

226<sup>TH</sup> ANNUAL REPORT FOR  
THE TOWN OF  
CASTINE, MAINE  
2022-2023  
TOWN WARRANT 2024  
INCORPORATED 1796



# Castine, Maine Incorporated 1796



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

Susan Macomber, Karen Motycka & Natalie Griffith, Editors

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Jim Hubbard, Gene Bland, Jim Bernard, Brian Olivari, Diana Snapp,  
Jill Eastland, Scott Ferrando, Adams School, Brian Norris (Stroll), Castine Patriot,  
Town Office and for anyone we may have missed, we apologize.

226<sup>th</sup> Annual Report of the Town of

# CASTINE, MAINE

INCORPORATED 1796



This edition is dedicated to two long-time residents of Castine who we recognize and honor to the fullest. Castine will miss these two extraordinary men who gave of themselves to the Town in service and dedication.

Lance Burton, a fellow Castine Fire Rescue Department member, teacher at Maine Maritime Academy and alumni, resident on State Street and blue scooter rider.

Tim Sampson, a resident on The Shore Road for decades, a building contractor in this area and a Selectboard member from 1997-2006. RIP



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## Honor Roll

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Mary J. Appleman

Richard “Rick” S. Armstrong

Diana M. Bernard

Terry H. Eastland

Mark L. Kittredge

Louise Pemberton

Carolyn M. Punzelt

Frank “Spike” L. Wiswall, Jr.

Lynne I. Dearborn

Donn C. Fullenweider

Serena “Bambi” M. Hatch

Susan Walters



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## The Next Generation

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Levon J. Dickens



Mary J. Appleman



Richard "Rick" S. Armstrong



Diana M. Bernard



Lynne I. Dearborn



Terry H. Eastland



Donn C. Fullenweider



Serena "Bambi" M. Hatch



Mark L. Kittredge



Carolyn M. Punzelt



Susan Walters



Frank "Spike" L. Wiswall Jr.

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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](http://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



Community Support

## 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](http://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.



Halloween Emerson Hall Skeleton Crew

# Directory of Local Facilities

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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:	<a href="http://www.castine.me.us">www.castine.me.us</a>
Adams School Website:	<a href="http://www.castineschools.org">www.castineschools.org</a>

## District 7, 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	<a href="mailto:nicole.grohoski@legislature.maine.gov">nicole.grohoski@legislature.maine.gov</a>	

## District 16, 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	<a href="mailto:nina.milliken@legislature.maine.gov">nina.milliken@legislature.maine.gov</a>	

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



# Town Officials and Committee Members

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Selectboard, Assessors and Overseers of the Poor	Gordon B. MacArthur (2024) Roberta I. Boczkiewicz (2025) Daniel Leader (2026)
School Committee	Kate Noel (2024) Johanna Barrett (2025) Kathryn Kana (2026)
Witherle Memorial Library Trustees Karen Lyons (2026) Patricia Dunham McGrath (2024)	Casey Bernard (2025) Pedrick Sweet (2027) Sarah Tenney Stammen (2028)
Town Manager/*HCPC Rep (*Hancock County Planning Commission)	Shawn Blodgett
Town Clerk/Registrar of Voters	Susan Macomber
Finance Officer/Tax Collector/Treas.	Karen Motycka
Librarian	Nicholas Berry
Superintendent of Schools	Derek Perkins
Fire Chief Assistant Fire Chiefs	Randy Stearns Jack Spratt Tom Gutow Ingrid Scott
Health Officer	Shawn Blodgett
Code Enforcement Officer	Peter Vogell
Local Plumbing Inspector	Henry A. Erhard Scott Ferrando Corey Stearns
Harbor Master/Traffic Enforcement Officer	Scott Vogell
Utility Superintendent (Wastewater Facility)	Noah Clark
Utility Superintendent (Water Department)	Adam Clark
Utilities Assistant	Jackson Clark

### Planning Board

J. Douglas Wellington, Chr (2024)  
 Thomas Comiciotto (2027)  
 Jim Bernard (2028)

Beverly Bishop (2026)  
 Don Tenney (2025)  
 Penny Carlhian, Alt (2024)

### Historic Preservation Commission

Marc Pelletier, Chr (2026)  
 Brooke Tenney (2024)

Kelly Gualtieri (2024)  
 George Trinovitch, Alt (2024)

### Board of Appeals

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

Bobby Vagt (2027)  
 Bill Lyons, Alt (2024)  
 Mark Morgoini, Alt (2024)

### Harbor Committee

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

David Wyman (2026)  
 Tim Leach (2026)  
 Amelia Griffith, Alt (2024)  
 John Legg, Alt (2024)

### Utility Board

Kirk Langford, Chr (2024)  
 Carl Olson (2025)

Josh Adam (2025)  
 Gordon “Mac” MacArthur (2025)

### Recreation Committee

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

Jessica Simmons (2025)  
 Daniel Gardner (2026)  
 Julie Bohan, Alt (2024)  
 Ryan Jarvis, Alt (2024)

### Tree Committee

Don Tenney, Chr/Warden (2025)  
 Theresa Kudlak (2024)  
 Carl Olson, MMA Rep. (2026)

Andi Lloyd (2025)  
 Patrick Haugen (2025)  
 Kathleen Eaton (2026)

### Cemetery Association Board of Directors

Bradford Tenney, Chr (2024)  
 Don Small (2026)

Kathleen Eaton (2025)  
 Victoria Blackwood (2025)  
 Ruth Eaton (2025)



Scarlett Haunted Tours

# Selectboard/Town Manager Report

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The Castine Selectboard and the Town Manager welcome the opportunity to provide this 16th annual State of the Town report. The year 2023 and the early portion of 2024 saw Castine experience a great many highs but also several lows. For 2023, property values, building activity and grant awards for the town all increased dramatically. However, the winter storms of January and March of 2024 saw Castine experience incredible damage throughout town due to these weather events. In response to these storms, the Castine Selectboard and Town Manager were in awe with the way Castine pulled together and volunteered time, energy, and money to help neighbors. The Selectboard and Town Staff wish to express heartfelt gratitude for every Castine resident that took part in both storm response and recovery. Special thanks are warranted for the Castine Fire and Rescue Department, the Castine Harbor Committee, Castine Public Works and especially the Castine Harbor Master, Scott Vogell. Both organizations mentioned, but especially Scott were instrumental during the storm response and especially during storm recovery. It is not an understatement that without all these entities pulling together and in the same direction, Castine would not be in a position to have a 2024 boating season from the town's dock. However, through all the ups and down's of 2023 and early 2024 and in the face of all future challenges, we are still happy to report that the State of the Town of Castine remains strong.

While initial indicators were that the increased building in Castine would temper and abate somewhat in 2023, the pace of building activity picked up throughout the year and 2023 was Castine's busiest building season on record both in the number of projects as well as the project value. Castine finished 2023 having issued building permits for 60 projects with 3 projects pending approval. The permitted projects totaled over 9 million dollars in permitted activity.

Increased costs and inflationary pressures remain a near-term problem for the Town Staff and the Selectboard. One of the many responses to this issue is your town government's constant search to be more efficient in all aspects of its operations. One of the several good news stories from this effort, and as highlighted in the Castine Finance Officers Report, is the town's move to heat pumps for Emerson Hall. Through the utilization of Efficiency Maine municipal building upgrade incentives, we installed 4 new heat pumps at a very reasonable cost. This, in conjunction with grant funded LED lighting and insulation upgrades, realized a \$4,000 in annual savings for taxpayers in energy costs for Emerson Hall alone. As the lighting portion of this grant funded project also covered the Adams School lighting upgrades and smaller changes to the Wastewater Treatment Plant, we expect to realize energy savings for those locations as well. In the fall of 2024, we will be applying for the next round of the Community Resiliency Partnership Community Action Grant to emplace solar panels and gain greater energy efficiency through the targeted use of grant money. Lastly, on this year's town warrant is an article to hire a solar consultant to further the goal of building a larger solar array on the capped landfill at the transfer station with the objectives to gain the town revenue while also lowering energy costs. We are hopeful the town will approve this article.

Infrastructure remains the top priority for the Selectboard and the Town Manager and will remain the top concern for the near future. In 2023, we were able to lay the groundwork to enable significant progress on this priority objective in the future. In furtherance of this aim, we applied for many grants this year and those efforts have borne some fruit. Through Congressionally Directed Spending (CDS), the town will receive \$1.76 million dollars of the estimated total cost of 2.2 million for the replacement of the critical Sea Street (Town Dock) Sewage Pump Station. Through

the Maine Infrastructure Adaptation Fund, Castine will receive \$50,000 for adaptation planning for the town dock. This money will be used to start the planning for a follow-on dock area phase to prepare Castine for stronger weather events. Also, through the CDS program, Castine will receive \$288,000 for town dock expansion. We are also expecting to receive \$150,000 from the Federal Emergency Management Agency (FEMA) through their Building Resilient Infrastructure in Communities (BRIC) grant program for a new emergency power supply for the Battle Avenue Wastewater Treatment Plant. In total for 2023, we expect Castine will receive just over 2.2 million dollars in grant funding to upgrade Castine's infrastructure. Currently, we are diligently working on grant funding applications to repeat this in 2024. Lastly, we are expecting to receive FEMA Public Assistance money from the January winter storms to defray rebuilding costs stemming from those storms though the timeline for this initiative is unclear as of the writing of this report.

2023 was a lighter year for paving around town but we were still able to make some progress. In 2023, there were 7 paving projects completed in Castine on Tarratine Street, Battle Avenue and Water Street. We expect 2024 will be a heavier year for paving with the focus streets for paving being Western Court Street, Wadsworth Cove Road, and Perkins Street. In 2023, ditching projects were also completed on Wadsworth Cove Road, Court Street, and Water Street.

The Castine taxpayers own 22 buildings which must be maintained and as we are able, improved. Other than the substandard Castine Fire Rescue Building and Fort George, which the town is contractually obligated with the State of Maine to maintain, we have been able to make significant progress on the publicly owned buildings this year. Some of the more notable improvements made this year are listed below:

- Refurbished the Spring Street Water Treatment building
- Refurbished the Route 166 wellhead building
- Refurbished the Municipal Bulletin Board in front of Emerson Hall
- Emplaced a new foundation, rebuilt, and finished the floor of connecting hallway between the Lighthouse Keeper's house and the Lighthouse Tower
- Rebuilt the cannon carriage for the Town cannon on Cannon Point Road
- Emplaced 610 linear feet of new sidewalk on Pleasant and Perkins Streets
- And through grant funding:
  - o Emerson Hall (EH) underwent a complete LED lighting upgrade (aesthetic upgrades were also made to the entry lights and the final piece for EH is to install new, code-compliant fire escape doors on either side of the ground floor which will take place in 2024); EH attic insulation in was updated from R value of 6 to an R value of 60
  - o Finished the LED conversion of both the Witherle Memorial Library and Castine Wastewater Treatment Plant; and transitioned the Adams School to LED lighting

Other than the substandard Castine Fire and Rescue Department Building and Fort George, we continue to assess that most other town owned buildings and land are in good shape and well capitalized for continued use well into the future. However, below is a list of the Selectboard and Town Manager's priorities for 2024 and into 2025:

- Continue forward movement on a new Castine Fire Rescue building.
- Secure funding for Fort George maintenance and renovation.
- Infrastructure across Castine with a focal point on road surfaces, sidewalks, and guardrails.
- Transfer Station enhancement in conjunction with solar power development.

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, Dan Piasecki, and the entire staff at Olver Associates.

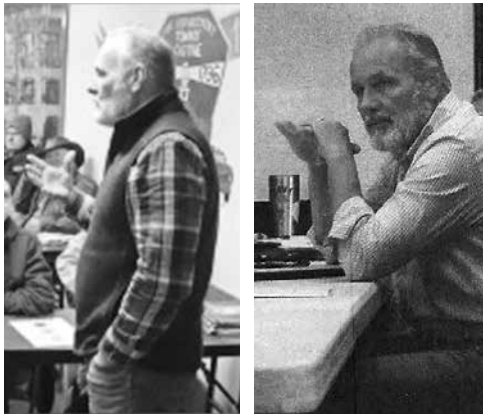
In another yearly occurrence, we hope that the Town will join us in thanking Castine's public servants for their efforts throughout the year. The Castine Fire and Rescue Department, Town Clerk Sue Macomber, Town Finance Officer Karen Motycka, Henry Erhard, Scott Ferrando and Corey Stearns with Public Works, Nina Desmond at the transfer station and Scott Vogell with traffic enforcement and the harbor. Each of these town staff members and the Fire Rescue Department routinely give of themselves and accomplish so many things in our town that often go unnoticed.

Boards, Committees, Commissions and Associations continued to stay busy in 2023. Each of these boards help the town through advising the Selectboard for the betterment of Castine. The Selectboard would again like to thank every one of the members of all boards/committees for their arduous, sometimes contentious, and thorough work. Castine's town leadership is very appreciative of the immense effort you display each month of the year, harnessing your community spirit and energy for the betterment of the town.

We look forward to seeing every one of you at Town meeting on May 11<sup>th</sup> this year. It will be great to see all of you there.

Respectfully submitted,

Castine Selectboard: Gordon MacArthur, Roberta Boczkiewicz and Dan Leader  
Shawn Blodgett, Town Manager



We wish Shawn Blodgett the best as he leaves the Town Manager position. We thank him for all his hard work, dedication and accomplishments over the past 5 years.

# Finance Officer

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Each year, while preparing the budget, I look at what expenses we had and compare them to the year before. This helps in estimating next year's expenses. While looking at Town Hall heat and electricity, we had a few things to consider. First, over the past year we received grants to have the building outfitted with LED light fixtures, additional insulation and heat pumps installed in the offices and meeting rooms. On the electric side of the equation, the LED lights should save on electricity and the heat pumps would use more. We also figured we would use less in heating oil as the furnace would run to keep the building at 60° +/- and heat the upstairs when in use. Keeping in mind this was not a bad heating season for Maine, I was still pleasantly surprised. From July 2022 to March 2023, we used 1,671 gallons of heating oil, which cost \$6,547.87. From July 2023 to March 2024, we used 1,338 gallons of heating oil at a cost of \$4,304.23. So, we used less heating oil and yes, the average price per gallon was less this current year. With electricity, from July 2022 to March 2023, we used 21,427 kWh at a cost of \$5,063.05 and from July 2023 to March 2024 we used 24,032 kWh at a cost of \$3,297.05. And no, the Town Office does not use the standard offer supplier, and got a favorable supplier rate. In a nutshell, we have saved just over \$4,000 in Town Hall heat and electricity by utilizing grants and supplier options.

Another place savings happened was at the Transfer Station. For background, we sent similar recycling tonnage in 2023 as in 2022. I know having to cut cardboard into 2' by 2' pieces is not popular with residents. However, by doing this, we saved enough space in our dumpster, we had 10 fewer dumpster loads go to the recycling facility. Not only did this save the Town over \$300 per trip (\$3,000 per year) but think of the dent we put into our carbon footprint by not having those 10 extra loads driven down the road.

I hope my customary walk through the budget along with my assessment of what will happen to the tax rate if approved as written is helpful.

I will not talk specifics in the school budget as it is proposed and prepared by the School Committee through the Superintendent's Office. However, I can tell you that if approved as written, including the school capital improvement and additional tuition to GSA articles, an additional \$164,134.03 will be needed from taxation, up 9.3% over last year.

I will go article by article to the town portion of the budget. **Article 19 General Government** is up \$121,652 or 24.7%. This includes two additional part-time positions, Counter Clerk in the Town Office and Code Enforcement Officer, separating this position from the Town Manager as well as bringing pay rates for town administration positions up to averages according to state salary surveys. The increase also includes a hefty hike in insurance costs. **Article 20 Library** is up \$44,579 or 15.1%. Most of this is in employee pay and benefits, again bringing pay rates up to averages as well as an increase in books. However, as the library investment fund has been doing very well, the trustees voted to up the percentage of the budget coming from the investment account from 55% to 65%. The increased amount from taxation to fund the library is \$4,738 or 3.7%. **Article 21 Public Safety** is up \$27,166 or 4.5%. While we are saving a bit at the Transfer Station, the other departments have had minimal increases. **Article 22 Public Works** is up \$21,796 or 5.8%. While salaries are up to account for an additional 20 hour per week position and state pay averages, work done on the Rt 166 Well came down to help balance the increase. **Article 23 Unclassified** is up \$1,500 or 2.7%. The Recreation Committee has some new members with fresh ideas for additional programs. **Article 24 Reserve Accounts** is held at the same level as last year. **Article 25 Debt Service** is down by \$1,243, which is basically even. **Articles 26–28 Separate Items** are up \$44,958 or 21.1%. \$20,000 has been added to

Contingency as pricing for budgeting more than a year in advance has continued to be difficult. \$70,000 is 2.5% of the operating budget, so not an unreasonable amount. Hancock County Taxes have gone up \$24,958. We have no control over the county tax bill. **Articles 29–49 Capital Projects** is up \$158,477. I will only review those that are new or have substantial changes from last year. **Article 38 Library Capital Projects** \$130,000 for shelving (\$15,000) and Botanical Garden (\$115,000) with all funds coming from the library investment account. **Article 42 Public Works/Transfer Station Facility Maintenance** is a change of name (Article 62 asking to move the balance from the old name account to the new name, to encompass the Transfer Station). The \$15,000 for this account will come from the money received from American Tower, LLC for extending the lease and providing a limited right of first refusal. **Article 47 Clock Maintenance** \$2,675 is to upgrade the town owned clock in the Main Street church steeple so that the clock can be reset without someone having to climb up to the steeple. **Article 48 Solar Array Consultant** \$8,500 is for development of a solar project at the Transfer Station. And **Article 49 Adams School Playground Renovation Project** \$20,000 would help with fundraising. Currently a goal of \$95,000 is set for the renovation project. As of this writing, \$50,000 has been raised. If you would like to personally donate to the fund, contact Bobby Vagt.

With that all said, the increase in the total town portion of the budget over last year is \$418,885 or 15.3%. We expect to have \$339,443 in other revenues, so the additional amount from taxation over last year to cover the town portion of the budget would be \$79,442 or up 4.6%. Combining School and Town numbers, without having our assessed values to work with, I will estimate that if all articles are approved as written, a taxpayer who has no changes to their property would see an increase of about 9% over last year. Anyone who participated in the State Tax Stabilization Program, which is no longer, will see the 2- year increase totaling about 15%.

In closing, I want to thank Shawn Blodgett for everything he has done over the past 5 years. He and his family quickly became embedded in Castine, loving it as much as anyone who has been here for a lifetime. As Shawn is leaving as Town Manager, I wish him well and look forward to his continued community participation.

Respectfully submitted,  
Karen Motycka



Griffith Family

# Town Clerk

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• 2023 Registrations Issued:	
o Automobiles, Trailers, Motorcycles, ( <i>includes transfers, duplicates &amp; lost plates</i> )	1179
o Boats, Snowmobiles, ATV's; Hunting/Fishing licenses	253
• 2023 Dog Licenses Issued:	114
• 2023 Vital Statistics:	
o Births	1
o Marriages	2
o Deaths	7

The Town Office has taken on a new venture.....PUSH NOTIFICATIONS!! We are excited about this newest feature and confident it will make a positive difference. Our intent, and it is working well, is to get more information, whether it be an alert, reminder, or general information, out to the community. If you are interested, please follow the TextMyGov instructions below and/or found on the Town's website.

Our Town website is full of useful information and postings, but it is time for a face lift. We hope we will be able to take on this project as time, funds and professional help will allow.

I would like to take this opportunity to formally introduce, express my joy, and welcome Natalie Griffith to the staff. Natalie is our Town Office Counter Clerk. Natalie started work with us several years ago filling in when Karen or I were on vacation or in my case, having two hip replacement surgeries. She has been a huge asset, brings a big smile each day, deals with daily routines professionally and interacts with customers with friendliness and kindness. I am thrilled to work beside her on a regular basis.

In closing, I would like to recognize and extend my deep sadness to the families of resident, Lance Burton, and past resident and Selectboard member Tim Sampson. Lance was one of the friendliest persons I ever met. I will always remember his kindness and willingness to help me with navigating computer issues when putting together a slideshow for my son's 8<sup>th</sup> grade graduation from the Adams School (long time ago now!). I will miss Lance arriving to the Town Office, frequently on his scooter to pay a water/sewer bill or register a vehicle but often stayed longer for a visit, a chat, a "hangout". He would sit in the chair in my office and before long 45 minutes or more would pass. Anyone else who came into the Office would become a part of that visit, chat, or hangout. That's how Lance was. Tim, like Lance, was a good friend. I worked with Tim for many years when he served as a Selectboard member. As Selectboard member, Tim was as efficient as they come and when he was Selectboard Chair he was firm and ran meetings with ease. He was complimentary and encouraging to the staff and we enjoyed our time working with him. He was an everyday type of guy who worked an everyday type of job and performed his Selectboard duties with that everyday type of attitude. He brought that element to the table. I will forever be grateful to have known these men.

Respectfully submitted,  
Susan Macomber, Town Clerk

Natalie Griffith,  
Town Office Counter Clerk





# Code Enforcement Officer

2023 was the busiest building year in Castine for which we have records. For 2023, there were 60 Building and Use Permits issued with 3 more pending approval at the end of the calendar year. Building Permit activity markedly increased post COVID. In the five years prior to the pandemic, Castine averaged 35 permits a year. Since the COVID pandemic, that yearly average has jumped to 45 building permits per year with last year’s 60 currently being a statistical outlier. In 2023, the approved building permits authorized activities valued at over \$9,025,100 which generated \$18,203 in building permit application fees. The year-over-year aggregate increase in building permit activity was a 40% surge over 2022 with a 48% increase in the value of the building projects over the same timeframe. In 2023, there were 14 plumbing permits issued, for which the fees were \$1,960.

There were 16 requests for construction in the Shoreland Zone, 6 of which required Site Plan Review (Planning Board) approval. There were 2 Home Occupation requests.

Shawn Blodgett provided Code Enforcement services and Peter Vogell continued as Local Plumbing Inspector (LPI). Following the passing of long tenured Alternate CEO/LPI, Dale Abernethy, Bryce Farnham, the Blue Hill CEO/LPI was hired to act as the alternate for both the CEO and LPI positions on an as required basis. Should you be considering any new construction, repair or change in use, or even thinking about tree removal or earthwork in the Shoreland Zone, please call or come by Emerson Hall to discuss your plans. The Code Enforcement Officer is available during business hours.

Respectfully submitted,  
Shawn Blodgett  
Code Enforcement Officer

Peter Vogell  
Local Plumbing Inspector



## Planning Board

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The Castine Planning Board held 10 public meetings in 2023. The Planning Board approved 12 requests for construction, and 2 requests for a home occupation. The present members of the Planning Board are J. Douglas Wellington (Chair), Tom Comiciotto (Vice Chair), Beverly Bishop, Donald Tenney, James Bernard and Penny Carlhian (alternative member).

The Planning Board thanks Robert Friedlander for his 13 years of service on the Board. He will be missed as a member of the Planning Board. The Planning Board welcomed Penny Carlhian as an alternate member and appreciates her commitment to the Planning Board and the Town.

Respectfully submitted,  
J. Douglas Wellington, Chair

## Castine Historic Preservation Commission

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2023 saw a number of changes on the Castine Historic Preservation Commission. Deborah Neve ended her term as Chair after years of successfully leading the Commission. Hank deRaaf and Arthur Layton also left after several years of service; their contributions were manifold.

I joined the Commission as Chair in Summer '23, and currently serve with Brooke Tenney, Kelly Gualtieri and George Trinovitch. In the past year the Commission has revisited the Castine Historic Preservation Ordinance and will propose changes to meet ever-changing conditions. In 2024 we plan to also modify the CHPC Design Manual, as well as prepare a new document for owners and purchasers of properties in the Historic District.

During 2023, very few applications for certification were reviewed; all were approved, some with certain conditions. During 2024 we expect to receive a modest number of new applications which we will review, and hopefully approve. Our goal is to help property owners succeed whenever possible; our plan is to educate, illustrate and illuminate.

Respectfully submitted,  
Marc W. Pelletier, Chair  
marcpelletier510@me.com



# Zoning Board of Appeals

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The Castine Zoning Board of Appeals (ZBA) did not have any appeals to review during the calendar year 2023.

Respectfully submitted,  
James Shanley, Chair



# Comprehensive Plan Committee

On March 1<sup>st</sup>, 2024, the Castine Comprehensive Planning Committee (CCPC) with support from Hancock County Planning Commission submitted the 2024 Castine Comprehensive Report to the State of Maine. This Committee's planning process began in July 2021 and included a three-month long community wide survey completed in the winter and early spring of 2022.

During the more than two years of work, the CCPC met with numerous leaders from our town, peninsula, county, and state as we assessed the strengths and opportunities for the evolution of Castine. These stakeholders represented the municipal, for-profit, and philanthropic areas of our community. Our findings are based on the information gained in those meetings, and the best available information from both state and federal sources on topics including but not limited to housing and zoning trends, climate evolution, economic development, and census data.

The goal of the CCPC has always been to make recommendations to the elected and appointed leaders of Castine on future zoning, town growth and economic development based on the best available knowledge and expert feedback. The CCPC is not the final decision maker, and once the proposed plan is approved by the State, we will look to the Town for the final vote of approval. Once it is approved by the Town the implementation process will begin by the Selectboard, Planning Board and other town Boards and Committees.

Maine has seen incredible change in areas such as growth in population, changes in economic trends and housing supplies and utility and climate environments in the past five years. Our hope is that together we will find consensus and forge a balance for sustained and healthy growth across multiple areas for Castine to ensure our strength and longevity as the coastal and historical gem our town is known to be.

With my deepest gratitude for the work of the 2024 Castine Comprehensive Planning Committee: Roberta Boczkiewicz, Kirk Langford, Kelly Gualtieri, Andrew Fisher, Tony Politano, Peter Lewis, Zach Sawyer, Shawn Blodgett (Town Manager), and the cooperation of those in Castine.

Respectfully submitted,  
Kate Noel, Chair



Adams School 2023 8<sup>th</sup> grade graduating class:  
(L-R) Flynn Johnson, Corinne Parker,  
Luke Cukierski, Annabelle Kneisel,  
Sebastian Zioli and Winslow Noel

## Utility Board

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The Utility Board advises the Selectboard on matters related to the water and wastewater departments including budgets, improvement projects and maintenance projects. It also administers the Water Service Protection Ordinance and the Source Water Protection Ordinance (SWPO), 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 2023, the Utility Board recommended that the Selectboard accept a Wastewater department budget of \$573,594 for FY2024. The Wastewater system represents the largest utility challenge 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. We believe that this replacement will cost \$2.3 mm. We expect grants to cover \$1.76 mm of that. The remainder will likely be financed by a bond issuance and will likely require a rate rise at that time.

The Utility Board recommended a Water Department budget of \$554,037 for FY2024. At the time of this writing in March, we are exiting a wet warm winter, and our aquifers are fully charged. This means that we are in a good position going into the summer/fall seasons of 2024. As always, however, we must continue to prudently manage our precious freshwater supplies here in Castine.

In recent years, we have learned a great deal about PFAS (“forever chemicals”) in general and specifically with respect to our situation here in Castine. We are working with the state on testing our water and sewer systems. The state is recommending minimal testing by the town as our water supply is clean. We have, as would be expected, seen PFAS in our sewer materials and have conducted testing on influent and effluent. The PFAS in our sewer system is coming in from our homes and businesses as PFAS is an ingredient in many household and personal products. We plan to continue periodic informational updates about PFAS awareness to our customers.

I would like to conclude my letter by drawing 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.

Looking forward, we will continue our efforts toward the future supply of safe drinking water to Castine. Please feel free to contact the Castine Water Department for assistance as needed.

Respectfully submitted,  
Kirk Langford, Chair

# Pollution Control Budget

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Account Name	Budget FY 23	Spent FY 23	Budget FY 24
<b>MANAGEMENT</b>			
Salaries	\$ 10,300	\$ 10,300	\$ 10,300
Postage	900	435	900
Training	600	0	600
Insurance	6,500	5,669	6,500
Social Security	788	788	788
Group Insurance	4,724	4,724	4,931
Retirement	668	628	668
Services	<u>750</u>	<u>595</u>	<u>750</u>
<b>SUBTOTAL</b>	<b>\$ 25,230</b>	<b>\$ 23,139</b>	<b>\$ 25,437</b>
<b>PLANT OPERATIONS</b>			
Water	\$ 2,000	\$ 1,408	\$ 1,500
Electricity	26,500	24,968	26,500
Telephone	2,000	2,093	2,000
Heat	8,800	34,260	8,800
Grounds Maintenance	1,500	0	1,500
Building Maintenance	5,000	0	5,000
Supplies	<u>6,000</u>	<u>5,220</u>	<u>6,000</u>
<b>SUB TOTAL</b>	<b>\$ 51,800</b>	<b>\$ 67,949</b>	<b>\$ 51,300</b>
<b>VEHICLE OPERATION</b>			
Fuel	\$ 1,200	\$ 838	\$ 1,200
Repairs	<u>1,500</u>	<u>0</u>	<u>1,500</u>
<b>SUB TOTAL</b>	<b>\$ 2,700</b>	<b>\$ 838</b>	<b>\$ 2,700</b>
<b>EQUIPMENT &amp; MAINTENANCE</b>			
Engineering Services	\$ 1,000	\$ 0	\$ 1,000
Contract Operations	152,120	152,790	154,800
Pump Stations	6,000	9,430	10,000
Laboratory Services	3,000	5,247	6,000
Equip Repair/Maint/Replace	25,000	13,906	25,000
Generator Fuel	1,000	2,118	2,000
Chemicals	13,000	15,299	16,000
Line Repair	8,000	5,180	8,000
Sludge Disposal	14,500	12,738	20,000
Licensing	<u>1,200</u>	<u>1,217</u>	<u>1,200</u>
<b>SUB TOTAL</b>	<b>\$224,820</b>	<b>\$217,925</b>	<b>\$244,000</b>
<b>DEBT SERVICE</b>			
MMBB 2007	202,528	202,528	199,114
MMBB 2010	10,400	13,423	10,285
MMBB 2015	<u>40,865</u>	<u>40,865</u>	<u>40,758</u>
<b>SUB TOTAL</b>	<b>\$253,793</b>	<b>\$256,816</b>	<b>\$250,157</b>
<b>TOTAL</b>	<b>\$558,343</b>	<b>\$566,667</b>	<b>\$573,594</b>

# Water Department Budget

Account Name	Budget FY 23	Spent FY 23	Budget FY 24
<b>ADMINISTRATION</b>			
Salaries	\$ 10,300	\$ 9,904	\$ 10,300
Social Security	788	788	788
Employee Benefits	7,988	6,031	9,510
Contract Operations	154,800	155,156	154,800
Insurance	4,600	4,486	4,600
Supplies	4,100	2,451	4,100
Services	<u>19,500</u>	<u>18,586</u>	<u>20,400</u>
<b>TOTAL</b>	<b>\$202,076</b>	<b>\$197,402</b>	<b>\$204,498</b>
<b>OPERATIONS &amp; MAINTENANCE</b>			
Power	\$ 13,000	\$ 12,234	\$ 13,100
Vehicle Operations	2,000	805	2,000
Water Treatment Chemicals	9,000	13,201	10,000
Supplies & Equipment	30,500	14,149	30,500
Service & Repair	<u>30,500</u>	<u>22,402</u>	<u>30,500</u>
<b>TOTAL</b>	<b>\$ 85,000</b>	<b>\$ 62,791</b>	<b>\$ 86,100</b>
<b>DEBT SERVICE</b>			
Interest Expense	\$ 65,131	\$ 64,289	\$ 58,534
Bond Principal	<u>214,445</u>	<u>214,445</u>	<u>204,905</u>
<b>TOTAL</b>	<b>\$279,576</b>	<b>\$278,734</b>	<b>\$263,439</b>
<b>TOTALS</b>	<b>\$566,652</b>	<b>\$538,927</b>	<b>\$554,037</b>



# Castine Fire Rescue Department

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• Fire Calls	29
• Mutual Aid	16
• EMS First Responder Calls	78
• Rescue/Hazardous Condition	22
• Drills & Non-Emergent Patient Assists	11
• False Alarm & False Calls	14
<b>Total Calls:</b>	<b>154</b>

2023 was an increasingly busy year for the Castine Fire Rescue Department (CFR) averaging 3 calls a week. This increased demand continues to stretch thinning personnel resources and aging equipment to their limits. Though CFR has gained several active year-round, local members who have contributed greatly to the day-to-day operations of the department, our dependence on volunteer students from Maine Maritime Academy for truly able bodied fire rescue staffing is increasingly concerning, especially during the many months the Academy is not in session. CFR's apparatus, only one of which is less than 20 years old are more frequently out of service for maintenance creating more regular periods when response is limited as well as costing the town a significant amount of money.

The continuing process to choose a location for a future space as the base of operations for emergency services in our community has progressed extremely slowly. Several public meetings with the input of numerous content area experts have reviewed the needs, the process, and the pros and cons of potential sites over the past several years. The leadership of the department has been working on this project earnestly for more than 7 years, and the urgency of achieving the goal of completing a new building to house CFR cannot be overstated. We DO NOT have enough space, the space we have is deteriorating and limits our ability to replace our outdated equipment, there are inadequate facilities for our personnel to function safely and healthfully, and the resolution to all these issues will only become more expensive the longer we as a community delay moving forward.

Though we have had the best intentions to reinvigorate our Community Paramedicine program, we have been hindered by the availability of our personnel as well as the changing landscape of healthcare in our region. As the Castine Clinic moves to replace Dr. Olivari and reestablish consistent providers here in town, we hope to be able to work with whomever fills this gap and make this service a continuing part of the department's support of the community. If all goes well, we hope to be back up and running with this service by the end of 2024.

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 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 increasingly imminent. With this in mind, CFR leadership has begun the process of planning for the purchase of a replacement for our Rescue vehicle.



Though we continue to benefit from the tremendous support of a strong group of Midshipmen 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.

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



Town dock damage



# Castine Fire Rescue Volunteer Association

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2023 has been an extremely busy year for our small emergency services organization. Our volunteers responded to more than 150 calls for emergency assistance to provide fire, emergency response and medical services to Castine and mutual aid assistance to our neighboring towns. Calls included structure fires, severe automobile accidents, and an ever-increasing number of serious medical emergencies.

Castine Fire Rescue (CFRD) also faces several significant hurdles such as the inadequacy of our current fire station and the need to replace most of our apparatus. Progress on the replacement of the station has languished, and four of our five 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. We are also continuing to suffer from a worsening shortfall of local volunteers and believe that within just a few years Castine will most likely have to pay career personnel to provide emergency services if we desire to have them available in town.

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 2023 CFRVA donated roughly \$41,000 worth of equipment and services to the Fire Rescue Department. Raised through donations, these funds have helped to reduce the burden on the municipal budget. Donated items included the replacement of CFRD's aged hydraulic rescue tools with a set of newer and lighter battery-operated tools. The Association also helped to purchase special tools to combat electrical vehicle fires and a used Chevy Tahoe to be used as a primary medical emergency response vehicle. This was done in an effort to take the strain off of the Department's aged Rescue truck in the hopes of prolonging its service life for a few more years until the new station is built and the Rescue truck can be replaced.

We plan to 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](https://paypal.me/CastineVolFireAssn) Venmo at @CastineVolFireAssn or by scanning the QR code below.

Thank you in advance for your generosity. Our organization relies on your contributions to enable it to support our volunteers. As always, please take a minute to thank our volunteers when you see them. We hope that we can count on you as well to support the efforts to move forward on the construction of a new home for the Castine Fire Rescue Department. If interested, we are always looking for new volunteers to join our ranks!

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



## Harbor Master/Harbor Committee

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Welcome residents and the boating community. The 2023 landings at the Town Dock were considerably lower than in 2022. Actually, last year's decrease is the first in some time where landings were down. There is no doubt the weather played a major role on that detail.

The upcoming 2024 season is a mystery at this juncture. As we all know, the coast of Maine, including Castine's waterfront, suffered devastation and was nearly destroyed by storms starting mid-December 2023 through January 2024 and beyond. The Harbor Committee, Harbormaster, Town Manager, Selectboard and Town Office staff have all worked diligently to get our municipal waterfront repaired. This included many hours of hosting meetings, securing a marine contractor, pricing, obtaining materials/supplies (as numerous other communities suffered as much if not worse than Castine), and endless planning to ensure the dock/pier repairs and improvements are ready for the 2024 summer. At the time of writing this report, it is looking positive we will meet this goal. There may, however, be some minor amenities yet to complete by the time the season starts but the docks, piers and floats will be functioning.

The last few seasons have seen an increase in overtime docking abuse. Frequent unattended boats at the Acadia Dock and creating potentially damaging wakes within the NO WAKE ZONES have also been a concern, therefore, these items will be monitored and on the constant radar of the Waterfront Staff. Enforcement this season will substantially increase with significant fines issued to violators. Please be aware and abide by our rules and regulations around the waterfront.

The Maine Maritime Academy (MMA) pier project is due to begin sometime in the near future. The Harbor Committee, Harbormaster and Waterfront Staff ask that you be tolerant of this activity as MMA prepares for its new training vessel. The new training ship is a needed addition to the Academy and the Academy is a needed asset to our community. Let's work together to ensure the Town and the Academy both prosper moving forward.

Thank you to last year's Waterfront Staff, Walter, Bruce and Cat for their excellent work and friendliness to all types of visitors to Castine's waterfront. Thank you to the Harbor Committee, Town Manager, Town Office staff and Castine Selectboard for their quick response, knowledge, and action to addressing the immediate needs of our waterfront. It takes a village!

Respectively submitted,

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



## Recreation Committee

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The Castine Recreation Committee happily welcomed new members Julie Bohan, Dan Gardner, and Ryan Jarvis this year. We hosted an Easter egg hunt at the Adams School and on the Common, helped 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 at the Common. We're planning some weekly summer outdoor game nights. We hope you'll join us!

Thanks to all the organizations that work with us to make these events successful year after year.

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](mailto:sue@castine.me.us).

Respectfully submitted,  
Karen Cukierski, Chair

## Tree Committee

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What a difference a year makes! While the summer of 2022 experienced drought, the summer of 2023 was rather wet. My rain gauge registered over 17 inches of rain during the meteorological summer months of June through August. Our town trees – particularly our elms – responded with lush dark green canopies, providing cooling shade when the temperatures climbed. One of nature's defenses against Dutch elm disease includes adequate water. Stressed trees can more easily attract the elm bark beetle, which carries the spores of the disease fungus. Unstressed trees can better mount a natural defense against these invaders with their unique chemical arsenal, discouraging beetle infestation.

Despite these favorable conditions, the disease managed to invade 19 elm trees that required removal. The insects likely infested many of these trees in 2022, with disease becoming evident this past summer. But the good news is that no streetscape trees that are treated with disease-preventive fungicide became victims. 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. Over 30 trees were treated in the 2023 season. In addition, the MMA treats a number of campus trees. This is expensive work, and we are grateful to all of Castine's citizens who have donated generously during our fall fundraisers. Your donations, along with a sum that the town budgets each year, enable us to care for our valued legacy elm trees. Thank you!

In May, Castine was awarded a certificate of recognition from the Department of Agriculture, Conservation, and Forestry, part of the Maine Forest Service, for 14 years as a Tree City USA town. As part of that commitment, the tree committee manages a replanting program. Last summer we planted two tulip trees on Court St. These will grow quickly, display lovely flowers, and provide welcomed shade. Repopulating our streetscape with appropriate shade trees is challenging. Climate change is responsible for the arrival of a wide assortment of pest species in Maine that infest and kill excellent candidate trees, such as ash, oak, maple, and beech. Nevertheless, the efforts at

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. With careful species selection, this work will continue.

We thank the members of the Castine Tree Committee, Terry Kudlak, Andi Lloyd, Patrick Haugen, Kathy Eaton, 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



# Witherle Memorial Library

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How exciting was our year? We had a total of 14,072 library visits in 2023 and 10,702 connections to our Wi-Fi. We lent 13,688 items to Castine residents and visitors, including 2,404 interlibrary loans from other Maine libraries. Our little library's collection was also in high demand as we sent out 6,097 ILLs to other libraries in the state.

You downloaded 1,093 items from the digital services we provide. We expect that number to grow as we have formed the Hancock County Download Library consortium with other libraries in the county including Ellsworth Public Library and Blue Hill Public Library. Through this service our patrons not only have access to OverDrive and the Libby app, but The New York Times online as well. Our website was visited 9,822 times from users all over the world. 631 of these visits were to the *Signatures* Galleries. Temple Blackwood was the featured artist until September, at which point Kathryn and Rich launched a new exhibit featuring the work of philosopher and musician Arnold Berleant. In 2024, *Signatures* will profile musician and band leader (as well as former ER nurse and community college professor) Silas Yates, director of Castine's Town Band.

We held 442 programs for all ages, with an attendance of 2,802. Some of the most exciting programs were the launch of our *In Conversation* series with a discussion between Alicia Anstead and Arnold Berleant for his book *The Social Aesthetics of Human Environments*, followed by Heather McCargo of Wild Seed talking with UMaine Professor Noah Charney about his book *These Trees Tell a Story*.

Debra expanded her after school offerings for Adams School students with LEGO Mondays, Crafty Wednesdays, and an introduction to sewing. Dark Sky Defenders, a new middle grade club, was also started with Karen Francoeur of Castine Kayak to promote the importance of Maine's dark skies and reduce light pollution. The mission of the club is to promote advocacy in students. She also welcomed back art teacher Kristy Cunnane to run a series of art classes for kids.

The children's room is promoting student-led classes this Spring. One group of students will be running an art workshop on Wednesday, and another will be creating a trading card challenge for their peers. These opportunities allow students to develop leadership and communication skills.

This year's Winter Reading Challenge for the pre-K to 5<sup>th</sup> grade students celebrated the 80th birthday of Smokey the Bear. Participation in the two student groups for *Dungeons & Dragons* basically doubled this year and more kids are waiting for their chance to participate. We have a "One Shot" planned to also celebrate the birthday of Smokey the Bear, and we'll also be joining the celebration for the 50<sup>th</sup> Anniversary of the launch of the original *Dungeons & Dragons*.

We continue to expand our services beyond the four walls of the library. While Debra already works with the Community Childhood Learning Place and the Adams School, we recently received a grant for \$8,580 dollars to purchase an interactive smartboard which will give her new opportunities for her library classes. We are also working with Heather McCargo to create the Witherle Botanical Garden on library premises, using local stone and native plants. This project will not only beautify the library landscape and provide a place for residents and visitors to rest, but it will also reintroduce habitat and provide an educational resource for all Castine residents as well as visitors to the town. We look forward to working with and helping this community in the coming year. Thank you for your patronage and trusting us with your information needs.

Respectfully submitted,  
Nicholas Berry, MLIS Library Director

## Witherle Memorial Library Board of Trustees

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The Board of Trustees of Witherle Memorial Library have worked diligently to support our wonderful staff, whose creativity and dedication continue to amaze us. We are indeed fortunate to have such energetic staff members with a wealth of ideas for constant innovation and improvement of our library and its offerings. The children's and youth collection continues to expand, and the adult sections rotate books in and out, retaining the most popular. Interlibrary loan and online resources have been an essential part of the growth. For more detail, be sure to read the report from Nick Berry, Director of the Library, which presents some impressive statistics, including substantial increases in offerings, patronage, and attendance.

Thanks to our staff, programming has blossomed, with several opportunities for every age group, and they often include Zoom opportunities for those who cannot come into the library. From story time and activities to the *Signatures* Gallery, from after school challenges to focused reading and discussion groups for adults, the wealth of offerings continues to grow. Debra's after school programs draw in children with educational and fun components, and she works closely with Adams School teachers to support their lesson plans. And we mustn't forget *Dungeons and Dragons*, which is a delightful and therapeutic addition for children and adults.

Our investment fund, under the capable guidance of Camden National Bank, continues to be solid in the wake of seemingly continuous oscillation in the stock market. Our goal is to be prudent stewards of these funds for use in perpetuity for the library while continuing to make improvements to the building and grounds. A few examples include the dome lighting, which is complete and has brightened the reception area. We are still working on renovating the original gas lighting in the Reading Room, which is proving to be a challenge. More shelving for the children's room is in the works. Several other smaller projects have been completed, and as always, safety is paramount in our decisions. And we hope to move forward with our plans for an educational and ecologically sound landscaping project in the fall of 2024.

A big event came with the installation of the new generator in the late fall of 2023, donated by the Friends of the Library. It was put to good use during the recent storms when power outages hit for several days: a number of patrons came in to charge phones, use Wi-Fi and the internet, and in some cases, simply warm up, not to mention check out books, magazines, and audio materials.

We invite you to follow the myriad activities and various additions to the collection throughout the year, and to take advantage of one of Castine's true gems.

Respectfully submitted,  
Karen Lyons, Chair

Elaine Bertrand retires after  
19 years at Adams School.  
Happy retirement!



## Friends of Witherle Memorial Library

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After serving six years as the president of the Friends of the Library Karen Lyons was asked to serve as Chair of the Library Trustees. I am attempting to fill her very capable shoes.

2023 was an active year for the Friends. The new generator that we helped fund came online. The library can now operate in power outages. The building and collection are much safer from damage cause by temperature fluctuations and frozen pipes, and an added bonus: no more power outage caused elevator entrapments. Donations to the Friends were used for programs sponsored by the library such as Tech Talk, the in-Conversation Series, Socratic Seminars, the Winter Writing Challenge, and our Dungeons and Dragons program. For the youth room, we purchased a three-year subscription to Beanstalk—a platform that allows Debra and Adam’s School teachers to create innovative summer reading challenges that engage students.

Robin Mass continues to do an excellent job of creating exhibits in the foyer. The exhibits change monthly and are well worth taking a look at. Pat Dunham has done a commendable job coordinating responses to donations along with Margaret Shaw. Don Small kindly joined us as our treasurer.

We have made a collective decision to curtail books sales at the end of this summer. It was decided that the multipurpose room, used to store the sale books, would be better utilized as space for an expansion of the Children’s Room. The young adult collection will be housed there. We are sad to see the sales go but think the library’s youth services are more important. Please no more book donations. Thank you to Mark Scoppettone and Bruce Mortimer for the hours they have put in skillfully operating the sales.

I would like to thank all of those who have made donations to the Friends in 2023. Your generosity is appreciated. We endeavor to make good use of the funds.

Respectfully submitted,  
Hank de Raat, President



Nick Berry, Witherle Library Director with his dog GusGus



# Adams School Principal's Report

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This year our school weathered two building-related issues which altered the instructional experience of our students. As most readers of this town report likely know, our basement flooded before the holiday break, and upon returning from break we realized that a malfunctioning oven caused soot build-up, over the break, in much of the building. Both incidents meant we had to relocate all our classrooms to Emerson Hall for weeks. Here are the things I observed about our school community while helping to navigate both issues.

1. Adams School has a phenomenal staff. Despite having their classrooms relocated to Emerson Hall, and having limited access to supplies, our teachers worked creatively and diligently to provide a safe space for students and keep the academics progressing. Our support staff also didn't miss a beat, relocating the main office, nurse's office, and kitchen to Emerson as well. I was impressed daily and understand that we only pulled it off thanks to everyone's can-do spirit!
2. Our parent community will rally for the school when called upon. Whether it was moving supplies from the school, bringing books in from home, or setting up makeshift classrooms at Emerson Hall, whenever I or our teachers asked for help, our parents turned out. Thank you, parents!
3. Castine loves its school! There aren't many towns in the area that could relocate its entire student population to another site and miss minimal days the way we did. A huge thank you to Town Manager Shawn Blodgett and the entire staff at Emerson Hall (Karen, Sue, and Natalie especially) for welcoming us and allowing us to establish classrooms on all levels of your building, and to take over your kitchen as well.

My thanks also go to Superintendent Derek Perkins, our School Board, and the Castine Fire Rescue Department for their support throughout.

Beyond these observations, another silver lining is that these incidents have drawn attention to a schoolhouse that needs some attention if it's going to serve as a school for another 171 years. More than a treasured historic building, the Adams School is a high achieving public elementary school. Based on what I've observed over the last two years, I'm confident the town will do whatever it takes to keep both the physical space and academic success of the Adams School healthy moving ahead.

Finally, I'd like to recognize Elaine Bertrand, who will be retiring at the end of this school year. After prior careers as a veterinarian technician and a second-grade teacher, Elaine started her Adams School career in 2005 as an educational technician and has been the school's secretary since 2010. During this time, she has also filled in as our school cook and custodian! She is the living embodiment of kindness, patience, social intelligence, hard work, and organizational ability. Thank you, Elaine, and happy retirement!

Respectfully submitted,  
Fred Cole, Principal

# Superintendent's Report

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I want to thank everyone for the support they have given me in my first year as the Superintendent of Schools for Union #93. I have been on the job for just over seven months and have had the opportunity to work with some exceptional staff and community members from Castine.

As an administrative team, our school leadership across Union #93 set the following goals for the 2023–2024 school year:

- Improving student attendance across all schools
- Improving school safety in all buildings
- Supporting teaching staff with their work in providing high quality instruction

At the midway point in the school year, I am happy to report that we have made progress in all three of these areas to date. At Adams School, I have seen marked improvement with both academics and attendance. Both areas are critical to the development of our students.

Under the leadership of our principal, Fred Cole, staff at the Adams School have provided a high-quality educational experience to its students. We have seen both academic and social-emotional growth across the entire school. Our teaching staff and support staff are putting in countless hours to provide the academic rigor necessary to both challenge our students and support their learning.

Like much of Hancock County, the Adams School has faced challenges with staffing this year. I want to take a moment to recognize the outstanding efforts of our staff for their hard work and dedication to the school during these challenging times. I am happy to report that both our regular education and special education programs are fully staffed with high-quality individuals. The only vacancy we have currently is a full-time maintenance position. We have been fortunate to have Elaine Bertrand step up to make sure the building is clean each and every day. She has done an exceptional job and helped us through not having a maintenance person. Our hope is to fill this position as soon as a suitable candidate emerges.

On the financial side, the Castine School Committee has developed a budget for FY 2025 that will address some much-needed facility upgrades that have come to light as a result of the heavy rain and windstorms we faced in December. The budget that is recommended by the school committee will prioritize making significant upgrades to the basement area of Adams School. We are prioritizing funds to replace the aging oil tanks and the stairwell to the basement, which will improve access to the basement area. Additionally, the budget proposes replacing the gutters, completing some exterior painting work, along with adding additional insulation into some of the classroom spaces in the building.

Additionally, we are working towards having a comprehensive building needs assessment done on the school building. This assessment will provide all stakeholders with valuable information about the current state of the Adams School building. This will help in prioritizing both short-term and long-term improvements to the building and give us a clearer picture of how to move forward with this historic building.

The school committee and I are confident that this budget ensures that we can make significant improvements to the school building and support our high standards in academic programming. Although the overall budget represents a 7.18% increase over last year's budget, much of the additional \$130,000 will be used to improve the overall building with upgrades and with adding a full-time maintenance position, which

has not been the case over the past few years.

Thank you all in advance for your support of the budget at the upcoming Castine Town Meeting.

Respectfully submitted,  
Derek Perkins

## George Steven's Academy

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I write with much gratitude to be serving as the interim Head of School for the peninsula's town academy. I have learned much in my short time here, and one of the certainties I now have is how important this school is to the peninsula. I see first-hand what it means to alumni, to young families who move here in the hopes of building a community around their children's local school, and to the neighbors who watch students grow up and return to meaningful work in local businesses. GSA holds a unique place in the history of the Blue Hill peninsula, and I am proud to have a window into the ways it prepares for its future.

I'm happy to share the following facts about the school today:

- I'm proud to document some of the many ways our students contribute to the well-being of the community. Each graduate must complete 60 hours of community service. In addition, student council has organized a food drive, raised funds for H.O.M.E, and delivered winter sand buckets for those who couldn't otherwise have sand for their sidewalks and driveways. Our musicians have played for the Blue Hill Fair, craft fairs, parades, library events, and holiday concerts. Advisory groups read to elementary school students. And we have hosted a middle school dance, basketball game, and game night that help our peninsula middle school students get to know one another.
- This year saw a dramatic increase in volunteer participation in the school. This includes two weekend "workdays," a new Booster Club, landscapers, the installation of student art, Friends of the Dorm who help make our boarders feel welcome and entertained, and a cadre of folks who are ready to write, photograph, and edit. And of course, our history was rewritten by the alumni who stepped forward with expertise, labor, and materials to save the west wing of the gymnasium building...at no cost to the school. Equally transformative is the Blue Hill Public Library's donation of sixteen librarian hours per week.
- 256 students are enrolled as I write with the following breakdown: Blue Hill, 99; Brooklin, 17; Brooksville, 27; Castine, 15; Hancock, 1; Orland, 6; Penobscot, 17; Sedgwick, 34; Surry, 31. Six students board at GSA, and 3 pay privately.
- Our Board of Trustees includes Sally Mills '85, Chair, Blue Hill; Deb Ludlow '79, Vice Chair, Brooksville; Tony Politano, Treasurer, Castine; Bill Case, Clerk, Blue Hill; Sara Becton Ardrey, Blue Hill; Amy Baker, Blue Hill; Alden Blodgett, '78, Penobscot; K. Guinness, Blue Hill; Wilson King, Blue Hill; Tyler Knowles, Blue Hill; Susan Loomis, Castine; Robyn Sealander, Brooklin; Liffey Thorpe, Brooksville. The board actively seeks representation from all peninsula towns and welcomes any nominations.
- Our board voted to end our boarding program in June. This has allowed them to focus on selling property no longer necessary for the school's use. We hope to provide the same cultural diversity achieved in boarding through

homestays and will love hearing from anyone interested in hosting a student next year.

- Significant focus on the school’s facilities has begun with the repair work on the west wing and ultimate removal of the east wing of the gymnasium building to make way for an improved entrance and bus drop-off and pick-up.

Finally, we thank you in advance for the support you can provide through our very necessary request of \$1,700 per student for supplemental tuition. It is the same request as last year, so no additional tax burden will ensue.

For more about GSA, our budget, our audit, our programs, and what’s happening on campus, visit our website at [www.georgestevensacademy.org](http://www.georgestevensacademy.org).

Respectfully submitted,  
Shelley Borrer Jackson, Interim Head of School

## Maine Maritime Academy

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As we close the 2023–2024 Academic year, I am pleased to report continued success and progress in many ways for Maine Maritime Academy; a central contributor to this is our partnership with Castine.

As always, MMA is proud to join with the Town on activities that benefit us both. In recent years, I do not believe a greater unity has been shown than our work together preparing for this winter’s storm preparations, cleanup and now reconstruction efforts. The progress we have made as a united front to solicit and secure federal funding and support for enhancements to Castine’s town dock and we’re hopeful that those funds are approved with finality.

We are looking forward to receiving the 15<sup>th</sup> MMA Training Ship which, subject to shipyard schedules, is projected to be completed in Spring of 2025. We are encouraged by the progress we have made towards the commencement of our pier and associated infrastructure.

*Schooner Bowdoin* is poised to embark on another historic voyage to the Arctic—the first time since 2008. So too, *Training Ship State of Maine*, ship’s crew, faculty and more than 200 cadets are readying for Summer Cruise 2024 which will include ports-of-call in Florida, the Virgin Islands, the Canary Islands, Spain, Portugal and Newfoundland before returning to Maine in mid-July.

Maine Maritime Academy extends a sincere “thank you” for the way that Town leaders, residents and merchants continue to welcome our students throughout the year with warmth and a sense of family. We are proud to know that our students feel as though Castine is their home away from home, and we are proud that Castine is MMA’s home.

Respectfully submitted,  
Jerry S. Paul, President

Goodbye to the current MMA TS State of Maine as it leaves Castine Harbor this summer for the last time.



# Castine Historical Society

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2023 was another great year for the Castine Historical Society (CHS), filled with educational programs and exhibitions that brought to life Castine’s history for residents and visitors.

Thanks to a grant from the Maine Humanities Council, in 2023 CHS hosted a series of seven lectures and a walking tour called “Hidden Legacies: Uncovering Castine’s African American History.” We recorded the lectures, which you can watch at [castinehistoricalsociety.org](http://castinehistoricalsociety.org). To see them, go to the Collections button and click Speakers and Lectures from the drop-down menu.

In 2023, we also launched an innovative, hands-on history project: “The Castine Occupations Curriculum” for the Adams School 3rd/4th grade class. Students conducted research in the Historical Society’s archives and explored our town with walking tours that focused on 18th and 19th century occupations in Castine and the people who did them. To complete the project, students wrote and illustrated biographies of the men and women and their occupations.

In June, CHS hosted the second year of *Clark Fitz-Gerald: Castine’s Celebrated Sculptor-in-Residence*. We refreshed the exhibit with many new sculptures borrowed from individuals and institutions in Maine. The exhibition continued to be a big hit among locals and visitors who enjoyed learning more about Castine’s internationally famous mid-20th century sculptor. We also spent the year researching and preparing for our 2024 exhibit, *A History of Castine in 40 Objects*, which debuts in early June.

Last year, close to fifty people donated objects or archives related to Castine history to CHS. All collection items donated to CHS are catalogued and housed in our climate-controlled storage vault. Did you know you can view collection items in our online catalogue? To see them, go to [castinehistoricalsociety.org](http://castinehistoricalsociety.org). Then go to the Collections button and click Online Catalog. You can search by subject or just browse. You’ll be amazed to see what is in our collections!

Here’s some fun facts you might not know about the Historical Society:

- We are a private non-profit and raise our general operating budget through memberships, an Annual Appeal, grants, gift shop sales, and interest from our endowment. Two full-time and one part-time year-round professional museum staff members manage CHS.
- Visiting our exhibitions and attending our lectures are always free of charge.
- Last year we served 4,258 visitors who attended exhibitions, walking tours, and education programs.
- In 2023 we answered 245 research requests online or in-person about Castine’s history.
- Last year sixty-one people served as volunteers and contributed 1,820 hours of skilled work as docents, committee members, collection volunteers, and walking tour guides.

To learn more about CHS, visit our website at [castinehistoricalsociety.org](http://castinehistoricalsociety.org), like us on Facebook, follow our Instagram account, and come visit! Exhibits and educational programs are available from early June through-mid October. You can make research appointments year-round.

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

Respectfully submitted,  
Lisa Simpson Lutts, Executive Director

## Castine History Partners

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The Castine History Partners was formed in 2017 by a group of non-profits whose mission is to build partnerships among Castine’s cultural institutions, meet a 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 Tours, a free mobile app that is available for download for mobile devices on Google Play, the Apple App Store, or on the web at [castine.stqry.app](http://castine.stqry.app).

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



Corey Stearns, Public Works



Scott Ferrando, Public Works

## Wilson Museum

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2023 was another busy year at the Wilson Museum. We welcomed nearly 5,000 visitors to our exhibits and programs. We continued with our year-round program series *Connecting to Collections* with 12 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. The range of topics spanned seabirds, shell middles, quillwork baskets, climate change and community resilience, edible and medicinal plants, elm trees, and the 2023 cruise of the Arctic Schooner *Bowdoin*. Several of our 2023 programs were recorded and posted on the Wilson Museum's YouTube channel which, as of the writing of this report, have reached nearly 1,000 views.

Living History Days continued to draw hundreds of folks of all ages to try their hand at woodworking, boatbuilding, blacksmithing, rope making, and more. Building toy wooden boats in the woodshop was a huge hit with youth visitors, and our blacksmith shop demonstrations continued to be another visitor favorite. Our summer art exhibit, *Inspired: History, Culture, Place*, featured a beautiful variety of works by local artists.

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's Selectboard and Comprehensive Planning Committee, Witherle Memorial Library, Adams School, and Maine Maritime Academy. Programs for school-age kids included February vacation activities, programs for Adams School students, and field trips. We are especially excited to continue being a gathering place for area folks between ages 25 and 40 to build community as part of our 40 Under 40 program.

The Patricia L. Hutchins Endowed Intern Fund supported its first intern who concentrated on collections research and exhibit development, with a focus in Indigenous North American cultures.

Year-round and seasonal residents returned to the museum campus for seasonal staples such as a performance with GSA's Honors Jazz Combo, the Living History Open House, the Bastille Day French Vanilla Ice Cream Social, performance by the Castine Town Band, and our Community Picnic.

We are looking forward to another great year in 2024, and we encourage everyone to visit our website 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

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The Castine Arts Association is a community-based, volunteer group organization for the purpose of promoting awareness and appreciation of visual, literary and performing arts through sponsorship of public programs and events.

We have had a great year with a richness of concerts, excellent youth programs, continued arts opportunities, increased literary events and the return to regularly scheduled movie and potluck nights. Yup, we have been busy!

Numerous individuals have stepped forward to share their talents and make these events possible. Last spring's "**Just For Fun**" concert, the **December Holiday Celebration** concert, and the recent **Mardi Gras Relief Fund** concert have amazed and delighted all in attendance, seemingly raising the bar with each event to an ever stronger level of musicianship. In addition, for the third year running, we welcome back **Flash! In the Pans** on August 12 for a waterfront concert.

In the arts, board member Jennifer Eaton Woods has established a weekly crafts group and is designing activities specifically aimed at CAA members. Check the calendar for an upcoming dyed silk scarf project.

Casey Bernard, literary chair, provides members with opportunities to write and engage with writers/publishers.

Tracey Lameyer, as Youth Activities Chair, continues to bring us Georgia Zilgian's & Kelly Fallow's summer theatre program, an outstanding opportunity for young people to work as an ensemble in creating a staged production. Youth activities also include supporting the Witherle Memorial Library's afternoon art programs.

We continue with our Witherle Woods Holiday Tree Trail in late November through January 6, a great family activity and opportunity for community members to walk the wintry trail and enjoy the various decorations.

In May, the Free Little Art Gallery will open for its 4<sup>th</sup> season—so be working on your pint-sized pieces of art!

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. Our greatest financial commitment is to provide programs for local youth. We also work cooperatively with numerous community organizations, sporting one another and co-sponsoring programs. Check out the CAA calendar at [www.castinearts.org](http://www.castinearts.org) for additional details regarding events and membership.

Okay, here's the tough love part: We are still functioning with only a handful of people on the CAA Board and these volunteers currently ensure that CAA programs continue but the situation is not sustainable. We need year-round residents to take on board positions since much planning and executing of events and programs is done during the non-summer months. And we look forward to CAA members here for the summer to volunteer and engage in summer offerings, as well as participate on committees. If you value the programs and events we provide and if you want them to continue, step up. Inform others about the CAA and encourage them to get involved.

Wishing you well, thanking you for your past and continued support, and looking forward to seeing you at future events.

Respectfully submitted,  
Johanna Sweet



## Castine Woman’s Club

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The Castine Woman’s Club has quietly continued contributing to community projects and needs throughout the COVID-19 pandemic. 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. CWC hopes to continue hosting fundraisers and co-hosting occasional events at Witherle Library and the Wilson Museum in the future. 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 2023, as in the past few years, our annual fundraising events including the Fourth of July Pie Sale and Election Day Bake Sale were canceled due to the pandemic. In 2023, CWC continued to spread “Sunshine” with cards, calls, food, and flowers to members experiencing isolation, health, and family challenges.

As a General Federation of Women’s Clubs Maine (GFWC Maine) member, CWC participates in state, national, and international projects. In 2023/2024, GFWC Maine continued to focus on erasing the stigma of mental health with the “Yellow Tulip Project.” Over the past decade, CWC has continued to manage the GFWC Maine website ([gfwcmaine.org](http://gfwcmaine.org)) thanks to webmaster and MMA Associate Professor Jeff Taub.

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. Due to pandemic restrictions, many of these art contests were temporarily canceled.

The Castine Woman’s Club looks forward to continuing its support to the community in 2024! 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](mailto:valtaub@aol.com)

## Castine Garden Club

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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 protecting our native plants and trees, as well as growing native plants to support our native pollinators and wildlife.

Our Plant Sale in May was a huge hit! We sold all the annual and vegetable seedlings, as well as many perennials dug from members' gardens. We once again held a drawing for a native tree. Bob Ciano was thrilled to be the winner.

The 2024 Plant Sale is scheduled for Saturday, May 25 at Emerson Hall. There will be many pots of local perennials from members' gardens, as well as annual and vegetable seedlings. 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 2023 included a slide show and talk by Ron Parent, owner of Pyramid Landscaping in Ellsworth; a talk by Hannah Semler, founder and CEO of Farm Drop, a Blue Hill organization that works to promote and sell products from local Maine farmers ([www.farmdrop.us](http://www.farmdrop.us)); an illustrated lecture by Don Tenney, chair of the Castine Tree Committee, on the American elm; a field trip to Blue Hill Country Garden to see Don Church's fabulous collection of hybrid daylilies; "Sips in the Garden" at the gardens of Susie and David Hatch, Roberta and Bruce Boczkiewicz, and Ben and Susanne Clark; our annual meeting in Judith Sandven's barn; a guided walk through the Lampson Preserve with Basha Olson; a lecture by Roger Greene about his book "In the Company of Trees"; and our annual Christmas centerpiece workshop for Adams School 7<sup>th</sup> and 8<sup>th</sup> grade students.

Our beautification efforts included Green Up Day in April, wreaths for Memorial Day; summer planters at the Witherle Memorial Library, Emerson Hall, the Post Office, the village cannon; and planter boxes at the town dock. Thank you to all the members who maintained the planter boxes all summer; it was quite a challenge with all the rainy weather. We made donations to the Town of Castine Elm Tree Fund and Light Up Castine, as well as provided holiday wreaths for Emerson Hall, Witherle Memorial Library, 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 (Beautification), Sue Loomis and Mary Kneisel (Hostesses), Ina Schoenberg (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 2024, 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

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Dr. Cushman was a resident of Castine from 1885 until 1901, where she attended the Maine Normal School. She received her M.D. degree in Boston and worked as a medical missionary in Chilesso, Angola, West Africa, where she established a medical Hospital.

To this day Dr. Cushman continues to inspire the members and friends of the “Circle” in their work to raise funds for local, national, and international missions especially in the medical field. Membership is open to any person who supports our purpose.

The Circle organizes two (2) fairs each year, the Village Fair in June, and the Holly Berry Fair in December. After several years of Covid restrictions we were very happy to hold two (2) fairs again in 2023 and could earn \$5,907 from the Village Fair, and \$4,629 from the Holly Berry Fair. The Katherine Ebbert Marshall fund gave the Circle another generous distribution of \$6,772. This made it possible to distribute \$16,700 among our missions and leaving a small reserve for 2024 in our account.

The Missions we support are: Hancock County Medical Mission, Hancock County Habitat for Humanity, Hospice of Hancock County, Church World Service, Chilesso Hospital in Angola, Doctors Without Borders, Ouverture International, The Next Step Program against Domestic Violence, H.O.M.E in Orland, Friendship Cottage, Home Emmaus Center in Ellsworth, The Fistula Foundation, At Home Downeast, The Tree of Life, and The Trinitarian Congregational Parish of Castine.

Respectfully submitted,  
Elise Adams, Circle Member and Treasurer



Marjorie Olivari, now residing in Virginia enjoying time with her and Brian's granddaughter.

## Community Childhood Learning Place

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Community Childhood Learning Place (CCLP) continues to meet the guidelines of the mission statement: Community Childhood Learning Place is a year-round, full-day early learning and care program serving children, three-months to four-years-of age, including a program for school aged children, that recognizes the rich potential of each child through child-centered learning based on the Reggio Emilia Approach of discovery.

Community Childhood Learning Place is licensed by the Maine Department of Health and Human Services and is part of the Maine Quality Rating and Improvement System. In addition, the CCLP program qualifies for the Maine Subsidy System. Approximately, a third of the children are on a subsidy program from the state or other agencies.

The Year 2023, under the leadership of the CCLP Director, Whitney Schofield, CCLP served twenty-children, representing the communities of Castine, Orland, Bucksport, Penobscot, and Blue Hill during the nine-months of the school year. In addition, during the summer months children from other states were provided an educational experience while visiting Castine with their families.

The children are thriving under the CCLP curriculum, based upon the international Reggio Emilia Approach. They have done many exciting projects, directed by children's interests and needs.

Sadly, we lost a board member, Diana Bernard, in September 2023. The Diana Bernard Memorial Scholarship has been established in her memory. As the investment interest grows, tuition scholarships will be given to registered, participating school aged children with priority given to families who have multiple children at CCLP.

The CCLP Board Members and Director Schofield are looking forward to 2024. With help of dedicated staff, families and community members, it will be a great year.



## Castine Community Partners

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Castine Community Partners (CCP) is a 501c (3) tax-exempt charitable organization founded in 2012. The following mission statement was updated August 3, 2023.

**In collaboration with the Town of Castine, its supporters, and residents, CCP fosters initiatives to enhance the quality of life for Castine and the broader community.**

Consistent with this mission, Castine Community Partners supports the following broad array of important community organizations by providing fiscal sponsorship.

- The Castine Area Relief Fund
- Castine History Partners
- Friends of Castine Fortifications
- Castine Wood Bank
- Adams School Playground Renovation Project

We are looking forward to working with several groups exploring new ventures during 2024 and are always open to help where we can.

Respectfully submitted,  
Brooke Tenney

CCP Members as follows:

Liz Parish, Pat Bishop, Ewen Farnham,  
Bruce Boczkiewicz, Danielle Morgioni, Justin  
Cooper, Bobby Vagt & Brooke Tenney.



Sherri Whittaker,  
Castine Visitors Center Director



George Trinovitch and Matt Powell,  
Co-Presidents of the Castine Merchants Association

# Castine Merchant's Association

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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. As of the 2024 year, there are 44 CMA members. CMA also manages the Castine Visitor Center which is open May–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 2023 the Visitor Center served approximately 3,500 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 meetings have increased to 5 times a year. In the fall of 2023 new officers included Matt Powell & George Trinovitch of the Pentagöet Inn & Pub, Co-Presidents; Lisa Simpson Lutts of Castine Historical Society, Vice President; Karen Koos of Saltmeadow Properties, Treasurer; and Troy and Cindy Dickens of Tilth & Timber Farm, Secretaries. Due to time constraints, Troy and Cindy stepped down as secretaries, and George stepped in as secretary. CMA wishes to thank outgoing Treasurer Tiffany Martin of Bangor Savings Bank for several years of dedicated service, and for continued support by training our new treasurer.

Projects CMA was involved with in 2023 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, which is currently being revised & reprinted for the 2024 season. 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.

The CMA is thrilled to present a new fundraiser in the 2024 year: the Dinner of Five Flags, on February 24, 2024. It is a collaboration between the CMA, the Castine Historical Society, and the Pentagöet Inn, with proceeds of ticket sales going to the CMA operations.

The CMA also has an important subcommittee: the CMA Marketing Committee. The Marketing Committee has created a public town events & activities calendar, created a town e-newsletter that is targeted at both residents and potential tourists, and created a town media assets folder for potential press inquiries. It is overseeing the revised Castine Walking Map project, the creation of a new Castine rack card for distribution throughout the state, and potential new marketing opportunities in print and digital.

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

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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.

2023 was a good year for BHHT. We added to our staff, as the work of stewarding our land, maintaining our trails, and engaging with the public continues to grow. We also had one of our best years in land protection, conserving 764 acres on the peninsula. About half of this was focused on recreational access, especially the land on Wallamatogus Mountain in Penobscot, while the other half prioritized habitat protection.

In addition to our land conservation, the Trust continued to provide educational programming to peninsula schools in 2023. In Castine, with the financial support of the Unitarian Universalist Community Church, we collaborated with Wabanaki partners to work with the Adams School. Last fall, and continuing in spring 2024, students are creating a sensory garden in the back corner of the playground which will also provide pollinator habitat. Like all our school programming this project is teaching kids how to care for the land and create benefit for their communities as well.

We want to thank all our Castine supporters for being our partners in this work. We did not add any conservation acres in town last year. In 2023, the Trust voluntarily paid \$3,075 in real estate taxes to the town and a total of \$48,283 to all the towns in which we hold land.

We are looking forward to another great year in 2024 and hope to see many of you out enjoying the land and water.

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

## Blue Hill Peninsula Nordic Ski Club

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The Farmers' Almanac tagline saying, "The Brrrrr is back!", as it predicted that winter weather would be making a comeback in 2024, had cross country skiers in the Blue Hill Peninsula Nordic Ski Club very excited. Unfortunately, the snowpack levels across Maine were 76% below normal levels; it was not a good winter for cross country skiing.

The BHPNSC was able to schedule two Saturday Ski Days where volunteers helped children learn skiing techniques. Also, the children had the skis, poles, and boots for 4- months to travel to other locations to ski.

Thank you to Christine Spratt, Nora Spratt, Sharon Seymour-Johnson, Bob Salisi, WG Sayre, and Nancy Sayre, volunteers, who made the program possible. The 2025 ski season will be better.

## Castine Cemetery Association

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Balance (December 31, 2022)	\$ 7,766.25
<b>Revenues</b>	
Town of Castine Appropriation	\$18,000.00
Savings Interest	2.72
Lot Sales	0.00
Donations	5,000.00
Cemetery Fund	<u>6,385.93</u>
<b>Total Revenues &amp; Balance</b>	<b>\$37,154.90</b>
<b>Disbursements</b>	
Labor	\$18,000.00
Flag Purchase	202.00
Road Repair	350.00
Fuel/T&C	1,307.09
Equipment/Supplies	2,350.59
Pine Tree Waste	321.48
Engravings/Cleanings	785.00
Tree Removal	3,862.50
Painting & Repair	<u>3,141.00</u>
<b>Total Disbursements</b>	<b>\$30,319.66</b>
Balance (December 31, 2023)	\$ 6,835.24
Brad Tenney, President and Don Small, Treasurer	

## Lighthouse Bank Accounts

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<b>Lighthouse Maintenance Account</b>	
Beginning Balance 06/30/2022	\$58,094.17
<b>Revenues</b>	
Lighthouse Rent	\$14,400.00
Interest Earned	208.12
Donations	<u>359.00</u>
<b>Total</b>	<b>\$14,967.12</b>
<b>Expenses</b>	
Expenses/Repairs	<u>\$11,232.33</u>
Ending Balance 06/30/2023	\$61,828.96
<b>Lighthouse Trust Account</b>	
Beginning Balance 06/30/2022	\$ 1,419.03
Revenue: Interest Earned	<u>.71</u>
Trust Account ending Balance 06/30/2022	\$ 1,419.74



# Revenue Report

<b>Account Name</b>	<b>Budget FY 23</b>	<b>Collected FY 23</b>	<b>Balance</b>
Excise Tax—autos	\$154,000.00	\$201,884.56	\$ 47,884.56
Excise Tax—boats	10,000.00	9,482.80	(517.20)
State Revenue Sharing	105,000.00	118,014.15	13,014.15
State Road Assistance	12,500.00	12,872.00	372.00
Homestead Act Reimbursement	35,000.00	26,312.00	(8,688.00)
Other State/Federal Assistance	6,000.00	6,959.39	959.39
Licenses & Permits	12,000.00		6,323.80
Marriage, Birth, Death		949.80	
Liquor, Amusement, Victualer		1,425.00	
Building, Road Open		14,225.00	
Plumbing		1,724.00	
Municipal Fees	272,295.00		1,517.60
Trash Stickers		33,585.00	
Demolition Debris		46,768.91	
Universal Waste		1,027.00	
Recycling Bags		280.80	
Mooring		24,125.00	
Docking, Boat Ramp		11,448.00	
Clerk, Photocopy, etc.		7,048.25	
Parking Tickets		4,030.00	
Library Income/Endowment		140,499.64	
Library Endowment (to Library Maint Capital)		5,000.00	
Maine Maritime Academy	153,000.00		4,701.29
Public Safety		117,701.29	
Debt Service		40,000.00	
Investment Interest	15,000.00	25,248.99	10,248.99
Interest on Taxes	5,000.00	4,775.79	(224.21)
Dock Eatery Ground Lease	3,500.00	4,000.00	500.00
Bagaduce Ambulance Trust	1,700.00	1,700.00	0.00
Cell Tower Lease	19,400.00	20,160.75	760.75
Payments in Lieu of Taxes	2,200.00	2,360.00	160.00
Miscellaneous	1,000.00	75.00	(925.00)
<b>TOTAL REVENUE</b>	<b>\$807,595.00</b>	<b>\$883,683.12</b>	<b>\$ 76,088.12</b>

# Tax Collector's Report

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2022 Committed for collection	\$3,297,675.42
Abatements	1,882.40
Supplemental Taxes	4,549.35
<b>Total to Collect</b>	<b>\$3,300,342.37</b>
2022 Tax Receipts	\$3,271,919.83
2022 Unpaid Taxes	20,600.45
Paid in advance	7,822.09
<b>Total</b>	<b>\$3,300,342.37</b>
2021 Unpaid Taxes	\$ 14,691.18
2021 Tax Receipts	3,573.04
2021 Abatements	174.42
2021 Unpaid Tax Balance 06/30/2023	\$ 10,943.72
2020 Unpaid Taxes 06/30/2022	\$ 24,926.39
2020 Tax Receipts	9,740.16
2020 Abatements	0.00
2020 Unpaid Taxes 06/30/2023	\$ 15,186.23
2022 Unpaid Taxes	
Biggie, Sharon	\$ 3,497.65
Colson, Dennis L II	550.55
Disse, Joan P	2,260.70
Evans, Lynn F	2,069.60
Keene, N & D and Miller, D & S	752.70
NCR Corporation	7.80
Regan, Ted	5,518.50
Van Horn, David M—Estate	5,942.95
<b>Total</b>	<b>\$ 20,600.45</b>
2021 Unpaid Taxes	
Biggie, Sharon	\$ 3,041.52
Colson, Dennis L, II	73.82
Disse, Joan P	1,982.46
Keene, Nancy & Douglas	660.06
Van Horn, David M—Estate	5,185.86
<b>Total</b>	<b>\$ 10,943.72</b>
2020 Unpaid Taxes	
Keene, N & D and Miller, D & S	\$ 15,186.23
<b>Total</b>	<b>\$ 15,186.23</b>

# Taxpayer List for 2023

Property Owner	Land Valuation	Building Valuation	Tax
125 Water Street, LLC	\$493,500	\$358,600	10,055
17 State Street, LLC	\$100,300	\$48,200	1,752
185 Perkins St, LLC	\$804,600	\$277,000	12,763
70 Court Street, LLC	\$259,900	\$122,000	4,506
7 Maine Street, LLC	\$68,200	\$104,700	2,040
* <b>Abernethy, Linda</b>	\$67,400	\$309,900	4,157
* Ackerman, Jeffrey	\$115,500	\$80,100	2,013
* Adam, Joshua M & Susan P	\$118,300	\$166,500	3,066
* <b>Adams, Carol</b>	\$343,100	\$969,500	15,194
* Adams, David K & Elise	\$146,900	\$164,000	3,374
Agnew, David P & Lela Riis Usry	\$160,900	\$124,000	3,362
Agua53, LLC	\$212,300	\$112,600	3,834
* Albon, Jacob & Lauren	\$71,800	\$166,800	2,520
Allen, Randee Sue	\$5,900	\$-	70
Allen, Robert W, Trustee	\$231,700	\$156,500	4,581
Allen, Susan & Middleton, Neil	\$486,300	\$175,600	7,810
* <b>Alston, Wallace M, Jr &amp; Alice S</b>	\$279,600	\$241,900	5,859
American Towers, LLC	\$18,200	\$155,900	2,054
Anderson, Richard G & Helen A	\$263,200	\$220,200	5,704
Another Day on the Bagaduce, LLC	\$739,700	\$258,400	11,778
Anthony, Kristina B	\$97,200	\$63,100	1,892
Appleman, Mary J—Estate	\$495,200	\$116,400	7,217
Arntzen, Morten & Carolyn	\$1,104,600	\$940,200	24,129
Ashton, Thomas & Snead, Rebecca	\$22,300	\$-	263
Ashton, Thomas & Snead, Rebecca	\$492,200	\$352,600	9,969
* Asyali, Ender & Hale Akin	\$178,900	\$119,100	3,221
Asyali, Ender & Hale Akin	\$147,500	\$-	1,741
Atwood, Corey	\$7,900	\$-	93
Auld, David & Sherrill F	\$194,600	\$215,100	4,834
Austin, Donald M, Et Al	\$278,700	\$15,700	3,474
Austin, Donald M, Et Al	\$284,000	\$135,800	4,954
* Avery, David E	\$141,000	\$84,800	2,369
Bag End, LLC	\$153,700	\$170,700	3,828
* <b>Bagot, Jane</b>	\$2,414,800	\$553,800	34,734
Baigert, Robert D Jr & Jeannette U	\$195,600	\$309,100	5,955
Baker, John E & Lynn S	\$281,200	\$178,100	5,420
* Baldwin, Anita	\$-	\$18,000	-
Ball, Nathaniel I, III & Jane H	\$174,600	\$278,900	5,351
Bangor Savings Bank	\$146,400	\$175,500	3,798
Bar Harbor Realty, LLC	\$101,400	\$211,800	3,696
Bary's Barefoot Estates, LLC	\$169,800	\$207,200	4,449

\* Received a Homestead exemption

Those names in **bold** received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
Bary's Barefoot Estates, LLC	\$212,300	\$144,100	4,206
* <b>Basile, Constantino G &amp; Ruth D</b>	\$160,800	\$306,300	5,217
Beck, Thomas G & Jones, Kerri-Ann	\$682,400	\$142,600	9,735
Belknap, Janet Family Trust	\$496,700	\$155,300	7,694
Bell, Alan & Ziff, David	\$274,100	\$46,000	3,777
Bell, Alan & Ziff, David	\$422,100	\$62,200	5,715
Bell, James III & Bell, James IV	\$54,200	\$79,800	1,581
Benjamin, Douglas P & Ellen L	\$406,200	\$791,400	14,132
Berleant, Arnold J & Riva S	\$5,500	\$-	65
* Berleant, Arnold J & Riva S	\$313,100	\$195,400	5,635
Berleant, Daniel & Berleant, Anne	\$215,600	\$59,200	3,243
Bernard, Diana	\$90,200	\$232,200	3,804
Bernard, James M & Casey M	\$327,100	\$157,600	5,719
Berry, Elizabeth—Trustee	\$322,900	\$237,900	6,617
Bertrand, Elaine & Paul	\$31,200	\$-	368
Bertrand, Elaine & Paul	\$78,500	\$107,500	2,195
* Bertrand, Paul & Elaine	\$53,200	\$143,700	2,028
Betts, Darby W, Jr	\$39,900	\$-	471
Betts, Darby W, Jr	\$56,900	\$4,400	723
Bicks, Jenny—Trustee	\$459,600	\$526,300	11,634
* Biggie, Sharon	\$86,600	\$253,400	3,717
* Biggie, Therese	\$147,200	\$175,700	3,515
Billings, Edmund & Hillary—Trustees	\$607,200	\$169,100	9,160
Birchbrook—Trustee	\$189,300	\$584,200	9,127
* <b>Bishop, Patricia A</b>	\$125,600	\$116,100	2,557
Bishop Family Trust	\$467,800	\$157,300	7,376
* <b>Bixel, Eric A &amp; Patricia B</b>	\$393,200	\$111,200	5,657
Black, Brenda Joyce	\$382,400	\$245,200	7,406
Blackwood, J Temple	\$55,600	\$195,000	2,957
* Blackwood, Victoria B	\$66,600	\$137,900	2,118
* Blake, Jody & Arthur F	\$74,300	\$251,000	3,544
Bland, Hilary J	\$278,600	\$118,400	4,685
* Blodgett, Spencer S & Ann	\$146,200	\$301,900	4,993
Blue Hill Heritage Trust	\$10,800	\$-	127
Blue Hill Heritage Trust	\$70,300	\$-	830
Blue Hill Heritage Trust	\$17,000	\$-	201
Blue Hill Heritage Trust	\$2,300	\$-	27
Blue Hill Heritage Trust	\$130,400	\$-	1,539
Blue Hill Heritage Trust	\$29,800	\$-	352
Blystone, Helle	\$330,000	\$243,800	6,771
Bobb, John & Janis	\$134,300	\$120,200	3,003
Boczkiewicz, Bruce & Roberta	\$1,331,900	\$2,033,900	39,716
Boenau, Robert H & Martha E	\$686,300	\$48,900	8,675

\* Received a Homestead exemption

Those names in bold received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
Bogdonoff, Gregory—Trustee	\$327,500	\$196,300	6,181
Booth, Carol, Margot & Robin	\$92,500	\$-	1,092
Booth, Carol, Margot & Robin	\$325,500	\$298,800	7,367
Booth, Carol, Margot & Robin	\$389,600	\$-	4,597
Bos, David	\$495,400	\$216,100	8,396
Bos, David	\$14,100	\$-	166
Bos, Frances M Family Trust	\$1,101,000	\$49,100	13,571
Bos, Frances M Family Trust	\$579,600	\$97,900	7,995
* Boucher, Michael S & Elizabeth P	\$526,300	\$291,000	9,349
Bourne, Mary	\$412,000	\$453,300	10,211
* Bourne, Standish T, Jr	\$1,199,700	\$364,100	18,087
Bowden, Julia W—Estate	\$44,600	\$-	526
Bowden, Julia W—Estate	\$33,700	\$-	398
Bowden, Julia W—Estate	\$33,400	\$-	394
Bowden, Julia W—Estate	\$71,800	\$196,500	3,166
Bower, Kathleen O G	\$72,700	\$105,100	2,098
Boyer, Cynthia R—Trustee	\$283,400	\$221,800	5,961
Brennan, Heather R & William J	\$205,400	\$-	2,424
* <b>Brennan, William J &amp; Heather R</b>	\$198,200	\$193,700	4,329
Brooke, Peter & Ruth	\$284,900	\$414,000	8,247
* Brophy, Dona M	\$756,300	\$243,200	11,499
* Brouillard, Chantal	\$-	\$10,100	-
* <b>Brouillard, Gary &amp; Carolyn</b>	\$190,800	\$178,900	4,067
Brouillard, Gary L	\$112,800	\$89,700	2,390
Brown, Lynn Gibbons—Trustee	\$801,600	\$1,329,700	25,149
Brown, Scott	\$55,700	\$127,500	2,162
Brown, Scott	\$49,400	\$60,500	1,297
Brownell, Abbott & Brownell, Theresa	\$890,300	\$230,000	13,220
Brownell, Abbott & Brownell, Theresa	\$53,000	\$-	625
Brownlee & Corman	\$360,500	\$212,300	6,759
Bruce, J G & R J—Trustees	\$202,700	\$124,900	3,866
Bruns, Chase Lane Trust	\$174,800	\$171,000	4,080
Bruns, Margaret Et Al	\$290,600	\$346,900	7,523
Bryant, Kathleen C, Et Al	\$179,700	\$206,200	4,554
Buchanan, William B Jr	\$470,500	\$565,600	12,226
Bunker, Duane A & Sharon P	\$263,100	\$-	3,105
* Burton, Lance A & Lisa A	\$111,400	\$77,600	1,935
Caplan, Dena	\$53,500	\$115,600	1,995
Carey, Bryan & Sarah	\$299,100	\$145,600	5,247
Carmody, William P & Dianne C	\$41,000	\$-	484
Casteen, John T, III & Elizabeth F	\$190,400	\$350,800	6,386
Castine Brothers Trust	\$326,300	\$160,000	5,738
Castine Cottage LLC, The	\$779,400	\$100,400	10,382

\* Received a Homestead exemption

Those names in **bold** received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
Castine Golf Club	\$145,500	\$15,600	1,901
Castine Golf Club	\$307,100	\$300,400	7,169
Castine Yacht Club	\$432,300	\$111,500	6,417
Caverly, Kristen & Campbell, Robert	\$623,000	\$342,300	11,391
Central Maine Power Co	\$1,724,700	\$-	20,351
* <b>Chase, George &amp; Sahl, Lauren</b>	\$209,900	\$147,900	3,927
* Chelette, Alton	\$53,000	\$187,100	2,467
Childress Family Trust	\$546,700	\$236,600	9,243
* Ciano, Robert & St Lawrence, Jennifer	\$140,400	\$266,600	4,508
Ciano, Robert & St Lawrence, Jennifer	\$100,500	\$-	1,186
Ciano, Robert & St Lawrence, Jennifer	\$48,500	\$271,900	3,781
Ciano, Robert & St Lawrence, Jennifer	\$134,900	\$11,900	1,732
Cinciva, Elaine L	\$235,300	\$7,800	2,869
Cinciva, Elaine L	\$584,800	\$175,700	8,974
CK Communications, LLC	\$144,300	\$72,500	2,558
Clark, Benjamin & Susanne Trusts	\$101,300	\$-	1,195
Clark, Benjamin & Susanne Trusts	\$142,300	\$329,400	5,566
Clay, Robin	\$41,000	\$-	484
Clement, Mary B	\$144,700	\$20,200	1,946
Clouse, John & Carol—Trustees	\$496,200	\$128,000	7,366
Coady, Kevin J	\$763,800	\$212,300	11,518
Coladarci, Theodore & Spector, Janet	\$312,100	\$126,200	5,172
Coladarci, Theodore & Spector, Janet	\$212,300	\$41,300	2,992
Collins, Thomas M & Barbara G	\$131,600	\$186,300	3,751
* Colson, Dennis L II	\$63,600	\$12,100	598
* <b>Comiciotto, Thomas &amp; Virginia M</b>	\$440,000	\$320,700	8,681
Consolidated Communications of NNE	\$-	\$4,600	54
Consolidated Communications of NNE	\$153,100	\$92,700	2,900
Cooney, William D—Trustee	\$819,800	\$164,800	11,618
Cooper, Barbara	\$180,100	\$87,600	3,159
Cooper, Barbara	\$124,300	\$31,000	1,833
Cooper, Justin & Lynn	\$151,600	\$610,400	8,921
Cooper, Justin & Lynn	\$60,100	\$-	709
Cooper, Justin & Lynn	\$54,200	\$51,400	1,246
Cooper, Justin & Lynn	\$84,100	\$138,200	2,623
Corbett, Ceane Haughney & Bryan N	\$403,400	\$373,400	9,166
* <b>Corbett, William &amp; Sheila</b>	\$203,200	\$144,200	3,804
Cormier Family Trust	\$360,500	\$130,100	5,789
* <b>Coughlin, Michael E</b>	\$234,200	\$232,900	5,146
Coughlin, Peter	\$324,000	\$94,800	4,942
Cox, David & Niblick, Carolyn—Trustees	\$169,500	\$128,100	3,512
Crowther, Harold & Smith, Lee	\$705,000	\$344,300	12,382
Cukierski, Annegret	\$37,700	\$-	445

\* Received a Homestead exemption

Those names in bold received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
* <b>Cukierski, Annegret</b>	\$69,800	\$-	529
* Cukierski, Chad & Karen	\$59,900	\$261,400	3,496
Cullen, Joseph R & Laura W	\$141,400	\$54,500	2,312
* Curro, Christopher T	\$61,600	\$131,000	1,978
* <b>Curtin, Constance &amp; Cooperdock, Peter</b>	\$49,500	\$88,900	1,338
Curtin, John D III, Et Al	\$724,200	\$356,100	12,748
Curtis, Allen J & Arlen B	\$113,500	\$106,200	2,592
Cushman Cottage, LLC	\$205,300	\$171,900	4,451
* Dagan, Craig & Katrina	\$53,000	\$162,100	2,243
* Danforth, Peter & Mona	\$202,900	\$145,900	3,821
* <b>Davis, Delacroix &amp; Chadbourne, Sally A</b>	\$330,000	\$293,200	7,059
Davis, Paul	\$511,400	\$84,300	7,029
* <b>Davis, Peter</b>	\$273,900	\$405,700	7,724
* Day, Leila B	\$189,100	\$895,500	12,503
Day, Steven & Patricia	\$249,400	\$243,700	5,819
DDHJ, Ltd	\$134,900	\$60,800	2,309
DDHJ, Ltd	\$32,100	\$22,500	644
DDHJ, Ltd	\$511,300	\$397,200	10,720
Dearborn, Lynne I	\$135,200	\$184,000	3,767
Dearie, Direxa D	\$158,000	\$-	1,864
Dearie, Direxa D	\$156,300	\$-	1,844
Dearie, Direxa D	\$323,400	\$215,500	6,359
* deRaaf, Medan H & deRaaf, Maia K	\$113,500	\$208,600	3,506
* Desmond, Nina	\$-	\$13,400	-
Deutermann, Guy & McMahon, Cathy	\$163,900	\$190,900	4,187
Devereux, CW, Trust	\$4,200	\$-	50
Dibona, Gerald F & Kopp, Ulla C	\$239,200	\$217,800	5,393
Dillon, James E—Trustee	\$190,800	\$183,400	4,416
Dinsmore, Mark	\$818,000	\$158,500	11,523
Disabatino, Jean & Giugliano, Louise	\$455,900	\$87,800	6,416
Disse, Joan P	\$202,500	\$-	2,390
Disston, Morris & Susan L	\$145,900	\$115,500	3,085
Disston, Morris & Susan L	\$452,900	\$185,600	7,534
Disston, Morris	\$356,400	\$-	4,206
Disston, Morris C	\$181,200	\$266,200	5,279
Doane, Frederick W & Jennifer M	\$61,800	\$57,800	1,411
Doane, F & J and Wogan, M & L	\$37,400	\$-	441
Dober, P F & Karvelis-Dober, K	\$443,500	\$-	5,233
Doherty, Roger & Judith Ellen	\$61,600	\$84,800	1,728
Doolittle, Richard & Penelope Trust	\$174,500	\$46,100	2,603
Dotts, Terrance A	\$140,700	\$311,600	5,337
* Drake Leitch, Faith & Leitch, Robert	\$169,100	\$139,000	3,341
Drugovich, Margaret L—Trustee	\$194,400	\$21,900	2,552

\* Received a Homestead exemption

Those names in bold received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
Dudine, William & Pugliese, Rosanne	\$314,600	\$178,100	5,814
* <b>Dunfee, Paula H</b>	\$271,700	\$140,700	4,571
* Dunham, Gregory W & Patricia M	\$53,000	\$124,000	1,794
Dunn, Diana D & Saunders, Donald F	\$349,300	\$32,800	4,509
Durkee, R E & S M—Trustees	\$152,900	\$149,300	3,566
Dymally, Theresa Edwards & Edgar	\$74,000	\$217,000	3,434
Dymally, Theresa Edwards & Edgar	\$3,400	\$-	40
Eastland, Jill S	\$180,200	\$219,100	4,712
Eastland, Jill S	\$22,900	\$-	270
* <b>Eaton, Kenneth</b>	\$152,000	\$170,900	3,515
Eaton, Kenneth R	\$433,500	\$152,800	6,918
* <b>Eaton, Lawrence</b>	\$215,500	\$94,900	3,297
* Eaton, Ruth	\$53,000	\$145,600	2,048
* Eckert, Henry—Trustee	\$115,700	\$252,600	4,051
Eerdmans, Emily & McKeon, Andrew	\$159,000	\$426,300	6,907
* <b>Eisenhardt, Kathryn L &amp; William B</b>	\$180,400	\$170,200	3,771
* Ennis, John J & Tyson, Lisa	\$162,100	\$535,800	7,940
Erhard, P & Thomases, S—Trustees	\$653,700	\$141,400	9,382
Evans, Lynn F	\$62,300	\$122,900	2,185
* Evans, Lynn F	\$202,100	\$232,600	4,834
Fallow, Paul S	\$62,700	\$99,300	1,912
* Fallow, Paul S	\$64,300	\$299,900	4,003
Farmer, Paul & Susan	\$281,100	\$186,300	5,515
Farnham, R Ewen	\$49,700	\$-	586
Farnham, R. Ewen & Anne S	\$1,047,500	\$94,900	13,480
Fay, Joseph BG & Elizabeth	\$226,100	\$456,200	8,051
Fenn, Thomas H	\$304,000	\$132,800	5,154
Fenton, Mark & James, Susan	\$14,700	\$-	173
* Fenton, Mark & James, Susan	\$58,100	\$236,900	3,186
Fenton, Richard T	\$327,200	\$179,100	5,974
Fenton, Richard T	\$212,300	\$76,300	3,405
* <b>Ferreira, Paul &amp; Kathleen</b>	\$55,500	\$148,600	2,113
Fieldhouse LLC	\$180,500	\$78,000	3,050
Fisher, Andrew & Angela	\$203,000	\$175,200	4,463
Fisher, Susan, Trustee	\$769,200	\$281,400	12,397
* Fitch, Ernie	\$-	\$14,700	-
Fitzsimmons Family Trust	\$25,000	\$32,800	682
Fitzsimmons, M K & D O—Trustees	\$436,900	\$106,900	6,417
* <b>Flanzala, Kelli Jean</b>	\$63,300	\$183,400	2,616
Flash, David	\$460,700	\$153,000	7,242
* Fleck, Barbara & McEntee, Jarlath	\$232,000	\$181,200	4,581
Flood, Laurie	\$37,000	\$-	437
* Flood, Laurie	\$59,100	\$162,200	2,316

\* Received a Homestead exemption

Those names in **bold** received the Tax Stabilization for Senior Citizens



Property Owner	Land Valuation	Building Valuation	Tax
Flood, Laurie	\$53,000	\$102,100	1,830
Flood, Randall	\$515,500	\$185,600	8,273
* Flora, Rodney K & Schoof, N Jill	\$61,400	\$147,900	2,175
Florian, Kyle & Laura	\$336,400	\$132,200	5,529
Fonner, Sally Bernhardt	\$343,100	\$389,900	8,649
Foote, Elizabeth V	\$326,000	\$208,000	6,301
* Foote, Sara F	\$687,300	\$303,100	11,321
Frazier, Herbert H Rev Trust	\$694,400	\$157,700	10,055
Frazier, John & Jane	\$261,100	\$110,200	4,381
Freedman, Philip M	\$199,700	\$106,500	3,613
* <b>Friedlander, Linda—Trustee</b>	\$540,700	\$317,200	9,828
Friedman, Paul D & Laura S	\$207,100	\$70,100	3,271
Fuentes, Judithanne B	\$134,000	\$-	1,581
Fuentes, Roland W & Judithanne B	\$185,800	\$248,900	5,129
Fullenweider, Wendy L	\$40,600	\$15,800	666
Fullenweider, Wendy L	\$327,200	\$479,000	9,513
Fuller, Wendy	\$53,300	\$89,600	1,686
Gaetano, Joseph M & Diane K	\$60,900	\$303,200	4,296
Gaetano, Joseph M & Diane K	\$15,200	\$-	179
* Gardner, Elaine	\$66,200	\$159,200	2,294
Gast, Ernestine L	\$191,700	\$91,100	3,337
Genereux, Linda & Galen, Timur	\$399,100	\$398,300	9,409
Gestaut, Daniel G	\$53,200	\$88,000	1,666
Gestaut, Daniel G	\$70,300	\$128,300	2,343
Gibbons, James C & Judith W	\$252,800	\$132,800	4,550
Gibson, Grant & Scoppettone, Marc	\$515,300	\$248,400	9,012
Gillett, Carmen R & Belmont, William S	\$296,000	\$578,600	10,320
Glassberg, Joy A	\$109,800	\$-	1,296
Gilbert, Patricia & Kana, Todd	\$274,100	\$148,300	4,984
Graminski, Brenda	\$50,700	\$71,900	1,447
Granoff, Steven & Bernhardt, Constance	\$265,400	\$221,300	5,743
Granoff, Steven & Bernhardt, Constance	\$170,300	\$218,300	4,585
Grant, John L & Mary Jane	\$202,900	\$145,800	4,115
Grant, Robert J & Cerrita L	\$85,600	\$-	1,010
* Gray, Paul H	\$196,800	\$97,800	3,181
Greco, Steven F & Linda A	\$59,000	\$105,000	1,935
Gres, Viktoria L	\$89,200	\$-	1,053
Gres, Viktoria L	\$122,000	\$-	1,440
Gres, Viktoria L	\$89,200	\$-	1,053
Gres, Viktoria L	\$267,200	\$230,100	5,868
Gibbon-Alt Family Trust	\$199,500	\$102,500	3,564
Griffin, Malcolm & Anne D	\$219,700	\$102,600	3,803

\* Received a Homestead exemption

Those names in **bold** received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
* Griffith, Kevin W & Natalie G	\$77,300	\$138,600	2,253
Gros-Balthazard, Chris J & Lorie S	\$99,000	\$191,300	3,426
Grover, Barbara L Trust	\$198,900	\$275,900	5,603
* Gualtieri, Paul & Kelly	\$375,900	\$394,900	8,800
Gunnison, Michael J	\$196,000	\$173,700	4,362
* Gutow, Thomas K & Amy H	\$120,400	\$111,300	2,439
Hale, Theodore	\$33,100	\$-	391
* Hale, Theodore	\$79,700	\$50,500	1,241
Hale, Thomas	\$62,000	\$-	732
Hall, Hazel M	\$491,100	\$118,800	7,197
Hall, Hazel M	\$63,100	\$5,100	805
Hall, Mary E R	\$180,200	\$47,200	2,683
Hallett, John W, Jr & Austin, Linda S	\$120,400	\$249,600	4,366
Hallett, John W, Jr & Austin, Linda S	\$91,600	\$-	1,081
* Hamblen Wood, Deborah L	\$61,500	\$140,400	2,087
Hamilton, James B	\$47,700	\$93,000	1,660
Hamlin, Bradley F & Courtney	\$615,000	\$459,000	12,673
* Harrington, Walter J II	\$58,100	\$78,900	1,322
Hart, Charles M	\$972,400	\$274,600	14,715
* <b>Hartmann, Bente</b>	\$393,200	\$414,200	9,232
Harvey, Roy C & Loraima	\$30,900	\$-	365
Harvey, Roy C & Loraima	\$422,600	\$286,200	8,364
* <b>Hassett, David &amp; Gordana Trust</b>	\$120,400	\$177,700	3,152
Hatch, David R & Susan C	\$47,800	\$500	570
* <b>Hatch, David R &amp; Susan C</b>	\$221,800	\$123,700	3,782
Hatch, Mark & Elizabeth	\$285,700	\$330,900	7,276
Hatch, Serena	\$403,600	\$-	4,762
Hatch, Serena	\$412,600	\$197,300	7,197
Hatch, Serena—Life Estate	\$1,672,100	\$784,300	28,986
* Haugen, Lisa R	\$157,000	\$299,700	5,094
* Hazlett, Susan	\$53,900	\$110,800	1,648
HEESHE Point, LLC	\$901,000	\$76,700	11,537
Henderson, Betsy Mansmann	\$697,800	\$155,400	10,068
* Henderson, Timothy & Jennifer	\$61,400	\$160,000	2,318
* Hightower, Richard A & Kay	\$321,700	\$287,200	6,890
Hill, Abigail M	\$53,300	\$54,700	1,274
Hill, Mark E & Patricia R	\$360,500	\$17,900	4,465
Hill, Mark E & Patricia R	\$475,900	\$142,100	7,292
Hillman, Fannie S, Trustee	\$455,900	\$238,900	8,199
Hilton, Edwin B & Virginia L	\$273,900	\$165,900	5,190
Hobbs, Breeze M & Bene, Karen M	\$10,900	\$-	129
Hobbs, Breeze M & Bene, Karen M	\$309,200	\$374,200	8,064
Hodgkins, C H IV & Munn, K S	\$224,000	\$170,900	4,660

\* Received a Homestead exemption

Those names in **bold** received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
Hookes Haven LLC	\$671,600	\$81,900	8,891
Hopkins, K & Insalaco-Hopkins, L	\$199,300	\$172,500	4,387
Hoskins, Brenda J & Ronald P	\$45,400	\$47,300	1,094
Hubbard, James O—Trustee	\$448,700	\$189,300	7,528
Hunt, Mary Ellen	\$196,300	\$156,600	4,164
Hunter, Daniel M Jr Trust	\$699,100	\$360,700	12,506
Huppe, BFA III	\$580,500	\$360,900	11,109
* Hutchinson, Philip L	\$87,400	\$189,500	2,972
Hutchinson, Philip L & Cora A	\$53,000	\$120,500	2,047
* <b>Irving, Patrick &amp; Jane</b>	\$60,600	\$177,000	2,509
Jackson, Howell E	\$36,400	\$-	430
Jacobs, Carl & Leah	\$202,100	\$125,100	3,861
Jacques, Michael C	\$2,000	\$-	24
James, Susan C & Fenton, Mark	\$63,200	\$-	746
Jarvis, Ryan and Sarah	\$155,000	\$96,300	2,965
Jeffrey, Christopher R, Trustee	\$157,600	\$173,200	3,903
Jennings, James G, Jr	\$119,300	\$236,000	4,193
Jennings, James G, Jr	\$185,800	\$520,200	8,331
Johnson, Gary T & Jan M	\$303,000	\$130,600	5,116
Johnson, Laurence & MacLeod, Alison	\$112,100	\$228,300	4,017
* Jones, David A & Ann F	\$322,400	\$162,800	5,360
Jones, Kerri-Ann	\$97,100	\$-	1,146
Joyce, Theresa A & Jeffrey T	\$148,900	\$151,100	3,540
Kaden, Marie	\$324,500	\$78,100	4,751
Kaiserian, Berna V—Estate	\$202,100	\$193,200	4,665
* <b>Kearney, Jay T &amp; Leigh P</b>	\$648,700	\$373,400	11,766
Keating, E J & Tenney-Keating, L M	\$291,600	\$246,500	6,350
Keene, N & D & Miller, Daniel & Sarah	\$51,200	\$16,100	794
Kennedy, Leonard J & Ellen Mears	\$280,900	\$288,600	6,720
Kennedy, W R & S H—Trustees	\$391,700	\$128,000	6,132
* Kilpeck, Robert J	\$60,000	\$130,000	1,947
* <b>Kimball, Clark D &amp; Alice A</b>	\$163,800	\$206,200	4,071
* <b>Kimball, Frances</b>	\$142,900	\$99,300	2,492
King, Charles W & Elisabeth C Trusts	\$175,100	\$149,200	3,827
* King, Clifford J Jr	\$256,900	\$19,000	2,890
Kitterman, Sara B & Roger D	\$179,700	\$131,900	3,677
* <b>Kittredge, Mark L</b>	\$56,600	\$114,500	1,724
Kneisel, Geoffrey C	\$130,900	\$36,300	1,973
Kneisel, Geoffrey C & Sara B	\$181,500	\$219,800	4,735
Kneisel, Geoffrey C	\$92,700	\$-	1,094
Kneisel, Mary C	\$48,000	\$-	566
Kneisel, Mary C	\$86,200	\$64,900	1,783
* Kneisel, Mary C	\$217,700	\$102,400	3,482

\* Received a Homestead exemption

Those names in **bold** received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
Koos, Douglas	\$-	\$14,600	172
Koos, Douglas	\$-	\$16,600	196
Koos, Douglas	\$-	\$19,100	225
Koos, Douglas	\$-	\$13,000	153
Koos, Douglas	\$-	\$13,300	157
Koos, Douglas	\$-	\$15,400	182
Koos, Douglas	\$-	\$12,800	151
Koos, Douglas	\$-	\$12,500	148
Koos, Douglas	\$54,200	\$120,600	2,063
Koos, Douglas	\$-	\$11,800	139
Koos, Douglas	\$-	\$12,000	142
Koos, Douglas	\$-	\$8,500	100
Koos, Douglas	\$-	\$10,400	123
Koos, Douglas	\$-	\$7,400	87
Koos, Karen	\$-	\$6,400	76
Koos, Karen C	\$259,100	\$157,000	4,910
Kooskoos, LLC	\$197,000	\$11,400	2,459
Kornberg, Alan & Koda, Harold	\$512,000	\$268,500	9,210
Kornberg, Alan & Koda, Harold	\$473,100	\$68,900	6,396
Kovash, Michael A	\$336,800	\$24,100	4,259
Labdon, Robert A & Janet E P	\$39,900	\$-	471
* Lameyer, Edward H	\$59,300	\$122,500	1,850
Lameyer, John G & Maria Galou	\$140,500	\$199,900	4,017
Langford, Kirk & Nyberg, Amy	\$158,600	\$-	1,871
Lapham, Gary S	\$30,300	\$9,000	464
Larkin, David, Matthiah & Phoebe	\$2,900	\$-	34
Larsson, Bjorn & Sylvia Trusts	\$474,400	\$-	5,598
Law, Emily V & Richard A	\$824,800	\$223,800	12,373
Lawsing, Lisa M & James F	\$360,500	\$153,800	6,069
<b>Lawsing, Lisa M</b>	\$333,300	\$157,200	5,788
* <b>Layton, Arthur B</b>	\$279,600	\$159,900	4,891
* Leach, Timothy N & Rhonda K	\$281,200	\$180,400	5,152
Leader, Daniel M	\$227,100	\$226,600	5,354
Lee, D A & Tirion, A P—Trustees	\$328,000	\$337,200	7,849
Lee, Francis M Et Als	\$20,900	\$-	247
* <b>Lee, Francis M Jr &amp; Victoria L</b>	\$147,500	\$189,700	3,684
Legg, John A & Charlotte A	\$322,200	\$263,800	6,915
Lewis, Jeffrey A & Gayle D—Trustees	\$466,000	\$169,100	7,494
* Lewis, Peter B & Elizabeth L	\$492,500	\$87,400	6,548
* Lieser, Stephen H & Elizabeth P	\$201,500	\$233,800	4,842
Light, William R Jr—Estate	\$333,300	\$68,300	4,739
Liscomb, Laurie—Trustee	\$438,400	\$232,300	7,914
Lobley, Peter, David & Richard	\$19,300	\$7,700	319

\* Received a Homestead exemption

Those names in **bold** received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
Lobley, Peter, David & Richard	\$58,300	\$15,700	873
Loomis, Amy K	\$31,700	\$-	374
* Loomis, John T & Amy K	\$67,800	\$258,600	3,557
* <b>Loomis, Susan K</b>	\$159,600	\$135,900	3,192
Lopez, Louise R	\$147,100	\$142,400	3,416
Lovett Family, LLC	\$411,300	\$250,600	7,810
Lundie Maura A, Et Al	\$45,800	\$13,900	704
* Lutz, Christine	\$62,100	\$195,300	2,742
Lutz, Christine	\$32,600	\$-	385
Lyle Quarters, LLC	\$325,200	\$195,200	6,141
Lyman, Lauri & Douglas	\$158,600	\$64,300	2,630
* Lyons, William H & Karen V	\$270,600	\$218,000	5,470
Maass, Crystal Parker & Emily May	\$179,400	\$90,600	3,186
* MacArthur, Gordon B & Lynda W	\$65,400	\$188,700	2,703
* MacArthur, Kathryn & Gordon	\$142,100	\$201,200	3,756
Macdonald, Elizabeth	\$189,600	\$-	2,237
* Macdonald, John S & M Suzanne	\$281,000	\$319,200	6,787
Macdonald, Thomas P & Jamie S	\$223,800	\$151,600	4,430
Macdonald, Thomas P & Jamie S	\$145,400	\$260,900	4,794
* Macomber, Joseph O	\$52,200	\$148,800	2,077
Madicourt, LLC	\$60,600	\$2,300	742
Madicourt, LLC	\$48,000	\$202,900	2,961
Madockawando Holdings, LLC	\$509,800	\$88,400	7,059
Madockawando Ventures, LLC	\$198,600	\$836,800	12,218
Maine Coast Heritage Trust	\$6,700	\$-	79
Maine Marine, LLC	\$367,200	\$-	4,333
Mainen, Michael W	\$241,100	\$2,000	2,869
* <b>Mainen, Michael W</b>	\$880,800	\$328,300	13,972
Mankiewicz, John & Catherine	\$194,300	\$156,700	4,142
* <b>Mann, Joel &amp; Michele</b>	\$53,000	\$159,800	2,216
* Manning, Paul	\$323,400	\$130,400	5,060
* <b>Marks, Roger D &amp; Peggy A</b>	\$140,700	\$212,000	3,867
* <b>Marzolf, Michael T</b>	\$61,400	\$147,800	2,174
* Mason, Thomas L & Marcia P	\$467,700	\$374,700	9,645
* Mass, Robin D & Moore, Christopher T	\$376,300	\$233,300	6,898
Massar, Andrea G	\$53,100	\$78,500	1,553
Mathiasen, Carolyn S	\$64,900	\$136,800	2,380
McCullough, E & Flahive, T	\$179,900	\$92,700	3,217
McKean, Frank H	\$498,700	\$263,200	8,990
* McKenney, Christopher & Jeannie	\$125,200	\$158,900	3,057
McLean, Donald Trust	\$338,100	\$393,600	8,634
McMennamin Hobbs, M Breeze	\$114,000	\$-	1,345
McNally, Hope E	\$678,900	\$71,800	8,858

\* Received a Homestead exemption

Those names in **bold** received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
McNeese, Lucy Stone	\$213,100	\$156,000	4,355
Metro II, LLC	\$770,700	\$183,300	11,257
* Miller, Ann L	\$342,000	\$129,500	5,269
Miller, Ann L	\$1,074,100	\$401,400	17,411
Mills, Mark P & Donnamarie M	\$282,200	\$284,300	6,685
Mitchell, John	\$574,400	\$243,800	9,655
Mitchell, John & Mitchell, Thomas	\$66,000	\$126,300	2,269
Modesett, David & Diane	\$180,700	\$208,300	4,590
Modesett, Diane H	\$65,900	\$-	778
Modesett, Diane H	\$130,400	\$-	1,539
Moody, Herbert	\$53,000	\$57,200	1,300
Morgioni, Mark P & Danielle B	\$120,400	\$203,300	3,820
Mortimer, Bruce A	\$205,600	\$39,000	2,886
Mortimer, B A & Perkins, C Et Al	\$118,000	\$49,600	1,978
Moss, Roger & Winkler, Gail	\$175,000	\$226,100	4,733
* <b>Mottola, Sarah</b>	\$299,100	\$127,700	4,741
Mower, Marcia	\$63,200	\$1,500	763
Muir, Catherine L & Brockett M	\$323,200	\$413,700	8,695
Mundth, Nancy Richardson Trust	\$284,300	\$23,500	3,632
Mundth, Nancy Richardson Trust	\$643,800	\$372,500	11,992
Murnaghan, George A	\$272,300	\$180,400	5,342
Murnaghan, George A & Elizabeth P	\$492,900	\$57,700	6,497
Murnaghan, George A & Elizabeth P	\$19,700	\$-	232
Murnaghan, Janet E & Feinberg, Alan	\$73,700	\$9,800	985
Murnaghan, Janet E & Feinberg, Alan	\$506,800	\$225,100	8,636
* Murphy, W E & O'Neil-Murphy, M	\$244,500	\$235,800	5,373
Musgrove, W A & Gorman, A M	\$199,300	\$101,300	3,547
Mutty, Danielle V	\$47,000	\$5,900	624
* Mutty, Danielle V	\$504,800	\$222,400	8,215
Naramek Realty Trust	\$1,145,200	\$305,700	17,121
* Negron, Mariam	\$-	\$14,000	-
* Nelson, Cheryl	\$43,100	\$77,800	1,132
* <b>Neve, Deborah J</b>	\$134,200	\$116,200	2,660
Nickerson, Richard M & Dawn P	\$123,500	\$35,900	1,881
Nickerson, Richard—Trustee	\$30,300	\$-	358
Nitzkowski, Gregory & Barbara—Trustees	\$564,300	\$289,000	10,069
* Noel, Jonathan & Katherine D	\$271,700	\$337,400	6,892
Nomadic Notions, LLC	\$149,300	\$182,200	3,912
Nomadic Notions 60, LLC	\$61,400	\$292,900	4,181
Norsk Shore, LLC	\$53,500	\$110,500	1,935
* Nyberg, Amy & Langford, Kirk	\$154,900	\$182,600	3,688
Nyberg, Carl & Diane	\$140,600	\$177,700	3,756
Oberting, Judith Parish Trust	\$626,900	\$365,900	11,715

\* Received a Homestead exemption

Those names in bold received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
Oberting, Judith Parish Trust	\$920,900	\$889,800	21,366
Odegaard–Clark Joint Trust	\$556,100	\$158,400	8,431
* O'Donnell, Michael T & Sonja K	\$153,700	\$136,000	3,123
* Olivari, Brian A & Marjorie A	\$386,000	\$256,000	7,281
Ordway, Jan	\$11,100	\$-	131
Ordway, Jan	\$11,100	\$-	131
Ordway, Jan	\$11,100	\$-	131
Ordway, Jan	\$11,100	\$-	131
* Ordway, Jan D	\$119,000	\$146,000	2,832
* Ordway, Margaret–Life Tenant	\$63,900	\$61,700	1,187
Oswald, Gordon & Catherine	\$360,500	\$139,500	5,900
Otter Rock, LLC	\$1,188,600	\$486,400	19,765
Packard, Debra C & John R	\$493,600	\$212,300	8,330
* Paine, Mark A & Dianna J	\$147,500	\$197,700	3,778
Pariath, Sebastian & Ancy	\$1,569,400	\$678,200	26,522
Parish, Brooke & Julia	\$140,200	\$65,700	2,430
Parish, Brooke & Julia	\$145,600	\$252,500	4,698
* <b>Parish, John C &amp; Elizabeth P</b>	\$191,600	\$508,100	7,961
* Parker, Gosha & Craig A	\$37,700	\$83,600	1,136
Parrish, Hugh R	\$288,900	\$395,600	8,077
Parsons, Jonathan A & Beverly S	\$201,800	\$143,400	4,073
Patterson, McKee	\$212,300	\$75,800	3,400
* Patterson, McKee & Margaretta	\$42,100	\$202,000	2,585
Payson, Richard Jr, Et Als	\$281,200	\$84,600	4,316
Pearce, Greer S & Charles W	\$324,200	\$369,300	8,183
Pedersen, Matthew & Kudlak, Theresa	\$114,100	\$16,200	1,538
* <b>Pedersen, Matthew &amp; Kudlak, Theresa</b>	\$194,400	\$176,500	4,082
* <b>Pedicini, Donald R</b>	\$53,000	\$114,800	1,685
Pellerin, Scott N & Christine M	\$360,500	\$151,400	6,040
* Pelletier, Marc W & Carlhan, Marie P	\$162,100	\$130,400	3,157
* Pemberton, Louise	\$509,400	\$881,000	16,112
Perkins, Carlton Martin	\$237,600	\$21,300	3,055
Perkins, Martin	\$165,400	\$-	1,952
Perkins, Martin	\$54,500	\$-	643
Perry, Holly H & Gold, Lana	\$180,200	\$120,200	3,545
Peterson, James I & Mary Lou	\$224,900	\$91,200	3,730
Piehl, Mark F	\$74,000	\$145,900	2,595
Pier, C, Hudson, D & Spinazola, F	\$96,300	\$10,400	1,259
Pier, C, Hudson, D & Spinazola, F	\$376,400	\$172,100	6,472
Pierce, Rosemary J–Trustee	\$331,800	\$447,700	9,198
Pilotte, Matthew J & Kate M–Trustees	\$217,500	\$52,300	3,184
Pilotte, Matthew J & Kate M–Trustees	\$52,100	\$-	615
Pingree, Elizabeth E	\$76,500	\$-	903

\* Received a Homestead exemption

Those names in bold received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
Pingree, Elizabeth E	\$2,900	\$1,000	46
* Pingree, Graham J	\$59,900	\$199,800	2,769
Politano, Anthony & Bonnie J	\$135,200	\$128,500	3,112
* <b>Politano, Anthony &amp; Bonnie Jean</b>	\$203,400	\$205,900	4,535
Pollak, Pamela & Fignar, Gene	\$285,900	\$160,400	5,266
* <b>Ponderosa Trust</b>	\$65,800	\$225,200	3,068
Pott, E Joy	\$498,700	\$200,300	8,248
Pott, Jeffrey & Leslie	\$680,300	\$170,500	10,039
Pott, Jeffrey & Leslie	\$14,100	\$-	166
* Powell, Colin & Sweet, Emma	\$58,100	\$200,700	2,759
PPM Partnership	\$260,100	\$196,100	5,383
* <b>Punzelt, Carolyn M &amp; Heppe, M, Et Al</b>	\$1,362,400	\$527,800	21,939
PVC, LLC	\$327,000	\$425,600	8,881
Quijano, Carlos J & Jean M	\$358,300	\$261,400	7,312
Rappazzo, Patricia Trust	\$120,400	\$154,000	3,238
Ratte, Darlene S	\$328,000	\$343,000	7,918
* Read, Douglas A & Lisa M	\$64,800	\$156,100	2,312
Read, Douglas A & Lisa M	\$41,700	\$500	498
Read, Douglas A & Lisa M	\$44,200	\$-	522
* <b>Read, Richard &amp; Margery</b>	\$434,800	\$410,000	9,674
* Redman, Lawrence S	\$53,000	\$48,800	906
* Reed, Craig C	\$77,200	\$134,200	2,200
Reed, Craig C	\$210,400	\$-	2,483
Reed, R Owen & Brittnay W	\$76,300	\$-	900
Reed, Terry–Trustee	\$52,900	\$135,400	2,222
Reeks, Wesley G & Edyie C	\$119,000	\$70,400	2,235
Regan, Ted	\$158,500	\$336,000	5,835
Richardson, Frank L	\$215,500	\$103,800	3,768
Robinson, Cathy	\$-	\$16,900	199
Robinson, Katharine H Trust	\$225,900	\$12,300	2,811
Robinson, Katharine H Trust	\$372,900	\$40,500	4,878
Robinson, Michelle	\$202,400	\$263,700	5,500
Robinson, Richard E–Life Estate	\$51,700	\$72,900	1,470
Roessiger, Peter D & Leigh	\$186,300	\$213,000	4,712
Rogers, Benjamin & Merissa	\$116,800	\$119,300	2,786
Rogers, Benjamin	\$144,700	\$139,100	3,349
Rogers, Bruce A & Deborah T	\$331,000	\$372,100	8,297
Rogers, Bruce Alden	\$853,100	\$189,800	12,306
Rohwer, Kim & Christeen	\$535,500	\$323,400	10,135
Rosenbaum, Marcos & Tarlin, Betsy	\$113,400	\$64,100	2,095
Roy, Rebecca Taylor	\$519,100	\$239,900	8,956
* Russell, Doris	\$217,100	\$287,700	5,591
Rutine Trust	\$57,000	\$-	673

\* Received a Homestead exemption

Those names in **bold** received the Tax Stabilization for Senior Citizens



Property Owner	Land Valuation	Building Valuation	Tax
Rutine Trust	\$2,500	\$-	30
Rutine Trust	\$2,500	\$-	30
Rutine Trust	\$2,500	\$-	30
Rutine Trust	\$48,200	\$-	569
Rutine Trust	\$1,174,500	\$13,300	14,016
Rutine, LLC	\$27,300	\$-	322
Rutine, LLC	\$45,400	\$-	536
Salter, Marshall & Diane	\$288,500	\$395,900	8,076
SAMIR Investments Holdings, LLC	\$565,700	\$266,900	9,825
* Sawyer, Mark Z & Rachael M	\$60,900	\$118,000	1,816
* Sayre, W G & Nancy E	\$120,400	\$264,600	4,248
Schall, Alvin A & Sharon L	\$244,600	\$185,700	5,078
Schanker, Darin & Elizabeth	\$779,400	\$739,400	17,922
Scheer, Kenneth & Ruth—Trustees	\$200,900	\$1,000	2,382
Scheer, Kenneth & Ruth	\$755,800	\$350,700	13,057
Schonberg, Ina	\$109,300	\$143,900	2,988
* Schoonover, David & Griffiths, Barbara	\$327,000	\$305,500	7,169
Schuler, Matthew L & Meredith M	\$46,700	\$-	551
Schuler, Matthew L & Meredith M	\$74,800	\$89,500	1,939
* Scott, Ingrid & Alan—Trustees	\$56,300	\$140,200	1,953
* Scott, Pamela Farmer & Robert	\$517,600	\$525,200	12,010
Scott, Philip A & Lindsay M	\$213,500	\$468,400	8,046
Sea Street Castine Properties, LLC	\$309,100	\$288,100	7,047
SG Cresheim, LLC	\$259,600	\$108,200	4,340
Shanley, James J & Janet V	\$28,500	\$-	336
* <b>Shanley, James J &amp; Janet V</b>	\$647,000	\$186,000	9,464
Shauger, Jeffrey S	\$64,800	\$-	765
Sherling, Dorothy D	\$52,900	\$98,700	1,789
Siehl, William J & Kelly A	\$432,700	\$144,700	6,813
Signorello, Vincent M & Shannon O	\$319,700	\$928,700	14,731
Silver, Christopher & Isabel D	\$140,000	\$190,000	3,894
Silvestry, Alison & Scott	\$268,500	\$158,800	5,042
* Simmons, Jacob J H & Jessica D M	\$51,700	\$76,400	1,217
* Simpson, Jeffrey J & Linda M	\$53,000	\$111,100	1,641
Simpson, Jeffrey J & Linda M	\$1,400	\$-	17
* Sipes, Rebecca A	\$39,400	\$119,300	1,578
* <b>Slocum, Joseph J, Emily &amp; Benjamin</b>	\$389,800	\$160,300	6,196
Smaha, Heather & Adam	\$93,900	\$73,300	1,973
* <b>Small, Donald A &amp; Shelley</b>	\$144,800	\$117,100	2,795
Smith, Daniel & Vanessa	\$162,100	\$183,300	4,076
Smith, E F Ltd	\$233,700	\$127,300	4,260
Smith, Jason & Michelle—Trustees	\$218,700	\$6,300	2,655
SMP, LLC	\$56,900	\$41,700	1,163

\* Received a Homestead exemption

Those names in bold received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
* Snapp, Alan A & Diana C	\$86,600	\$144,300	2,430
Snapp, Alan A & Diana C	\$450,400	\$142,800	7,000
Snapp, Alan A	\$220,100	\$-	2,597
Snapp, Alan A & Diana C	\$30,900	\$-	365
Snapp, Alan T & Snapp, Kelsey M	\$86,900	\$95,000	2,146
Snead, Parks H, III & Georgeann	\$151,000	\$183,700	3,949
* Sokolowski, M & Hudson, M	\$43,100	\$79,600	1,153
* Sosland, Daniel	\$270,100	\$362,000	7,164
* Spinazola, F K & C L—Life Estate	\$53,000	\$70,500	1,162
* Spratt, Stephen E & Christine V	\$423,200	\$126,600	6,193
Stafford, Robin	\$140,100	\$61,400	2,378
Stammen, Sarah Tenney	\$26,300	\$77,200	1,221
* <b>Stanley, Karen W</b>	\$215,300	\$457,400	7,643
St - Castine, LLC	\$242,300	\$245,700	5,758
St - Castine, LLC	\$174,000	\$286,900	5,439
Stearns, Gabriel Joseph	\$51,700	\$-	610
* <b>Stearns, Renneleigh</b>	\$119,000	\$168,600	3,099
Stearns, W & R—Trustees	\$428,600	\$62,300	5,793
Stearns, W & R—Trustees	\$14,900	\$1,200	190
Stern, Richard & Candace	\$147,600	\$166,400	3,705
Stewart, Amy K	\$50,800	\$2,600	630
Stewart, Amy K	\$25,700	\$2,900	337
Stewart, Amy K	\$60,300	\$102,100	1,916
Strauch, H & Paquette, D—Trustees	\$141,900	\$242,000	4,530
Stuart-Smith, Meredith K	\$607,000	\$305,500	10,768
Sullivan, Loa J	\$40,500	\$-	478
* <b>Sweet, M Pedrick &amp; Johanna S</b>	\$332,500	\$158,700	5,501
* <b>Sweet, Meriby &amp; Sweet, Hannah</b>	\$220,500	\$96,300	3,443
* Taub, Jeffrey & Valerie	\$68,100	\$176,000	2,585
Taylor, Richard—Trustee	\$309,200	\$310,400	7,311
Teicher, Perry & Wolfe, Caroline	\$508,000	\$144,800	7,703
Tenney, Bradford N	\$100,900	\$4,700	1,246
Tenney, Bradford N	\$254,600	\$62,500	3,742
Tenney - Wadsworth Cove Back Shore	\$524,000	\$54,800	6,830
* <b>Tenney, Donald Y &amp; Martha White</b>	\$231,600	\$250,700	5,396
* <b>Tenney, E Gilman &amp; Brooke</b>	\$239,700	\$260,300	5,541
Tenney, E Gilman & Brooke	\$900	\$-	11
Terry, Ronald Lee & Marjorie R	\$53,000	\$76,700	1,530
Terry, Willis & Terry Dolores	\$644,900	\$123,000	9,061
Terry, Willys, Lyon & Tiffany	\$37,400	\$-	441
* The Whitney House of Castine, LLC	\$351,500	\$318,800	7,615
Thomas, Robert S	\$132,200	\$57,000	2,233
Thomas, Robert S	\$37,400	\$-	441

\* Received a Homestead exemption

Those names in bold received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
* Thomas, Robert S	\$61,400	\$141,000	2,093
Tilinski, Courtney M & Randolf	\$218,000	\$120,000	3,988
TJM Trust	\$147,500	\$126,900	3,238
* Tobey, Mary & Todd	\$53,100	\$171,200	2,352
Tonry, Penelope T—Trustee	\$325,700	\$249,600	6,789
* Trainor, Thomas and Heather	\$85,200	\$245,200	3,604
Trevors, Ellen P—Trustee	\$232,300	\$272,200	5,953
Trichka, Stacey & Amenta, Marylou	\$187,500	\$34,100	2,615
* Troeschel, Thomas & Thai, Loi	\$499,000	\$178,900	7,704
Tschinkel, Andrew J & Frances	\$218,000	\$244,300	5,455
* Tumblin, Henry & Rita	\$206,100	\$135,700	3,738
Twomey Andrew & Melanie J S	\$85,600	\$14,000	1,175
Twomey Andrew & Melanie J S	\$334,100	\$101,900	5,145
Tyler, Leonard H & Bonnie L	\$179,500	\$110,900	3,427
Uni Me, LLC	\$116,700	\$11,800	1,516
* Vagt, Robert F & Ruth A	\$246,800	\$227,400	5,301
* Vagt, Robert F & Lindsey A	\$151,100	\$257,300	4,524
* Van Horn, David M—Estate	\$329,800	\$229,100	6,300
* Van Spronsen, Hillary & Kenneth	\$66,600	\$154,200	2,310
Veazie Cottage, LLC	\$181,300	\$110,100	3,439
Verzi, Nancy M & Diana W—Trustees	\$53,200	\$136,800	2,242
* <b>Vogell, E Scott</b>	<b>\$188,000</b>	<b>\$481,800</b>	<b>7,538</b>
Vogell, E Scott	\$46,400	\$-	548
* <b>Vogell, Peter F &amp; Rosanne</b>	<b>\$99,800</b>	<b>\$63,100</b>	<b>1,556</b>
Walker, Christian & Petrosian, Galina	\$328,000	\$196,000	6,183
Ward, Shane & Moda Dawn	\$534,400	\$352,100	10,461
Wardwell 92 Family Trust	\$1,800	\$-	21
Wardwell/Sandvan Poverty Cove Farm	\$76,400	\$51,800	1,513
* Wardwell 92 Family Trust	\$58,400	\$162,000	2,235
Wardwell/Sandvan Family Trust	\$9,900	\$-	117
Wardwell, Kathleen—Trustee	\$62,000	\$-	732
Wardwell, Patricia & Barkovic, T & E	\$52,500	\$222,800	3,249
* <b>Warker, Jane—Trustee</b>	<b>\$308,800</b>	<b>\$179,600</b>	<b>5,468</b>
Warren, Richard J	\$321,900	\$265,100	6,927
Warren, Sanford & Jean Trust	\$218,000	\$180,100	4,698
* Watts, David & Karen	\$252,000	\$227,200	5,289
* Webb, Dawn	\$-	\$12,300	-
Weinstein, Jonathan Trust	\$264,900	\$102,500	4,335
Weir, William C—Trustee	\$504,500	\$219,400	8,542
Welch, Finn L	\$53,000	\$106,400	1,881
* Wellington, J Douglas & M Lourdes	\$423,200	\$258,300	7,747
Wheeler-Cyr, Laura L	\$287,400	\$237,000	6,188
Whidden, Roger	\$417,100	\$-	4,922

\* Received a Homestead exemption

Those names in **bold** received the Tax Stabilization for Senior Citizens

Property Owner	Land Valuation	Building Valuation	Tax
Whidden, Roger G & Anne D	\$443,300	\$318,200	8,986
Whidden, Roger	\$80,900	\$96,100	2,089
Whitney's Castle, LLC	\$179,600	\$119,600	3,531
Wiley, Jeffrey D	\$85,000	\$118,800	2,405
Williams, Hallie A.	\$30,900	\$-	365
Williams, Larry—Trustee	\$52,000	\$-	614
* Willis, Barbara—Life Estate	\$53,000	\$81,400	1,291
Wilson Point Association	\$1,700	\$-	20
Wilson, David E & Elise C	\$250,700	\$81,000	3,914
Wilson, William & Mary	\$299,100	\$458,800	8,943
Winter Hill Cigar Club, LLC	\$295,400	\$281,300	6,805
Winter, Patricia A & Feldman, Miriam	\$222,400	\$101,900	3,827
Wiseman, Goody-B	\$122,500	\$39,600	1,913
* Wiswall, Frank L Jr & Elizabeth N	\$67,200	\$408,100	5,314
Wogan, Michael & Linda M L	\$61,600	\$157,000	2,579
Wood, Gordon W—Estate	\$119,400	\$120,900	2,836
* Wyman, David B & Rosemary M	\$141,100	\$287,300	4,689
Wyman, David B & Rosemary M	\$30,300	\$17,200	561
* <b>Yates, Silas &amp; Dianne</b>	\$264,900	\$125,400	4,240
Yenoom LLC	\$177,700	\$164,900	4,043
Young, Stefanie Scheer	\$325,700	\$330,700	7,746
Zenter, Charles E & Janice B	\$91,000	\$181,000	3,210
Zilioli, Gwendalyn & Justin	\$153,500	\$76,700	2,716
Zoller, John E & Patricia—Trustees	\$155,900	\$332,700	5,765
Zucker, Ross—Trustee	\$828,600	\$769,100	18,853

\* Received a Homestead exemption

Those names in **bold** received the Tax Stabilization for Senior Citizens

# Taxable Personal Property

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Name	Value	Tax
Adam Gallery	\$ 1,500	\$ 17.70
Aerotropic International, Inc	12,100	142.78
American Towers, Inc ME	37,700	444.86
Analog Attic	400	4.72
Bangor Savings Bank	3,500	41.30
Castine Condiments	3,000	35.40
Castine Cottages	3,900	46.02
Castine Golf Club	54,400	641.92
Castine Inn	44,100	520.38
Castine Kayak Adventures	5,000	59.00
Castine Variety/The Breeze	17,500	206.50
Castine Yacht Club	61,500	725.70
Central Maine Power Company	6,700	79.06
Ciano, Robert Dr.	28,100	331.58
Coca-Cola Beverages Northeast, Inc	1,500	17.70
Coca-Cola Company	500	5.90
Community Coffee Company, LLC	1,100	12.98
Compass Rose	22,500	265.50
Consolidated Communications of Northern	21,800	257.24
Danny Murphy's	10,000	118.00
deRaaf Realty	4,000	47.20
DirecTV, Inc	400	4.72
Dunham Gallery	1,500	17.70
Dysarts, Inc	3,100	36.58
Eaton's Boat Brokerage, Inc	18,200	214.76
Eaton's Boat Yard, Inc	44,500	525.10
EHL Design	1,000	11.80
Fallow Building Services	17,500	206.50
Federal Express Corporation	400	4.72
Follett Higher Education Group	74,900	883.82
Gallery at 7 Main St	2,000	23.60
Gallery B.	1,500	17.70
Gary Brouillard, Master Electrician	3,000	35.40
Greyhawk Leasing, LLC	17,900	211.22
Hatch, David Painting, Inc	7,800	92.04
Highlands Woodturning	6,000	70.80
Mainely Marine Services	2,000	23.60
Mainely Rentals, Inc	3,000	35.40
Mainely Solutions	2,000	23.60
Mary Margaret 's Mercantiles	500	5.90
NCR Corporation	500	5.90
Nestle USA, Inc	5,500	64.90

<b>Name</b>	<b>Value</b>	<b>Tax</b>
Ordway Painting, Inc	14,800	174.64
Pentagoet Inn	36,700	433.06
Pickering Company	11,900	140.42
Safe Harbor, LLC	4,900	57.82
Saltmeadow Properties, Inc	4,400	51.92
Scientific Games, Inc	1,200	14.16
Spectrum Northeast, LLC	800	9.44
Spectrum Northeast, LLC	297,400	3,509.32
SureSide Property Management	4,000	47.20
T & C Grocery	46,800	552.25
The Elms at Castine	18,600	219.48
University of Maine Credit Union	3,700	43.66
Wabasha Leasing, LLC	500	5.90
Windmill Hill Provisions	2,200	2,200

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

## Assessor

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Real Estate	\$294,899,200.00
Personal Property	<u>1,001,900.00</u>
Total	\$295,901,100.00

### Assessments

County Tax	\$ 150,074.00
Municipal Appropriation	2,579,285.00
Educational Appropriation—Local Share	1,747,055.71
Overlay	<u>86,799.81</u>
Total	\$ 4,563,214.52

### Allowable Deductions

State Revenue Sharing	\$ 120,000.00
Homestead Reimbursement	41,544.26
BETE Reimbursement	2,355.28
Other Revenue	<u>907,682.00</u>
Total	\$ 1,071,581.54

Net Assessment for Commitment	\$ 3,491,632.98
\$295,901,100 x 11.80 mils = \$3,491,632.98	

## Exemptions—Veterans

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The following Veterans receive a \$6,000 exemption on their primary residence. For tax year 2023, the exemption took \$70.80 off each tax bill.

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

## Exemptions—Veterans' Widows

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The following Veterans' Widows receive a \$6,000 exemption on their primary residence. For tax year 2023, the exemption took \$70.80 off each tax bill.

Foote, Sara	Kimball, Frances	Russell, Doris
Gardner, Elaine	Mutty, Danielle	

# Exempted Real Estate

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## Municipal Valuation

Cemetery Association	\$ 70,600
Leased to Community Childhood Learning Place	411,800
Water Department	1,453,400
Emerson Hall	995,700
Transfer Station/Municipal Garage	337,600
Library	595,800
Lighthouse	1,096,500
Fort Griffith	30,500
Wadsworth Cove Beach & Pond	62,200
Fire Station	368,300
Pollution Facility with Pump Stations	1,338,900
Adams School	785,800
Fort Madison	139,500
Town Wharf & Dock	988,500
Building leased to Safe Harbor, LLC	23,800
Battle Avenue Lot	208,000
Town Common	<u>246,100</u>

**Total Municipal** **\$ 9,153,000**

## State and Federal

Maine Maritime Academy	\$ 74,189,900
Fort George	50,200
Holbrook Island	1,854,900
U.S. Post Office	442,100

## All Others

First Congregational Society	\$ 504,300
Roman Catholic Bishop	854,800
Trinitarian Congregational Parish	509,100
Trinity Episcopal Church	537,400
Community Hospital	994,800
Grange Hall	177,700
Historical Society	998,100
Scientific Society	3,030,400
Maine Coast Heritage Trust	2,267,100
Exempted Personal Property thru BETE	399,200

**Total** **\$ 95,963,000**

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

Accounts	\$100,720,500
Tax	\$ 1,188,502



## Town of Castine Position Compensation

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Town Manager	
Town Office	\$101,000.00
Salaries—Sewer	2,000.00
Salaries—Water	2,000.00
Total	\$105,000.00
Finance Officer/Tax Collector/Treasurer	
Town Office	\$ 78,328.83
Sewer	8,300.00
Water	8,300.00
Total	\$ 94,928.83
Town Clerk/Registrar of Voters	
Town Office	\$ 68,990.06
Town Office Counter Clerk	
Town Office	\$ 17,160.00
Public Works	
Public Works	\$ 66,862.59
Animal Control Officer	2,080.00
Total	\$ 68,942.59
Public Works	
Public Works	\$ 52,145.60
Public Works—½ time	
Public Works	\$ 15,618.72
Transfer Station	10,412.48
Total	\$ 26,031.20
Transfer Station Attendant	
Transfer Station	\$ 29,328.00
Selectmen, Chairman	
Town Office	\$ 5,000.00
Selectmen (2 at \$4,000 each)	
Town Office	\$ 8,000.00
Code Enforcement Officer—½ time	
Code Enforcement	\$ 32,240.00
Plumbing Inspector (LPI)	
Code Enforcement	\$ 6,000.00
Deputy LPI and Code Enforcement Officer	
Code Enforcement	\$ 3,720.00
Health Officer	
Health Officer	\$ 500.00
Fire Department	
Chief - Fire Department	\$ 18,000.00
Assistant Chiefs (2 at \$6,500 each)	13,000.00
Harbor Master/Traffic Enforcement	
Harbor Master	\$16,500.00
Traffic Ordinance Officer	12,000.00
Total	\$28,500.00

Dock Attendants		
Harbor Master		\$19,845.00
<i>Town of Castine Position Compensation, continued from previous page.</i>		
Library Director		
Salaries—Library		\$66,000.00
Children’s Librarian -		
Salaries—Library		\$55,000.00
Library Tech		
Salaries—Library		\$42,432.00
Library Tech		
Salaries—Library		\$34,944.00
Children’s Library Associate		
Salaries—Library		\$12,870.00
School Board		
Board Chair		\$ 800.00
Board Members (\$700 each)		\$ 1,400.00
Principal		
Principal		\$95,115.00
Teacher		
Grade 5–8 Science/Math		\$53,934.00
Teacher		
Grade 5–8 English/Social Studies		\$44,571.00
Teacher		
Grade 3–4		\$61,255.00
Teacher		
Grade 1–2		\$60,409.00
Teacher		
Pre-K/Kindergarten		\$80,489.00
Teacher		
Interventionist		\$61,925.00
Teacher		
Interventionist		\$46,319.00
Teacher		
Classroom/Band Music Teacher (20%)		\$ 9,925.00
Teacher		
Classroom/Choral Music Teacher (20%)		\$ 9,089.00
Teacher		
Art Teacher (40%)		\$26,634.00
Teacher		
Foreign Language		\$12,596.00
Teacher		
Physical Education/Health Teacher (40%)		\$23,830.00
Teacher		
Special Education		\$70,042.00
Teacher		
Guidance (40%)		\$24,370.40
Teacher		
Ed Tech (Special Education)		\$22,076.70

Secretary	
School Secretary	\$38,555.88
<i>Town of Castine Position Compensation, continued from previous page.</i>	
Custodian	
Custodian	\$47,000.00
Bus Driver	
Bus Driver	\$33,341.63
School Nurse	
School Nurse	\$24,631.20
Cook	
Cook	\$21,331.42
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
Magic Club	\$ 750.00
Photo Club/Yearbook (\$750 each)	\$ 1,500.00
Calvineer Club	\$ 1,300.00
Hoop Troop	\$ 750.00
Gifted & Talented	\$ 500.00
Curriculum Development	\$ 600.00
Teacher Certification	\$ 1,750.00

# Audits

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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](http://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.

*TOWN OF CASTINE, MAINE*

*FINANCIAL STATEMENTS*  
*WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR*  
*ENDED JUNE 30, 2023*

**TOWN OF CASTINE, MAINE**  
**FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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## James W. Wadman

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**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, 2023, 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, 2023, 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 63%, 68%, and 50%, 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, 2022 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 16, 2024

**TOWN OF CASTINE, MAINE**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2023**

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, 2023. 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, 2023 by \$17,949,662 (presented as “net position”). Of this amount, \$5,594,582 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 \$911,461 (a 5.3% increase) for the fiscal year ended June 30, 2023. Net position of governmental activities increased by \$630,910 (a 5.1% increase), while net assets of business-type activities showed an increase of \$280,552 (a 6.1% increase).

**Fund Highlights:**

*Governmental Funds* – Fund Balances – As of the close of the fiscal year ended June 30, 2023, the Town's governmental funds reported a combined ending fund balance of \$5,099,739, an increase of \$163,822 in comparison with the prior year. Of this total fund balance, \$3,427,826 represents general unassigned fund balance. This unassigned fund balance represents approximately 80% of the total general fund expenditures for the year.

**Long-term Debt:**

Long-term debt obligations showed a net decrease of \$801,374 (12.3%) 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.

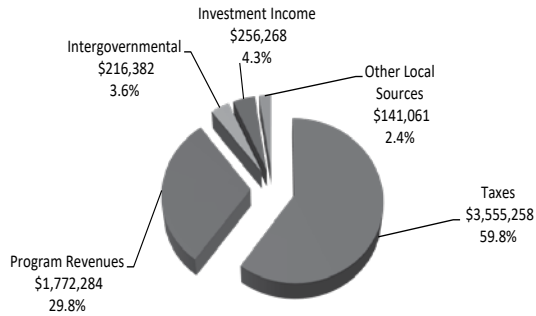
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2023</i>	<i>Total 2022</i>
Current Assets and Other	6,261,562	1,307,224	7,568,786	7,213,419
Capital Assets	10,588,530	7,062,977	17,651,507	17,811,773
<b>Total Assets</b>	<b>16,850,092</b>	<b>8,370,201</b>	<b>25,220,293</b>	<b>25,025,192</b>
Current Liabilities and Other	1,507,426	603,603	2,111,029	1,975,270
Long Term Liabilities	2,298,862	2,860,740	5,159,602	6,007,744
<b>Total Liabilities</b>	<b>3,806,288</b>	<b>3,464,343</b>	<b>7,270,631</b>	<b>7,983,014</b>
<b>Net Position:</b>				
Invested in Capital Assets	8,104,012	3,777,385	11,881,397	11,240,556
Restricted	473,682	-	473,682	509,406
Unrestricted	4,466,109	1,128,473	5,594,582	5,292,216
<b>Total Net Position</b>	<b>13,043,803</b>	<b>4,905,858</b>	<b>17,949,661</b>	<b>17,042,178</b>
<b>Total Liabilities &amp; Net Position</b>	<b>16,850,092</b>	<b>8,370,201</b>	<b>25,220,293</b>	<b>25,025,192</b>

**Changes in Net Position**

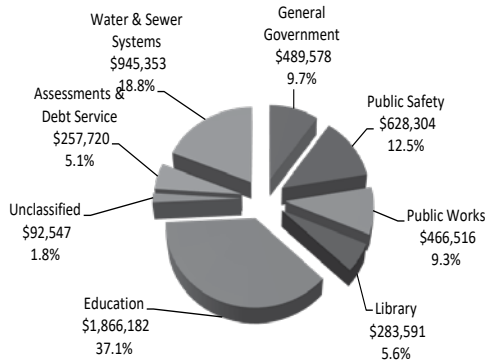
Approximately 60 percent of the Town's total revenue came from property and excise taxes, approximately 7 percent came from State subsidies and grants, and approximately 33 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$584,590 of the total expenses for the fiscal year.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2023</i>	<i>Total 2022</i>
<b>Revenues:</b>				
Taxes	3,555,258		3,555,258	3,088,742
Program Revenues	546,474	1,225,810	1,772,284	1,748,177
Intergovernmental	216,382		216,382	291,199
Investment Income	256,173	95	256,268	25,319
Other Local Sources	141,061		141,061	91,509
<b>Total</b>	<b>4,715,348</b>	<b>1,225,905</b>	<b>5,941,253</b>	<b>5,244,946</b>
<b>Expenses:</b>				
General Government	489,578		489,578	499,437
Public Safety	628,304		628,304	593,587
Public Works	466,516		466,516	459,948
Library	283,591		283,591	284,719
Education	1,866,182		1,866,182	1,625,791
Unclassified	92,547		92,547	116,985
Assessments & Debt Service	257,720		257,720	235,746
Water & Sewer Systems		945,353	945,353	915,311
<b>Total</b>	<b>4,084,438</b>	<b>945,353</b>	<b>5,029,791</b>	<b>4,731,524</b>
<b>Changes in Net Position</b>	<b>630,910</b>	<b>280,552</b>	<b>911,462</b>	<b>513,423</b>

### Revenues by Source - Governmental and Business-Type



## Expenditures by Source - Governmental and Business-Type



### FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

#### Governmental Funds

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

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$5,099,739, an increase of \$163,822 in comparison with the prior year. Approximately 67 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:

- \$295,242 positive variance in revenues. Investment earnings exceeded budget by \$241,173.
- \$46,482 positive variance in expenditures. Overlay on taxes was \$43,489.

#### CAPITAL ASSET ADMINISTRATION

The Town's investment in capital assets for its governmental and business-type activities amounts to \$25,692,560, net of accumulated depreciation of \$8,041,053 leaving a net book value of \$17,651,507. Current year additions include \$21,270 in building improvements, \$371,116 in road and dock improvements and \$31,938 in vehicle and equipment purchases. Retirements, impairments or trade-ins included \$10,000 in fully depreciated 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, 2023**

(Exhibit I)

<i>Assets &amp; Deferred Outflows</i>	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	\$6,102,204	\$99,396	\$6,201,600
Accounts Receivable, net of Allowance for Uncollectible Accounts	\$52,610	\$285,175	\$337,784
Prepaid Expenses	\$1,937	\$34,748	\$36,685
Taxes and Tax Liens Receivable	\$46,730		\$46,730
Due from Other Funds	\$6,280	\$887,905	\$894,185
<b><u>Capital Assets:</u></b>			
Land	\$914,637	\$85,354	\$999,991
Other Capital Assets, net of Accumulated Depreciation	\$9,673,893	\$6,977,623	\$16,651,516
<b><u>Total Assets</u></b>	<b><u>\$16,798,291</u></b>	<b><u>\$8,370,201</u></b>	<b><u>\$25,168,492</u></b>
<b><u>Deferred Outflows of Resources</u></b>			
Related to Pensions	\$24,821		\$24,821
Related to Other Post-Employment Benefits	\$26,980		\$26,980
<b><u>Total Deferred Outflows of Resources</u></b>	<b><u>\$51,801</u></b>	<b><u>\$0</u></b>	<b><u>\$51,801</u></b>
<b><u>Total Assets &amp; Deferred Outflows</u></b>	<b><u>\$16,850,092</u></b>	<b><u>\$8,370,201</u></b>	<b><u>\$25,220,293</u></b>
<b><u>Liabilities, Deferred Inflows and Net Position</u></b>			
<b><u>Liabilities:</u></b>			
<b><u>Current Liabilities:</u></b>			
Accrued Expenses	\$105,355	\$21,892	\$127,248
Accounts Payable	\$145,578	\$398	\$145,976
Due to Other Funds	\$798,680	\$156,461	\$955,141
<b><u>Long-Term Liabilities:</u></b>			
Net Pension Liability	\$0		\$0
Net Other Post-Employment Benefits Liability	\$202,265		\$202,265
<b><u>General Obligation Bonds Payable:</u></b>			
Due within one year	\$387,921	\$424,852	\$812,773
Due in more than one year	\$2,096,597	\$2,860,740	\$4,957,338
<b><u>Total Liabilities</u></b>	<b><u>\$3,736,397</u></b>	<b><u>\$3,464,343</u></b>	<b><u>\$7,200,740</u></b>
<b><u>Deferred Inflows of Resources:</u></b>			
Related to Pensions	\$701		\$701
Related to Other Post-Employment Benefits	\$54,268		\$54,268
Property Taxes Collected in Advance	\$14,923		\$14,923
<b><u>Total Deferred Inflows of Resources</u></b>	<b><u>\$69,892</u></b>	<b><u>\$0</u></b>	<b><u>\$69,892</u></b>
<b><u>Net Position</u></b>			
Net Investment in Capital Assets	\$8,104,012	\$3,777,385	\$11,881,397
Restricted	\$473,682	\$0	\$473,682
Unrestricted	\$4,466,109	\$1,128,473	\$5,594,582
<b><u>Total Net Position</u></b>	<b><u>\$13,043,803</u></b>	<b><u>\$4,905,858</u></b>	<b><u>\$17,949,662</u></b>
<b><u>Total Liabilities, Deferred Inflows &amp; Net Position</u></b>	<b><u>\$16,850,092</u></b>	<b><u>\$8,370,201</u></b>	<b><u>\$25,220,293</u></b>

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, 2023**

<b><u>Functions/Programs</u></b>	<b><u>Program Revenues</u></b>			<b><u>Net (Expense) Revenue and Changes in Net Position</u></b>		
	<b><u>Expenses</u></b>	<b><u>Charges for Services</u></b>	<b><u>Operating Grants</u></b>	<b><u>Governmental Activities</u></b>	<b><u>Business-type Activities</u></b>	<b><u>Total</u></b>
<b><u>Primary Government</u></b>						
<b><u>Governmental Activities</u></b>						
General Government	\$489,578	\$60,411		(\$429,167)		(\$429,167)
Public Safety	\$628,304	\$157,701		(\$470,603)		(\$470,603)
Public Works	\$466,516		\$12,872	(\$453,644)		(\$453,644)
Library	\$283,591		\$140,500	(\$143,091)		(\$143,091)
Education	\$1,866,182	\$19,327	\$155,663	(\$1,691,192)		(\$1,691,192)
Unclassified	\$92,547			(\$92,547)		(\$92,547)
Assessments & Debt Service	\$257,720			(\$257,720)		(\$257,720)
<b>Total Governmental Activities</b>	<b>\$4,084,438</b>	<b>\$237,439</b>	<b>\$309,035</b>	<b>(\$3,537,964)</b>	<b>\$0</b>	<b>(\$3,537,964)</b>
<b><u>Business-type Activities</u></b>						
Water Department	\$460,983	\$615,600			\$154,617	\$154,617
Sewer Department	\$484,370	\$610,210			\$125,840	\$125,840
<b>Total Business-type Activities</b>	<b>\$945,353</b>	<b>\$1,225,810</b>	<b>\$0</b>	<b>\$0</b>	<b>\$280,457</b>	<b>\$280,457</b>
<b>Total Primary Government</b>	<b>\$5,029,792</b>	<b>\$1,463,249</b>	<b>\$309,035</b>	<b>(\$3,537,964)</b>	<b>\$280,457</b>	<b>(\$3,257,508)</b>
<b><u>General Revenues:</u></b>						
Property Tax Revenues				\$3,343,891		\$3,343,891
Excise Taxes				\$211,367		\$211,367
State Revenue Sharing				\$118,014		\$118,014
Investment Earnings				\$256,173	\$95	\$256,268
Other Intergovernmental Revenues & On-Behalf Contributions				\$98,368		\$98,368
Operating Transfers				\$1,200		\$1,200
Other Revenues				\$139,861		\$139,861
<b>Total Revenues, Special Items and Transfers</b>				<b>\$4,168,874</b>	<b>\$95</b>	<b>\$4,168,969</b>
<b><u>Changes in Net Position</u></b>				<b>\$630,910</b>	<b>\$280,552</b>	<b>\$911,461</b>
<b><u>Net Position - Beginning</u></b>				<b>\$12,412,894</b>	<b>\$4,625,307</b>	<b>\$17,038,200</b>
<b><u>Net Position - Ending</u></b>				<b>\$13,043,803</b>	<b>\$4,905,858</b>	<b>\$17,949,662</b>

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



TOWN OF CASTINE, MAINE

(Exhibit III)

BALANCE SHEET - GOVERNMENTAL FUNDSJUNE 30, 2023

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$6,102,204		\$6,102,204
Accounts Receivable, net	\$52,610		\$52,610
Prepaid Expenses	\$1,937		\$1,937
Taxes and Tax Liens Receivable	\$46,730		\$46,730
Due from Fiduciary Funds	\$6,280		\$6,280
Due from Other Funds		\$1,182,304	\$1,182,304
	<u>\$6,209,761</u>	<u>\$1,182,304</u>	<u>\$7,392,065</u>
<u>Total Assets</u>			
<u>Liabilities, Deferred Inflows &amp; Fund Balances</u>			
<u>Liabilities:</u>			
Accrued Expenses	\$105,355		\$105,355
Accounts Payable	\$145,578		\$145,578
Due to Other Funds	\$1,182,304		\$1,182,304
Due to Proprietary Funds	\$798,680		\$798,680
	<u>\$2,231,917</u>	<u>\$0</u>	<u>\$2,231,917</u>
<u>Total Liabilities</u>			
<u>Deferred Inflows of Resources:</u>			
Property Taxes Collected in Advance	\$14,923		\$14,923
Unavailable Tax Revenue	\$45,485		\$45,485
	<u>\$60,408</u>	<u>\$0</u>	<u>\$60,408</u>
<u>Total Deferred Inflows of Resources</u>			
<u>Fund Balances:</u>			
Restricted	\$473,682		\$473,682
Committed	\$0	\$1,182,304	\$1,182,304
Assigned	\$15,927		\$15,927
Unassigned	\$3,427,826		\$3,427,826
	<u>\$3,917,436</u>	<u>\$1,182,304</u>	<u>\$5,099,739</u>
<u>Total Fund Balances</u>			
<u>Total Liabilities, Deferred Inflows &amp; Fund Balances</u>	<u>\$6,209,761</u>	<u>\$1,182,304</u>	<u>\$7,392,065</u>
<u>Total Fund Balance - Governmental Funds</u>			\$5,099,739
<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			\$10,588,530
Deferred Inflows and Outflows related to Pension Plans and Other Post-Employment Benefits			(\$3,168)
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			(\$2,484,518)
This amount represents net pension liability			\$0
This amount represents net other post-employment benefits liability			(\$202,265)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds			\$45,485
<u>Net Position of Governmental Activities</u>			<u>\$13,043,803</u>

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

TOWN OF CASTINE, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGESIN FUND BALANCES - GOVERNMENTAL FUNDSFOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Total Governmental Funds</i>
<i>Revenues:</i>			
Property Tax Revenues	\$3,326,892		\$3,326,892
State Road Assistance	\$12,872		\$12,872
Excise Taxes	\$211,367		\$211,367
State Revenue Sharing	\$118,014		\$118,014
Maine Maritime Academy Support	\$157,701		\$157,701
Investment Earnings	\$256,173		\$256,173
Other Intergovernmental Revenues & On-Behalf Contributions	\$98,368		\$98,368
Municipal Fees, Licenses and Permits	\$60,411		\$60,411
Interest on Taxes	\$5,005		\$5,005
Rental Income	\$24,161		\$24,161
Other Revenues	\$749	\$109,946	\$110,695
<u>Total Revenues</u>	<u>\$4,271,714</u>	<u>\$109,946</u>	<u>\$4,381,660</u>
<i>Expenditures (Net of Departmental Revenues):</i>			
<i>Current:</i>			
General Government	\$427,173	\$27,340	\$454,513
Public Safety	\$572,110	\$32,439	\$604,549
Public Works	\$291,984	\$333,212	\$625,196
Library	\$257,467	\$5,426	\$262,893
Education	\$1,680,951		\$1,680,951
Unclassified	\$65,011	\$27,536	\$92,547
Assessments & Debt Service	\$638,889		\$638,889
<u>Total Expenditures</u>	<u>\$3,933,586</u>	<u>\$425,953</u>	<u>\$4,359,538</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$338,129</u>	<u>(\$316,007)</u>	<u>\$22,122</u>
<i>Other Financing Sources (Uses):</i>			
Operating Transfers In	\$142,200	\$348,250	\$490,450
Operating Transfers Out	(\$348,750)		(\$348,750)
<u>Net Change in Fund Balances</u>	<u>\$131,578</u>	<u>\$32,243</u>	<u>\$163,822</u>
<u>Beginning Fund Balances</u>	<u>\$3,785,857</u>	<u>\$1,150,061</u>	<u>\$4,935,918</u>
<u>Ending Fund Balances</u>	<u>\$3,917,436</u>	<u>\$1,182,304</u>	<u>\$5,099,739</u>
<i>Reconciliation to Statement of Activities, change in Net Position:</i>			
Net Change in Fund Balances - Above			\$163,822
Pension and Other Post-Employment Benefits Plans (Deferred Outflows, Net Liability, Deferred Inflows)			(\$14,441)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are recorded as unavailable revenue (a deferred inflow) in governmental funds			\$16,999
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			\$381,169
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.			\$83,361
<u>Changes in Net Position of Governmental Activities</u>			<u>\$630,910</u>

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

**TOWN OF CASTINE, MAINE**  
**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**  
**JUNE 30, 2023**

(Exhibit V)

	<i>Water Department</i>	<i>Sewer Department</i>	<i>Totals</i>
<u>Assets</u>			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$99,396		\$99,396
Accounts Receivable - net	\$149,940	\$135,235	\$285,175
Prepaid Expenses	\$34,748		\$34,748
Due from Other Funds	\$887,905		\$887,905
<i>Total Current Assets</i>	<u>\$1,171,989</u>	<u>\$135,235</u>	<u>\$1,307,224</u>
<i>Noncurrent Assets:</i>			
<i>Capital Assets:</i>			
Depreciable Assets	\$6,326,054	\$5,082,475	\$11,408,529
Accumulated Depreciation	(\$2,227,520)	(\$2,118,032)	(\$4,345,552)
<i>Total Noncurrent Assets</i>	<u>\$4,098,534</u>	<u>\$2,964,443</u>	<u>\$7,062,977</u>
<i>Total Assets</i>	<u><u>\$5,270,523</u></u>	<u><u>\$3,099,678</u></u>	<u><u>\$8,370,201</u></u>
<u>Liabilities</u>			
<i>Current Liabilities:</i>			
Accounts Payable	\$398		\$398
Accrued Expenses	\$12,425	\$9,467	\$21,892
Due to Other Funds		\$156,461	\$156,461
Current Portion of Long-Term Debt	\$214,444	\$210,408	\$424,852
<i>Total Current Liabilities</i>	<u>\$227,267</u>	<u>\$376,335</u>	<u>\$603,602</u>
<i>Long-Term Liabilities:</i>			
Bonds Payable	\$1,926,635	\$1,358,957	\$3,285,592
Less Current Portion	(\$214,444)	(\$210,408)	(\$424,852)
<i>Net Long-Term Liabilities</i>	<u>\$1,712,191</u>	<u>\$1,148,549</u>	<u>\$2,860,740</u>
<i>Total Liabilities</i>	<u>\$1,939,458</u>	<u>\$1,524,885</u>	<u>\$3,464,343</u>
<u>Net Position</u>			
<i>Net Position</i>			
Net Investment in Capital Assets	\$2,171,899	\$1,605,486	\$3,777,385
Restricted	\$0	\$0	\$0
Unrestricted (Deficit)	\$1,159,166	(\$30,693)	\$1,128,473
<i>Total Net Position</i>	<u>\$3,331,065</u>	<u>\$1,574,793</u>	<u>\$4,905,858</u>
<i>Total Liabilities and Net Position</i>	<u><u>\$5,270,523</u></u>	<u><u>\$3,099,678</u></u>	<u><u>\$8,370,201</u></u>

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

TOWN OF CASTINE, MAINE

(Exhibit VI)

STATEMENT OF REVENUES, EXPENSES AND CHANGESIN NET POSITION - PROPRIETARY FUNDSFOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Totals</u>
<u>Operating Revenues:</u>			
Charges for Services	\$615,600	\$610,210	\$1,225,810
<u>Total Operating Revenues</u>	<u>\$615,600</u>	<u>\$610,210</u>	<u>\$1,225,810</u>
<u>Operating Expenses:</u>			
Operation and Maintenance	\$252,099	\$309,852	\$561,951
Depreciation	\$137,280	\$129,285	\$266,565
Assessments	\$3,690		\$3,690
<u>Total Operating Expenses</u>	<u>\$393,069</u>	<u>\$439,136</u>	<u>\$832,205</u>
<u>Operating Profit (Loss)</u>	<u>\$222,531</u>	<u>\$171,073</u>	<u>\$393,604</u>
<u>Other Revenues</u>			
Interest Earned	\$95		\$95
Interest Expense	(\$67,914)	(\$45,234)	(\$113,148)
<u>Change in Net Position</u>	<u>\$154,712</u>	<u>\$125,840</u>	<u>\$280,552</u>
<u>Net Position - Beginning</u>	<u>\$3,176,353</u>	<u>\$1,448,954</u>	<u>\$4,625,307</u>
<u>Net Position - Ending</u>	<u>\$3,331,065</u>	<u>\$1,574,793</u>	<u>\$4,905,858</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, 2023

	<i>Water Department</i>	<i>Sewer Department</i>	<i>Totals</i>
<u><i>Cash Flows from Operating Activities:</i></u>			
Received from Customers	\$612,606	\$592,335	\$1,204,941
Payments to Suppliers	(\$248,079)	(\$293,412)	(\$541,491)
Payments to Employees	(\$16,715)	(\$16,440)	(\$33,155)
(Increase)/Decrease in Due From Other Funds	(\$47,615)	(\$26,418)	(\$74,033)
<u><i>Cash Flows from Operations</i></u>	<u>\$300,197</u>	<u>\$256,065</u>	<u>\$556,262</u>
<u><i>Cash Flows from Investing Activities:</i></u>			
Capital Expenditures	(\$22,938)	\$0	(\$22,938)
Interest Earned	\$95	\$0	\$95
<u><i>Cash Flows from Investing</i></u>	<u>(\$22,843)</u>	<u>\$0</u>	<u>(\$22,843)</u>
<u><i>Cash Flows from Financing Activities:</i></u>			
Interest on Bonds Payable	(\$68,775)	(\$46,890)	(\$115,665)
Principal on Bonds Payable	(\$210,762)	(\$209,175)	(\$419,937)
<u><i>Cash Flows from Financing</i></u>	<u>(\$279,537)</u>	<u>(\$256,065)</u>	<u>(\$535,602)</u>
<u><i>Net Cash Flows</i></u>	<u>(\$2,183)</u>	<u>\$0</u>	<u>(\$2,183)</u>
<u><i>Beginning Cash Balance</i></u>	<u>\$101,579</u>	<u>\$0</u>	<u>\$101,579</u>
<u><i>Ending Cash Balance</i></u>	<u>\$99,396</u>	<u>\$0</u>	<u>\$99,396</u>
<u><i>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:</i></u>			
Operating Income (Loss)	\$222,531	\$171,073	\$393,604
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities;			
Depreciation	\$137,280	\$129,285	\$266,565
Changes in Assets and Liabilities;			
Receivables, net	(\$2,994)	(\$17,875)	(\$20,869)
Prepaid Expenses	\$1,468	\$0	\$1,468
Accounts Payable	(\$10,473)	\$0	(\$10,473)
Due From Other Funds	(\$47,615)	(\$26,418)	(\$74,033)
<u><i>Cash Flows from Operations</i></u>	<u>\$300,197</u>	<u>\$256,065</u>	<u>\$556,262</u>

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

TOWN OF CASTINE, MAINE

(Exhibit VIII)

STATEMENT OF FIDUCIARY NET POSITIONJUNE 30, 2023

	<u>Wetherle Memorial Library</u>	<u>Trust Funds</u>	<u>Total</u>
<u>Assets</u>			
Cash & Cash Equivalents		\$172,024	\$172,024
Investments	\$7,628,427		\$7,628,427
<u>Total Assets</u>	<u>\$7,628,427</u>	<u>\$172,024</u>	<u>\$7,800,451</u>
<u>Liabilities</u>			
Due to Other Funds	\$5,898	\$381	\$6,280
<u>Total Liabilities</u>	<u>\$5,898</u>	<u>\$381</u>	<u>\$6,280</u>
<u>Net Position</u>			
Restricted - Wetherle Library	\$7,622,529		\$7,622,529
Restricted - Trust Principal		\$30,125	\$30,125
Restricted - Trust Expendable		\$141,517	\$141,517
<u>Total Net Position</u>	<u>\$7,622,529</u>	<u>\$171,642</u>	<u>\$7,794,171</u>
<u>Total Liabilities &amp; Net Position</u>	<u>\$7,628,427</u>	<u>\$172,024</u>	<u>\$7,800,451</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, 2023

	<i>Witherle Memorial Library</i>	<i>Trust Funds</i>	<i>Total</i>
<u>Additions</u>			
Investment Earnings (Losses)	\$176,773	\$445	\$177,218
Rental Income		\$14,759	\$14,759
Other Additions			\$0
<u>Total Additions</u>	<u>\$176,773</u>	<u>\$15,204</u>	<u>\$191,977</u>
<u>Reductions</u>			
Lighthouse Expenditures		\$11,232	\$11,232
Fiduciary Fees / Bank Fees	\$42,661		\$42,661
<u>Total Reductions</u>	<u>\$42,661</u>	<u>\$11,232</u>	<u>\$53,893</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In		\$500	\$500
Operating Transfers Out	(\$135,945)	(\$1,700)	(\$137,645)
Unrealized Gains (Losses) from Investments	\$607,479		\$607,479
<u>Total Other Financing Sources (Uses)</u>	<u>\$471,534</u>	<u>(\$1,200)</u>	<u>\$470,334</u>
<u>Excess of Additions and other Financing Sources over Reductions and other Financing Uses</u>			
	\$605,646	\$2,772	\$608,417
<u>Beginning Net Position</u>	<u>\$7,016,883</u>	<u>\$168,871</u>	<u>\$7,185,754</u>
<u>Ending Net Position</u>	<u>\$7,622,529</u>	<u>\$171,642</u>	<u>\$7,794,171</u>

*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, 2023**

**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 \$473,682 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, 2023 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Trust Funds</u>	<u>Total</u>
<u>Nonspendable</u>				
Cemetery Fund			\$13,152	\$13,152
Robert Gray Fund			\$3,000	\$3,000
Arthur Hawes Fund			\$2,050	\$2,050
Ministerial School Fund			\$1,035	\$1,035
Lighthouse Fund			\$492	\$492
Wetherle Clock Fund			\$1,000	\$1,000
Samuel Adams Fuel			\$9,396	\$9,396
<u>Restricted</u>				
Wetherle Library Trust			\$7,622,529	\$7,622,529
Revenue Sharing	\$127,902			\$127,902
ARPA Funds	\$52,446			\$52,446
Education	\$293,334			\$293,334
<u>Committed</u>				
Capital Projects Fund		\$1,182,304		\$1,182,304
<u>Assigned</u>				
Revaluation	\$12,927			\$12,927
Tax Anticipation Note Interest	\$3,000			\$3,000
<u>Unassigned</u>	<u>\$3,427,826</u>		<u>\$141,517</u>	<u>\$3,569,343</u>
<u>Total Fund Balances</u>	<u>\$3,917,436</u>	<u>\$1,182,304</u>	<u>\$7,794,171</u>	<u>\$12,893,911</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 \$6,380,193 and the bank balance was \$6,393,320. Of the bank balance, the entire amount was insured or collateralized as of June 30, 2023.

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	\$401,111
Fixed income bonds and mutual funds	<u>\$494,411</u>
Total short-term investments	<u><u>\$895,522</u></u>
Long-term investments:	
Equities	\$5,445,761
Fixed income bonds and mutual funds	<u>\$1,287,145</u>
Total long-term investments	<u><u>\$6,732,905</u></u>

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

Investment returns were as follows:	
Investment income (loss)	<u><u>\$784,251</u></u>

Return Objectives

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

Risk Parameters

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

Fair Value

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

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

Fair values of assets at June 30, 2023 measured on a recurring basis are as follows:

	2023
	<i>Fair Value</i>
<b>Quoted Prices in Active Markets (Level 1)</b>	
Money Market funds, equities,	
Fixed income bonds and mutual funds	\$7,628,427
Total Level 1	\$7,628,427

**Note 3 - Property Taxes**

Property taxes were assessed on April 1, 2022 and committed on August 1, 2022. 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, \$45,485 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, 2023 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<b><u>Governmental Activities:</u></b>				
<b><u>Capital assets not being depreciated</u></b>				
Land	\$914,637			\$914,637
<b><u>Capital assets being depreciated</u></b>				
Buildings	\$3,423,383	\$21,270		\$3,444,653
Equipment and Vehicles	\$1,293,770	\$9,000		\$1,302,770
Infrastructure	\$8,250,855	\$371,116		\$8,621,971
<i>Total capital assets being depreciated</i>	\$12,968,007	\$401,387	\$0	\$13,369,394
<b><u>Less accumulated depreciation for</u></b>				
Buildings	\$1,012,115	\$72,177		\$1,084,292
Equipment and Vehicles	\$821,057	\$47,781		\$868,838
Infrastructure	\$1,544,304	\$198,067		\$1,742,371
<i>Total accumulated depreciation</i>	\$3,377,476	\$318,025	\$0	\$3,695,501
<i>Net capital assets being depreciated</i>	\$9,590,532	\$83,362	\$0	\$9,673,893
<b><u>Governmental Activities</u></b>				
<i>Capital Assets, net</i>	\$10,505,169	\$83,362	\$0	\$10,588,530
<b><u>Business-type Activities:</u></b>				
<b><u>Wastewater Department:</u></b>				
<b><u>Capital assets not being depreciated</u></b>				
Land	\$59,608			\$59,608
<b><u>Capital assets being depreciated</u></b>				
Buildings	\$277,152			\$277,152
Equipment and Vehicles	\$299,098			\$299,098
Infrastructure	\$4,446,617			\$4,446,617
<i>Total capital assets being depreciated</i>	\$5,022,867	\$0	\$0	\$5,022,867

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Less accumulated depreciation for</i>				
Buildings	\$240,783	\$994		\$241,777
Equipment and Vehicles	\$270,091	\$12,890		\$282,982
Infrastructure	\$1,477,873	\$115,400		\$1,593,273
<i>Total accumulated depreciation</i>	<i>\$1,988,747</i>	<i>\$129,285</i>	<i>\$0</i>	<i>\$2,118,032</i>
<i>Net capital assets being depreciated</i>	<i>\$3,034,120</i>	<i>(\$129,285)</i>	<i>\$0</i>	<i>\$2,904,835</i>
<i>Business-type Activities</i>				
<i>Capital Assets, net</i>	<i>\$3,093,728</i>	<i>(\$129,285)</i>	<i>\$0</i>	<i>\$2,964,443</i>
<b><i>Water Department:</i></b>				
<i>Capital assets not being depreciated</i>				
Land	\$25,746			\$25,746
<i>Capital assets being depreciated</i>				
Buildings, Equipment and Infrastructure	\$6,287,370	\$22,938	\$10,000	\$6,300,308
<i>Total capital assets being depreciated</i>	<i>\$6,287,370</i>	<i>\$22,938</i>	<i>\$10,000</i>	<i>\$6,300,308</i>
<i>Less accumulated depreciation for</i>				
Buildings, Equipment and Infrastructure	\$2,100,240	\$137,280	\$10,000	\$2,227,520
<i>Total accumulated depreciation</i>	<i>\$2,100,240</i>	<i>\$137,280</i>	<i>\$10,000</i>	<i>\$2,227,520</i>
<i>Net capital assets being depreciated</i>	<i>\$4,187,130</i>	<i>(\$114,342)</i>	<i>\$0</i>	<i>\$4,072,788</i>
<i>Business-type Activities</i>				
<i>Capital Assets, net</i>	<i>\$4,212,876</i>	<i>(\$114,342)</i>	<i>\$0</i>	<i>\$4,098,534</i>

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

<i>Governmental Activities:</i>	
General Government	\$41,895
Public Safety	\$32,755
Public Works, including depreciation of general infrastructure assets	\$212,437
Library	\$20,698
Education	\$10,241
Total Depreciation Expense - Governmental Activities	\$318,025

**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, 2023:

	<i>Beginning Balance</i>	<i>Additions (Retirements)</i>	<i>Ending Balance</i>	<i>Amounts Due Within One Year</i>
<i>Governmental Activities:</i>				
Emerson Hall	\$233,750	(\$21,250)	\$212,500	\$21,250
Infrastructure	\$2,631,938	(\$359,919)	\$2,272,018	\$366,671
<i>Total Governmental Activities</i>	<i>\$2,865,688</i>	<i>(\$381,169)</i>	<i>\$2,484,518</i>	<i>\$387,921</i>
<i>Business-Type Activities:</i>				
Wastewater	\$1,050,000	(\$175,000)	\$875,000	\$175,000
Wastewater	\$73,224	(\$8,136)	\$65,089	\$8,136
Wastewater	\$444,907	(\$26,039)	\$418,868	\$27,272
	\$1,568,132	(\$209,175)	\$1,358,957	\$210,408

Business-Type Activities:

Water	\$219,956	(\$32,337)	\$187,619	\$33,954
Water	\$240,000	(\$60,000)	\$180,000	\$60,000
Water	\$13,259	(\$13,259)	(\$0)	\$0
Water	\$214,776	(\$23,864)	\$190,911	\$23,864
Water	\$353,319	(\$22,449)	\$330,870	\$23,019
Water	\$746,140	(\$43,719)	\$702,421	\$45,788
Water	\$276,109	(\$15,401)	\$260,708	\$15,672
	<u>\$2,063,558</u>	<u>(\$211,030)</u>	<u>\$1,852,529</u>	<u>\$202,298</u>
<i>Total Business-Type Activities</i>	<u>\$3,631,690</u>	<u>(\$420,204)</u>	<u>\$3,211,486</u>	<u>\$412,706</u>
<i>Total Debt</i>	<u>\$6,497,378</u>	<u>(\$801,374)</u>	<u>\$5,696,004</u>	<u>\$800,627</u>

Governmental Activities:

In 2012 the Town issued bonds for the Emerson Hall municipal building with the Maine Municipal Bond Bank. The bonds were issued for \$425,000 with annual principal payments payable of \$21,250. Interest is payable semi-annually at a rate of 1.48% - 3.706%. The balance at June 30, 2023 was \$212,500.

In 2015 the Town issued bonds for infrastructure improvements with the Maine Municipal Bond Bank. The bonds were issued for \$4,654,182 with annual principal and interest payments payable of \$546,259 through 2027. Payments are reduced to \$158,445 beginning in 2028. Interest is payable semi-annually at a rate of .35% - 3.89%. The balance at June 30, 2023 was \$2,272,018.

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, 2023 was \$875,000.

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, 2023 was \$256,000.

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, 2023 was \$0.

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, 2023 was \$180,000.

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, 2023 was \$187,619.

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, 2023 was \$330,870.

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, 2023 was \$1,121,289.

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, 2023 was \$260,708.

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>
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>\$5,696,004</u>	<u>\$843,595</u>	<u>\$6,539,599</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, 2023, Due from Other Funds consist of a payable in the Sewer Department and offsetting receivable in the General Fund of \$156,461. In addition, the Trust funds owe the General fund \$6,280, the Capital projects fund is owed \$1,150,304 and the Water Department \$955,141. 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, 2023, 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, 2023 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>
2023	\$49,448	\$24,821	\$92,368	\$646,381
2022	\$40,572	\$20,366	\$75,787	\$530,352
2021	\$39,618	\$21,544	\$74,213	\$517,884

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, 2023, the School Department reported a net pension liability of \$0. The net pension liability was measured as of June 30, 2022, 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, 2022, the School Department's proportion was 0.000000%, which was a net change of 0.00% from its proportion measured at June 30, 2021.

For the fiscal year ended June 30, 2023, the School Department recognized pension expense of \$17,224. At June 30, 2023, 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	\$0	\$701
Employer Contributions made subsequent to measurement date	\$24,821	\$0
	<u>\$24,821</u>	<u>\$701</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>	
2023	\$24,120
2024	\$0
2025	\$0
2026	\$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, 2022 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, 2022 are summarized in the following table:

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

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 2022 Comprehensive Annual Financial Report available online at [www.maineprs.org](http://www.maineprs.org) or by contacting the System at (207) 512-3100.

Note 8 - Other Retirement Benefits

Full time employees of the Town can contribute up to 6% of their salary to a defined contribution retirement plan with the International City Management Association Retirement Corporation. The Town matches the employees contributions. These plans are individually owned with the exception of the Town's contribution, which is fully vested after three years of employment. Retirement expenses for the years ended June 30, 2021, 2022 and 2023 were \$11,732, \$19,161 and \$21,452 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, 2022 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 basic group life insurance benefits, during retirement to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10 year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at a rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

C. Funding Policy

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

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2022, 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</i>	<i>Benefits</i>	<i>Net OPEB</i>
	<i>Payments</i>	<i>Expense</i>	<i>Liability</i>
2022	\$1,616	\$1,440	\$13,557

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, 2022, 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. 3.72% per annum for 2022 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 7.90% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Pre-Medicare Drug:* Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Medicare Medical:* Initial trend of 4.80% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Medicare Drug:* Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% 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, 2022 is based upon an earlier measurement date, as of December 31, 2021 and is 2.06% per annum. The discount rate as of December 31, 2023 is based upon an earlier measurement date, as of December 30, 2022 and is 3.72% 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

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 1/1/2022 (Reporting 12/31/2022)</u>	\$126,254	\$0	\$126,254
<u>Changes:</u>			
Service Cost	\$1,304		\$1,304
Interest	\$2,610		\$2,610
Changes of benefits	\$0		\$0
Differences between expected and actual experience	\$0		\$0
Changes of assumptions	(\$13,860)		(\$13,860)
Contributions - employer		\$1,737	(\$1,737)
Benefit payments	(\$1,737)	(\$1,737)	\$0
<u>Net changes</u>	<u>(\$11,683)</u>	<u>\$0</u>	<u>(\$11,683)</u>
<u>Balances at 1/1/2023 (Reporting 12/31/2023)</u>	<u>\$114,571</u>	<u>\$0</u>	<u>\$114,571</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 (2.72%) or 1 percentage point higher (4.72%) than the current discount rate:

	<u>1.0% Decrease (2.72%)</u>	<u>Discount Rate (3.72%)</u>	<u>1.0% Increase (4.72%)</u>
<u>Net OPEB Liability (Asset)</u>	<u>\$130,296</u>	<u>\$114,571</u>	<u>\$101,405</u>

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>
<u>Net OPEB Liability (Asset)</u>	<u>\$100,510</u>	<u>\$114,571</u>	<u>\$131,333</u>

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.

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$0	\$14,975
Changes in Assumptions	\$9,266	\$11,743
Net Difference between projected between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$9,266</u>	<u>\$26,718</u>

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

<i>Year ended</i>	
2024	(\$4,034)
2025	(\$5,323)
2026	(\$5,323)
2027	(\$2,772)
2028	\$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 55% 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 45% of the blended premium rate for coverage elected. Spouses must contribute 100% of the blended premium amounts. This total premium is paid for by both the State and the retiree and/or spouse. The MEABT is not responsible for the premium, but instead the implicit rate subsidy. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums are based on the average active and per-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage, thus an implied subsidy. Beginning July 1, 2021, retiree coverage is reduced to 45% of the blended premium.



D. Employees covered by benefit terms:

At June 30, 2022, 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	5
Active employees	13
Average age	51.92
Average service	8.50

E. Net OPEB Liability:

The School Department’s net OPEB liability was measured as of June 30, 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 June 30, 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>	2.16% per annum for 2021 reporting. 3.54% per annum for 2022 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 7.95% applied in FYE 2023 grading over 19 years to 4.00% per annum.
<i>Medicare Medical:</i>	Initial trend of 0.00% applied in FYE 2023 grading over 18 years to 4.29% 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:

- 98.1% and 87.5% 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, 2021 is 2.16% per annum. The discount rate as of June 30, 2022 is 3.54% 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 6/30/2021 (Reporting 6/30/2022)</u>	\$110,422	\$0	\$110,422
<u>Changes:</u>			
Service Cost	\$3,546		\$3,546
Interest	\$2,462		\$2,462
Changes of benefits	\$0		\$0
Differences between expected and actual experience	(\$13,504)		(\$13,504)
Change of Assumptions	(\$15,232)		(\$15,232)
Contributions - Employer	\$0	\$0	\$0
Benefit Payments	\$0	\$0	\$0
<u>Net changes</u>	<u>(\$22,728)</u>	<u>\$0</u>	<u>(\$22,728)</u>
<u>Balances at 6/30/2022 (Reporting 6/30/2023)</u>	<u>\$87,694</u>	<u>\$0</u>	<u>\$87,694</u>

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

The following presents the net OPEB liability of the School Department, as well as what the School Department’s net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54%) or 1 percentage point higher (4.54%) than the current discount rate:

	<i>1.0% Decrease (2.54%)</i>	<i>Discount Rate (3.54%)</i>	<i>1.0% Increase (4.54%)</i>
<i>Net OPEB Liability (Asset)</i>	\$103,825	\$87,694	\$74,730

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

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

	<i>1.0% Decrease</i>	<i>Healthcare Trend Rate</i>	<i>1.0% Increase</i>
<i>Net OPEB Liability (Asset)</i>	\$73,786	\$87,694	\$105,286

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	\$13,993
Changes in Assumptions	\$17,714	\$13,557
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	<u>\$0</u>	<u>\$0</u>
	<u>\$17,714</u>	<u>\$27,550</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	(\$335)
2024	\$526
2025	(\$618)
2026	(\$4,623)
2027	(\$4,786)
Thereafter	\$0

Note 10 - Lease and Service Based Information Technology Agreement (SBITA) 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 outflows related to lease activity previously classified as operating leases by governmental entities. Governmental Accounting Standards Board (GASB) Statement No. 96 related to service based information technology agreement (SBITA) reporting became effective during the fiscal year ended June 30, 2023.

During the fiscal year ended June 30, 2023 the Town had no material lease or SBITA activity to report. The Town has no material lease agreements in effect. The Town has immaterial SBITA agreements in effect related to accounting software and other software in use.

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, 2023.

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, 2023

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Property Tax Revenues	\$3,341,238	\$3,341,238	\$3,326,892	(\$14,346)
State Road Assistance	\$12,500	\$12,500	\$12,872	\$372
Excise Taxes	\$164,000	\$164,000	\$211,367	\$47,367
State Revenue Sharing	\$105,000	\$105,000	\$118,014	\$13,014
Maine Maritime Academy Support	\$153,000	\$153,000	\$157,701	\$4,701
Investment Earnings	\$15,000	\$15,000	\$256,173	\$241,173
Other Intergovernmental Revenues	\$6,000	\$6,000	\$4,384	(\$1,616)
Municipal Fees, Licenses and Permits	\$52,850	\$52,850	\$60,411	\$7,561
Other Revenues	\$32,900	\$32,900	\$29,915	(\$2,985)
<u>Total Revenues</u>	<u>\$3,882,488</u>	<u>\$3,882,488</u>	<u>\$4,177,730</u>	<u>\$295,242</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
General Government	\$463,308	\$463,308	\$427,173	\$36,135
Public Safety	\$565,387	\$565,387	\$572,110	(\$6,723)
Public Works	\$239,177	\$239,177	\$291,984	(\$52,807)
Library	\$258,379	\$258,379	\$257,467	\$912
Education	\$1,590,615	\$1,590,615	\$1,586,967	\$3,648
Unclassified	\$67,650	\$67,650	\$65,011	\$2,639
Assessments & Debt Service	\$701,567	\$701,567	\$638,889	\$62,677
<u>Total Expenditures</u>	<u>\$3,886,083</u>	<u>\$3,886,083</u>	<u>\$3,839,602</u>	<u>\$46,482</u>
<u>Excess of Revenues over Expenditures</u>	<u>(\$3,595)</u>	<u>(\$3,595)</u>	<u>\$338,129</u>	<u>\$341,724</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$149,145	\$149,145	\$142,200	(\$6,945)
Operating Transfers Out	(\$348,750)	(\$348,750)	(\$348,750)	\$0
<u>Net Change in Fund Balances</u>	<u>(\$203,200)</u>	<u>(\$203,200)</u>	<u>\$131,578</u>	<u>\$334,778</u>
<u>Beginning Fund Balances</u>	<u>\$3,785,857</u>	<u>\$3,785,857</u>	<u>\$3,785,857</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$3,582,657</u>	<u>\$3,582,657</u>	<u>\$3,917,436</u>	<u>\$334,778</u>
<u>Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds:</u>				
Total Revenues per above			\$4,177,730	
State On-Behalf Contributions			\$93,984	
Total Revenues per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds			<u>\$4,271,714</u>	
Total Expenditures per above			\$3,839,602	
State On-Behalf Contributions			\$93,984	
Total Expenditures per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds			<u>\$3,933,586</u>	

(Exhibit XI)

**TOWN OF CASTINE, MAINE  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PROPORTIONATE SHARES OF NET PENSION LIABILITY  
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - STATE EMPLOYEE AND TEACHER PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

For the Fiscal Year Ended June 30,	Proportionate Share of Net Pension Liability	Proportionate Share of Net Pension Liability (Asset)	Covered Employee Payroll	Proportionate Share of Net Pension Liability (As a % of 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 Covered Employee Payroll
2023	0.000000%	\$0	\$646,381	0.000%	\$16,981,792,082	\$14,568,691,334	\$2,413,100,748	85.790%	\$2,221,410,193	108.629%
2022	0.000000%	\$2	\$530,352	0.000%	\$16,392,351,238	\$14,900,644,020	\$1,491,707,308	90.900%	\$2,096,365,332	71.157%
2021	0.000139%	\$0	\$575,074	0.48%	\$14,579,618,010	\$12,801,318,122	\$1,778,299,888	87.91%	\$2,045,875,813	145.413%
2020	0.000139%	\$9,074	\$575,074	3.57%	\$14,587,232,013	\$12,035,579,077	\$2,551,652,936	82.73%	\$2,021,000,000	130.813%
2019	0.001372%	\$18,514	\$560,425	3.30%	\$14,031,187,845	\$11,632,179,683	\$2,399,008,162	82.902%	\$1,808,274,919	135.668%
2018	0.001519%	\$22,049	\$522,845	4.21%	\$13,484,886,512	\$11,693,291,864	\$2,591,594,648	80.781%	\$1,860,230,663	139.316%
2017	0.000216%	\$3,816	\$508,568	0.750%	\$13,069,954,948	\$9,960,335,390	\$3,109,619,558	76.208%	\$1,816,435,084	171.194%
2016	0.000989%	\$13,231	\$537,469	2.462%	\$12,616,287,054	\$10,242,097,022	\$2,374,190,032	81.182%	\$1,699,160,889	139.727%
2015	0.001069%	\$11,549	\$514,715	2.244%	\$12,320,158,783	\$10,337,639,472	\$1,982,519,311	83.908%	\$1,676,857,294	118.228%

\* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retrospective 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, 2023**

<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>
2023	\$24,821	\$24,821	\$0	\$646,381	3.840%
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, 2023**

**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, 2022, 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, 2022 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, 2022 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, 2022.

(Exhibit XII)

**TOWN OF CASTINE, MAINE  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

For the Years Ended	Service Cost (BOY)	Interest Includes on Service Cost	Changes of Benefits and Assumptions	Differences between Experience and Actual	Total OPEB Liability				Plan Fiduciary Net Position				Net OPEB Liability as a % of the Employee Payroll	
					Net Change in OPEB Liability	Total Liability - Beginning	Total Liability - Ending	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Position - Beginning	Plan Fiduciary Position - Ending	Net Change in Plan Fiduciary Net Position	Net Change in Plan Fiduciary Net Position		
2023	\$3,546	\$2,462	(\$13,232)	(\$13,504)	\$110,222	\$87,694	\$0	\$0	\$0	\$0	\$87,694	\$881,723	15.075%	
2021	\$2,454	\$3,529	\$4,500	(\$5,479)	\$98,733	\$103,377	\$0	\$0	\$0	\$0	\$103,377	\$629,924	16.411%	
2020	\$2,096	\$3,410	\$6,861	\$0	\$12,367	\$86,006	\$98,373	\$0	\$0	\$0	\$98,373	\$759,387	12.954%	
2019	\$2,221	\$3,152	(\$5,184)	\$0	\$85,817	\$86,006	\$0	\$0	\$0	\$0	\$86,006	\$739,063	11.637%	
<b>Maize Municipal Employees Health Trust Town Plan</b>														
2023	\$1,304	\$2,610	(\$13,860)	\$0	\$126,254	\$114,571	\$1,737	\$0	(\$1,737)	\$0	\$0	\$114,571	\$173,810	65.917%
2022	\$2,827	\$2,938	\$12,202	(\$24,957)	\$138,266	\$126,254	\$5,022	\$0	(\$5,022)	\$0	\$0	\$126,254	\$173,810	72.639%
2021	\$2,458	\$3,545	\$7,779	\$0	\$129,313	\$138,266	\$4,829	\$0	(\$4,829)	\$0	\$0	\$138,266	\$247,309	55.908%
2020	\$1,734	\$1,711	\$29,377	\$56,778	\$40,861	\$129,313	\$744	\$0	(\$744)	\$0	\$0	\$129,313	\$247,309	52.288%
2019	\$2,418	\$1,521	\$2,789	(\$2,604)	\$38,142	\$41,621	\$645	\$0	(\$645)	\$0	\$0	\$41,621	\$263,000	15.825%

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



**TOWN OF CASTINE, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CONTRIBUTIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

(Exhibit XIV)

	<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>
<b><u>Maine Education Association Benefit Trust School Plan</u></b>				
	2023	\$0	\$0	\$0
	2022	\$0	\$0	\$0
	2021	\$0	\$0	\$0
	2020	\$0	\$0	\$0
	2019	\$0	\$0	\$0
<b><u>Maine Municipal Employees Health Trust Town Plan</u></b>				
	2023	\$1,737	\$1,737	\$0
	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, 2023**

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

The total OPEB liability in the June 30, 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 School Department's net OPEB liability was measured as of June 30, 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	2.16% per annum for 2021 reporting. 3.54% per annum for 2022 reporting.
Salary Increase Rate	2.75% per year
Administration and claims expense	Included in per-capita claims cost
Retirement Age	65

Healthcare cost trend rates:

*Pre-Medicare Medical:* Initial trend of 7.95% applied in FYE 2023 grading over 19 years to 4.00% per annum.

*Medicare Medical:* Initial trend of 0.00% applied in FYE 2023 grading over 18 years to 4.29% 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:

- 98.1% and 87.5% 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, 2023 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, 2023, 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. 3.72% per annum for 2023 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 7.90% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Pre-Medicare Drug:* Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Medicare Medical:* Initial trend of 4.80% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Medicare Drug:* Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% 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, 2022.

(Schedule 1 - Page 1 of 2)

**TOWN OF CASTINE, MAINE  
SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Department	Beginning Balance	Appropriated	Revenues	Transfers from Reserve	Total Available	Expenditures	Transfers to Reserve	Unexpended (Overdraft)	Ending Balance
<b>General Government:</b>									
Administration	\$36,205	\$36,566	\$361	\$0	\$36,566	\$34,148	\$0	\$2,418	\$12,927
Office Personnel	\$214,190	\$214,190	\$0	\$0	\$214,190	\$207,470	\$0	\$6,720	\$0
Emerson Hall	\$27,561	\$27,561	\$0	\$0	\$27,561	\$24,133	\$0	\$3,428	\$0
Insurance	\$39,620	\$39,620	\$0	\$0	\$39,620	\$40,829	\$0	(\$1,209)	\$0
Employee Benefits	\$70,544	\$70,544	\$0	\$0	\$70,544	\$70,304	\$0	\$240	\$0
Code Enforcement	\$12,273	\$12,273	\$0	\$0	\$12,273	\$12,003	\$0	\$270	\$0
General	\$57,915	\$57,915	\$0	\$0	\$57,915	\$38,648	\$0	\$19,267	\$0
Revaluation	\$5,000	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
	\$7,927	\$463,308	\$361	\$0	\$471,596	\$427,534	\$0	\$31,135	\$12,927
<b>Public Safety:</b>									
Fire Safety	\$109,864	\$109,864	\$0	\$0	\$109,864	\$114,933	\$0	(\$5,069)	\$0
Solid Waste	\$144,571	\$144,571	\$81,662	\$0	\$226,233	\$231,814	\$0	(\$5,581)	\$0
Septic Disposal	\$6,000	\$6,000	\$0	\$0	\$6,000	\$1,000	\$0	\$5,000	\$0
Street Lights	\$1,500	\$1,500	\$0	\$0	\$1,500	\$1,370	\$0	\$130	\$0
Law Enforcement	\$15,000	\$15,000	\$0	\$0	\$15,000	\$16,246	\$0	(\$1,246)	\$0
Traffic Ordinance Officer	\$12,240	\$12,240	\$0	\$0	\$12,240	\$12,240	\$0	\$0	\$0
911 Dispatch	\$4,663	\$4,663	\$0	\$0	\$4,663	\$4,538	\$0	\$125	\$0
Ambulance	\$33,372	\$33,372	\$0	\$0	\$33,372	\$33,371	\$0	\$1	\$0
Hydrant Rental	\$185,500	\$185,500	\$0	\$0	\$185,500	\$185,500	\$0	\$0	\$0
Health Officer	\$500	\$500	\$0	\$0	\$500	\$500	\$0	\$0	\$0
Harbor Master	\$30,331	\$30,331	\$0	\$0	\$30,331	\$28,504	\$0	\$1,827	\$0
Dock/Wharf/Floot	\$9,000	\$9,000	\$0	\$0	\$9,000	\$11,013	\$0	(\$2,013)	\$0
Dock Restrooms	\$7,000	\$7,000	\$0	\$0	\$7,000	\$6,912	\$0	\$88	\$0
Dock W/ff	\$800	\$800	\$0	\$0	\$800	\$1,264	\$0	(\$464)	\$0
Social Security - Public Safety	\$1,116	\$1,116	\$0	\$0	\$1,116	\$1,115	\$0	\$1	\$0
Boat	\$1,400	\$1,400	\$0	\$0	\$1,400	\$1,371	\$0	\$29	\$0
Animal Control	\$2,530	\$2,530	\$0	\$0	\$2,530	\$2,080	\$0	\$450	\$0
	\$0	\$565,387	\$81,662	\$0	\$647,049	\$653,772	\$0	(\$6,723)	\$0
<b>Public Works:</b>									
Public Works Administration	\$146,606	\$146,606	\$0	\$0	\$146,606	\$136,745	\$0	\$9,861	\$0
Grounds Maintenance	\$8,320	\$8,320	\$0	\$0	\$8,320	\$15,189	\$0	(\$6,869)	\$0
Water Supply Maintenance	\$3,500	\$3,500	\$0	\$0	\$3,500	\$3,176	\$0	\$324	\$0
Road Maintenance	\$50,920	\$50,920	\$0	\$0	\$50,920	\$44,743	\$0	\$6,177	\$0
Winter Roads Maintenance	\$83,381	\$83,381	\$0	\$0	\$83,381	\$83,381	\$0	\$0	\$0
Equipment Maintenance	\$21,450	\$21,450	\$0	\$0	\$21,450	\$30,993	\$0	(\$9,543)	\$0
	\$0	\$314,177	\$0	\$0	\$314,177	\$314,227	\$0	(\$50)	\$0

**TOWN OF CASTINE, MAINE  
SCHEDULE OF DEPARTMENTAL OPERATIONS - continued  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Department	Beginning Balance	Appropriated	Revenues	Transfers from Reserve	Total Available	Expenditures	Transfers to Reserve	Lapsed Unexpended (Overdraft)	Ending Balance
<b>Libraries:</b>									
Operations	\$0	\$258,379	\$0	\$0	\$258,379	\$257,467	\$0	\$912	\$0
<b>Education:</b>									
General	\$92,691	\$1,567,470	\$109,691	\$0	\$1,769,852	\$1,690,144	\$0	\$0	\$79,709
Food Service	\$15,373	\$23,145	\$34,678	\$0	\$73,196	\$50,027	\$0	\$0	\$23,169
Special Revenue	\$18,978	\$0	\$28,329	\$0	\$47,307	\$24,461	\$0	\$0	\$22,846
Student Activities	\$23,394	\$0	\$45,934	\$0	\$69,329	\$40,968	\$0	\$0	\$28,360
Capital Improvement	\$29,250	\$0	\$0	\$0	\$29,250	\$0	\$0	\$0	\$29,250
Bus Reserve	\$40,000	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
Technology Reserve	\$10,000	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
Special Education	\$60,000	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
<b>Unclassified:</b>									
Visitor's Center	\$289,686	\$1,590,615	\$218,632	\$0	\$2,098,933	\$1,805,599	\$0	\$0	\$293,334
Castine Band		\$12,000	\$0	\$0	\$12,000	\$12,000	\$0	\$0	\$0
Recreation		\$500	\$0	\$0	\$500	\$500	\$0	\$0	\$0
Historic Preservation		\$2,750	\$0	\$0	\$2,750	\$2,575	\$0	\$175	\$0
General Assistance		\$2,250	\$0	\$0	\$2,250	\$61	\$0	\$2,189	\$0
Unemployment Reserve		\$2,000	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$0
Service Agencies		\$500	\$0	\$0	\$500	\$0	\$500	\$0	\$0
Elm Tree Care		\$3,900	\$0	\$0	\$3,900	\$3,900	\$0	\$0	\$0
Cemetery Maintenance		\$25,000	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0
Clock Maintenance		\$18,000	\$0	\$0	\$18,000	\$18,000	\$0	\$0	\$0
		\$1,250	\$0	\$0	\$1,250	\$975	\$0	\$275	\$0
<b>Assessments and Debt Service:</b>									
Municipal Debt	\$0	\$68,150	\$0	\$0	\$68,150	\$65,011	\$500	\$2,639	\$0
TAN Interest	\$3,000	\$465,460	\$0	\$0	\$465,460	\$460,106	\$0	\$5,354	\$3,000
County Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency Overlay		\$142,268	\$0	\$0	\$142,268	\$142,268	\$0	\$0	\$0
		\$50,000	\$0	\$0	\$50,000	\$36,516	\$0	\$13,484	\$0
		\$43,839	\$0	\$0	\$43,839	\$43,839	\$0	\$43,839	\$0
Capital Reserve Funds	\$3,000	\$701,567	\$0	\$0	\$704,567	\$638,889	\$0	\$62,677	\$3,000
		\$348,250	\$0	\$0	\$348,250	\$0	\$348,250	\$0	\$0
<b>TOTALS</b>	<b>\$300,613</b>	<b>\$4,309,833</b>	<b>\$300,655</b>	<b>\$0</b>	<b>\$4,911,101</b>	<b>\$4,162,499</b>	<b>\$348,750</b>	<b>\$90,591</b>	<b>\$309,261</b>

<u>TOWN OF CASTINE, MAINE</u>		<i>(Schedule 2)</i>
<u>SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE</u>		
<u>FOR THE FISCAL YEAR ENDED JUNE 30, 2023</u>		
<u>Unassigned Fund Balance July 1,</u>		\$3,265,525
<u>Additions:</u>		
Lapsed Accounts from Schedule of Departmental Operations	\$90,591	
Supplemental Taxes	\$4,549	
Interest Earned, net of appropriation	\$241,173	
Excise Taxes, net of appropriation	\$47,367	
Town Fees, net of appropriation	\$8,338	
Parking Tickets, net of appropriation	\$30	
Interest on Taxes, net of appropriation	\$5	
Maine Maritime Academy Fees, net of appropriation	\$4,701	
Other Revenues (Expenses), net of appropriation	(\$2,860)	
	<hr/>	
<u>Total Additions</u>		\$393,895
<u>Reductions:</u>		
Appropriations from Unassigned Fund Balance	\$203,200	
State Reimbursements, net of appropriation	\$1,616	
Library Income, net of appropriation	\$6,945	
Mooring & Docking Fees, net of appropriation	\$777	
Increase in Unavailable Tax Revenue	\$16,999	
Abatements Granted	\$2,057	
	<hr/>	
<u>Total Reductions</u>		<hr/> \$231,594
<u>Unassigned Fund Balance June 30,</u>		<hr/> <hr/> \$3,427,826

**TOWN OF CASTINE, MAINE**  
**SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

(Schedule 3)

Taxable Valuation:

Land, Buildings and Equipment \$253,667,430

Total Taxable Valuation \$253,667,430

Rate per \$1 Valuation \$0.013000

Tax Commitment \$3,297,675

Collections and Adjustments:

Cash Collections \$3,279,742  
 Supplemental Taxes (\$4,549)  
 Abatements Granted \$1,882

Total Collections and Adjustments \$3,277,075

Uncollected Taxes June 30 \$20,600

TOWN OF CASTINE, MAINE

(Schedule 4)

SCHEDULE OF CAPITAL PROJECTS FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<i>Beginning Balance</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Transfers (to and from Reserves</i>	<i>Ending Balance</i>
Fire Vehicles	\$147,919	\$5,200	(\$9,000)	\$5,000	\$149,119
Fire Department Capital	\$10,206	\$17,600		\$15,200	\$43,006
Fire Rescue Building	\$97,543		(\$17,136)	\$15,000	\$95,407
Fire Paramedic	\$3,821				\$3,821
Fire Self Insurance	\$10,000		(\$6,303)	\$10,000	\$13,697
Public Works Vehicle	\$179,631			\$10,000	\$189,631
Roadway Improvements	\$445,525	\$372	(\$295,499)	\$244,000	\$394,398
Emerson Hall	\$15,600	\$50,000	(\$25,461)	\$5,000	\$45,139
Building Roof	\$31,844			\$500	\$32,344
Recreation	\$3,398				\$3,398
Elm Tree Planting	\$2,080	\$136	(\$207)		\$2,009
Elm Tree Preservation	\$6,863	\$26,803	(\$13,687)		\$19,979
Fireworks Fund	\$5,077	\$1,432	(\$10,000)	\$1,000	(\$2,490)
Friends & Neighbors	\$681				\$681
Pump Out	\$643		(\$643)		\$0
Town Property Survey	\$4,865			\$1,000	\$5,865
Harbor Master Boat	\$19,136			\$600	\$19,736
Hardware Software	\$10,252		(\$1,879)	\$1,400	\$9,773
Harbor Improvements	\$14,999		(\$29,508)	\$10,000	(\$4,509)
Mooring Field Maintenance	\$6,500		(\$120)	\$750	\$7,130
Comprehensive Plan	(\$3,082)		(\$2,880)	\$6,500	\$538
Economic Development	\$161				\$161
Library Capital	\$5,899	\$50			\$5,949
Library Maintenance	(\$128)	\$5,000			\$4,872
Grant Lib-Lyle Book Fund	\$1,971				\$1,971
Library Minerva	\$9,660		(\$4,300)		\$5,360
Library Book Fund	\$17,983	\$1,654	(\$30)		\$19,608
Library Summer Food	\$570				\$570
Library Friends Donations	\$5,004		(\$1,096)		\$3,907
Farmer's Market Grant	\$1,660				\$1,660
One Hancock Fuel	\$1,070				\$1,070
Back Shore Pond	\$18,141	\$611		\$6,800	\$25,552
Sewer Projects	\$1,137		(\$1,137)		\$0
Dock Restrooms	\$1,159		(\$777)		\$382
Public Works Facility	\$16,000		(\$6,042)	\$10,000	\$19,958
Employment Advertising	\$3,000			\$500	\$3,500
Independence Day Festivities	\$0	\$987			\$987
Historic Grants	\$67				\$67
Fort George	\$3,600			\$2,000	\$5,600
Street Lights - LED	\$8,964		(\$249)	\$3,000	\$11,715
Castine's 200th Celebration	\$40,235				\$40,235
Clock Maintenance	\$409	\$100			\$509
<i>Totals</i>	<u>\$1,150,061</u>	<u>\$109,946</u>	<u>(\$425,953)</u>	<u>\$348,250</u>	<u>\$1,182,304</u>



**TOWN OF CASTINE, MAINE**  
**SCHEDULE OF TRUST FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

(Schedule 5)

	<i>Income</i>					<i>Principal Balance</i>
	<i>Beginning Balance</i>	<i>Interest Earned</i>	<i>Revenues (Expended)</i>	<i>Transfers (to) and from Reserves</i>	<i>Ending Balance</i>	
Bagaduce Ambulance	\$58,375	\$216		(\$1,700)	\$56,891	\$0
Cemetery Fund	\$3,949	\$9			\$3,958	\$13,152
Robert Gray Fund	\$645	\$2			\$647	\$3,000
Arthur Hawes Fund	\$297	\$1			\$298	\$2,050
Ministerial School Fund	\$1,653	\$1			\$1,654	\$1,035
Lighthouse Fund	\$59,760	\$209	\$3,527		\$63,495	\$492
Wetherle Clock Fund	\$1,559	\$1			\$1,560	\$1,000
Unemployment	\$11,251			\$500	\$11,751	\$0
Samuel Adams Fuel	\$1,257	\$5			\$1,262	\$9,396
<u>Totals</u>	<u>\$138,746</u>	<u>\$445</u>	<u>\$3,527</u>	<u>(\$1,200)</u>	<u>\$141,517</u>	<u>\$30,125</u>

**TOWN OF CASTINE, MAINE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

(Schedule 6)

<u>Federal Grantor/Pass-Through</u>			<u>Program</u>	
<u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass- Through Number</u>	<u>Award Amount</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
Title IA - Disadvantaged	84.010	013-05A-3107-13	\$750	\$750
Small Rural School Achievement	84.358	013-05A-3305-03	\$7,650	\$7,650
<u>Special Education Cluster:</u>				
Title VI - Part B - Local Entitlement	84.027	013-05A-3046-12	\$17,431	\$13,563
			<u>\$17,431</u>	<u>\$13,563</u>
<u>Education Stabilization Fund Under the Coronavirus</u>				
Aid, Relief and Economic Security Act	84.425	-	\$2,498	\$2,498
			<u>\$28,329</u>	<u>\$24,461</u>
<u>Total U.S. Department of Education</u>				
<u>U.S. Department of Agriculture:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
State Pandemic Electronic Benefit Transfer Grants	10.558	-	\$628	\$628
<u>Child Nutrition Cluster:</u>				
National School Lunch Program - Lunch	10.555	-	\$19,715	\$19,715
Supply Chain Assistance	10.555	-	\$11,195	\$11,195
<u>Food Distribution Cluster:</u>				
Food Distribution - Donated Commodities	10.565	-	\$1,813	\$1,813
			<u>\$33,351</u>	<u>\$33,351</u>
<u>Total U.S. Department of Agriculture</u>				
<u>U.S. Department of Treasury:</u>				
Coronavirus State and Local Fiscal Recovery Fund	21.027	-	\$0	\$52,385
			<u>\$0</u>	<u>\$52,385</u>
<u>Total U.S. Department of Treasury</u>				
			<u>\$61,679</u>	<u>\$110,197</u>
<u>Totals</u>				

# NOTES

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# NOTES

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**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.**

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