richardson Trust	\$244,300	\$20,200	3,439
Murnaghan, George A	\$233,900	\$154,900	5,054
Murnaghan, George A & Elizabeth P	\$423,500	\$49,500	6,149
Murnaghan, George A & Elizabeth P	\$17,000	\$-	221
Murnaghan, Janet E & Feinberg, Alan	\$63,300	\$8,400	932
Murnaghan, Janet E & Feinberg, Alan	\$435,400	\$193,100	8,171
* Murphy, W & O'Neil-Murphy, M	\$210,100	\$202,400	5,067
Musgrove, W & Gorman, A	\$171,200	\$95,000	3,461
Mutty, Danielle V	\$40,400	\$5,000	590
* Mutty, Danielle V	\$433,600	\$190,900	7,752
Naramek Realty Trust	\$983,900	\$262,300	16,201
* Negron, Mariam	\$-	\$12,000	-
* Nelson, Cheryl	\$37,100	\$66,800	1,055

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
* Neve, Deborah J	\$115,300	\$99,700	2,499
Nickerson, Richard M & Dawn P	\$106,100	\$30,800	1,780
No Pizza Left Behind, LLC	\$51,600	\$-	671
* Noel, Jonathan & Katherine D	\$233,400	\$269,200	6,238
Nomadic Notions, LLC	\$128,200	\$156,400	3,700
Nomadic Solutions 60, LLC	\$52,800	\$251,300	3,953
Norsk Shore, LLC	\$35,100	\$-	456
Northern New England Telephone	\$-	\$3,900	51
Northern New England Telephone	\$131,600	\$92,700	2,916
* Nyberg, Amy & Langford, Kirk	\$133,100	\$156,700	3,472
Nyberg, Carl & Diane	\$120,700	\$152,500	3,552
Oberting, Judith Parish Trust	\$538,500	\$314,000	11,083
Oberting, Judith Parish Trust	\$791,200	\$763,700	20,214
Odegard, J Edward & Deborah Ryan	\$477,700	\$136,000	7,978
* O'Donnell, Michael T & Sonja K	\$132,000	\$116,800	2,939
* Olivari, Brian A & Marjorie A	\$331,600	\$219,800	6,872
Ordway, Jan	\$9,500	\$-	124
Ordway, Jan	\$9,500	\$-	124
Ordway, Jan	\$9,500	\$-	124
Ordway, Jan	\$9,500	\$-	124
* Ordway, Jan D	\$102,200	\$125,400	2,663
* Ordway, Margaret - Life Tenant	\$54,900	\$52,900	1,106
Oswald, Gordon & Catherine	\$309,700	\$119,700	5,582
Otter Rock, LLC	\$1,021,100	\$418,000	18,708
Packard, Debra C & John R	\$424,100	\$182,200	7,882
* Paine, Mark A & Dianna J	\$126,700	\$143,900	3,222
Pariath, Sebastian & Ancy	\$1,348,200	\$581,900	25,091
Parish, Brooke & Julia	\$120,500	\$56,400	2,300
Parish, Brooke & Julia	\$125,100	\$216,700	4,443
* Parish, John C & Elizabeth P	\$164,600	\$404,900	7,108
* Parker, Gosha & Craig A	\$32,400	\$57,200	869
Parrish, Hugh R	\$248,200	\$339,400	7,639
Parsons, Jonathan A & Beverly S	\$173,400	\$123,100	3,855
Patterson, McKee	\$182,400	\$65,000	3,216
* Patterson, McKee & Margaretta	\$36,100	\$173,300	2,426
Payson, Richard Jr, Et Als	\$241,600	\$72,600	4,085
Pearce, Greer S & Charles W	\$278,500	\$317,000	7,742
Pedersen, Matthew & Kudlak, Theresa	\$98,000	\$13,900	1,455
* Pedersen, Matthew & Kudlak, Theresa	\$167,000	\$151,500	3,845
* Pedicini, Donald R	\$45,500	\$98,500	1,576
Pellerin, Scott N & Christine M	\$309,700	\$129,900	5,715
* Pelletier, Marc W & Carlhan, Marie P	\$139,300	\$111,900	2,970
* Pemberton, Louise	\$437,600	\$755,900	15,220
Perkins, Carlton Martin	\$204,100	\$18,300	2,891
Perkins, Martin	\$142,100	\$-	1,847
Perkins, Martin	\$46,800	\$-	608

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Perry, Holly H & Gold, Lana	\$154,800	\$103,200	3,354
Peterson, James I & Mary Lou	\$193,200	\$58,800	3,276
Piehl, Mark F	\$63,600	\$125,200	2,454
Pier, C, Hudson, D & Spinazola, F	\$82,700	\$8,900	1,191
Pier, C, Hudson, D & Spinazola, F	\$323,400	\$147,700	6,124
Pierce, Rosemary J - Trustee	\$285,000	\$384,300	8,701
Pilotte, Matthew J & Kate M - Trustees	\$186,800	\$44,900	3,012
Pilotte, Matthew J & Kate M - Trustees	\$44,800	\$-	582
Pingree, Elizabeth E	\$65,700	\$-	854
Pingree, Elizabeth E	\$2,500	\$800	43
* Pingree, Graham J	\$51,500	\$171,400	2,602
Politano, Anthony & Bonnie J	\$116,100	\$106,200	2,890
* Politano, Anthony & Bonnie Jean	\$174,800	\$176,700	4,274
Pollak, Pamela & Fignar, Gene	\$245,700	\$137,600	4,983
* Ponderosa Trust	\$56,500	\$193,200	2,879
Pott, Jeffrey & Leslie	\$584,400	\$146,400	9,500
Pott, Jeffrey & Leslie	\$12,100	\$-	157
Pott, E Joy	\$428,400	\$172,000	7,805
* Powell, Colin & Sweet, Emma	\$49,900	\$172,300	2,593
PPM Partnership	\$223,400	\$168,300	5,092
* Punzelt, Carolyn M & Heppe, M, Et Als	\$1,170,400	\$453,000	20,737
PVC, LLC	\$280,900	\$365,300	8,401
Quijano, Carlos J & Jean M	\$307,900	\$224,400	6,920
Rappazzo, Patricia Trust	\$103,400	\$132,200	3,063
Ratte, Darlene S	\$281,800	\$294,400	7,491
* Read, Douglas A & Lisa M	\$55,600	\$133,900	2,168
Read, Douglas A & Lisa M	\$35,800	\$500	472
Read, Douglas A & Lisa M	\$37,900	\$-	493
* Read, Richard & Margery	\$373,600	\$351,800	9,134
* Redman, Lawrence S	\$45,500	\$42,000	842
Reed, Craig C	\$66,300	\$115,100	2,358
Reed, Craig C	\$180,700	\$-	2,349
Reed, R Owen & Brittnay W	\$65,600	\$-	853
Reed, Terry - Trustee	\$45,400	\$116,200	2,101
Reeks, Wesley G & Edyie C	\$102,200	\$60,500	2,115
Regan, Ted	\$136,200	\$288,300	5,519
Richardson, Frank L	\$185,100	\$89,100	3,565
Robinson, Cathy	\$-	\$15,100	196
Robinson, Katharine H - Trustee	\$194,100	\$10,600	2,661
Robinson, Katharine H - Trustee	\$320,300	\$34,800	4,616
Robinson, Michelle	\$173,900	\$226,200	5,201
Robinson, Richard E - Life Estate	\$44,400	\$62,500	1,390
Roessiger, Peter D & Leigh	\$160,000	\$182,900	4,458
Rogers, Benjamin & Merissa	\$100,400	\$102,300	2,635
Rogers, Benjamin	\$124,300	\$119,400	3,168
Rogers, Bruce A & Deborah T	\$284,400	\$319,300	7,848

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Rogers, Bruce Alden	\$732,900	\$162,900	11,645
Rohwer, Kim & Christeen	\$460,100	\$277,500	9,589
Rosenbaum, Marcos & Tarlin, Betsy	\$97,400	\$55,100	1,983
Roy, Rebecca Taylor	\$446,000	\$91,500	6,988
* Russell, Doris	\$186,500	\$247,300	5,273
Rutine Trust	\$49,000	\$-	637
Rutine Trust	\$1,009,000	\$11,400	13,265
Rutine Trust	\$2,200	\$-	29
Rutine Trust	\$2,200	\$-	29
Rutine Trust	\$2,200	\$-	29
Rutine Trust	\$41,400	\$-	538
Rutine, LLC	\$23,500	\$-	306
Rutine, LLC	\$39,000	\$-	507
Salter, Marshall & Diane	\$247,800	\$339,800	7,639
SAMIR Investments Holdings, LLC	\$486,000	\$229,000	9,295
Sawyer, Mark Z & Rachael M	\$52,300	\$101,200	1,996
* Sayre, W G & Nancy E	\$103,400	\$227,200	4,002
Schall, Alvin A & Sharon L	\$210,100	\$159,400	4,804
Schanker, Darin & Elizabeth	\$669,600	\$634,600	16,955
Scheer, Kenneth I & Ruth C	\$649,300	\$301,000	12,354
Scheer, Kenneth & Ruth Trustees	\$172,600	\$1,000	2,257
Schonberg, Ina	\$93,900	\$123,400	2,825
* Schoonover, David & Griffiths, Barbara	\$280,900	\$262,600	6,770
Schuler, Matthew L & Meredith M	\$64,300	\$76,800	1,834
Schuler, Matthew L & Meredith M	\$40,100	\$-	521
* Scott, Ingrid & Alan, Trustees	\$48,300	\$120,300	1,825
* Scott, Pamela Farmer	\$444,700	\$450,800	11,346
Scott, Philip A & Lindsay M	\$183,400	\$402,000	7,610
Sea Street Castine Properties, LLC	\$265,500	\$265,000	6,897
SG Cresheim, LLC	\$223,000	\$92,800	4,105
Shanley, James J & Janet V	\$24,500	\$-	319
* Shanley, James J & Janet V	\$555,900	\$159,700	8,936
Shauger, Jeffrey S	\$55,600	\$-	723
Sherling, Dorothy D	\$45,400	\$84,700	1,691
Siehl, William J & Kelly A	\$371,700	\$124,300	6,448
Signorello, Vincent M & Shannon O	\$274,600	\$797,100	13,932
Silver, Christopher & Isabel D	\$120,300	\$163,000	3,683
Silvestry, Alison & Scott	\$230,600	\$136,300	4,770
* Simmons, Jacob J H & Jessica D M	\$44,400	\$54,500	990
* Simpson, Jeffrey J & Linda M	\$45,500	\$95,300	1,535
Simpson, Jeffrey J & Linda M	\$1,200	\$-	16
* Sipes, Rebecca A	\$33,800	\$102,400	1,475
* Slocum, Joseph J, Emily & Benjamin	\$334,900	\$137,600	5,847
Smaha, Heather & Adam	\$80,600	\$63,000	1,867
* Small, Donald A & Shelley	\$124,400	\$100,600	2,629
Smith, Daniel & Vanessa	\$139,300	\$157,400	3,857

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Smith, E F Ltd	\$200,800	\$109,200	4,030
Smith, Jason & Michelle - Trustees	\$187,900	\$5,500	2,514
SMP, LLC	\$48,800	\$35,800	1,100
Snapp, Alan A & Diana C	\$26,600	\$-	346
* Snapp, Alan A & Diana C	\$74,400	\$122,200	2,260
Snapp, Alan A & Diana C	\$467,500	\$122,600	7,671
Snapp, Alan T & Snapp, Kelsey M	\$74,600	\$81,500	2,029
Snead, Parks H, III & Georgeann	\$129,700	\$157,600	3,735
Sokolowski, M & Hudson, M	\$37,100	\$68,400	1,372
Sonesson, Susan	\$-	\$11,900	155
* Spinazola, Francis K & Cheryl L	\$45,500	\$60,600	1,084
* Spratt, Stephen E & Christine V	\$363,600	\$108,600	5,843
Stafford, Robin	\$120,400	\$52,700	2,250
Stammen, Sarah Tenney	\$22,600	\$66,400	1,157
* Stanley, Karen W	\$184,900	\$392,500	7,210
Stearns, Gabriel Joseph	\$44,400	\$-	577
* Stearns, Renneleigh	\$102,200	\$144,700	2,914
Stearns, W & R - Trustees	\$12,800	\$1,200	182
Stearns, W & R - Trustees	\$368,200	\$53,700	5,485
Stern, Richard & Candace	\$126,800	\$143,000	3,507
Stewart, Amy K	\$43,600	\$2,200	595
Stewart, Amy K	\$22,100	\$2,500	320
Stewart, Amy K	\$51,800	\$87,600	1,812
Strauch, Hans & Paquette, Darisse	\$121,900	\$207,700	4,285
Stuart-Smith, Meredith K	\$521,500	\$262,200	10,188
Sullivan, Loa J	\$34,800	\$-	452
* Sweet, M Pedrick & Johanna S	\$285,700	\$136,200	5,189
Sweet, Meriby & Sweet, Hannah	\$189,400	\$82,700	3,537
Tarlin, Jonathan	\$395,800	\$131,300	6,852
* Taub, Jeffrey & Valerie	\$58,500	\$151,000	2,428
Taylor, Richard - Trustee	\$265,700	\$266,400	6,917
Teicher, Perry & Wolfe, Caroline	\$436,400	\$124,500	7,292
Tenney, Bradford N	\$86,700	\$4,100	1,180
Tenney, Bradford N	\$218,700	\$53,700	3,541
Tenney-Wads Cove BackShore Trust	\$450,200	\$47,000	6,464
* Tenney, Donald Y & Martha White	\$199,000	\$215,100	5,088
* Tenney, E Gilman & Brooke	\$205,900	\$223,400	5,214
Tenney, E Gilman & Brooke	\$800	\$-	10
Terry, Dolores	\$554,100	\$105,500	8,575
Terry, Ronald Lee & Marjorie R	\$45,500	\$65,900	1,448
Terry, Willys, Lyon & Tiffany	\$32,100	\$-	417
* The Whitney House of Castine, LLC	\$301,900	\$273,700	7,187
Thomas, Robert S	\$113,600	\$48,800	2,111
Thomas, Robert S	\$32,100	\$-	417
* Thomas, Robert S	\$52,800	\$121,000	1,964
Tilinski, Courtney M & Randolph	\$187,300	\$103,100	3,775

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
* Tobey, Mary & Todd	\$45,600	\$147,000	2,208
Tonry, Michael H	\$50,200	\$-	653
Tonry, Penelope T - Trustee	\$279,800	\$214,200	6,422
* Torno, Joan C	\$250,000	\$100,200	4,257
Trainor, Thomas C & Heather	\$54,300	\$-	706
Trevors, Ellen P - Trustee	\$199,600	\$233,700	5,633
Trichka, Stacey & Amenta, Marylou	\$161,100	\$29,300	2,475
Troeschel, Thomas & Thai, Loi	\$428,700	\$153,600	7,570
Tschinkel, Andrew J & Frances	\$187,300	\$209,700	5,161
* Tumblin, Henry & Rita	\$177,100	\$90,400	3,182
Twomey Andrew & Melanie J S	\$73,500	\$12,100	1,113
Twomey Andrew & Melanie J S	\$287,000	\$87,500	4,869
Tyler, Leonard H & Bonnie L	\$154,200	\$95,200	3,242
Uni Me, LLC	\$100,200	\$10,100	1,434
* Vagt, Robert F & Ruth A	\$212,000	\$195,100	4,997
Vagt, Robert T & Vagt, Lindsey A	\$129,900	\$220,900	4,560
Van De Graff, Julie	\$149,400	\$246,200	5,143
* Van De Graff, Julie	\$208,200	\$210,800	5,151
* Van Horn, David M - Estate	\$283,300	\$196,600	5,943
* Van Spronsen, Hillary & Kenneth	\$57,200	\$132,600	2,172
Veazie Cottage, LLC	\$155,800	\$94,500	3,254
Verzi, Nancy M & Diana W - Trustees	\$45,700	\$117,400	2,120
* Vogell, E Scott	\$161,600	\$410,300	7,068
* Vogell, Peter F & Rosanne	\$85,700	\$54,300	1,453
Walker, Christian & Petrosian, Galina	\$281,800	\$168,200	5,850
Ward, Shane & Moda Dawn	\$459,100	\$302,000	9,894
Wardwell 92 Family Trust	\$1,600	\$-	21
Wardwell/Sandvan Poverty Cove Farm Trust	\$65,600	\$44,500	1,431
* Wardwell 92 Family Trust	\$50,100	\$139,100	2,093
Wardwell/Sandvan Family Trust	\$8,500	\$-	111
Wardwell, Kathleen - Trustee	\$53,300	\$-	693
Wardwell, Patricia & Barkovic, T & E	\$45,100	\$191,100	3,071
* Warker, Jane - Trustee	\$265,300	\$154,200	5,158
Warren, Richard J	\$276,500	\$227,500	6,552
Warren, Sanford & Jean Trust	\$187,300	\$154,600	4,445
* Watts, David & Karen	\$216,500	\$195,100	4,984
* Webb, Dawn	\$-	\$10,600	-
Weinstein, Jonathan - Trust	\$227,600	\$88,000	4,103
Weir, William C - Trustee	\$433,400	\$188,300	8,082
Welch, Finn L	\$45,600	\$91,300	1,780
* Wellington, J Douglas & M Lourdes	\$363,500	\$221,800	7,313
Wheeler-Cyr, Laura L	\$246,900	\$203,400	5,854
Whidden, Roger	\$358,300	\$-	4,658
Whidden, Roger G & Anne D	\$380,800	\$212,400	7,712
Whidden, Roger	\$69,500	\$82,600	1,977
Whitney's Castle, LLC	\$154,300	\$102,600	3,340

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Wiley, Jeffrey D	\$73,000	\$102,000	2,275
Williams, Hallie A.	\$26,600	\$-	346
Williams, Larry - Trustee	\$44,600	\$-	580
* Willis, Barbara - Life Estate	\$45,500	\$69,900	1,204
Wilson Point Association	\$1,400	\$-	18
Wilson, David E & Elise C	\$215,300	\$69,500	3,702
Winter Hill Cigar Club, LLC	\$253,700	\$241,400	6,436
Winter, Patricia A & Feldman, Miriam	\$191,100	\$87,500	3,622
Wiseman, Goody-B	\$105,300	\$34,400	1,816
* Wiswall, Jr, Frank L & Elizabeth N	\$57,700	\$350,200	5,007
Wogan, Michael & Linda M L	\$52,900	\$134,800	2,440
Wood, Gordon W - Estate	\$102,600	\$103,800	2,683
WS Hills Martinn, LLC	\$72,200	\$118,600	2,480
WS Hills Martinn, LLC	\$46,500	\$44,300	1,180
WS Hills Martinn, LLC	\$130,200	\$523,900	8,503
* Wyman, David B & Rosemary M	\$121,200	\$246,600	4,415
Wyman, David B & Rosemary M	\$26,000	\$14,800	530
* Yates, Silas & Dianne	\$227,600	\$107,600	3,991
Yenoom LLC	\$152,700	\$144,900	3,869
Young, Stefanie Scheer	\$279,800	\$283,800	7,327
Zenter, Charles E & Janice B	\$78,100	\$155,300	3,034
Zoller, John E & Patricia - Trustees	\$133,900	\$285,600	5,454
Zucker, Ross Trust	\$711,800	\$660,000	17,833

* Received a Homestead exemption

Taxable Personal Property

Name	Value	Tax
Adam Gallery	\$ 1,500	\$ 19.50
Aerotropic International, Inc	12,100	157.30
Bangor Savings Bank	4,400	57.20
Captain's Catch	4,900	63.70
Castine Condiments	3,000	39.00
Castine Cottages	3,900	50.70
Castine Golf Club	54,400	707.20
Castine Inn	44,100	573.30
Castine Kayak Adventures	5,000	65.00
Castine Variety/The Breeze	17,500	227.50
Castine Yacht Club	61,500	799.50
Central Maine Power Company	6,000	78.00
Ciano, Robert Dr.	28,100	365.30
Coca-Cola Beverages Northeast, Inc	3,500	45.50
Coca-Cola Company	500	6.50
Community Coffee Company, LLC	1,100	14.30
Compass Rose	22,500	292.50
Consolidated Communications of Northern	21,800	283.40
Danny Murphy's	10,000	130.00
deRaaf Realty	4,000	52.00
DirecTV, Inc	700	9.10
Dish Network, LLC	300	3.90
Dunham Gallery	1,500	19.50
Dysarts, Inc.	3,100	40.30
Eaton's Boat Brokerage, Inc	18,200	236.60
Eaton's Boat Yard, Inc	44,500	578.50
EHL Design	1,000	13.00
Fallow Building Services	17,500	227.50
Federal Express Corporation	400	5.20
Follett Higher Education Group	71,400	928.20
Gallery B.	1,500	19.50
Gary Brouillard, Master Electrician	3,000	39.00
Greyhawk Leasing, LLC	16,100	209.30
Hatch, David Painting, Inc	7,800	101.40
Hewett Packard Financial	1,100	14.30
Highlands Woodturning	6,000	78.00
Hughes Network Systems, LLC	300	3.90
Mainely Marine Services	2,000	26.00
Mainely Rentals, Inc	3,000	39.00
Mainely Solutions	2,000	26.00
NCR Corporation	600	7.80
Nestle USA, Inc	4,000	52.00
Ordway Painting, Inc	14,800	192.40
Pentagoet Inn	36,700	477.10
Pickering Company	11,900	154.70

Name	Value	Tax
Saltmeadow Properties, Inc	4,400	57.20
Scientific Games, Inc	1,200	15.60
Spectrum Northeast, LLC	1,800	23.40
Spectrum Northeast, LLC	303,700	3,948.10
SureSide Property Management	4,000	52.00
T & C Grocery	46,800	608.40
Vogell, Peter	3,000	39.00
Wabasha Leasing, LLC	500	6.50
Windmill Hill Gardens	2,200	28.60
WS Hills Martin - The Manor Inn	18,600	241.80

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

Assessor

Real Estate	\$252,691,940.00
Personal Property	<u>975,400.00</u>
Total	\$253,667,340.00

Assessments

County Tax	\$ 142,268.00
Municipal Appropriation	2,340,111.00
Educational Appropriation – Local Share	1,590,615.27
Overlay	<u>43,838.80</u>
Total	\$ 4,116,833.07

Allowable Deductions

State Revenue Sharing	\$ 105,000.00
Homestead Reimbursement	38,675.55
BETE Reimbursement	2,687.10
Other Revenue	<u>672,795.00</u>
Total	\$ 819,157.65

Net Assessment for Commitment	\$ 3,297,675.42
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$$\$253,667,340 \times 13.00 \text{ mils} = \$3,297,675.42$$

Exemptions—Veterans

The following Veterans receive a \$5,640 exemption on their primary residence. For tax year 2022, the exemption took \$73.32 off each tax bill.

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

Exemptions—Veterans' Widows

The following Veterans' Widows receive a \$5,640 exemption on their primary residence. For tax year 2022, the exemption took \$73.32 off each tax bill.

Foote, Sara	Kimball, Frances	Russell, Doris
Gardner, Elaine	Mutty, Danielle	
Kaiserian, Berna	Punzelt, Carolyn M	

Exempted Real Estate

Municipal Valuation

Cemetery Association	\$ 60,700
Leased to Community Childhood Learning Place	353,600
Water Department	1,248,300
Emerson Hall	854,900
Transfer Station/Municipal Garage	289,700
Library	11,500
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
Battle Avenue Lot	178,700
Town Common	211,400
Total Municipal	\$ 7,957,400

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	413,400
Total	\$ 91,132,300

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

Accounts	\$ 94,304,160
Tax	\$ 1,238,954

Town of Castine Position Compensation

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

Town Manager	
Town Office	\$76,253.24
Code Enforcement	8,000.00
Salaries – Sewer	2,000.00
Salaries – Water	2,000.00
Total	\$88,253.24
Finance Officer/Tax Collector/Treasurer	
Town Office	\$69,699.00
Sewer	8,300.00
Water	8,300.00
Total	\$86,299.00
Town Clerk / Registrar of Voters	
Town Office	\$62,718.23
Public Works	
Public Works	\$60,595.25
Animal Control Officer	2,080.00
Total	\$62,675.25
Public Works	
Public Works	\$37,922.56
Transfer Station	9,480.64
Total	\$47,403.20
Transfer Station Attendant	
Transfer Station	\$26,663.00
Selectmen, Chairman	
Town Office	\$ 5,000.00
Selectmen (2 at \$4,000 each)	
Town Office	\$ 8,000.00
Plumbing Inspector (LPI)	
Code Enforcement	\$ 6,000.00
Health Officer	
Health Officer	\$ 500.00
Fire Department	
Chief and 2 Assistant Chiefs	\$ 20,000.00
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	\$15,120.00
Library Director	
Salaries – Library	\$62,675.25
Children's Librarian	
Salaries – Library	\$41,964.00
Library Tech	
Salaries – Library	\$29,865.33
Library Tech	
Salaries – Library	\$28,798.71
Children's Library Associate	
Salaries – Library	\$ 19,760.00
School Board	
Board Chair	\$ 800.00
Board Members (\$700 each)	\$ 1,400.00
Principal	
Principal	\$92,345.00
Teacher	
Grade 5 – 8 Science/Math	\$51,898.00
Teacher	
Grade 5 – 8 English/Social Studies	\$46,267.00
Teacher	
Grade 3 – 4	\$59,465.00
Teacher	
Grade 1 - 2	\$59,534.00
Teacher	
Pre-K/Kindergarten	\$79,378.00
Teacher	
Interventionist	\$59,792.00
Teacher	
Interventionist	\$44,554.00
Teacher	
Classroom/Band Music Teacher (20%)	\$16,486.00
Teacher	
Foreign Language Teacher	\$12,212.00
Teacher	
Art Teacher (40%)	\$26,266.00
Teacher	
Physical Education/Health Teacher (40%)	\$23,500.00
Teacher	
Special Education	\$62,599.00
Teacher	
Guidance (40%)	\$23,500.80

Town of Castine Position Compensation, continued from previous page.

Teacher	
Ed Tech (Special Education)	\$21,616.00
Secretary	
School Secretary	\$36,724.68
Custodian	
Custodian	\$35,030.00
Bus Driver	
Bus Driver	\$32,523.00
School Nurse	
School Nurse	\$10,514.70
Cook	
Cook	\$20,814.42
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
Curriculum Development	\$ 600.00
Teacher Certification	\$ 1,750.00

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.

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Castine
Castine, ME 04421

Opinions

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 as of and for the fiscal year ended June 30, 2022, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Castine, Maine, as of June 30, 2022, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a

substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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%, 69%, and 51%, 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, 2021 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.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 8 and 38 through 45 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town'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 is 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 relates 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.
January 3, 2023

TOWN OF CASTINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022

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, 2022. 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, 2022 by \$17,042,178 (presented as “net position”). Of this amount, \$5,292,216 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 \$513,423 (a 3.1% increase) for the fiscal year ended June 30, 2022. Net position of governmental activities increased by \$268,019 (a 2.2% increase), while net assets of business-type activities showed an increase of \$245,404 (a 5.6% increase).

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2022, the Town's governmental funds reported a combined ending fund balance of \$4,935,918, a decrease of \$342,107 in comparison with the prior year. Of this total fund balance, \$3,265,525 represents general unassigned fund balance. This unassigned fund balance represents approximately 79% of the total general fund expenditures for the year.

Long-term Debt:

Long-term debt obligations showed a net decrease of \$799,287 (11.0 %) during the current fiscal year. No new long-term debt obligations were issued. Existing long-term debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

The government-wide financial statements can be found on pages 9-10 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 11-12 of this report. The basic proprietary fund financial statements can be found on pages 13-15 of this report. The Fiduciary fund financial statements can be found on pages 16-17 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 18-37 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 38-45 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

66% 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.

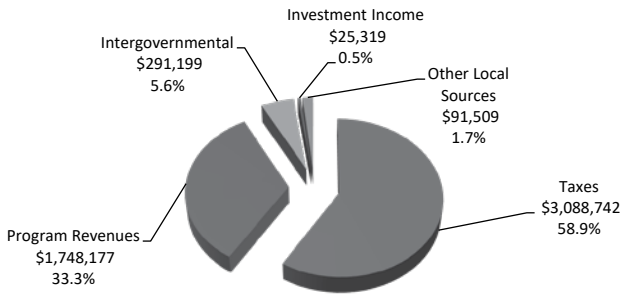
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2022</i>	<i>Total 2021</i>
Current Assets and Other	5,971,028	1,242,391	7,213,419	7,506,178
Capital Assets	10,505,169	7,306,604	17,811,773	17,763,520
Total Assets	16,476,197	8,548,995	25,025,192	25,269,698
Current Liabilities and Other	1,336,603	638,667	1,975,270	1,925,863
Long Term Liabilities	2,722,722	3,285,022	6,007,744	6,815,080
Total Liabilities	4,059,325	3,923,689	7,983,014	8,740,943
Net Position:				
Invested in Capital Assets	7,639,481	3,601,075	11,240,556	10,394,122
Restricted	509,406	-	509,406	555,576
Unrestricted	4,267,985	1,024,231	5,292,216	5,579,057
Total Net Position	12,416,872	4,625,306	17,042,178	16,528,755
Total Liabilities & Net Position	16,476,197	8,548,995	25,025,192	25,269,698

Changes in Net Position

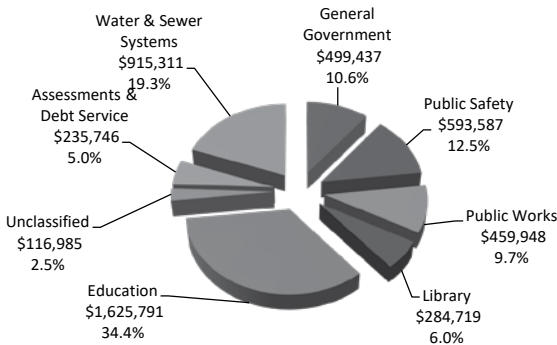
Approximately 59 percent of the Town's total revenue came from property and excise taxes, approximately 8 percent came from State subsidies and grants, and approximately 33 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$558,196 of the total expenses for the fiscal year.

	Governmental	Business-type		
	Activities	Activities	Total 2022	Total 2021
Revenues:				
Taxes	3,088,742		3,088,742	3,111,998
Program Revenues	587,531	1,160,646	1,748,177	1,941,076
Intergovernmental	291,199		291,199	78,117
Investment Income	25,249	70	25,319	15,608
Other Local Sources	91,509		91,509	146,483
Total	4,084,231	1,160,716	5,244,946	5,293,283
Expenses:				
General Government	499,437		499,437	451,632
Public Safety	593,587		593,587	609,605
Public Works	459,948		459,948	386,601
Library	284,719		284,719	225,283
Education	1,625,791		1,625,791	1,409,951
Unclassified	116,985		116,985	70,213
Assessments & Debt Service	235,746		235,746	221,462
Water & Sewer Systems		915,311	915,311	903,694
Total	3,816,212	915,311	4,731,524	4,278,441
Changes in Net Position	268,019	245,404	513,423	1,014,842

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

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

At the end of the fiscal year, the Town’s governmental funds reported ending fund balances of \$4,935,918, a decrease of \$342,107 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:

- \$102,082 positive variance in revenues. The Town received \$104,832 in ARPA funds.
- \$18,995 positive variance in expenditures. Overlay on taxes was \$111,892. Public Safety operated \$78,957 below budget. The School Department utilized \$206,861 of carryforward balance.

CAPITAL ASSET ADMINISTRATION

The Town’s investment in capital assets for its governmental and business-type activities amounts to \$25,278,235, net of accumulated depreciation of \$7,466,463 leaving a net book value of \$17,811,773. Current year additions include a \$400,000 property purchase, \$107,311 in road improvements and \$99,137 in vehicle and equipment purchases. Retirements, impairments or trade-ins included \$152,450 in fully depreciated vehicles and \$26,411 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, 2022

(Exhibit I)

<i>Assets & Deferred Outflows</i>	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
<u>Assets</u>			
Cash and Cash Equivalents	\$5,820,247	\$101,579	\$5,921,826
Accounts Receivable, net of Allowance for Uncollectible Accounts	\$28,628	\$264,306	\$292,934
Prepaid Expenses	\$1,937	\$36,216	\$38,153
Taxes and Tax Liens Receivable	\$39,618		\$39,618
Due from Other Funds		\$840,290	\$840,290
<u>Capital Assets:</u>			
Land	\$514,637	\$85,354	\$599,991
Other Capital Assets, net of Accumulated Depreciation	\$9,990,532	\$7,221,250	\$17,211,782
<u>Total Assets</u>	<u>\$16,395,598</u>	<u>\$8,548,995</u>	<u>\$24,944,594</u>
<u>Deferred Outflows of Resources</u>			
Related to Pensions	\$20,367		\$20,367
Related to Other Post-Employment Benefits	\$60,231		\$60,231
<u>Total Deferred Outflows of Resources</u>	<u>\$80,598</u>	<u>\$0</u>	<u>\$80,598</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$16,476,196</u>	<u>\$8,548,995</u>	<u>\$25,025,192</u>
<u>Liabilities, Deferred Inflows and Net Position</u>			
<u>Liabilities:</u>			
<u>Current Liabilities:</u>			
Accrued Expenses	\$81,785	\$24,410	\$106,195
Accounts Payable	\$133,811	\$10,871	\$144,682
Due to Other Funds	\$702,607	\$182,879	\$885,486
<u>Long-Term Liabilities:</u>			
Net Pension Liability	\$0		\$0
Net Other Post-Employment Benefits Liability	\$236,676		\$236,676
<u>General Obligation Bonds Payable:</u>			
Due within one year	\$379,642	\$420,507	\$800,149
Due in more than one year	\$2,486,046	\$3,285,022	\$5,771,068
<u>Total Liabilities</u>	<u>\$4,020,567</u>	<u>\$3,923,689</u>	<u>\$7,944,255</u>
<u>Deferred Inflows of Resources:</u>			
Related to Pensions	\$3,844		\$3,844
Related to Other Post-Employment Benefits	\$27,092		\$27,092
Property Taxes Collected in Advance	\$7,822		\$7,822
<u>Total Deferred Inflows of Resources</u>	<u>\$38,758</u>	<u>\$0</u>	<u>\$38,758</u>
<u>Net Position</u>			
Net Investment in Capital Assets	\$7,639,481	\$3,601,075	\$11,240,556
Restricted	\$509,406	\$0	\$509,406
Unrestricted	\$4,267,985	\$1,024,231	\$5,292,216
<u>Total Net Position</u>	<u>\$12,416,872</u>	<u>\$4,625,307</u>	<u>\$17,042,178</u>
<u>Total Liabilities, Deferred Inflows & Net Position</u>	<u>\$16,476,196</u>	<u>\$8,548,995</u>	<u>\$25,025,192</u>

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

TOWN OF CASTINE, MAINE

(Exhibit II)

STATEMENT OF ACTIVITIES**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Functions/Programs</u>	<u>Expenses</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>Total</u>
<u>Primary Government</u>		<u>Services</u>	<u>Grants</u>	<u>Activities</u>	<u>Activities</u>	
<u>Governmental Activities</u>						
General Government	\$499,437	\$58,808		(\$440,629)		(\$440,629)
Public Safety	\$593,587	\$223,235		(\$370,351)		(\$370,351)
Public Works	\$459,948		\$12,944	(\$447,004)		(\$447,004)
Library	\$284,719		\$131,238	(\$153,480)		(\$153,480)
Education	\$1,625,791	\$20,148	\$141,158	(\$1,464,485)		(\$1,464,485)
Unclassified	\$116,985			(\$116,985)		(\$116,985)
Assessments & Debt Service	\$235,746			(\$235,746)		(\$235,746)
Total Governmental Activities	\$3,816,212	\$302,191	\$285,340	(\$3,228,681)	\$0	(\$3,228,681)
<u>Business-type Activities</u>						
Water Department	\$459,214	\$590,835			\$131,621	\$131,621
Sewer Department	\$456,097	\$569,811			\$113,713	\$113,713
Total Business-type Activities	\$915,311	\$1,160,646	\$0	\$0	\$245,334	\$245,334
Total Primary Government	\$4,731,524	\$1,462,837	\$285,340	(\$3,228,681)	\$245,334	(\$2,983,346)
<u>General Revenues:</u>						
Property Tax Revenues				\$2,913,300		\$2,913,300
Excise Taxes				\$175,442		\$175,442
State Revenue Sharing				\$105,859		\$105,859
Investment Earnings				\$25,249	\$70	\$25,319
Other Intergovernmental Revenues & On-Behalf Contributions				\$185,340		\$185,340
Operating Transfers				\$256		\$256
Other Revenues				\$91,253		\$91,253
Total Revenues, Special Items and Transfers				\$3,496,699	\$70	\$3,496,769
<u>Changes in Net Position</u>				\$268,019	\$245,404	\$513,423
<u>Net Position - Beginning</u>				\$12,148,853	\$4,379,902	\$16,528,755
<u>Net Position - Ending</u>				\$12,416,872	\$4,625,307	\$17,042,178

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, 2022**

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$5,820,247		\$5,820,247
Accounts Receivable, net	\$28,628		\$28,628
Prepaid Expenses	\$1,937		\$1,937
Taxes and Tax Liens Receivable	\$39,618		\$39,618
Due from Other Funds		\$1,150,061	\$1,150,061
<u>Total Assets</u>	<u>\$5,890,430</u>	<u>\$1,150,061</u>	<u>\$7,040,490</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accrued Expenses	\$81,785		\$81,785
Accounts Payable	\$133,811		\$133,811
Due to Other Funds	\$1,150,061		\$1,150,061
Due to Fiduciary Funds	\$3,849		\$3,849
Due to Proprietary Funds	\$698,758		\$698,758
<u>Total Liabilities</u>	<u>\$2,068,264</u>	<u>\$0</u>	<u>\$2,068,264</u>
<u>Deferred Inflows of Resources:</u>			
Property Taxes Collected in Advance	\$7,822		\$7,822
Unavailable Tax Revenue	\$28,487		\$28,487
<u>Total Deferred Inflows of Resources</u>	<u>\$36,309</u>	<u>\$0</u>	<u>\$36,309</u>
<u>Fund Balances:</u>			
Restricted	\$509,406		\$509,406
Committed	\$0	\$1,150,061	\$1,150,061
Assigned	\$10,927		\$10,927
Unassigned	\$3,265,525		\$3,265,525
<u>Total Fund Balances</u>	<u>\$3,785,857</u>	<u>\$1,150,061</u>	<u>\$4,935,918</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$5,890,430</u>	<u>\$1,150,061</u>	<u>\$7,040,490</u>
<u>Total Fund Balance - Governmental Funds</u>			\$4,935,918
<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			\$10,505,169
Deferred Inflows and Outflows related to Pension Plans and Other Post-Employment Benefits			\$49,662
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			(\$2,865,688)
This amount represents net pension liability			\$0
This amount represents net other post-employment benefits liability			(\$236,676)
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			\$28,487
<u>Net Position of Governmental Activities</u>			<u>\$12,416,872</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, 2022**

	General Fund	Capital Projects Fund	Total Governmental Funds
<u>Revenues:</u>			
Property Tax Revenues	\$2,911,020		\$2,911,020
State Road Assistance	\$12,944		\$12,944
Excise Taxes	\$175,442		\$175,442
State Revenue Sharing	\$105,859		\$105,859
Maine Maritime Academy Support	\$152,135		\$152,135
Investment Earnings	\$25,249		\$25,249
Other Intergovernmental Revenues & On-Behalf Contributions	\$185,340		\$185,340
Municipal Fees, Licenses and Permits	\$129,908		\$129,908
Interest on Taxes	\$6,503		\$6,503
Rental Income	\$22,800		\$22,800
Other Revenues	\$2,679	\$59,271	\$61,950
<u>Total Revenues</u>	<u>\$3,729,879</u>	<u>\$59,271</u>	<u>\$3,789,151</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
<u>Current:</u>			
General Government	\$434,819	\$1,466	\$436,285
Public Safety	\$539,152	\$23,059	\$562,211
Public Works	\$259,012	\$156,620	\$415,632
Library	\$239,443	\$24,578	\$264,021
Education	\$1,459,407		\$1,459,407
Unclassified	\$64,648	\$452,337	\$516,985
Assessments & Debt Service	\$608,210		\$608,210
<u>Total Expenditures</u>	<u>\$3,604,691</u>	<u>\$658,060</u>	<u>\$4,262,752</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$125,188</u>	<u>(\$598,789)</u>	<u>(\$473,601)</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	\$132,938	\$518,650	\$651,588
Operating Transfers Out	<u>(\$520,094)</u>		<u>(\$520,094)</u>
<u>Net Change in Fund Balances</u>	<u>(\$261,968)</u>	<u>(\$80,139)</u>	<u>(\$342,107)</u>
<u>Beginning Fund Balances</u>	<u>\$4,047,825</u>	<u>\$1,230,200</u>	<u>\$5,278,025</u>
<u>Ending Fund Balances</u>	<u>\$3,785,857</u>	<u>\$1,150,061</u>	<u>\$4,935,918</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>			
Net Change in Fund Balances - Above			(\$342,107)
Pension and Other Post-Employment Benefits Plans (Deferred Outflows, Net Liability, Deferred Inflows)			(\$26,205)
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			\$2,280
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			\$382,149
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.			<u>\$251,901</u>
<u>Changes in Net Position of Governmental Activities</u>			<u>\$268,019</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, 2022**

	<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	\$101,579		\$101,579
Accounts Receivable - net	\$146,946	\$117,360	\$264,306
Prepaid Expenses	\$36,216		\$36,216
Due from Other Funds	\$840,290		\$840,290
<i><u>Total Current Assets</u></i>	<i><u>\$1,125,031</u></i>	<i><u>\$117,360</u></i>	<i><u>\$1,242,391</u></i>
<i><u>Noncurrent Assets:</u></i>			
<i><u>Capital Assets:</u></i>			
Depreciable Assets	\$6,313,116	\$5,082,475	\$11,395,591
Accumulated Depreciation	(\$2,100,240)	(\$1,988,747)	(\$4,088,987)
<i><u>Total Noncurrent Assets</u></i>	<i><u>\$4,212,876</u></i>	<i><u>\$3,093,728</u></i>	<i><u>\$7,306,604</u></i>
<i><u>Total Assets</u></i>	<i><u>\$5,337,907</u></i>	<i><u>\$3,211,088</u></i>	<i><u>\$8,548,995</u></i>
<i><u>Liabilities</u></i>			
<i><u>Current Liabilities:</u></i>			
Accounts Payable	\$10,871		\$10,871
Accrued Expenses	\$13,286	\$11,124	\$24,410
Due to Other Funds		\$182,879	\$182,879
Current Portion of Long-Term Debt	\$210,762	\$209,745	\$420,507
<i><u>Total Current Liabilities</u></i>	<i><u>\$234,919</u></i>	<i><u>\$403,748</u></i>	<i><u>\$638,667</u></i>
<i><u>Long-Term Liabilities:</u></i>			
Bonds Payable	\$2,137,397	\$1,568,132	\$3,705,529
Less Current Portion	(\$210,762)	(\$209,745)	(\$420,507)
<i><u>Net Long-Term Liabilities</u></i>	<i><u>\$1,926,635</u></i>	<i><u>\$1,358,387</u></i>	<i><u>\$3,285,022</u></i>
<i><u>Total Liabilities</u></i>	<i><u>\$2,161,554</u></i>	<i><u>\$1,762,135</u></i>	<i><u>\$3,923,689</u></i>
<i><u>Net Position</u></i>			
Net Investment in Capital Assets	\$2,075,479	\$1,525,596	\$3,601,075
Restricted	\$0	\$0	\$0
Unrestricted (Deficit)	\$1,100,874	(\$76,643)	\$1,024,231
<i><u>Total Net Position</u></i>	<i><u>\$3,176,353</u></i>	<i><u>\$1,448,954</u></i>	<i><u>\$4,625,307</u></i>
<i><u>Total Liabilities and Net Position</u></i>	<i><u>\$5,337,907</u></i>	<i><u>\$3,211,088</u></i>	<i><u>\$8,548,995</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, 2022**

	<i>Water Department</i>	<i>Sewer Department</i>	<i>Totals</i>
<u>Operating Revenues:</u>			
Charges for Services	\$590,835	\$569,811	\$1,160,646
<u>Total Operating Revenues</u>	<u>\$590,835</u>	<u>\$569,811</u>	<u>\$1,160,646</u>
<u>Operating Expenses:</u>			
Operation and Maintenance	\$245,640	\$277,633	\$523,273
Depreciation	\$136,360	\$129,567	\$265,927
Assessments	\$3,484		\$3,484
<u>Total Operating Expenses</u>	<u>\$385,484</u>	<u>\$407,200</u>	<u>\$792,684</u>
<u>Operating Profit (Loss)</u>	<u>\$205,351</u>	<u>\$162,611</u>	<u>\$367,962</u>
<u>Other Revenues</u>			
Interest Earned	\$70		\$70
Interest Expense	(\$73,730)	(\$48,898)	(\$122,628)
<u>Change in Net Position</u>	<u>\$131,691</u>	<u>\$113,713</u>	<u>\$245,404</u>
<u>Net Position - Beginning</u>	<u>\$3,044,662</u>	<u>\$1,335,240</u>	<u>\$4,379,902</u>
<u>Net Position - Ending</u>	<u>\$3,176,353</u>	<u>\$1,448,954</u>	<u>\$4,625,307</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, 2022

	<i>Water Department</i>	<i>Sewer Department</i>	<i>Totals</i>
<u><i>Cash Flows from Operating Activities:</i></u>			
Received from Customers	\$590,940	\$557,263	\$1,148,203
Payments to Suppliers	(\$231,176)	(\$261,304)	(\$492,480)
Payments to Employees	(\$16,949)	(\$16,329)	(\$33,278)
(Increase)/Decrease in Due From Other Funds	\$3,938	(\$21,596)	(\$17,658)
<u><i>Cash Flows from Operations</i></u>	<u>\$346,753</u>	<u>\$258,034</u>	<u>\$604,787</u>
<u><i>Cash Flows from Investing Activities:</i></u>			
Capital Expenditures	(\$62,279)		(\$62,279)
Interest Earned	\$70	\$0	\$70
<u><i>Cash Flows from Investing</i></u>	<u>(\$62,209)</u>	<u>\$0</u>	<u>(\$62,209)</u>
<u><i>Cash Flows from Financing Activities:</i></u>			
Other Income	\$0	\$0	\$0
Interest on Bonds Payable	(\$74,680)	(\$49,362)	(\$124,042)
Principal on Bonds Payable	(\$207,360)	(\$208,672)	(\$416,032)
<u><i>Cash Flows from Financing</i></u>	<u>(\$282,040)</u>	<u>(\$258,034)</u>	<u>(\$540,074)</u>
<u><i>Net Cash Flows</i></u>	<u>\$2,504</u>	<u>\$0</u>	<u>\$2,504</u>
<u><i>Beginning Cash Balance</i></u>	<u>\$99,075</u>	<u>\$0</u>	<u>\$99,075</u>
<u><i>Ending Cash Balance</i></u>	<u>\$101,579</u>	<u>\$0</u>	<u>\$101,579</u>
<u><i>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:</i></u>			
Operating Income (Loss)	\$205,351	\$162,611	\$367,962
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities;			
Depreciation	\$136,360	\$129,567	\$265,927
Changes in Assets and Liabilities;			
Receivables, net	\$105	(\$12,548)	(\$12,443)
Prepaid Expenses	(\$4,222)		(\$4,222)
Accounts Payable	\$5,221		\$5,221
Due From Other Funds	\$3,938	(\$21,596)	(\$17,658)
<u><i>Cash Flows from Operations</i></u>	<u>\$346,753</u>	<u>\$258,034</u>	<u>\$604,787</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, 2022

(Exhibit VIII)

	<i>Wetherle Memorial Library</i>	<i>Trust Funds</i>	<i>Total</i>
<u>Assets</u>			
Cash & Cash Equivalents		\$159,124	\$159,124
Investments	\$7,022,781		\$7,022,781
Due from Other Funds		\$9,747	\$9,747
<u>Total Assets</u>	<u>\$7,022,781</u>	<u>\$168,871</u>	<u>\$7,191,652</u>
<u>Liabilities</u>			
Due to Other Funds	\$5,898		\$5,898
<u>Total Liabilities</u>	<u>\$5,898</u>	<u>\$0</u>	<u>\$5,898</u>
<u>Net Position</u>			
Restricted - Wetherle Library	\$7,016,883		\$7,016,883
Restricted - Trust Principal		\$30,125	\$30,125
Restricted - Trust Expendable		\$138,746	\$138,746
<u>Total Net Position</u>	<u>\$7,016,883</u>	<u>\$168,871</u>	<u>\$7,185,754</u>
<u>Total Liabilities & Net Position</u>	<u>\$7,022,781</u>	<u>\$168,871</u>	<u>\$7,191,652</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, 2022

	<i>Wetherle Memorial Library</i>	<i>Trust Funds</i>	<i>Total</i>
<u>Additions</u>			
Investment Earnings (Losses)	\$353,549	\$118	\$353,667
Rental Income		\$11,101	\$11,101
Other Additions		\$35	\$35
<u>Total Additions</u>	\$353,549	\$11,254	\$364,803
<u>Reductions</u>			
Lighthouse Expenditures		\$2,208	\$2,208
Fiduciary Fees / Bank Fees	\$45,392		\$45,392
<u>Total Reductions</u>	\$45,392	\$2,208	\$47,600
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In		\$500	\$500
Operating Transfers Out	(\$140,672)	(\$1,700)	(\$142,372)
Unrealized Gains (Losses) from Investments	(\$765,101)		(\$765,101)
<u>Total Other Financing Sources (Uses)</u>	(\$905,773)	(\$1,200)	(\$906,973)
<u>Excess of Additions and other Financing Sources over Reductions and other Financing Uses</u>	(\$597,616)	\$7,846	(\$589,770)
<u>Beginning Net Position</u>	\$7,614,500	\$161,024	\$7,775,524
<u>Ending Net Position</u>	\$7,016,883	\$168,871	\$7,185,754

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, 2022

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, 2021. 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.

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 \$509,406 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, 2022 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Trust Funds</i>	<i>Total</i>
<u>Nonspendable</u>				
Cemetery Fund			\$13,152	\$13,152
Robert Gray Fund			\$3,000	\$3,000
Arthur Hawes Fund			\$2,050	\$2,050
Ministerial School Fund			\$1,035	\$1,035
Lighthouse Fund			\$492	\$492
Witherle Clock Fund			\$1,000	\$1,000
Samuel Adams Fuel			\$9,396	\$9,396
<u>Restricted</u>				
Witherle Library Trust			\$7,016,883	\$7,016,883
Revenue Sharing	\$114,888			\$114,888
ARPA Funds	\$104,832			\$104,832
Education	\$289,686			\$289,686
<u>Committed</u>				
Capital Projects Fund		\$1,150,061		\$1,150,061
<u>Assigned</u>				
Revaluation	\$7,927			\$7,927
Tax Anticipation Note Interest	\$3,000			\$3,000
<u>Unassigned</u>	\$3,265,525		\$138,746	\$3,404,270
<u>Total Fund Balances</u>	<u>\$3,785,857</u>	<u>\$1,150,061</u>	<u>\$7,185,754</u>	<u>\$12,121,672</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 \$6,085,027 and the bank balance was \$6,178,030. Of the bank balance, the entire amount was insured or collateralized as of June 30, 2022.

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	\$363,249
Fixed income bonds and mutual funds	\$349,566
Total short-term investments	\$712,815
Long-term investments:	
Equities	\$5,109,507
Fixed income bonds and mutual funds	\$1,200,459
Total long-term investments	\$6,309,966

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)	(\$411,552)

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, 2022 measured on a recurring basis are as follows:

	2022
	Fair Value
Quoted Prices in Active Markets (Level 1)	
Money Market funds, equities,	
Fixed income bonds and mutual funds	\$7,022,781
Total Level 1	\$7,022,781

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2021 and committed on August 2, 2021. Interest of 6% 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, \$28,487 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, 2022 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	\$400,000		\$914,637
<u>Capital assets being depreciated</u>				
Buildings	\$3,423,383			\$3,423,383
Equipment and Vehicles	\$1,409,362	\$36,858	\$152,450	\$1,293,770
Infrastructure	\$8,143,544	\$107,311		\$8,250,855
Total capital assets being depreciated	\$12,976,288	\$144,169	\$152,450	\$12,968,007
<u>Less accumulated depreciation for</u>				
Buildings	\$940,364	\$71,751		\$1,012,115
Equipment and Vehicles	\$926,315	\$47,192	\$152,450	\$821,057
Infrastructure	\$1,370,978	\$173,326		\$1,544,304
Total accumulated depreciation	\$3,237,657	\$292,269	\$152,450	\$3,377,476
Net capital assets being depreciated	\$9,738,631	(\$148,099)	\$0	\$9,590,532
<u>Governmental Activities Capital Assets, net</u>	\$10,253,268	\$251,901	\$0	\$10,505,169
<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	\$239,789	\$994		\$240,783
Equipment and Vehicles	\$256,919	\$13,172		\$270,091
Infrastructure	\$1,362,472	\$115,400		\$1,477,873
Total accumulated depreciation	\$1,859,180	\$129,567	\$0	\$1,988,747
Net capital assets being depreciated	\$3,163,687	(\$129,567)	\$0	\$3,034,120
<u>Business-type Activities Capital Assets, net</u>	\$3,223,295	(\$129,567)	\$0	\$3,093,728

<u>Water Department:</u>	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Capital assets not being depreciated</u>				
Land	\$25,746			\$25,746
<u>Capital assets being depreciated</u>				
Buildings, Equipment and Infrastructure	\$6,251,502	\$62,279	\$26,411	\$6,287,370
Total capital assets being depreciated	\$6,251,502	\$62,279	\$26,411	\$6,287,370
<u>Less accumulated depreciation for</u>				
Buildings, Equipment and Infrastructure	\$1,990,291	\$136,360	\$26,411	\$2,100,240
Total accumulated depreciation	\$1,990,291	\$136,360	\$26,411	\$2,100,240
Net capital assets being depreciated	\$4,261,211	(\$74,081)	\$0	\$4,187,130
<u>Business-type Activities</u>				
<u>Capital Assets, net</u>	\$4,286,957	(\$74,081)	\$0	\$4,212,876

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

<u>Governmental Activities:</u>	
General Government	\$41,469
Public Safety	\$31,375
Public Works, including depreciation of general infrastructure assets	\$188,485
Library	\$20,698
Education	\$10,241
Total Depreciation Expense - Governmental Activities	\$292,269

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, 2022:

	<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	\$255,000	(\$21,250)	\$233,750	\$21,250
Infrastructure	\$2,983,152	(\$351,214)	\$2,631,938	\$358,392
School Bus Capital Lease	\$9,685	(\$9,685)	\$0	\$0
Total Governmental Activities	\$3,247,837	(\$382,149)	\$2,865,688	\$379,642
<u>Business-Type Activities:</u>				
Wastewater	\$1,225,000	(\$175,000)	\$1,050,000	\$175,000
Wastewater	\$81,360	(\$8,136)	\$73,224	\$8,136
Wastewater	\$470,443	(\$25,536)	\$444,907	\$26,609
	\$1,776,803	(\$208,672)	\$1,568,131	\$209,745
<u>Business-Type Activities:</u>				
Water	\$250,753	(\$30,797)	\$219,956	\$32,337
Water	\$300,000	(\$60,000)	\$240,000	\$60,000
Water	\$26,251	(\$12,992)	\$13,259	\$13,259
Water	\$238,640	(\$23,864)	\$214,776	\$23,864
Water	\$375,255	(\$21,936)	\$353,319	\$22,449
Water	\$789,858	(\$43,719)	\$746,140	\$44,676
Water	\$291,267	(\$15,158)	\$276,109	\$15,401
	\$2,272,025	(\$208,466)	\$2,063,559	\$211,987
Total Business-Type Activities	\$4,048,828	(\$417,138)	\$3,631,690	\$421,732
Total Debt	\$7,296,665	(\$799,287)	\$6,497,378	\$801,374

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, 2022 was \$233,750.

In 2015 the Town issued bonds for infrastructure improvements with the Maine Municipal Bond Bank. The bonds were issued for \$4,654,182 with annual principal and interest payments payable of \$546,259 through 2027. Payments are reduced to \$158,445 beginning in 2028. Interest is payable semi-annually at a rate of .35% - 3.89%. The balance at June 30, 2022 was \$2,631,938.

In 2012 the Town entered into a capital lease for the purchase of a school bus with Mercedes Benz Financial. The lease was issued for \$46,672 with annual principal and interest payments payable of \$10,064. Interest is payable annually at a rate of 3.9128%. The balance at June 30, 2020 was \$0.

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, 2022 was \$1,050,000.

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, 2022 was \$288,000.

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, 2022 was \$13,259.

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, 2022 was \$240,000.

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, 2022 was \$219,956.

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, 2022 was \$353,319.

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, 2022 was \$1,191,047.

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, 2022 was \$276,109.

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>
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>\$6,497,378</u>	<u>\$1,024,688</u>	<u>\$7,522,066</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, 2022, Due from Other Funds consist of a payable in the Sewer Department and offsetting receivable in the General Fund of \$182,879. In addition, the General fund owes the Trust funds \$3,849, the Capital projects fund is owed \$1,150,161 and the Water Department \$881,181. 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, 2022, the member contribution rate was 7.65% and the employer contribution rate was 3.84% of applicable member compensation. The employer is also responsible for contributing 14.89% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 14.29% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2022 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>
2022	\$40,572	\$20,366	\$75,787	\$530,352
2021	\$39,618	\$21,544	\$74,213	\$517,884
2020	\$44,001	\$24,124	\$82,423	\$575,175

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, 2022, the School Department reported a net pension liability of \$0. The net pension liability was measured as of June 30, 2021, 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, 2021, the School Department's proportion was .000000%, which was a decrease of 0.000136% from its proportion measured at June 30, 2020.

For the fiscal year ended June 30, 2022, the School Department recognized pension expense of \$21,544. At June 30, 2022, 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	\$0	\$0
Changes in Assumptions	\$0	\$0
Net Difference between projected and actual earnings on pension plan investments	\$0	\$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$1	\$3,844
Employer Contributions made subsequent to measurement date	\$20,366	\$0
	<u>\$20,367</u>	<u>\$3,844</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>	
2022	\$17,224
2023	(\$701)
2024	\$0
2025	\$0

F. Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.80% - 13.03% at selected years of service
Investment Rate of Return	6.50%, net of administrative and pension plan investment expense
Cost of Living increases	2.20%

For the School employees, the mortality rate is based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table for males and females, projected generationally using the RPEC_2020 model for the SET Plan.

The actuarial assumptions used in the June 30, 2021 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, 2021 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 6.50%. 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 6.50%, 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 (5.50%) or 1 percentage point higher (7.50%) than the current rate:

	<u>1% Decrease</u> <u>(5.50%)</u>	<u>Current Discount</u> <u>Rate (6.50%)</u>	<u>1% Increase</u> <u>(7.50%)</u>
Proportionate Share of the Net Pension Liability	\$0	\$0	\$0

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2021 Comprehensive Annual Financial Report available online at www.mainepeps.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, 2020, 2021 and 2022 were \$17,188, \$11,732 and \$19,161 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, 2021 there were 228 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, 2021, 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	2.80% - 13.03% at selected years of service
Investment Rate of Return	6.50%, 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 employees, the mortality rate is based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table for males and females, projected generationally using the RPEC_2020 model for the SET Plan.

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>
2021	\$1,471	\$79	\$6,278

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, 2021, 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	3
Average age	57.16
Average service	24.92

D. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	2.06% per annum for 2022 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 6.25% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Pre-Medicare Drug: Initial trend of 13.10% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Medicare Medical: Initial trend of 5.00% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Medicare Drug: Initial trend of 9.90% applied in FYE 2022 grading over 20 years to 3.53% per annum.

E. Actuarial Assumptions

Rates of mortality are based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree, Mortality Table respectively, for males and females. The proposed 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 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. As prescribed by the Trust mortality rates were taken from the assumption for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021.

The actuarial assumptions are the assumptions that were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 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. 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, 2021 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, 2021 is based upon an earlier measurement date, as of December 31, 2020 and is 2.12% per annum. The discount rate as of December 31, 2022 is based upon an earlier measurement date, as of December 30, 2021 and is 2.06% 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 1/1/2021 (Reporting 12/31/2021)</u>	\$138,266	\$0	\$138,266
<u>Changes:</u>			
Service Cost	\$2,827		\$2,827
Interest	\$2,938		\$2,938
Changes of benefits	\$0		\$0
Differences between expected and actual experience	(\$24,957)		(\$24,957)
Changes of assumptions	\$12,202		\$12,202
Contributions - employer		\$5,022	(\$5,022)
Benefit payments	(\$5,022)	(\$5,022)	\$0
<u>Net changes</u>	<u>(\$12,012)</u>	<u>\$0</u>	<u>(\$12,012)</u>
<u>Balances at 1/1/2022 (Reporting 12/31/2022)</u>	<u>\$126,254</u>	<u>\$0</u>	<u>\$126,254</u>

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

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.06%) or 1 percentage point higher (3.06%) than the current discount rate:

	<i>1.0% Decrease (1.06%)</i>	<i>Discount Rate (2.06%)</i>	<i>1.0% Increase (3.06%)</i>
<i>Net OPEB Liability (Asset)</i>	\$145,356	\$126,254	\$110,411

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

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

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
Net OPEB Liability (Asset)	\$110,481	\$126,254	\$145,172

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 5 years.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$14,192	\$20,400
Changes in Assumptions	\$22,093	\$1,311
Net Difference between projected between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$36,285</u>	<u>\$21,711</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>	
2023	\$20,937
2024	(\$1,261)
2025	(\$2,551)
2026	(\$2,551)
2027	\$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 single employer 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 true cost of coverage, thus an implied subsidy. Beginning July 1, 2021, retiree coverage is reduced to 45% of the blended premium.

D. Employees covered by benefit terms:

At June 30, 2021, 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, 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 June 30, 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>	2.16% per annum for 2021 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, 2020 is 2.21% per annum. The discount rate as of June 30, 2021 is 2.16% 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 6/30/2020 (Reporting 6/30/2021)</u>	\$103,377	\$0	\$103,377
<u>Changes:</u>			
Service Cost	\$3,677		\$3,677
Interest	\$2,366		\$2,366
Changes of benefits	\$0		\$0
Differences between expected and actual experience	\$0		\$0
Change of Assumptions	\$1,002		\$1,002
Contributions - Employer	\$0	\$0	\$0
Benefit Payments	\$0	\$0	\$0
<u>Net changes</u>	<u>\$7,045</u>	<u>\$0</u>	<u>\$7,045</u>
<u>Balances at 6/30/2021 (Reporting 6/30/2022)</u>	<u>\$110,422</u>	<u>\$0</u>	<u>\$110,422</u>

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

The following presents the net OPEB liability of the School Department, as well as what the School Department's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.16%) or 1 percentage point higher (3.16%) than the current discount rate:

	<i>1.0% Decrease (1.16%)</i>	<i>Discount Rate (2.16%)</i>	<i>1.0% Increase (3.16%)</i>
<i>Net OPEB Liability (Asset)</i>	\$133,037	\$110,422	\$92,354

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)	\$90,388	\$110,422	\$136,128

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

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

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$0	\$3,653
Changes in Assumptions	\$23,946	\$1,728
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$0	\$0
	<u>\$23,946</u>	<u>\$5,381</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>	
2022	\$4,455
2023	\$4,455
2024	\$5,316
2025	\$4,172
2026	\$167
Thereafter	\$0

Note 10 - Lease Reporting

Governmental Accounting Standards Board (GASB) Statement No. 87 related to lease reporting became effective during the fiscal year ended June 30, 2022. This Statement requires the recognition of certain lease assets and liabilities, deferred inflows and outflow: related to lease activity previously classified as operating leases by governmental entities. During the fiscal year ended June 30, 2022 the Town had no material lease activity to report.

Note 11 - 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, 2022.

TOWN OF CASTINE, MAINE

(Exhibit X)

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Property Tax Revenues	\$2,915,006	\$2,915,006	\$2,911,020	(\$3,987)
State Road Assistance	\$12,000	\$12,000	\$12,944	\$944
Excise Taxes	\$158,000	\$158,000	\$175,442	\$17,442
State Revenue Sharing	\$50,000	\$50,000	\$105,859	\$55,859
Maine Maritime Academy Support	\$150,000	\$150,000	\$152,135	\$2,135
Investment Earnings	\$15,000	\$15,000	\$25,249	\$10,249
Other Intergovernmental Revenues	\$6,000	\$6,000	\$108,082	\$102,082
Municipal Fees, Licenses and Permits	\$121,500	\$121,500	\$129,908	\$8,408
Other Revenues	\$32,800	\$32,800	\$31,982	(\$818)
<u>Total Revenues</u>	<u>\$3,460,306</u>	<u>\$3,460,306</u>	<u>\$3,652,621</u>	<u>\$192,315</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
General Government	\$432,090	\$432,090	\$434,819	(\$2,729)
Public Safety	\$547,009	\$547,009	\$539,152	\$7,857
Public Works	\$259,162	\$259,162	\$259,012	\$150
Library	\$239,385	\$239,385	\$239,443	(\$58)
Education	\$1,175,288	\$1,175,288	\$1,382,149	(\$206,861)
Unclassified	\$65,900	\$65,900	\$64,648	\$1,252
Assessments & Debt Service	\$756,495	\$756,495	\$608,210	\$148,285
<u>Total Expenditures</u>	<u>\$3,475,328</u>	<u>\$3,475,328</u>	<u>\$3,527,433</u>	<u>(\$52,105)</u>
<u>Excess of Revenues over Expenditures</u>	<u>(\$15,022)</u>	<u>(\$15,022)</u>	<u>\$125,188</u>	<u>\$140,210</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$134,172	\$134,172	\$132,938	(\$1,234)
Operating Transfers Out	(\$519,150)	(\$519,150)	(\$520,094)	(\$944)
<u>Net Change in Fund Balances</u>	<u>(\$400,000)</u>	<u>(\$400,000)</u>	<u>(\$261,968)</u>	<u>\$138,032</u>
<u>Beginning Fund Balances</u>	<u>\$4,047,825</u>	<u>\$4,047,825</u>	<u>\$4,047,825</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$3,647,825</u>	<u>\$3,647,825</u>	<u>\$3,785,857</u>	<u>\$138,032</u>
<u>Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds:</u>				
Total Revenues per above			\$3,652,621	
State On-Behalf Contributions			\$77,258	
Total Revenues per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds			<u>\$3,729,879</u>	
Total Expenditures per above			\$3,527,433	
State On-Behalf Contributions			\$77,258	
Total Expenditures per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds			<u>\$3,604,691</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, 2022**

(Exhibit X)

For the Fiscal Year Ended June 30,	Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability		Covered Employee Payroll	Proportionate Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll		Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability		Plan Fiduciary Net Position as a % of the Total Pension Liability		Plan Covered Employee Payroll		Plan Net Pension Liability as a % of the Covered Employee Payroll	
		Share of Net Pension Liability (Asset)	Proportionate Share of Net Pension Liability (Asset)		Proportionate Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll	Proportionate Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll			Plan Net Pension Liability	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of the Total 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
2021	0.00000%	\$0	\$0	\$530,552	0.000%	\$16,392,351,328	\$14,900,644,020	\$1,491,707,308	90.900%	\$2,096,365,532	71.157%	\$1,676,857,294	\$1,676,857,294	118.228%	\$1,676,857,294	118.228%
2020	0.000136%	\$2,220	\$2,220	\$317,884	0.429%	\$16,865,460,130	\$12,044,918,612	\$2,820,541,518	81.026%	\$2,003,075,813	140.811%	\$1,924,006,618	\$1,924,006,618	130.543%	\$1,924,006,618	130.543%
2019	0.000619%	\$9,074	\$9,074	\$575,173	1.578%	\$14,547,222,913	\$12,035,565,075	\$2,511,657,838	82.734%	\$1,808,274,919	132.668%	\$1,808,274,919	\$1,808,274,919	139.316%	\$1,808,274,919	139.316%
2018	0.001372%	\$18,514	\$18,514	\$580,425	3.304%	\$14,031,187,845	\$11,632,179,683	\$2,399,008,162	80.781%	\$1,860,250,663	171.194%	\$1,816,435,084	\$1,816,435,084	171.194%	\$1,816,435,084	171.194%
2017	0.000216%	\$22,049	\$22,049	\$522,845	4.217%	\$13,484,886,512	\$10,893,291,864	\$2,591,594,648	76.208%	\$1,695,160,589	139.727%	\$1,695,160,589	\$1,695,160,589	139.727%	\$1,695,160,589	139.727%
2016	0.00080%	\$3,816	\$3,816	\$508,568	0.750%	\$13,069,954,948	\$9,960,335,390	\$3,109,619,558	81.182%	\$1,695,160,589	139.727%	\$1,695,160,589	\$1,695,160,589	139.727%	\$1,695,160,589	139.727%
2015	0.001069%	\$13,231	\$13,231	\$537,469	2.462%	\$12,626,287,054	\$10,242,097,022	\$2,384,190,032	83.908%	\$1,695,160,589	139.727%	\$1,695,160,589	\$1,695,160,589	139.727%	\$1,695,160,589	139.727%
		\$11,549	\$11,549	\$514,715	2.244%	\$12,320,158,783	\$10,337,639,472	\$1,982,519,311	83.908%	\$1,695,160,589	139.727%	\$1,695,160,589	\$1,695,160,589	139.727%	\$1,695,160,589	139.727%

* 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, 2022**

<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>
2022	\$20,366	\$20,366	\$0	\$530,352	3.840%
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, 2022

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, 2021, 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, 2021 are as follows:

Inflation	2.75%
Salary Increases	2.80% - 13.03% at selected years of service
Investment Rate of Return	6.50%, 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, 2021 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, 2021.

(Exhibit XIII)

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

For the Fiscal Year Ended	Service Cost (BOC)	Interest on Debt	Changes of Assumptions	Differences between Estimated and Actual Experience	Total OPEB Liability				Plan Fiduciary Net Position						Net OPEB Liability as a % of the Covered Employee Payroll						
					Benefit Payments, Including Refunds of Contributions	Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Benefit		Change in Plan		Plan Fiduciary								
									Employer	Member	Contributions	Position	Net	Beginning		Ending	Position	Net	Beginning	Ending	
2022	\$3,677	\$2,366	\$1,002	\$0	\$0	\$0	\$7,045	\$103,377	\$110,422	\$0	\$0	\$0	\$0	\$0	\$110,422	\$645,672	\$629,924	\$759,387	\$759,387	17.102%	
2021	\$2,454	\$3,529	\$4,500	(\$5,479)	\$0	\$0	\$5,004	\$98,373	\$103,377	\$0	\$0	\$0	\$0	\$0	\$0	\$103,377	\$629,924	\$629,924	\$759,387	\$759,387	16.411%
2020	\$2,096	\$3,410	\$6,861	\$0	\$0	\$0	\$12,367	\$86,006	\$98,373	\$0	\$0	\$0	\$0	\$0	\$0	\$98,373	\$759,387	\$759,387	\$759,387	\$759,387	12.954%
2019	\$2,221	\$3,152	(\$5,184)	\$0	\$0	\$0	\$189	\$85,817	\$86,006	\$0	\$0	\$0	\$0	\$0	\$0	\$86,006	\$739,063	\$739,063	\$739,063	\$739,063	11.637%

Maine Municipal Employees Health Trust Town Plan																					
2022	\$2,827	\$2,938	\$12,102	(\$24,957)	(\$5,022)	\$0	\$12,012	\$138,266	\$126,254	\$0	(\$5,022)	\$0	\$0	\$0	\$0	\$126,254	\$173,810	\$247,309	\$550,885	\$550,885	72.639%
2021	\$2,458	\$3,771	\$7,779	\$7,779	(\$4,829)	\$0	\$8,953	\$129,313	\$138,266	\$4,829	(\$4,829)	\$0	\$0	\$0	\$0	\$138,266	\$247,309	\$247,309	\$550,885	\$550,885	55.908%
2020	\$1,734	\$1,711	\$29,477	\$56,774	\$88,952	\$40,361	\$88,952	\$129,313	\$129,313	\$744	(\$744)	\$0	\$0	\$0	\$0	\$129,313	\$247,309	\$247,309	\$550,885	\$550,885	52.288%
2019	\$1,009	\$1,485	(\$3,939)	\$0	(\$715)	\$1,715	(\$1,260)	\$41,621	\$40,361	\$715	(\$715)	\$0	\$0	\$0	\$0	\$40,361	\$243,000	\$243,000	\$550,885	\$550,885	15.346%
2018	\$2,418	\$1,521	\$2,789	(\$2,604)	(\$645)	\$3,479	\$38,142	\$41,621	\$41,621	\$645	(\$645)	\$0	\$0	\$0	\$0	\$41,621	\$263,000	\$263,000	\$550,885	\$550,885	15.825%

* Amounts presented for each fiscal year were determined as of June 30 (MEABT) or January 1 (MMEHT) of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(Exhibit XIV)

	<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>
<u>Maine Education Association Benefit Trust School Plan</u>				
	2022	\$0	\$0	\$0
	2021	\$0	\$0	\$0
	2020	\$0	\$0	\$0
	2019	\$0	\$0	\$0
<u>Maine Municipal Employees Health Trust Town Plan</u>				
	2022	\$5,022	\$5,022	\$0
	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 June 30 (MEABT) or January 1 (MMEHT) 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, 2022

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

The total OPEB liability in the June 30, 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 School Department's net OPEB liability was measured as of June 30, 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	2.16% per annum for 2021 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, 2022 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, 2022, 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	2.06% per annum for 2022 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 6.25% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Pre -Medicare Drug: Initial trend of 13.10% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Medicare Medical: Initial trend of 5.00% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Medicare Drug: Initial trend of 9.90% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Rates of mortality are based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree, Mortality Table respectively, for males and females. The proposed 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 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. As prescribed by the Trust mortality rates were taken from the assumption for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021.

(Schedule 1 - Page 1 of 2)

TOWN OF CASTINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Department	Beginning Balance	Appropriated	Revenues	Transfers from Reserve	Total Available	Expenditures	Transfers to Reserve	Lapsed Unexpended (Overdraft)	Ending Balance
General Government:									
Administration		\$34,360	\$404	\$0	\$34,764	\$33,279	\$0	\$1,485	\$7,927
Office Personnel		\$199,615	\$0	\$0	\$199,615	\$195,247	\$0	\$4,368	
Emerson Hall		\$22,840	\$0	\$0	\$22,840	\$24,295	\$0	\$(1,455)	
Insurance		\$39,300	\$0	\$0	\$39,300	\$37,830	\$0	\$1,470	
Employee Benefits		\$69,287	\$0	\$0	\$69,287	\$71,438	\$0	\$(2,151)	
Code Enforcement		\$12,273	\$0	\$0	\$12,273	\$12,795	\$0	\$(522)	
General		\$49,415	\$0	\$0	\$49,415	\$53,038	\$0	\$(3,623)	
Revaluation	\$10,227	\$5,000	\$0	\$0	\$15,227	\$7,300	\$0	\$0	\$7,927
	\$10,227	\$432,090	\$404	\$0	\$442,721	\$435,223	\$0	\$(829)	\$7,927
Public Safety:									
Fire Safety		\$107,998	\$0	\$0	\$107,998	\$102,297	\$0	\$5,701	
Solid Waste		\$132,252	\$71,100	\$0	\$203,352	\$212,596	\$0	\$(9,244)	
Septic Disposal		\$6,000	\$0	\$0	\$6,000	\$1,990	\$0	\$4,010	
Street Lights		\$1,500	\$0	\$0	\$1,500	\$639	\$0	\$861	
Law Enforcement		\$15,000	\$0	\$0	\$15,000	\$11,313	\$0	\$3,687	
Traffic Ordinance Officer		\$12,240	\$0	\$0	\$12,240	\$12,240	\$0	\$0	
911 Dispatch		\$4,537	\$0	\$0	\$4,537	\$4,487	\$0	\$50	
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	\$28,428	\$0	\$886	
Dock/Wharf/Float		\$8,000	\$0	\$0	\$8,000	\$9,953	\$0	\$(1,953)	
Dock Restrooms		\$7,000	\$0	\$0	\$7,000	\$7,341	\$0	\$(341)	
Dock Wifi		\$800	\$0	\$0	\$800	\$838	\$0	\$(38)	
Social Security - Public Safety		\$1,116	\$0	\$0	\$1,116	\$1,115	\$0	\$1	
Boat		\$1,400	\$0	\$0	\$1,400	\$1,512	\$0	\$(112)	
Animal Control		\$2,530	\$0	\$0	\$2,530	\$2,080	\$0	\$450	
	\$0	\$547,009	\$71,100	\$0	\$618,109	\$614,152	\$0	\$3,957	\$0
Public Works:									
Public Works Administration		\$92,990	\$0	\$0	\$92,990	\$94,178	\$0	\$(1,188)	
Grounds Maintenance		\$6,800	\$0	\$0	\$6,800	\$6,334	\$0	\$466	
Water Supply Maintenance		\$3,500	\$0	\$0	\$3,500	\$2,829	\$0	\$671	
Road Maintenance		\$52,920	\$0	\$0	\$52,920	\$51,466	\$0	\$1,454	
Winter Roads Maintenance		\$80,952	\$0	\$0	\$80,952	\$80,952	\$0	\$0	
Equipment Maintenance		\$22,000	\$0	\$0	\$22,000	\$23,253	\$0	\$(1,253)	
	\$0	\$259,162	\$0	\$0	\$259,162	\$259,012	\$0	\$150	\$0

TOWN OF CASTINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS- continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(Schedule 1 - Page 2 of 2)

	Beginning Balance	Appropriated	Revenues	Transfers from Reserve	Total Available	Expenditures	Transfers to Reserve	Lapsed Unexpended (Overdraft)	Ending Balance
Library:									
Operators	\$0	\$239,385	\$0	\$0	\$239,385	\$239,443	\$0	(\$58)	\$0
Education:									
General	\$340,464	\$1,133,426	\$90,854	\$0	\$1,564,743	\$1,472,053	\$0	\$0	\$92,691
Food Service	\$2,674	\$26,862	\$28,659	\$0	\$58,195	\$42,822	\$0	\$0	\$15,373
Special Revenue	\$7,347	\$0	\$35,888	\$0	\$43,235	\$24,258	\$0	\$0	\$18,978
Student Activities	\$21,813	\$0	\$22,391	\$0	\$44,203	\$20,809	\$0	\$0	\$23,394
Capital Improvement	\$29,250	\$0	\$0	\$0	\$29,250	\$0	\$0	\$0	\$29,250
Bus Reserve	\$30,000	\$10,000	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
Technology Reserve	\$5,000	\$5,000	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
Special Education	\$60,000	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Unclassified:	\$496,547	\$1,175,288	\$177,792	\$0	\$1,849,627	\$1,559,941	\$0	\$0	\$289,686
Visitor's Center		\$12,000	\$0	\$0	\$12,000	\$12,000	\$0	\$0	\$0
Castine Band		\$500	\$0	\$0	\$500	\$500	\$0	\$0	\$0
Recreation		\$2,750	\$0	\$0	\$2,750	\$2,708	\$0	\$42	\$0
Historic Preservation		\$1,500	\$0	\$0	\$1,500	\$615	\$0	\$885	\$0
General Assistance		\$2,000	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$0
Unemployment Reserve		\$500	\$0	\$0	\$500	\$0	\$500	\$0	\$0
Service Agencies		\$3,900	\$0	\$0	\$3,900	\$3,900	\$0	\$0	\$0
Elm Tree Care		\$25,000	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0
Cemetery Maintenance		\$17,000	\$0	\$0	\$17,000	\$17,000	\$0	\$0	\$0
Clock Maintenance		\$1,250	\$0	\$0	\$1,250	\$925	\$0	\$325	\$0
Assessments and Debt Service:									
Municipal Debt	\$0	\$66,400	\$0	\$0	\$66,400	\$64,648	\$500	\$1,252	\$0
TAN Interest	\$3,000	\$467,175	\$0	\$0	\$467,175	\$459,216	\$0	\$7,959	\$0
County Tax		\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$3,000
Contingency		\$137,338	\$0	\$0	\$137,338	\$137,337	\$0	\$1	\$0
Overlay		\$40,000	\$0	\$0	\$40,000	\$11,657	\$0	\$28,344	\$0
		\$111,982	\$0	\$0	\$111,982	\$0	\$0	\$111,982	\$0
	\$3,000	\$756,495	\$0	\$0	\$759,495	\$608,210	\$0	\$148,285	\$3,000
Capital Reserve Funds		\$518,650	\$0	\$0	\$518,650	\$0	\$518,650	\$0	\$0
TOTALS	\$509,774	\$3,994,478	\$249,296	\$0	\$4,753,549	\$3,780,629	\$519,150	\$153,156	\$300,613

TOWN OF CASTINE, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(Schedule 2)

Unassigned Fund Balance July 1,

\$3,479,022

Additions:

Lapsed Accounts from Schedule of Departmental Operations	\$153,156
Interest Earned, net of appropriation	\$10,249
Excise Taxes, net of appropriation	\$17,442
Town Fees, net of appropriation	\$7,242
Mooring & Docking Fees, net of appropriation	\$5,066
Interest on Taxes, net of appropriation	\$2,003
Maine Maritime Academy Fees, net of appropriation	\$2,135
Other Revenues (Expenses), net of appropriation	<u>(\$771)</u>

Total Additions

\$196,523

Reductions:

Appropriations from Unassigned Fund Balance	\$400,000
State Reimbursements, net of appropriation	\$2,750
Library Income, net of appropriation	\$1,234
Parking Tickets, net of appropriation	\$1,890
Increase in Unavailable Tax Revenue	\$2,280
Abatements Granted	<u>\$1,867</u>

Total Reductions\$410,020Unassigned Fund Balance June 30,\$3,265,525

<u>TOWN OF CASTINE, MAINE</u>		(Schedule 3)
<u>SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS</u>		
<u>FOR THE FISCAL YEAR ENDED JUNE 30, 2022</u>		
<u>Taxable Valuation:</u>		
Land, Buildings and Equipment	\$252,353,800	
<u>Total Taxable Valuation</u>		\$252,353,800
<u>Rate per \$1 Valuation</u>		\$0.011400
<u>Tax Commitment</u>		\$2,876,833
<u>Collections and Adjustments:</u>		
Cash Collections	\$2,860,276	
Supplemental Taxes	\$0	
Abatements Granted	\$1,867	
<u>Total Collections and Adjustments</u>		\$2,862,142
<u>Uncollected Taxes June 30</u>		\$14,691

TOWN OF CASTINE, MAINE
SCHEDULE OF CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(Schedule 4)

	<i>Beginning Balance</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Transfers (to) and from Reserves</i>	<i>Ending Balance</i>
Fire Vehicles	\$139,919	\$3,000		\$5,000	\$147,919
Fire Department Capital	\$10,306	\$250	(\$350)		\$10,206
Fire Rescue Building	\$87,982		(\$5,439)	\$15,000	\$97,543
Fire Paramedic	\$4,500		(\$679)		\$3,821
Fire Self Insurance	\$0			\$10,000	\$10,000
Public Works Vehicle	\$205,889	\$600	(\$36,858)	\$10,000	\$179,631
Roadway Improvements	\$528,732	\$944	(\$119,151)	\$35,000	\$445,525
Emerson Hall	\$10,635	\$1,000	(\$1,036)	\$5,000	\$15,600
Building Roof	\$31,344			\$500	\$31,844
Recreation	\$3,398				\$3,398
Elm Tree Planting	\$1,965	\$115			\$2,080
Elm Tree Preservation	\$470	\$14,241	(\$7,848)		\$6,863
Fireworks Fund	\$8,077		(\$5,000)	\$2,000	\$5,077
Friends & Neighbors	\$681				\$681
Pump Out	\$1,183		(\$540)		\$643
Town Property Survey	\$4,865				\$4,865
Harbor Master Boat	\$18,536			\$600	\$19,136
Hardware Software	\$9,282		(\$430)	\$1,400	\$10,252
Harbor Improvements	\$21,590		(\$16,592)	\$10,000	\$14,999
Mooring Field Maintenance	\$5,750			\$750	\$6,500
Comprehensive Plan	\$8,867		(\$16,949)	\$5,000	(\$3,082)
Economic Development	\$21	\$140			\$161
Library Capital	\$3,768	\$6,628	(\$4,497)		\$5,899
Library Maintenance	\$5,212	\$6,750	(\$12,090)		(\$128)
Grant Lib-Lyle Book Fund	\$1,971				\$1,971
Library Minerva	\$9,660				\$9,660
Library Book Fund	\$14,440	\$4,847	(\$1,304)		\$17,983
Library Summer Food	\$570				\$570
Library Friends Donations	\$0	\$11,691	(\$6,687)		\$5,004
Farmer's Market Grant	\$1,575	\$85			\$1,660
One Hancock Fuel	\$1,070				\$1,070
Back Shore Pond	\$11,952		(\$611)	\$6,800	\$18,141
Sewer Projects	\$1,137				\$1,137
Dock Restrooms	\$1,159				\$1,159
Public Works Facility	\$11,000			\$5,000	\$16,000
Employment Advertising	\$2,500			\$500	\$3,000
Battle Ave Land Purchase	\$0		(\$400,000)	\$400,000	\$0
Historic Grants	\$67				\$67
Fort George	\$2,720	\$8,880	(\$10,000)	\$2,000	\$3,600
Street Lights - LED	\$4,864			\$4,100	\$8,964
Castine's 200th Celebration	\$52,235		(\$12,000)		\$40,235
Clock Maintenance	\$309	\$100			\$409
<u>Totals</u>	<u>\$1,230,200</u>	<u>\$59,271</u>	<u>(\$658,060)</u>	<u>\$518,650</u>	<u>\$1,150,061</u>

TOWN OF CASTINE, MAINE
SCHEDULE OF TRUST FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(Schedule 5)

	<i>Income</i>					
	<i>Beginning Balance</i>	<i>Interest Earned</i>	<i>Revenues (Expended)</i>	<i>Transfers (to) and from Reserves</i>	<i>Ending Balance</i>	<i>Principal Balance</i>
Bagaduce Ambulance	\$60,019	\$56		(\$1,700)	\$58,375	\$0
Cemetery Fund	\$3,940	\$9			\$3,949	\$13,152
Robert Gray Fund	\$643	\$2			\$645	\$3,000
Arthur Hawes Fund	\$295	\$1			\$297	\$2,050
Ministerial School Fund	\$1,652	\$1			\$1,653	\$1,035
Lighthouse Fund	\$50,790	\$42	\$11,136	(\$2,208)	\$59,760	\$492
Witherle Clock Fund	\$1,558	\$1			\$1,559	\$1,000
Unemployment	\$10,751			\$500	\$11,251	\$0
Samuel Adams Fuel	\$1,251	\$5			\$1,257	\$9,396
<i>Totals</i>	<u>\$130,899</u>	<u>\$118</u>	<u>\$11,136</u>	<u>(\$3,408)</u>	<u>\$138,746</u>	<u>\$30,125</u>

NOTES

NOTES

NOTICE TO CASTINE TAXPAYERS:

CASTINE TAXPAYER'S ARE MORE THAN
WELCOME TO MAKE PARTIAL PAYMENTS,
AT ANYTIME, ON THEIR PROPERTY TAXES.

IF YOU ARE INTERESTED IN DOING SO,
YOU CAN SEND PAYMENTS TO THE
CASTINE TOWN OFFICE.

PLEASE CALL 207-326-4502,
IF YOU HAVE ANY QUESTIONS.

THANK YOU.

With deep gratitude and appreciation from the
Town of Castine & Maine Maritime Academy
we honor our brave first responders

