



227TH ANNUAL REPORT FOR
THE TOWN OF
CASTINE, MAINE
2023–2024

TOWN WARRANT 2025
INCORPORATED 1796



Castine, Maine Incorporated 1796



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

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Memorial Library, Adams School, Castine Patriot,

Town Office and for anyone we may have missed, we apologize.

Dedication



Henry (2006) working at Fort George on the soccer field for Adams School



*Henry's retirement, Dec '24, with Town Managers he has worked for from past to present;
pictured L-R = Shawn Blodgett, Henry Erhard, Derik Goodine & Joseph Slocum
(Note: Henry also worked for Town Managers Robbie Robinson, Dale Abernethy & Jimmy
Goodson)*

This edition is dedicated to Henry Erhard who retired in December 2024 after 30 years on the job with Public Works. Henry took precise care of Town owned properties which included, mowing, building, snow removal, ditching, and much more. Often Henry was seen setting up the soccer field for Adams School, assisted with the annual Christmas Tree, built one of the Town Dock gazebos and refurbished Town flagpoles and cannon mounts including the one captured by the U.S.S. Castine in Nov 1899, which is on display at Emerson Hall.

We thank Henry for all his years of dedication to the Town and for his contributions to the community over the decades. We wish him and his wife Laurie luck with all their future endeavors. We miss Henry but cherish and look forward to his visits to the Town Office.

Honor Roll

Monique Muttly Brown

Lance A. Burton

Richard “Robbie” Robinson

James “Jim” Shanley

Cynthia Boyer

Robert “Bob” Bruce

Benjamin “Ben” Clarke

Guy Deutermann

James Gibbons

Jane “Betty” Norris

Timothy “Tim” Sampson

The Next Generation

Oliver Gabriel Lewis

Lucrezia Mary Morgioni

Cillian James Stanhope



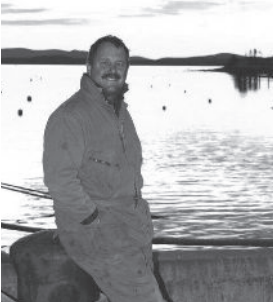
Cynthia Boyer



Monique Muttu Brown



Bob Bruce



Lance Burton



Ben Clarke



Guy Deutermann



James Gibbons



Betty Norris



Robbie Robinson



Tim Sampson



Jim Shanley

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Castine Municipal Office Hours

Emerson Hall, 67 Court Street
Monday through Friday, 8:00 a.m. to 3:30 p.m.
Closed on legal holidays
www.castine.me.us

Transfer Station Hours

Monday	Closed
Tuesday	8 a.m.–1 p.m.
Wednesday	8 a.m.–1 p.m.
Thursday	8 a.m.–1 p.m.
Friday	8 a.m.–1 p.m.
Saturday	8 a.m.–noon
Sunday	Closed

Curbside Pick-up

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

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

Note:

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

Directory of Local Facilities

Town Office, Emerson Hall, Court Street	326-4502
Town Manager	326-4502
Code Enforcement Officer	326-4502
Tax Collector/Treasurer	326-4502
Town Clerk	326-4502
Finance Officer	326-4502
FAX number	326-9465
Fire Rescue Department (station)	326-8767
Fire, Ambulance, Police (to report an emergency)	911
Adams Grammar School	326-8608
Superintendent of Schools	374-9927
Bucksport High School	469-6650
George Stevens Academy	374-2808
Castine Pollution Control Facility	326-4845
Castine Water Facility	326-8540
Castine Water / Sewer Billing	326-4502
Animal Control Officer	326-4502 / 322-5803
Witherle Memorial Library	326-4375
Town of Castine Website:	www.castine.me.us
Adams School Website:	www.castineschools.org
Witherle Memorial Library Website:	www.witherlelibrary.net

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	nicole.grohoski@legislature.maine.gov

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	nina.milliken@legislature.maine.gov

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

Selectboard, Assessors and Overseers of the Poor	Roberta I. Boczkiewicz, Chr (2025) Daniel Leader (2026) Amy Gutow (2027)
School Committee	Johanna Barrett, Chr (2025) Kathryn Kana, (2026) Danielle Morgioni, (2027)
Witherle Memorial Library Trustees Casey Bernard, Chr (2025) Karen Lyons (2026) Marc Scoppettone (2027)	Sarah Tenney Stammen (2028) Angela Fisher (2029)
Town Manager/*HCPC Rep (*Hancock County Planning Commission)	Derik Goodine
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	
Code Enforcement Officer	Shawn Blodgett
Local Plumbing Inspector	Bryce Emerson
Public Works Public Works Transfer Station Attendant/ACO	Corey Stearns Joseph Spinazola Nina Desmond
Harbor Master	Scott Vogell
Utility Superintendent (Wastewater Facility)	Noah Clark
Utility Superintendent (Water Department)	Adam Clark
Utilities Assistant	Jackson Clark

Planning Board

Thomas Comiciotto, Chr (2027)
 Don Tenney (2025)
 Jim Bernard (2028)

Beverly Bishop (2026)
 Penny Carlhian (2029)

Historic Preservation Commission

Marc Pelletier, Chr (2026)
 Brooke Tenney, (2027)

Lawrence Rosen (2025)
 Jeffrey Stammen (2027)
 George Trinovitch, Alt (2025)

Board of Appeals

Bill Lyons, Chr (2026)
 Bobby Vagt, (2027)
 Patricia Bixel, Alt (2025)

Bob Friedlander, (2028)
 Mark Morgoini, (2029)
 Justin Cooper, Alt (2025)

Harbor Committee

Zander Parker, Chr (2025)
 J.T. Loomis (2027)
 Bill Corbett (2027)
 Dana Willis, MMA Waterfront Ex Officio

David Wyman (2026)
 Tim Leach (2026)
 Amelia Griffith, Alt (2025)
 Roger Marks, Alt (2025)

Utility Board

Kirk Langford, Chr (2027)
 Gordon “Mac” MacArthur (2025)
 Carl Olson, MMA Rep. (2025)

Josh Adam (2025)
 Bruce Boczkiewicz (2026)

Recreation Committee

Daniel Gardner, Chr (2026)
 Therese Biggie (2025)
 Sara Kneisel (2025)

Jessica Simmons (2025)
 Julie Bohan, (2027)
 Ryan Jarvis, Alt (2025)

Tree Committee

Don Tenney, Chr/Warden (2025)
 Theresa Kudlak, (2027)
 Carl Olson, MMA Rep. (2026)

Patrick Haugen (2025)
 Kathleen Eaton, (2026)
 Suzanne d’Corsey (2025)

Cemetery Association Board of Directors

Bradford Tenney, Chr (2027)
 Don Small, (2026)

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

Selectboard Report

This past year has brought many changes to Castine. In August of 2024, we welcomed Town Manager Derik Goodine. Derik comes to Castine with many years of experience and an incredible network. If you haven't met him, please introduce yourself. Derik's arrival allowed Shawn Blodgett to move to the position of Code Enforcement Officer in a part-time role. This has given Shawn more time with family and allowed him to focus on important Zoning and Ordinance work. Special thanks to Shawn for his work as Town Manager. In November, we said thank you to Gordon MacArthur for his time on the Selectboard, and welcomed Amy Gutow to the Board, who brings a wonderful mix of Castine experience and Maine Maritime Academy knowledge. In December, we celebrated the 30+ year career of Henry Erhard. Henry served as Castine's Public Works Director – thank you, Henry. In February, we welcomed Castine's own, Joe Spinazola as the new Public Works Director. Joe joined Corey Stearns, who was promoted from part-time to full-time, and they are doing great work. Nina Desmond has also made a change, adding Animal Control Officer responsibilities to her plate. We also want to thank Peter Vogell for decades of service as the License Plumbing Inspector (LPI) for Castine.

The Selectboard has been working on several projects that we believe will improve the quality of life for Castine in the immediate future and long-term. These include the following:

- Potential solar field at the Transfer Station to lower power costs for the Town.
- Town pilot compost program funded with grant funds to solid waste costs – unsuccessful grant first round, but we will reapply.
- The creation of committees to make recommendations for Castine on Early Childhood Education and workforce Housing.
- A Project Canopy project funded with a grant. This project includes public engagement sessions to learn about the forester's recommendations for care of our wooded areas. This project works to create demonstration, managed forest land projects for Castine which can be used by private landowners to manage their forested lands.
- We are also participating in a Blue Hill Peninsula Wildfire Protection Plan project funded with a grant with other area communities.
- Implementing and continuing to monitor proposals for improved traffic safety in Castine.
- Placement of an article on the Town Meeting Warrant for funding sidewalk winter maintenance
- Received a MDOT Adaptation Fund Grant for an Assessment and Feasibility Study for the Town Dock area in order to meet the challenges of ocean level rise. This is currently underway.
- We recently hired Ina Schonberg as the Community and Economic Development Director (CEDD). Ina has been working for the Town grant writing with Town management. As the (part-time) CEDD, she will be working to help bolster our local economy, write grants, and work with town committees to attract new residents and businesses, and assist in the implementation of our approved Comprehensive Plan.

This year's budget took a great deal of time and work given the critical needs of the Town, along with all the inflationary pressures from the overall economy. While

it is difficult for the Selectboard to recommend a budget with a tax increase, we are confident this budget helps to address the current needs of the Town. Recognizing that there are several in the community who are living on a fixed-income, we are committed to creating a fund to assist those in the greatest need in the future and plan on working on such a program in the upcoming year for approval at Town Meeting in 2026.

The primary driver of the tax increase is costs related to initial steps in building a new fire station. We investigated the hydrogeology on the Battle Avenue land that was purchased in 2021, and it has been found to be a good location. We recently applied for a Congressionally Directed Spending Grant to help fund a portion of a new station. In this year's budget, there are funds to hire an Owner's Project Manager (OPM) and for preliminary engineering for the project. It is the job of an OPM to oversee the project from start to finish, and to make sure we get the right fire station for the right price. The OPM will save us money on the project and make sure it is built safe; protects our environment and people; and the project stays on budget.

The Selectboard wants to recognize the Library Board for their partnership in helping manage Town expenses. This year, the library opted not to request \$150,000 from the Town and instead will draw from their endowment to fund the gap. We appreciate their time and thoughtful response during a period where we are trying to manage costs for our upcoming budget.

We are grateful to our senior Town management staff Derik Goodine, Karen Motycka, Susan Macomber and Shawn Blodgett for sharing their expertise and insights with us, and, of course, many thanks to our public works team (Joe and Corey) who make the town work day-to-day. We thank our office clerk Natalie Griffith for her hard work and smile whenever we go into the office. We thank Randy Stearns (Fire Chief), Assistant Chiefs and our Castine Fire Rescue Department volunteers for their hard work and dedication to the Town of Castine and its residents, to Adam Clark, Noah Clark and Jackson Clark at the Castine Water and Sewer Departments and to Nina Desmond and Larry Redman who run a smooth operation and offer exceptional assistance at the Transfer Station. Thanks to Scott Vogell for overseeing our Town harbor and its operations, and for work as Traffic Enforcement Officer. We also thank the many Town residents who serve on various Boards & Committees, attend and make contributions during our public meetings, and work hard to help us have a thriving community, and to ensure a good quality of life and place for all in our community. We value our good relationships with the students, staff, and administration at Maine Maritime Academy as we continue to work together to promote a bright future for Castine. We also extend congratulations to Craig Johnson as the new President of Maine Maritime Academy.

Castine is a special place for us all, and we look forward to working with you in the year ahead!

Respectfully submitted,
Roberta Boczkiewicz (Chair), Dan Leader, and Amy Gutow

Town Manager's Report

As I write this, I have been in Castine just over eight months as Town Manager. I want to thank everyone I have met for being so welcoming in this great community. I also want to thank the Town employees, Board and Committee members, and volunteers for your help. Castine offers experiences that are refreshing and new as I enter my 29th year of being a town manager and working in town government.

I grew up in Brewer and have been coming to and enjoying Castine for most of my life. It is an honor to be your Town Manager. If I can ever be of service, then please don't hesitate to call or stop in to see me. I will try my best to find answers or point you in the right direction.

The Board outlined a summary of some things accomplished. I wish to list a few other things we have worked on or done as well:

- We have applied for several grants for the Town. We were successful in some cases and not successful in others. The grants are split between regional grants covering a few towns or just for Castine.
 - Regional Housing Study Grant - Castine, Brooksville and Surry -successful
 - Congressionally Directed Spending Grants for Sea Street Sewage Pump Station to address rising sea levels and upgrade the 50-year-old pump station, and also a grant to address impacts of our floating dock system and the navigation challenges due to the new MMA Pier and Ship - previous Town Manager, Shawn Blodgett wrote these successful grant applications.
 - Reapplied for a TMobile Grant and AARP Grant for a Story Walk Project - awaiting notice.
 - Twice applied for NBRC Grant for underground infrastructure replacement for West Court Street – unsuccessful
 - Several FEMA Grants to address, assess and pay for public damages from the December 2023 and January 2024 winter storms. These dollars helped pay for the Town Dock and Acadia Dock improvements, a new gazebo in 2025, Backshore restoration, and soon Fort Madison and Water Street bank Engineering and Assessment studies to name a few things – ongoing but successful

Also, over the last year, the Town approved a Food Sovereignty Ordinance, approved State mandated changes to our Land Use Ordinance dealing with Accessory Dwelling Units and approved a Mobile Vending Unit Ordinance allowing for limited Food Trucks to operate in Town. The Town approved the Comprehensive Plan and will begin implementing the various goals and objectives starting now and in future years. We will be looking for volunteers to serve on the Implementation Committee and several sub-committees.

The Water Department did PFAS testing and all our water sources are PFAS-free.

As for the year ahead, I will highlight a few other things you can expect to see coming:

- The FiberRight Plant in Hampden, now called Municipal Waste Solutions (MWS), recently opened back up in a limited capacity, and by winter is expected to be fully open. This facility was built to be an environmentally friendly alternative to PERC and landfilling for our solid waste disposal. The municipal group that leases the property to MWS and helps to manage our municipal solid waste, the Municipal Review Committee, has been renamed

to the Municipal Waste Hub (MWH). You can read more about MWS and MWH at www.municipalwastehub.org

- We are still assessing our Highway Work Plan for the upcoming year, but on our short list is paving parts of Perkins St. or Battle Ave, some road work on State St., and possibly some work on sidewalks or the elimination of deteriorated or underused sidewalks. This is in addition to our busy summer groundskeeping work and other projects. This past year we did paving on West Court St and parts of Perkins St, Wadsworth Cove Rd, and some ditching on Wadsworth Cove Rd, and State St.
- The Selectboard is currently working on updating our fees; permits, user, service, use of public grounds, waterfront, and building and code enforcement. There will also be updates to our Zoning Ordinance in the Town Meeting Warrant.
- CMP will be replacing and upgrading 3 Phase Power lines on Battle Ave and The Shore Rd. This is for the latest phase of the UMaine Offshore Windmill Project. The ¼ sized floating platform for this project is currently making its way towards Castine from Trenton.
- MDOT has planned for a maintenance mulch overlay for both Castine Rd (166A and The Shore Rd (166) in the Summer of 2025.
- The Selectboard will continue to monitor and explore traffic calming ideas and techniques in addition to the use of a radar trailer and some centerline striping.
- Work will continue on the new MMA pier, and we await the new training ship to arrive.
- The Selectboard authorized for our 2009 Master Infrastructure Plan to be updated.

There you have it. I hope this information is useful as a look back at the many items achieved and a glance at a few things you can expect in the next fiscal year.

Respectfully submitted,
Derik Goodine, Town Manager



Joe Spinazola,
Public Works Director



Derik Goodine,
Town Manager

Finance Officer

Each year I try to give a summary of the budget before you at Town Meeting and what might happen to taxes if the budget is passed as written.

As in the past, I will not discuss the particulars of the school budget. However, if the school budget is passed as written, including the tuition article for George Stevens Academy, the additional amount from taxes over last year would be \$152,636.87. Last year at Town Meeting, someone asked the question how much the average taxpayer would pay for the additional GSA tuition. For this year, the \$32,300 in additional tuition for GSA will cost the average taxpayer \$29.60. The average tax parcel in Castine is valued at about \$370,000.

Highlights in the Articles that are up or down.

Article 19 General Government - is up about \$115,000.

- Mostly in Salaries and Benefits. Although most positions would receive a 2.9% cost of living increase, there were a few that warranted extra to bring them up to similar positions in the State.
- Health insurance saw a 10% increase.
- Last year when Code Enforcement was broken off the Town Manager's position, we estimated 20 hours per week would be sufficient for the position. It is now evident 25 hours per week is needed.
- As I mentioned in my opening paragraph, the voters decided they wanted a part-time CEDD.
- We are also seeing an increase in the cost of property and workers comp insurance.
- Finally, we are requesting additional funds for Town personnel to attend more training sessions.

Article 20 Library - is up minimally by \$8,000.

- Note the Library has moved programming from the operating budget to the Capital Projects line.
- The Library Trustees have agreed to fund this year's entire library budget from the Library Endowment. This will be very helpful to this year's tax rate.

Article 21 Public Safety - is up about \$42,000.

- Costs have increased for Fire Department, Transfer Station, Hydrant Service, Animal Control, Law Enforcement and Peninsula Ambulance Services.

Article 22 Public Works - is down about \$17,000.

- This is mostly in benefits. Previously we had employees needing family health insurance. Our current employees need single insurance.

Article 24 Reserve Accounts:

- This year the Selectboard decided to split out the two Reserve Accounts that had increased the most and be voted on individually.
- Collectively, the Reserve Accounts are up \$436,000.
- Public Works Vehicle is up \$5,000 (the loader is 22 years old, so we need to start thinking about a replacement in the next couple years).
- Fire Vehicle is up \$40,000. Similarly, three of the Fire Trucks are between 20 and 30 years old.
- Fire Rescue Building is up \$390,000. I think most are aware of the Fire Station situation. Note that in the request for Fire Rescue Building, \$200,000 of the funding would come from Surplus.

Article 29 Hancock County Tax - is up \$38,000.

- We have no control over this number. The county uses the State valuation numbers for dividing up the total Hancock County Budget.

The following **Capital Projects** are either up in amount or new this year:

- **Article 32 Harbor Improvements** - The Town will need \$80,000 in matching funds for the Congressionally Directed Funds we will be receiving for dock modifications after the change of the Maine Maritime Academy Pier. Note that funds would come from Surplus.
- **Article 33 Hardware/Software** - In addition to the periodic upgrade of computers and software programs, we are looking to redo the Town's website. I cannot remember when it was last done, but it was some time ago and our website could use help in ease of navigation.
- **Article 37 Fireworks** - The cost of fireworks has gone up. The Selectboard would love to see a group of volunteers step up to help with donations with the hope the entire amount each year will cover the cost through donations. Decades ago, volunteers would be stationed at the British Canal on the 4th of July with a bucket asking each vehicle for a donation, which covered the whole cost.
- **Article 39 Library Capital Projects** - This account is up, with the funding coming from the Library Endowment.
- **Article 45 Sidewalk Plowing (\$50,000)** - The Selectboard heard concerns over the past year regarding clearing sidewalks. This would purchase a small machine, implements and a storage shed. The plan would be for Joe and Corey to plow the sidewalks central to Main Street.
- **Article 46 Dry Hydrant The Shore Rd (\$15,000)** - The idea would be to put a Dry Hydrant at the old skating pond (Rene Henderson Preserve). This would help with fire service to properties on or near The Shore Road, just as the Duncs Meadow dry hydrant serves properties on or near the Castine Road.
- **Article 47 Traffic Calming (\$10,000)** - The Selectboard heard concerns about speeding traffic. Over the past year they have gathered information from several sources. One being from a MDOT Traffic Engineer who recommends painting center lines on the roads. He said lines will slow vehicles down as they feel restricted to their lane, rather than having the whole road.
- **Article 48 Battle Ave Lot PFAS Testing (\$15,000)** - Some residents would like additional testing of the Battle Avenue Lot for PFAS. The Selectboard agreed to put an article on the Town Meeting Warrant to see if the Town voters wish to do further PFAS testing.

Just as I made you aware of the additional amount needed from taxation for the school budget request, the additional amount from taxation for the Town budget request is \$364,299. When the Selectboard started the budget process, there was a large list of projects and services they wanted to add. As the budget numbers came together, they decided they needed to pare down that list. Roberta, Dan and Amy spent many hours contemplating what to include. Within many meetings, discussions and reasoning they eventually came to what I think they are happy with bringing the voters. We also discussed funding options. You will likely see increases in fees for services this year. Most have remained unchanged for years, even decades. In addition, we reviewed the use of Surplus. On page 11 of the Town Audit (year ending 06/30/2024), you will see the Unassigned Fund Balance (Surplus) has a balance of approximately \$3.2 million. Governmental Accounting Rules recommend having at least 3 months or 25% of the total budget in Surplus. School and Town budgets combined are approximately \$6.1 million, so the minimum in Surplus should not dip below \$1.5 million. As Town Treasurer, I have always been conservative, recommended only using Surplus on true capital projects and to keep a larger cushion in case a catastrophe happens. Case in

point, after the January 2024 storms, the Town was able to quickly allocate \$500,000 from Surplus to rebuild the Town dock.

Bottom line, if the School (including additional GSA tuition) and Town budgets are approved as written, I believe the Town will be looking at a tax increase of about 14%. As we do not have our assessed values yet, I cannot give a firm number. But traditionally I have been close.

Respectfully Submitted
Karen Motycka



The piano in Emerson Hall was frequently played by MMA Student Nick - we will miss his beautiful music, as he graduated this year



Gordon MacArthur, outgoing Selectboard member, cutting the ribbon to Castine's new Town Dock

Town Clerk

• 2024 Registrations Issued:	
• Automobiles, Trailers, Motorcycles, Campers (includes transfers, duplicates & lost plates)	1094
• Boats, Snowmobiles, ATV's; Hunting/Fishing licenses	274
• 2024 Dog Licenses Issued:	108
• 2024 Vital Statistics:	
• Births	3
• Marriages	13
• Deaths	3

PUSH NOTIFICATIONS seem to be working well and it's not too late to sign up. With simple instructions, you can get notices from the Town right to your cellphone. Instructions can be found on the Castine website (www.castine.me.us) or contact the Town Office. Part of the motivation for this notification method was to eliminate the long November 1st to April 30th Overnight Parking Ban that Castine has had in place for decades. The concept was to try the push notification method for a year and see how it worked. Going through this past winter season, receiving more snow than we have had for several years, I can report from input and feedback received and with the exception of some minor tweaking, we feel this method has been successful.

PETPOINT SYSTEM is another new update within the Town Office. The State of Maine Animal Welfare Agency has developed an online dog registration system. Our old-style by hand, hard card file is now retired. We are mandated to administer registrations through this system. Castine will also be signed up to allow residents to register their dogs from home online starting fall 2025, therefore, from October 15, 2025, through January 31, 2026, you will have the ability to complete your dog registration, download proof of rabies vaccination, if needed, and pay the registration fee, through the PetPoint system and have this option every year thereafter.

PINE TREE LICENSE PLATES will be distributed beginning in May/June 2025. The plate switch over will take a year or longer. Customers who have a current Chicadee plate registered to their vehicle will receive the new plate design. This will be done at the time of your vehicle's renewal. If you wish to reserve your current plate number or vanity combination you need to complete an application or reserve online with the State and pay a \$25 reservation fee. If you want to do this, do it now, within plenty of time prior to your renewal timeframe. The State will reserve your number or vanity combination and send you your new plate directly. You will then need to bring your new plate and letter from the State to the Town Office where we will complete and update our system. If you have any questions regarding this process, please contact the Town Office and we will go through the details with you. It has been 26 years since the last State plate change and distribution, so we ask that you be patient while we navigate this conversion. It will take an extra few minutes to handle registrations during this time, but we are confident it will go smoothly, and our goal is to make it as seamless as possible.

Respectfully submitted,
Susan Macomber, Town Clerk



Paul Gualtieri, Castine's first resident to receive Maine's new license plate

Code Enforcement Officer

2024 was a busy building year in Castine with large projects dominating the statistics below. For 2024, there were 45 Building and Use Permits issued through the calendar year which represents a return to the post covid statistical average. The approved building permits authorized activities valued at over \$83,267,631 which generated \$80,513 in building permit application fees. The year-over-year aggregate decrease in building permits issued was a 25% reduction from 2023 but there was a 922% increase in the value of the building projects and a 484% increase in fees over the same timeframe. These massive increases in both permit values and fees were due to the Maine Maritime Academy (MMA) Pier Expansion Project which was the largest project Castine has seen in decades, if not ever. This project alone necessitated hundreds of hours of the town's staff and volunteer board's attention dating back into the calendar year 2023 but culminating in July of 2024.

In 2024, there were 16 plumbing permits issued, for which the fees were \$1,663.00.

There were seventeen requests for construction projects in the Shoreland Zone, four of which required Site Plan Review (Planning Board) approval. There were two Home Occupation permits requested and issued.

Shawn Blodgett provided Code Enforcement services and Peter Vogell continued as Local Plumbing Inspector (LPI). However, following decades of service to Castine, Peter Vogell's LPI license expired at the end of January 2025, and he will not be renewing it. The Town owes Peter a hearty thank you for his enormous contribution to the welfare of this Town through the years. Shawn Blodgett will soon be appointed as the new LPI, but in the meantime, Bryce Emerson, the Blue Hill/Penobscot CEO/LPI continues to act as the alternate for both the CEO and LPI positions on an as required basis. Should you consider 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



The Little Free Pantry provides non-perishable food to anyone in need 24/7. Located behind Northern Light Health Center and sponsored by Castine area Churches. Donations welcome of canned goods and non-perishable items.

Planning Board

The Castine Planning Board met nineteen (19) times in the calendar year 2024. The number includes work and regular sessions. The current members of the Planning Board are Thomas Comiciotto (Chair), Don Tenney (Vice-Chair), James Bernard, Beverly Bishop and Penny Carlhian.

During these meetings, the Planning Board approved six (6) applications and granted one (1) site plan review extension, including two (2) home occupation permits, three (3) general construction permits and one (1) permit for earthmoving in excess of 120 cubic yards.

The Planning Board thanks J Douglas Wellington for his many years as a member and Chair and for his knowledge and legal expertise which was very much valued and appreciated. The Planning Board also thanks our CEO, Shawn Blodgett, who organizes and directs us through the Planning Board process.

There are currently two (2) alternate positions available on the Castine Planning Board. If you are interested, please notify the Town Office.

Respectfully submitted,
Thomas Comiciotto, Chair

Castine Historic Preservation Commission

2024 was a consequential year for the Castine Historic Preservation Commission. We were joined this past year by Jeffrey Stammen, who has been a knowledgeable and positive contributor; he joins Brooke Tenney (Secretary) and George Trinovich. We have been operating with a membership that is incomplete; we have been seeking another member for some time.

In the past year the Commission has revisited the Castine Historic Preservation Ordinance; we are working on proposed changes that meet ever-changing conditions. We will continue to work on proposed changes to the Ordinance during 2025 in order to reflect newer challenges and conditions within the Historic District. In 2024 we did not modify the CHPC Design Manual, which we plan to alter in 2025. We also hope to prepare a new document for owners and purchasers of properties in the Historic District.

During 2024, very few applications for certification were reviewed; all were approved save one, some with certain conditions. We denied the application of Witherle Memorial Library landscape project; WML appealed our decision. During 2025 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

The Castine Zoning Board of Appeals lost long-time Chair James Shanley, who passed away in 2024. The Board welcomed new members Patricia Bixel and Justin Cooper.

The Board heard one application, brought by the Witherle Memorial Library to overturn the October 15, 2024, decision of the Castine Historic Preservation Commission to deny the Library's application for a certificate. Consideration of the application began in 2024 and was decided in February 2025 in favor of the Library.

Respectfully submitted,
William H. Lyons, Chair

Comprehensive Plan Committee

The 2024 Castine Comprehensive Plan was approved by the State of Maine in April of 2024 and the residents of Castine voted to approve the plan on November 5, 2024. Planning has been underway for the creation of the Implementation Committee, which will begin its work in the late spring of 2025 as the new Community and Economic Development Director (CEDD), who will lead the committee, is appointed.

It is the hope of the Comprehensive Plan Committee that the Implementation Committee will continue to seek consensus among residents as we plan for the future of Castine.

If you are interested in serving on the Implementation Committee, please reach out to the Town Manager, Derik Goodine.

Respectfully submitted,
Zach Sawyer, Vice-Chair



Castine Touring Company added Sally, along with Scarlett to their guided tours

Utility Board

The Utility Board advises the Selectboard on matters related to the Water and Wastewater Departments including budgets, improvement projects and maintenance projects. It also administers the *Water Service Protection Ordinance* and the *Source Water Protection Ordinance* (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 2024, the Utility Board recommended that the Selectboard accept a Wastewater Department budget of \$575,974 for FY2025. The Wastewater system represents the largest utility challenges for Castine for the next few years. Our most critical pump station, located by the waterfront, is fifty years old, is not fit for future service and must be replaced. We believe that this replacement will cost in excess of \$2.2 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 \$571,669 for FY2025. At the time of this writing in March, the Battle Avenue ponds are full again and our aquifers are recharging. We are in a good position going into the summer/fall seasons of 2025. As always, however, we must continue to prudently manage our precious freshwater supplies here in Castine.

We continue to monitor all of our systems for PFAS and to date, our situation is good. As in other municipalities, most PFAS in our sewer system is coming 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. We are grateful to the Student Government Association at Maine Maritime Academy for voluntarily launching a PFAS awareness poster campaign on campus in support of our efforts to reduce PFAS in our systems.

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 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

Account Name	Budget FY 24	Spent FY 24	Budget FY 25
MANAGEMENT			
Salaries	\$ 10,300	\$ 10,300	10,300
Postage	900	915	900
Training	600	0	600
Insurance	6,500	5,795	6,500
Social Security/MPFL	788	788	866
Group Insurance	4,931	4,820	6,493
Retirement	668	618	668
Services	<u>750</u>	<u>651</u>	<u>800</u>
SUBTOTAL	\$ 25,437	\$ 23,887	\$ 27,127
PLANT OPERATONS			
Water	\$ 1,500	\$ 1,193	\$ 1,500
Electricity	26,500	22,080	26,500
Telephone	2,000	1,799	2,100
Heat	8,800	5,973	8,800
Grounds Maintenance	1,500	339	1,500
Building Maintenance	5,000	0	5,000
Supplies	<u>6,000</u>	<u>7,699</u>	<u>7,000</u>
SUB TOTAL	\$ 51,300	\$ 39,083	\$ 52,400
VEHICLE OPERATION			
Fuel	\$ 1,200	\$ 709	\$ 1,200
Repairs	<u>1,500</u>	<u>0</u>	<u>1,500</u>
SUB TOTAL	\$ 2,700	\$ 709	\$ 2,700
EQUIPMENT & MAINTENANCE			
Engineering Services	\$ 1,000	\$ 0	\$ 1,000
Contract Operations	154,800	154,800	154,800
Pump Stations	10,000	10,364	10,000
Laboratory Services	6,000	4,457	6,000
Equip Repair/Maint/Replace	25,000	23,835	25,000
Generator Fuel	2,000	4,237	4,000
Chemicals	16,000	18,515	17,000
Line Repair	8,000	9,338	10,000
Sludge Disposal	20,000	11,542	18,000
Licensing	<u>1,200</u>	<u>1,290</u>	<u>1,400</u>
SUB TOTAL	\$244,000	\$238,378	\$247,200
DEBT SERVICE			
MMBB 2007	199,114	199,113	195,700
MMBB 2010	10,285	10,114	10,152
MMBB 2015	<u>40,758</u>	<u>41,710</u>	<u>40,695</u>
SUB TOTAL	\$250,157	\$250,937	\$246,547
TOTAL	\$573,592	\$552,994	\$575,974

Water Department Budget

Account Name	Budget FY 24	Spent FY 24	Budget FY 25
ADMINISTRATION			
Salaries	\$ 10,300	\$ 10,300	\$ 10,300
Social Security	788	788	840
Employee Benefits	9,510	7,741	10,000
Contract Operations	154,800	157,007	155,000
Insurance	4,600	3,253	4,600
Supplies	4,100	1,378	4,100
Services	<u>20,400</u>	<u>22,104</u>	<u>21,800</u>
TOTAL	\$204,498	\$202,571	\$ 206,640
OPERATIONS & MAINTENANCE			
Power	\$ 13,100	13,382	13,100
Vehicle Operations	2,000	539	2,000
Water Treatment Chemicals	10,000	7,766	10,000
Supplies & Equipment	30,500	39,854	48,500
Service & Repairs	<u>30,500</u>	<u>17,600</u>	<u>30,500</u>
TOTAL	\$ 86,100	\$ 79,141	\$104,100
DEBT SERVICE			
Interest Expense	\$ 58,534	57,698	52,119
Bond Principal	<u>204,905</u>	<u>204,905</u>	<u>208,810</u>
TOTAL	\$263,439	\$262,603	\$260,929
TOTALS	\$554,037	\$544,315	\$571,669

Castine Fire Rescue Department

• Fire Calls	10
• Mutual Aid	4
• EMS First Responder Calls	69
• EMS w/Rescue	2
• Rescue/Hazardous Condition	19
• Drills & Non-Emergent Patient Assists	3
• False Alarm & False Calls	<u>23</u>
• Total Calls:	124

During 2024, Castine Fire Rescue Department (CFR) responded to fewer calls than the previous year with a small drop in Emergency Medical Services (EMS) responses and a significant drop in fire calls; most notable was over ten (10) fewer mutual aid calls to surrounding communities revealing the dynamic needs of the emergency services.

As an organization, we are excited by the very active participation of several newer, year-round residents, but their skills and physical abilities are not able to bolster our numbers when it comes to the demanding activity of fighting fires. We still only have 7 local members who are qualified interior firefighters with 5 over the age of 50, and four of these individuals are out of town close to half the year for their jobs. During the half of the year when our Maine Maritime Student members are not in town, this is a tremendously concerning issue leaving the town with significant exposure relative to CFR’s ability to adequately respond to both Fire and EMS calls.

The ongoing process to replace our current inadequate Fire Station continues to move forward at a slower than desired pace. Additional tests have been done at the proposed site on Battle Avenue, and a plan has been developed to ask the town for funding to move forward with the assessments of the property that still need to be completed to determine if it is a suitable location for a new fire house and then consequently move into the initial architectural planning phase. If the property is not appropriate, or if the community is not willing to allocate the requested funding, the status of the project to supply an appropriate base for emergency services in town for the next 50 years will have to be reassessed.

CFR has been tremendously well supported via contributions to our auxiliary organization Castine Fire Rescue Volunteer Association, and in 2025 will be receiving the donation of a new, fully equipped All-Terrain Vehicle for the purposes of responding to woods fires and medical emergencies off main roadways. This vehicle will come with an enclosed trailer, so it can be transported efficiently to the point of need. This is replacing an older ATV which is no longer operable. CFR will also be replacing our Squad car which is the primary response vehicle for EMS calls; the funding for this purchase is coming out of the truck reserve fund to which taxation contributes each year.

With the major focus on the Fire Station project, it is easy for community members to lose track of the other priorities of CFR and its leadership. The station replacement is going to be unavoidably expensive, but we must remind the community of our on-going need to replace our large pieces of fire apparatus (Engines, etc...). We had planned to replace our 2001 rescue vehicle in 2022 and are just now working on this. Our 1995 engine should be replaced in 2026, and our 2003 engine should be replaced just a couple of years after that. In total, these 3 pieces may cost close to 2 million dollars.

As concerning as the need and cost of the new apparatus on top of the new

Fire Station is the ever-worsening issue of personnel to respond to emergencies in our community. During the academic year, the MMA students who are active with the department are outstanding and give a false sense of security relative to CFR's abilities. The emergency services are the purview of young, able-bodied individuals, and simply put, Castine lacks this demographic. Moving forward, immediately, not in 5 or 10 years, but any day now, a call may go out, and the individuals in town at that moment may not be able to adequately supply the response community members are seeking. We have to develop a solution to this challenge, and soon!

We continually strive to improve service to our community and enhance the skills and abilities we have to do so; however, we need everyone in Castine to understand the current challenges we face as an organization 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.

If you or anyone you know would like to become more involved in CFR operationally, please come down to the station for one of our weekly meetings on Tuesday at 5:30.

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



New Squad Vehicle



New Forestry Firefighting all terrain vehicle donated by CFRVA.

Castine Fire Rescue Volunteer Association (CFRVA)

Year after year, our small emergency services organization finds itself increasingly busy. Our volunteers continue to respond to calls for emergency assistance to provide fire, emergency response and medical services to Castine and mutual aid assistance to our neighboring towns. Calls for help include structure fires, automobile accidents, and an ever-increasing number of medical emergencies.

As we find ourselves increasingly busy, we also continue to struggle with the acute inadequacy of our fire station and the pressing need to replace most of our aged apparatus. Four of our five apparatus are now 20+ years old and need to be replaced. However, we cannot move forward with replacing the trucks until we have the new station, as newer apparatus will not fit in the current station. We are also struggling with a dwindling number of local volunteers.

Castine Fire Rescue Volunteer Association's (CFRVA) mission as a non-profit organization is to support, represent and promote the needs and interests of Castine's volunteer firefighters, emergency medical first responders and the community they serve. In 2024 CFRVA donated roughly \$16,000 worth of equipment and services to the Fire Rescue Department. Using funds raised through donations, the Association replaced CFRD's aged Thermal Imaging Camera and also purchased new battery-operated ventilation fans and a chainsaw. Further, CFRVA purchased and installed high visibility reflective markings on each of our trucks in order to bring them into better compliance with NFPA recommendations as well as to enhance the safety of our personnel. The Association also awarded scholarships to several of our volunteers to help pay for advanced training and certifications.

CFRVA plans to continue to do our best to support our dedicated volunteers. I hope that we can count on you for your generous support. Further, I hope that you will actively support the town's initiative to locate and build a new public safety facility that will address the Fire Rescue Department's needs, now and in the future. 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, 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 with 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



Peninsula Ambulance Corps

As the effects of COVID waned in 2024, we experienced some new challenges. Staffing continued to be a challenge as full-time employees took leave as provided under the Family and Medical Leave Act. In addition, inflation increased the cost of providing services. Our business model was able to cope with these challenges and we ended the year in good shape.

With two full-time employees taking time off for personal reasons, we had to use management and overtime to cover their hours. We were able to do this and, in fact, respond to much increased call volume without reducing our coverage. As the year ended, we saw a sudden spike in applications, and we have now returned to pre-COVID staffing levels.

The cost of doing business has increased as fuel, medical insurance, medical supplies and almost everything we use to provide our services have increased in cost. Our call volume is increasing which results in higher use of fuel and supplies as well as higher insurance reimbursement. Despite these challenges, PAC continued to provide services and adjust our practices to compensate for the increased cost of doing business. In addition, we continue to improve employee wages to remain competitive.

Our largest payor has become Northern Light Health. It accounts for 19% of our total income from patient transports. The new Blue Hill Hospital is now a critical access hospital with limited inpatient and ED beds, which means that PAC conducts more transports from our Peninsula to Maine Coast and Eastern Maine hospitals. Movement of patients between hospitals is an important function of EMS. It gets patients to the definitive care they require and frees up local hospital needs for new patients. In addition, the income from interfacility transports helps keep town contributions as low as possible.

Our next 2 largest payors remain Medicare (federal government) and Medicaid/ Maine Care (state government). Together, they represent 32% of our payors. However, for every \$1 PAC bills them, they pay only \$0.30 at best. This accounts for most of our operating deficit. If we include all payors, we still are only paid \$0.53 for every \$1 billed. This is a national issue and impacts rural services, such as ours, particularly hard because ambulance services in more densely populated areas can make many more reimbursable calls in a given amount of time. We continue to support state and national efforts to improve EMS reimbursement rates.

We are proud of our nine full-time and fifteen part-time and per-diem Staff—the Paramedics and EMTs who make the program work. They have completed 1818 calls in the last year and have been steadfast during these trying times. We continue to provide Staff with continuing education for federal and state mandated classes. We believe the morale of our staff is high and we know that they provide an invaluable service to PAC's seven communities on the Blue Hill Peninsula. We added three staff members in 2024. EMS staffing is an issue nationwide. We continue to explore recruitment and retention solutions.

Our three ambulances allow us to maintain our staffing model of two on duty ambulances with a spare to use when the others need service. This also allows us to staff the third ambulance for local events, such as the Blue Hill Fair, and at times of peak call volume when we utilize management to staff the third ambulance. This allows us to respond to more calls. Our goal for 2025 is to increase coverage in the 7pm to 11pm period to match the increasing call volume.

Totals by town are displayed in the chart below. We set record call volume in 2024. Inter-hospital patient transports, grew from 35.8% of PAC's total in 2023, to 48% in 2024 and while these are included in the call volume from Blue Hill, the patients

transported live throughout the Blue Hill Peninsula.

2024 Calls by Town

Blue Hill	857	Penobscot	99
Brooklin	104	Sedgwick	134
Brooksville	69	Surry	189
Castine	81	Other	286

We cut our deficit in three ways: with the support of our town governments, by individual donations to our annual appeal, and by using unpaid volunteer board members to accomplish many tasks.

This year we are asking for \$24.75 per capita (from the 2020 census) for the operating budget (an increase of \$1.25) and \$8.00 (an increase of \$2.50) for the ambulance reserve fund. This is a total of \$32.75. We are scheduled for an ambulance purchase in 2027 to replace our oldest ambulance which by 2027 will have greater than 200,000 thousand miles on it. We were surprised a few months ago when our vendor notified us that the cost has increased significantly due to inflation, materials costs and labor costs. We experienced an 18% increase with our 2022 purchase. We are expecting at least a 45% increase for the 2027 purchase. This requires an increase in the ambulance replacement fund contribution from the towns with the 2025 budget.

Even though we have returned to pre-COVID staffing levels, we need more Staff, and we must keep the people that we have. We must pay our people what they are worth if we are to keep them. Potential new Staff must balance their remarkable dedication to an essential calling with their need to feed their families, pay for heating and keep a roof over their heads. This year’s requested increase in operating funds will support staff compensation.

Staff and ambulances are the visible aspects of PAC, but community loyalty and the funds provided by the towns are its lifeblood. Our annual appeal to the public provides an essential and remarkably consistent source of support, but close the remaining gap we have no choice but to rely on the good will of Town governments and the generosity of their taxpayers to understand the invaluable role played by the Peninsula Ambulance Corps.

Thank you for your support.
The Management, Staff and Board of the Peninsula Ambulance Corps

Harbor Master/Harbor Committee

The 2024 boating season included a totally rebuilt waterfront resulting from the January 2024 storms. Castine managed to be one of the first to open on time with normalcy and an improved facility. Landings started slow in early summer likely due to the fact that municipal waterfront facilities up and down the coast of Maine were still under repairs or hadn't even started. Marine contractors were a bit late getting boats in the water as well. Castine was lucky to start quickly with cleaning up, planning, securing a contractor and materials/supplies needed to repair the severe damage our waterfront received. Late season landings picked up, however, did not completely make up for the slow start.

Maine Maritime Academy's (MMA) pier project is well under way. Work will continue for another, possibly two years. Boaters MUST be aware of the absolute necessity to abide by the substantially larger "No Wake" zones during MMA's construction. Any wave reaching the construction area could create a dangerous situation for the workers, therefore, it will not be tolerated. Boaters will need to keep, at least, 500' away from the site at all times and slow to a zero-wake speed. We all need to work together and make a special effort to ensure a safe and enjoyable 2025 summer boating season.

The Town has purchased a replacement Harbormaster boat. It is a 17' Mako. I believe it is the perfect boat for our waterfront. It has been outfitted with a new VHF and Garmin plotter.

At the time of writing this report, the Town is working with the engineering firm, GEI, to map out the future of Castine's waterfront in terms of resiliency and sea level rise. This study should be completed before early summer and available on Castine's website and at the Town Office.

As always, a big thank you to last year's Waterfront Staff, Cat Betts, Caitlin Schilbe and Corey Stearns for their due diligence, friendly attitudes and service to boaters and visitors to our waterfront. Thank you to the Harbor Committee, Town Manager, Town Office staff and the Selectboard for all they do throughout the year to ensure our waterfront, and its facilities are well cared for. And lastly, special thanks to the previous Town Manager, Shawn Blodgett, who gave heart, soul and many hours prior to his leaving this position, especially with addressing the urgency our waterfront faced after the January 2024 storms.

Respectively submitted,

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



Humpback Whale visits Castine Harbor

Recreation Committee

I would like to begin by expressing a heartfelt thank you to Recreation Committee members Jessica Simmons, Julie Bohan, Ryan Jarvis, Sara Kniesel, and Therese Biggie, for their unwavering dedication, enthusiasm, and hard work. The Recreation Committee's achievements this year would not have been possible without their commitment and energy.

This year we sponsored and collaborated with community partners to host several annual events, including the Easter Egg Hunt on the Town Common and at the Adams School, the Memorial Day Celebration, the 4th of July festivities, and the annual tree-lighting.

We would like to extend a special thank you to Henry Erhard for his help with the tree-lighting event. In the final days before his retirement Henry found this year's tree, cut it down, and transported it to the Town Common.

This summer, we launched the inaugural Summer Slam Wednesday's program. This program offered weekly activities in July and August, such as badminton, croquet, kickball, and volleyball, that were inclusive of all ages and skill levels. While overall turnout was modest, the experience provided valuable insights and will help us refine and enhance the program for future summers.

At this year's Halloween event, we introduced two exciting new elements to the festivities: a pumpkin carving contest and a costume contest. The pumpkin carving competition featured 12 participants, and we'd like to thank the Pentagoet Inn for hosting this event. The costume contest was a tremendous success, and we're grateful to the then Selectboard members Daniel Leader, Gordon MacArthur, Roberta Boczkiewicz, and Maine Maritime Academy (MMA) students Nathan McDonald, Zach McLaughlin, and Zayna Dickson for serving as judges. We also want to thank the MMA Football team for creating an unforgettable experience by lining up the sidewalk at Emerson Hall and cheering on the costume contestants as they exited. Our appreciation also extends to CFRD for assisting with closing Court Street and ensuring a safe location for the night's event.

Looking ahead to the coming year, our goals include:

- Identifying new programs and events to engage teens through seniors.
- Adjusting the Summer Slam Wednesday's program and giving it another go.
- Continuing to enhance and build on our staple events.

In closing, the Recreation Committee remains committed to fostering a vibrant and connected community through recreation, and we look forward to another year filled with programs and events for all Castinians.

Respectfully submitted,
Daniel Gardner, Chair

The Wild Things
Rachael, Beckett, and Zach Sawyer
Winners!



Tree Committee

The summer of 2024 in Castine was a favorable one for elm trees, both in terms of rainfall and temperatures. Our legacy streetscape elms showed good leafing out and canopy density. Our ongoing program of preventive treatments for a number of our trees appears to be effective in keeping the Dutch elm disease fungus from getting established in treated trees. We manage a three-year treatment cycle program for over 75 legacy elms. This summer there were 16 trees treated by root flare injection. We are pleased with our progress in protecting our cherished elms, many of which exceed 170 years of age.

The fungal disease is still present in Castine and elsewhere in Maine where the American elm, *Ulmus americana*, has vulnerable populations. Several non-treated trees on private property became victims of the disease and were removed. The good news is that no streetscape trees that are in our treatment program became diseased, indicating the effectiveness of our treatment program, carried out by Bill Burman, the town's arborist. This is expensive work, and we are grateful to all 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. For your continued support, we thank you!

In recognition of our tree care program, Castine was awarded a certificate from Project Canopy, part of the Department of Agriculture, Conservation, and Forestry, and the Maine Forest Service, for 15 years as a Tree City USA town. As part of that commitment, the tree committee manages a replanting program. Last summer we planted a black gum tree on Court Street at the MMA Ritchie field. A second tree, a white oak, was ordered but will have to wait until 2025 for planting due to a delivery error. 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, red oak, maple, and beech. Our approach to replanting is to broaden our selection of tree species to avoid a monoculture, and to select species that are resistant to the new pests entering Maine. With careful species selection, this work will continue.

In June, the town was awarded a grant from Project Canopy for Planning and Education in woodland and urban forest management. Professional foresters have been retained by the town to evaluate forest canopy health in select locations. Their report will provide an assessment of, and guidelines for management of the town's wooded areas and streetscape canopy.

We thank the members of the Castine Tree Committee, Terry Kudlak, 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, Sue Macomber, Derik Goodine, and Ina Schonberg– 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
Committee Chair and Tree Warden

Witherle Memorial Library

In 2024, we had 15,162 patron visits and there were 14,169 uses of the library WiFi. We also saw an increase of patrons receiving and opening our weekly eNewsletter, a total of 11,043 times to be exact. We expanded our digital offerings this year with the launch of the Hancock County Download Library (*OverDrive*), *The New York Times* online, *Kanopy* for movie and TV show streaming, and *PebbleGo* databases for kids.

Speaking of the kids, every class from Adams School is now making weekly visits to the library for instruction from Children's Librarian Debra Orado. Ms. Orado continues to visit the school as well as the Community Childhood Learning Place. She is also strengthening the library's relationship with Castine's homeschooling community. Summer 2024 also marked the first time the *Summer Reading Program* was run in full partnership with Adams School, culminating in the library hosting a celebration at the start of the new school year with games run by Adams School teachers and parents.

Kathryn and Rich worked together to launch Silas Yates's (Director of the Castine Town Band) *Signatures* gallery which featured a full concert that included the Castine Brass Quintet, Interplay, and Sentimental Journey. Rich and Si were interviewed about *Signatures* by Adina Salmansohn of WERU for the program *Creative Maine* in July, which can be found on the first page of Si's exhibit on our website as well as WERU's archive. To finish the exhibit, Kathryn and Anne Romans are working to publish Si's book on music theory, which he hopes to donate copies to school libraries across the State.

Rich interviewed Barbara Cooper on the history of the Town Band drum, which was on display in the Library Reading Room throughout the winter. The interview can be found on the library's website. As part of our efforts in historical preservation, we received a grant from Maine Historical Records Advisory Board that allowed us to hire Paige Lilly, formerly of the Castine Historical Society, to conduct a history audit so we knew how to best preserve the historical materials and objects in our collection. Thanks to the loan of a large scanner from the Maine State Library we were able to get started on digitizing some of these documents right away.

I, of course, continued to run three *Dungeons & Dragons* groups, and Penny Tonry started a *Mahjong* group. We have since expanded our selection of books on various card games including bridge and cribbage. Thanks to the Friends of Witherle Memorial Library we were also able to offer many patron-facilitated programs. Holly Perry and Lana Gold ran two series of *Socratic Seminar*, one in winter and one in the summer. *Tech Talk* has morphed into *Digital Security* with Tom Lamontanaro, who has agreed to run even more sessions than we originally planned due to the popularity of the hybrid program (in person and over Zoom). Another remote program is *Foreign Affairs*, which Barbara Griffiths generously continued to run even though they have left the area. Finally, through the end of December, Larry Rosen, now a full-time resident of Castine, ran a series called *The American Family and the Law*, where he used actual cases to discuss contemporary issues in American family law.

The year didn't come without its challenges. The summer also saw the pause of the statewide interlibrary loan delivery due to delays in the process of switching to a new vendor. Though we missed what is usually our busiest time of the year, thankfully the service is back up and running with the new vendor. There are, of course, always maintenance challenges, especially in older buildings, and Witherle is no exception to that, however we were able to find someone in South Portland to restore the lights in the Reading Room and the library entrance, so we didn't have to replace them. Challenges often bring opportunities, however, and we were also able to light the Rotunda, and install new periodical shelving. The periodical shelving allowed us to remove the old

carts from the Reading Room and open the space.

We look forward to more excitement and tackling further challenges thrown our way in the coming year. Thank you to the Castine Community for your continued support and patronage.

Respectfully submitted,
Nicholas Berry, MLIS Library Director

Witherle Memorial Library Board of Trustees

New Board Members: This year we had some turnover on the Board. In November we welcomed Marc Scoppettone and Angela Fisher to replace Pedrick Sweet and Pat Dunham. We want to thank Pedrick and Pat for their years of service to the library.

Karen Lyons stepped down as chair but remains on the board as secretary. Casey Bernard was the second-longest serving member left and is currently chair.

Endowment: As of March 2025, the endowment that began with the selling of a painting in the 1980s and grew significantly with a generous gift in 2008, has grown to more than \$8 million. The endowment is the reason why we have such a robust library for a town of this size. Most Maine towns the size of Castine do not have a library that is open 6 days a week with several staff members. We should all be thankful that this gift gives us this resource.

A portion of the endowment was used to build the addition, now the community room, in the 2010s. Otherwise, the endowment has primarily been used to fund the library at a 50/50 split with taxation. Over the past few years, we adjusted to 60/40 endowment/taxation.

This year, the Selectboard approached the library board to consider taking more of the expenses to help the town save for expected projects like the fire station and dock redesign. The Board of Trustees voted to recommend we cover 100% of the library costs from the endowment with the intention of returning to 60/40 next year.

We also added more to the capital projects line item to cover projects that have been on the library wish list like remodeling the community room to make it more useful for events and other programs, continuing education for the staff, and improvements to the building including a full assessment.

Other projects we hope to see growing this year include more adult programming, possibly bringing in speakers or events that would attract patrons from outside Castine. If you are interested in helping with programming, please reach out. Members of the staff and the board have agreed to join the committee to explore the opportunity at the childcare center. We are prepared to contribute both financially and in programming if the committee determines it is a good fit.

The current members of the board are interested in taking advantage of the growth of the endowment but also dedicated to continuing to manage it responsibly. We have a policy not to exceed 5% spend in a year. This year's budget is slightly over that threshold, but we felt the town projects were important and the endowment has grown so significantly over the past few years that it was warranted.

Landscaping Update: We had some delays in the landscaping project in getting approvals to move forward, but we are now on track.

The goals of the project are to:

- Improve the current landscaping. Some known and perhaps unknown issues include the patch of grass to the left of the stairs which is compacted mud most of the year and the lawn facing Court Street in its current state does not

retain enough water. As a result, the two memorial trees are suffering. The new design will help collect rainwater and better provide for the trees and future plants.

- Educate the public on native gardens.
- Improve the biodiversity and creating habitat for pollinators.
- Bring attention to climate issues and ways to address them.

Across Maine municipal buildings and public parks are doing more to incorporate native landscaping into their designs and educating the public about their importance. We anticipate this will bring some positive attention to Castine when the garden is complete.

We meet on the first Wednesday of the month in the community room at 9 am and welcome community members to our meetings.

Respectfully submitted,
Casey Bernard, Chair

Friends of Witherle Memorial Library

The Friends have been endeavoring to wisely utilize the generous donations made to support the library. During the past year we made final payments for the new generator and purchased a camcorder for use in the *Signatures* project and other local history projects. Friends' funds were used to pay for Debra Orado to attend the ALA annual conference this past summer, and we have provided funds to purchase a subscription for the *PebbleGo* database, a tool designed to aid children doing internet research, which will be used to enhance programs with the Adams School. We have funded a program to help the library shop locally. Donated money is used to make up the difference from what national book sellers charge and what local book shops charge.

A new tent was donated this year. The old tent was "worse for wear" after a windstorm. The Friends assemble and maintain the tent every summer. The upcoming garden project will provide a brick surface under the tent, offering better drainage, and surer footing.

I would like to thank Margrett Shaw for her many years of volunteering with the Friends. Robin Mass, who for many years created wonderful displays in the library foyer, has handed this task over to the library staff. The Friends are always looking for new volunteers. Anyone interested please email me or stop into the library and ask the staff about joining. It is a minimal time commitment.

Respectfully submitted,
Hank de Raat, President



Adams School Principal's Report

Today we stand at 47 students enrolled at Adams School, down two students from this time last year. With six 8th graders departing for high school, we anticipate a similar number of new students enrolling for next year. These 8th graders will be exercising their school choice quite liberally, with at least one student planning to attend each of these high schools next year: George Stevens Academy, Bucksport High School, Ellsworth High School, John Bapst, and a boarding school to be determined.

We opened the 2024-25 school year with a ribbon cutting for our new playground. Thanks to everyone in our community who donated gifts of time and money to make this possible. Special thanks to Castine Community Partners for serving as our fiscal agent, Fallow Builders for groundwork and installation, and Bobby Vagt for his willpower to help see this through to success. Open year round for residents and visitors alike, the Castine Community Playground is already a huge hit with Adams School students, with other plans still in the works including an outdoor dramatic stage area. Stop by and check it out!

This year marked Tracy Lameyer's 30th year teaching at Adams School. Few educators reach 30 years in the profession, and even fewer reach that mark all at the same school. While her longevity is a feat on its own, I've observed something more impressive: the lasting adoration shown to Ms. Lameyer by her students. When adults show up at the front door unannounced, asking to pop in and see their kindergarten teacher from when they went to Adams School, you know that teacher loves what she does and puts her heart into it.

Another milestone this year is the retirement of school guidance counselor Ben Thelwell, known as Mr. Ben here at school. Many of you have likely seen the very, very tall man, with the friendly grin, walking groups of students through the village. That's Mr. Ben. Recently he told me "it's not what you say or do with children that they remember, it's how they felt when they were with you." Thank you, Mr. Ben.

Looking ahead to next year, our school's day-to-day mission remains the same: To provide a rich curriculum in various subjects including art, music, physical education, and French, while also providing rigorous instruction in the core subjects of reading, writing, math, science, and social studies. With our small class sizes, skilled and committed teachers, and engaged students, we are able to meet every child where they are at and help them reach their fullest potential.

If you'd ever like to stop by to see the school, or just share your thoughts, please let me know.

Respectfully submitted,
Fred Cole, Principal

2024 8th Grade Graduating class:
(L-R) Mark Moon (Class Marshall),
Regan Skillings, Mason Read,
Riis Agnew, Luke Lamontanaro,
Tyler Varney, Lucille Was, Aurora
Simmons (homeschool), Kember
Timbs.





Superintendent's Report

First and foremost, I want to express my gratitude for your ongoing support during my tenure as Superintendent of Schools for School Union #93. It has been a privilege to work with the Town of Castine and witness the progress made at the Adams School this year.

School Highlights - As of October 2024, 45 students were enrolled in Pre-K through Grade 8 at the Adams School. Additionally, the Castine School Department currently supports 22 high school students across 6 different area schools. We are projecting to have 27 high school students for the 2025-2026 school year.

Academically, the Adams School continues to excel. I am pleased to report that our students consistently perform well above the state average in both Reading and Mathematics, making Adams School one of the strongest schools in School Union #93. This success is a testament to the dedication of our educators, staff, and leadership.

Building Update - As many of you are well aware of, Adams School is the oldest elementary school building in the State of Maine. With an older school building, making improvements to the building are necessary to ensure we can continue to use this historic building for many years to come. This Fall, Haley Ward, an engineering firm located in Bangor, completed a structural engineering study of the building, focusing on the attic and basement space of the original building. The report shared recommendations for repairs to the building that will improve the structural integrity of those spaces. These recommended improvements will be occurring during April Vacation and will cost approximately \$14,000. I am happy to report that these recommended improvements can be paid for using the current fiscal year budget, and will not require us to ask for additional funds from the Town of Castine. The Castine School Committee is also looking at ways to improve the drainage system on the Adams School campus and is recommending using some of our school's undesignated fund surplus to be placed in our Capital Improvement reserve account towards this project, and future renovations that will need to be completed at the school.

Budget & Financial Planning - The Castine School Committee has carefully developed a budget for FY 2026, reflecting a **8.99% increase (\$174,806.35)** over last year's budget. This increase primarily addresses rising Special Education costs and necessary salary and benefit adjustments for our dedicated staff. Key highlights include:

- Continued investment in resources to support high-quality instruction.
- Growing enrollment at our area high schools.
- Increases in salaries and benefits for Adams School staff.

Your support is crucial in sustaining the success of the Adams School and ensuring a bright future for our students. I encourage all community members to participate in the upcoming Castine Town Meeting and appreciate your thoughtful consideration of this budget. Thank you for your continued partnership in education.

Respectfully submitted,
Derek Perkins, Superintendent of Schools



New playground equipment at the Adams School

George Steven's Academy

I am honored to submit to you this report on behalf of George Stevens Academy (GSA). In my short time here as Head of School, I have come to see first-hand why this institution is so important to our community members and vital for the long-term success of many of the young people on this peninsula.

Our small but mighty school is filled with an outstanding student body of emerging scholars, student-athletes, thespians, and our community's future leaders. Our faculty and staff are caring and capable professionals, and our Board of Trustees is dedicated to building a robust future for our school that is steeped in tradition. Along with these wonderful members of our school, we are so fortunate and grateful to have so many community supporters, engaged alumni, and friends. It truly "takes a village."

At the writing of this report, our enrollment stands at 230 students. This includes the following breakdown of students from each municipality: 92 from Blue Hill, 15 from Brooklin, 26 from Brooksville, 11 from Castine, 1 from Hancock, 4 from Orland, 17 from Penobscot, 29 from Sedgwick, 33 from Surry, and 2 boarding students living with host families.

This year, GSA continues to prioritize academic innovation and hands-on learning. We are continuing the long-standing tradition of the Independent Study and Internship Program (ISIP), requiring juniors and seniors to engage in independent, interest-driven projects. This initiative, taking place during the two weeks following February vacation, concludes with a community-wide exhibition showcasing student work. Aside from this program, students at GSA are able to complete year-long mentorship experiences with local professionals and experts in their respective fields. This allows students to gain real-world experience and earn school credit in a hands-on approach.

Being a comprehensive school, GSA offers a wide array of courses and enrichment activities. Students can participate in courses in the creative, visual, and performing arts, in advanced mathematics, psychology, forensics, and many many more.

This fall, our campus has been alive with events that build school spirit and connect students, families, and neighbors. From Spirit Week festivities and athletic events to student dances and the GSA Theater Team's sold-out production of *And Then There Were None*, these moments remind us of the joy and unity a school community can create. Our musicians have also played a key role in local events, enriching the cultural fabric of our peninsula.

Campus improvements have been a focus this year. A deep clean of our facilities, complemented by ongoing maintenance and upkeep projects, along with an invigorated attention to aesthetics, will help to ensure that GSA remains a welcoming environment that is conducive to teaching and learning.

We are also excited about the progress of our capital campaign with the Gateway Project coming closer to fruition. Once complete, this project will enhance our campus's accessibility, functionality, and attractiveness for years to come.

After several challenging financial years, GSA is on firmer ground. We closed the 2024 fiscal year with a small net surplus and are hoping to replicate this for the current fiscal cycle. This achievement reflects responsible budgeting, close financial tracking, and is possible through the support of our many constituents.

Looking ahead, we will begin a listening tour across the peninsula's seven sending towns. These meetings will provide an opportunity for community members to share their thoughts on GSA's mission, programs, and future direction. Input gathered from these sessions will guide a strategic action plan that addresses academics, facilities, and finances while reinforcing GSA's role as a cornerstone of the peninsula.

GSA remains committed to the success and well-being of every student who walks through our doors. I am deeply grateful for the steadfast support of our sending towns, families, alumni and friends, whose partnerships ensure GSA's bright future. As we continue to serve the students of this peninsula, we invite all of you to be involved and share in the journey of preparing the next generation of leaders, innovators, and community members.

Respectfully submitted,
Dan Welch, Head of School GSA

Maine Maritime Academy

As we close the 2024-2025 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 the Town of Castine.

As always, MMA is proud to join with the Town on activities that benefit us both. In recent years, I do not believe greater unity has been shown than our work together in a transparent and collaborative effort on issues as they appear. We have begun our work on our pier and the flow of vessels, trucks, and workers has been done with solid communication with the Town officials.

We are looking forward to receiving the 15th MMA Training Ship which, subject to shipyard schedules, is projected to be completed later this summer. We are encouraged by the progress we have made towards the commencement of our pier and associated infrastructure.

We look forward to another summer program with Portsmouth Naval Shipyard in Castine that was well received by the Town and students alike. These students felt welcomed by the Town and contributed to several media-related events that highlighted MMA and Castine in a positive light.

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,
Craig Johnson, President

Rec Committee's Halloween Costume Contest



Castine Historical Society

2024 was another great year for the Castine Historical Society (CHS). We strive to meet our Vision Statement to cultivate curiosity about our past to foster a more inclusive, empathetic, and informed society. We do this through exhibitions, educational programming, providing research services, and caring for our collections and two historic structures on the Town Common.

In June, CHS debuted a new two-year exhibition, “A History of Castine in 40 Objects.” The exhibit highlights aspects of our town history through never-before-displayed objects from our permanent collection. These objects tell Castine stories which are both familiar, like the town’s Revolutionary War history, and unexpected, such as its African American history. If you missed the exhibit in 2024, you could visit us from early June–mid October 2025!

Throughout the year, we offered free lectures, walking tours, and other programs geared to an adult audience. We also debuted a five-week Castine African American learning unit for the Adams School 7th/8th grade class. CHS asked Georgia Zildjian, one of our Education Committee members (and now a staff member at the Wilson Museum) to design and present the curriculum. The students had classroom learning, visited sites around Castine including Esther and Emanuel Islands, and culminated the unit with a public presentation attended by 70 families and interested adults from the community.

Behind the scenes, CHS staff worked on cataloging and caring for collections and assisting researchers from around the country both online and in-person as they conducted research on various Castine history topics in our archives and collections.

As a reminder, here are some quick facts about your Castine Historical Society:

- We are a private non-profit and raise our general operating budget through memberships, an Annual Appeal, grants, gift shop sales, and from interest from our endowment.
- In 2024, contributions from over 400 individuals made up 41% of our annual budget.
- CHS is managed by two full-time and one part-time professional museum staff who work year-round.
- Our exhibits are open from early June – mid October. Research appointments may be made year-round.
- Last year, 63 volunteers contributed 1,850 hours of skilled work as docents, committee members, collection volunteers, board members, and walking tour guides.
- In 2024, we served 4,055 visitors who attended exhibitions, walking tours, and education programs.
- Speaking of educational programs, if you missed any of our talks you can watch by visiting castinehistoricalsociety.org/speakers-and-lectures.

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

Castine History Partners continues to develop new ways to engage people with Castine's rich and interesting history, informed by our mission is to build partnerships among Castine's cultural institutions, meet a demand for and create excitement around our town's history. Our partner organizations include Castine Community Partners, Castine Historical Society, Castine Touring Company, Maine Coast Heritage Trust, Maine Maritime Academy, Wilson Museum, and Witherle Memorial Library.

In May 2024, we officially launched our second tour on the Castine history virtual tour app, *A Tale of Two Wars*. An addition to the Castine History Highlights tour, this new offering explores sites around Castine connected to the American Revolution and the War of 1812. It includes driving destinations as well as a walking segment through Witherle Woods. We introduced a group of interested folks, both locals and visitors, to the Witherle Woods section on a guided walking tour on May 4, part of the international Jane's Walk program. You can find more information on both tours at <https://www.castinehistoricalsociety.org/castine-virtual-tour>.

In the summer of 2024, with support from the Opportunity Fund at the UUCC, we began working with a group of Penobscot Nation advisors to learn more about the historical and cultural significance of Castine to the Penobscot and other Wabanaki people. Facilitated by Tilly Laskey of Maquoit Museum Solutions, Penobscot Nation citizens James Eric Francis, Sr., Jennifer Neptune, and Dr. Darren Ranco, developed an interpretive plan that offers multiple pathways to share their culture, history, language, stories, and more with Castine residents and visitors. Before the arrival of Europeans, this place that we now call Castine was Madockowando's village, home to Wabanaki ancestors for millennia, and a center of precolonial diplomacy. CHP members are excited to work together to implement ideas and recommendations from the plan to add more layers and depth to the histories we share across the community.



Wilson Museum

2024 was another busy year at the Wilson Museum. We welcomed nearly 6,000 visitors to our exhibits and programs. We continued with our year-round program series *Connecting to Collections* with 13 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 Wabanaki traditional stories, right whales, foraging for edible mushrooms, hand planes, Indigenous archaeologies, and the *Schooner Bowdoin's* return to the Arctic. Several of our 2024 programs were recorded and will be posted on the Wilson Museum's YouTube channel.

Hands-On 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 grow and strengthen our collaborations with community organizations including the Castine History Partners, Castine Merchants Association, Castine Historical Society, Castine Garden Club, Witherle Memorial Library, Adams School, Maine Maritime Academy, and the Castine Arts Association. Programs for school-age kids included February vacation activities and field trips. We are especially excited to continue being a gathering place for area folks between 25 and 40 years old to build community as part of our 40 Under 40 program.

We hosted two interns during the summer of 2024, one who focused on preparing collections information for repatriation consultations, and another who researched and wrote a new tour for the Perkins House. This is the second year the Patricia L. Hutchins Endowed Intern Fund supported interns at the museum.

Year-round and seasonal residents returned to the museum campus for seasonal staples such as a performance with GSA's Honors Jazz Combo, the Hands-On History Open House, the Bastille Day French Vanilla Ice Cream Social, and performance by the Castine Town Band. This year we expanded our Community Picnic to include an Artisan Market which promoted and supported fine artisans and craftspeople on and around the Blue Hill Peninsula and beyond. This event was a big success and attracted 300 visitors to campus.

We are looking forward to another great year in 2025, and we encourage everyone to visit our website to see what is happening on campus, sign up for our e-newsletter, become a member, and so much more!

Respectfully submitted,
Julia C. Gray, Executive Director



Ray Nualla, Mr Castine and 4th of July icon.

Castine Arts Association

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

Many activities and traditions in Castine fall beneath the umbrella of the Castine Arts Association. Among our activities this past year, we provided or co-sponsored the following:

- The **Holiday Tree Trail**
- Mardi Gras Gala for local fuel assistance
- 11 movie/potluck evenings at Emerson Hall
- The **Free Little Art Gallery**
- Co-sponsorship of the **Silas Yates Concert & Signature Gallery Celebration**
- A viewing of Linda Genereux's film **When Does Freedom Begin?**
- A contra-dance with Mike & Susie Fay, Henry Erhard, and Reversing Falls Band
- A book reading with musical accompaniment of **Talos and the Yellow Suitcase**
- Speaker Noah Charney: **Conservation and the Environment**
- Writing Workshop: **Writing Through Grief**, presented by Sarah Kilch Gaffney
- Castine Summer Youth Theater Camp directed by Georgia Zildjian and Kelly Fallow
- Marian Feldman, Heather Emanuelson, and Karen Froehly in concert
- Flash! In the Pans summer concert on the Town Dock

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. In addition, we work cooperatively with numerous community organizations, supporting one another and co-sponsoring programs. Most importantly, we depend upon volunteer involvement to organize and provide these arts events. Go to www.castinearts.org for additional details regarding events and membership. 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.

Our Board of Directors currently consists of:

Johanna Sweet	President
Pat Winter	Acting Vice-President
Kathryn Munn	Treasurer
Roberta Boczkiewicz	Secretary
Sam Friedlander	Music Committee Chair
Tracy Lameyer	Children's Programs Chair
Jennifer Eaton Woods	Visual Arts Chair
Larry Rosen & Suzanne d'Corsey	Acting Literary Committee Co-Chairs
Donald Tenney	Publicity & Communications Chair

Respectfully submitted,
Johanna Sweet, President

Castine Woman's Club

The Castine Woman's Club has continued contributing to community projects and needs throughout 2024. 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; Secretary: Marjie Wheeler; Treasurer (Acting): Val Taub. CWC monthly meetings (typically held April – June and September – December) usually include a guest speaker or workshop. The Club's monthly meetings and fundraising events were suspended during the pandemic. Prior to the pandemic, various fundraisers were held throughout the year. CWC hopes to continue hosting fundraisers and co-hosting occasional events at the 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, the Club's mission is to give back to the community by supporting education, health, civic service, and cultural activities in the community. In 2024, 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 2024, CWC continued to spread "Sunshine" with cards, calls, food, and flowers to individuals 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 2024/2025, the GFWC Maine President's Project is focusing on supporting St. Jude Children's Research Hospital. Over the past decade, CWC has continued to manage the GFWC Maine website (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 also supported and participated 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 2025! We thank the community for your support, and we hope to see you at our future meetings and events when CWC begins to gather again in person. See you then!

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

Castine Garden Club

The mission of the Castine Garden Club is to promote gardening through various programs for members and guests, and to contribute to the beautification of Castine. We continue to emphasize the importance of 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. The winner was Chip Terry, who donated an American linden tree to the Castine Golf Club, to replace the iconic linden tree at the top of the hill by the 6th green that was damaged and removed after the winter storms. The 2025 Plant Sale is scheduled for Saturday, May 24 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).

Educational programs in 2024 included a stimulating book discussion in February on *Mini-Forest Revolution* by Hannah Lewis, using the Miyawaki Method to Rapidly Rewild the World; and a hands-on workshop in March with local florist Justice Gray. In April we organized Green Up Day, 26 volunteers collected 40 bags of trash around town! We hope for greater involvement this year. Green Up Day is scheduled for Saturday, April 26. During the summer, many members enjoyed "Sips in the Garden" at the gardens of Ray Nualla and Gordana Hassett! In June we toured Tilth and Timber farm to get an update from Troy and Cindy about all the improvements they have made and learn more about their CSA (Community Supported Agriculture) program and weekly farm stand. Our July program was a field trip to Fox Hollow Farm in Lamoine; they grow both annual and perennial flowers for weddings and retail sale. We loved all the sweet peas! In August, Justice Gray returned for another flower arranging workshop with a twist: members brought flowers from their own gardens. The results were impressive! Our annual meeting was held in Judith Sandven's barn; and we sponsored our annual Christmas centerpiece workshop for Adams School 7th and 8th grade students.

We had 14 gardens in our "Gardens Open" program last summer. Please stop by any house that has a flag out and walk through the gardens.

In September we organized the first Castine Mushroom Festival. We co-sponsored a lecture at the Wilson Museum on edible native mushrooms by Greg Marley, and 2 days later a group of 17 residents tromped through the Lampson Preserve looking for mushrooms, led by David Spahr. Finally, The Pentagoet featured an appetizer and entrée using local mushrooms, the dishes received rave reviews. Watch for details about Second Annual Mushroom Festival in late September!

Our beautification efforts included Green Up Day in April, wreaths for Memorial Day; summer and seasonal 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 during the summer. It can be a challenge. 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 and Marie Laure Reed (Programs), Kathy Eaton (Beautification), Sue Loomis and Mary Kneisel (Hostesses), Ina Schonberg (Membership), and Jane Saltsman (Plant Sale). Thanks to all our volunteers, and to the Town of Castine for use of its facilities.

We have many exciting events planned for 2025. 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

Dr. Cushman was a resident of Castine from 1885 until 1901 where she attended the Maine Normal School. She received her MD 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 in the medical field. Membership is open to any person who supports our purpose. Find out more about us at Dr. Mary Cushman Circle, P.O. Box 108, Castine ME 04421.

The Circle organizes 2 fairs each year, The Village Fair in June and the Holly Berry Fair in December. After 3 quiet Covid years we had 2 fairs again in both 2023 and 2024. In 2024 the Circle earned \$5081 from the June Village Fair and \$3682 from the Holly Berry Fair in December. A generous contribution of \$7265 from the Katherine Ebbert Marshall Fund made it possible to distribute for a second year \$16,700 to our missions.

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, Overture International, The Next Step Program against Domestic Violence, H.O.M.E in Orland, Friendship Cottage in Blue Hill, Home Emmaus Center in Ellsworth, The Fistula Foundation, At Home Downeast, The Tree of Life, Mercy Ships (added in 2024), The Trinitarian Congregational Parish of Castine (for its missions).

We thank our town and our many friends who continue to support our work.

Respectfully submitted,
Elise Adams, Circle Member and Treasurer



New playground equipment at the Adams School

Community Childhood Learning Place

The Community Childhood Learning Place (CCLP) is a 501(C)(3), serving children 3-months-of-age to kindergarten, and an after school and summer program for school-aged children, that recognizes the rich potential of each child physically, cognitively, and emotionally through child-centered, play-based discovery learning has met the mission in 2024 as well as passed Maine Department of Health and Human Services and Maine State Fire Marshall Inspections.

CCLP has provided care and developmentally appropriate learning activities to the children from local communities, Castine, Blue Hill, Orland, and Bucksport, as well as children from New York, Arizona, Georgia, Virginia, California, and Turkey.

The after-school program and Summer Engineer and Arts programs are important to the community to supplement the 180-day school calendar vs the 260-work days family work schedule and daily three-hours needed to match a family's work schedule. It also provides a secure environment for the children.

Staffing at CCLP has been an issue due to: COVID recovery issues, low employment rates affecting the hiring pool, low childcare salaries, and lack of affordable housing. CCLP provides employment for five to six employees who bring income to Castine. In addition, in April 2025 CCLP will host, along with Healthy Peninsula, an early childhood conference.

The staff have been busy working with the children as they develop inquiry-based learning in projects related to pottery, STEM ramps, houses, wind, plants, hats, dinosaurs, to name a few. These projects enhanced goals and objectives related to STEAM (science, technology, engineering, arts, mathematics) and Maine Early Learning Standards. We are so proud of our children and teachers. Community Childhood Learning Place has transformed early education in Castine.



CCLP 5k July 4th Fundraiser

Castine Community Partners

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
- Castine Disaster Relief, added January 2024
- Castine Rowing, added fall of 2024

We are looking forward to working with the town to support the implementation of the new Comprehensive Plan.

Respectfully submitted,
Brooke Tenney

CCP Members as follows:
Liz Parish, Pat Bishop, Ewen Farnham,
Bruce Boczkiewicz, Danielle Morgioni,
Justin Cooper, & Bobby Vagt.

Castine Merchant’s Association

The Castine Merchants Association (CMA) is a 501 (C) 3 organization formed to embrace, support, and promote Castine’s businesses, non-profit organizations, and the Town of Castine. Members pay dues which in turn are used to promote and market the Town of Castine. As of the year 2025, there are 32 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 2024 the Visitor Center served 3,490 people from throughout the world, an increase of 10% YoY. The Visitors Center enjoyed a robust year of merchandise sales, approximately \$5,000, or an increase of 40% YoY. 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 2024 new officers included Matt Powell of the Pentagoet, President; Julia Gray of the Wilson Museum, Vice President; Karen Koos of Saltmeadow Properties, Treasurer; and George Trinovitch of the Pentagoet, Secretary. The CMA also adopted new bylaws to reflect current operations and to add a code of ethics.

Projects CMA was involved with in 2024 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, town rack cards for distribution throughout the state, and the town kiosk at the docks. 2024 saw the successful revision of these assets, installation, and distribution. New signage was also added to the Visitors Center. 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! In the coming year, we hope to build more collaborative work with other town committees to create new town events and to build upon the successes of past events.

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 logistics of this event are currently being revisited in collaboration with the Town Rec Committee and Doctor Mary Cushman Circle.

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. A key priority of this subcommittee is exploring more digital ad opportunities in 2025.

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.

Respectfully submitted,
Matt Powell, President



Stone Fox Creamery Employees

Blue Hill Heritage Trust

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.

In 2024 we conserved over 170 acres on the peninsula. About half of this was focused on habitat protection, with one project in Blue Hill and a second adjacent to our Wight's Pond focus area in Penobscot, while the other half prioritized recreational opportunities across the peninsula.

In addition to our land conservation, the Trust was invited to participate with the Town and other stakeholders to analyze the health, vulnerabilities and resilience of streetscapes, woodlands (both on and off-neck), and adjacent open spaces. The goals are to plan and support healthy and resilient woodlands, develop guidance for town, land trust, and private forest, woodland and adjacent protected and open spaces along with supporting climate change adaptation and mitigation of environmental impacts from increasingly damaging storms.

We want to thank all our Castine supporters for being our partners in this work. In 2024, the Trust voluntarily paid \$701 in real estate taxes to the town and a total of \$24,603 to all the towns in which we hold land.

We are looking forward to another great year in 2025 and hope to see many of you out enjoying the land and water.

With regards from all of us at BHHT,
George Fields, Acting-Executive Director

Blue Hill Peninsula Nordic Ski Club

Blue Hill Peninsula Nordic Ski Club continues to provide the opportunity for children on the Blue Hill Peninsula to learn and to enjoy the winter sport of cross-country skiing. While children were enthusiastic about skiing in 2024, nature's contribution, snow, was scarce.

The children check-out the skis, poles, and boots from December through March. This provides families with the opportunity to travel beyond the peninsula to find snow. The snow in 2025 has been wonderful. Christine, Sharon, Bob, WG, and Nancy should be thanked for their efforts to provide this program for the children.

Castine Cemetery Association

Balance (December 31, 2023) \$ 6,835.24

Revenues:

Town of Castine Appropriation	\$18,000.00
Savings Interest	2.67
Lot Sales	2,500.00
Donations	400.00
Cemetery Fund	<u>6,396.85</u>
Total Revenues & Balance	\$27,299.52

Disbursements:

Labor	\$18,000.00
Winter Tree Work	1,900.00
Flag Purchase	123.60
Road Repair	1,926.90
Fuel/T&C	1,104.42
Equipment/Supplies	504.54
Pine Tree Waste	347.36
Engravings/Cleanings	350.00
Miscellaneous	124.97
Old Stone Repair	<u>1,770.00</u>
Total Disbursements	\$26,151.79

Balance (December 31, 2024) \$ 7,982.97

Brad Tenney, President and Don Small, Treasurer

Lighthouse Bank Accounts

Lighthouse Maintenance Account

Beginning Balance 06/30/2023 \$61,828.96

Revenue

Lighthouse Rent	\$14,400.00
Interest Earned	308.31
Donations	<u>222.86</u>
Total	\$14,931.17

Expenses

Expenses/Repairs	<u>\$ 762.26</u>
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Ending Balance 06/30/2024 \$75,997.87

Lighthouse Trust Account

Beginning Balance 06/30/2023 \$ 1,419.74

Revenue: Interest Earned .71

Trust Account ending Balance 06/30/2023 \$ 1,420.45

Revenue Report

Account Name	Budget FY 24	Collected FY 24	Balance
Excise Tax – autos	\$175,000.00	\$206,541.33	\$31,541.33
Excise Tax – boats	10,000.00	7,654.60	(2,345.40)
State Revenue Sharing	120,000.00	123,155.55	3,155.55
State Road Assistance	12,500.00	14,844.00	2,344.00
Homestead Act Reimbursement	26,000.00	35,423.60	9,423.60
Other State/Federal Assistance	6,000.00	8,073.41	2,073.41
Licenses & Permits	16,000.00		505.10
Marriage, Birth, Death		784.60	
Liquor, Amusement, Victualer, MVU		659.00	
Building, Road Open		13,366.50	
Plumbing		1,695.00	
Municipal Fees	295,584.00		8,305.29
Trash Stickers		34,214.00	
Demolition Debris		45,317.00	
Universal Waste		1,204.00	
Recycling Bags		168.10	
Mooring		24,250.00	
Docking, Boat Ramp		9,840.00	
Clerk, Photocopy, etc.		6,761.35	
Parking Tickets		2,850.00	
Library Income/Endowment		157,674.26	
Library Endowment (to Library Maint Capital)		5,000.00	
Maine Maritime Academy	153,000.00		12,213.40
Public Safety		125,213.40	
Debt Service		40,000.00	
Investment Interest	200,000.00	387,958.46	187,958.46
Interest on Taxes	5,000.00	6,936.41	1,936.41
Dock Eatery Ground Lease	4,000.00	4,000.00	0.00
Bagaduce Ambulance Trust	1,700.00	1,700.00	0.00
Cell Tower Lease	19,900.00	20,765.56	865.56
Payments in Lieu of Taxes	2,300.00	2,660.00	360.00
Miscellaneous	1,000.00	75.00	(925.00)
Surplus	5,698.00	5,698.00	0.00
TOTAL REVENUE	\$1,053,682.00	\$1,294,483.13	\$ 240,801.13

Tax Collector's Report

2023 Committed for collection	\$3,491,632.98
Abatements	204.14
Supplemental Taxes	25.96
Total to Collect	\$3,491,454.80
2023 Tax Receipts	\$3,427,975.27
2023 Unpaid Taxes	26,462.74
Paid in advance	14,922.52
State Reimbursement Tax Stabilization	22,094.27
Total	\$3,491,454.80
2022 Unpaid Taxes 06/30/2023	\$ 20,600.45
2022 Tax Receipts	3,505.45
2022 Abatements	0.00
2022 Unpaid Tax Balance 06/30/2024	\$ 17,095.00
2021 Unpaid Taxes 06/30/2023	\$ 10,943.72
2021 Tax Receipts	8,961.26
2021 Abatements	0.00
2021 Unpaid Tax Balance 06/30/2024	\$ 1,982.46
2020 Unpaid Taxes 06/30/2023	\$ 15,186.23
2020 Tax Receipts	15,186.23
2020 Abatements	0.00
2020 Unpaid Taxes 06/30/2023	\$ 0.00
2023 Unpaid Taxes	
American Towers, Inc. ME	\$ 444.86
Colson, Dennis LII	598.26
Compass Rose	265.50
Disse, Joan P	2,389.50
Evans, Lynn F	2,185.36
Evans, Lynn F	4,834.46
Keene, N & D and Miller, D & S	794.14
Nestle USA, Inc.	64.90
Ordway Painting, Inc.	.16
Powell, Colin & Sweet, Emma	2,750.48
Regan, Ted	5,835.10
Van Horn, David M – Heirs	6,300.02
Total	\$ 26,462.74

2022 Unpaid Taxes		
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
Regan, Ted		5,518.50
Van Horn, David M – Estate		5,942.95
Total	\$	17,095.00
2021 Unpaid Taxes		
Disse, Joan P		1,982.46
Total	\$	1,982.46

Taxpayer List for 2024

Property Owner	Land Valuation	Building Valuation	Tax
125 Water Street, LLC	\$651,300	\$530,100	11,223
1201 Old Bastrop Hwy, LLC	\$349,700	\$135,000	4,605
17 State Street, LLC	\$132,400	\$63,600	1,862
185 Perkins St, LLC	\$1,062,000	\$364,600	13,553
25 Water Street, LLC	\$263,600	\$140,400	3,838
70 Court Street, LLC	\$343,000	\$160,700	4,785
7 Maine Street, LLC	\$90,000	\$137,900	2,165
* Abernethy, Linda	\$89,000	\$408,500	4,489
* Ackerman, Jeffrey	\$152,400	\$105,600	2,214
* Adam, Joshua M & Susan P	\$156,100	\$219,300	3,329
* Adams, Carol	\$452,300	\$1,278,100	16,201
* Adams, David K & Elise	\$193,800	\$216,300	3,658
Agnew, David P & Lela Riis Usry	\$212,400	\$166,100	3,596
Agua53, LLC	\$280,200	\$148,400	4,072
* Albon, Jacob & Lauren	\$94,800	\$219,900	2,752
Allen, Randee Sue	\$7,800	\$-	74
Allen, Robert W, Trustee	\$305,800	\$205,900	4,861
Allen, Susan & Middleton, Neil	\$641,800	\$234,500	8,325
American Towers, LLC	\$24,000	\$205,500	2,180
Anderson, Richard G & Helen A	\$347,300	\$290,200	6,056
Another Day on the Bagaduce, LLC	\$976,300	\$340,400	12,509
Anthony, Kristina B	\$128,300	\$83,100	2,008
Appleman, Scott & Craig	\$653,700	\$153,300	7,667
Arntzen, Morten & Carolyn	\$1,457,900	\$1,238,800	25,619
Ashton, Thomas & Snead, Rebecca	\$29,400	\$-	279
Ashton, Thomas & Snead, Rebecca	\$649,600	\$464,500	10,584
* Asyali, Ender & Hale Akin	\$236,100	\$156,900	3,496
Asyali, Ender & Hale Akin	\$194,600	\$-	1,849
Atwood, Corey	\$10,400	\$-	99
Auld, David & Sherrill F	\$256,900	\$283,400	5,133
Austin, Donald M, Et Al	\$367,900	\$20,600	3,691
Austin, Donald M, Et Al	\$374,800	\$178,900	5,260
* Avery, David E	\$186,100	\$111,400	2,589
Bag End, LLC	\$202,800	\$224,900	4,063
Bagaduece Coupe, LLC	\$209,200	\$442,700	6,193
* Bagot, Jane	\$3,182,800	\$729,900	36,933
Baigert, Robert D Jr & Jeannette U	\$258,200	\$387,100	6,130
Baker, John E & Lynn S	\$371,200	\$234,600	5,755
* Baldwin, Anita	\$-	\$23,600	-
Ball, Nathaniel I, III & Jane H	\$230,400	\$367,400	5,679
Bangor Savings Bank	\$193,300	\$188,000	3,622

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Bary's Barefoot Estates, LLC	\$224,200	\$273,000	4,723
* Basile, Constantino G & Ruth D	\$212,300	\$411,200	5,686
Beck, Thomas G & Jones, Kerri-Ann	\$900,700	\$187,800	10,341
Bedell, Donald W & Paige S	\$284,100	\$603,000	8,427
Bell, Alan & Ziff, David	\$557,200	\$82,000	6,072
Bell, Alan & Ziff, David	\$361,800	\$60,700	4,014
Bell, James III & Bell, James IV	\$71,600	\$105,200	1,680
Benjamin, Douglas P & Ellen L	\$536,100	\$1,042,700	14,999
Berleant, Arnold J & Riva S	\$6,100	\$-	58
* Berleant, Arnold J & Riva S	\$413,300	\$257,400	6,077
Berleant, Daniel & Berleant, Anne	\$284,600	\$78,100	3,446
Bernard, Diana - Trust	\$119,000	\$306,000	4,038
Bernard, James M & Casey M	\$431,700	\$207,700	6,074
Berry, Elizabeth - Trustee	\$426,200	\$313,400	7,026
Bertrand, Elaine & Paul	\$41,200	\$-	391
Bertrand, Elaine & Paul	\$103,600	\$141,600	2,329
* Bertrand, Paul & Elaine	\$70,300	\$189,400	2,230
Betts, Darby W, Jr	\$52,700	\$-	501
Betts, Darby W, Jr	\$75,000	\$5,800	768
Bicks, Jenny - Trustee	\$606,600	\$693,300	12,349
* Biggie, Sharon	\$114,400	\$334,000	4,022
* Biggie, Therese	\$194,200	\$231,600	3,808
Billings, Edmund & Hillary - Trustees	\$801,400	\$222,800	9,730
Birchbrook - Trustee	\$249,900	\$769,700	9,686
* Bishop, Patricia A	\$165,800	\$153,000	2,791
Bishop Family Trust	\$617,500	\$207,400	7,837
* Bixel, Eric A & Patricia B	\$518,900	\$146,500	6,084
Black, Brenda Joyce	\$504,700	\$323,000	7,863
Blackwood, J Temple	\$73,400	\$265,300	3,218
* Blackwood, Victoria B	\$87,900	\$181,700	2,324
* Blake, Jody & Arthur F	\$98,000	\$330,900	3,837
Bland, Hilary J	\$367,700	\$156,100	4,976
* Blodgett, Spencer S & Ann	\$192,900	\$407,000	5,462
Blue Hill Heritage Trust	\$6,100	\$-	58
Blue Hill Heritage Trust	\$20,800	\$-	198
Blue Hill Heritage Trust	\$4,100	\$-	39
Blue Hill Heritage Trust	\$1,500	\$-	14
Blue Hill Heritage Trust	\$35,100	\$-	333
Blue Hill Heritage Trust	\$6,200	\$-	59
Blystone, Helle	\$435,600	\$321,200	7,190
* Boczkiewicz, Bruce M & Roberta I Trusts	\$1,758,000	\$2,679,700	41,921
Boenau, Robert H & Martha E	\$905,800	\$64,400	9,217
Bogdonoff, Gregory - Trustee	\$432,200	\$258,600	6,563

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Booth, Carol, Margot & Robin	\$122,100	\$-	1,160
Booth, Carol, Margot & Robin	\$429,600	\$393,700	7,821
Booth, Carol, Margot & Robin	\$514,300	\$-	4,886
* Bos, David	\$653,900	\$284,700	8,679
Bos, David	\$18,600	\$-	177
Bos, Frances M Family Trust	\$1,453,200	\$65,700	14,430
Bos, Frances M Family Trust	\$765,000	\$128,000	8,484
* Boucher, Michael S & Elizabeth P	\$694,700	\$383,600	10,006
Bourne, Mary	\$543,800	\$597,200	10,840
* Bourne, Standish T, Jr	\$1,583,500	\$480,100	19,310
Bower, Kathleen O G	\$96,000	\$138,500	2,228
Boyer, Cynthia R - Trustee	\$374,100	\$292,200	6,330
Brennan, Heather R & William J	\$271,100	\$-	2,575
Brennan, Heather R & William J	\$223,700	\$168,800	3,729
* Brennan, William J & Heather R	\$261,500	\$255,200	4,671
Brooke, Peter & Ruth	\$376,100	\$545,600	8,756
Brouillard, Chantal	\$-	\$12,600	120
* Brouillard, Gary & Carolyn	\$251,900	\$235,700	4,395
Brouillard, Gary L	\$148,800	\$96,800	2,333
Brown, Lynn Gibbons - Trustee	\$1,058,000	\$1,751,900	26,694
Brown, Scott	\$73,500	\$168,100	2,295
Brown, Scott	\$65,200	\$79,700	1,377
Brownell, Theresa	\$1,175,000	\$302,800	14,039
Brownell, Theresa	\$69,900	\$-	664
Brownlee, C & Corman, A	\$475,800	\$281,200	7,192
Bruce, J G Trust	\$267,600	\$164,500	4,105
Bruns, Chase Lane Trust	\$230,700	\$227,100	4,349
Bruns, Margaret Et Al	\$383,500	\$456,800	7,983
Bryant, Kathleen C, Et Al	\$237,200	\$271,600	4,834
Buchanan, William B Jr	\$620,900	\$745,200	12,978
Bunker, Duane A & Sharon P	\$347,200	\$-	3,298
* Burton, Lisa A	\$147,100	\$102,100	2,130
Bushman, Paul J & Victoria P	\$20,000	\$-	190
Bushman, Paul J & Victoria P	\$80,400	\$399,700	4,561
Caplan, Dena	\$70,600	\$169,400	2,280
Carey, Bryan & Sarah	\$408,500	\$191,800	5,703
Carmichael, Christopher & Tara	\$266,700	\$271,000	5,108
Carmody, William P & Dianne C	\$54,100	\$-	514
Carter, Jason & Amy	\$177,200	\$158,300	3,130
Casteen, John T, III & Elizabeth F	\$251,300	\$462,100	6,777
Castine Brothers Trust	\$430,700	\$210,700	6,093
Castine Cottage LLC, The	\$1,028,700	\$132,300	11,030
Castine Golf Club	\$192,100	\$15,600	1,973

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Castine Golf Club	\$405,300	\$395,700	7,610
Castine Yacht Club	\$570,500	\$146,900	6,815
Caverly, Kristen & Campbell, Robert	\$822,200	\$451,200	12,097
Central Maine Power Co	\$1,827,200	\$-	17,358
* Chase, George & Sahl, Lauren	\$277,100	\$194,800	4,246
* Chelette, Alton	\$70,000	\$246,500	2,712
Childress Family Trust	\$721,600	\$311,800	9,817
* Ciano, Robert & St Lawrence, Jennifer	\$185,300	\$351,200	4,859
Ciano, Robert & St Lawrence, Jennifer	\$132,600	\$-	1,260
Ciano, Robert & St Lawrence, Jennifer	\$178,000	\$15,600	1,839
Cinciva, Elaine L	\$310,500	\$10,200	3,047
Cinciva, Elaine L	\$771,900	\$231,400	9,531
CK Communications, LLC	\$190,400	\$95,600	2,717
Clark, Benjamin & Susanne Trusts	\$133,700	\$-	1,270
Clark, Benjamin & Susanne Trusts	\$187,800	\$433,700	5,904
Clay, Robin	\$54,100	\$3,000	542
Clement, Mary B & Clement-French, D	\$191,000	\$26,600	2,067
Clouse, John & Carol - Trustees	\$654,900	\$168,600	7,823
Coady, Kevin J	\$1,008,100	\$279,700	12,234
Coladarci, Theodore & Spector, Janet	\$412,000	\$166,300	5,494
Coladarci, Theodore & Spector, Janet	\$280,200	\$54,400	3,179
Collins, Thomas M & Barbara G	\$173,600	\$245,200	3,979
* Colson, Dennis L II	\$84,000	\$16,000	713
* Comiciotto, Thomas & Virginia M	\$580,700	\$424,200	9,309
Consolidated Communications of NNE	\$-	\$6,000	57
Consolidated Communications of NNE	\$202,100	\$92,700	2,801
Cooney, William D - Trustee	\$1,082,000	\$256,400	12,715
Cooper, Barbara	\$237,800	\$115,500	3,356
Cooper, Barbara	\$164,100	\$40,800	1,947
Cooper, Justin & Lynn	\$200,100	\$804,200	9,484
Cooper, Justin & Lynn	\$79,300	\$-	753
Cooper, Justin & Lynn	\$71,500	\$67,400	1,320
Cooper, Justin & Lynn	\$110,900	\$182,100	2,784
Corbett, Ceane Haughney & Bryan N	\$532,500	\$554,300	10,325
* Corbett, William & Sheila	\$268,200	\$189,700	4,113
Cormier Family Trust	\$475,800	\$171,300	6,147
* Coughlin, Michael E	\$309,100	\$306,900	5,558
Coughlin, Peter	\$427,600	\$124,900	5,249
Crais, Clifton C & Sully, Pamela F	\$369,100	\$318,700	6,534
Crowther, Harold & Smith, Lee	\$930,500	\$453,900	13,152
Cukierski, Annegret	\$49,500	\$-	470
* Cukierski, Annegret	\$91,400	\$-	631
* Cukierski, Chad & Karen	\$78,700	\$344,600	3,784

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Cullen, Joseph R & Laura W	\$186,600	\$75,600	2,491
* Curro, Christopher T	\$81,300	\$172,700	2,176
* Curtin, Constance & Cooperdock, Peter	\$65,300	\$124,000	1,561
Curtin, John D III, Et Al	\$955,900	\$469,200	13,538
Curtis, Allen J & Arlen B	\$149,800	\$139,900	2,752
Cushman Cottage, LLC	\$270,900	\$226,500	4,725
Cushman, Angela & Ashton	\$44,100	\$-	419
Cushman, Angela & Ashton	\$94,800	\$258,900	3,360
Cushman, Angela & Ashton	\$58,900	\$-	560
Cushman, Angela & Ashton	\$44,500	\$-	423
* Dagan, Craig & Katrina	\$69,900	\$214,600	2,465
* Danforth, Peter & Mona	\$267,700	\$192,000	4,130
* Davis, Delacroix & Chadbourne, Sally A	\$435,600	\$386,400	7,572
Davis, Paul	\$674,900	\$111,100	7,467
* Davis, Peter & Anstead, Alicia	\$361,500	\$534,500	8,275
* Day, Leila B	\$249,500	\$1,179,800	13,341
Day, Steven & Patricia	\$329,100	\$321,000	6,176
DDHJ, Ltd	\$178,100	\$80,100	2,453
DDHJ, Ltd	\$42,300	\$29,700	684
DDHJ, Ltd	\$674,900	\$523,300	11,383
Dearborn, Lynne I	\$178,400	\$242,400	3,998
Dearie, Direxa D	\$247,300	\$-	2,349
Dearie, Direxa D	\$426,900	\$283,900	6,753
* deRaaf, Medan H & deRaaf, Maia K	\$149,900	\$274,800	3,797
* Desmond, Nina	\$-	\$17,500	-
Devereux, CW, Trust	\$5,000	\$-	48
Dibona, Gerald F & Kopp, Ulla C	\$315,600	\$286,900	5,724
Dickerson, Michael S & Claris C	\$133,800	\$279,100	3,923
Dillon, James E - Trustee	\$251,900	\$249,000	4,759
Dinsmore, Mark	\$1,079,600	\$208,900	12,241
Disabatino, Jean & Giugliano, Louise	\$601,700	\$115,500	6,813
Disse, Joan P	\$267,200	\$-	2,538
Disston, Morris & Susan L	\$192,600	\$152,200	3,276
Disston, Morris & Susan L	\$597,700	\$244,700	8,003
Disston, Morris	\$470,400	\$-	4,469
Disston, Morris C	\$239,200	\$350,700	5,604
Doane, Frederick W	\$81,600	\$76,100	1,498
Doane, F & J and Wogan, M & L	\$49,400	\$-	469
Dober, P F & Karvelis-Dober, K	\$585,300	\$-	5,560
Doherty, Roger & Judith Ellen	\$81,300	\$112,800	1,844
Doolittle, Richard & Penelope Trust	\$230,300	\$60,600	2,764
Dotts, Terrance A	\$185,800	\$410,600	5,666
* Drake Leitch, Faith & Leitch, Robert	\$223,200	\$183,100	3,622

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Drugovich, Margaret & Steele, Elizabeth	\$256,600	\$28,700	2,710
Dudine, William & Pugliese, Rosanne	\$415,200	\$234,700	6,174
* Dunfee, Paula H	\$358,600	\$185,300	4,930
* Dunham, Gregory W & Patricia M	\$70,000	\$163,400	1,980
Dunn, Diana D & Saunders, Donald F	\$461,000	\$43,100	4,789
Durkee, R E & S M - Trustees	\$201,800	\$196,400	3,783
Dymally, Theresa Edwards & Edgar	\$97,700	\$235,000	3,161
Dymally, Theresa Edwards & Edgar	\$4,500	\$-	43
East of Maine, LLC	\$280,200	\$189,800	4,465
Eastland, Jill S	\$30,300	\$-	288
Eastland, Jill S	\$237,800	\$288,600	5,001
* Eaton, Kenneth	\$200,600	\$224,900	3,805
Eaton, Kenneth R	\$572,200	\$37,800	5,795
* Eaton, Lawrence	\$284,400	\$125,100	3,596
* Eaton, Ruth	\$69,900	\$191,900	2,250
* Eckert, Henry - Trustee	\$152,700	\$335,000	4,396
Eerdmans, Emily & McKeon, Andrew	\$209,900	\$561,600	7,329
* Eisenhardt, Kathryn L & William B	\$238,100	\$224,200	4,097
* Ennis, John J & Tyson, Lisa	\$213,900	\$705,900	8,501
Erhard, P & Thomases, S - Trustees	\$862,800	\$186,300	9,966
Evans, Lynn F	\$82,300	\$161,400	2,315
* Evans, Lynn F	\$266,700	\$306,500	5,208
Fallow, Paul S	\$82,700	\$130,900	2,029
* Fallow, Paul S	\$84,800	\$395,900	4,329
Farmer, Paul & Susan	\$371,100	\$245,400	5,857
Farnham, R Ewen	\$65,600	\$-	623
Farnham, R. Ewen & Anne S	\$1,382,500	\$125,100	14,322
Fay, Joseph BG & Elizabeth	\$298,400	\$601,000	8,544
Feldman, Miriam	\$293,600	\$134,300	4,065
Fenn, Thomas H	\$401,200	\$180,800	5,529
Fenton, Mark & James, Susan	\$19,400	\$-	184
* Fenton, Mark & James, Susan	\$76,600	\$312,300	3,457
Fenton, Richard T	\$431,900	\$236,000	6,345
Fenton, Richard T	\$280,200	\$100,600	3,618
* Ferreira, Paul & Kathleen	\$73,300	\$195,900	2,320
Fieldhouse LLC	\$238,200	\$102,800	3,240
Fisher, Andrew & Angela	\$267,900	\$230,800	4,738
Fisher, Susan, Trustee	\$1,015,300	\$370,600	13,166
Fitzsimmons Family Trust	\$33,000	\$43,300	725
Fitzsimmons, M K & D O - Trustees	\$576,700	\$140,800	6,816
Flanzala, Linnea	\$83,600	\$241,900	3,092
Flash, David	\$608,000	\$201,500	7,690
* Fleck, Barbara & McEntee, Jarlath	\$306,200	\$238,700	4,939

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Flood, Laurie	\$48,800	\$-	464
* Flood, Laurie	\$78,000	\$217,400	2,569
Flood, Laurie	\$69,900	\$134,600	1,943
Flood, Randall	\$680,400	\$244,700	8,788
* Flora, Rodney K & Schoof, N Jill	\$81,000	\$194,900	2,384
Florian, Kyle & Laura	\$444,000	\$174,300	5,874
Fonner, Sally Bernhardt	\$452,900	\$513,700	9,183
Foote, Elizabeth V	\$430,200	\$274,000	6,690
* Foote, Sara F.	\$907,200	\$399,300	12,117
Frazier, Herbert H Rev Trust	\$916,500	\$207,800	10,681
Frazier, John & Jane	\$344,600	\$145,200	4,653
* Friedlander, Linda - Trustee	\$713,600	\$417,900	10,512
Friedman, Paul D & Laura S	\$273,400	\$92,300	3,474
Fuentes, Judithanne B	\$176,900	\$-	1,681
Fuentes, Roland W & Judithanne B	\$245,200	\$328,000	5,445
Fullenweider, Wendy L	\$431,900	\$631,100	10,099
Fullenweider, Wendy L	\$53,600	\$20,900	708
Fuller, Wendy	\$70,400	\$118,200	1,792
Galen, Timur	\$526,800	\$524,800	9,990
* Gardner, Elaine	\$87,400	\$209,900	2,530
Gast, Ernestine L	\$253,000	\$120,000	3,544
Gestaut, Daniel G	\$70,200	\$116,000	1,769
Gestaut, Daniel G	\$92,800	\$168,900	2,486
Gibbons, James C & Judith W	\$333,700	\$174,900	4,832
Gibson, Grant & Scoppettone, Marc	\$680,200	\$327,400	9,572
Gillett, Carmen R & Belmont, William S	\$390,700	\$762,300	10,954
Glassberg, Joy A	\$144,900	\$-	1,377
Gilbert, Patricia & Kana, Todd	\$361,800	\$195,300	5,292
Graminski, Brenda	\$66,900	\$94,800	1,536
Granoff, Steven & Bernhardt, Constance	\$350,200	\$291,500	6,096
Granoff, Steven & Bernhardt, Constance	\$224,800	\$287,900	4,871
Grant, John L & Mary Jane	\$267,700	\$192,000	4,367
Grant, Robert J & Cerrita L	\$112,900	\$-	1,073
* Gray, Paul H	\$259,700	\$128,900	3,454
Greco, Steven F & Linda A	\$77,800	\$138,400	2,054
Gres, Viktoria L	\$117,700	\$-	1,118
Gres, Viktoria L	\$161,000	\$-	1,530
Gres, Viktoria L	\$117,700	\$-	1,118
Gres, Viktoria L	\$352,600	\$303,000	6,228
Gribbon-Alt Family Trust	\$263,300	\$134,100	3,775
Griffin, Malcolm & Anne D	\$290,000	\$135,200	4,039
* Griffith, Kevin W & Natalie G	\$102,000	\$184,400	2,483
Griffith, Liam	\$64,000	\$358,400	4,013

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Gros-Balthazard, Chris J & Lorie S	\$130,700	\$252,100	3,637
Grover, Barbara L Trust	\$262,500	\$363,500	5,947
* Gualtieri, Paul & Kelly	\$496,200	\$520,200	9,418
Gunnison, Michael J	\$258,700	\$228,900	4,632
* Gutow, Thomas K & Amy H	\$158,900	\$146,300	2,662
* Hale, Theodore	\$43,700	\$-	415
* Hale, Theodore	\$105,200	\$66,500	1,394
Hale, Thomas	\$81,900	\$-	778
Hall, Hazel M	\$648,200	\$156,500	7,645
Hall, Hazel M	\$83,300	\$6,800	856
Hall, Mary E R	\$237,800	\$62,200	2,850
Hallett, John W, Jr & Austin, Linda S	\$158,900	\$328,900	4,634
Hallett, John W, Jr & Austin, Linda S	\$120,900	\$-	1,149
* Hamblen Wood, Deborah L	\$81,100	\$185,000	2,290
Hamilton, James B	\$63,000	\$122,600	1,763
Harman, Joseph P & Christine M	\$157,600	\$124,500	2,680
* Harrington, Walter J II	\$76,600	\$104,000	1,478
Hart, Charles M	\$1,283,400	\$361,700	15,628
* Hartmann, Bente	\$518,900	\$545,700	9,876
Harvey, Roy C & Loraima	\$40,800	\$-	388
Harvey, Roy C & Loraima	\$557,800	\$376,500	8,876
* Hassett, David & Gordana Trust	\$158,900	\$234,100	3,439
Hasty, Christopher & Jacqueline	\$998,200	\$320,400	12,527
Hatch, David R & Susan C	\$63,100	\$500	604
* Hatch, David R & Susan C	\$292,700	\$162,800	4,090
Hatch, Mark & Elizabeth	\$377,100	\$436,200	7,726
Hatch, Serena - Estate	\$544,600	\$260,100	7,645
Hatch, Serena - Estate	\$532,700	\$-	5,061
Hatch, Serena - Life Estate	\$2,207,000	\$1,032,600	30,776
* Haugen, Lisa R	\$207,200	\$394,800	5,482
* Hazlett, Susan	\$71,100	\$132,000	1,692
HEESHE Point, LLC	\$1,189,100	\$131,400	12,545
Henderson, Betsy Mansmann	\$921,000	\$204,700	10,694
* Henderson, Timothy & Jennifer	\$81,000	\$211,000	2,537
* Hightower, Richard A & Kay	\$424,600	\$378,300	7,390
Hill, Abigail M	\$70,400	\$71,800	1,351
Hill, Mark E & Patricia R	\$475,800	\$23,500	4,743
Hill, Mark E & Patricia R	\$628,200	\$187,200	7,746
Hilton, Edwin B & Virginia L	\$361,500	\$218,600	5,511
Hobbs, Breeze M & Bene, Karen M	\$14,400	\$-	137
Hobbs, Breeze M & Bene, Karen M	\$408,100	\$492,900	8,560
Hodgkins, C H & Munn, K S	\$295,700	\$225,200	4,949
Hookes Haven LLC	\$886,400	\$108,400	9,451

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Hopkins, K & Insalaco-Hopkins, L	\$263,100	\$227,300	4,659
Hoskins, Brenda J & Ronald P	\$59,900	\$62,300	1,161
Hubbard, James O - Trustee	\$592,200	\$249,400	7,995
Hunt, Mary Ellen	\$259,100	\$206,200	4,420
Hunter, Daniel M Jr Trust	\$922,700	\$475,200	13,280
Huppe, BFA III	\$766,100	\$475,700	11,797
* Hutchinson, Philip L	\$115,300	\$250,700	3,240
Hutchinson, Philip L & Cora A	\$69,900	\$146,100	2,052
* Irving, Patrick & Jane	\$79,900	\$233,400	2,739
Jackson, Howell E	\$48,100	\$-	457
Jacobs, Carl & Leah	\$266,700	\$164,800	4,099
Jacques, Michael C	\$2,700	\$-	26
James, Susan C & Fenton, Mark	\$83,400	\$-	792
Jarvis, Ryan and Sarah	\$204,500	\$126,900	3,148
Jeffrey, Christopher R, Trustee	\$208,000	\$227,900	4,141
Jennings, James G, Jr	\$157,500	\$311,000	4,451
Jennings, James G, Jr	\$245,300	\$685,400	8,842
Johnson, Gary T & Jan M	\$399,900	\$172,200	5,435
Johnson, Laurence & MacLeod, Alison	\$147,900	\$300,600	4,261
* Jones, David A & Ann F	\$425,600	\$214,400	5,786
Jones, Kerri-Ann	\$128,200	\$-	1,218
Joyce, Theresa A & Jeffrey T	\$196,600	\$198,900	3,757
Kaden, Marie	\$428,200	\$103,000	5,046
* Kearney, Jay T & Leigh P	\$855,600	\$507,600	12,713
Keating, E J & Tenney-Keating, L M	\$384,800	\$324,700	6,740
Keene, N & D & Miller, D & S	\$67,600	\$21,000	842
Kennedy, Leonard J & Ellen Mears	\$370,700	\$380,200	7,134
Kennedy, W R & S H - Trustees	\$517,000	\$168,600	6,513
* Kilpeck, Robert J	\$79,200	\$171,300	2,142
* Kimball, Clark D & Alice A	\$216,200	\$271,700	4,398
* Kimball, Frances	\$188,600	\$130,800	2,740
King, Charles W & Elisabeth C Trusts	\$231,100	\$196,500	4,062
Kitterman, Sara B & Roger D	\$237,200	\$173,800	3,905
Kneisel, Geoffrey C	\$172,800	\$47,900	2,097
Kneisel, Geoffrey C & Sara B	\$239,500	\$289,600	5,026
Kneisel, Geoffrey C	\$122,300	\$-	1,162
Kneisel, Mary C	\$63,300	\$-	601
Kneisel, Mary C	\$113,800	\$85,500	1,893
* Kneisel, Mary C	\$287,400	\$135,000	3,775
Koos, Douglas	\$-	\$19,200	182
Koos, Douglas	\$-	\$17,100	162
Koos, Douglas	\$-	\$17,600	167
Koos, Douglas	\$-	\$20,200	192

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Koos, Douglas	\$-	\$16,900	161
Koos, Douglas	\$-	\$16,500	157
Koos, Douglas	\$71,600	\$159,800	2,198
Koos, Douglas	\$-	\$15,600	148
Koos, Douglas	\$-	\$21,900	208
Koos, Douglas	\$-	\$25,100	238
Koos, Douglas	\$-	\$15,900	151
Koos, Douglas	\$-	\$13,700	130
Koos, Douglas	\$-	\$11,200	106
Koos, Douglas	\$-	\$9,800	93
Koos, Douglas	\$-	\$19,200	182
Koos, Karen	\$-	\$8,400	80
Koos, Karen C	\$342,000	\$206,800	5,214
Kooskoos, LLC	\$260,100	\$15,100	2,614
Kornberg, Alan & Koda, Harold	\$624,400	\$90,900	6,795
Kornberg, Alan & Koda, Harold	\$675,800	\$354,000	9,783
Kovash, Michael A	\$444,600	\$40,900	4,612
Labdon, Robert A & Janet E P	\$52,700	\$-	501
* Lameyer, Edward H	\$78,300	\$161,200	2,038
Lameyer, John G & Maria Galou	\$185,400	\$263,300	4,263
Langford, Kirk & Nyberg, Amy	\$209,300	\$-	1,988
Lapham, Gary S & Joannah	\$665,800	\$289,100	9,072
Lapham, Gary S	\$40,000	\$11,800	492
Laquis, Stephen & Archard, Jonel	\$601,700	\$314,800	8,707
Larkin, David, Matthiah & Phoebe	\$3,200	\$-	30
Larsson, Bjorn & Sylvia Trusts	\$626,200	\$-	5,949
Law, Emily V & Richard A	\$1,088,600	\$294,800	13,142
Lawsing, Lisa M & James F	\$475,800	\$202,600	6,445
Lawsing, Lisa M	\$439,900	\$207,100	6,147
* Layton, Arthur B	\$369,100	\$210,600	5,270
* Leach, Timothy N & Rhonda K	\$371,200	\$237,700	5,547
Leader, Daniel M	\$299,700	\$298,500	5,683
Lee, D A & Tirion, A P - Trustees	\$432,900	\$444,100	8,332
Lee, Francis M Et Als	\$27,600	\$-	262
* Lee, Francis M Jr & Victoria L	\$194,600	\$250,000	3,986
Legg, John A & Charlotte A	\$425,200	\$347,500	7,341
Lewis, Jeffrey A & Gayle D - Trustees	\$615,100	\$222,800	7,960
* Lewis, Peter B & Elizabeth L	\$650,000	\$234,700	8,167
Lieberman, Gary & Jennifer Scheer	\$284,400	\$136,700	4,000
* Lieser, Stephen H & Elizabeth P	\$265,900	\$308,100	5,216
Light, William III, Robert & Erin	\$439,900	\$90,000	5,034
Liscomb, Laurie - Trustee	\$578,600	\$306,000	8,404
Lobley, Peter, David & Richard	\$25,500	\$10,100	338

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Lobley, Peter, David & Richard	\$76,900	\$20,200	922
Loomis, Amy K	\$41,800	\$-	397
* Loomis, John T & Amy K	\$89,500	\$341,000	3,852
* Loomis, Susan K	\$210,700	\$179,000	3,465
Lopez, Louise R	\$194,200	\$187,800	3,629
Lovett Family, LLC	\$542,900	\$330,400	8,296
Lundie Maura A, Et Al	\$59,500	\$18,300	739
* Lutz, Christine	\$81,700	\$257,500	2,985
Lutz, Christine	\$43,000	\$-	409
Lyle Quarters, LLC	\$429,200	\$257,100	6,520
Lyman, Lauri & Douglas	\$209,400	\$84,800	2,795
* Lyons, William H & Karen V	\$357,100	\$287,100	5,882
Maass, Crystal Parker & Emily May	\$236,800	\$119,400	3,384
* MacArthur, Gordon B & Lynda W	\$86,300	\$248,800	2,946
* MacArthur, Kathryn & Gordon	\$187,600	\$264,800	4,060
Macdonald, Elizabeth	\$250,200	\$-	2,377
* Macdonald, John S & M Suzanne	\$370,900	\$420,500	7,281
Macdonald, Thomas P & Jamie S	\$191,900	\$343,700	5,088
* Macomber, Joseph O	\$68,900	\$198,000	2,298
Madicourt, LLC	\$79,900	\$3,000	788
Madicourt, LLC	\$63,400	\$267,500	3,144
Madockawando Holdings, LLC	\$672,900	\$116,500	7,499
Madockawando Ventures, LLC	\$262,200	\$1,102,500	12,965
Maine Coast Heritage Trust	\$8,800	\$-	84
Maine Marine, LLC	\$484,600	\$-	4,604
Mainen, Michael W	\$318,200	\$2,000	3,042
* Mainen, Michael W	\$1,162,500	\$432,400	14,914
Mankiewicz, John & Catherine	\$256,400	\$206,400	4,397
* Mann, Joel & Michele	\$69,900	\$210,600	2,427
* Manning, Paul	\$426,900	\$171,800	5,450
* Marks, Roger D & Peggy A	\$185,800	\$279,300	4,181
* Marzolf, Michael T	\$81,100	\$194,700	2,383
* Mason, Thomas L & Marcia P	\$617,300	\$493,700	10,317
* Mass, Robin D & Moore, Christopher T	\$496,700	\$307,600	7,403
Massar, Andrea G	\$70,100	\$104,900	1,663
Mathiasen, Carolyn S	\$85,700	\$180,300	2,527
McCullough, E & Flahive, T	\$237,400	\$122,100	3,415
McKean, Frank H	\$658,200	\$346,800	9,548
* McKenney, Christopher & Jeannie	\$165,300	\$209,100	3,319
McKenzie, Richardson B IV	\$811,800	\$604,700	13,457
McLean, Donald Trust	\$446,200	\$518,600	9,166
McMahon, Cathy	\$216,300	\$251,600	4,445
McMennamin Hobbs, M Breeze	\$150,500	\$-	1,430

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
* McNally, Hope E	\$896,100	\$94,500	9,411
McNeese, Lucy Stone	\$281,300	\$205,500	4,625
Meaney, Lawrence P	\$-	\$21,200	201
Metro II, LLC	\$1,017,200	\$241,500	11,958
* Miller, Ann L	\$451,400	\$170,500	5,671
Miller, Ann L	\$1,417,600	\$528,800	18,491
Mills, Mark P & Donnamarie M	\$372,400	\$374,500	7,096
Mitchell, John	\$758,100	\$321,300	10,254
Mitchell, John & Mitchell, Thomas	\$86,000	\$166,500	2,399
Modesett, David & Diane	\$238,500	\$274,400	4,873
Modesett, Diane H	\$87,000	\$-	827
Modesett, Diane H	\$172,100	\$-	1,635
Moody, Herbert	\$70,000	\$75,300	1,380
Morgioni, Mark P & Danielle B	\$158,900	\$267,900	4,055
Mortimer, Bruce A	\$271,400	\$51,300	3,066
Mortimer, B A & Perkins, C Et Al	\$155,800	\$65,300	2,100
Moss, Roger & Winkler, Gail	\$231,000	\$297,900	5,025
* Mottola, Sarah	\$394,800	\$168,200	5,111
Mower, Marcia - Heirs	\$83,400	\$1,500	807
Muir, Catherine L & Brockett M	\$426,600	\$579,800	9,561
Mundth, Nancy Richardson Trust	\$375,300	\$31,000	3,860
Mundth, Nancy Richardson Trust	\$849,700	\$490,800	12,735
Murnaghan, George A	\$359,300	\$237,700	5,672
Murnaghan, George A & Elizabeth P	\$650,600	\$76,000	6,903
Murnaghan, George A & Elizabeth P	\$26,100	\$-	248
Murnaghan, Janet E & Feinberg, Alan	\$97,300	\$12,900	1,047
Murnaghan, Janet E & Feinberg, Alan	\$668,900	\$296,500	9,171
Murphy, Eric & Sarah	\$74,800	\$150,900	2,144
* Murphy, W E & O'Neil-Murphy, M	\$322,700	\$310,600	5,779
Musgrove, William & Gorman, Anne	\$263,100	\$146,800	3,894
* Mutty, Danielle V	\$666,200	\$293,000	8,818
* Mutty, Danielle V	\$62,100	\$7,700	663
Naramek Realty Trust	\$1,511,500	\$402,700	18,185
* Negron, Mariam	\$-	\$18,500	-
* Nelson, Cheryl	\$56,900	\$102,400	1,276
* Neve, Deborah J	\$177,100	\$153,100	2,899
Nickerson, Richard M & Dawn P	\$163,100	\$47,200	1,998
Nickerson, Richard - Trustee	\$39,900	\$-	379
Nickerson, Richard - Trustee	\$339,100	\$25,000	3,459
Nicksophia, LLC	\$52,000	\$157,300	1,988
Nitzkowski, Gregory & Barbara - Trustees	\$744,800	\$277,900	9,716
* Noel, Jonathan & Katherine D	\$358,600	\$444,500	7,392
Nomadic Notions 60, LLC	\$81,100	\$386,000	4,437

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Nomadic Notions, LLC	\$197,000	\$240,000	4,152
Norsk Shore, LLC	\$70,600	\$146,200	2,060
* Nyberg, Amy & Langford, Kirk	\$204,500	\$240,600	3,991
Nyberg, Carl & Diane	\$185,500	\$234,200	3,987
Oberting, Judith Parish Trust	\$827,400	\$482,100	12,440
Oberting, Judith Parish Trust	\$1,215,500	\$1,172,400	22,685
* O'Donnell, Michael T & Sonja K	\$202,800	\$179,000	3,390
Ordway, Jan	\$14,600	\$-	139
Ordway, Jan	\$14,600	\$-	139
Ordway, Jan	\$14,600	\$-	139
* Ordway, Jan	\$157,100	\$192,100	3,080
Ordway, Jan D	\$14,600	\$-	139
* Ordway, Margaret - Life Tenant	\$84,400	\$81,400	1,338
Oswald, Gordon & Catherine	\$475,800	\$183,700	6,265
Otter Rock, LLC	\$1,568,800	\$640,800	20,991
Packard, Debra C & John R	\$651,500	\$279,700	8,846
* Paine, Mark A & Dianna J	\$194,600	\$260,300	4,084
Pariath, Sebastian & Ancy	\$2,069,400	\$894,100	28,153
Parish, Brooke & Julia	\$185,100	\$86,500	2,580
Parish, Brooke & Julia	\$192,100	\$332,900	4,988
* Parish, John C & Elizabeth P	\$252,900	\$669,400	8,524
* Parker, Gosha & Craig A	\$49,800	\$110,700	1,287
Parrish, Hugh R - Trustee	\$381,300	\$521,500	8,577
Parsons, Jonathan A & Beverly S	\$266,400	\$189,000	4,326
Patterson, McKee & Margaretta	\$280,200	\$99,800	3,610
* Patterson, McKee & Margaretta	\$55,500	\$266,100	2,818
Payson, Richard Jr, Et Als	\$371,200	\$111,400	4,585
Pearce, Greer S & Charles W	\$427,900	\$486,600	8,688
* Pedersen, Matthew & Kudlak, Theresa	\$256,500	\$232,600	4,409
Pedersen, Matthew & Kudlak, Theresa	\$150,600	\$21,400	1,634
* Pedicini, Donald R	\$69,900	\$151,300	1,864
Pellerin, Scott N & Christine M	\$475,800	\$199,500	6,415
* Pelletier, Marc W & Carlhan, Marie P	\$214,000	\$171,800	3,428
* Pemberton, Louise	\$671,800	\$1,161,300	17,177
Perkins, Christopher	\$313,600	\$28,100	3,246
Perkins, Christopher	\$218,300	\$-	2,074
Perkins, Christopher	\$71,900	\$-	683
Perry, Holly H & Gold, Lana	\$237,800	\$158,400	3,764
Peterson, James I & Mary Lou	\$296,800	\$120,200	3,962
Piehl, Mark F	\$97,700	\$192,400	2,756
Pier, C, Hudson, D & Spinazola, F	\$127,000	\$13,700	1,337
Pier, C, Hudson, D & Spinazola, F	\$496,800	\$226,800	6,874
Pierce, Rosemary J - Trustee	\$437,900	\$589,900	9,764

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Pilotte, Matthew J & Kate M - Trustees	\$287,000	\$68,900	3,381
Pilotte, Matthew J & Kate M - Trustees	\$68,800	\$-	654
Pingree, Elizabeth E	\$3,900	\$1,300	49
Pingree, Elizabeth E	\$101,000	\$-	960
* Pingree, Graham J	\$79,100	\$276,000	3,136
* Politano, Anthony & Bonnie J	\$268,500	\$271,200	4,890
Politano, Anthony & Bonnie Jean	\$178,400	\$169,300	3,303
Pollak, Pamela & Fignar, Gene	\$377,400	\$211,300	5,593
* Ponderosa Trust	\$85,800	\$296,800	3,340
Pott, E Joy	\$658,200	\$263,700	8,758
Pott, Jeffrey & Leslie	\$897,900	\$224,700	10,665
Pott, Jeffrey & Leslie	\$18,600	\$-	177
* Powell, Colin & Sweet, Emma	\$76,600	\$264,400	3,002
PPM Partnership	\$343,200	\$258,400	5,715
Punzelt Estate & Heppe, M 1/2 int	\$1,798,100	\$695,400	23,688
PVC, LLC	\$431,600	\$560,800	9,428
Quijano, Carlos J & Jean M	\$473,000	\$344,400	7,765
Rappazzo, Patricia Trust	\$158,900	\$202,900	3,437
Ratte, Darlene S	\$432,900	\$451,700	8,404
* Read, Douglas A & Lisa M	\$85,500	\$205,700	2,529
Read, Douglas A & Lisa M	\$55,000	\$500	527
Read, Douglas A & Lisa M	\$58,300	\$-	554
* Read, Richard & Margery	\$573,900	\$540,500	10,349
* Redman, Lawrence S	\$69,900	\$64,200	1,036
* Reed, Craig C	\$101,900	\$178,400	2,425
Reed, Craig C	\$277,700	\$-	2,638
Reed, R Owen & Brittnay W	\$100,700	\$-	957
Reed, Terry - Trustee	\$69,800	\$179,700	2,370
Reeks, Wesley G & Edyie C	\$157,000	\$92,800	2,373
Robinson, Katharine H Trust	\$298,200	\$16,300	2,988
Robinson, Katharine H Trust	\$492,200	\$53,400	5,183
Robinson, Michelle	\$267,200	\$348,200	5,846
Robinson, Richard E - Life Estate	\$68,300	\$96,000	1,561
Rodi, S W & Dentzer, E P - Trustees	\$734,000	\$208,700	8,956
Roessiger, Peter D & Leigh	\$245,900	\$280,500	5,001
Rogers, Benjamin & Merissa	\$154,200	\$157,100	2,957
Rogers, Benjamin	\$191,000	\$183,200	3,555
Rogers, Bruce A & Deborah T - Trustees	\$1,126,000	\$250,100	13,073
Rogers, Bruce A & Deborah T - Trustees	\$436,900	\$490,200	8,807
Rohwer, Kim & Christeen	\$706,800	\$426,300	10,764
Rosenbaum, Marcos & Tarlin, Betsy	\$149,600	\$84,500	2,224
Roy, Rebecca Taylor	\$685,100	\$351,200	9,845
* Russell, Doris	\$286,600	\$378,100	6,020

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Rutine Trust	\$75,200	\$-	714
Rutine Trust	\$3,300	\$-	31
Rutine Trust	\$3,300	\$-	31
Rutine Trust	\$3,300	\$-	31
Rutine Trust	\$63,600	\$-	604
Rutine Trust	\$1,550,100	\$17,500	14,892
Rutine, LLC	\$36,100	\$-	343
Rutine, LLC	\$59,900	\$-	569
Salter, Marshall & Diane	\$380,700	\$521,600	8,572
SAMIR Investments Holdings, LLC	\$746,600	\$351,600	10,433
Sanders, James G	\$655,600	\$204,700	8,173
* Sawyer, Mark Z & Rachel M	\$80,400	\$155,500	2,004
* Sayre, W G & Nancy E	\$158,900	\$348,200	4,580
Schall, Alvin A & Sharon L	\$322,800	\$244,700	5,391
Schanker, Darin & Elizabeth	\$1,028,700	\$974,100	19,027
Scheer, Kenneth & Ruth - Trustees	\$265,100	\$1,000	2,528
Scheer, Kenneth & Ruth	\$997,600	\$429,900	13,561
Schonberg, Ina	\$144,300	\$189,600	3,172
Schuler, Matthew L & Meredith M	\$61,600	\$-	585
Schuler, Matthew L & Meredith M	\$98,700	\$118,000	2,059
* Scott, Ingrid & Alan - Trustees	\$74,300	\$184,900	2,168
* Scott, Pamela Farmer & Robert	\$683,200	\$691,900	12,826
Scott, Philip A & Lindsay M	\$281,700	\$617,200	8,540
Sea Street Castine Properties, LLC	\$407,900	\$42,300	4,277
Settles, Justina & John S	\$295,300	\$199,600	4,702
SG Cresheim, LLC	\$342,600	\$142,500	4,608
Shanley, James J & Janet V	\$37,700	\$-	358
* Shanley, James J & Janet V	\$854,000	\$244,900	10,145
Shauger, Jeffrey S	\$102,100	\$174,600	2,629
Sherling, Dorothy D	\$69,800	\$130,100	1,899
Siehl, William J & Kelly A	\$571,100	\$190,500	7,235
Signorello, Vincent M & Shannon O	\$421,300	\$1,223,600	15,627
Silver, Christopher & Isabel D	\$184,800	\$250,300	4,133
Silvestry, Alison & Scott	\$354,300	\$209,200	5,353
* Simmons, Jacob J H & Jessica D M	\$68,300	\$100,700	1,368
* Simpson, Jeffrey J & Linda M	\$69,900	\$147,200	1,825
Simpson, Jeffrey J & Linda M	\$1,900	\$-	18
* Slocum, Joseph J, Emily & Benjamin	\$514,500	\$211,300	6,658
Smaha, Heather & Adam	\$123,900	\$96,500	2,094
* Small, Donald A & Shelley	\$191,200	\$154,100	3,043
Smith, Daniel & Vanessa	\$214,000	\$241,600	4,328
Smith, E F Ltd	\$308,400	\$167,700	4,523
Smith, Jason & Michelle - Trustees	\$288,600	\$7,900	2,817

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
SMP, LLC	\$75,000	\$55,000	1,235
* Snapp, Alan A & Diana C	\$114,300	\$190,200	2,655
Snapp, Alan A & Diana C	\$594,500	\$188,100	7,435
Snapp, Alan A	\$290,500	\$-	2,760
Snapp, Alan A & Diana C	\$40,800	\$-	388
* Snapp, Alan T & Snapp, Kelsey M	\$114,700	\$125,700	2,284
* Snead, Parks H, III & Georgeann	\$199,200	\$242,000	4,191
* Sokolowski, M & Hudson, M	\$56,900	\$104,600	1,297
* Sosland, Daniel	\$356,600	\$477,000	7,682
* Spinazola, F K & C L - Life Estate	\$70,000	\$92,800	1,309
* Spratt, Stephen E & Christine V	\$558,600	\$169,300	6,678
Stafford, Robin	\$184,900	\$80,900	2,525
* Stammen, Jeffrey & Sarah	\$431,600	\$401,700	7,679
Stammen, Sarah Tenney	\$34,700	\$101,600	1,295
St - Castine, LLC	\$319,800	\$323,700	6,113
St - Castine, LLC	\$229,600	\$378,000	5,772
Stearns, Gabriel Joseph	\$68,300	\$-	649
* Stearns, Renneleigh	\$157,100	\$222,200	3,366
Stearns, W & R - Trustees	\$565,700	\$81,600	6,149
Stearns, W & R - Trustees	\$19,600	\$1,200	198
Stern, Richard & Candace	\$194,800	\$218,900	3,930
Stewart, Amy K	\$67,000	\$3,400	669
Stewart, Amy K	\$79,600	\$134,600	2,035
Stewart, Amy K	\$33,900	\$3,800	358
Strauch, H & Paquette, D - Trustees	\$187,300	\$318,900	4,809
Stuart-Smith, Meredith K	\$801,200	\$402,600	11,436
Sullivan, Loa J	\$53,500	\$-	508
* Sweet, M Pedrick & Johanna S	\$438,900	\$209,100	5,919
* Sweet, Meriby & Sweet, Hannah	\$291,000	\$126,900	3,733
* Taub, Jeffrey & Valerie	\$89,900	\$232,000	2,821
Taylor, Richard - Trustee	\$408,100	\$408,900	7,762
Teicher, Perry & Wolfe, Caroline	\$670,500	\$190,500	8,180
Tenney, Bradford N	\$133,200	\$6,300	1,325
Tenney, Bradford N	\$336,000	\$82,300	3,974
Tenney - Wadsworth Cove Backshore	\$691,700	\$72,100	7,256
* Tenney, Donald Y & Martha White	\$305,700	\$330,300	5,805
Tenney, E Gilman & Brooke	\$1,200	\$-	11
* Tenney, E Gilman & Brooke	\$316,400	\$342,900	5,969
Terry, Ronald Lee & Marjorie R	\$69,900	\$100,900	1,623
Terry, Willis & Terry Dolores	\$851,200	\$162,000	9,625
Terry, Willys, Lyon & Tiffany	\$49,300	\$-	468
* The Whitney House of Castine, LLC	\$463,900	\$420,100	8,161
Thomas, Robert S	\$174,500	\$75,000	2,370

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
* Thomas, Robert S	\$81,100	\$185,900	2,299
Thomas, Robert S	\$49,400	\$-	469
Tilinski, Courtney M & Randolph	\$287,700	\$157,800	4,232
TJM Trust	\$194,600	\$167,300	3,438
* Tobey, Mary & Todd	\$70,000	\$226,600	2,580
Tonry, Penelope T - Trustee	\$429,900	\$328,900	7,209
* Trainor, Thomas and Heather	\$112,500	\$323,300	3,903
Trevors, Ellen P - Trustee	\$306,700	\$358,700	6,321
Trichka, Stacey & Amenta, Marylou	\$247,400	\$44,800	2,776
* Troeschel, Thomas & Thai, Loi	\$658,600	\$235,500	8,256
Tschinkel, Andrew J & Frances	\$287,800	\$321,900	5,792
* Tumblin, Henry & Rita	\$272,000	\$202,400	4,269
Twomey Andrew & Melanie J S	\$112,900	\$17,500	1,239
Twomey Andrew & Melanie J S	\$441,000	\$88,900	5,034
Tyler, Leonard H & Bonnie L	\$236,900	\$146,100	3,639
Uni Me, LLC	\$154,000	\$15,400	1,609
UUCC 88 Court Street, LLC	\$509,500	\$337,000	8,042
* Vagt, Robert F & Ruth A	\$325,700	\$299,600	5,703
* Vagt, Robert F & Lindsey A	\$199,500	\$339,000	4,878
* Van Horn, David M - Estate	\$435,200	\$301,800	6,764
* Van Spronsen, Hillary & Kenneth	\$87,900	\$202,600	2,522
Veazie Cottage, LLC	\$239,300	\$145,100	3,652
Verzi, Nancy M & Diana W - Trustees	\$70,200	\$180,700	2,384
* Vogell, E Scott	\$248,200	\$634,300	8,089
Vogell, E Scott	\$61,300	\$-	582
* Vogell, Peter F & Rosanne	\$131,700	\$82,800	1,743
Walker, Christian & Petrosian, Galina	\$432,900	\$258,200	6,565
Ward, Shane & Moda Dawn	\$705,300	\$466,900	11,136
* Wardwell 92 Family Trust	\$76,600	\$213,400	2,461
Wardwell 92 Family Trust	\$2,000	\$-	19
Wardwell/Sandvan Family Trust	\$100,500	\$68,300	1,604
Wardwell/Sandvan Poverty Cove Farm	\$13,000	\$-	124
Wardwell, Kathleen - Trustee	\$81,900	\$-	778
Wardwell, Patricia & Barkovic, T & E	\$69,300	\$293,700	3,449
* Warker, Jane - Trustee	\$407,600	\$236,700	5,883
Warren, Richard J	\$424,800	\$349,200	7,353
Warren, Sanford & Jean Trust	\$287,700	\$237,300	4,988
* Watts, David & Karen	\$332,700	\$299,200	5,709
* Webb, Dawn	\$-	\$16,300	-
Welch, Finn L	\$70,000	\$140,100	1,996
* Wellington, J Douglas & M Lourdes	\$558,500	\$340,100	8,299
Wheeler-Cyr, Laura L	\$379,300	\$312,200	6,569
Whidden, Roger	\$550,500	\$-	5,230

* Received a Homestead exemption

Property Owner	Land Valuation	Building Valuation	Tax
Whidden, Roger G & Anne D	\$585,100	\$465,900	9,985
Whidden, Roger	\$106,800	\$126,600	2,217
Whitney's Castle, LLC	\$237,000	\$157,600	3,749
Wiley, Jeffrey D	\$112,200	\$156,500	2,553
Williams, Hallie A.	\$40,800	\$-	388
Williams, Larry - Trustee	\$68,600	\$-	652
* Willis, Barbara - Life Estate	\$69,900	\$107,400	1,447
Wilson Point Association	\$2,200	\$-	21
Wilson, David E & Elise C	\$330,900	\$106,700	4,157
Wilson, William & Mary	\$394,800	\$604,400	9,492
Winter Hill Cigar Club, LLC	\$389,800	\$374,400	7,260
Wiseman, Goody-B	\$161,700	\$51,400	2,024
* Wiswall, F L Jr 1/2 int & E N 1/2 int	\$88,700	\$538,000	5,716
Wogan, Michael & Linda M L	\$81,300	\$206,700	2,736
Wyman, David B & Rosemary M	\$40,000	\$22,700	596
* Wyman, David B & Rosemary M	\$186,200	\$378,500	5,070
* Yates, Silas & Dianne	\$349,700	\$165,300	4,598
Yenoom LLC	\$234,600	\$187,600	4,011
Young, Stefanie Scheer	\$429,900	\$435,700	8,223
Zenter, Charles E & Janice B	\$120,000	\$254,600	3,559
Zilioli, Gwendalyn & Justin	\$202,600	\$101,000	2,884
Zoller, John E & Patricia - Trustees	\$205,700	\$438,300	6,118
Zucker, Ross - Trustee	\$1,093,600	\$1,013,900	20,021

* Received a Homestead exemption

Taxable Personal Property

Property Owner	Valuation	Tax
Adam Gallery	\$1,500	14
American Towers, Inc ME	\$28,300	269
Analog Attic	\$400	4
Bangor Savings Bank	\$2,800	27
Castine Cottages	\$3,900	37
Castine Golf Club	\$54,400	517
Castine Inn	\$44,100	419
Castine Kayak Adventures	\$5,000	48
Castine Variety/The Breeze	\$17,500	166
Castine Yacht Club	\$61,500	584
Central Maine Power Company	\$6,300	60
Ciano, Dr Robert	\$28,100	267
Coca Cola Beverages Northeast, Inc	\$5,700	54
Coca Cola Company	\$500	5
Community Coffee Company	\$1,000	10
Compass Rose	\$22,500	214
Consolidated Communications	\$21,800	207
Danny Murphy's	\$10,000	95
deRaat Realty	\$4,000	38
DirecTV, LLC	\$400	4
Dunham Gallery	\$1,500	14
Dysarts, Inc	\$3,100	29
Eaton's Boat Brokerage	\$18,200	173
Eaton's Boat Yard, Inc	\$44,500	423
EHL Design	\$1,000	10
Fallow Building Service	\$17,500	166
Federal Express Corporation	\$400	4
Follett Higher Education	\$70,100	666
Four Flags Property Management	\$4,000	38
Gallery at 7Main St	\$2,000	19
Gallery B	\$1,500	14
Gary Brouillard Master Electrician	\$3,000	29
Greyhawk Leasing, LLC	\$16,800	160
Hatch, David Painting, Inc	\$7,800	74
Highlands Woodturning	\$6,000	57
Mainely Marine Services	\$2,000	19
Mainely Rentals, Inc	\$3,000	29
Mainely Solutions	\$2,000	19
Mary Margarets Merchantile	\$500	5
Nestle USA, Inc	\$4,900	47
Ordway Painting, Inc	\$14,800	141
Pentagoet Inn	\$36,700	349

Pickering Company	\$11,900	113
Safe Harbor	\$4,900	47
Saltmeadow Properties, Inc	\$4,400	42
Scientific Games, Inc	\$1,600	15
Spectrum Northeast, LLC (Internet)	\$500	5
Spectrum Northeast, LLC (Cable TV)	\$400,500	3,805
T & C Grocery	\$46,800	445
The Elms at Castine	\$18,600	177
Wabasha Leasing, LLC	\$1,300	12
Windmill Hill Provisions	\$2,200	21

Assessor

2024 Valuation	
Real Estate	\$389,651,600.00
Personal Property	<u>1,073,700.00</u>
Total	\$390,725,300.00

Assessments	
County Tax	\$ 175,032.00
Municipal Appropriation	2,973,212.00
Educational Appropriation – Local Share	1,911,189.74
Overlay	<u>53,677.44</u>
Total	\$ 5,113,111.18

Allowable Deductions	
State Revenue Sharing	\$ 142,000.00
Homestead Reimbursement	32,135.50
BETE Reimbursement	1,960.33
Other Revenue	<u>1,225,125.00</u>
Total	\$ 1,401,220.83

Net Assessment for Commitment	\$ 3,711,890.35
$390,725,300 \times 9.50 \text{ mils} = \$3,711,890.35$	

Exemptions – Veterans

The following Veterans receive a \$6,000 exemption on their primary residence.
For tax year 2024, the exemption took \$57.00 off each tax bill.

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

Exemptions – Veterans’ Widows

The following Veterans’ Widows receive a \$6,000 exemption on their primary residence.
For tax year 2024, the exemption took \$57.00 off each tax bill.

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

Exempted Real Estate

Municipal Valuation

Cemetery Association	\$ 93,200
Land leased to Community Childhood Learning Place	174,800
Water Department	1,917,300
Emerson Hall	1,312,600
Transfer Station/Municipal Garage	445,300
Library	785,500
Lighthouse	1,446,900
Fort Griffith	40,300
Wadsworth Cove Beach & Pond	82,200
Fire Station	486,000
Pollution Facility with Pump Stations	1,683,900
Adams School	899,800
Fort Madison	184,100
Town Wharf & Dock	1,304,200
Building leased to Safe Harbor, LLC	31,300
Battle Avenue Lot	274,600
Town Common	<u>324,800</u>

Total Municipal **\$ 11,486,800**

State and Federal

Maine Maritime Academy	\$ 77,688,000
Fort George	66,200
Holbrook Island	2,447,800
U.S. Post Office	582,900

All Others

First Congregational Society	665,000
Roman Catholic Bishop	1,128,100
Trinitarian Congregational Parish	671,500
Trinity Episcopal Church	708,600
Community Hospital	1,311,200
Grange Hall	234,400
Historical Society	1,316,100
Scientific Society	3,997,700
Maine Coast Heritage Trust	2,992,500
Community Childhood Learning Place (building)	368,000
Total	\$105,664,800

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

Accounts	\$110,678,400
Tax	\$ 1,051,445

Town of Castine Position Compensation

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

Town Manager	
Town Office	\$104,145.00
Salaries – Sewer	2,000.00
Salaries – Water	2,000.00
Total	\$108,145.00
Finance Officer/Tax Collector/Treasurer	
Town Office	\$ 89,073.75
Sewer	8,300.00
Water	8,300.00
Total	\$105,673.75
Town Clerk / Registrar of Voters	
Town Office	\$ 87,465.00
Counter Clerk	
Town Office (20 hrs/week)	\$ 23,545.60
Public Works	
Public Works	\$ 59,800.00
Public Works	
Public Works	\$ 42,931.20
Transfer Station	10,732.80
Total	\$ 53,664.00
Public Works - OPEN	
Public Works (20 hrs/week)	\$ 26,832.00
Transfer Station Attendant	
Transfer Station	\$ 30,173.00
Animal Control	2,414.00
Total	\$ 32,587.00
Selectboard, Chair	
Town Office	\$ 5,000.00
Selectboard (2 at \$4,000 each)	
Town Office	\$ 8,000.00
Code Enforcement Officer	
Code Enforcement (25 hrs/week)	\$ 41,470.00
Plumbing Inspector (LPI)	
Code Enforcement	\$ 6,000.00
Deputy LPI and Code Enforcement Officer	
Code Enforcement	\$ 3,828.00
Community & Economic Development Director	
CEDD – (20 hrs/week)	\$ 34,000.00
Health Officer	
Health Officer	\$ 500.00

Town of Castine Position Compensation, continued from previous page.

Fire Department	
Chief - Fire Department	\$18,000.00
Assistant Chiefs (2 at \$7,000 each)	14,000.00
Harbor Master	
Harbor Master	\$16,500.00
Dock Attendants	
Harbor Master	\$19,845.00
Traffic Enforcement - OPEN	
Traffic Enforcement Officer	\$12,000.00
Library Director	
Salaries – Library	\$67,914.00
Children's Librarian -	
Salaries – Library	\$56,604.08
Library Tech	
Salaries – Library	\$43,669.60
Library Tech	
Salaries – Library	\$35,963.20
Children's Library Associate	
Salaries – Library	\$17,690.00
Library Substitutes	
Salaries – Library	\$ 3,430.00
School Board	
Board Chair	\$ 800.00
Board Members (\$700 each)	\$ 1,400.00
Principal	
Principal	\$99,871.00
Teacher	
Grade 5 – 8 Science/Math	\$49,680.00
Teacher	
Grade 5 – 8 English/Social Studies	\$47,840.00
Teacher	
Grade 3 – 4	\$66,045.59
Teacher	
Grade 1 - 2	\$65,198.02
Teacher	
Pre-K/Kindergarten	\$85,073.20
Teacher	
Interventionist	\$65,480.32
Teacher	
Interventionist- OPEN	\$54,540.00
Teacher	
Classroom/Band Music Teacher (20%)	\$17,626.17
Teacher	
Classroom/Choral Music Teacher (20%)	\$ 9,752.80

Town of Castine Position Compensation, continued from previous page.

Teacher		
	Art Teacher (40%)	\$21,168.00
Teacher		
	Foreign Language	\$13,554.79
Teacher		
	Physical Education/Health Teacher (40%)	\$20,608.00
Teacher		
	Special Education	\$74,765.00
Teacher		
	Guidance (40%) - OPEN	\$21,816.00
Teacher		
	Ed Tech (Special Education)	\$22,252.40
Secretary		
	School Secretary	\$37,509.48
Custodian		
	Custodian	\$54,100.00
Bus Driver		
	Bus Driver	\$35,006.63
School Nurse		
	School Nurse	\$22,701.44
Cook		
	Cook	\$21,858.76
Athletics		
	Athletic Director	\$ 2,000.00
	Soccer	\$ 950.00
	“B” Soccer	\$ 950.00
	Basketball – Boys	\$ 950.00
	Basketball – Girls	\$ 950.00
	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
	Student Council	\$ 750.00
	Gifted & Talented	\$ 500.00
	Curriculum Development	\$ 600.00
	Teacher Certification	\$ 1,750.00
	Asbestos Coordinator	\$ 250.00

Audits

Previous years, the Town, School and Water Audits have been published in the Town Report in their entirety. Over the past several years, each audit has increased in page numbers to comply with Governmental Accounting Standards Board standards. Since the Town Audit contains summary information from both the School and Water Departments, and in an effort to save on the cost of printing Town Report, we have included only the Town Audit. However, full School and Water Department Audits are available. Full audits can be found on the Town's Website www.castine.me.us (under "Town Hall", click on "Reports and Documents", each audit will be listed; simply click on it and it should appear), or a copy can be requested from the Town Office.

TOWN OF CASTINE, MAINE

*FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR
ENDED JUNE 30, 2024*

TOWN OF CASTINE, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
 Ronald C. Bean, C.P.A.
 Kellie M. Bowden, C.P.A.
 Wanese L. Lynch, C.P.A.

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

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, 2024, 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, 2024, 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 64%, 66%, and 51%, respectively, of the assets, net position and revenues of the business-type activities. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Town of Castine Water Department, is based solely on the report of the other auditors. The financial statements of the Town of Castine Water Department are presented as of December 31, 2023 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.
February 17, 2025

TOWN OF CASTINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2024

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, 2024. 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, 2024 by \$18,892,800 (presented as “net position”). Of this amount, \$5,642,938 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 \$943,139 (a 5.2% increase) for the fiscal year ended June 30, 2024. Net position of governmental activities increased by \$602,108 (a 4.6% increase), while net assets of business-type activities showed an increase of \$341,031 (a 6.9% increase).

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2024, the Town's governmental funds reported a combined ending fund balance of \$4,966,427, a decrease of \$133,312 in comparison with the prior year. Of this total fund balance, \$3,254,595 represents general unassigned fund balance. This unassigned fund balance represents approximately 65% of the total general fund expenditures for the year.

Long-term Debt:

Long-term debt obligations showed a net decrease of \$800,627 (14.1 %) 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

68% 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.

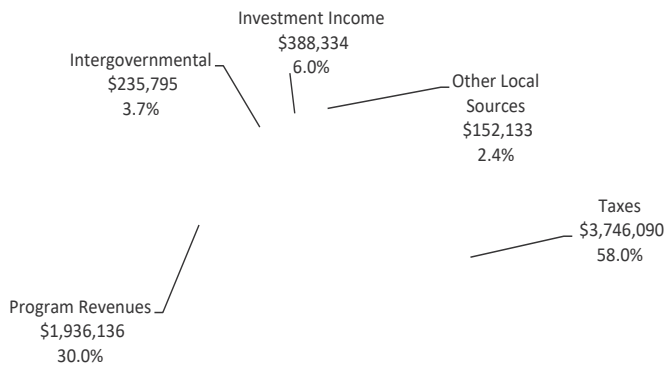
	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2024</i>	<i>Total 2023</i>
Current Assets and Other	6,769,733	1,382,981	8,152,714	7,568,786
Capital Assets	10,930,893	6,818,833	17,749,726	17,651,507
Total Assets	17,700,627	8,201,814	25,902,441	25,220,293
Current Liabilities and Other	2,129,149	509,555	2,638,704	2,111,029
Long Term Liabilities	1,925,566	2,445,370	4,370,936	5,159,602
Total Liabilities	4,054,715	2,954,925	7,009,640	7,270,631
Net Position:				
Invested in Capital Assets	8,836,071	3,957,430	12,793,501	11,881,397
Restricted	456,361	-	456,361	473,682
Unrestricted	4,353,480	1,289,459	5,642,939	5,594,582
Total Net Position	13,645,912	5,246,889	18,892,801	17,949,661
Total Liabilities & Net Position	17,700,627	8,201,814	25,902,441	25,220,293

Changes in Net Position

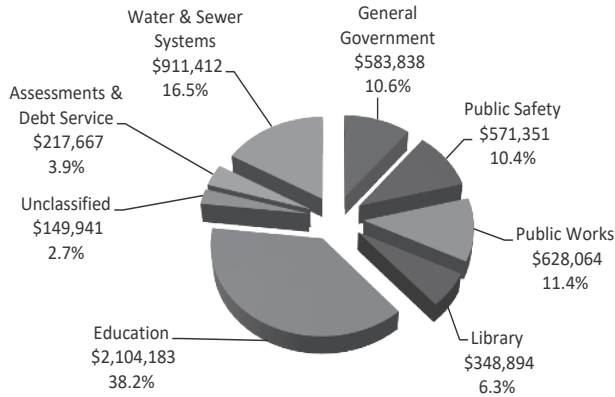
Approximately 58 percent of the Town's total revenue came from property and excise taxes, approximately 8 percent came from State subsidies and grants, and approximately 34 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$625,242 of the total expenses for the fiscal year.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2024</i>	<i>Total 2023</i>
Revenues:				
Taxes	3,746,090		3,746,090	3,555,258
Program Revenues	684,069	1,252,067	1,936,136	1,772,284
Intergovernmental	235,795		235,795	216,382
Investment Income	387,958	376	388,334	256,268
Other Local Sources	152,133		152,133	141,061
Total	5,206,045	1,252,443	6,458,488	5,941,253
Expenses:				
General Government	583,838		583,838	489,578
Public Safety	571,351		571,351	628,304
Public Works	628,064		628,064	466,516
Library	348,894		348,894	283,591
Education	2,104,183		2,104,183	1,866,182
Unclassified	149,941		149,941	92,547
Assessments & Debt Service	217,667		217,667	257,720
Water & Sewer Systems		911,412	911,412	945,353
Total	4,603,938	911,412	5,515,350	5,029,791
Changes in Net Position	602,108	341,031	943,139	911,462

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

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

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$4,966,427, a decrease of \$133,312 in comparison with the prior year. Approximately 66 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

Variances between actual General Fund operations and the final amended budget included the following:

- \$248,127 positive variance in revenues. Investment earnings exceeded budget by \$187,958.
- \$220,549 positive variance in expenditures. Overlay on taxes was \$86,800. None of the Town's contingency budgeted at \$50,000 was utilized.

CAPITAL ASSET ADMINISTRATION

The Town's investment in capital assets for its governmental and business-type activities amounts to \$26,414,021, net of accumulated depreciation of \$8,664,294 leaving a net book value of \$17,749,727. Current year additions include \$48,127 in building improvements, \$528,385 in road and dock improvements and \$146,949 in vehicle and equipment purchases. Retirements, impairments or trade-ins included \$2,000 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, 2024

(Exhibit I)

<u>Assets & Deferred Outflows</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$6,572,979	\$105,153	\$6,678,132
Accounts Receivable, net of Allowance for Uncollectible Accounts	\$83,019	\$293,524	\$376,543
Prepaid Expenses	\$1,421	\$30,965	\$32,386
Taxes and Tax Liens Receivable	\$45,540		\$45,540
Due from Other Funds	\$0	\$953,339	\$953,339
<u>Capital Assets:</u>			
Land	\$914,637	\$85,354	\$999,991
Other Capital Assets, net of Accumulated Depreciation	\$10,016,256	\$6,733,479	\$16,749,735
<u>Total Assets</u>	<u>\$17,633,853</u>	<u>\$8,201,814</u>	<u>\$25,835,667</u>
<u>Deferred Outflows of Resources</u>			
Related to Pensions	\$35,658		\$35,658
Related to Other Post-Employment Benefits	\$31,116		\$31,116
<u>Total Deferred Outflows of Resources</u>	<u>\$66,774</u>	<u>\$0</u>	<u>\$66,774</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$17,700,627</u>	<u>\$8,201,814</u>	<u>\$25,902,441</u>
<u>Liabilities, Deferred Inflows and Net Position</u>			
<u>Liabilities:</u>			
<u>Current Liabilities:</u>			
Accrued Expenses	\$116,672	\$18,980	\$135,652
Accounts Payable	\$556,758	\$2,344	\$559,102
Due to Other Funds	\$1,014,483	\$72,198	\$1,086,681
<u>Long-Term Liabilities:</u>			
Net Pension Liability	\$0		\$0
Net Other Post-Employment Benefits Liability	\$227,685		\$227,685
<u>General Obligation Bonds Payable:</u>			
Due within one year	\$396,942	\$416,033	\$812,974
Due in more than one year	\$1,697,881	\$2,445,370	\$4,143,251
<u>Total Liabilities</u>	<u>\$4,010,421</u>	<u>\$2,954,925</u>	<u>\$6,965,346</u>
<u>Deferred Inflows of Resources:</u>			
Related to Pensions	\$0		\$0
Related to Other Post-Employment Benefits	\$40,639		\$40,639
Property Taxes Collected in Advance	\$3,655		\$3,655
<u>Total Deferred Inflows of Resources</u>	<u>\$44,294</u>	<u>\$0</u>	<u>\$44,294</u>
<u>Net Position</u>			
Net Investment in Capital Assets	\$8,836,071	\$3,957,430	\$12,793,501
Restricted	\$456,361	\$0	\$456,361
Unrestricted	\$4,353,480	\$1,289,459	\$5,642,938
<u>Total Net Position</u>	<u>\$13,645,911</u>	<u>\$5,246,889</u>	<u>\$18,892,800</u>
<u>Total Liabilities, Deferred Inflows & Net Position</u>	<u>\$17,700,627</u>	<u>\$8,201,814</u>	<u>\$25,902,441</u>

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

TOWN OF CASTINE, MAINE

(Exhibit II)

STATEMENT OF ACTIVITIES**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

		Program Revenues		Net (Expense) Revenue and Changes in Net Position		
Functions/Programs		Charges for	Operating	Governmental	Business-type	
Primary Government	Expenses	Services	Grants	Activities	Activities	Total
Governmental Activities						
General Government	\$583,838	\$58,936		(\$524,903)		(\$524,903)
Public Safety	\$571,351	\$165,213		(\$406,137)		(\$406,137)
Public Works	\$628,064		\$14,844	(\$613,220)		(\$613,220)
Library	\$348,894		\$158,754	(\$190,141)		(\$190,141)
Education	\$2,104,183	\$10,144	\$276,179	(\$1,817,860)		(\$1,817,860)
Unclassified	\$149,941			(\$149,941)		(\$149,941)
Assessments & Debt Service	\$217,667			(\$217,667)		(\$217,667)
Total Governmental Activities	\$4,603,937	\$234,293	\$449,776	(\$3,919,868)	\$0	(\$3,919,868)
Business-type Activities						
Water Department	\$458,718	\$617,838			\$159,120	\$159,120
Sewer Department	\$452,694	\$634,229			\$181,535	\$181,535
Total Business-type Activities	\$911,412	\$1,252,067	\$0	\$0	\$340,655	\$340,655
Total Primary Government	\$5,515,350	\$1,486,360	\$449,776	(\$3,919,868)	\$340,655	(\$3,579,213)
General Revenues:						
Property Tax Revenues				\$3,531,894		\$3,531,894
Excise Taxes				\$214,196		\$214,196
State Revenue Sharing				\$123,156		\$123,156
Investment Earnings				\$387,958	\$376	\$388,334
Other Intergovernmental Revenues & On-Behalf Contributions				\$112,639		\$112,639
Operating Transfers				\$1,200		\$1,200
Other Revenues				\$150,933		\$150,933
Total Revenues, Special Items and Transfers				\$4,521,976	\$376	\$4,522,352
Changes in Net Position				\$602,108	\$341,031	\$943,139
Net Position - Beginning				\$13,043,803	\$4,905,858	\$17,949,662
Net Position - Ending				\$13,645,911	\$5,246,889	\$18,892,800

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

TOWN OF CASTINE, MAINE

(Exhibit III)

BALANCE SHEET - GOVERNMENTAL FUNDSJUNE 30, 2024

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$6,572,979		\$6,572,979
Accounts Receivable, net	\$83,019		\$83,019
Prepaid Expenses	\$1,421		\$1,421
Taxes and Tax Liens Receivable	\$45,540		\$45,540
Due from Fiduciary Funds			\$0
Due from Other Funds		\$1,241,044	\$1,241,044
<u>Total Assets</u>	<u>\$6,702,960</u>	<u>\$1,241,044</u>	<u>\$7,944,004</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accrued Expenses	\$116,672		\$116,672
Accounts Payable	\$556,758		\$556,758
Due to Fiduciary Funds	\$6,381		\$6,381
Due to Other Funds	\$1,241,044		\$1,241,044
Due to Proprietary Funds	\$1,008,102		\$1,008,102
<u>Total Liabilities</u>	<u>\$2,928,958</u>	<u>\$0</u>	<u>\$2,928,958</u>
<u>Deferred Inflows of Resources:</u>			
Property Taxes Collected in Advance	\$3,655		\$3,655
Unavailable Tax Revenue	\$44,963		\$44,963
<u>Total Deferred Inflows of Resources</u>	<u>\$48,619</u>	<u>\$0</u>	<u>\$48,619</u>
<u>Fund Balances:</u>			
Restricted	\$456,361		\$456,361
Committed	\$0	\$1,241,044	\$1,241,044
Assigned	\$14,427		\$14,427
Unassigned	\$3,254,595		\$3,254,595
<u>Total Fund Balances</u>	<u>\$3,725,383</u>	<u>\$1,241,044</u>	<u>\$4,966,427</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$6,702,960</u>	<u>\$1,241,044</u>	<u>\$7,944,004</u>
<u>Total Fund Balance - Governmental Funds</u>			\$4,966,427
<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			\$10,930,893
Deferred Inflows and Outflows related to Pension Plans and Other Post-Employment Benefits			\$26,135
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			(\$2,094,822)
This amount represents net pension liability			\$0
This amount represents net other post-employment benefits liability			(\$227,685)
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			\$44,963
<u>Net Position of Governmental Activities</u>			<u>\$13,645,911</u>

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

TOWN OF CASTINE, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Total Governmental Funds</i>
<i>Revenues:</i>			
Property Tax Revenues	\$3,532,416		\$3,532,416
State Road Assistance	\$14,844		\$14,844
Excise Taxes	\$214,196		\$214,196
State Revenue Sharing	\$123,156		\$123,156
Maine Maritime Academy Support	\$165,213		\$165,213
Investment Earnings	\$387,958		\$387,958
Other Intergovernmental Revenues & On-Behalf Contributions	\$112,639		\$112,639
Municipal Fees, Licenses and Permits	\$58,936		\$58,936
Interest on Taxes	\$6,961		\$6,961
Rental Income	\$24,766		\$24,766
Other Revenues	\$18,418	\$100,788	\$119,207
<i>Total Revenues</i>	<u>\$4,659,502</u>	<u>\$100,788</u>	<u>\$4,760,290</u>
<i>Expenditures (Net of Departmental Revenues):</i>			
<i>Current:</i>			
General Government	\$506,071	\$66,555	\$572,626
Public Safety	\$505,637	\$33,539	\$539,176
Public Works	\$359,232	\$668,149	\$1,027,381
Library	\$294,260	\$33,937	\$328,196
Education	\$1,828,874		\$1,828,874
Unclassified	\$69,024	\$80,917	\$149,941
Assessments & Debt Service	\$607,363		\$607,363
<i>Total Expenditures</i>	<u>\$4,170,461</u>	<u>\$883,096</u>	<u>\$5,053,556</u>
<i>Excess of Revenues over Expenditures</i>	\$489,042	(\$782,307)	(\$293,266)
<i>Other Financing Sources (Uses):</i>			
Operating Transfers In	\$160,454	\$841,048	\$1,001,502
Operating Transfers Out	(\$841,548)		(\$841,548)
<i>Net Change in Fund Balances</i>	(\$192,053)	\$58,741	(\$133,312)
<i>Beginning Fund Balances</i>	<u>\$3,917,436</u>	<u>\$1,182,304</u>	<u>\$5,099,739</u>
<i>Ending Fund Balances</i>	<u>\$3,725,383</u>	<u>\$1,241,044</u>	<u>\$4,966,427</u>
<i>Reconciliation to Statement of Activities, change in Net Position:</i>			
Net Change in Fund Balances - Above			(\$133,312)
Pension and Other Post-Employment Benefits Plans (Deferred Outflows, Net Liability, Deferred Inflows)			\$3,883
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			(\$522)
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			\$389,696
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.			\$342,363
<i>Changes in Net Position of Governmental Activities</i>			<u>\$602,108</u>

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

TOWN OF CASTINE, MAINE

(Exhibit V)

STATEMENT OF NET POSITION - PROPRIETARY FUNDSJUNE 30, 2024

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Totals</u>
<u>Assets</u>			
<u>Current Assets:</u>			
Cash and Cash Equivalents	\$105,153		\$105,153
Accounts Receivable - net	\$158,314	\$135,210	\$293,524
Prepaid Expenses	\$30,965		\$30,965
Due from Other Funds	\$953,339		\$953,339
<u>Total Current Assets</u>	<u>\$1,247,771</u>	<u>\$135,210</u>	<u>\$1,382,981</u>
<u>Noncurrent Assets:</u>			
<u>Capital Assets:</u>			
Depreciable Assets	\$6,328,875	\$5,095,075	\$11,423,950
Accumulated Depreciation	(\$2,360,572)	(\$2,244,545)	(\$4,605,117)
<u>Total Noncurrent Assets</u>	<u>\$3,968,303</u>	<u>\$2,850,530</u>	<u>\$6,818,833</u>
<u>Total Assets</u>	<u>\$5,216,074</u>	<u>\$2,985,740</u>	<u>\$8,201,814</u>
<u>Liabilities</u>			
<u>Current Liabilities:</u>			
Accounts Payable	\$2,344		\$2,344
Accrued Expenses	\$10,978	\$8,002	\$18,980
Due to Other Funds		\$72,198	\$72,198
Current Portion of Long-Term Debt	\$204,905	\$211,128	\$416,033
<u>Total Current Liabilities</u>	<u>\$218,227</u>	<u>\$291,328</u>	<u>\$509,555</u>
<u>Long-Term Liabilities:</u>			
Bonds Payable	\$1,712,191	\$1,149,212	\$2,861,403
Less Current Portion	(\$204,905)	(\$211,128)	(\$416,033)
<u>Net Long-Term Liabilities</u>	<u>\$1,507,286</u>	<u>\$938,084</u>	<u>\$2,445,370</u>
<u>Total Liabilities</u>	<u>\$1,725,513</u>	<u>\$1,229,412</u>	<u>\$2,954,925</u>
<u>Net Position</u>			
<u>Net Position</u>			
Net Investment in Capital Assets	\$2,256,112	\$1,701,318	\$3,957,430
Restricted	\$0	\$0	\$0
Unrestricted (Deficit)	\$1,234,449	\$55,010	\$1,289,459
<u>Total Net Position</u>	<u>\$3,490,561</u>	<u>\$1,756,328</u>	<u>\$5,246,889</u>
<u>Total Liabilities and Net Position</u>	<u>\$5,216,074</u>	<u>\$2,985,740</u>	<u>\$8,201,814</u>

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

TOWN OF CASTINE, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES

IN NET POSITION - PROPRIETARY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(Exhibit VI)

	<i><u>Water Department</u></i>	<i><u>Sewer Department</u></i>	<i><u>Totals</u></i>
<i><u>Operating Revenues:</u></i>			
Charges for Services	\$617,838	\$634,229	\$1,252,067
<i><u>Total Operating Revenues</u></i>	<u>\$617,838</u>	<u>\$634,229</u>	<u>\$1,252,067</u>
<i><u>Operating Expenses:</u></i>			
Operation and Maintenance	\$257,151	\$289,457	\$546,608
Depreciation	\$135,052	\$126,513	\$261,565
Assessments	\$3,673		\$3,673
<i><u>Total Operating Expenses</u></i>	<u>\$395,876</u>	<u>\$415,970</u>	<u>\$811,846</u>
<i><u>Operating Profit (Loss)</u></i>	\$221,962	\$218,259	\$440,221
<i><u>Other Revenues</u></i>			
Interest Earned	\$376		\$376
Interest Expense	(\$62,842)	(\$36,724)	(\$99,566)
<i><u>Change in Net Position</u></i>	\$159,496	\$181,535	\$341,031
<i><u>Net Position - Beginning</u></i>	<u>\$3,331,065</u>	<u>\$1,574,793</u>	<u>\$4,905,858</u>
<i><u>Net Position - Ending</u></i>	<u><u>\$3,490,561</u></u>	<u><u>\$1,756,328</u></u>	<u><u>\$5,246,889</u></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, 2024

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Totals</u>
<u>Cash Flows from Operating Activities:</u>			
Received from Customers	\$609,464	\$634,254	\$1,243,718
Payments to Suppliers	(\$237,976)	(\$272,932)	(\$510,908)
Payments to Employees	(\$17,119)	(\$16,525)	(\$33,644)
(Increase)/Decrease in Due From Other Funds	(\$65,434)	(\$84,262)	(\$149,696)
<u>Cash Flows from Operations</u>	<u>\$288,935</u>	<u>\$260,534</u>	<u>\$549,469</u>
<u>Cash Flows from Investing Activities:</u>			
Capital Expenditures	(\$4,821)	(\$12,600)	(\$17,421)
Interest Earned	\$376	\$0	\$376
<u>Cash Flows from Investing</u>	<u>(\$4,445)</u>	<u>(\$12,600)</u>	<u>(\$17,045)</u>
<u>Cash Flows from Financing Activities:</u>			
Interest on Bonds Payable	(\$64,289)	(\$38,189)	(\$102,478)
Principal on Bonds Payable	(\$214,444)	(\$209,745)	(\$424,189)
<u>Cash Flows from Financing</u>	<u>(\$278,733)</u>	<u>(\$247,934)</u>	<u>(\$526,667)</u>
<u>Net Cash Flows</u>	<u>\$5,757</u>	<u>\$0</u>	<u>\$5,757</u>
<u>Beginning Cash Balance</u>	<u>\$99,396</u>	<u>\$0</u>	<u>\$99,396</u>
<u>Ending Cash Balance</u>	<u>\$105,153</u>	<u>\$0</u>	<u>\$105,153</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities:</u>			
Operating Income (Loss)	\$221,962	\$218,259	\$440,221
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	\$135,052	\$126,513	\$261,565
Changes in Assets and Liabilities;			
Receivables, net	(\$8,374)	\$25	(\$8,349)
Prepaid Expenses	\$3,783	\$0	\$3,783
Accounts Payable	\$1,946	\$0	\$1,946
Due From Other Funds	(\$65,434)	(\$84,262)	(\$149,696)
<u>Cash Flows from Operations</u>	<u>\$288,935</u>	<u>\$260,534</u>	<u>\$549,469</u>

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

TOWN OF CASTINE, MAINE

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2024

(Exhibit VIII)

	Witherle Memorial Library	Trust Funds	Total
<u>Assets</u>			
Cash & Cash Equivalents		\$172,726	\$172,726
Investments	\$8,334,032		\$8,334,032
Due from Other Funds		\$12,279	\$12,279
<u>Total Assets</u>	<u>\$8,334,032</u>	<u>\$185,005</u>	<u>\$8,519,037</u>
<u>Liabilities</u>			
Due to Other Funds	\$5,898		\$5,898
<u>Total Liabilities</u>	<u>\$5,898</u>	<u>\$0</u>	<u>\$5,898</u>
<u>Net Position</u>			
Restricted - Witherle Library	\$8,328,134		\$8,328,134
Restricted - Trust Principal		\$30,125	\$30,125
Restricted - Trust Expendable		\$154,880	\$154,880
<u>Total Net Position</u>	<u>\$8,328,134</u>	<u>\$185,005</u>	<u>\$8,513,139</u>
<u>Total Liabilities & Net Position</u>	<u>\$8,334,032</u>	<u>\$185,005</u>	<u>\$8,519,037</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, 2024

	<i>Witherle Memorial Library</i>	<i>Trust Funds</i>	<i>Total</i>
<u>Additions</u>			
Investment Earnings (Losses)	\$194,420	\$703	\$195,123
Rental Income		\$14,623	\$14,623
Other Additions			\$0
<u>Total Additions</u>	\$194,420	\$15,325	\$209,745
<u>Reductions</u>			
Lighthouse Expenditures		\$762	\$762
Fiduciary Fees / Bank Fees	\$43,828		\$43,828
<u>Total Reductions</u>	\$43,828	\$762	\$44,590
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In		\$500	\$500
Operating Transfers Out	(\$155,024)	(\$1,700)	(\$156,724)
Unrealized Gains (Losses) from Investments	\$710,037		\$710,037
<u>Total Other Financing Sources (Uses)</u>	\$555,013	(\$1,200)	\$553,813
<u>Excess of Additions and other Financing Sources over Reductions and other Financing Uses</u>	\$705,605	\$13,363	\$718,968
<u>Beginning Net Position</u>	\$7,622,529	\$171,642	\$7,794,171
<u>Ending Net Position</u>	\$8,328,134	\$185,005	\$8,513,139

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, 2024

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, 2023. 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 \$456,361 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, 2024 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Trust Funds</i>	<i>Total</i>
<u><i>Nonspendable</i></u>				
Cemetery Fund			\$13,152	\$13,152
Robert Gray Fund			\$3,000	\$3,000
Arthur Hawes Fund			\$2,050	\$2,050
Ministerial School Fund			\$1,035	\$1,035
Lighthouse Fund			\$492	\$492
Witherle Clock Fund			\$1,000	\$1,000
Samuel Adams Fuel			\$9,396	\$9,396
<u><i>Restricted</i></u>				
Witherle Library Trust			\$8,328,134	\$8,328,134
Revenue Sharing	\$131,058			\$131,058
ARPA Funds	\$7,044			\$7,044
Education	\$318,259			\$318,259
<u><i>Committed</i></u>				
Capital Projects Fund		\$1,241,044		\$1,241,044
<u><i>Assigned</i></u>				
Revaluation	\$11,427			\$11,427
Tax Anticipation Note Interest	\$3,000			\$3,000
<u><i>Unassigned</i></u>	\$3,254,595		\$154,880	\$3,409,475
<u><i>Total Fund Balances</i></u>	<u>\$3,725,383</u>	<u>\$1,241,044</u>	<u>\$8,513,139</u>	<u>\$13,479,566</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 \$6,852,029 and the bank balance was \$7,176,829. Of the bank balance, \$7,176,829 was FDIC insured and \$0 was collateralized as of June 30, 2024.

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	\$247,940
Fixed income bonds and mutual funds	<u>\$1,035,621</u>
Total short-term investments	<u><u>\$1,283,561</u></u>

Long-term investments:	
Equities	\$6,129,342
Fixed income bonds and mutual funds	<u>\$921,129</u>
Total long-term investments	<u><u>\$7,050,471</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>\$904,457</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, 2024 measured on a recurring basis are as follows:

	2024
	<u>Fair Value</u>
Quoted Prices in Active Markets (Level 1)	
Money Market funds, equities,	
Fixed income bonds and mutual funds	<u>\$8,334,032</u>
Total Level 1	<u><u>\$8,334,032</u></u>

Interest rate risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short-term certificates of deposits and savings held by a local banking institutions.

Information about the sensitivity of the fair values of the Town's investments subject to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

Investment Type	Fair Value	Remaining Maturity (In Years)		
		0 - 1 Years	1 - 5 Years	> 5 Years
Equities	\$6,129,342	\$6,129,342		
Fixed income bonds and mutual funds	\$1,956,750	\$1,035,621	\$287,716	\$633,414
	<u>\$8,086,092</u>	<u>\$7,164,962</u>	<u>\$287,716</u>	<u>\$633,414</u>

Credit risk - credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/investments in insured commercial banks, insured credit union and direct debt securities of the United States Government unless such an investment is expressly prohibited by law.

The following are the actual ratings as of year-end for each investment type:

<i>Ratings as of Year End</i>	<i>Money Market Funds</i>	<i>Fixed Income Funds</i>	<i>Total</i>
Not Rated	\$247,940	\$8,086,092	\$8,334,032

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2023 and committed on July 26, 2023. Interest of 8.0% 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, \$44,963 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, 2024 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$914,637			\$914,637
<u>Capital assets being depreciated</u>				
Buildings & Improvements	\$3,444,653	\$48,127		\$3,492,780
Equipment and Vehicles	\$1,302,770	\$129,528		\$1,432,298
Infrastructure	\$8,621,971	\$528,385		\$9,150,356
Total capital assets being depreciated	\$13,369,394	\$706,040	\$0	\$14,075,434
<u>Less accumulated depreciation for</u>				
Buildings & Improvements	\$1,084,292	\$72,039		\$1,156,331
Equipment and Vehicles	\$868,838	\$58,345		\$927,183
Infrastructure	\$1,742,371	\$233,293		\$1,975,663
Total accumulated depreciation	\$3,695,501	\$363,677	\$0	\$4,059,177
Net capital assets being depreciated	\$9,673,893	\$342,363	\$0	\$10,016,256
<u>Governmental Activities Capital Assets, net</u>	\$10,588,530	\$342,363	\$0	\$10,930,893
<u>Business-type Activities:</u>				
<u>Wastewater Department:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$59,608			\$59,608
<u>Capital assets being depreciated</u>				
Buildings	\$277,152			\$277,152
Equipment and Vehicles	\$299,098	\$12,600		\$311,698
Infrastructure	\$4,446,617			\$4,446,617
Total capital assets being depreciated	\$5,022,867	\$12,600	\$0	\$5,035,467

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Less accumulated depreciation for</u>				
Buildings	\$241,777	\$994		\$242,771
Equipment and Vehicles	\$282,982	\$10,119		\$293,100
Infrastructure	\$1,593,273	\$115,400		\$1,708,673
<u>Total accumulated depreciation</u>	<u>\$2,118,032</u>	<u>\$126,513</u>	<u>\$0</u>	<u>\$2,244,545</u>
<u>Net capital assets being depreciated</u>	<u>\$2,904,835</u>	<u>(\$113,913)</u>	<u>\$0</u>	<u>\$2,790,922</u>
<u>Business-type Activities</u>				
<u>Capital Assets, net</u>	<u>\$2,964,443</u>	<u>(\$113,913)</u>	<u>\$0</u>	<u>\$2,850,530</u>

Water Department:Capital assets not being depreciated

Land	\$25,746			\$25,746
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Capital assets being depreciated

Buildings, Equipment and Infrastructure	\$6,300,308	\$4,821	\$2,000	\$6,303,129
<u>Total capital assets being depreciated</u>	<u>\$6,300,308</u>	<u>\$4,821</u>	<u>\$2,000</u>	<u>\$6,303,129</u>

Less accumulated depreciation for

Buildings, Equipment and Infrastructure	\$2,227,520	\$135,052	\$2,000	\$2,360,572
<u>Total accumulated depreciation</u>	<u>\$2,227,520</u>	<u>\$135,052</u>	<u>\$2,000</u>	<u>\$2,360,572</u>
<u>Net capital assets being depreciated</u>	<u>\$4,072,788</u>	<u>(\$130,231)</u>	<u>\$0</u>	<u>\$3,942,557</u>
<u>Business-type Activities</u>				
<u>Capital Assets, net</u>	<u>\$4,098,534</u>	<u>(\$130,231)</u>	<u>\$0</u>	<u>\$3,968,303</u>

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

Governmental Activities:

General Government	\$42,521
Public Safety	\$32,175
Public Works, including depreciation of general infrastructure assets	\$258,042
Library	\$20,698
Education	\$10,241
<u>Total Depreciation Expense - Governmental Activities</u>	<u>\$363,677</u>

Note 5 - Long-Term Debt

The following is a summary of Long-Term Debt transactions for the Town of Castine for the fiscal year ended June 30, 2024:

	<i>Beginning Balance</i>	<i>(Retirements)</i>	<i>Ending Balance</i>	<i>Amounts Due Within One Year</i>
<u>Governmental Activities:</u>				
Emerson Hall	\$212,500	(\$21,250)	\$191,250	\$21,250
Infrastructure	\$2,272,018	(\$368,446)	\$1,903,572	\$375,692
<u>Total Governmental Activities</u>	<u>\$2,484,518</u>	<u>(\$389,696)</u>	<u>\$2,094,822</u>	<u>\$396,942</u>
<u>Business-Type Activities:</u>				
Wastewater	\$875,000	(\$175,000)	\$700,000	\$175,000
Wastewater	\$65,089	(\$8,136)	\$56,953	\$8,136
Wastewater	\$418,868	(\$26,609)	\$392,259	\$27,992
	<u>\$1,358,957</u>	<u>(\$209,745)</u>	<u>\$1,149,212</u>	<u>\$211,128</u>

	<i>Beginning Balance</i>	<i>(Retirements)</i>	<i>Ending Balance</i>	<i>Amounts Due Within One Year</i>
<i>Business-Type Activities:</i>				
Water	\$187,619	(\$33,954)	\$153,665	\$35,652
Water	\$180,000	(\$60,000)	\$120,000	\$60,000
Water	\$190,911	(\$23,864)	\$167,047	\$23,864
Water	\$330,870	(\$23,019)	\$307,851	\$23,628
Water	\$702,421	(\$44,676)	\$657,745	\$46,997
Water	\$260,708	(\$15,672)	\$245,035	\$15,972
	<u>\$1,852,529</u>	<u>(\$201,186)</u>	<u>\$1,651,343</u>	<u>\$206,114</u>
<i>Total Business-Type Activities</i>	<u>\$3,211,486</u>	<u>(\$410,931)</u>	<u>\$2,800,555</u>	<u>\$417,241</u>
<i>Total Debt</i>	<u>\$5,696,004</u>	<u>(\$800,627)</u>	<u>\$4,895,377</u>	<u>\$814,183</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, 2024 was \$191,250.

In 2015 the Town issued bonds for infrastructure improvements with the Maine Municipal Bond Bank. The bonds were issued for \$4,654,182 with annual principal and interest payments payable of \$546,259 through 2027. Payments are reduced to \$158,445 beginning in 2028. Interest is payable semi-annually at a rate of .35% - 3.89%. The balance at June 30, 2024 was \$1,903,572.

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, 2024 was \$700,000.

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, 2024 was \$224,000.

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, 2024 was \$120,000.

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, 2024 was \$153,665.

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, 2024 was \$307,851.

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, 2024 was \$1,050,004.

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, 2024 was \$245,035.

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>
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>\$4,895,377</u>	<u>\$681,308</u>	<u>\$5,576,686</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 4.47% of applicable member compensation. The employer is also responsible for contributing 15.10% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 14.51% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2024 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>
2024	\$55,381	\$35,658	\$105,044	\$723,940
2023	\$49,448	\$24,821	\$92,368	\$646,381
2022	\$40,572	\$20,366	\$75,787	\$530,352

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, 2024, the School Department reported a net pension liability of \$0. The net pension liability was measured as of June 30, 2023, 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, 2023, the School Department's proportion was 0.000000%, which was a net change of 0.00% from its proportion measured at June 30, 2022.

For the fiscal year ended June 30, 2023, the School Department recognized pension expense of \$24,120. At June 30, 2024, 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	\$0
Employer Contributions made subsequent to measurement date	\$35,658	\$0
	<u>\$35,658</u>	<u>\$0</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>	
2024	\$35,658
2025	\$0
2026	\$0
2027	\$0

F. Actuarial Assumptions

The total pension liability in the June 30, 2023 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, 2023 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, 2023 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 2023 Comprehensive Annual Financial Report available online at www.maineper.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, 2022, 2023 and 2024 were \$19,161, \$21,452 and \$24,086 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, 2023 there were 234 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

B. Benefits

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

C. Funding Policy

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

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2023, 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.

	Allocation of:		
	On-Behalf Payments	Benefits Expense	Net OPEB Liability
2023	\$1,699	\$1,603	\$12,387

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, 2024, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	5
Average age	54.15
Average service	16.78

D. Net OPEB Liability

The Town’s net OPEB liability was measured as of January 1, 2024, 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, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	3.26% per annum for 2024 reporting.
	3.72% per annum for 2023 reporting.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	3.00% per annum.

Healthcare cost trend rates:

Pre -Medicare Medical: Initial trend of 6.50% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Pre -Medicare Drug: Initial trend of 11.82% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Medical: Initial trend of 9.65% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Drug: Initial trend of 11.15% applied in FYE 2024 grading over 20 years to 3.81% 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.

Active Employees:

Rates of mortality are based on 83.5% and 88.6% of the 2010 Public Plan General Benefits-Weighted Employee Mortality Table respectively, for males and females. These rates are projected generationally using the RPEC 2020 model. 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.

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, 2023 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, 2023 is based upon an earlier measurement date, as of December 29, 2022 and is 3.72% per annum. The discount rate as of December 31, 2024 is based upon an earlier measurement date, as of December 28, 2023 and is 3.26% per annum. The rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher, for pay as you go plans.

G. Changes in the Net OPEB Liability

	<i>Total OPEB Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net OPEB Liability</i>
<u>Balances at 1/1/2023 (Reporting 12/31/2023)</u>	<u>\$114,571</u>	<u>\$0</u>	<u>\$114,571</u>
<u>Changes:</u>			
Service Cost	\$927		\$927
Interest	\$4,252		\$4,252
Changes of benefits	\$0		\$0
Differences between expected and actual experience	\$2,454		\$2,454
Changes of assumptions	\$15,986		\$15,986
Contributions - employer		\$2,439	(\$2,439)
Benefit payments	(\$2,439)	(\$2,439)	\$0
<u>Net changes</u>	<u>\$21,180</u>	<u>\$0</u>	<u>\$21,180</u>
<u>Balances at 1/1/2024 (Reporting 12/31/2024)</u>	<u>\$135,751</u>	<u>\$0</u>	<u>\$135,751</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 (2.26%) or 1 percentage point higher (4.26%) than the current discount rate:

	<i>1.0% Decrease (2.26%)</i>	<i>Discount Rate (3.26%)</i>	<i>1.0% Increase (4.26%)</i>
Net OPEB Liability (Asset)	\$154,140	\$135,751	\$120,322

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

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

	<i>1.0% Decrease</i>	<i>Healthcare Trend Rate</i>	<i>1.0% Increase</i>
Net OPEB Liability (Asset)	\$120,077	\$135,751	\$154,438

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	\$1,963	\$9,984
Changes in Assumptions	\$17,671	\$8,316
Net Difference between projected between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$19,634</u>	<u>\$18,300</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>	
2025	(\$1,635)
2026	(\$1,635)
2027	\$916
2028	\$3,688
2029	\$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 60% (effective 11/1/2023 and 55% prior to that) 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 40% (effective 11/1/2023 and 45% prior to that) 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.

D. Employees covered by benefit terms:

At June 30, 2023, 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, 2023, 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, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	3.65% per annum for 2023 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, 2022. 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, 2022 is 3.54% per annum. The discount rate as of June 30, 2023 is 3.65% 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 6/30/2022 (Reporting 6/30/2023)</u>	\$87,694	\$0	\$87,694
<u>Changes:</u>			
Service Cost	\$3,028		\$3,028
Interest	\$3,205		\$3,205
Changes of benefits	\$0		\$0
Differences between expected and actual experience	\$0		\$0
Change of Assumptions	(\$1,627)		(\$1,627)
Contributions - Employer	\$0	\$366	(\$366)
Benefit Payments	(\$366)	(\$366)	\$0
<u>Net changes</u>	\$4,240	\$0	\$4,240
<u>Balances at 6/30/2023 (Reporting 6/30/2024)</u>	\$91,934	\$0	\$91,934

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 (2.65%) or 1 percentage point higher (4.65%) than the current discount rate:

	<i>1.0% Decrease (2.65%)</i>	<i>Discount Rate (3.65%)</i>	<i>1.0% Increase (4.65%)</i>
Net OPEB Liability (Asset)	\$108,280	\$91,934	\$78,778

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>	\$77,095	\$91,934	\$110,774

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

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

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

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$0	\$10,829
Changes in Assumptions	\$11,482	\$11,510
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$0	\$0
	<u>\$11,482</u>	<u>\$22,339</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	\$255
2025	(\$889)
2026	(\$4,894)
2027	(\$5,057)
2028	(\$272)
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, 2024 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 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, 2024.

TOWN OF CASTINE, MAINE

(Exhibit X)

REQUIRED SUPPLEMENTARY INFORMATIONSCHEDULE OF REVENUES AND EXPENDITURESBUDGET AND ACTUAL - GENERAL FUNDFOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Property Tax Revenues	\$3,537,833	\$3,537,833	\$3,532,416	(\$5,417)
State Road Assistance	\$12,500	\$12,500	\$14,844	\$2,344
Excise Taxes	\$185,000	\$185,000	\$214,196	\$29,196
State Revenue Sharing	\$120,000	\$120,000	\$123,156	\$3,156
Maine Maritime Academy Support	\$153,000	\$153,000	\$165,213	\$12,213
Investment Earnings	\$200,000	\$200,000	\$387,958	\$187,958
Other Intergovernmental Revenues	\$6,000	\$6,000	\$5,896	(\$104)
Municipal Fees, Licenses and Permits	\$56,400	\$56,400	\$58,936	\$2,536
Other Revenues	\$33,900	\$33,900	\$50,144	\$16,244
<u>Total Revenues</u>	<u>\$4,304,633</u>	<u>\$4,304,633</u>	<u>\$4,552,759</u>	<u>\$248,127</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
General Government	\$490,884	\$522,684	\$506,071	\$16,613
Public Safety	\$522,046	\$522,046	\$505,637	\$16,410
Public Works	\$374,087	\$382,487	\$359,232	\$23,255
Library	\$293,722	\$293,722	\$294,260	(\$538)
Education	\$1,747,056	\$1,747,056	\$1,722,131	\$24,925
Unclassified	\$67,900	\$67,900	\$69,024	(\$1,124)
Assessments & Debt Service	\$748,372	\$748,372	\$607,363	\$141,009
<u>Total Expenditures</u>	<u>\$4,244,067</u>	<u>\$4,284,267</u>	<u>\$4,063,718</u>	<u>\$220,549</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$60,566</u>	<u>\$20,366</u>	<u>\$489,042</u>	<u>\$468,676</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$173,584	\$173,584	\$160,454	(\$13,130)
Operating Transfers Out	(\$239,848)	(\$841,548)	(\$841,548)	\$0
<u>Net Change in Fund Balances</u>	<u>(\$5,698)</u>	<u>(\$647,598)</u>	<u>(\$192,053)</u>	<u>\$455,545</u>
<u>Beginning Fund Balances</u>	<u>\$3,917,436</u>	<u>\$3,917,436</u>	<u>\$3,917,436</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$3,911,738</u>	<u>\$3,269,838</u>	<u>\$3,725,383</u>	<u>\$455,545</u>

Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds:

Total Revenues per above	\$4,552,759
State On-Behalf Contributions	\$106,743
Total Revenues per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	<u>\$4,659,502</u>
Total Expenditures per above	\$4,063,718
State On-Behalf Contributions	\$106,743
Total Expenditures per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	<u>\$4,170,461</u>

**TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - STATE EMPLOYEE AND TEACHER PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

(Exhibit XI)

For the Fiscal Year Ended June 30,	Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability (Asset)	Covered Employee Payroll	Proportionate Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of the Total Pension Liability	Plan Covered Employee Payroll	Plan Net Pension Liability as a % of the Covered Employee Payroll
2024	0.000000%	\$0	\$723,940	0.000%	\$17,520,535,684	\$15,073,155,781	\$2,447,379,903	86.031%	\$2,312,413,537	105.837%
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%	\$0	\$530,352	0.000%	\$16,392,351,328	\$14,900,644,020	\$1,491,707,308	90.900%	\$2,096,365,332	71.157%
2021	0.000136%	\$2,220	\$517,884	0.429%	\$14,865,460,130	\$12,044,918,612	\$2,820,541,518	81.026%	\$2,003,075,813	140.811%
2020	0.000619%	\$9,074	\$575,175	1.578%	\$14,547,222,913	\$12,035,565,075	\$2,511,657,838	82.734%	\$1,924,006,618	130.543%
2019	0.001372%	\$18,514	\$560,425	3.304%	\$14,031,187,845	\$11,632,179,683	\$2,399,008,162	82.902%	\$1,808,274,919	132.668%
2018	0.001519%	\$22,049	\$522,845	4.217%	\$13,484,886,512	\$10,693,291,864	\$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	0.000980%	\$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. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(Exhibit XII)

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a % of Covered Employee Payroll</i>
2024	\$35,658	\$35,658	\$0	\$723,940	4.926%
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, 2024

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, 2023, 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, 2023 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, 2023 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, 2023.

(Exhibit XIII)

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

For the Fiscal Year Ended	Total OPEB Liability										Plan Fiduciary Net Position										Net OPEB Liability as a % of the Employee Payroll
	Interest on Service Cost	Changes in Benefit Assumptions	Differences Between Estimated and Actual Experience	Benefit Payments, Refunds of Member Contributions			Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Contributions- Employer	Contributions- Member	Net Change in Fiduciary Net Position	Plan Fiduciary Position - Beginning	Plan Fiduciary Position - Ending	Net OPEB Liability - Beginning	Net OPEB Liability - Ending	Covered Employee Payroll				
Maine Education Association Benefit Trust School Plan																					
2024	\$3,028	\$3,205	\$0	(\$366)	\$4,240	\$87,694	\$91,934	\$366	\$0	(\$366)	\$0	\$0	\$0	\$0	\$0	\$91,934	\$596,266	15.418%			
2023	\$3,546	\$2,462	(\$13,232)	\$0	(\$22,728)	\$110,422	\$87,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,694	\$581,723	15.075%			
2022	\$3,677	\$2,366	\$1,002	\$0	\$7,045	\$103,377	\$110,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,422	\$645,672	17.102%			
2021	\$2,454	\$3,529	\$4,500	(\$5,479)	\$5,004	\$98,373	\$103,377	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$98,373	\$759,387	12.954%			
2019	\$2,221	\$3,152	(\$5,184)	\$0	\$189	\$85,817	\$86,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86,006	\$739,063	11.637%			
Maine Municipal Employees Health Trust Town Plan																					
2024	\$927	\$4,252	\$2,454	(\$2,439)	\$21,180	\$114,571	\$135,751	\$2,439	\$0	(\$2,439)	\$0	\$0	\$0	\$0	\$0	\$135,751	\$321,771	42.189%			
2023	\$1,304	\$2,610	(\$13,860)	\$0	(\$1,737)	\$126,254	\$114,571	\$1,737	\$0	(\$1,737)	\$0	\$0	\$0	\$0	\$0	\$114,571	\$173,810	65.917%			
2022	\$2,827	\$2,938	\$12,202	(\$24,957)	(\$12,012)	\$138,266	\$126,254	\$5,022	\$0	(\$5,022)	\$0	\$0	\$0	\$0	\$0	\$126,254	\$173,810	72.639%			
2021	\$2,458	\$3,545	\$7,779	\$0	\$8,953	\$129,313	\$138,266	\$4,829	\$0	(\$4,829)	\$0	\$0	\$0	\$0	\$0	\$138,266	\$247,309	55.908%			
2020	\$1,734	\$1,711	\$29,477	\$56,774	\$88,952	\$40,361	\$129,313	\$744	\$0	(\$744)	\$0	\$0	\$0	\$0	\$0	\$129,313	\$247,309	52.288%			
2019	\$1,909	\$1,485	(\$3,939)	\$0	(\$715)	\$41,621	\$40,361	\$715	\$0	(\$715)	\$0	\$0	\$0	\$0	\$0	\$40,361	\$263,000	15.346%			
2018	\$2,418	\$1,521	\$2,789	(\$2,604)	\$3,479	\$38,142	\$41,621	\$645	\$0	(\$645)	\$0	\$0	\$0	\$0	\$0	\$41,621	\$263,000	15.825%			

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

TOWN OF CASTINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(Exhibit XIV)

	<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>
<u>Maine Education Association Benefit Trust School Plan</u>				
	2024	\$366	\$366	\$0
	2023	\$0	\$0	\$0
	2022	\$0	\$0	\$0
	2021	\$0	\$0	\$0
	2020	\$0	\$0	\$0
	2019	\$0	\$0	\$0
 <u>Maine Municipal Employees Health Trust Town Plan</u>				
	2024	\$2,439	\$2,439	\$0
	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, 2024

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

The total OPEB liability in the June 30, 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 School Department’s net OPEB liability was measured as of June 30, 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	3.65% per annum for 2023 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, 2024 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, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	3.26% per annum for 2024 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 6.50% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Pre -Medicare Drug: Initial trend of 11.82% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Medical: Initial trend of 9.65% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Drug: Initial trend of 11.15% applied in FYE 2024 grading over 20 years to 3.81% 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.

TOWN OF CASTINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Department	Beginning Balance	Appropriated	Revenues	Transfers from Reserve	Total Available	Expenditures	Transfers to Reserve	Lapsed Unexpended (Overdraft)	Ending Balance
General Government:									
Administration		\$37,490	\$270	\$0	\$37,760	\$40,985	\$0	(\$3,225)	
Office Personnel		\$228,671	\$0	\$0	\$228,671	\$247,083	\$0	(\$18,412)	
Emerson Hall		\$28,761	\$0	\$0	\$28,761	\$15,347	\$0	\$13,414	
Insurance		\$41,988	\$0	\$0	\$41,988	\$45,876	\$0	(\$3,888)	
Employee Benefits		\$75,688	\$0	\$0	\$75,688	\$78,026	\$0	(\$2,338)	
Code Enforcement		\$15,071	\$0	\$0	\$15,071	\$17,595	\$0	(\$2,524)	
General		\$90,015	\$0	\$0	\$90,015	\$54,929	\$0	\$35,086	
Revaluation	\$12,927	\$5,000	\$0	\$0	\$17,927	\$6,500	\$0	\$0	\$11,427
	\$12,927	\$522,684	\$270	\$0	\$535,881	\$506,341	\$0	\$18,113	\$11,427
Public Safety:									
Fire Safety		\$122,295	\$0	\$0	\$122,295	\$130,053	\$0	(\$7,758)	
Solid Waste		\$162,574	\$80,903	\$0	\$243,477	\$231,516	\$0	\$11,961	
Septic Disposal		\$6,000	\$0	\$0	\$6,000	\$2,790	\$0	\$3,210	
Street Lights		\$1,500	\$0	\$0	\$1,500	\$1,101	\$0	\$399	
Law Enforcement		\$15,000	\$0	\$0	\$15,000	\$9,381	\$0	\$5,619	
Traffic Ordinance Officer		\$12,240	\$0	\$0	\$12,240	\$12,875	\$0	(\$635)	
911 Dispatch		\$4,663	\$0	\$0	\$4,663	\$4,594	\$0	\$69	
Ambulance		\$34,980	\$0	\$0	\$34,980	\$34,980	\$0	\$0	
Hydrant Rental		\$185,500	\$0	\$0	\$185,500	\$186,900	\$0	(\$1,400)	
Health Officer		\$500	\$0	\$0	\$500	\$500	\$0	\$0	
Harbor Master		\$31,348	\$0	\$0	\$31,348	\$25,843	\$0	\$5,505	
Dock/Wharf/Float		\$10,000	\$0	\$0	\$10,000	\$10,851	\$0	(\$851)	
Dock Restrooms		\$8,200	\$0	\$0	\$8,200	\$7,015	\$0	\$1,185	
Dock Wifi		\$1,200	\$0	\$0	\$1,200	\$1,070	\$0	\$130	
Social Security - Public Safety		\$1,116	\$0	\$0	\$1,116	\$1,115	\$0	\$1	
Boat		\$1,700	\$0	\$0	\$1,700	\$3,175	\$0	(\$1,475)	
Animal Control		\$2,530	\$0	\$0	\$2,530	\$2,080	\$0	\$450	
	\$0	\$601,346	\$80,903	\$0	\$682,249	\$665,840	\$0	\$16,410	\$0
Public Works:									
Public Works Administration		\$169,747	\$0	\$0	\$169,747	\$148,746	\$0	\$21,001	
Grounds Maintenance		\$8,750	\$0	\$0	\$8,750	\$9,366	\$0	(\$616)	
Water Supply Maintenance		\$27,250	\$0	\$0	\$27,250	\$20,570	\$0	\$6,680	
Road Maintenance		\$61,720	\$0	\$0	\$61,720	\$25,514	\$0	\$36,206	
Winter Roads Maintenance		\$91,720	\$0	\$0	\$91,720	\$91,719	\$0	\$1	
Equipment Maintenance		\$23,300	\$0	\$0	\$23,300	\$18,528	\$0	\$4,772	
	\$0	\$382,487	\$0	\$0	\$382,487	\$314,442	\$0	\$68,045	\$0

(Schedule 1 - Page 2 of 2)

TOWN OF CASTINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<i>Library:</i>	<i>Department</i>	<i>Beginning Balance</i>	<i>Appropriated</i>	<i>Revenues</i>	<i>Transfers from Reserve</i>	<i>Total Available</i>	<i>Expenditures</i>	<i>Transfers to Reserve</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
	Operations	\$0	\$293,722	\$0	\$0	\$293,722	\$294,260	\$0	(\$538)	\$0
	<i>Education:</i>		\$293,722	\$0	\$0	\$293,722	\$294,260	\$0	(\$538)	\$0
	General	\$79,709	\$1,713,222	\$99,606	\$0	\$1,892,536	\$1,777,628	\$0	\$0	\$114,908
	Food Service	\$23,169	\$33,834	\$33,723	\$0	\$90,726	\$66,124	\$0	\$0	\$24,601
	Special Revenue	\$22,846	\$0	\$29,414	\$0	\$52,260	\$48,737	\$0	\$0	\$3,523
	Student Activities	\$28,360	\$0	\$123,580	\$0	\$151,941	\$100,964	\$0	\$0	\$50,977
	Capital Improvement	\$29,250	\$0	\$0	\$15,000	\$44,250	\$15,000	\$0	\$0	\$29,250
	Bus Reserve	\$40,000	\$0	\$0	\$0	\$40,000	\$0	\$15,000	\$0	\$25,000
	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
		\$293,334	\$1,747,056	\$286,323	\$15,000	\$2,341,713	\$2,008,454	\$15,000	\$0	\$318,259
	<i>Unclassified:</i>									
	Visitor's Center	\$12,000	\$12,000	\$0	\$0	\$12,000	\$12,000	\$0	\$0	\$0
	Castine Band	\$500	\$500	\$0	\$0	\$500	\$500	\$0	\$0	\$0
	Recreation	\$3,000	\$3,000	\$0	\$0	\$3,000	\$2,651	\$0	\$349	\$0
	Historic Preservation	\$2,250	\$2,250	\$0	\$0	\$2,250	\$546	\$0	\$1,704	\$0
	General Assistance	\$2,000	\$2,000	\$0	\$0	\$2,000	\$2,346	\$0	(\$346)	\$0
	Unemployment Reserve	\$500	\$500	\$0	\$0	\$500	\$0	\$500	\$0	\$0
	Service Agencies	\$3,900	\$3,900	\$0	\$0	\$3,900	\$3,900	\$0	\$0	\$0
	Elm Tree Care	\$25,000	\$25,000	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0
	Cemetery Maintenance	\$18,000	\$18,000	\$0	\$0	\$18,000	\$18,000	\$0	\$0	\$0
	Clock Maintenance	\$1,250	\$1,250	\$0	\$0	\$1,250	\$1,125	\$0	\$125	\$0
		\$0	\$68,400	\$0	\$0	\$68,400	\$66,068	\$500	\$1,832	\$0
	<i>Assessments and Debt Service:</i>									
	Municipal Debt	\$461,498	\$461,498	\$0	\$0	\$461,498	\$457,289	\$0	\$4,209	\$0
	TAN Interest	\$0	\$0	\$3,000	\$0	\$3,000	\$0	\$0	\$0	\$3,000
	County Tax	\$150,074	\$150,074	\$0	\$0	\$150,074	\$150,073	\$0	\$1	\$0
	Contingency	\$50,000	\$50,000	\$0	\$0	\$50,000	\$0	\$0	\$50,000	\$0
	Overlay	\$86,800	\$86,800	\$0	\$0	\$86,800	\$0	\$0	\$86,800	\$0
		\$3,000	\$748,372	\$0	\$0	\$751,372	\$607,363	\$0	\$141,009	\$3,000
	Capital Reserve Funds	\$841,048	\$841,048	\$0	\$0	\$841,048	\$0	\$841,048	\$0	\$0
	TOTALS	\$309,261	\$5,205,115	\$367,496	\$15,000	\$5,896,872	\$4,462,767	\$856,548	\$244,870	\$332,686

TOWN OF CASTINE, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(Schedule 2)

Unassigned Fund Balance July 1,

\$3,427,826

Additions:

Lapsed Accounts from Schedule of Departmental Operations	\$244,870
Supplemental Taxes	\$26
Interest Earned, net of appropriation	\$187,958
Excise Taxes, net of appropriation	\$29,196
Town Fees, net of appropriation	\$3,846
Decrease in Unavailable Tax Revenue	\$522
Interest on Taxes, net of appropriation	\$1,961
Maine Maritime Academy Fees, net of appropriation	\$12,213
Other Revenues (Expenses), net of appropriation	\$15,794

Total Additions

\$496,386

Reductions:

Appropriations from Unassigned Fund Balance	\$647,598
State Reimbursements, net of appropriation	\$6,225
Library Income, net of appropriation	\$13,130
Mooring & Docking Fees, net of appropriation	\$1,310
Parking Tickets, net of appropriation	\$1,150
Abatements Granted	\$204

Total Reductions

\$669,617

Unassigned Fund Balance June 30,

\$3,254,595

TOWN OF CASTINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(Schedule 3)

<u>Taxable Valuation:</u>	
Land, Buildings and Equipment	<u>\$295,901,100</u>
<u>Total Taxable Valuation</u>	\$295,901,100
<u>Rate per \$1 Valuation</u>	<u>\$0.011800</u>
<u>Tax Commitment</u>	\$3,491,633
<u>Collections and Adjustments:</u>	
Cash Collections	\$3,464,992
Supplemental Taxes	(\$26)
Abatements Granted	<u>\$204</u>
<u>Total Collections and Adjustments</u>	<u>\$3,465,170</u>
<u>Uncollected Taxes June 30</u>	<u><u>\$26,463</u></u>

TOWN OF CASTINE, MAINE

(Schedule 4)

SCHEDULE OF CAPITAL PROJECTS FUNDS**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<i>Beginning Balance</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Transfers (to) and from Reserves</i>	<i>Ending Balance</i>
Fire Vehicles	\$149,119	\$720		\$10,000	\$159,839
Fire Department Capital	\$43,006	\$800		\$15,698	\$59,504
Fire Rescue Building	\$95,407	\$550	(\$32,787)	\$92,000	\$155,170
Fire Paramedic	\$3,821		(\$752)		\$3,069
Fire Self Insurance	\$13,697			\$5,000	\$18,697
Public Works Vehicle	\$189,631	\$200	(\$112,356)	\$10,000	\$87,475
Roadway Improvements	\$394,398	\$6,792	(\$202,874)	\$122,000	\$320,317
Emerson Hall	\$45,139	\$18,692	(\$54,680)	\$5,000	\$14,151
Building Roof	\$32,344			\$500	\$32,844
Recreation	\$3,398				\$3,398
Elm Tree Planting	\$2,009				\$2,009
Elm Tree Preservation	\$19,979	\$15,500	(\$24,438)		\$11,041
Fireworks Fund	(\$2,490)	\$2,290	(\$7,300)	\$7,500	(\$0)
Friends & Neighbors	\$681				\$681
Off-Neck Cemetery	\$0		(\$645)	\$2,000	\$1,355
Town Property Survey	\$5,865			\$1,000	\$6,865
Harbor Master Boat	\$19,736			\$600	\$20,336
Hardware Software	\$9,773		(\$7,875)	\$2,000	\$3,898
Harbor Improvements	(\$4,509)	\$15,000	(\$25,129)	\$29,700	\$15,062
Mooring Field Maintenance	\$7,130			\$750	\$7,880
Comprehensive Plan	\$538		(\$9,539)	\$6,000	(\$3,001)
Economic Development	\$161				\$161
Library Capital	\$5,949	\$18,790	(\$22,110)		\$2,629
Library Maintenance	\$4,872		(\$4,720)	\$5,000	\$5,152
Grant Lib-Lyle Book Fund	\$1,971	\$1,728			\$3,699
Library Minerva	\$5,360		(\$4,600)		\$760
Library Book Fund	\$19,608	\$525	(\$2,507)		\$17,626
Library Summer Food	\$570				\$570
Library Friends Donations	\$3,907				\$3,907
Farmer's Market Grant	\$1,660				\$1,660
One Hancock Fuel	\$1,070				\$1,070
Back Shore Pond	\$25,552	\$250	(\$85)	\$6,800	\$32,517
Zoning Compliance	\$0	\$10,000	(\$2,745)		\$7,255
Dock Restrooms	\$382				\$382
Public Works Facility	\$19,958			\$10,000	\$29,958
Employment Advertising	\$3,500		(\$4,000)	\$500	\$0
Dock Eatery Building	\$0		(\$3,233)	\$4,000	\$767
Storm Damage - 2024	\$0	\$600	(\$318,950)	\$500,000	\$181,650
Independence Day Festivities	\$987	\$8,251	(\$2,700)		\$6,538
Historic Grants	\$67				\$67
Fort George	\$5,600			\$2,000	\$7,600
Street Lights - LED	\$11,715		(\$2,776)	\$3,000	\$11,939
Castine's 200th Celebration	\$40,235		(\$36,294)		\$3,941
Clock Maintenance	\$509	\$100			\$609
<i>Totals</i>	<u>\$1,182,304</u>	<u>\$100,788</u>	<u>(\$883,096)</u>	<u>\$841,048</u>	<u>\$1,241,044</u>

TOWN OF CASTINE, MAINE
SCHEDULE OF TRUST FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(Schedule 5)

	<i>Income</i>					
	<i>Beginning Balance</i>	<i>Interest Earned</i>	<i>Revenues (Expended)</i>	<i>Transfers (to) and from Reserves</i>	<i>Ending Balance</i>	<i>Principal Balance</i>
Bagaduce Ambulance	\$56,891	\$374		(\$1,700)	\$55,565	\$0
Cemetery Fund	\$3,958	\$9			\$3,967	\$13,152
Robert Gray Fund	\$647	\$2			\$649	\$3,000
Arthur Hawes Fund	\$298	\$1			\$299	\$2,050
Ministerial School Fund	\$1,654	\$1			\$1,656	\$1,035
Lighthouse Fund	\$63,495	\$310	\$13,860		\$77,665	\$492
Wetherle Clock Fund	\$1,560	\$1			\$1,562	\$1,000
Unemployment	\$11,751			\$500	\$12,251	\$0
Samuel Adams Fuel	\$1,262	\$5			\$1,267	\$9,396
<i>Totals</i>	<u>\$141,517</u>	<u>\$703</u>	<u>\$13,860</u>	<u>(\$1,200)</u>	<u>\$154,880</u>	<u>\$30,125</u>

TOWN OF CASTINE, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(Schedule 6)

<u>Federal Grantor/Pass-Through</u>		<u>Program</u>		
<u>Grantor/Program Title</u>		<u>Award</u>		
	<u>CFDA #</u>	<u>Through Number</u>	<u>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	\$0	\$0
Small Rural School Achievement	84.358	013-05A-3305-03	\$9,360	\$9,360
<u>Special Education Cluster:</u>				
Title VI - Part B - Local Entitlement	84.027	013-05A-3046-12	\$20,054	\$33,487
<u>Total Special Education Cluster</u>			<u>\$20,054</u>	<u>\$33,487</u>
<u>Education Stabilization Fund Under the Coronavirus</u>				
Aid, Relief and Economic Security Act	84.425	-	\$3,940	\$3,940
<u>Total U.S. Department of Education</u>			<u>\$33,354</u>	<u>\$46,787</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	10.649	-	\$653	\$653
<u>Child Nutrition Cluster:</u>				
National School Lunch Program - Lunch	10.555	-	\$5,118	\$5,118
Supply Chain Assistance	10.555	-	\$6,049	\$6,049
<u>Food Distribution Cluster:</u>				
Food Distribution - Donated Commodities	10.565	-	\$1,633	\$1,633
<u>Total U.S. Department of Agriculture</u>			<u>\$13,453</u>	<u>\$13,453</u>
<u>U.S. Department of Treasury:</u>				
Coronavirus State and Local Fiscal Recovery Fund	21.027	-	\$0	\$45,402
<u>Total U.S. Department of Treasury</u>			<u>\$0</u>	<u>\$45,402</u>
<u>Totals</u>			<u>\$46,807</u>	<u>\$105,642</u>

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