

Brooksville - 2018



*A Unique & Friendly Maine Town
Growing stronger for more than 200 years*



200



2019	For Your Information			2019
ph# 326-4518 - Brooksville Public Service Building - fx# 326-8039				
OFFICE	MONDAY	WEDNESDAY	THURSDAY	SATURDAY
Tax Collector	9-2	9-2	6-8pm	
Town Office	9-2	9-2		
Selectmen		9-11:30	see schedule	
Town Clerk	9-2	9-2	6-8pm	
Library(326-4560)	9-5	9-5	6-8pm	9-12pm
Planning/Code Office	Office hours -9AM-Wednesdays * <u>except</u> Last Monday Monthly			
Harbormaster - Winter	10-2			
Harbormaster - Summer available at the Harbor - call 949-4557 or the office at 326-4518				

Selectmen's 2019 Evening Meeting Schedule

January	3,17 & 31	July	18
February	14 & 28	August	1, 15 & 29
March	14 & 28	September	12 & 26
April	11 & 25	October	10 & 24
May	9 & 23	November	7 & 21
June	6 & 20	December	5 & 19
		January 2020	2, 16 & 30

Visit our Website at brooksvillemaine.org or Contact us at town.office@brooksvillemaine.org

Brooksville Planning Board 2019 Schedule

January	8	July	2
February	5	August	6
March	12	September	3
April	2	October	1
May	7	November	5
June	4	December	3

Brooksville Elementary School

School Board meets 1st Monday of each month at the school

Brooksville Elementary School	326-8500
Principal, Cammie Fowler	326-8500
Superintendent, Mark Hurvitt	374-9927
ANIMAL CONTROL OFFICER, Gerry Estabrook	326- 4591
CODE ENFORCEMENT OFFICER, Joe Devlin	326-4518
PLUMBING INSPECTOR, John Gray	326-4578
Brooksville Post Office	326-4873

Brooksville Volunteer Fire Department

Every Thursday Evening at Station # 1	7:00PM
Non Emergency Fire Chief at Station # 1	326-4904
Non Emergency Fire Chief & Burning Permit	479-1911

❖❖❖EMERGENCY PHONE NUMBERS ❖❖❖

AMBULANCE	911
POLICE	911
FIRE	911

2019 MUNICIPALITY OF BROOKSVILLE – MAINE 2019

ASSESSOR'S NOTICE

IN ACCORDANCE WITH TITLE 36 M.R.S.A., SEC. 706, AS AMENDED, THE ASSESSORS OF THE MUNICIPALITY OF BROOKSVILLE HEREBY GIVE NOTICE TO ALL PERSONS LIABLE TO TAXATION IN SAID MUNICIPALITY, THAT THEY WILL BE IN SESSION AT THE BROOKSVILLE TOWN OFFICE IN THE MEETING ROOM IN SAID MUNICIPALITY, ON **MONDAY THE FIRST (1st) DAY OF April AT 9:00 AM UNTIL 12:00 PM** FOR THE PURPOSE OF REVISING LISTS OF THE ESTATES TAXABLE IN SAID MUNICIPALITY.

OWNERS

ALL PERSONS LIABLE TO TAXATION IN THE MUNICIPALITY OF BROOKSVILLE, MAINE AND ALL PERSONAL REPRESENTATIVES, TRUSTEES, ETC., OF ALL ESTATE TAXES IN SAID MUNICIPALITY OF SUCH PERSONS PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL , NOT BY LAW EXEMPT FROM TAXATION, OF WHICH THEY WERE POSSESSED ON THE FIRST DAY OF APRIL, 2019, AND BE PREPARED TO MAKE OATH TO THE TRUTH OF THE SAME AND TO ANSWER ALL PROPER INQUIRIES IN WRITING AS TO THE NATURE, SITUATION AND VALUE OF THEIR PROPERTY LIABLE TO BE TAXED.

ESTATES DISTRIBUTED

AND WHEN ESTATES OF PERSONS DECEASED HAVE BEEN DISTRIBUTED DURING THE PAST YEAR, OR HAVE CHANGED HANDS FROM ANY CAUSE, THE PERSONAL REPRESENTATIVE, OTHER PERSONS INTERESTED, ARE HEREBY WARNED TO GIVE NOTICE OF SUCH CHANGE, AND IN DEFAULT OF SUCH NOTICE WILL BE HELD UNDER THE LAW TO PAY THE TAX ASSESSED ALTHOUGH SUCH ESTATE HAS BEEN WHOLLY DISTRIBUTED AND PAID OVER.

“PENALTIES FOR NON-COMPLIANCE”

AND ANY PERSON TO WHOM THIS NOTICE IS MAILED WHO NEGLECTS TO COMPLY WITH THIS NOTICE IS HEREBY BARRED TO HIS RIGHT TO MAKE APPLICATION TO THE ASSESSOR, ASSESSORS, OR CHIEF ASSESSOR OR ANY APPEAL THEREFROM, FOR ANY ABATEMENT OF HIS TAXES, UNLESS HE FURNISHES SUCH LIST WITH HIS APPLICATION AND SATISFIES THEM THAT HE WAS UNABLE TO FURNISH IT AT THE TIME APPOINTED.

HOMESTEAD EXEMPTION FORMS ARE NOW AVAILABLE

**Assessors will be available
on
Monday, April 1, 2019
From 9:00am – 12:00 noon**

Assessors, Selectmen – Brooksville 2019

SELECTMEN AVAILABLE WEEKLY EVERY WEDNESDAY MORNING BETWEEN 9:00am AND 11:30am

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Municipal Telephone Numbers

326-4518	Town Office – Phone
326-8039	Town Office – Fax
911	FIRE-AMBULANCE-POLICE
326-4560	Brooksville Free Public Library
326-8500	Brooksville Elementary School
374-9927	Union 93 Superintendent's Office
326-4578	Selectman, John H Gray
326-4776	Selectman, Richard M Bakeman
326-8217	Selectman, Horace A Snow
326-4518	Treasurer, Freida L Peasley
326-4518	Tax Collector, Yvonne Redman
326-4518	Town Clerk, Amber Bakeman
949-4557	Harbor Master, Tom Perkins
326-9469	School Board Chair., Matthew Freedman
326-4333	Planning Board Chair., Donald Condon
326-8567	Code Enforcement Officer, Joseph Devlin
326-8928	Harbor Committee Chair., Mark Shaughnessy
326-4591	Animal Control Officer, Gerald Estabrook
326-4578	Plumbing Inspector, John H Gray
479-1911	Municipal Fire Chief, Matthew Dow
326-8736	Road Commissioner, Mark Blake
359-8495	Health Officer, Dr. Dennis DeSilvey
326-4873	Brooksville Post Office

Reach us by email – town.office@brooksvillemaine.org

By mail – PO Box 314, Brooksville, Maine 04617

or visit us at 1 Town House Road in Brooksville

Check out the Town Website –

brooksvillemaine.org



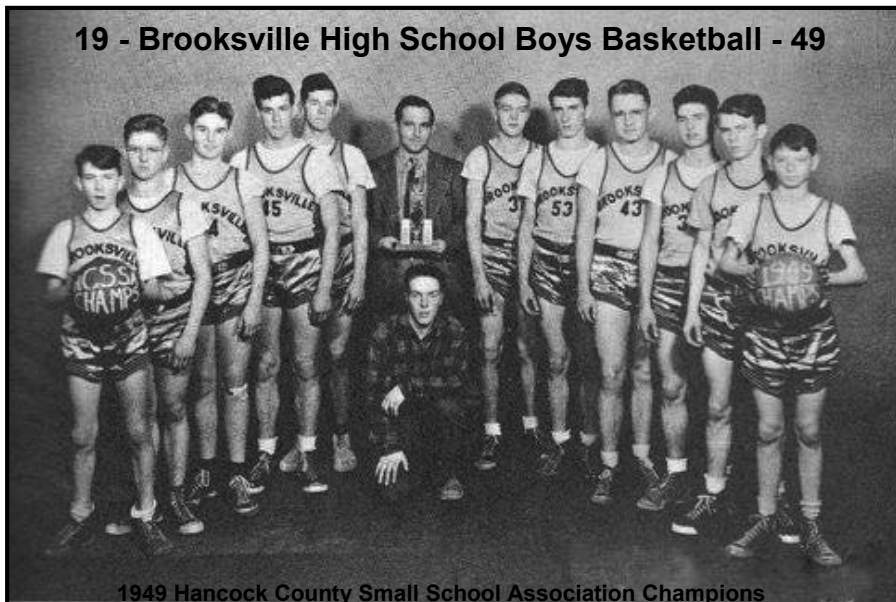
Babson Farm 1920

2018 List of Town Officers

Names

Moderator	Robert Vaughan
Town Selectman, Assessor, Overseer	John H Gray, Chairman
Town Selectman, Assessor, Overseer	Richard M Bakeman
Town Selectman, Assessor, Overseer	Horace A Snow
Town Clerk – Registrar of Voters	Amber Bakeman
Treasurer	Freida L Peasley
Collector of Taxes	Yvonne Redman
Road Commissioner	Mark Blake
School Committee	Matthew Freedman, Chair.
	Helen Condon
	Bradley Jones
	Eliot Coleman
	Patricia Tapley
Planning Board	Donald Condon, Chair.
	Philip Wessel
	Gerald Gray
	Denis Blodgett
	Chris Raphael
	Darcy Snow, Alt
Code Enforcement	Joseph Devlin
Plumbing Inspector	John H Gray
Animal Control Officer	Gerald Estabrook
Municipal Fire Chief	Matthew Dow
Board of Appeals	Formed as needed
Budget & Advisory Committee	Matthew Freedman, Chair.
	Earl Clifford, Jr
	Dana Hooper
	Andrew Ladd
	John Kimball
	Pamela Storm
Harbor Master	Tom Perkins
Harbor Committee	Mark Shaughnessy, Chair.
	Chris Bates
	Donald Condon
	Edward Black
	Patrick Ryan
	Robert Vaughan
	Robert Fisher
Municipal Auditor	James Wadman, CPA
Assessor's Agent	Ellery Bane, RJD Appraisal
Health Officer	Dr. Dennis DeSilvey

19 - Brooksville High School Boys Basketball - 49



1949 Hancock County Small School Association Champions

Gerald Ryan, Percy Clifford, Edson Blodgett, Philip Billings, Merton Billings, Coach Hinckley With Trophy, Wayne Grindle, John Ryan, Richard Farnham, Graham Lymburner, Vernon Ryan & Earl Clifford, Kneeling Team Manager Joe Ladd

"With the Championship on the line; both teams came to play, especially on defense. After a well-played first half the teams were tied 20:20. In the second half, Brooksville slowly forged ahead to pull out the Victory, 48:31. We were presented with the trophy and individual pins.

The Win was celebrated with a banquet to honor the team."

-An account of the Game from Starter, Merton Billings

In the fall of 1948; 11 young men joined the Brooksville High School Basketball Team to play under the guidance of Coach Burton Hinckley. Together they would play 18 games during the regular season ending in February of 1949. Winning 12 of those games, losing only to Blue Hill (0/2), Stonington (0/2), Belfast (1/1) and Sullivan (1/1). A record which would carry them to the 1949 Hancock County Small School Tournaments held in Blue Hill, at what is now the Consolidated School. There they would play against two of their rivals; Stonington and Blue Hill. Having not won when up against these teams in either of their previous matches there was of course some serious concern as to the outcome of the games. However after first being up against Stonington and winning 35-32, on February 18th the team was beginning to feel a bit more confident. It had been a close game, hard played and won, yet still to come were two more games both to be played the following day. First they would play Islesboro. In past match ups the Brooksville team had triumphed, but they knew from their defeat over Stonington, the past didn't necessarily play out as one may expect. Early on February 19, 1949 the members of the first two teams would come together to play one more time on the path to victory. Would the past repeat itself or would this game too not be as one may expect. Islesboro would play hard; they would not give the Brooksville boys the huge point span as in their first two match ups, but in the end Brooksville would once again win 57-47.

Finally the hour they had been waiting for, a match between the two rival neighboring teams; Brooksville and prior year champions Blue Hill. It would be a record breaking week all around. Heading into it the Peninsula would hit a record low of -10^0 but by weeks end, as the Brooksville boys headed for Blue Hill, the mercury would reach a record high of 58^0 as the teams came together. By the end of that drizzly February day, a record would be made; with a score of 48-31 the boys of Brooksville High School would become the Hancock County Small School Tournament Champions of 1949.

Today and always we will
...remember these 12 neighbors and friends.

March 2, 1942	Roger Leroy Spencer	January 4, 2018
❧	75 years, 10 months, 2 days	❧
May 24, 1973	Ronald Richard Allen	January 21, 2018
❧	44 years, 7 months, 28 days	❧
February 10, 1932	Francis Graham Lymburner	January 28, 2018
❧	85 years, 11 months, 18 days	❧
October 24, 1919	Dorothy Herrman Noble	February 18, 2018
❧	98 years, 3 months, 25 days	❧
June 19, 1960	Charles William Treyball	April 9, 2018
❧	57 years, 9 months, 21 days	❧
May 3, 1937	Robert Hamilton	May 10, 2018
❧	81 years, 0 months, 7 days	❧
April 3, 1933	Sarah Ackerman Clark	May 13, 2018
❧	85 years, 1 months, 1 days	❧
November 1, 1949	William Stirling Tomkins	May 31, 2018
❧	68 years, 6 months, 30 days	❧
June 6, 1943	Patricia Ann Farr	June 22, 2018
❧	75 years, 0 months, 16 days	❧
May 2, 1930	Marilyn Louise Lymburner	September 29, 2018
❧	88 years, 4 months, 27 days	❧
June 1, 1941	Robert Curtiss Strauss	December 9, 2018
❧	77 years, 6 months, 8 days	❧
July 27, 1937	Hubert Steven Simanton	December 16, 2018
❧	81 years, 4 months, 19 days	❧

**IT IS WITH MUCH PRIDE THAT WE PRESENT
TO YOU**

**THE ANNUAL TOWN REPORT
201 YEARS AS AN INCORPORATED TOWN
BROOKSVILLE, MAINE**

District 133
State Representative
Sarah Pebworth
House of Representatives
2 State House Station
Augusta, Maine 04333-0002
Capitol (207) 287 – 1400
TTY (207) 287 – 4469
Home/Business (207) 479-4741
E-Mail: Sarah.Pebworth@legislature.maine.gov

District 7
State Senator
Louis Luchini
Senate of Maine
3 State House Station
Augusta, Maine 04333-0003
Home (207) 664-4699 Legislature (207) 287-1515
E-Mail: Louis.Luchini@legislature.maine.gov

Hancock County Sheriff – Scott Kane
Hancock County Commissioner – John Wombacher

US Senator – Susan Collins
US Senator – Angus King
US Representative - Jared Golden



*Enjoying afternoon tea - Phoebe Wessel and Nancy "Lymburner" Stoller
on Blaine and Grace Lymburner's front lawn along the Bagaduce*

*We would like to say Thank-you to Elizabeth Clifford, Jo Andrews, & Sherris Babson
for sharing their Photos and to Katherine Clifford and Amber Bakeman for proofreading, and
the Town House Gang. It is with their skill, generosity and time that we bring you
the 2018 Annual Town Report.*

Brooksville
Celebrating 201 years as an Organized Town

As your Selectmen and Assessors, we present to you the 2018 Annual Report.

Though this year was not as exciting as last year, progress was made on several fronts. We would like to thank all of the people who have volunteered their time and efforts on various committees, both old and newly established.

We are experiencing the effect of minimum wage increases. Where \$10.00 an hour was an acceptable starting wage a couple of years ago, we are now finding it is not even minimum wage. Partly as a result of this and, that elected officers have not had a wage increase in a number of years, we will ask to increase salaries and wages. This year we will also ask; to pay off the balance owed on the BVFD Airpacks, additional funding for the Comprehensive Plan, the Landing at South Wharf Road, PAC Ambulance, the Community Center and others. Last year we hired a company to come in to seal cracks in the tar, extending the life of the pavement. We were happy with the result and will ask for funding this year to continue in different areas of town. The Winter Road Account is up quite a bit, partly due to the increase in maintenance, but also to offset the expected loss of the Park Fee Sharing funds, last year we received \$18,012.00. We are told that program will no longer be available to Towns which do not charge entrance fees at their State Parks.

The Fire Dept. Air-Packs will be paid off this year and we need to redo the crumbling cement wall at the Public Service Building, hoping to replace with granite. We will be asking the Voters to authorize adding to the Reserve Account for the Community Center, we believe they plan to replace the gym floor this year. The Comprehensive Plan should be completed this year and we are asking \$18,000.00 for that purpose.

This past year the Town foreclosed on a piece of property on the Young's Point Road, which abuts a piece of property given to the Town by Sumner Lymburner, a number of years ago. Though we have tried, we have been unable to obtain deeded access to that parcel along the Town Road. The property which we foreclosed on does not have this issue and abuts the donated parcel. What we will propose to the voters is combining the two lots, making a conforming lot and selling it as such. In order to do this we will be asking the voters to consider authorizing the sale of the property.

Expanding Public Access is always in the forefront of our minds as residents and as a town, as shown in the results of informational survey done by the Comprehensive Plan Committee last year. To that point, Sage Collins' boundary survey of South Wharf Road helped to define Town ownership and access at that Landing. That survey along with the research done by Kathleen Caldwell, on the history of that location, put us in a comfortable place going forward. To date we have been unsuccessful in connecting with Consolidated Communications in regards as to how to protect the underground cable in the area which we want to excavate to create a defined parking area for the Landing, we plan to be more persistent with Consolidated.

The popularity at Walker Pond Landing continues to grow. Last year we tarred the upper section of the access road to the landing and hope to complete the lower section this year. We added a very nice storage building, inspected over 500 boats, saw increasing numbers of swimmers, picnics enjoyed, services held, ice fishing houses

launched and airplanes arriving at the Walker's Pond Landing. We will again be asking voters to authorize the appropriation of \$20,000.00, as will Sedgwick, in support of the landing. We continue to receive tremendous support from the Friends of Walker Pond. We greatly appreciate both the financial and personal involvement we receive from them each year. Last year we were proud to place a plaque recognizing the hard work of Nelson Grindal in seeing this wonderful access for the Towns' of Brooksville and Sedgwick to fruition. It is truly a welcoming destination and landing all can enjoy.

Two new committees were created and members appointed this year. One is looking into improving broadband internet service and the other into reducing the Town's electrical costs by considering solar collectors as an option. Both committees are very active and we look forward to seeing what they come up with.

The Town's undesignated surplus was \$ 443,880.98 as of December 31, 2018. We will be presenting, for your approval, a Municipal Tax Bill of \$546,548.86 to be raised through property tax commitment, this is up about \$40,000.00. We will also be asking \$195,500.00 be appropriated from Auto Excise, \$8,000.00 from Watercraft Excise, \$55,000.00 URIP and \$173,000.00 from Surplus. We see that the 2019 County Tax is also up this year. We try to hold accounts steady whenever possible, always conscious of the affect on the taxpayers. There are, however, improvements, requests or required equipment upgrades which have to be addressed. Overall expenditures are up and undesignated surplus is down. This will result in an increase in the property tax commitment mil rate for 2019. Since 2015 we have held the mil rate at .559, this year you will see a slight increase, though we hope to keep within the .58 to .59 range.

On a lighter note, the Public Service Building continues to thrive as a gathering location for a variety of functions. The Meals for Me or Community Cafe' continues to be very popular. As do the reading, crafting, quilting and exercising programs. We do however continue to deal with water issues, this year installing a drinking water purification system. We feel it is working well. As the use grows so does the need for janitorial service, repair and improvement, and the need to rethink the use of space. This year we have added, with the assistance and generosity of the Library Board, temporary office space for the Harbor Master. We are proud that the need, use and desirability of the Building grows each year. Once again, we find this building, without a name, continues to be a welcome destination for everyone and is able to meet most needs.

As always in ending we would like to take this opportunity to say thank you to each of you for all you do for Brooksville. The committees, boards and classes offered in town are filled with folks who genuinely care about our Town and generously volunteer their time, energy and expertise. As a community we are very fortunate, you are what keeps *our 200+ year old Town*.... growing strong. You make Brooksville - HOME!

We hope you will enjoy this annual report not only for the financial records within, but also for the memories. Thank you.

Respectfully Submitted,

John H Gray, Chairman Richard M Bakeman Horace A Snow
Brooksville Board of Selectmen, 2018

2018 SELECTMEN'S REPORT 2018

Total Receipts:	\$ 3,542,134.36
Total Warrants:	\$ 3,757,686.41
2018 Property Tax	\$ 2,424,609.27
Tax Interest	\$ 1,454.26
2019 Property Tax	\$ 815.70
2017 Property Tax	\$ 44,627.83
Tax Fines, Fees & Service Charges	\$ 212.60
Tax Liens, Interest & Charges	\$ 4,714.86
In Lieu of Taxes	\$ 250.00
State Tree Growth Classification Reimbursement	\$ 2,989.91
Homestead Tax Exemption Revenue	\$ 14,428.00
State Veteran's Reimbursement	\$ 250.00
Sale of Tax acquired property	\$ -
Snowmobile Reimbursement	\$ 185.36
Automobile Excise Tax	\$ 215,736.75
Watercraft Excise Tax	\$ 9,965.46
Municipal Revenue Sharing	\$ 13,212.60
Urban Renewal Initiative Program	\$ 19,023.82
State CDBG Septic System Replacement Program	\$ 9,327.03
Comprehensive Planning Committee	\$ 3.26
Ordinance Review & Update Account	\$ 3,252.85
Liquor / Special Amusement License	\$ 20.00
Auto Graveyard Permit	\$ 100.00
Funds invested in FDIC CD	\$ 774,754.86
General Fund Checking Interest	\$ 1,480.04
CD Investment Interest	\$ 2,241.55
Undesignated Surplus	\$ 443,880.98

2018 - HANCOCK COUNTY TAX

Paid to Hancock County Treasurer	\$ 196,311.46
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2018 OVERLAY

Assessed	\$ 57,075.05
Commitment Variance	\$ 0.12
Balance to Surplus	\$ 57,074.93

TAX ANTICIPATED LOAN FUNDS

Appropriation article M45	\$ 5,000.00
Interest paid on TA Loan Interest	\$ -
Balance to Surplus	\$ 5,000.00

SALT SHED RESERVE

Balance January 1, 2018	\$ 84,543.72
Interest	\$ 424.99
Article M36	\$ 10,000.00
Balance December 31, 2018c/o	\$ 94,968.71

MOUNT REST OLD SECTION ACCOUNT

Balance January 1, 2018	\$ 315.79
Interest	\$ 1.52
Balance December 31, 2018c/o	\$ 317.31

BROOKSVILLE BI-CENTENNIAL CELEBRATION IN 2018

Balance January 1, 2018		\$	6,617.16
Interest		\$	35.08
		\$	6,652.24
1817-2018 Celebration Income & Disbursements	- Expended		+ Income
Events Supplies	\$	362.43	
Special order Anniversary Clothing	\$	194.08	
2018 Income and Paying it Forward Benefit Breakfasts			
breakfast for Mt. Rest Cemetery Association	\$	420.25	\$ 420.25
breakfast Lakeview Cemetery Association	\$	420.25	\$ 420.25
breakfast Edgewood Cemetery Association	\$	420.25	\$ 420.25
breakfast Evergreen Cemetery Association	\$	420.25	\$ 420.25
Breakfast for Gov. Brooks IOOF Lodge	\$	619.00	\$ 619.00
Breakfast for B'ville Bicentennial Quilters	\$	569.00	\$ 569.00
Clothing, cards and Cookbooks			\$ 915.00
	\$	3,425.51	\$ 3,784.00
Balance December 31, 2018c/o			\$ 7,010.73

VETERAN LOT RECLAIMING ACCOUNT

Balance December 31, 2018c/o	\$	846.33
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PLUMBING PERMITS

Beginning Balance		\$	924.50
2018 System Permits		\$	4,530.00
Paid to DHS	\$	1,107.50	
Paid to Plumbing Inspector	\$	3,137.50	
Class manual	\$	-	
Balance December 31, 2018c/o		\$	1,209.50

PLANNING BOARD AND CODE ENFORCEMENT

Beginning Balance		\$	5,618.57
Article M10		\$	5,500.00
Income from Permits issued		\$	3,878.80
Paid to Code Enforcement Officer	\$	4,700.00	
Paid to Code Enforcement Officer mileage	\$	210.63	
Class, manual, publication, etc	\$	109.00	
Balance December 31, 2018c/o		\$	9,977.74

LEGAL SERVICES ACCOUNT

Beginning Balance		\$	4,864.64
Article M13		\$	5,000.00
Shorland Ordinance questions	\$	1,288.34	
balance due on abatement	\$	1,694.20	
Balance December 31, 2018c/o		\$	6,882.10

ASSESSOR'S PROFESSIONAL ASSISTANCE

Article M17		\$	10,500.00
Paid to RJD Appraisal Firm - Spring Work	\$	3,240.00	
Paid to RJD Appraisal Firm -Ellery Bane	\$	3,240.00	
Paid for Maps	\$	1,450.00	
Balance to Surplus		\$	2,570.00

HANCOCK COUNTY PLANNING COMMISSION

Article M12 \$ 850.00
Paid to HCPC \$ 850.00

MAINE MUNICIPAL ASSOCIATION DUES

Article M11 \$ 2,841.00
Paid to MMA \$ 2,841.00

SOCIAL SECURITY AND MEDICARE ACCOUNT

Article M14 \$ 16,500.00
Receipts \$ -
Reimbursement due from Harbor Account for HM share \$ 1,340.44
Town's SS/Medicare Share Paid \$ 16,310.81
Balance to Surplus \$ 1,529.63

WC, UC AND LIABILITY INSURANCE ACCOUNT

Beginning Balance \$ 3,579.55
Article M15 \$ 8,000.00
Reimbursement from UC Audit \$ 324.00
Paid to ME Employer's Mutual Ins Co- Worker's Comp \$ 6,559.00
Paid to Unemployment Comp. Pool at MMA \$ 102.01
Crime Policy \$ -
JT Rosborough for Public Officials Liability Ins. \$ 1,431.33
Balance to carry forward \$ 3,811.21

GENERAL ASSISTANCE & SUPPORT

Article M32 \$ 2,000.00
Paid toward fuel & grocery requests \$ 199.81
Balance to Surplus \$ 1,800.19

SPECIAL GENERAL ASSISTANCE

Beginning Balance Jan. 1, 2018 \$ 896.00
Receipts \$ 2,000.00
Fuel assistance \$ 800.00
Balance Dec. 31, 2018c/o \$ 2,096.00

2018 PHOTO COPIER REVENUE & COMPUTER UPDATE ACCOUNT

Beginning Balance \$ 379.54
Receipts - 2018 Copier Monies \$ 43.50
Balance Dec. 31, 2018c/o \$ 423.04

TAX COLLECTOR AGENT FEES

Beginning Balance \$ (1.00)
Collected in 2018 \$ 4,098.00
Paid Tax Collector Fees \$ 4,080.00
Ending Balance \$ 17.00

TOWN CLERK AGENT FEES

Beginning Balance		\$	4.00
Collected in 2018		\$	1,285.10
Paid Town Clerk Fees	\$	1,285.10	
Payable to Town Clerk		\$	4.00

EMPLOYEE HEALTH TRUST

Beginning Balance Town Share		\$	5,314.60
Article M7 Appropriation		\$	4,000.00
Beginning Balance Employee Share		\$	433.38
Employee Share received		\$	23,221.64
Town Share paid MMA Health Trust	\$	4,192.23	
Employee Share paid MMA Health Trust	\$	21,845.19	
Balance Town Share December 31, 2018c/o		\$	5,122.37
Balance Employee Share December 31, 2018c/o		\$	1,809.83

EMPLOYEE OPT OUT OF OFFERED HEALTH INSURANCE PLAN REIMBURSEMENT

Beginning Balance		\$	16,884.22
Article M8 Appropriation		\$	20,000.00
Paid to Reimburse insurance costs for JHG	\$	4,000.00	
Paid to Reimburse insurance costs for FLP	\$	4,000.00	
Paid to Reimburse insurance costs for AB	\$	4,000.00	
Paid to Reimburse insurance costs for HAS	\$	4,000.00	
Paid to Reimburse insurance costs for MD	\$	575.00	
Paid to Reimburse insurance costs for RMB	\$	3,381.90	
Balance December 31, 2018c/o		\$	16,927.32

CURRENT ADMINISTRATION

Article M6		\$	120,000.00
Receipts		\$	768.22
Town Audit	\$	7,701.50	
Town Report	\$	3,467.50	
Elected Officers -			
Tax Collector	\$	14,000.00	
Treasurer	\$	9,600.00	
Town Clerk/Registrar	\$	7,500.00	
Selectmen	\$	17,500.00	
Elections	\$	3,250.00	
Office Manager	\$	31,600.00	
Office assist, records and 911	\$	6,650.00	
Postage & Supplies	\$	2,542.45	
Paper, Ink, Office Supplies	\$	2,473.41	
Classes, Fees and Publications	\$	990.00	
Hancock County Registry of Deeds	\$	522.77	
Advertisement & Public Notice	\$	992.70	
Computer supplies, Software, Materials & Copier	\$	8,620.41	
Memorial Flags, Misc. supplies, School's 1099's	\$	943.83	
Rent for Harbormaster Office	\$	1,044.00	
Notary	\$	49.00	
	\$	<u>119,447.57</u>	
Balance December 31, 2018		\$	1,320.65

BPSB MAJOR MAINTENANCE REPAIR ACCOUNT

Beginning Balance		\$	4,243.66
Article M24		\$	5,000.00
Painting	\$	-	
Materials	\$	-	
Water System	\$	6,585.00	
		<u>\$</u>	<u>6,585.00</u>
Balance December 31, 2018c/o		\$	2,658.66

PUBLIC SERVICE BUILDING ACCOUNT

Beginning Balance		\$	5,704.45
Article M23		\$	22,000.00
Receipts		\$	144.99
Expenses:			
Heating Fuel	\$	6,559.68	
Telephone	\$	1,461.14	
Electricity	\$	4,137.02	
Building Maint & Supplies	\$	2,976.86	
Janitorial Service	\$	8,452.80	
Equipment and Supplies	\$	732.08	
Insurance	\$	4,229.35	
Water & Water Testing	\$	945.00	
		<u>\$</u>	<u>29,493.93</u>
Balance December 31, 2018c/o		\$	(1,644.49)
Accounts Payable		\$	133.96

DEPARTMENT OF INLAND FISHERIES & WILDLIFE

Beginning Balance		\$	1,851.02
Receipts		\$	44,675.40
Paid to Department of Inland Fisheries & Wildlife	\$	44,893.90	
Balance December 31, 2018c/o		\$	1,632.52

DEPARTMENT OF AGRICULTURE

Receipts		\$	738.00
Paid to Department of Agriculture	\$	738.00	

HANCOCK COUNTY RCC / 9 1 1

Article M31		\$	2,093.78
Paid to Hancock County RCC/911	\$	2,073.48	
Balance to surplus		\$	20.30

ANIMAL CONTROL ACCOUNT

Beginning Balance		\$	937.83
Annual Appropriation M9		\$	1,000.00
Licenses, Fees and Penalties		\$	433.00
Paid to Animal Control Officer	\$	1,800.00	
Class and instruction	\$	50.00	
Paid for ACO mileage	\$	402.49	
Balance December 31, 2018c/o		\$	118.34

STREET LIGHT ACCOUNT

Article M21		\$	5,500.00
Paid to Bangor Hydro Electric Co	\$	5,210.52	
Balance to surplus		\$	289.48

BVFD FIRE TRUCK RESERVE ACCOUNT

Beginning Balance		\$	40,097.19
Article M30		\$	5,000.00
Interest		\$	202.04
Balance December 31, 2018c/o		\$	45,299.23

BROOKSVILLE VOLUNTEER FIRE DEPARTMENT

Beginning Balance		\$	8,455.63
Article M29		\$	35,600.00
Receipt		\$	70.30
Expenses:			
Sta. #2 Electricity	\$	398.51	
Sta. # 2 Heating Fuel	\$	1,196.32	
Sta. # 2 Building Maintenance	\$	37.34	
Tower Relay	\$	302.23	
Building Maintenance	\$	2,668.95	
Fire Chief	\$	4,000.00	
Telephone	\$	1,840.81	
Equipment & Maintenance	\$	556.95	
Insurance	\$	7,783.33	
Radio & Specialty Equipment	\$	9,467.66	
Truck Fuel	\$	528.92	
Misc Firefighter gear and Expense	\$	7,986.79	
Truck Maintenance	\$	3,637.99	
	\$	<u>40,405.80</u>	
Balance December 31, 2018c/o		\$	3,720.13
Accounts Payable		\$	794.09

BVFD - HEPATITIS VACCINATION ACCOUNT

Beginning Balance		\$	2,023.25
Balance December 31, 2018c/o		\$	2,023.25

2008-2018 CURRENT SHORE ACCESS PROJECT

Balance December 31, 2018c/o		\$	1,926.20
Article M39 to have a survey completed at So Wharf Rd		\$	4,000.00
Expended on Survey	\$	3,700.00	
Balance December 31, 2018c/o		\$	2,226.20

Walker's Pond - SEDGWICK-BROOKSVILLE TOWN LANDING- Brooksville Share

Beginning Balance		\$	14.74
Article M19 to Sedgwick-Brooksville Landing Checking Acct.		\$	20,000.00
Transferred to Sedgwick-Brooksville Landing Checking Acct	\$	20,000.00	
Balance December 31, 2018c/o		\$	14.74

Brooksville Coastal Waters Account

Beginning balance Harbor Committee Account	\$	38,676.48
Monies from mooring fees and other	\$	43,416.36
	\$	-
Interest	\$	187.24
<i>Float Maintenance & Replacement</i>	\$	12,891.69
<i>In from Float Maintenance & Reserve Account</i>	\$	-
Expenses:		
Harbormaster-Tom Perkins	\$	16,616.01
Secretarial & General Assistance to Harbormaster	\$	816.00
Professional Assistance	\$	175.00
Dues and Fees	\$	1,050.00
Boat Allowance and fuel	\$	2,361.89
Office expenses & supplies	\$	1,507.00
Marine Services	\$	491.66
Marine Supplies	\$	3,961.12
Ground & Site Maintenance - Dodge Point	\$	240.00
Ground & Site Maintenance - Bagaduce Falls	\$	-
Ground & Site Maintenance - Betsy Cove	\$	447.49
Routine Float Maintenance	\$	665.00
Insurance	\$	2,120.33
Miscellaneous	\$	410.00
Major Float Replacement & Repair	\$	-
reim for overpayment	\$	215.00
Due Town of Brooksville Social Security & Medicare	\$	<u>1,340.44</u>
	\$	45,308.63
Balance December 31, 2018c/o	\$	36,971.45
Accounts Payable	\$	290.81

COASTAL WATERS - DINGHY AND BOAT RESERVE

Monies from Harbor Ordinance Account	\$	5,656.92
Interest	\$	27.22
Balance c/o	\$	5,684.14

COASTAL WATERS - FLOAT REPLACEMENT RESERVE

Beginning Balance	\$	33,496.71
Interest	\$	186.81
in from Coastal Account to Float Reserve	\$	-
<i>Out to Coastal Acc't for Float replacement & Repair</i>	\$	-
Balance December 31, 2018c/o	\$	33,683.52

BROOKSVILLE ATHLETIC FIELD

Balance January 1, 2018c/o	\$	728.85
Article M21	\$	3,250.00

Receipts		\$	-
Electricity	\$	357.89	
Field supplies	\$	480.00	
Repairs	\$	-	
Mowing field	\$	1,440.00	
Insurance	\$	981.33	
Balance December 31, 2018c/o			\$ 719.63

BROOKSVILLE COMMUNITY CENTER

Beginning Balance		\$	6,196.36
Article M41		\$	8,000.00
Receipts		\$	-
Expenses:			
Electricity	\$	1,109.39	
Heating Fuel	\$	1,710.23	
Phone	\$	431.67	
Insurance	\$	1,196.00	
Maintenance	\$	237.84	
Major Project	\$	-	
	\$	<u>4,685.13</u>	
Balance December 31, 2018c/o			\$ 9,511.23
Accounts Payable		\$	424.69

BES SEPTIC SYSTEM RESERVE

Beginning Balance		\$	17,500.00
Appropriation		\$	2,500.00
Balance December 31, 2018c/o			\$ 20,000.00

BROOKSVILLE SCHOOL DEPARTMENT

Due School Department 1/1/18		\$	481,100.08
Receipts		\$	167,165.54
Town Appropriation		\$	1,751,993.18
Cash Disbursement	\$	1,889,229.02	
Due School Department 12/31/18c/o		\$	511,029.78

BROOKSVILLE SCHOOL BUS RESERVE

Beginning Balance		\$	20,000.00
Appropriation		\$	5,000.00
Balance December 31, 2018c/o			\$ 25,000.00

BES CONSTRUCTION LOAN PAYMENT

Beginning Balance		\$	39,794.53
Balance December 31, 2018c/o			\$ 39,794.53

UP stARTS - SCHOOL BUILDING RESERVE ACCOUNT

Beginning Balance		\$	41,918.10
Interest		\$	201.65
Balance December 31, 2018c/o			\$ 42,119.75

TAR & COLDPATCH MAINTENANCE ACCOUNT

Beginning Balance		\$	491.30
Article M34		\$	2,000.00
Paid for Cold Patch	\$	1,022.00	
Paid to Road Commissioner for road work	\$	1,114.00	\$ 2,177.60
Balance December 31, 2018c/o			\$ 355.30

HIGHWAY MAINTENANCE ACCOUNT

Beginning Balance		\$	7,828.74
Article M33		\$	52,000.00
Receipts		\$	252.37
Expenses:			
Insurance	\$	1,138.17	
Tractor Fuel	\$	2,771.50	
Rental Equipment-Tractor	\$	9,653.70	
Rental Equipment- wood chipper	\$	200.00	
Mark Blake & Crew	\$	16,038.50	
Brush Removal and Roadside Clearing	\$	6,493.00	
Parts and Repairs	\$	3,459.80	
Culverts & Supplies	\$	6,379.37	
Gravel	\$	5,192.00	
Municipal and E911 Signage	\$	1,381.65	
Varmint Relocation	\$	100.00	
Road Commissioner supplies	\$	106.66	
Mowing Roadsides	\$	<u>2,885.00</u>	
		\$	<u>55,799.35</u>
Balance December 31, 2018c/o			\$ 4,281.76

STATE URBAN RURAL INITIATIVE PROGRAM

Beginning Balance		\$	17,859.82
Due from URIP		\$	51,164.00
Expended- Article M35 (Used to resurface town roads)	\$	50,000.00	
Balance December 31, 2018c/o			\$ 19,023.82

LOCAL ROADS - ANNUAL PAVING AND RESURFACING PROJECT

Beginning Balance		\$	8,779.10
Article M35 from URIP		\$	50,000.00
Article M35 Property Tax Cmtmt		\$	25,000.00
Article M35 excise		\$	30,000.00
Article M35 From Surplus		\$	45,000.00
Reimbursement from SBTLC		\$	18,020.16
Paid for Paving & Resurfacing	\$	137,161.72	
Wilson Ground pavement patch filler	\$	14,400.00	
Balance December 31, 2018c/o			\$ 25,237.54

WINTER ROAD SNOW REMOVAL ACCOUNT

Beginning Balance		\$	29,218.18
Article M38		\$	180,000.00
Park Fee Sharing		\$	18,417.00
Expenses:			
Fuel	\$	1,914.04	
Tractor Rental	\$	16,165.92	
Tractor Maintenance	\$	2,798.11	
Ice Sand	\$	48,700.48	
Ice Salt	\$	9,733.50	
Plow Steel	\$	7,071.92	
Alden & Daryl Astbury Crews- S & W Brooksville	\$	103,448.00	
Earl Clifford- Cape	\$	46,407.50	
Sand Pile Maintenance	\$	3,548.43	
School Parking Lot	\$	292.70	
Drifts	\$	759.50	
supplies	\$	1,213.78	
Insurance	\$	1,138.16	
	\$	<u>243,192.04</u>	
Balance December 31, 2018c/o		\$	(15,556.86)
Accounts Payable		\$	610.03

SEPTIC WASTE DISPOSAL FEE ACCOUNT

Article M26		\$	8,000.00
Paid to Snow's P&H Town share fee	\$	1,238.00	
Paid to Gray's P&H Town share fee	\$	5,466.24	
Paid to other transporters - Town share fee	\$	546.00	
Balance to Surplus		\$	749.76
Accounts Payable		\$	260.00

BLUE HILL / SURRY TRANSFER & DISPOSAL ACCOUNT

Article M25		\$	95,000.00
Paid to the Town of Blue Hill for the year 2018	\$	94,923.00	
Balance to Surplus		\$	77.00

BROOKSVILLE FREE PUBLIC LIBRARY

Article M42		\$	7,000.00
Paid to Brooksville Free Public Library	\$	7,000.00	

BROOKSVILLE HISTORICAL SOCIETY

Article M44		\$	1,000.00
Paid to Brooksville Historical Society	\$	1,000.00	

ARTICLE M43 - CEMETERY ASSOCIATION LOT MAINTENANCE

Article M45 appropriation		\$	5,000.00
Lakeview Cemetery Association (162 @ \$5 per)	\$	810.00	

Mt Rest Cemetery Association (495 @ \$5 per)	\$	2,475.00	
Walker Cemetery Association (60 @ \$5 per)	\$	300.00	
Evergreen Cemetery Association (132 @ \$5 per)	\$	660.00	
Edgewood Cemetery Association (112 @ \$5 per)	\$	560.00	
Balance to surplus			\$ 195.00

BROOKSVILLE PUBLIC SERVICE BUILDING CONSTRUCTION RESERVE

Beginning Balance	\$		10,000.83
Interest	\$		5.95
Article M20	\$		5,000.00
Balance December 31, 2018 c/o			\$ 15,006.78

REVALUATION RESERVE

Beginning Balance	\$		15,004.41
Interest	\$		18.94
Article M16	\$		10,000.00
Balance December 31, 2018 c/o			\$ 25,023.35

BROADBAND GRANT

Receipts 2018		\$	10,000.00
Expended	\$	2,264.41	
Balance December 31, 2018 c/o			\$ 7,735.59

COMMUNITY CENTER CONSTRUCTION/REPAIR RESERVE

Article M42	\$		5,000.00
Interest	\$		0.93
Balance December 31, 2018 c/o			\$ 5,000.93

BVFD STATION RESERVE

Beginning Balance	\$		20,007.87
Interest	\$		23.34
Article M28	\$		10,000.00
Balance December 31, 2018 c/o			\$ 30,031.21

BVFD AIRPACKS

Article M63		\$	20,000.00
Paid to Merrimac Capital Services	\$	20,000.00	

DONATIONS

Article M63 for WHCA now Downeast Community Partners	\$		3,842.00
Paid to WHCA now Downeast Community Partners	\$	3,842.00	
Article M65 for the WIC program	\$		320.00
Paid to WIC Program	\$	320.00	
Article M58 for Hancock County Homecare	\$		4,025.00
Paid to Hancock County Homecare	\$	4,025.00	

Article M61 for Peninsula Ambulance Corps		\$	17,680.00
Paid to Peninsula Ambulance Corps	\$	17,680.00	
Article M60 for Eastern Area Agency on Aging		\$	1,825.00
Paid to Eastern Area Agency on Aging	\$	1,825.00	
Article M62 for Downeast YMCA		\$	1,000.00
Paid to Downeast YMCA	\$	1,000.00	
Article M66 for Community Health & Counseling		\$	215.00
Paid to Community Health & Counseling	\$	215.00	
Article M64 for Blue Hill Society Aid to Children		\$	2,500.00
Paid to Blue Hill Society Aid to Children	\$	2,500.00	
Article M59 for Hospice of Hancock County		\$	1,500.00
Paid to Hospice of Hancock County	\$	1,500.00	
Article M68 for Penobscot East		\$	100.00
Paid to Penobscot East	\$	100.00	
Article M69 for Life Flight		\$	934.00
Paid to Life Flight	\$	934.00	
Article M66 Yesterdays Child		\$	300.00
Paid to Yesterdays Child	\$	300.00	
Article M67 for Peninsula Chamber of Commerce		\$	100.00
Paid to Peninsula Chamber of Commerce	\$	100.00	

Respectfully submitted,
John H Gray, Chairman
Richard M Bakeman
Horace A Snow
 Brooksville Board of Selectmen



TREASURER'S REPORT

Cash Receipts for 2018	\$ 3,542,134.36	
Included in Receipts were transfers from Money Market Acct.	<u>\$ (400,000.00)</u>	
Total Receipts		\$ 3,142,134.36
Cash Disbursements (53 Warrants Paid)	\$ 3,757,686.41	
Included in Warrants were transfers to Money Market Acct.	<u>\$ (500,000.00)</u>	
Total Disbursements		\$ 3,257,686.41
Tax Property Liens Collected	\$ 4,009.15	
Tax Lien Interest	\$ 283.23	
Charges	<u>\$ 422.48</u>	
Total Collected on Liened Property		\$ 4,714.86
2017 Liens Uncollected (2016 Tax)	0	
2018 Liens Uncollected (2017 Tax)	5	
Undesignated Fund Balance	\$ 443,880.98	
	Balance	Interest
Investment Checking		\$ 1,480.04
Investment Account	\$ 774,754.86	\$ 2,241.55
Upstarts Account (School)	\$ 42,119.75	\$ 201.65
Salt Shed Account	\$ 94,968.71	\$ 424.99
Septic System Account	\$ 9,327.03	\$ 44.65
Fire Truck Account	\$ 45,299.23	\$ 202.04
Bi-Centennial Celebration	\$ 6,652.24	\$ 35.08
Cemetery Trust Funds	\$ 80,274.76	\$ 382.52
Mt Rest Old Section	\$ 317.31	\$ 1.52
Coastal Committee Account	\$ 38,863.72	\$ 187.24
Boat & Dinghy Reserve	\$ 5,684.14	\$ 27.22
Self-insurance & Float Replacements	\$ 43,683.52	\$ 186.81
Fire Station Construction	\$ 30,031.21	\$ 23.34
Property Revaluation	\$ 25,023.35	\$ 18.94
Public Service Bldg Addition	\$ 15,006.78	\$ 5.95
Community Center Construction	\$ 5,000.93	\$ 0.93
Total Interest Earned	\$ 1,217,007.54	<u>\$ 5,464.47</u>

Respectfully submitted,
 Freida L. Peasley
 Treasurer, 2018

INDEPENDENT AUDITOR'S REPORT

Town of Brooksville

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Brooksville, Maine (the Town) as of and for the fiscal year ended December 31, 2018, including the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Brooksville, Maine, as of December 31, 2018, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension disclosure schedules on pages 3 through 6 and 29 through 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Brooksville, Maine's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A. January 26, 2019

TOWN OF BROOKSVILLE, MAINE

Management's Discussion and Analysis For the Fiscal Year Ended December 31, 2018

Management of the Town of Brooksville, Maine 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 December 31, 2018. 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 of Brooksville, Maine (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 December 31, 2018 by \$7,503,824 (Presented as "net position"). Of this amount, \$1,018,408 was reported as "unrestricted net position". Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position - The Town's total net position decreased by \$208,262 (a 2.7% increase) for the fiscal year ended December 31, 2018.

Fund Highlights:

Governmental Funds -Fund Balances- As of the close of the fiscal year ended December 31, 2018, the Town's governmental funds reported a combined ending fund balance of \$1,528,402 with \$443,881 being general unassigned fund balance. This unassigned fund balance represents approximately 15% of the total general fund expenditures for the year.

Long-term Debt:

The Town's had no general long-term debt obligations during the current fiscal year.

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) and other 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 (if applicable) 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 7-8 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities - governmental, business-type (if applicable) and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified 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 9-10 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 13- 28 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 Exhibits as required under GASB Statements #68 and #75. Required supplementary information can be found on page 29-35 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

79% of the Town's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, parking lots 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.

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total2018</u>	<u>Total 2017</u>
Current Assets & Other	1,643,227	-	1,643,227	1,632,767
Capital Assets	5,897,148	-	5,897,148	6,126,157
Total Assets	<u>7,540,375</u>	-	<u>7,540,375</u>	<u>7,758,925</u>
Current Liabilities & Other	19,436	-	19,436	33,125
Long-Term Liabilities	17,116	-	17,116	13,714
Total Liabilities	<u>36,552</u>	-	<u>36,552</u>	<u>46,839</u>
Net Position:		-		
Invested in Capital Assets	5,897,148	-	5,897,148	6,126,157
Restricted	588,267	-	588,267	533,957
Unrestricted	1,018,408	-	1,018,408	1,051,972
Total Net Position	<u>7,503,823</u>	-	<u>7,503,823</u>	<u>7,712,086</u>
Total Liabilities & Net Position	<u>7,540,375</u>	-	<u>7,540,375</u>	<u>7,758,925</u>

Changes in Net Position

Approximately 87 percent of the Town's total revenue came from property and excise taxes, approximately 8 percent came from State subsidies and grants, and approximately 5 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$395,290 of the total expenses for the fiscal year.



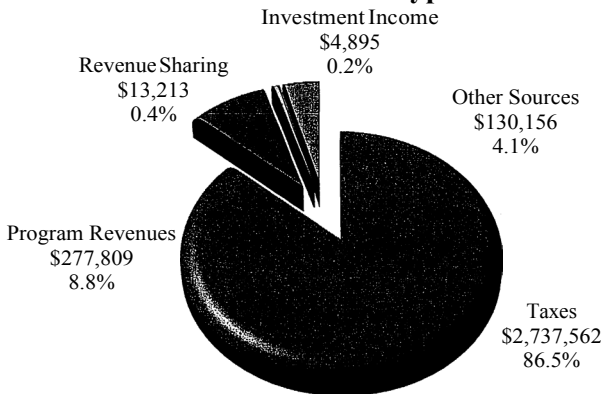
CAPITAL ASSET ADMINISTRATION

Capital Assets

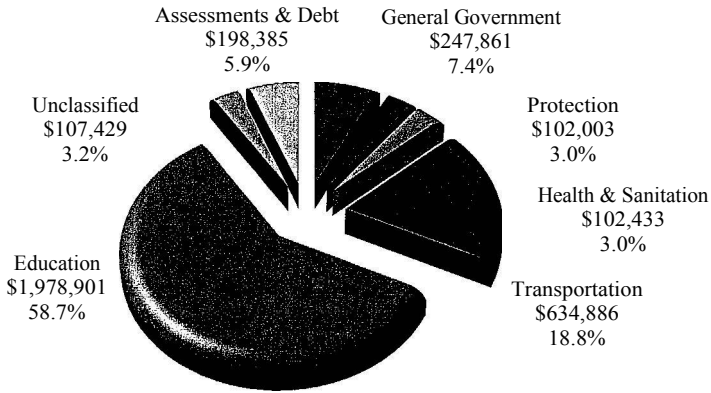
The Town's investment in capital assets for its governmental and business-type activities amounts to \$15,111,421, net of accumulated depreciation of \$9,214,274 leaving a net book value of \$5,897,148. Current year additions include \$26,950 in building improvements, \$133,542 in road improvements and \$5,789 in equipment purchases.

	<i>Governmental</i>	<i>Business-type</i>	<u>Total 2018</u>	<u>Total 2017</u>
	<u>Activities</u>	<u>Activities</u>		
Revenues:				
Taxes	2,737,562		2,737,562	2,724,285
Program Revenues	277,809		277,809	192,051
Investment Income	4,895		4,895	4,299
Revenue Sharing	13,213		13,213	12,694
Other	<u>130,156</u>		<u>130,156</u>	<u>144,099</u>
Total	<u>3,163,635</u>	-	<u>3,163,635</u>	<u>3,077,428</u>
Expenses:				
General Government	247,861		247,861	246,456
Protection	102,003		102,003	76,541
Health / Sanitation	102,433		102,433	102,508
Transportation	634,886		634,886	595,307
Education	1,978,901		1,978,901	1,850,376
Unclassified	107,429		107,429	131,413
Assessments & Debt Service	<u>198,385</u>		<u>198,385</u>	<u>183,468</u>
Total	<u>3,371,898</u>	-	<u>3,371,898</u>	<u>3,186,069</u>
Changes in Net Position	<u>(208,262)</u>	-	<u>(208,262)</u>	<u>(108,641)</u>

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 \$1,528,402, a decrease of \$6,271 in comparison with the prior year. Approximately 29 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 revenues and expenditures and the final amended budget included the following:

- \$10,173 positive variance in revenues. Excise tax revenues exceeded budget by \$38,202 while several other revenues categories are not budgeted. Property tax collections were \$34,380 below budget.
- \$40,022 positive variance in expenditures. Primarily due to conservative spending, use of carry forward funds balances and the overlay on taxes totaling \$57,075. Winter road maintenance exceeded budget by \$16,167.

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. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Brooksville, 1 Town House Road, Brooksville, ME 04617.

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF NET POSITION
DECEMBER 31, 2018

(Exhibit I)

Assets & Deferred Outflows

<u>Assets</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents	\$1,487,749
Accounts Receivable	\$51,860
Taxes Due	\$75,449
<u>Capital Assets:</u>	
Land	\$438,414
Other Capital Assets, net of Accumulated Depreciation	<u>\$5,458,734</u>
<u>Total Assets</u>	<u>\$7,512,206</u>
<u>Deferred Outflows of Resources</u>	
Related to Pensions	\$27,947
Related to Other Post-Employment Benefits	<u>\$222</u>
<u>Total Deferred Outflows of Resources</u>	<u>\$28,169</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$7,540,375</u>

Liabilities, Deferred Inflows and Net Position

<u>Liabilities</u>	
<u>Current Liabilities:</u>	
Accounts Payable	\$8,175
Due to Other Governments	\$7,727
<u>Long-Term Liabilities:</u>	
Net Pension Liability	\$7,510
Net Other Post-Employment Benefits Liability	<u>\$9,606</u>
<u>Total Liabilities</u>	<u>\$33,018</u>
<u>Deferred Inflows of Resources:</u>	
Related to Pensions	\$2,531
Related to Other Post-Employment Benefits	\$187
Property Taxes Collected in Advance	\$816
<u>Total Deferred Inflows of Resources</u>	<u>\$3,534</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$5,897,148
Restricted	\$588,267
Unrestricted	<u>\$1,018,408</u>
<u>Total Net Position</u>	<u>\$7,503,824</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	<u>\$7,540,375</u>

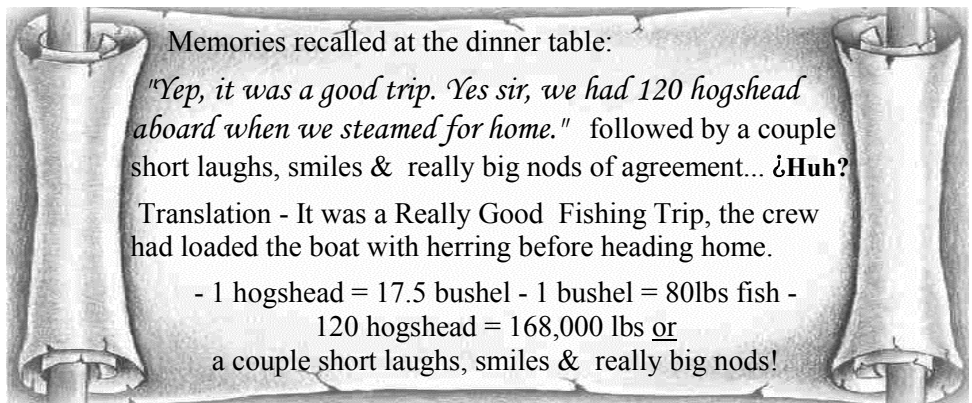
The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

(Exhibit 11)

<u>Functions/Programs</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and</u>	
	<u>Expenses</u>	<u>Charges for</u>	<u>Operating</u>	<u>Governmental</u>
<u>Primary Government</u>		<u>Services</u>	<u>Grants</u>	<u>Activities</u>
<i>Governmental Activities</i>				
General Government	\$247,861	\$4,691		(\$243,170)
Public Safety	\$102,003	\$1,185		(\$100,818)
Health & Sanitation	\$102,433			(\$102,433)
Public Transportation	\$634,886		\$51,164	(\$583,722)
Recreation	\$76,963	\$43,604	\$10,000	(\$23,359)
Donations and Public Assistance	\$30,466			(\$30,466)
Education, including On-Behalf Payments	\$1,978,901	\$8,032	\$159,134	(\$1,811,735)
Assessments and Debt Service	<u>\$198,385</u>			<u>(\$198,385)</u>
<i>Total Governmental Activities</i>	<u>\$3,371,897</u>	<u>\$57,511</u>	<u>\$220,298</u>	<u>(\$3,094,088)</u>
<u>Total Primary Government</u>	<u>\$3,371,897</u>	<u>\$57,511</u>	<u>\$220,298</u>	<u>(\$3,094,088)</u>
<u>General Revenues:</u>				
Tax Revenues				\$2,511,860
Excise Taxes				\$225,702
State Subsidies				\$28,136
Local Sources				\$112,957
Interest Earned				\$4,895
Interest on Delinquent Taxes				<u>\$2,275</u>
<u>Total Revenues</u>				<u>\$2,885,826</u>
<u>Changes in Net Position</u>				<u>(\$208,262)</u>
<u>Net Position - Beginning</u>				<u>\$7,712,086</u>
<u>Net Position - Ending</u>				<u>\$7,503,824</u>

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



TOWN OF BROOKSVILLE, MAINE
BALANCE SHEET- GOVERNMENTAL FUNDS
DECEMBER 31, 2018

(Exhibit III)

<u>Assets & Other Debits</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$1,164,635	\$323,114	\$1,487,749
Accounts Receivable	\$51,164	\$81	\$51,245
Taxes Due	\$75,449		\$75,449
Due From Other Funds	\$868	\$568,934	\$569,802
<u>Total Assets</u>	<u>\$1,292,116</u>	<u>\$892,129</u>	<u>\$2,184,245</u>
 <u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$8,175		\$8,175
Due to Other Funds	\$568,934	\$254	\$569,187
<u>Total Liabilities</u>	<u>\$577,108</u>	<u>\$254</u>	<u>\$577,362</u>
<u>Deferred Inflows of Resources:</u>			
Property Taxes Collected in Advance	\$816		\$816
Unavailable Revenue	\$69,938	\$7,727	\$77,665
<u>Total Deferred Inflows of Resources</u>	<u>\$70,754</u>	<u>\$7,727</u>	<u>\$78,481</u>
<u>Fund Balances:</u>			
Restricted	\$26,759	\$561,508	\$588,267
Committed	\$93,420	\$322,641	\$416,061
Assigned	\$80,193	\$0	\$80,193
Unassigned	\$443,881	\$0	\$443,881
<u>Total Fund Balances</u>	<u>\$644,254</u>	<u>\$884,149</u>	<u>\$1,528,402</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$1,292,116</u>	<u>\$892,129</u>	<u>\$2,184,245</u>
<u>Total Fund Balance - Governmental Funds</u>			\$1,528,402
Net position reported for governmental activities in the statement of net position is different because:			\$5,897,148
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			
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			\$69,938
Net Pension Liability, Deferred Inflows and Outflows related to Pension Plans			\$17,906
Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds			
Net Liability, Deferred Inflows and Outflows related to Other Post-Employment Benefits			(\$9,571)
<u>Net Position of Governmental Activities</u>			<u>\$7,503,824</u>

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

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

(Exhibit IV)

	General <u>Fund</u>	Special Revenue <u>Funds</u>	Total <u>Governmental Funds</u>
<i><u>Revenues:</u></i>			
Tax Revenues, including Homestead Reimbursement	\$2,478,644		\$2,478,644
Excise Taxes	\$225,702		\$225,702
State Subsidies, including On-Behalf Contributions	\$53,425	\$141,877	\$195,302
Local Sources	\$429	\$112,528	\$112,957
Interest Earned	\$3,722	\$1,173	\$4,895
Interest on Delinquent Taxes	<u>\$2,275</u>		<u>\$2,275</u>
<i><u>Total Revenues</u></i>	<u>\$2,764,197</u>	<u>\$255,578</u>	<u>\$3,019,775</u>
<i><u>Expenditures(Net of Departmental Revenues):</u></i>			
General Government	\$216,264		\$216,264
Public Safety	\$85,826		\$85,826
Health & Sanitation	\$102,433		\$102,433
Public Transportation	\$415,446	\$0	\$415,446
Recreation	\$13,070	\$6,685	\$19,755
Donations and Public Assistance	\$29,666	\$800	\$30,466
Education, including On-Behalf Retirement Contributions		\$1,957,472	\$1,957,472
Assessments and Debt Service	<u>\$198,385</u>		<u>\$198,385</u>
<i><u>Total Expenditures</u></i>	<u>\$1,061,089</u>	<u>\$1,964,957</u>	<u>\$3,026,046</u>
<i><u>Excess Revenues Over Expenditures</u></i>	<u>\$1,703,107</u>	<u>(\$1,709,378)</u>	<u>(\$6,271)</u>
<i><u>Other Financing Sources (Uses):</u></i>			
Operating Transfers In	\$12,731	\$1,825,243	\$1,837,974
Operating Transfers Out	<u>(\$1,825,243)</u>	<u>(\$12,731)</u>	<u>(\$1,837,974)</u>
<i><u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u></i>	<u>(\$109,405)</u>	<u>\$103,133</u>	<u>(\$6,271)</u>
<i><u>Beginning Fund Balance</u></i>	<u>\$753,658</u>	<u>\$781,015</u>	<u>\$1,534,674</u>
<i><u>Ending Fund Balance</u></i>	<u>\$644,254</u>	<u>\$884,149</u>	<u>\$1,528,402</u>
<i><u>Reconciliation to Statement of Activities, change in Net Position:</u></i>			
Net Change in Fund Balances - Above			(\$6,271)
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			\$33,216
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds			
Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)			\$3,373
Other Post-Employment Benefits (Deferred Outflows, Net Liability, Deferred Inflows)			(\$9,571)
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			\$166,281
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources.			(\$395,290)
<i><u>Change in Net Position of Governmental Activities</u></i>			<u>(\$208,262)</u>

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

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2018

(Exhibit V)

<u>Assets</u>	<u>Nonexpendable</u>
Cash & Cash Equivalents	\$80,275
<u>Total Assets</u>	<u>\$80,275</u>
<u>Liabilities</u>	
Due to Other Funds	\$615
<u>Total Liabilities</u>	<u>\$615</u>
<u>Net Position</u>	
Reserved for Endowments	\$66,547
Unrestricted	\$13,113
<u>Total Net Position</u>	<u>\$79,660</u>
<u>Total Liabilities & Net Position</u>	<u>\$80,275</u>

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

(Exhibit VI)

<u>Additions</u>	<u>Nonexpendable</u>
Perpetual Care Received	\$1,000
Investment Earnings	\$383
<u>Total Additions</u>	<u>\$1,383</u>
<u>Reductions</u>	
Cemetery Care	\$615
<u>Total Reductions</u>	<u>\$615</u>
<u>Net Change</u>	<u>\$768</u>
<u>Beginning Net Position</u>	<u>\$78,892</u>
<u>Ending Net Position</u>	<u>\$79,660</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Brooksville, 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 Brooksville, 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 Administrative Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, police and fire protection, health and sanitation, highways and education. The financial statements include all operations of the Town. 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 nonfiduciary 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 financial statements. *Governmental activities*, which normally are supported by truces 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. Truces and other items not properly included among program revenues are reported instead as *general revenues*.

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*. 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 truces 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 unavailable revenue on its governmental fund financial statements. Unavailable revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable 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 unavailable 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 special revenue funds account for specific projects or programs such as the school department and school reserve funds, fire truck and public works reserves and recreational reserves.

Fiduciary funds are used to account for assets held in a perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

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.

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 market value. Income from investments held by the individual funds are recorded in the respective funds as it is earned (if applicable).

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. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-50
Infrastructure	10-50
Equipment	5-20

Pensions

For purposes of measuring 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 (the System) and additions to/ deductions from the System fiduciary net position have been determined on the same basis as they are reported by the System. 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.

Interfund Receivable and Payables

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

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 for the school department employees is recorded on the financial statements.

Long-Term Obligations

In the government-wide 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.

Governmental Fund Balances

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.

The Town has identified December 31, 2018 fund balances on the balance sheet as follows:

<u>Restricted</u>	<i>General Fund</i>	<i>Special Revenue Funds</i>	<u>Total</u>
Education Fund		\$558,530	\$558,530
State Road Assistance	\$19,024		\$19,024
Broadband Grant	\$7,736		\$7,736
Municipal Revenue Sharing		\$2,978	\$2,978
<u>Committed</u>			
Town Reserves (Exhibit A-4)		\$321,213	\$321,213
Health Insurance Opt-Out	\$16,927		\$16,927
Septic System Replacements		\$1,428	\$1,428
Comprehensive Plan	\$3		\$3
Coastal Account	\$36,681		\$36,681
Walker's Pond Landing	\$15		\$15
School Debt Payment	\$39,795		\$39,795
<u>Assigned</u>			
Public Service Building Imp.	\$2,659		\$2,659
Legal	\$6,882		\$6,882
Insurances	\$3,811		\$3,811
Health Insurance	\$5,122		\$5,122
Employee Insurance	\$1,810		\$1,810
Computer & Software	\$423		\$423
Code Enforcement	\$9,978		\$9,978
Fire Department	\$2,926		\$2,926
Fire Department - Hepatitis	\$2,023		\$2,023
Planning Board	\$2,358		\$2,358
Animal Control	\$132		\$132
Town Roads	\$4,282		\$4,282
Tarring	\$355		\$355
Road Resurfacing	\$25,238		\$25,238
Veteran's Graves	\$846		\$846
Community Center	\$9,087		\$9,087
Walker's Pond	\$2,226		\$2,226
Public Access	\$35		\$35
<u>Unassigned</u>	<u>\$443,881</u>		<u>\$443,881</u>
<u>Total Fund Balances</u>	<u>\$644,254</u>	<u>\$884,149</u>	<u>\$1,528,402</u>

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.

Fund Balance

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of unrestricted fund balance represent tentative management plans that are subject to change.

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 \$588,267 of restricted net position, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital assets".

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 of \$65,547 for cemetery purposes. 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

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 by the FDIC. In order to avoid exceeding the \$250,000 FDIC limits, the bank purchases additional collateral in order to collateralize those funds.

At year end, the carrying value of the Town's deposits was \$1,568,024 and the bank balance was \$1,678,827. The Town has no uninsured and uncollateralized deposits as of December 31, 2018.

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.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2018 and committed on May 25, 2018. Interest of 7% 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, \$69,938 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 December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<i>Governmental Activities:</i>				
<i>Capital assets not being depreciated</i>				
Land	\$438,414			\$438,414
<i>Capital assets being depreciated</i>				
<i>Buildings and Improvements</i>	\$2,836,268	\$26,950		\$2,863,218
Equipment	\$815,906	\$5,789		\$821,695
Infrastructure	<u>\$10,854,553</u>	<u>\$133,542</u>		<u>\$10,988,094</u>
<i>Total capital assets being depreciated</i>	<u>\$14,945,141</u>	<u>\$166,281</u>	<u>\$0</u>	<u>\$15,111,421</u>
<i>Less accumulated depreciation for</i>				
Buildings and Improvements	\$1,163,974	\$59,442		\$1,223,416
Equipment	\$423,980	\$34,158		\$458,138
Infrastructure	<u>\$7,231,029</u>	<u>\$301,690</u>		<u>\$7,532,720</u>
<i>Total accumulated depreciation</i>	<u>\$8,818,983</u>	<u>\$395,290</u>	<u>\$0</u>	<u>\$9,214,274</u>
<i>Net capital assets being depreciated</i>	<u>\$6,126,157</u>	<u>(\$229,009)</u>	<u>\$0</u>	<u>\$5,897,148</u>
<i>Governmental Activities</i>				
<i>Capital Assets, net</i>	<u>\$6,126,157</u>	<u>(\$229,009)</u>	<u>\$0</u>	<u>\$5,897,148</u>

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

Governmental Activities

General Government	\$17,335
Public Safety	\$14,993
Education	\$57,541
Recreation	\$3,604
Public Transportation, including depreciation of general infrastructure assets	<u>\$301,818</u>
Total Depreciation Expense - Governmental Activities	<u>\$395,290</u>

Note 5 - Long-Term Debt

The Town had no Long-Term Debt for the year ended December 31, 2018:

Note 6 - Participation in Public Entity Risk Pool

The Town participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. 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.

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 December 31, 2018.

Note 7 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with

Offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At December 31, 2018, the offsetting receivable and payable balances were \$569,802. \$558,530 of the balance represents school department funds which are constantly being collected and disbursed by the general fund on behalf of the school.

Note 8 - Defined Benefit Employee Pension Plan

A. Plan Description

Qualifying personnel of the 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 employee 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, 2018, the member contribution rate was 7.65% and the employer contribution rate was 3.97% of applicable member compensation. The employer is also responsible for contributing 11.68% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 11.08% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2018 and the previous two years are as follows:

<u>For the year ended June 30.</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>State of Maine Contributions</u>	<u>Applicable Member Compensation</u>
2018	\$46,018	\$24,636	\$66,651	\$601,544
2017	\$46,373	\$21,034	\$60,740	\$606,184
2016	\$42,356	\$19,132	\$66,108	\$553,671

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 Schools 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, 2018, the School Department reported a net pension liability of \$7,510. The net pension liability was measured as of June 30, 2017, 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, 2018, the School Department's proportion was .0005%, which was an increase of .0001% from its proportion measured at June 30, 2017.

For the fiscal year ended June 30, 2018, the School Department recognized pension expense of \$21,265. At June 30, 2018, 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	\$317	\$0
Changes in Assumptions	\$0	\$118
Net Difference between projected and actual investment earnings on pension plan investments	\$2,096	\$2,205
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$898	\$208
Employer contributions made subsequent to measurement date	<u>\$24,636</u>	<u>\$0</u>
	<u>\$27,947</u>	<u>\$2,531</u>

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

Year ended June 30,

2019	\$24,784
2020	\$982
2021	\$50
2022	(\$402)

E. Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Cost of Living Increases	2.20%

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females.

The actuarial assumptions used in the June 30, 2017 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, 2017 are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
Public Equities	30%	6.0%
U.S. Government	8%	2.3%
Private Equity	15%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Natural Resources	5%	5.0%
Traditional Credit	8%	3.0%
Alternative Credit	5%	4.2%
Diversifiers	<u>10%</u>	5.9%
	<u>100%</u>	

G. Discount Rate

The discount rate used to measure the total pension liability was 6.875%. 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 6.875%, 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 (5.875%) or 1 percentage point higher (7.875%) than the current rate:

	<i>1%Decrease (5.875%)</i>	<i>Current Discount Rate (6.875%)</i>	<i>1%Increase (7.875%)</i>
Proportionate Share of the Net Pension Liability	\$13,177	\$7,510	\$2,830

L Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2017 Comprehensive Annual Financial Report available online at www.maineprs.org or by contacting the System at (207) 512-3100.

Note 7 - Other Post Employment Benefits

A. Plan Description - School Department Plan

Qualifying personnel of the 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, 2017 there were 220 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.

The Group Life Insurance Plan for Retired Participating Local District (PLD) (PLD Consolidated Plan) employees is a multiple- employer cost sharing plan. As of June 30, 2017, there were 138 employers participating 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. PLD employers are required to remit monthly a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2017, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of the assets, consistent with the long-term perspective of the funding methodologies. Costs are developed using the individual entry age normal cost method based on a level percentage of payroll. Experience gains and losses, i.e., actual decreases or increases in the liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service 6.875%, net of administrative and pension plan investment expense
Investment Rate of Return	100% of those currently enrolled
Participation Rates for Future Retirees	Apply to the cost of active group life insurance, not retiree group life insurance
Conversion Charge	Lump Sum
Form of Benefit Payment	Lump Sum

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.

E. On-Behalf Payments

As mentioned in Section A. above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the Net OPEB liability.

The Net OPEB Liability is not recorded on the School Department financial statements since it is a liability of the State of Maine and not a liability of the School Department.

	<u>Allocation of</u>		
	<u>On-Behalf</u> <u>Payments</u>	<u>Benefits</u> <u>Expense</u>	<u>Net OPEB</u> <u>Liability</u>
2017	\$1,592	\$1,954	\$17,567

A. Plan Description - Town Employees Plan

Qualifying personnel of the Town can participate in the Maine Municipal Employees Health Trust postretirement benefit plan. The plan is a single employer OPEB plan.

B. Benefits Provided

Medical/Prescription Drug: The non-Medicare retirees are offered the same plans that are available to the active employees, as described in the benefits summaries. Medicare retirees are assumed to be enrolled in Medicare Part A and Part B which are primary, and the Retiree Group Companion Plan which includes prescription drug coverage.

Medicare: Medicare benefits will be taken into account for any member or dependent while they are eligible to apply for Medicare. The Fund will determine a family member's benefit allowance, if any, based upon the applicable Medicare statutes and regulations. The Fund does not participate in the Medicare Retiree Drug Subsidy program.

Duration of Coverage: Medical benefits are provided for the life of retiree and surviving spouses.

Life Insurance: The \$2,000 life insurance benefit is provided automatically to all retirees participating in the retiree medical plan. Spouses are not covered for life insurance, but surviving spouses covered by the retiree medical plan are covered for a \$2,000 life insurance benefit as well.

Dental: Current retirees do not have access to dental benefits. Future new retirees who retire on and after January 1, 2017 will have access to purchase dental coverage at the Plan COBRA rates. Since retirees pay for the coverage and rates are set to mirror plan experience costs, no additional obligation is anticipated. Program experience will be monitored with future valuations and updated as with all benefit provisions and assumptions.

C. Employees covered by benefit terms:

At June 30, 2018, the following employees were covered under the benefit terms:

	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	1
Average age	55.72
Average service	28.84

D. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2018, 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, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	3.44% per annum.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	3.00% per annum.

Healthcare cost trend rates:

Pre-Medicare

Medical: Initial trend of 8.20% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Pre-Medicare

Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare

Medical: Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare

Drug: Initial trend of 9.60% applied in FYE 2017 grading over 14 years to 4.00% per annum.

E. Actuarial Assumptions

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of .85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016.

The actuarial assumptions are the assumptions that were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015.

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. An open 30-year amortization period was used. The amortization method is a level dollar amortization method. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records assembled and provided by Maine Municipal through June 30, 2017 were used by the Actuary. Medical and prescription experience for Medicare eligible (ME) and non-Medicare eligible (NME) (actives and retired covered persons) were analyzed by the Actuary. The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and Cheiron's (Actuary) standard age curves which vary by age, gender, and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distributions as current retirees.

The Actuary report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

E. 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, 2017 is based upon an earlier measurement date, as of December 29, 2016 and is 3.78% per annum. The discount rate as of December 31, 2018 is based upon an earlier measurement date, as of December 28, 2017 and is 3.44% 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>
<i>Balances at 1/1/2017</i>	\$9,074	\$0	\$9,074
<i>Changes:</i>			
Service Cost	\$141		\$141
Interest	\$348		\$348
Differences between expected & actual experience	\$267		\$267
Changes of assumptions	(\$224)		(\$224)
Contributions - employer			<u>\$0</u>
Benefit payments			
<i>Net changes</i>	<u>\$532</u>	<u>\$0</u>	<u>\$532</u>
<i>Balances at 1/1/18</i>	<u>\$9,606</u>	<u>\$0</u>	<u>\$9,606</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 (2.44%) or 1 percentage point higher (4.44%) than the current discount rate:

	<i>1.0% Decrease (2.44%)</i>	<i>Discount Rate (3.44%)</i>	<i>1.0% Increase (4.44%)</i>
<i>Net OPEB Liability (Asset)</i>	\$11,252	\$9,606	\$8,256

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 (7.2% decreasing to 3%) or 1 percentage point higher (9.2% decreasing to 5%) 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>	\$8,272	\$9,606	\$11,244

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	\$222	\$0
Changes in Assumptions	\$0	\$187
Net Difference between projected between projected and actual earnings on OPEB plan investments	<u>\$0</u>	<u>\$0</u>
	<u>\$222</u>	<u>\$187</u>

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

<u>Year ended</u>	
2019	\$8
2020	\$8
2021	\$8
2022	\$8
2023	\$3
Thereafter	\$0



*Sharing an afternoon with friends and recalling stories of the past.
Clifford "Kip" Leach and Thornton Gray*

**REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE
OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL -
GENERAL FUND FOR THE YEAR ENDED DEC. 31, 2018**

(Exhibit VII)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>				
Tax Revenues	\$2,513,024	\$2,513,024	\$2,478,644	(\$34,380)
Excise Taxes	\$187,500	\$187,500	\$225,702	\$38,202
State Subsidies	\$53,500	\$53,500	\$53,425	(\$75)
Local Sources	\$0	\$0	\$429	\$429
Interest Earned	\$0	\$0	\$3,722	\$3,722
Interest on Delinquent Taxes	<u>\$0</u>	<u>\$0</u>	<u>\$2,275</u>	<u>\$2,275</u>
<i>Total Revenues</i>	<u>\$2,754,024</u>	<u>\$2,754,024</u>	<u>\$2,764,197</u>	<u>\$10,173</u>
<i>Expenditures (Net of Department Revenues):</i>				
General Government	\$220,191	\$220,191	\$216,264	\$3,927
Protection	\$79,780	\$79,780	\$85,826	(\$6,046)
Health & Sanitation	\$103,000	\$103,000	\$102,433	\$567
Public Transportation	\$384,000	\$384,000	\$415,446	(\$31,446)
Recreation	\$22,000	\$22,000	\$13,070	\$8,930
Donations and Public Assistance	\$31,661	\$31,661	\$29,666	\$1,995
Assessments and Debt Service	<u>\$260,480</u>	<u>\$260,480</u>	<u>\$198,385</u>	<u>\$62,095</u>
<i>Total Expenditures</i>	<u>\$1,101,112</u>	<u>\$1,101,112</u>	<u>\$1,061,089</u>	<u>\$40,022</u>
<i>Excess Revenues Over Expenditures</i>	\$1,652,912	\$1,652,912	\$1,703,107	\$50,195
<i>Other Financing Sources (Uses)</i>				
Operating Transfers In	\$12,731	\$12,731	\$12,731	\$0
Operating Transfers Out	<u>(\$1,825,243)</u>	<u>(\$1,825,243)</u>	<u>(\$1,825,243)</u>	<u>\$0</u>
<i>Excess Revenues and Other Financing Sources</i>				
<i>Over Expenditures and Other Financing Uses</i>	(\$159,600)	(\$159,600)	(\$109,405)	\$50,195
<i>Beginning Fund Balances</i>	<u>\$753,658</u>	<u>\$753,658</u>	<u>\$753,658</u>	<u>\$0</u>
<i>Ending Fund Balances</i>	<u>\$594,058</u>	<u>\$594,058</u>	<u>\$644,254</u>	<u>\$50,195</u>

TOWN OF BROOKSVILLE, MAINE

REQUIRED SUPPLEMENTARY INFORMATION

(Exhibit VIII)

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - TEACHER AND STATE EMPLOYEE PLAN FOR THE YEAR ENDED DECEMBER 31, 2018

	<i>For the Fiscal Year Ended June 30,</i>			
Last 10 Fiscal Years	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of Net Pension Liability	0.0005%	0.0004%	0.00047%	0.00046%
Proportionate Share of the Net Pension Liability (Asset)	\$7,510	\$7,491	\$6,332	\$4,926
Covered Employee Payroll	\$601,544	\$606,184	\$553,671	\$570,692
Proportionate Share of the Net Pension Liability (Asset) as a % Of Its Covered Employee Payroll	1.248%	1.236%	1.144%	0.863%
Plan Total Pension Liability	\$13,484,886,512	\$13,069,954,948	\$12,616,287,054	\$12,320,158,783
Plan Fiduciary Net Position	<u>\$10,893,291,864</u>	<u>\$9,960,335,390</u>	<u>\$10,242,097,022</u>	<u>\$10,337,615,927</u>
Plan Net Pension Liability	<u>\$2,591,594,648</u>	<u>\$3,109,619,558</u>	<u>\$2,374,190,032</u>	<u>\$1,982,542,856</u>
Plan Fiduciary Net Position as a % Of the Total Pension Liability	80.781%	76.208%	81.182%	83.908%
Plan Covered Employee Payroll	\$1,860,230,663	\$1,816,435,084	\$1,699,160,889	\$1,676,857,294
Plan Net Pension Liability as a % Of the Covered Employee Payroll	139.316%	171.194%	139.727%	118.230%

* 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.

REQUIRED SUPPLEMENTARY INFORMATION

(Exhibit IX)

SCHEDULE OF EMPLOYER CONTRIBUTIONS

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR THE YEAR ENDED DECEMBER 31, 2018

For the Fiscal Year Ended June 30,

Last 10 Fiscal Years	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$24,636	\$21,034	\$19,132	\$15,875
Actual Contribution	\$24,636	\$21,034	\$19,132	\$15,875
Contribution Deficiency	\$0	\$0	\$0	\$0
Covered Employee Payroll	\$601,544	\$606,184	\$553,671	\$570,692
Contributions as a % of Covered Employee Payroll	4.095%	3.470%	3.456%	2.782%

* 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 BROOKSVILLE, MAINE

NOTES TO HISTORICAL PENSION INFORMATION

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR THE YEAR ENDED DEC 31, 2018

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, 2017, 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, 2017 are as follows:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, 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, 2017 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, 2017.

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY
MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
FOR THE YEAR ENDED DECEMBER 31, 2018

(Exhibit X)

Last 10 Fiscal Years	For the Fiscal Year Ended <u>June 30, 2018</u>
<u>Total OPEB Liability</u>	
Service Cost	\$141
Interest (includes interest on service cost)	\$348
Changes of benefit terms	
Differences between expected and actual experience	\$267
Changes in assumptions	(\$224)
Benefit payments, including refunds of member contributions	\$0
Net Change in total OPEB liability	<u>\$532</u>
Total OPEB liability - beginning	<u>\$9,074</u>
Total OPEB liability - ending	<u>\$9,606</u>
<u>Plan fiduciary net position</u>	
Contributions - employer	
Contributions - member	
Net investment income	
Benefit payments, including refunds of member contributions	
Administrative expense	
Net change in plan fiduciary net position	<u>\$0</u>
Plan fiduciary net position - beginning	<u>\$0</u>
Plan fiduciary net position - ending	<u>\$0</u>
Net OPEB liability - ending	<u>\$9,606</u>
Plan Fiduciary Net Position as a% Of the Total OPEB Liability	0.000%
Covered Employee Payroll	\$24,000
Net OPEB Liability as a% Of the Covered Employee Payroll	40.025%

* Amounts presented for each fiscal year were determined as of January 1 of the previous year. Retroactive information is not required to be presented A full JO year schedule will be displayed as it becomes available.

REQUIRED SUPPLEMENTARY INFORMATION

(Exhibit XI)

SCHEDULE OF CONTRIBUTIONS
MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
FOR THE YEAR ENDED DECEMBER 31, 2018

Last 10 Fiscal Years	For the Fiscal Year Ended <u>June 30, 2018</u>	
Contractually required contribution		\$0
Actual Contribution		<u>\$0</u>
Contribution Deficiency		<u>\$0</u>

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

NOTES TO OPEB LIABILITY AND CONTRIBUTIONS FOR THE YEAR ENDED DEC. 31, 2018

Note 1 - Actuarial Methods and Assumptions

The total OPEB liability in the January 1, 2018 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, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	3.44% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum.
Retirement Age	65

Healthcare cost trend rates:

<i>Pre-Medicare Medical:</i>	Initial trend of 8.20% applied in FYE 2018 grading over 14 years to 4.00% per annum.
<i>Pre-Medicare Drug:</i>	Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.
<i>Medicare Medical:</i>	Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4.00% per annum.
<i>Medicare Drug:</i>	Initial trend of 9.60% applied FYE 2017 grading over 14 years to 4.00% per annum.

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of .85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016.

**TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2018**

(Exhibit A-1, Page 1 of 4)

<i>Department</i>	<i>Beginning Balance</i>	<i>Appropriations</i>	<i>Departmental Revenues</i>	<i>Total Available</i>	<i>Expenditures/Transfers Out</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
<i>General Government:</i>							
Administration		\$120,000	\$768	\$120,768	\$119,448	\$1,321	
Public Service Building	\$5,704	\$22,000	\$145	\$27,849	\$29,628	(\$1,778)	\$2,659
Public Service Building Imp.	\$4,244	\$5,000		\$9,244	\$6,585	\$0	
Public Service Building Reserve		\$5,000		\$5,000	\$5,000	\$0	
Maine Municipal Association		\$2,841		\$2,841	\$2,841	\$0	
Hancock County Planning		\$850		\$850	\$850	\$0	
Town Legal	\$4,865	\$5,000		\$9,865	\$2,983	\$0	\$6,882
Assessing		\$10,500		\$10,500	\$7,930	\$2,570	
Revaluation Reserve		\$10,000		\$10,000	\$10,000	\$0	
Social Security & Medicare		\$16,500	\$1,340	\$17,840	\$16,311	\$1,530	
Insurances	\$3,580	\$8,000	\$324	\$11,904	\$8,092	\$0	\$3,811
Health Insurance	\$5,315	\$4,000		\$9,315	\$4,192	\$0	\$5,122
Employee Insurance	\$433		\$23,222	\$23,655	\$21,845	\$0	\$1,810
Health Insurance Opt-Out	\$16,884	\$20,000		\$36,884	\$19,957	\$0	\$16,927
Computer & Software	\$380		\$44	\$423		\$0	\$423
Code Enforcement/Planning	\$5,619	\$5,500	\$3,879	\$14,997	\$5,020	\$0	\$9,978
Planning Board	\$2,358			\$2,358		\$0	\$2,358
Comprehensive Plan	\$308			\$308	\$305	\$0	\$3
	<u>\$49,688</u>	<u>\$235,191</u>	<u>\$29,722</u>	<u>\$314,601</u>	<u>\$260,986</u>	<u>\$3,642</u>	<u>\$49,973</u>

**TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2018**

<i>Department</i>	<i>Beginning Balance</i>	<i>Appropriations</i>	<i>Departmental Revenues</i>	<i>Total Available</i>	<i>Expenditures/ Transfers Out</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
<i>Public Safety:</i>							
Volunteer Fire Department	\$8,456	\$35,600	\$70	\$44,126	\$41,200	\$0	\$2,926
BVFD Airpacks		\$20,000		\$20,000	\$20,000	\$0	\$0
BVFD Hepatitis Account	\$2,023			\$2,023		\$0	\$2,023
Fire Station Reserve		\$10,000		\$10,000		\$0	\$0
Fire Truck Reserve		\$5,000		\$5,000	\$5,000	\$0	\$0
Peninsula Ambulance Corp		\$17,680		\$17,680	\$17,680	\$0	\$0
Animal Control	\$938	\$1,000	\$1,185	\$3,123	\$2,990	\$0	\$132
Street Lights		\$5,500		\$5,500	\$5,211	\$289	\$289
	<u>\$11,417</u>	<u>\$94,780</u>	<u>\$1,255</u>	<u>\$107,452</u>	<u>\$102,081</u>	<u>\$289</u>	<u>\$5,082</u>
<i>Health & Sanitation:</i>							
Blue Hill / Surry Transfer Station		\$95,000		\$95,000	\$94,923	\$77	\$77
Septic Waste Disposal		\$8,000		\$8,000	\$7,510	\$490	\$490
	<u>\$0</u>	<u>\$103,000</u>	<u>\$0</u>	<u>\$103,000</u>	<u>\$102,433</u>	<u>\$567</u>	<u>\$0</u>
<i>Public Transportation:</i>							
Highways & Bridges	\$7,829	\$52,000	\$252	\$60,081	\$55,799	\$0	\$4,282
Winter Roads	\$29,218	\$180,000	\$18,417	\$227,635	\$243,802	(\$16,167)	\$355
Tarring Town Roads	\$491	\$2,000		\$2,491	\$2,136	\$0	\$355
Road Resurfacing	\$8,779	\$150,000	\$18,020	\$176,799	\$151,562	\$0	\$25,238
Sand / Salt Shed Reserve		\$10,000		\$10,000	\$10,000	\$0	\$0
Urban/Rural Initiative Program	<u>17,860</u>		\$51,164	\$69,024	\$50,000	\$0	\$19,024
	<u>\$64,177</u>	<u>\$394,000</u>	<u>\$87,854</u>	<u>\$546,031</u>	<u>\$513,299</u>	<u>(\$16,167)</u>	<u>\$48,898</u>

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2018

<i>Department</i>	<i>Beginning Balance</i>	<i>Appropriations</i>	<i>Departmental Revenues</i>	<i>Total Available</i>	<i>Expenditures/ Transfers Out</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
<i>Donations</i>							
Brooksville Library		\$7,000		\$7,000	\$7,000	\$0	\$0
WHCA		\$3,842		\$3,842	\$3,842	\$0	\$0
WIC		\$320		\$320	\$320	\$0	\$0
Downeast YMCA		\$1,000		\$1,000	\$1,000	\$0	\$0
Hancock County Homecare		\$4,025		\$4,025	\$4,025	\$0	\$0
Hospice of Hancock County		\$1,500		\$1,500	\$1,500	\$0	\$0
Eastern Area on Aging		\$1,825		\$1,825	\$1,825	\$0	\$0
Yesterday's Children		\$300		\$300	\$300	\$0	\$0
Blue Hill Society Aid to Children		\$2,500		\$2,500	\$2,500	\$0	\$0
Brooksville Historical Society		\$1,000		\$1,000	\$1,000	\$0	\$0
Lifeflight		\$934		\$934	\$934	\$0	\$0
Penobscot East Resource Center		\$100		\$100	\$100	\$0	\$0
Community Health & Counseling		\$215		\$215	\$215	\$0	\$0
Chamber of Commerce		\$100		\$100	\$100	\$0	\$0
Cemetery Care		\$5,000		\$5,000	\$4,805	\$195	\$195
Veteran's Graves	<u>\$846</u>			<u>\$846</u>		<u>\$0</u>	<u>\$846</u>
	<u>\$846</u>	<u>\$29,661</u>	<u>\$0</u>	<u>\$30,507</u>	<u>\$29,466</u>	<u>\$195</u>	<u>\$846</u>
<i>Public Assistance</i>							
General Assistance		\$2,000		\$2,000	\$200	\$1,800	\$1,800
		\$2,000	\$0	\$2,000	\$200	\$1,800	\$1,800

**TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2018**

<i>Department</i>	<i>Beginning Balance</i>	<i>Appropriations</i>	<i>Departmental Revenues</i>	<i>Total Available</i>	<i>Expenditures/ Transfers Out</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
Community Center	\$6,196	\$8,000		\$14,196	\$5,110	\$0	\$9,087
Community Center Reserve		\$5,000		\$5,000	\$5,000	\$0	\$0
Athletic Field		\$3,250		\$3,250	\$3,250	\$0	\$7,736
Broadband Grant			\$10,000	\$10,000	\$2,264	\$0	\$2,226
Walker's Pond Access	\$1,926	\$4,000		\$5,926	\$3,700	\$0	\$15
Walker's Pond Landing	\$15	\$20,000		\$20,015	\$20,000	\$0	\$35
Public Access	\$35			\$35		\$0	\$35
Coastal Account	\$38,676		\$43,604	\$82,280	\$45,599	\$0	\$36,681
	<u>\$46,849</u>	<u>\$40,250</u>	<u>\$53,604</u>	<u>\$140,702</u>	<u>\$84,924</u>	<u>\$0</u>	<u>\$55,779</u>
<i>Assessments & Debt Service</i>							
School Debt Payment	\$39,795			\$39,795		\$0	\$39,795
Tax Anticipation Note Interest		\$5,000		\$5,000	\$5,000	\$5,000	
County Tax		\$196,311		\$196,311	\$196,311	(\$0)	
County911		\$2,094		\$2,094	\$2,073	\$20	
Overlay		<u>\$57,075</u>		<u>\$57,075</u>	<u>\$0</u>	<u>\$57,075</u>	
	<u>\$39,795</u>	<u>\$260,480</u>		<u>\$300,274</u>	<u>\$198,385</u>	<u>\$62,095</u>	<u>\$39,795</u>
<i>Education</i>							
School Department	\$1,766,993		\$1,766,993	\$1,766,993	\$1,766,993	\$0	\$0
TOTALS	<u>\$212,772</u>	<u>\$2,926.3</u>	<u>\$172,434</u>	<u>\$3,311,561</u>	<u>\$3,058,767</u>	<u>\$52,421</u>	<u>\$200,373</u>

**TOWN OF BROOKSVILLE, MAINE
 SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 2018**

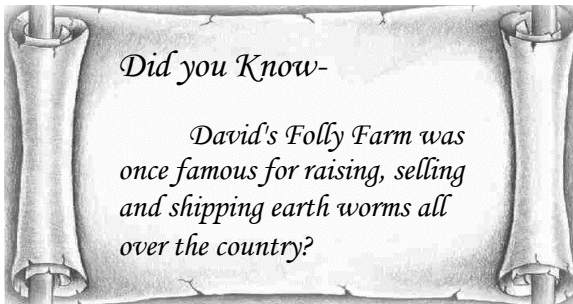
(Exhibit A-2)

<i>Beginning Unassigned Fund Balance</i>		\$540,887
<i>Additions:</i>		
Lapsed Accounts - Schedule of Departmental Operations	\$52,421	
Excise Taxes (Net of Appropriated Revenue)	\$38,202	
Interest Earned	\$3,722	
Interest on Delinquent Taxes	\$2,275	
Supplemental Taxes	\$559	
Other Revenues / (Expenditures) (Net of Appropriated Revenue)	(<u>\$442</u>)	
<i>Total Additions</i>		\$96,736
<i>Reductions:</i>		
Appropriated Revenues	\$159,600	
Increase in Unavailable Tax Revenue	\$33,216	
Abatements	<u>\$926</u>	
<i>Total Reductions</i>		\$193,742
<i>Ending Unassigned Fund Balance</i>		<u>\$443,881</u>

**SCHEDULE OF VALUATION COMMITMENT & COLLECTIONS
 FOR THE YEAR ENDED DECEMBER 31, 2018**

(Exhibit A-3)

<i>Total Taxable Valuation</i>		\$446,810,100
Tax Rate per \$1,000 Valuation		<u>\$5.59</u>
<i>Tax Assessment</i>		\$2,497,668
<i>Collections and Adjustments:</i>		
Cash Collections	\$2,429,241	
Supplemental Taxes	(\$559)	
Abatements Granted	<u>\$112</u>	
<i>Total Collections and Adjustments</i>		<u>\$2,428,794</u>
<i>Uncollected Taxes December 31</i>		<u>\$68,874</u>



**TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF RESERVE FUNDS- GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

(Exhibit A-4)

	Beginning <u>Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Ending <u>Balance</u>
Reserve:					
Revaluation Reserve	\$15,004	\$19		\$10,000	\$25,023
Sand / Salt Shed	\$84,544	\$425		\$10,000	\$94,969
Athletic Field	\$729		\$3,259	\$3,250	\$720
Mt. Rest Cemetery Care	\$316	\$2			\$317
Fire Truck	\$40,097	\$202		\$5,000	\$45,299
Fire Station	\$20,008	\$23		\$10,000	\$30,031
Harbor Boat & Dinghy	\$5,657	\$27			\$5,684
Float Replacement	\$33,497	\$187		\$10,000	\$43,684
Bicentennial Celebration	\$6,617	\$3,819	\$3,426		\$7,011
Donations for Needy	\$896	\$2,000	\$800		\$2,096
Public Service Building Imp.	\$10,001	\$6		\$5,000	\$15,007
Community Building	\$0	\$1		\$5,000	\$5,001
School Construction	\$4,251				\$4,251
School Building Reserve - Upstarts	<u>\$41,918</u>	<u>\$202</u>			<u>\$42,120</u>
Total Revenues	<u>\$263,535</u>	<u>\$6,912</u>	<u>\$7,485</u>	<u>\$58,250</u>	<u>\$321,213</u>

**COMBINING BALANCE
SHEET- OTHER
GOVERNMENTAL FUNDS
DECEMBER 31, 2018**

(Exhibit B-1)

	<i>Municipal Revenue Sharing</i>	<i>School Department</i>	<i>Town Reserves</i>	<i>Septic Program</i>	<i>Total Other Govern- mental</i>
<i>Assets & Other Debits</i>					
Cash & Cash Equivalents			\$313,787	\$9,327	\$323,114
Accounts Receivable				\$81	\$81
Due From Other Funds	\$2,978	\$558,530	\$7,426		\$568,934
Total Assets	<u>\$2,978</u>	<u>\$558,530</u>	<u>\$321,213</u>	<u>\$9,408</u>	<u>\$892,129</u>
<i>Liabilities & Fund Balances</i>					
<i>Liabilities:</i>					
Due to Other Funds				\$254	\$254
Unearned Revenue				<u>\$7,727</u>	<u>\$7,727</u>
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,981</u>	<u>\$7,981</u>
<i>Fund Balances:</i>					
Restricted	\$2,978	\$558,530			\$561,508
Committed			<u>\$321,213</u>	<u>\$1,428</u>	<u>\$322,641</u>
Total Fund Balances	<u>\$2,978</u>	<u>\$558,530</u>	<u>\$321,213</u>	<u>\$1,428</u>	<u>\$884,149</u>
Total Liabilities & Fund Balances	<u>\$2,978</u>	<u>\$558,530</u>	<u>\$321,213</u>	<u>\$9,408</u>	<u>\$892,129</u>

TOWN OF BROOKSVILLE, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES- OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

(Exhibit B-2)

	<u>Municipal Revenue Sharing</u>	<u>School Department</u>	<u>Town Reserves</u>	<u>Septic Program</u>	<u>Total Other Governmental</u>
<u>Revenues:</u>					
State Subsidies	\$13,213	\$60,421			\$73,634
Program Revenues		\$106,744	\$5,784		\$112,528
Interest Earned			<u>\$1,128</u>	<u>\$45</u>	<u>\$1,173</u>
<u>Total Revenues</u>	<u>\$13,213</u>	<u>\$167,166</u>	<u>\$6,912</u>	<u>\$45</u>	<u>\$187,335</u>
<u>Expenditures:</u>					
Education		\$1,889,229			\$1,889,229
Reserves (Exhibit A-4)			<u>\$7,485</u>		<u>\$7,485</u>
<u>Total Expenditures</u>	<u>\$0</u>	<u>\$1,889,229</u>	<u>\$7,485</u>	<u>\$0</u>	<u>\$1,896,714</u>
<u>Excess of Revenues Over Expenditures</u>	\$13,213	(\$1,722,063)	(\$572)	\$45	(\$1,709,378)
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In		\$1,766,993	\$58,250		\$1,825,243
Operating Transfers Out	<u>(\$12,731)</u>				<u>(\$12,731)</u>
<u>Excess of Revenues and Other Financing Sources</u>					
<u>Over Expenditures and Other Financing Uses</u>	\$481	\$44,930	\$57,678	\$45	\$103,133
<u>Beginning Fund Balance</u>	<u>\$2,497</u>	<u>\$513,600</u>	<u>\$263,535</u>	<u>\$1,383</u>	<u>\$781,015</u>
<u>Ending Fund Balance</u>	<u>\$2,978</u>	<u>\$558,530</u>	<u>\$321,213</u>	<u>\$1,428</u>	<u>\$884,149</u>

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

(Exhibit C-1)

<u>Federal Grantor/Pass-Through</u>	<u>Grantor/ Program Title</u>	<u>CFDA#</u>	<u>Grantor Pass-Through Number</u>	<u>Program Award Amount</u>	<u>Passed through to Sub-recipients</u>	<u>Expenditures</u>
<u>US Department of Education;</u>						
<u>Passed through State of Maine</u>						
<u>Department of Education</u>						
	Title IA - Disadvantaged	84.010	013-05A-3057-13	\$11,500	\$0	\$11,111
	Local Entitlement	84.027	013-05A-3046-12	\$23,604	\$0	\$22,490
	Rural Education Achievement Program	84.213	013-05A-6336-13	\$11,021	\$0	\$11,021
<u>Total State of Me Department of Education</u>				<u>\$46,125</u>	<u>\$0</u>	<u>\$44,622</u>
<u>Total U.S. Department of Education</u>				<u>\$46,125</u>	<u>\$0</u>	<u>\$44,622</u>
<u>US Department of Agriculture;</u>						
<u>Passed through State of Maine</u>						
<u>Department of Education</u>						
	National School Lunch Program - Lunch	10.555	-	\$10,601	\$0	\$10,601
	National School Lunch Program - Breakfast	10.555	-	\$4,018	\$0	\$4,018
	National School Lunch Program - Other	10.555	-	\$302	\$0	\$302
	Food Distribution - Donated Commodities	10.550	-	\$1,729	\$0	\$1,797
<u>Total US Department of Agriculture</u>				<u>\$16,650</u>	<u>\$0</u>	<u>\$16,718</u>
<u>Totals</u>				<u>\$62,775</u>	<u>\$0</u>	<u>\$61,340</u>



Van Black Farm in Cape Rosier on Undercliff Rd

**2018 Town of Brooksville
ASSESSORS' CERTIFICATION OF ASSESSMENT**

WE HEREBY CERTIFY that the pages herein, numbered from 1 to 222 inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of *Brooksville* for State, County, District, and Municipal Taxes for the fiscal year 01/01/18 to 12/31/18 as they existed on the first day of April 2018.

IN WITNESS THEREOF, we have hereunto set our hands at Brooksville, Maine, this 25th day of May, 2018.

John H Gray, Chairman
Richard M Bakeman
Horace A Snow

2018 MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine, Municipality of Brooksville, County of Hancock .
To Yvonne Redman, Tax Collector of Brooksville.

In the name of the State of Maine you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

ASSESSMENTS

1. County Tax	\$ 196,311.00	
2. Municipal Appropriation	\$ 508,875.78	
3. TIF financing plan amount	\$ 0.00	
4. School/ Education Appropriation	\$ 1,766,993.18	
5. Overlay (Not to exceed 5% of Net Assessment)	\$ <u>57,075.05</u>	
6. Total Assessments		<u>\$ 2,529,255.01</u>

DEDUCTIONS

7. State Municipal Revenue Sharing	\$ 12,731.24	
8. Homestead Reimbursement	\$ 15,227.86	
9. BETE Reimbursement	\$ 127.45	
10. Other Revenues	\$ <u>3,500.00</u>	
11. Total Deductions		<u>\$ 31,586.55</u>
12. Net Assessment for Commitment		<u>\$ 2,497,668.46</u>

CERTIFICATE OF COMMITMENT

To Yvonne Redman, The Collector of the Municipality of Brooksville, aforesaid.

Herewith are committed to you true lists of the assessments of the Estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of **\$2,497,668.46** (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 05/25/18.

John H Gray , Chairman
Richard M Bakeman
Horace A Snow
Assessors of Brooksville

You are to pay to *Freida Peasley*, the Municipal Treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before 10/31/18.

In case of the neglect of any person to pay the sum required by said list until after **10/31/18**; you will add interest to so much thereof as remains unpaid at the rate of 8.00 percent per annum, commencing 11/01/18 to the time of payment, and collect the same with the tax remaining unpaid.

Given under our hands, as provided by a legal vote of the Municipality and Warrants received pursuant to the Laws of the State of Maine, this **05/25/18**.

John H Gray , Chairman
Richard M Bakeman
Horace A Snow
Assessors of Brooksville

Complete in Duplicate - File Original with Tax Collector/ File Copy in Valuation Book

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER

Title 36 MRSA s 712

State of Maine

County of Hancock, ss.

We hereby certify that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Brooksville for the fiscal year 01/01/18 to 12/31/18, at 5.59 mils on the dollar, on a total taxable valuation of \$449,557,025.00.

ASSESSMENTS

1. County Tax	\$ 196,311.00
2. Municipal Appropriation	\$ 508,875.78
3. TIF financing plan amount	\$ 0.00
4. School/ Education Appropriation	\$ 1,766,993.18
5. Overlay (Not to exceed 5% of Net Assessment)	\$ <u>57,075.05</u>
6. Total Assessments	<u>\$ 2,529,255.01</u>

DEDUCTIONS

7. State Municipal Revenue Sharing	\$ 12,731.24
8. Homestead Reimbursement	\$ 15,227.86
9. BETE Reimbursement	\$ 127.45
10. Other Revenues	\$ <u>3,500.00</u>
11. Total Deductions	\$ <u>31,586.55</u>
12. Net Assessment for Commitment	<u>\$ 2,497,668.46</u>

Lists of all the same we have committed to Yvonne Redman, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Freida Peasley, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote on the Municipality and warrants received pursuant to the laws of the State of Maine. (Title 36, MRSA, section 712)

Given under our hands this 25th day of May, 2018.

John H Gray , Chairman
Richard M Bakeman
Horace A Snow
Assessors of Brooksville

TAX COLLECTOR'S REPORT

COLLECTIONS

PROPERTY TAX RECEIPTS

\$2,428,530.65

2017	\$28,595.71
2018	\$2,398,634.27
INTEREST	\$1,300.67
MAIL AND DEMAND FEES	

AUTO RECEIPTS

\$213,816.29

EXCISE	\$213,687.29
TRANSFER FEES	\$129.00

BOAT RECEIPTS

\$9,066.19

EXCISE	\$9,066.19
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TOTAL 2018 COLLECTIONS

\$2,651,413.14

2018 PROPERTY TAX SUMMARY

COMMITMENT	\$2,497,668.34
SUPPLEMENTALS	\$558.70
ABATEMENT	(\$1,052.64)

\$2,498,227.04

COLLECTED	\$2,429,352.79
UNCOLLECTED	\$68,874.25

\$2,498,227.04

RESPECTFULLY SUBMITTED,

YVONNE REDMAN

TAX COLLECTOR

2018 UNCOLLECTED TAXES

Name	Amount Due
ACER PENN LLC	3,406.55
BEARS, PATRICIA A. SMITH	238.56
BEARS, PATRICIA SMITH	481.30
BEARS, PATRICIA SMITH	1,054.27
BLACK, DAMON E.	592.54
BUCKS HARBOR MARINA PROPERTIES, LLC	288.44
BUCKS HARBOR MARINA PROPERTIES, LLC	1,523.28
CASSIS, LARRY B.	1,673.09
CHAPMAN, MARCIA W	806.03
CLIFFORD, DARON A	1,029.12
COOPER, THOMAS O, SR & COOPER, THOMAS O, JR	441.61
DENNISON, MARK W	586.39
FAGAN, THOMAS B. & COLLEEN G.	392.98
FAY, MICHAEL J. & SUSAN D.	426.52
FOWLER, JEREMY	430.99
FOWLER, THOMAS (HEIRS)	1,004.52
GATES, BEATRIX	979.91
GIBSON, JOHN C, TRUSTEE	4,054.43
HALE, JAMIE	723.91
HENTHORNE, PRISCILLA E.	4,158.96
HOOPEES, CLAUDE BROWN	811.80
HOPKINS, LISA J	1,552.90
JOHNSON, KATHERINE K, TRUSTEE	3,792.26
* KAPLAN-PERKINS, ANN R	1,004.52
LAMBORN, ARTHUR H., JR.	1,202.41
LAW, CHARLES W & CARING CHAI	1,308.06
LAW, CHARLES W.	75.46
LAW, CHARLES W.	71.55
LAW, CHARLES W.	1,505.95
LAW, CHARLES W.	733.41
LEARY, JOHN JR.	211.30

LEBEL, FRED	849.68
LYMBURNER, ANNE E	199.00
MACY, KASSONDRA L.	194.12
* MCBETH, DAVID & DONNA T	1,305.82
* McBETH, DAVID& DONNA	1,215.27
MCNIFF, BRIAN & MCCARGO, HEATHER	2,313.14
MINER, ALISON & LAURENCE	2,022.46
MIROLLI, GENE A.	987.19
* NEMSER, PAUL E & REBECCA M	3,527.29
NORTHERN NEW ENGLAND TELEPHONE	41.93
PAYSON, SARAH H	850.74
PEN BAY PROPERTIES, LLC.	1,728.99
PFOHL, BEN	2,416.56
* RACKLIFFE, MARGARET	656.83
REYNOLDS, JAMES	178.32
ROSSIGNOL, CLAYTON A.	1,213.03
SINCLAIR, MICHAEL D.	4,060.02
SINCLAIR, MICHAEL D.	6,824.27
WALES, JESSE	46.96
WENDELL, CAMERON T.	1,680.35
* WIGHT, MICHAEL & WIGHT, DAISY	8.20
TOTAL	68,883.19

* Denotes taxes paid in full after December 31, 2018

2018 Taxpayers' Report

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
81 POINT ROAD LLC.	1,008,200	1,704,200	0	2,712,400	15,162.32
9 BLAKEPOINT ROAD REALTY TRUST	454,600	39,300	0	493,900	2,760.90
ABERIZK, CAROL F., TRUSTEE	160,600	122,400	0	283,000	1,581.97
ACER PENN LLC	598,600	10,800	0	609,400	3,406.55
ACKERMAN, RICHARD H & BARBARA	252,700	360,800	0	613,500	3,429.46
ADAM, JOE & NORMA	190,100	141,700	0	331,800	1,854.76
ALLEN, BRANDON R.	35,800	182,500	0	218,300	1,220.30
ALLEN, JOAN CLAPP & ERIC W.(TRUST)	293,300	120,000	0	413,300	2,310.35
ALLEN, JOHN WAYNE	37,800	0	0	37,800	211.30
ALLEN, KERMIT P. & SPENCER	3,900	0	0	3,900	21.80
ALLEN, NANCY	218,000	140,300	20,000	338,300	1,891.10
ALLEN, SARAH N & POHLE, WILLIAM B	371,000	213,700	0	584,700	3,268.47
ALLEN, SPENCER & SUSAN & ALLEN, BR	7,400	0	0	7,400	41.37
ALLEN, SPENCER & SUSAN & ALLEN, BR	14,600	0	0	14,600	81.61
ALLEN, SPENCER K.	4,900	0	0	4,900	27.39
ALLEN, SPENCER K.	9,300	0	0	9,300	51.99
ALLEN, SPENCER K.	60,600	218,700	20,000	259,300	1,449.49
ALLEN, SUE C.	62,400	87,700	0	150,100	839.06
ALLENS PROPERTIES, INC.	0	275,100	0	275,100	1,537.81
ALT, MARYANNE F. & NORMAN C.	226,100	227,600	0	453,700	2,536.18
ALT, NORMAN	299,000	0	0	299,000	1,671.41
ALTMAN, JOHN	84,800	268,900	0	353,700	1,977.18
ANDERSON, JANET S. (TRUSTEE)	217,000	244,000	0	461,000	2,576.99
ANDREWS, BRENT A. & KATHRYN R.	48,900	184,400	20,000	213,300	1,192.35
ANDREWS, JERRY A. & EDNA J.	47,700	0	0	47,700	266.64
ANDREWS, JERRY A. & EDNA J.	76,400	27,800	0	104,200	582.48
ANDREWS, JERRY A. & EDNA J.	223,000	108,300	26,000	305,300	1,706.63
ANDREWS, KEITH & MARY ELLEN	30,200	0	0	30,200	168.82
ANDREWS, KEITH & MARY ELLEN	54,500	81,300	20,000	115,800	647.32
ANSPACH, WILLIAM	34,700	0	0	34,700	193.97
ANSPACH, WILLIAM	34,700	0	0	34,700	58.70
ARSENAULT, LEAH FISHER	87,600	149,600	0	237,200	1,325.95
ASHMORE, JOHN (LIFE ESTATE)	35,800	9,000	26,000	18,800	105.09
ASTBURY, TRACI B & LANCE	83,700	204,100	20,000	267,800	1,497.00
AUSTIN, BRUCE A	60,300	128,400	20,000	168,700	943.03
AUSTIN, DAVID	55,000	0	0	55,000	307.45
AUSTIN, DAVID & DEVLIN, JOSEPH	41,600	0	0	41,600	232.54
AUSTIN, DAVID B. & LOIS E.	46,900	72,000	26,000	92,900	519.31
AUSTIN, GERALD W.	44,900	91,900	0	136,800	764.71
AUSTIN, HELEN E.(LIFE ESTATE)	43,700	60,600	20,000	84,300	471.24
AWASOS	172,400	87,100	0	259,500	1,450.60
AYER, ROBERT M.	3,500	0	0	3,500	19.56
AYER, ROBERT M.	674,300	168,000	20,000	822,300	4,596.66
BABSON, SHERRIS L	120,700	102,200	20,000	202,900	1,134.21
BABSON, SHERRIS L.	25,900	0	0	25,900	144.78
BAILEY, STEVEN & BRAHAM, ALLISON, D	42,500	29,600	20,000	52,100	291.24
BAKEMAN JR., JOHN F.	40,900	23,600	0	64,500	360.55
BAKEMAN, JOHN JR.	41,000	141,200	20,000	162,200	906.70
BAKEMAN, RICHARD	101,000	0	0	101,000	564.59
BAKEMAN, RICHARD & DORIS	15,700	0	0	15,700	87.76
BAKEMAN, RICHARD & DORIS G.	6,300	0	0	6,300	35.22
BAKEMAN, RICHARD & DORIS G.	35,400	0	0	35,400	197.89
BAKEMAN, RICHARD & DORIS G.	129,400	153,900	20,000	263,300	1,471.85

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
BAKEMAN, RICHARD M	14,000	0	0	14,000	78.26
BAKEMAN, RICHARD M & DORIS G	70,200	0	0	70,200	392.42
BAKEMAN, RICHARD M, & DORIS G	18,000	0	0	18,000	100.62
BAKEMAN, RICHARD M. & DORIS G.	36,400	0	0	36,400	203.48
BAKEMAN, RICHARD M. & DORIS G.	89,500	47,700	0	137,200	766.95
BAKEMAN, ROBERT V.	54,700	129,100	20,000	163,800	915.64
BANA, CORA K	669,700	137,400	0	807,100	4,511.69
BANCROFT-CLAPP FAMILY CORP	905,400	96,300	0	1,001,700	5,599.50
BANCROFT-CLAPP FAMILY CORPORATIO	29,000	0	0	29,000	162.11
BANCROFT-CLAPP FAMILY CORPORATIO	32,200	0	0	32,200	180.00
BANCROFT-CLAPP FAMILY CORPORATIO	44,500	0	0	44,500	248.75
BANCROFT-CLAPP FAMILY CORPORATIO	214,100	0	0	214,100	1,196.82
BANCROFT-CLAPP FAMILY CORPORATIO	214,100	0	0	214,100	1,196.82
BANCROFT-CLAPP FAMILY CORPORATIO	1,106,800	0	0	1,106,800	6,187.01
BANK SERVICE DEPARTMENT, INC.	623,300	0	0	623,300	3,484.25
BARTHELMAN, WILLIAM	237,900	0	0	237,900	1,329.86
BARTHELMAN, WILLIAM B.	235,600	68,100	0	303,700	1,697.68
BARTHOLOW, PETER B	246,700	648,900	0	895,600	5,006.40
BATES, CHRISTOPHER W	8,200	0	0	8,200	45.84
BATES, CHRISTOPHER W & STEPHANIE	116,100	43,900	20,000	140,000	782.60
BATES, CHRISTOPHER W.	9,500	9,300	0	18,800	105.09
BATES, CHRISTOPHER W.	80,500	99,200	0	179,700	1,004.52
BATES, DONALD L.	42,700	0	0	42,700	238.69
BATES, DONALD L. & NANCY P.	65,700	0	0	65,700	367.26
BATES, MURRAY	58,500	27,200	0	85,700	479.06
BATT, THOMAS ALAN & DAVIS, GALEN	5,700	0	0	5,700	31.86
BATT, THOMAS ALAN & DAVIS, GALEN	60,800	105,200	0	166,000	927.94
BAUT, DARLENE L. (TRUSTEE)	246,000	11,800	0	257,800	1,441.10
BAYSIDE PROP. OF BROOKSVILLE,	190,700	24,700	0	215,400	1,204.09
BAYSIDE PROP. OF BROOKSVILLE,	483,000	186,100	0	669,100	3,740.27
BEACH, LOIS S.	338,100	81,000	0	419,100	2,342.77
BEAL A. LOWEN REVOCABLE TRUST	116,600	0	0	116,600	651.79
BEAL A. LOWEN REVOCABLE TRUST	128,000	0	0	128,000	715.52
BEAL A. LOWEN REVOCABLE TRUST	171,400	0	0	171,400	958.13
BEAL A. LOWEN REVOCABLE TRUST	171,700	0	0	171,700	959.80
BEAL A. LOWEN REVOCABLE TRUST	171,900	0	0	171,900	960.92
BEAL A. LOWEN REVOCABLE TRUST	248,600	292,500	0	541,100	3,024.75
BEARS, PATRICIA A. SMITH	41,900	800	0	42,700	238.69
BEARS, PATRICIA SMITH	73,500	115,100	0	188,600	1,054.27
BEARS, PATRICIA SMITH	83,400	2,700	0	86,100	481.30
BEAULIEU, ADRIENNE	373,500	90,500	0	464,000	2,593.76
BECK, DIANA J	53,000	78,500	20,000	111,500	623.29
BECTON, MAXWELL K.	100,500	0	0	100,500	561.79
BEDFORD, SHERI HOUPPT	94,000	0	0	94,000	525.46
BELL FAMILY CEMETERY TRUST,	124,300	0	0	124,300	694.84
BELL FAMILY CEMETERY TRUST,	244,800	147,200	0	392,000	2,191.28
BELL, GEORGE O, JR	57,600	130,600	20,000	168,200	940.24
BENNER, DAVID A.	67,500	109,200	0	176,700	987.75
BENNETT, MICHELE H.	76,700	126,200	0	202,900	1,134.21
BENNETT, MICHELE H.	98,800	0	0	98,800	552.29
BENOIT, RICHARD & SARAH	63,700	158,400	0	222,100	1,241.54
BERNAL, MICHAEL J & DEBORAH A	28,700	86,200	20,000	94,900	530.49
BESSETTE, ELIZABETH L.	45,000	7,500	0	52,500	293.47

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
BESSETTE, ELIZABETH L.	440,200	130,600	0	570,800	3,190.77
BEST FAMILY REALTY TRUST	507,200	84,600	0	591,800	3,308.16
BETZ, ANDRE R	1,054,500	542,800	0	1,597,300	8,928.91
BHYC- BUCKS HARBOR YACHT CLUB	681,300	103,100	0	784,400	4,384.80
BHYC, LLC	575,900	61,000	0	636,900	3,560.27
BIGELOW, TALMAN	26,600	0	0	26,600	148.69
BILLINGS, MERTON C & JANICE M	41,700	26,700	26,000	42,400	237.02
BISHOP, DONALD C, TRUSTEE	151,700	329,000	0	480,700	2,687.11
BLACK, BOYD & JOUETTE	56,300	162,400	20,000	198,700	1,110.73
BLACK, BOYD A	4,200	5,000	0	9,200	51.43
BLACK, DAMON E.	88,700	17,300	0	106,000	592.54
BLACK, DANA	47,400	215,600	20,000	243,000	1,358.37
BLACK, DARIN R	64,800	41,100	0	105,900	591.98
BLACK, EDWARD M.	38,000	2,000	0	40,000	223.60
BLACK, EDWARD M.	54,500	44,900	0	99,400	555.65
BLACK, EDWARD M. & ANNE B.	51,300	111,400	20,000	142,700	797.69
BLACK, ERLINE ET AL	72,700	41,300	20,000	94,000	525.46
BLACK, ERNEST M. & PATRICIA ANN	119,300	130,300	0	249,600	1,395.26
BLACK, FLORENE etst. C/O GERALDINE F	332,100	114,700	0	446,800	2,497.61
BLACK, LEWIS F.	12,200	0	0	12,200	68.20
BLACK, LEWIS F.	60,800	1,000	0	61,800	345.46
BLACK, LISA M	51,300	48,600	0	99,900	558.44
BLACK, LISA M.	37,400	28,000	20,000	45,400	253.79
BLACK, MIRIAM F	107,700	78,300	20,000	166,000	927.94
BLACK, STACEY	59,000	25,000	20,000	64,000	357.76
BLAKE, BILLIE JO	0	4,700	0	4,700	26.27
BLAKE, BOBBIE JO	43,000	7,300	0	50,300	281.18
BLAKE, MARK & SUSAN	30,500	5,200	0	35,700	199.56
BLAKE, MARK E. & SUSAN G.	35,600	42,500	20,000	58,100	324.78
BLAKE, MARK E. & SUSAN J.	53,100	10,000	0	63,100	352.73
BLAKE, MELVIN	55,800	154,900	20,000	190,700	1,066.01
BLAKE, MELVIN & BLAKE-CHAPMAN, BAF	45,100	88,600	0	133,700	747.38
BLAKE, MELVIN C. & HELEN M.	21,900	0	0	21,900	122.42
BLAKE, MELVIN C. & HELEN M.	54,400	93,500	20,000	127,900	714.96
BLAKE, PATRICIA J & WILLIAM F.,JR., TRL	285,400	323,800	0	609,200	3,405.43
BLAKE, PENNY M.	36,800	65,800	20,000	82,600	461.73
BLAKE, SALLY	48,500	71,600	20,000	100,100	559.56
BLANCO, RAMON & ANNE SOPHIE GADE	608,300	225,800	0	834,100	4,662.62
BLANDFORD, JERRY	19,000	0	0	19,000	106.21
BLANDFORD, JERRY	55,800	125,400	0	181,200	1,012.91
BLODGETT, DENIS	700	0	0	700	3.91
BLODGETT, DENIS H.	2,100	0	0	2,100	11.74
BLODGETT, DENIS H.	10,000	9,900	0	19,900	111.24
BLODGETT, DENIS H.	69,100	159,600	20,000	208,700	1,166.63
BLODGETT, EDSON & SARAH G.(TRUSTE	89,600	131,700	26,000	195,300	1,091.73
BLODGETT, EDSON B.& SARAH G.(TRSTI	14,400	0	0	14,400	80.50
BLODGETT, WILLIAM & MYERS, HENRY T	62,800	0	0	62,800	351.05
BLOOM, JOSEPH	14,400	0	0	14,400	80.50
BLOOM, JOSEPH	16,000	0	0	16,000	89.44
BLOOM, JOSEPH	23,800	0	0	23,800	133.04
BLUE HILL HERITAGE TRUST	500	0	0	500	2.80
BLUE HILL HERITAGE TRUST	7,000	0	0	7,000	39.13
BLUE HILL HERITAGE TRUST	15,600	0	0	15,600	87.20

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
BLUE HILL HERITAGE TRUST	33,800	0	0	33,800	188.94
BLUE HILL HERITAGE TRUST	57,900	0	0	57,900	323.66
BLUE HILL HERITAGE TRUST,	3,700	0	0	3,700	20.68
BLUE HILL HERITAGE TRUST,	87,800	0	0	87,800	490.80
BLUE HILL HERITAGE TRUST, INC	16,600	0	0	16,600	92.79
BOARDMAN, ALBERT B.	67,500	213,500	0	281,000	1,570.79
BOGYO, LOLA C	45,000	99,600	0	144,600	808.31
BOOTH, JESSICA C.	52,500	112,500	0	165,000	922.35
BORGES, L. J. & ROSEMARIE	701,100	0	0	701,100	3,919.15
BORING, JOHN K.	103,300	0	0	103,300	577.45
BORYAN, GREGORY	106,800	0	0	106,800	597.01
BORYAN, GREGORY	243,000	54,000	0	297,000	1,660.23
BOSSI, ANNE C (TRUSTEE)	102,100	20,300	0	122,400	684.22
BOSSI, ANNE C (TRUSTEE)	106,800	144,100	0	250,900	1,402.53
BOWDEN, EVERETT (HEIRS)	96,100	0	0	96,100	537.20
BOWDEN, JACKIE LEA	56,200	63,000	0	119,200	666.33
BOWEN, ROBERT	16,900	10,200	0	27,100	151.49
BOYLE, JANE A (TRUSTEE)	105,500	0	0	105,500	589.74
BOYLE, JANE A (TRUSTEE)	284,400	3,800	0	288,200	1,611.04
BRAINERD & LOOMIS, JOHN	1,271,700	130,500	0	1,402,200	7,838.30
BRAND, CURTIS	129,200	111,900	0	241,100	1,347.75
BRAND, ROBERT C, TRUSTEE	355,000	48,700	0	403,700	2,256.68
BREECE, LINDA Y	1,005,500	424,100	20,000	1,409,600	7,879.66
BRENNER,KRISTEN E.	801,700	1,555,200	0	2,356,900	13,175.07
BRIDGES, CLARA & GRAY, DANNY	57,800	0	0	57,800	323.10
BRISKA, PATRICIA M.(TRUST)	995,900	0	0	995,900	5,567.08
BROKAW, BAYARD F & KERRY B	122,500	172,900	0	295,400	1,651.29
BROOKSVILLE (UNKNOWN)	16,700	0	16,700	0	0.00
BROOKSVILLE (UNKNOWN)	45,500	0	45,500	0	0.00
BROOKSVILLE (UNKNOWN)	198,000	0	198,000	0	0.00
BROOKSVILLE COMMUNITY CENTER	81,300	164,300	245,600	0	0.00
BROOKSVILLE ELEMENTARY SCHOOL	74,300	841,700	916,000	0	0.00
BROOKSVILLE HISTORICAL SOCIETY	58,500	57,800	116,300	0	0.00
BROOKSVILLE TOWN LANDING	167,300	0	167,300	0	0.00
BROOKSVILLE VOLUNTEER FIRE DEPT	26,400	0	26,400	0	0.00
BROWN III, J. DORSEY	59,400	0	0	59,400	332.05
BROWN, J. DORSEY & CHRISTINE	1,833,800	486,100	0	2,319,900	12,968.24
BROWN, NANCY G. A.	89,400	204,400	0	293,800	1,642.34
BROWN, NANCY G. A.	197,500	83,000	0	280,500	1,568.00
BROWN, ROBERT P, JR & NANCY	83,200	159,500	0	242,700	1,356.69
BROWN, ROBERT P., JR.	100	0	0	100	0.56
BROWN, ROBERT P., JR.	153,900	432,700	26,000	560,600	3,133.75
BROWN, WILLARD W., JR.	57,200	13,400	0	70,600	394.65
BROWN, WILLARD, JR	77,600	0	0	77,600	433.78
BROWNELL, JR, RICHARD J.	190,500	127,300	0	317,800	1,776.50
BRUBAKER, BRETTEN	8,300	0	0	8,300	46.40
BRUBAKER, BRETTEN	34,400	0	0	34,400	192.30
BRUBAKER, BRETTEN	37,100	37,900	20,000	55,000	307.45
BRUNNER, ELIZABETH M.	797,900	833,300	0	1,631,200	9,118.41
BUCKS DOCK, LLC	617,000	255,100	0	872,100	4,875.04
BUCKS HARBOR MARINA PROPERTIES, I	51,600	0	0	51,600	288.44
BUCKS HARBOR MARINA PROPERTIES, I	222,400	50,100	0	272,500	1,523.28
BUCKS HILL TRUST C/O	109,400	118,400	0	227,800	1,273.40

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
BURNHAM, CHARLES & BOMBA, DEBRA	77,800	157,200	20,000	215,000	1,201.85
BURT, ERNEST H & ALICE D(TRUSTEES)	300	0	0	300	1.68
BURT, ERNEST H ALICE D	165,700	237,400	0	403,100	2,253.33
BURT, WINSTON S.	230,500	116,200	0	346,700	1,938.05
BUTLER, JOHN K, JR	106,000	186,400	0	292,400	1,634.52
BYARS, CAROL L.	212,000	7,600	0	219,600	1,227.56
BYRNE, ROBIN K & RICHARD	58,300	124,500	0	182,800	1,021.85
CALDWELL, KATHLEEN C.	35,800	73,500	0	109,300	610.99
CAMBRIDGE TRUST COMPANY (TRUSTE	45,000	10,700	0	55,700	311.36
CAMPBELL KEVIN & ANITA B	13,000	0	0	13,000	72.67
CANFIELD, SCOTT	325,400	0	0	325,400	1,818.99
CANFIELD, SCOTT W.	103,500	46,400	0	149,900	837.94
CANFIELD-RICHARDSON, AMANDA	210,600	0	0	210,600	1,177.25
CAPE ROSIER GRANGE HALL,	18,600	51,500	70,100	0	0.00
CAPE ROSIER UNITARIAN CHURCH	63,400	43,800	107,200	0	0.00
CARDOSO-VICENTE, MARITZA	102,300	13,500	0	115,800	647.32
CAREY, ROLPH D.	48,200	106,400	0	154,600	864.21
CARLSON, STEPHEN F.	398,500	74,700	0	473,200	2,645.19
CARRELL, DONALD & KAREN	48,900	151,000	0	199,900	1,117.44
CARRIVEAU,DIANE F.	37,800	116,900	20,000	134,700	752.97
CARTER, BECKY L	48,900	178,000	0	226,900	1,268.37
CARTER, CATHERINE PERKINS W/LE	264,000	366,600	0	630,600	3,525.05
CARTER, ROBERT B	176,000	61,300	0	237,300	1,326.51
CARTER, ROBERT B & CATHERINE P	77,100	0	0	77,100	430.99
CARTER, RONNA	0	23,400	0	23,400	130.81
CARTER, SANDRA A.	31,500	21,900	20,000	33,400	186.71
CARTER-GOTT, JACQUELINE BATES	33,000	0	0	33,000	184.47
CASSIDY, DANIEL	267,800	252,300	0	520,100	2,907.36
CASSIDY, DINA R.	246,100	0	0	246,100	1,375.70
CASSIS, LARRY B.	137,500	161,800	0	299,300	1,673.09
CELEBRATION, LLC	693,900	0	0	693,900	3,878.90
CHAMOIS LLC	102,000	0	0	102,000	570.18
CHAMPLAIN CORPORATION	595,800	0	0	595,800	3,330.52
CHAMPLAIN CORPORATION	1,437,300	0	0	1,437,300	8,034.51
CHAPMAN, MARCIA W	145,800	0	0	145,800	815.02
CHASE, CARL A.	1,175,400	298,100	20,000	1,453,500	8,125.07
CHASE, CHARLES	0	18,600	18,600	0	0.00
CHASE, ERIC A & ALISON B	82,700	149,800	0	232,500	1,299.68
CHASE, ERIC A. & ALISON B.	816,800	344,400	20,000	1,141,200	6,379.31
CHASE, GEORGE A. & SAHL, LAUREN E.	6,300	0	0	6,300	35.22
CHASE, GEORGE A.& LAUREN E SAHL	684,200	53,300	0	737,500	4,122.63
CHASE, GEORGE W. III & KATHARINE W	8,200	0	0	8,200	45.84
CHASE, GEORGE W. III & KATHARINE W	2,404,600	236,900	0	2,641,500	14,765.98
CHASE, JOHANNA P.	245,300	0	0	245,300	1,371.23
CHASE, NIGEL	63,000	159,100	0	222,100	1,241.54
CHASE, PHILIP G. & NORCINI, MARILYN	59,900	225,600	26,000	259,500	1,450.60
CHATTERJEE, SAMPRIT & MARTHA J.	292,500	230,500	0	523,000	2,923.57
CHERINGTON, GRETCHEN	388,300	145,800	0	534,100	2,985.62
CHRIST, GUS D & SALLY S	327,400	229,700	0	557,100	3,114.19
CHRIST, GUS DINO & SALLY S.	63,000	0	0	63,000	352.17
CHURCHILL, ERIC	0	3,200	0	3,200	17.89
CHURCHILL, ERIC	30,800	64,100	0	94,900	530.49
CHURCHILL, THOMAS	79,200	55,500	26,000	108,700	607.63

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
CIAMPA, DAVID	105,300	166,700	20,000	252,000	1,408.68
CLANCY FAMILY LLC	650,700	93,400	0	744,100	4,159.52
CLAPP, ROBERT M	198,900	318,200	0	517,100	2,890.59
CLAPP, TROY A.	44,200	0	0	44,200	247.08
CLAPP-MORRIS, JODIE E.	222,100	304,100	0	526,200	2,941.46
CLARK, DANIEL BROOKS & SARAH A.(TI	681,800	278,600	0	960,400	5,368.64
CLARK, JOHN	72,000	89,800	0	161,800	904.46
CLARK, STEVEN	1,194,700	345,800	0	1,540,500	8,611.39
CLARK,DANIEL BROOKS & SARAH C. BA:	32,600	67,700	0	100,300	560.68
CLEVELAND, JULIE B.(TRUSTEE)	895,500	264,800	0	1,160,300	6,486.08
CLEWS, MARGARET	32,800	0	0	32,800	183.35
CLIFFORD, AARON D & JOEL P	363,500	52,100	0	415,600	2,323.20
CLIFFORD, DARON A	126,000	58,100	0	184,100	1,029.12
CLIFFORD, EARL	0	5,400	0	5,400	30.19
CLIFFORD, EARL	250,200	800	0	251,000	1,403.09
CLIFFORD, EARL & GAYLE	175,300	80,700	0	256,000	1,431.04
CLIFFORD, EARL (LIFE ESTATE)	155,800	77,700	20,000	213,500	1,193.46
CLIFFORD, GAYLE M.	159,200	261,900	0	421,100	2,353.95
CLIFFORD, KATHERINE B. (LIFE ESTATE);	247,400	79,500	26,000	300,900	1,682.03
CLIFFORD, OAKLEY F.	48,200	91,400	0	139,600	780.36
CLIFFORD, P.D. (HEIRS)	49,500	22,400	0	71,900	401.92
CLIFFORD, PHILIP	137,300	130,600	20,000	247,900	1,385.76
CLIFFORD, PHILIP	348,100	0	0	348,100	1,945.88
CLIFFORD, TRACY & JOEL	46,900	125,800	20,000	152,700	853.59
CLOSSON, MICHAEL	60,800	146,500	20,000	187,300	1,047.01
CLOSSON, MICHAEL, BENNET, MICHELLI	138,600	44,300	0	182,900	1,022.41
CLOSSON, SHERRIANNE	75,900	51,100	20,000	107,000	598.13
CLUFF, STEPHEN & KIM	98,900	161,900	0	260,800	1,457.87
CLUFF, STEPHEN L.	86,800	0	0	86,800	485.21
COCHRANE, CAMILLA MCKEE	81,600	0	0	81,600	456.14
COCHRANE, CAMILLA MCKEE	193,100	207,500	0	400,600	2,239.35
COIT, CHARLES S. (TRUSTEE)	140,800	194,800	0	335,600	1,876.00
COLBY FAMILY REALTY TRUST,	597,600	174,000	0	771,600	4,313.24
COLBY, EBEN & TARA	481,500	461,000	0	942,500	5,268.58
COLE, NANCY & RODEGAST, PETER	383,400	3,000	0	386,400	2,159.98
COLEMAN, ELIOT	71,100	571,700	20,000	622,800	3,481.45
COMMUNITY OF CHRIST	1,536,400	482,700	2,019,100	0	0.00
COMMUNITY PARTNERS OF HANCOCK (1,200	0	0	1,200	6.71
COMMUNITY PARTNERS OF HANCOCK (1,500	0	0	1,500	8.39
COMMUNITY PARTNERS OF HANCOCK C	94,000	238,200	0	332,200	1,857.00
CONDON, CLARENCE III (TRUSTEE)	825,300	242,900	0	1,068,200	5,971.24
CONDON, DONALD & BRENDA	10,100	0	0	10,100	56.46
CONDON, DONALD & BRENDA	114,300	0	0	114,300	638.94
CONDON, DONALD & BRENDA	237,000	148,700	20,000	365,700	2,044.26
CONDON, DONALD & BRENDA	316,200	0	0	316,200	1,767.56
CONDON, HELEN J	64,400	85,100	20,000	129,500	723.91
CONDON, HELEN J & CONDON DONALD	12,400	0	0	12,400	69.32
CONDON, JEFFREY E.	66,000	138,400	0	204,400	1,142.60
CONDON, PHILIP R & MARTHA S	79,700	9,400	0	89,100	498.07
CONDON, PHILIP R & MARTHA S	99,000	0	0	99,000	553.41
CONDON, PHILIP R. & MARTHA S.	63,300	101,000	20,000	144,300	806.64
CONDON, RALPH (HEIRS)	800	0	0	800	4.47
CONOVER, ROBERT CRAIG	306,000	202,600	0	508,600	2,843.07

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
CONOVER, ROBERT CRAIG	313,400	399,700	0	713,100	3,986.23
COOMER, GLORIA E & DAVID, II	38,000	0	0	38,000	212.42
COOMER, GLORIA E & DAVID, II	52,400	150,900	20,000	183,300	1,024.65
COON, FRED EVERETT	439,300	92,800	0	532,100	2,974.44
COOPER, DAVID A & LITTLEFIELD,	112,000	0	0	112,000	626.08
COOPER, DONALD A & LITTLEFIELD,	71,300	34,000	0	105,300	588.63
COOPER, DONALD A & LITTLEFIELD,	134,200	167,600	0	301,800	1,687.06
COOPER, DONALD A & LITTLEFIELD,	875,000	778,600	0	1,653,600	9,243.62
COOPER, DONALD A & LITTLEFIELD,	509,100	0	0	509,100	2,845.87
COOPER, THOMAS O, SR & COOPER, TH	53,600	45,400	20,000	79,000	441.61
COPPAGE AMY J & BRILL CARL P	47,500	92,100	0	139,600	780.36
COSBY, N. GUY & HOUSTON, KAREN (TRL	257,200	4,600	0	261,800	1,463.46
COUSAR, CHARLES D.	264,700	248,300	0	513,000	2,867.67
COUSINS, DEAN A. & CHERYL M.	81,200	136,500	20,000	197,700	1,105.14
COWAN, DOUGLAS F., TRUSTEE	848,500	788,400	0	1,636,900	9,150.27
COWAN, SOPHIE SIDES (TRUSTEE)	453,900	31,400	0	485,300	2,712.83
COX JR , ARCHIBALD	353,900	228,300	0	582,200	3,254.50
COX, ARCHIBALD, JR	3,064,000	401,100	0	3,465,100	19,369.91
COX, SARAH	265,500	368,000	20,000	613,500	3,429.46
CRANMER, MICHAEL W & SUSAN H	50,500	124,600	0	175,100	978.81
CRAVALHO, ERNEST G.	214,300	687,600	0	901,900	5,041.62
CROSBY, TERESA	48,400	91,600	20,000	120,000	670.80
CURRIE, ALLAN D & LINDA J	91,400	269,800	0	361,200	2,019.11
CURTIS JR., PHILIP, MYRON & JANET	504,600	293,100	0	797,700	4,459.14
CURTIS, MYRON W.	53,900	75,500	0	129,400	723.35
CURTIS, PETER & SNOW, ALLISON	329,400	36,600	0	366,000	2,045.94
CZERWINSKI, ERIC	47,500	173,600	0	221,100	1,235.95
CZERWINSKI, WALTER & JANICE	61,000	17,000	0	78,000	436.02
DABBS, RICHARD S. & MARGARET H.	660,800	0	0	660,800	3,693.87
DABBS, RICHARD S. & MARGARET H.	772,200	0	0	772,200	4,316.60
DALESSANDRO, NANCY & VAN DE WOU	68,000	106,900	0	174,900	977.69
DAVIDSON, PAUL & DIANE E.	320,500	198,200	0	518,700	2,899.53
DAVIS, JOEL P & RUTH H	64,200	0	0	64,200	358.88
DAVIS, JOEL P. & RUTH H.	1,271,500	431,100	26,000	1,676,600	9,372.19
DAVIS, MACKENZIE (TRUSTEE)	1,469,700	309,000	0	1,778,700	9,942.93
DAVIS, MACKENZIE B. (TRUSTEE)	941,600	13,300	0	954,900	5,337.89
DAVISON, JEAN	0	98,000	0	98,000	547.82
DAY, JILL A	51,300	163,200	20,000	194,500	1,087.25
DEETJEN, PATRICIA B. (TRUSTEE)& RUD	699,600	210,000	0	909,600	5,084.66
DELANO, DALE C. TRUSTEE OF D.C.D. RI	440,800	95,100	0	535,900	2,995.68
DENAUT, JAMES A	980,600	0	0	980,600	5,481.55
DENNISON, MARK W	49,400	75,500	20,000	104,900	586.39
DEUTSCH, WILLIAM & PAVISH, MARIE	371,500	139,800	0	511,300	2,858.17
DEVAULT, DONALD L.	75,200	13,500	0	88,700	495.83
DEVLIN, FRANCIS E.	287,800	0	0	287,800	1,608.80
DEXTER, EDWIN M. & OPAL	5,400	0	0	5,400	30.19
DIAMOND, PETER & JEANNE GAUDETTE	38,800	67,200	20,000	86,000	480.74
DIETRICH, DAVID M. & BARBARA	710,000	286,600	0	996,600	5,570.99
DIETRICH, MARY LOU	166,100	21,300	20,000	167,400	935.77
DISCHINGER, H RUSSELL & MARTHA S	374,700	313,800	20,000	668,500	3,736.91
DISCHINGER, H. RUSSELL & MARTHA S.	48,200	0	0	48,200	269.44
DITULLIO, WILLIAM M. C/O SUSAN SHAW	314,400	259,700	0	574,100	3,209.22
DIXON, WENDY	1,116,700	526,600	0	1,643,300	9,186.05

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
DODGE, CHARLES L. & SUSANNE C.	58,100	147,200	20,000	185,300	1,035.83
DODGES POINT COMPANY	334,300	242,100	0	576,400	3,222.08
DOG ISLAND COMPANY,	38,700	0	0	38,700	216.33
DOG ISLAND COMPANY,	876,400	138,000	0	1,014,400	5,670.50
DOLLEY, JASON S. & JOHN H. (TRUSTEE	64,800	106,500	0	171,300	957.57
DONNELLY, TRACY, TRUSTEE	63,100	69,900	0	133,000	743.47
DONOVAN, MELINDA N., TRUSTEE (1/2 IN	363,500	287,300	0	650,800	3,637.97
DOW, CAROLYN B.	292,200	77,500	0	369,700	2,066.62
DOW, CLIFFORD JAMES	58,600	63,700	0	122,300	683.66
DOW, LAWRENCE	94,500	167,400	20,000	241,900	1,352.22
DOW, LAWRENCE	121,700	110,900	0	232,600	1,300.23
DOW, LAWRENCE & NANCY LEE P.	289,100	700	0	289,800	1,619.98
DOW, LAWRENCE & NANCYLEE	0	8,800	0	8,800	49.19
DOWLER, ANTHONY & SUSAN	57,400	25,500	0	82,900	463.41
DRENGA, AMY H.	77,900	102,700	0	180,600	1,009.55
DRURY, GEORGE DAVID	61,200	157,200	0	218,400	1,220.86
DUFFY, MICHAEL & GERDA	194,900	70,000	0	264,900	1,480.79
DUFFY, SHAWN H	39,800	136,700	0	176,500	986.63
DULLNIG, JUDITH & JON F (TRUSTEES)	67,000	277,000	0	344,000	1,922.96
DUNHAM, EDITH	61,500	212,900	0	274,400	1,533.90
DYER, ALICE F.	454,900	261,100	0	716,000	4,002.44
DYER, BENJAMIN S.	53,000	155,400	20,000	188,400	1,053.16
DYER, EVANGELINE E.	18,000	0	0	18,000	100.62
DYER, EVANGELINE E.	33,700	5,000	0	38,700	216.33
DYER, EVANGELINE E.	54,600	167,400	0	222,000	1,240.98
DYER, JENNIFER A.	56,200	108,300	20,000	144,500	807.75
DYER, JENNIFER A. & AUSTIN, BRUCE A.	16,900	2,600	0	19,500	109.01
DZAMBA, ANNE O.	102,100	209,500	0	311,600	1,741.84
EAKINS, JAN M.	127,800	135,400	0	263,200	1,471.29
EATON, DWIGHT L.	18,000	0	0	18,000	100.62
EATON, DWIGHT L.	22,000	19,400	0	41,400	231.43
EATON, DWIGHT L.	56,300	5,100	0	61,400	343.23
EATON, DWIGHT L.	291,900	178,000	20,000	449,900	2,514.94
EBELING, PETER	111,800	22,300	0	134,100	749.62
EBELING, PETER & ANN M.	106,300	291,200	20,000	377,500	2,110.23
EDEN, LIANN	529,000	55,000	0	584,000	3,264.56
EDGEWOOD CEMETERY,	45,600	800	46,400	0	0.00
EDNA MORRIS LUND, LLC.	381,300	112,300	0	493,600	2,759.22
EDWARDS, DOUGLAS H., BARTLETT, W.	44,200	0	0	44,200	247.08
EDWARDS, GREGG M & JAMIE L	42,300	0	0	42,300	236.46
ELLIOT, FREDERICK G. & SUSANNA B.	86,900	253,600	0	340,500	1,903.39
ELLIS, ANN	458,700	173,900	0	632,600	3,536.23
ELLIS, JARED	38,400	53,800	0	92,200	515.40
EMANOVSKY, RICHARD W. & MARY E.	61,000	146,700	20,000	187,700	1,049.24
EMERA MAINE	2,077,400	0	0	2,077,400	11,612.67
EMERSON FAMILY, LLC	2,534,800	346,800	0	2,881,600	16,108.14
EMERSON, SAM & LINDA	0	220,000	6,000	214,000	1,196.26
EMERSON, SAMUEL S. & LINDA J.	2,165,000	77,500	0	2,242,500	12,535.58
EVANS, CHARLES & HILARY	706,400	512,600	0	1,219,000	6,814.21
EVANS, IAN H.	250,400	242,600	0	493,000	2,755.87
EVANS, JONATHAN C (HEIRS) 1/2 INT	329,900	325,600	0	655,500	3,664.24
EVANS, SPENCER, TRUSTEE	178,400	200,600	20,000	359,000	2,006.81
EVERGREEN CEMETERY ASSOCIATION	10,200	0	10,200	0	0.00

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
EWING, JAMES F. & JULIE (TRUST)	512,700	241,100	0	753,800	4,213.74
EYSENBACH, JAMES M. & MARGARET O.	738,000	318,500	0	1,056,500	5,905.83
EYSENBACH, JEANIE C. (TRUSTEE)	367,000	0	0	367,000	2,051.53
EYSENBACH, JOHN P.& JEANNE C, TRUS	258,200	526,400	20,000	764,600	4,274.11
FAGAN, THOMAS B. & COLLEEN G.	35,700	34,600	0	70,300	392.98
FALADE, ELIZABETH A. Trustee	427,500	193,100	0	620,600	3,469.15
FANGEL, RONALD & KAIN, LAILA F.	709,700	94,000	0	803,700	4,492.68
FARR, PHILIP & PATRICIA	45,000	113,200	20,000	138,200	772.54
FARR, PHILIP & PATRICIA, SOMMER,	20,200	0	0	20,200	112.92
FARR, PHILIP & PATRICIA, SOMMER,	41,000	0	0	41,000	229.19
FASSNACHT, JOHN & ABIGAIL G	53,600	98,400	0	152,000	849.68
FAY, MICHAEL J. & SUSAN D.	50,900	25,400	0	76,300	426.52
FERRARA, ANNE W & ANTHONY	54,200	158,200	0	212,400	1,187.32
FINE, ANNE L..	98,400	116,800	0	215,200	1,202.97
FINE, ANNE L..	124,700	0	0	124,700	697.07
FISCHER, MICHAEL A. (TRUSTEE)	239,200	63,300	0	302,500	1,690.98
FISHER, ROBERT & BARBARA KOURAJIA	115,700	159,500	0	275,200	1,538.37
FLETCHER, WILLIAM E. (TRUSTEE)	345,400	233,000	0	578,400	3,233.26
FLOOD FAMILY HOLDINGS, LLC.	479,600	175,100	0	654,700	3,659.77
FONTAINE, PAUL A. & KRISTIN	71,400	86,700	0	158,100	883.78
FONTAINE, PAUL A. & KRISTIN	99,600	0	0	99,600	556.76
FOSTER, JOANNE RODGERS	62,600	137,800	0	200,400	1,120.24
FOWLER, CATHY	0	22,900	0	22,900	128.01
FOWLER, DARRELL F. & PAMELA (1/4INT	672,700	0	0	672,700	3,760.39
FOWLER, DARRELL F. (1/2 INT TRUSTEE	76,600	159,900	20,000	216,500	1,210.23
FOWLER, DARRELL F. (1/2 INT TRUSTEE	79,900	0	0	79,900	446.64
FOWLER, JEREMY	0	77,100	0	77,100	430.99
FOWLER, LLOYD & CARTER, RONNA &	58,100	85,500	0	143,600	802.72
FOWLER, LLOYD & RANDY	6,500	5,400	0	11,900	66.52
FOWLER, LLOYD & RANDY	32,400	0	0	32,400	181.12
FOWLER, LLOYD & RANDY & CARTER,RO	103,300	0	0	103,300	577.45
FOWLER, MARGARET L	59,900	164,500	20,000	204,400	1,142.60
FOWLER, MICHAEL F. & CATHY A.	85,500	127,200	0	212,700	1,188.99
FOWLER, MICHAEL J.	85,000	0	0	85,000	475.15
FOWLER, ROY E.& LOIS L.	62,700	222,600	26,000	259,300	1,449.49
FOWLER, ROY E.& LOIS L.	89,500	0	0	89,500	500.30
FOWLER, THOMAS (HEIRS)	55,200	124,500	0	179,700	1,004.52
FOWLER, TIMOTHY L. & BRENDA J.	81,500	143,200	20,000	204,700	1,144.27
FREEDMAN, BENJAMIN C.	53,500	268,300	0	321,800	1,798.86
FREEDMAN, BENJAMIN CALDWELL	38,000	86,900	0	124,900	698.19
FREEDMAN, MATTHEW & CALDWELL, K/	78,000	0	0	78,000	436.02
FREEDMAN, MATTHEW S & CALDWELL,	45,000	139,600	20,000	164,600	920.11
FREEMAN, GARY & MCCALL, HUGH H	45,000	0	0	45,000	251.55
FREEMAN, GARY & MCCALL, HUGH H	70,000	119,000	0	189,000	1,056.51
FREEMAN, JOHN D & JOAN M	1,498,300	264,700	0	1,763,000	9,855.17
FRENCH, GEORGE T. & LOIS L.	183,700	78,700	20,000	242,400	1,355.02
FRIEND, PHILIP O. & CINDY C.	48,200	110,200	20,000	138,400	773.66
FURLAUD, ALICE N.	375,700	19,600	0	395,300	2,209.73
GARBER, RONALD L, TRUSTEE	986,800	360,400	0	1,347,200	7,530.85
GARCIA-MORENO, BERTRAND	696,600	258,300	0	954,900	5,337.89
GATES, BEATRIX	68,900	106,400	0	175,300	979.93
GAWLEY, WILLIAM	49,300	80,100	20,000	109,400	611.55
GETCHELL-FORBES, JEAN L.	191,800	840,200	0	1,032,000	5,768.88

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
GIBSON, JOHN C, TRUSTEE	491,800	233,500	0	725,300	4,054.43
GIFFORD, DONN G. & LINDA B.	793,800	720,600	0	1,514,400	8,465.50
GILES, BETTY JANE	704,500	0	0	704,500	3,938.16
GILES, BETTY JANE (TRUSTEE)	1,160,700	99,200	0	1,259,900	7,042.84
GILL, PETER & BARBARA	193,500	425,800	0	619,300	3,461.89
GILLIGAN, MATTHEW & JOANN HAEBERL	479,500	198,900	0	678,400	3,792.26
GLEEZEN, KENT & LYDIA D.	124,000	23,900	0	147,900	826.76
GLOBAL TOWERS PARTNERS	0	151,300	0	151,300	845.77
GODFREY, MIRIAM C.	328,500	87,900	0	416,400	2,327.68
GODSCHALK-VANDUSEN, CATHERINE, L	1,684,000	302,600	0	1,986,600	11,105.09
GOKEY, CHARLES JR.	67,500	86,700	20,000	134,200	750.18
GOLDBERG, DAN SCOTT	131,100	0	0	131,100	732.85
GOLDBERG, DAN SCOTT	233,000	149,100	0	382,100	2,135.94
GOLDBERG, ELLEN JANE	59,600	26,800	0	86,400	482.98
GOLDBERG, ELLEN JANE	304,100	0	0	304,100	1,699.92
GOOD LIFE CENTER	7,600	0	0	7,600	42.48
GOOD LIFE CENTER	162,300	191,900	0	354,200	1,979.98
GOODMAN, HENRY	35,800	54,500	0	90,300	504.78
GORDON, BRUCE G.	870,800	218,500	0	1,089,300	6,089.19
GOV. BROOKS LODGE #142,	15,400	43,700	59,100	0	0.00
GRAY, BERNARD LYMAN	16,700	0	0	16,700	93.35
GRAY, CAROLYN , TRUSTEE & LOIS AUS	10,700	0	0	10,700	59.81
GRAY, CAROLYN D.	55,200	122,700	0	177,900	994.46
GRAY, CAROLYN DOW	110,500	7,000	0	117,500	656.83
GRAY, CYNTHIA A	212,000	107,300	0	319,300	1,784.89
GRAY, CYNTHIA A.	538,600	51,600	0	590,200	3,299.22
GRAY, CYNTHIA A.	647,600	48,800	0	696,400	3,892.88
GRAY, DARRELL S.	82,100	0	0	82,100	458.94
GRAY, DONNA	45,000	0	0	45,000	251.55
GRAY, DONNA	63,000	19,000	0	82,000	458.38
GRAY, DOUGLASS W. & GRAY, WENDY J	4,100	0	0	4,100	22.92
GRAY, GERALD P & REBECCA P	342,200	212,000	20,000	534,200	2,986.18
GRAY, GERALD P.	32,000	0	0	32,000	178.88
GRAY, GERALD P.	75,500	118,000	0	193,500	1,081.67
GRAY, JOHN (TRUSTEE)	95,000	154,500	20,000	229,500	1,282.91
GRAY, JOHN (TRUSTEE)	449,800	34,700	0	484,500	2,708.35
GRAY, JOHN E.	236,800	171,600	0	408,400	2,282.96
GRAY, JOSEPH D.	125,200	1,400	0	126,600	707.69
GRAY, JOSEPH D.	155,300	43,900	20,000	179,200	1,001.73
GRAY, JOSEPH JR	0	19,800	0	19,800	110.68
GRAY, MURRAY K. (TRUSTEE)	51,200	22,100	0	73,300	409.75
GRAY, MURRAY K. (TRUSTEE)	72,000	238,800	0	310,800	1,737.37
GRAY, MURRAY K. (TRUSTEE)	182,800	98,000	0	280,800	1,569.67
GRAY, NANCY J	76,300	22,000	0	98,300	549.50
GRAY, ROBERT	20,900	36,600	0	57,500	321.42
GRAY, ROBERT	22,900	0	0	22,900	128.01
GRAY, ROBERT	86,100	51,200	0	137,300	767.51
GRAY, ROBERT L.	27,900	106,800	0	134,700	752.97
GRAY, ROBERT L.	30,800	58,300	0	89,100	498.07
GRAY, ROBERT L.	58,500	143,300	0	201,800	1,128.06
GRAY, ROBERT L.	60,300	0	0	60,300	337.08
GRAY, ROBERT L.	301,200	137,900	0	439,100	2,454.57
GRAY, RODNEY & RODNEY, JR	182,200	69,000	0	251,200	1,404.21

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
GRAY, SAMI J	800	0	0	800	4.47
GRAY, SAMI J	4,300	0	0	4,300	24.04
GRAY, SAMI J	49,500	48,000	0	97,500	545.03
GREEN, FREDERICK W & PATRICIA P	352,300	161,400	0	513,700	2,871.58
GREEN, FREDERICK W & PATRICIA P	1,292,800	985,000	0	2,277,800	12,732.90
GREEN, FREDERICK W.	68,600	102,700	0	171,300	957.57
GREENE, FAYAL(TRUSTEE)	414,700	74,500	0	489,200	2,734.63
GREGOR, CAROL MCKAIN	131,900	267,600	0	399,500	2,233.21
GREGOR, WILLIAM & GRACE	100,800	0	0	100,800	563.47
GREGOR, WILLIAM & GRACE	163,400	193,900	0	357,300	1,997.31
GREGOR, WILLIAM & GRACE	247,500	19,800	0	267,300	1,494.21
GREGOR, WILLIAM & GRACE	580,500	79,300	0	659,800	3,688.28
GREGOR, WILLIAM & RICHARD	1,000	0	0	1,000	5.59
GREGOR, WILLIAM TAPLEY	700	0	0	700	3.91
GREGOR, WILLIAM TAPLEY	105,300	17,800	0	123,100	688.13
GRIMMIG, DEBORAH A. & JOSEPH F.	59,900	120,200	20,000	160,100	894.96
GRINDAL, BRUCE FRANK & LINETTE (TR)	219,100	171,100	0	390,200	2,181.22
GRINDLE, MICHAEL W. & KELLY J.	71,600	186,000	20,000	237,600	1,328.18
GRINDLE, WAYNE & EDNA	72,400	156,200	26,000	202,600	1,132.53
GRINDLE, WAYNE INC.	9,400	0	0	9,400	52.55
GRINDLE, TESSA	67,300	0	0	67,300	376.21
GROSS, ARNOLD JASPER, JR	10,400	0	0	10,400	58.14
GROSS, MARIE HEIRS	221,100	14,000	0	235,100	1,314.21
GUMMA'S BATHING BEACH LLC.	17,800	0	0	17,800	99.50
GUPPY, ANNIE ROSE	61,400	186,600	20,000	228,000	1,274.52
HAASE, JEFFERSON WELLINGTON	811,400	76,200	0	887,600	4,961.68
HADDOCK, PETER D	91,100	220,100	0	311,200	1,739.61
HALE, CALVIN	63,800	120,600	20,000	164,400	919.00
HALE, JAMIE	67,600	81,900	20,000	129,500	723.91
HAMILL, ROBERT W & DONNA G (TRUSTI	59,100	95,900	0	155,000	866.45
HAMMER, JOHN	15,800	1,300	0	17,100	95.59
HANEY, MARY E.	32,100	0	0	32,100	179.44
HARARI, DAVID	929,500	481,400	0	1,410,900	7,886.93
HARBOR WOOD LLC	49,200	85,700	0	134,900	754.09
HARBOR WOOD LLC	61,300	40,000	0	101,300	566.27
HARBOR WOOD LLC	134,100	339,000	0	473,100	2,644.63
HARBOR WOODS, LLC	19,000	25,400	0	44,400	248.20
HARBORWOOD, LLC.	34,100	0	0	34,100	190.62
HARDING, MARILEE	66,800	128,900	0	195,700	1,093.96
HARFORD, ELLEN M.	57,000	0	0	57,000	318.63
HARFORD, ELLEN M. & HARFORD, JAN M	51,600	160,900	20,000	192,500	1,076.07
HARMON, BRENT H. & DIANE P.	68,600	125,300	20,000	173,900	972.10
HARMON, BRITT R	64,200	86,500	0	150,700	842.41
HARRIS, FRED & ELLEN	52,100	149,300	0	201,400	1,125.83
HARRIS, FREDERICK S & ELLEN S	34,400	0	0	34,400	192.30
HARRIS, FREDERICK S & ELLEN S	80,200	0	0	80,200	448.32
HARTLEY, DONALD L.	91,900	88,900	20,000	160,800	898.87
HARTMAN, GEORGE E CIGLIANO, JAN	510,400	436,300	0	946,700	5,292.05
HATCH, SERENA M	20,300	0	0	20,300	113.48
HAWKINS, RONALD E	4,100	0	0	4,100	22.92
HAWKINS, RONALD E	16,000	0	0	16,000	89.44
HAWKINS, RONALD E	106,900	20,300	0	127,200	711.05
HAYES, THOMAS & ZERLINA	45,500	0	0	45,500	254.34
HAYES, THOMAS & ZERLINA	314,000	166,700	0	480,700	2,687.11

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
HAYNES TIMBERLAND, INC.	1,093,300	116,400	0	1,209,700	6,762.22
HAYWARD, STEPHEN H. & KATHLEEN	38,700	0	0	38,700	216.33
HAYWARD, STEPHEN H. & KATHLEEN	289,500	201,900	0	491,400	2,746.93
HEAD OF CAPE CEMETERY,	20,300	0	20,300	0	0.00
HEINEMAN, MARILYN	72,000	100,100	0	172,100	962.04
HEINEMAN, MARILYN J.	275,300	256,600	0	531,900	2,973.32
HELLENDALE, RUFUS PAXTON	67,600	16,800	0	84,400	471.80
HELLER, CAROLYN A & JOHNS, LAURA M	71,400	155,700	0	227,100	1,269.49
HENKEL , CONSTANCE G	2,000	0	0	2,000	11.18
HENKEL, CONSTANCE	557,300	201,600	20,000	738,900	4,130.45
HENRY, JAMES S. JR.	39,200	0	0	39,200	219.13
HENRY, PATRICIA ANN	65,900	0	0	65,900	368.38
HENRY, PATRICIA L	16,900	2,900	0	19,800	110.68
HENTHORNE, PRISCILLA E.	354,700	409,300	20,000	744,000	4,158.96
HERRICK HEIGHTS, LLC	45,400	0	0	45,400	253.79
HERRICK HEIGHTS, LLC	46,400	0	0	46,400	259.38
HERRICK HEIGHTS, LLC	47,100	0	0	47,100	263.29
HERRICK HEIGHTS, LLC	47,900	0	0	47,900	267.76
HERRICK HEIGHTS, LLC	47,900	0	0	47,900	267.76
HERRICK HEIGHTS, LLC	48,600	0	0	48,600	271.67
HERRICK HEIGHTS, LLC	49,100	0	0	49,100	274.47
HERRICK HEIGHTS, LLC	49,500	0	0	49,500	276.71
HERRICK HEIGHTS, LLC	52,500	0	0	52,500	293.47
HERRICK HEIGHTS, LLC	53,400	0	0	53,400	298.51
HERRICK HEIGHTS, LLC	54,100	0	0	54,100	302.42
HERRICK HEIGHTS, LLC	55,600	0	0	55,600	310.80
HERRICK HEIGHTS, LLC	58,700	0	0	58,700	328.13
HERRICK HEIGHTS, LLC	61,200	0	0	61,200	342.11
HERRICK, JUDYTH	16,900	0	0	16,900	94.47
HERRICK, ROBERT B	53,000	45,600	0	98,600	551.17
HERRICK, ROBERT B & ELIZABETH B	207,800	0	0	207,800	1,161.60
HERRICK, ROBERT B. & ELIZABETH B.	65,700	148,800	26,000	188,500	1,053.71
HERRICKS LANDING DOCK & BEACH, LL	59,400	15,700	0	75,100	419.81
HIBBEN, MARK R	83,800	46,000	0	129,800	725.58
HIGHT, RICHARD P. SR., & JANICE R.	292,500	49,600	0	342,100	1,912.34
HILDRETH, EDWARD C	423,200	243,300	20,000	646,500	3,613.93
HILDRETH, EDWARD C.	48,200	74,700	0	122,900	687.01
HILDRETH, ZACHARY	0	14,500	0	14,500	81.05
HILL, DONALD R,JR. & SUSAN M	76,700	107,700	0	184,400	1,030.80
HILL, ELIZABETH P (TRUSTEE)	391,200	260,800	0	652,000	3,644.68
HIRAM BLAKE LTD. LIABILITY CO.,	185,000	0	0	185,000	1,034.15
HIRAM BLAKE LTD. LIABILITY CO.,	2,880,200	560,700	0	3,440,900	19,234.63
HITCHCOCK, JOSEPH R. & BARBARA B.	363,500	213,800	0	577,300	3,227.11
HIXON, TODD L.	916,900	132,000	0	1,048,900	5,863.35
HLAVATY, NICHOLAS	35,800	107,900	0	143,700	803.28
HOEY, THOMAS & THOMAS, GWYNETH &	2,300	10,400	0	12,700	70.99
HOEY, THOMAS & THOMAS, GWYNETH &	68,900	89,600	20,000	138,500	774.21
HOEY, THOMAS E.& THOMAS, GWYNETH-	3,100	0	0	3,100	17.33
HOFFMAN, DANIEL G. TRUSTEE	425,800	109,500	0	535,300	2,992.33
HOLBROOK ISLAND SANCTUARY	9,266,000	126,100	9,392,100	0	0.00
HOLBROOK ISLAND WILDLIFE SANCT.	472,100	0	472,100	0	0.00
HOLBROOK, CAROL E.	171,700	19,500	0	191,200	1,068.81
HOLBROOK, DONALD	112,300	164,000	0	276,300	1,544.52
HOLMBERG, JOAN M & ROBERT E	134,600	298,100	20,000	412,700	2,306.99

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
HOLMES, MARGARET M	341,500	143,000	0	484,500	2,708.35
HOLLOWACZ, MARILYN J.	144,500	191,400	0	335,900	1,877.68
HOOPER, MARGRETHE & DANA	74,300	29,700	0	104,000	581.36
HOOPES, CLAUDE BROWN	488,300	354,300	0	842,600	4,710.13
HOPKINS, LISA J	93,700	204,100	20,000	277,800	1,552.90
HORSESHOE CREEK CHURCH C/O HCC	27,300	43,200	70,500	0	0.00
HORWITZ, ELEANOR(TRUSTEE)	72,200	118,600	0	190,800	1,066.57
HOUDE, LYNNE M & STEVEN D (TRUSTE	184,500	200,400	0	384,900	2,151.59
HOUSE, ARTHUR E, JR & SHERRIN P	241,000	175,200	20,000	396,200	2,214.76
HOWARD, JOHN J.JR & GAIL	800	0	0	800	4.47
HOWARD, JOHN J.JR & GAIL	15,100	0	0	15,100	84.41
HOWARD, JOHN J.JR & GAIL	69,600	91,200	0	160,800	898.87
HOWARD, RICK & JODY	0	191,900	0	191,900	1,072.72
HOY, MARIE V. (TRUSTEE)	66,300	0	0	66,300	370.62
HOY, MARIE V. (TRUSTEE)	117,000	0	0	117,000	654.03
HOY, MARIE V. (TRUSTEE)	215,600	139,700	0	355,300	1,986.13
HUISJEN, DANIEL	62,100	2,000	0	64,100	358.32
HUISJEN, DANIEL	72,100	170,100	20,000	222,200	1,242.10
HUMPHREY, ANN & GLAZER, AARON	282,000	128,000	20,000	390,000	2,180.10
HUNT, KEVIN M & DOWNING, MARGARET	422,800	187,600	20,000	590,400	3,300.34
HUNTER, RETA F.	115,300	227,600	0	342,900	1,916.81
HUNT-KASARJIAN REBECCA	36,900	1,000	0	37,900	211.86
HUTCHINS, ELWYNN WAYNE (TRUSTEE	62,600	36,300	0	98,900	552.85
HUTCHINS, ERIC O & ERIN L	63,100	204,200	0	267,300	1,494.21
HUTCHINS, RUTH CLAPP & ELWYN WAY	326,900	478,300	20,000	785,200	4,389.27
HUTCHINSON, FRANKLIN	44,200	33,500	0	77,700	434.34
JACKS, CHRISTIAN	238,100	108,900	0	347,000	1,939.73
JACKSON, JEREMY B. C.	462,800	374,000	0	836,800	4,677.71
JACOBS, JOHN & BARBARA	761,000	204,300	0	965,300	5,396.03
JAGGER, WILLIAM F	9,500	24,900	0	34,400	192.30
JAMES R. LITTLEFIELD TRUST	102,500	0	0	102,500	572.97
JANES, STEPHEN PEPPER	328,700	94,800	0	423,500	2,367.36
JEMGLO, LLC.	35,600	0	0	35,600	199.00
JOHANSEN, DAVID R. & CHRISTOPHER F	63,100	66,700	20,000	109,800	613.78
JOHANSEN, EMILY M.(TRUST)	239,000	156,100	0	395,100	2,208.61
JOHNSON, CYNTHIA	52,000	0	0	52,000	290.68
JOHNSON, KATHERINE K, TRUSTEE	578,600	99,800	0	678,400	3,792.26
JONES, BARBARA E, TIMOTHY D &COLIN	18,900	0	0	18,900	105.65
JONES, BRADLEY J. & BETSY S.	25,900	16,500	0	42,400	237.02
JONES, BRADLEY J. & BETSY S.	107,400	124,500	20,000	211,900	1,184.52
JONES, COLIN K.	33,000	3,700	0	36,700	205.15
JONES, HEATHER & JONATHAN	0	5,500	0	5,500	30.74
JONES, LESLIE A & JILL	84,600	0	0	84,600	472.91
JONES, LESLIE A & JILL	701,900	0	0	701,900	3,923.62
JONES, NEIL	194,400	0	0	194,400	1,086.70
JONES, NEIL J. & DEBBIE M	72,500	0	0	72,500	405.28
JONES, PAULINE T.	31,700	6,100	0	37,800	211.30
JONES, PAULINE T.	67,000	0	0	67,000	374.53
JONES, PAULINE T.	77,400	86,000	26,000	137,400	768.07
JONES, ROBERT E.	60,600	168,900	0	229,500	1,282.91
JORDAN, MARTHA K.& MAYNARD, MICH/	56,000	130,300	20,000	166,300	929.62
JOSEPH, JAY R. & RONSHEIM, SUSAN	31,500	0	0	31,500	176.08
JOSEPH, JAY R. & RONSHEIM, SUSAN	100,600	104,400	0	205,000	1,145.95
JUDKINS, DANIEL M & JESSICA	39,000	0	0	39,000	218.01

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
KAHN, EMILY MASON & WOLF	700,400	0	0	700,400	3,915.24
KALEY, JUSTIN (TRUSTEE)	40,100	0	0	40,100	224.16
KALEY, JUSTIN (TRUSTEE)	54,000	0	0	54,000	301.86
KALEY, JUSTIN (TRUSTEE)	321,500	147,000	0	468,500	2,618.92
KANE, ROSEMARIE C & SCOTT	425,500	142,400	0	567,900	3,174.56
KANE, SHELDON N.	33,800	16,800	0	50,600	282.85
KAPLAN-PERKINS, ANN R	81,600	98,100	0	179,700	1,004.52
KAUFMANN, VIRGINIA R	45,000	100,200	0	145,200	811.67
KAUFMANN, VIRGINIA R	57,200	171,700	0	228,900	1,279.55
KEDDY, JANE	30,800	90,600	0	121,400	678.63
KEEFE, THOMAS F., JR. & ALICE M.	29,200	0	0	29,200	163.23
KEEGSTRA, ERIC	44,700	14,200	0	58,900	329.25
KENNEDY, MONA L.	65,300	81,500	20,000	126,800	708.81
KENNEDY, ROBERT D. & ANN C.	315,800	130,400	0	446,200	2,494.26
KEY NATIONAL TRUST COMPANY OF DE	710,100	256,800	0	966,900	5,404.97
KIMBALL, DON L	459,700	61,300	0	521,000	2,912.39
KIMBALL, JOHN	60,500	43,000	0	103,500	578.56
KIMBALL, JOHN H & JOANNE M	97,600	191,800	26,000	263,400	1,472.41
KIMBALL, JOHN H. & JOANNE M.	237,800	63,000	0	300,800	1,681.47
KIMBALL, ROBERT D & SILVER, ANN (JT)	79,400	113,800	20,000	173,200	968.19
KINDSCHI, MARK & MIA KANAZAWA	43,900	92,000	20,000	115,900	647.88
KIRKBRIDE, NANCY C.	588,400	187,600	20,000	756,000	4,226.04
KLAIN, RICHARD W.& RICHARD II	114,100	99,300	0	213,400	1,192.91
KLEINER, DANIEL (TRUSTEE)	61,200	0	0	61,200	342.11
KLEINER, DANIEL (TRUSTEE)	89,600	0	0	89,600	500.86
KLEINER, EDUARD K & RAYANNE	77,900	0	0	77,900	435.46
KLEINER, EDUARD K & RAYANNE	293,000	0	0	293,000	1,637.87
KLEINER, EDUARD K & RAYANNE	420,000	598,400	0	1,018,400	5,692.86
KNAPP, ANNE & JOHN	288,500	434,300	0	722,800	4,040.45
KNIGHT COTTAGE INC.,	886,100	226,900	0	1,113,000	6,221.67
KNIGHT, FREDERICK H, III & JUDITH A	113,900	174,200	0	288,100	1,610.48
KNIGHT, LUCIA DEL SOL	81,600	0	0	81,600	456.14
KNIGHT, LUCIA DEL SOL	248,900	162,100	20,000	391,000	2,185.69
KOMINSKY, ANDREW LEWIS	32,500	0	0	32,500	181.68
KOMINSKY, ANDREW LEWIS	216,100	129,200	0	345,300	1,930.23
KRATZ, ALLEN W.	460,200	67,900	0	528,100	2,952.08
KRODY FAMILY IRREVOCABLE PERSON/	883,400	149,100	0	1,032,500	5,771.67
KURT, LAWRENCE HENRY (TRUSTEE)	105,000	164,100	0	269,100	1,504.27
LABRIE, ROGER & ARLENE	0	5,500	0	5,500	30.74
LADD, BASIL	110,300	79,400	0	189,700	1,060.42
LADD, BASIL	123,400	152,200	0	275,600	1,540.60
LADD, BASIL & GAIL	45,600	41,000	0	86,600	484.09
LADD, BASIL & GAIL	194,900	0	0	194,900	1,089.49
LADD, BASIL L & GAIL G	13,000	0	0	13,000	72.67
LADD, BASIL L.	78,800	0	0	78,800	440.49
LADD, BASIL L.	198,500	33,200	0	231,700	1,295.20
LADD, BASIL L.	490,900	0	0	490,900	2,744.13
LADD, DOUGLAS & KATHLEEN M	45,300	25,200	0	70,500	394.10
LADD, EDWARD A (LIFE LEASE)	40,200	14,200	20,000	34,400	192.30
LADD, GAIL	56,700	192,500	20,000	229,200	1,281.23
LADD, ZACHERY E.	4,900	0	0	4,900	27.39
LADD, ZACHERY E.	7,600	1,000	0	8,600	48.07
LAFERRIERE, ROBERT N & DOREEN M	77,400	340,300	20,000	397,700	2,223.14
LAKEVIEW CEMETERY,	48,200	0	48,200	0	0.00

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
LAMB, CHRISTINE M.	335,900	205,700	0	541,600	3,027.54
LAMBORN, ARTHUR H., JR.	215,100	0	0	215,100	1,202.41
LANCASTER, RONALD K.& ELIZABETH A.	46,900	12,800	20,000	39,700	221.92
LANDON, S. WHITNEY IV, & AHERN E	86,100	1,900	0	88,000	491.92
LANDRY-LANE, JANIS	159,100	253,800	0	412,900	2,308.11
LANGE, OLGA	154,900	116,400	20,000	251,300	1,404.77
LAPINE, BARBARA A	89,100	228,800	20,000	297,900	1,665.26
LARSON, LAKE	63,000	112,400	20,000	155,400	868.69
LARSON, LAKE	80,500	130,900	20,000	191,400	1,069.93
LATITUDE 44, LLC	356,400	269,900	0	626,300	3,501.02
LAVINE, LOUISE B., BROAD, RICHARD &	581,400	61,900	0	643,300	3,596.05
LAW, CHARLES W & CARING CHAI	58,500	175,500	0	234,000	1,308.06
LAW, CHARLES W.	12,800	0	0	12,800	71.55
LAW, CHARLES W.	13,500	0	0	13,500	75.46
LAW, CHARLES W.	47,800	83,400	0	131,200	733.41
LAW, CHARLES W.	72,400	197,000	0	269,400	1,505.95
LE, BRIAN B.	453,700	130,100	20,000	563,800	3,151.64
LEACH, CLIFFORD A.	46,400	0	0	46,400	259.38
LEACH, CLIFFORD A.	368,100	34,200	0	402,300	2,248.86
LEACH, CLIFFORD A.	395,900	220,200	0	616,100	3,444.00
LEACH, GREG & JAN	76,900	328,300	20,000	385,200	2,153.27
LEACH, GREGORY & JAN H	59,900	0	0	59,900	334.84
LEACH, JAN H	68,200	0	0	68,200	381.24
LEAF, THOMAS	46,600	117,600	0	164,200	917.88
LEAF, THOMAS & CHRISTINA	60,800	134,100	0	194,900	1,089.49
LEARY, JOHN JR.	37,800	0	0	37,800	211.30
LEBEL, FRED	73,800	98,200	20,000	152,000	849.68
LEBEL, FREDERICK, JR	54,500	82,300	0	136,800	764.71
LEBEL, RICHARD	126,000	172,900	0	298,900	1,670.85
LECK, ROBERT H. & M. JOYCE	71,200	164,600	20,000	215,800	1,206.32
LECK, WILLIAM	35,400	8,300	0	43,700	244.28
LECK, WILLIAM	48,400	80,100	0	128,500	718.32
LECK, WILLIAM	73,100	132,800	20,000	185,900	1,039.18
LECK, WILLIAM B.	75,600	0	0	75,600	422.60
LEE, BEVERLY T.	35,800	46,500	20,000	62,300	348.26
LEPPER,JASON W & CAMMIE A	135,500	182,500	0	318,000	1,777.62
LIMEBURNER, BRYANT	51,800	0	0	51,800	289.56
LIMEBURNER, BRYANT D	23,800	0	0	23,800	133.04
LIMEBURNER, BRYANT D.	4,100	0	0	4,100	22.92
LIMEBURNER, BRYANT D. & TERESA	61,200	107,000	0	168,200	940.24
LIMEBURNER, CORY & YVONNE	25,700	3,200	0	28,900	161.55
LIMEBURNER, CORY P.	4,100	0	0	4,100	22.92
LIMEBURNER, CORY P. & YVONNE M.	180,100	223,800	20,000	383,900	2,146.00
LIMEBURNER, CRAIG L.	11,800	2,800	0	14,600	81.61
LIMEBURNER, DENNIS & JANET L.	74,500	46,000	20,000	100,500	561.79
LIMEBURNER,TERESA	76,500	9,400	0	85,900	480.18
LINCOLN,DARCIE HUTCHINS, ROLAND L	247,300	302,500	0	549,800	3,073.38
LINDSAY, STEPHEN P & LINDA G	595,500	396,000	0	991,500	5,542.49
LIPPINCOTT, ALEXANDER	66,100	103,900	0	170,000	950.30
LIPPKE, JAMES & JOAN T (TRUSTEES)	74,300	0	0	74,300	415.34
LIPPKE, JAMES A & JOAN T (TRUSTEES)	961,400	523,200	0	1,484,600	8,298.91
LIRAKIS, GEORGE E. & KATHLEEN S.	57,900	147,500	20,000	185,400	1,036.39
LISHERNESS, SUSAN H & JONATHAN D	60,800	75,400	0	136,200	761.36
LITLFIELD, FREDERICK SEWELL	61,800	0	0	61,800	345.46

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
LITTLE GAFFERT, LLC	55,700	0	0	55,700	311.36
LITTLE GAFFERT, LLC	81,000	0	0	81,000	452.79
LITTLE GAFFERT, LLC	734,300	182,100	0	916,400	5,122.68
LITTLEFIELD COTTAGE TRUST C/O	8,200	0	0	8,200	45.84
LITTLEFIELD COTTAGE TRUST C/O	103,700	29,300	0	133,000	743.47
LITTLEFIELD, BANCROFT JR.	1,118,500	431,900	0	1,550,400	8,666.74
LITTLEFIELD, FREDERIC S	659,000	22,900	0	681,900	3,811.82
LITTLEFIELD, HERRICK B. (TRUSTEE)	39,600	0	0	39,600	221.36
LITTLEFIELD, JOHN F.	91,200	0	0	91,200	509.81
LITTLEFIELD, SALLY M.	458,100	521,200	20,000	959,300	5,362.49
LIVINGSTON, DAVID M.& REBECCA A.	74,300	111,800	0	186,100	1,040.30
LONGSON, KEITH	124,400	0	0	124,400	695.40
LONGSON, KEITH	298,800	354,700	0	653,500	3,653.06
LOOMIS, LAUREL CHAPMAN	497,600	57,200	0	554,800	3,101.33
LOOMIS, ROBERT M.	82,600	82,400	0	165,000	922.35
LOOMIS, WILLIAM T, TRUSTEE	257,200	0	0	257,200	1,437.75
LOOMIS, WILLIAM T, TRUSTEE	287,000	223,700	0	510,700	2,854.81
LORD, PAUL F. & BULLION, NADINE,	32,000	22,000	0	54,000	301.86
LORETTO, LINDA	48,100	0	0	48,100	268.88
LORRAIN, DONNA	34,600	76,300	0	110,900	619.93
LOVE, MARJORIE	55,500	196,000	0	251,500	1,405.88
LOWEN, BEAL(TRUSTEE)	58,000	0	0	58,000	324.22
LUDLOW, DAVID & DEBORAH TIC	75,200	243,900	20,000	299,100	1,671.97
LUDLOW, DAVID N & DEBORAH V	48,900	1,300	0	50,200	280.62
LUDLOW, DAVID N & DEBORAH V	100,100	0	0	100,100	559.56
LUDLOW, DAVID N.	1,203,300	139,500	0	1,342,800	7,506.25
LYMBURNER, ANDREW S.	34,700	0	0	34,700	193.97
LYMBURNER, ANNE E	35,600	0	0	35,600	199.00
LYMBURNER, EUGENE M	22,900	20,000	0	42,900	239.81
LYMBURNER, EUGENE M.	32,500	0	0	32,500	181.68
LYMBURNER, EUGENE M. & KATHLEEN F	48,600	137,200	20,000	165,800	926.82
LYMBURNER, FRANCIS G.	10,700	0	0	10,700	59.81
LYMBURNER, FRANCIS G.	81,200	0	0	81,200	453.91
LYMBURNER, FRANCIS G.	161,800	0	0	161,800	904.46
LYMBURNER, FRANCIS G & MARILYN P	161,700	172,400	26,000	308,100	1,722.28
LYMBURNER, FRANCIS R	48,300	12,900	20,000	41,200	230.31
LYMBURNER, JANET	53,300	57,800	20,000	91,100	509.25
LYMBURNER, JOHN	0	26,900	0	26,900	150.37
LYMBURNER, RICHARD B. & LAURA MAE	184,000	136,200	20,000	300,200	1,678.12
LYON, HALLE W	61,400	158,300	0	219,700	1,228.12
LYON, K. HALLE W	69,000	131,000	0	200,000	1,118.00
LYON, K. HALLE W	156,200	0	0	156,200	873.16
MACARTHUR WILLIAM & LUTZ T	7,000	0	0	7,000	39.13
MACARTHUR, ANDREW	750,700	139,900	0	890,600	4,978.45
MACARTHUR, ANDREW IRREVOCABLE T	263,900	135,000	0	398,900	2,229.85
MACARTHUR, LINDA	240,700	31,400	0	272,100	1,521.04
MACARTHUR, MARJORIE E.	808,400	186,100	0	994,500	5,559.25
MACARTHUR, STEPHEN & SUSAN ANN	285,700	331,400	20,000	597,100	3,337.79
MACARTHUR, WILLIAM & LUZ THORON	283,500	255,300	0	538,800	3,011.89
MACARTHUR, WILLIAM & LUZ THORON	298,100	0	0	298,100	1,666.38
MACARTHUR, WILLIAM H.	232,300	129,600	0	361,900	2,023.02
MACARTHUR, WILLIAM, LINDA & STEPHE	185,700	0	0	185,700	1,038.06
MACARTHUR, WILLIAM, LINDA & STEPHE	697,400	0	0	697,400	3,898.47
MacLACHLAN, COURTNEY C. (TRUSTEE)	286,900	39,900	0	326,800	1,826.81

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
MACLEAN, KATHARINE CHASE	759,100	46,000	0	805,100	4,500.51
MACLEAN, KATHARINE CHASE, ET AL	1,800	0	0	1,800	10.06
MACLEAN, KATHARINE CHASE, ET AL	1,553,700	0	0	1,553,700	8,685.18
MACY, KASSONDRA L.	35,700	0	0	35,700	199.56
MADIX, JAMES C. & ALICE A.	56,800	265,900	0	322,700	1,803.89
MAGDZIARZ, MARCIA, TRUSTEE	58,300	0	0	58,300	325.90
MAINE COAST HERITAGE TRUST	2,300	0	0	2,300	12.86
MAINE COAST HERITAGE TRUST	4,300	0	0	4,300	24.04
MAINE COAST HERITAGE TRUST	4,500	0	0	4,500	25.15
MAINE COAST HERITAGE TRUST	64,500	0	0	64,500	360.55
MAINE COAST HERITAGE TRUST	65,800	0	0	65,800	367.82
MAINE COAST HERITAGE TRUST	163,100	0	163,100	0	0.00
MAINE COAST HERITAGE TRUST	265,500	0	265,500	0	0.00
MAINE COAST HERITAGE TRUST	356,600	0	0	356,600	1,993.39
MAINE COAST HERITAGE TRUST,	20,300	0	0	20,300	113.48
MALINA, CLAIRE	55,600	84,000	0	139,600	780.36
MANGER, JULES N. (TRUSTEE)	810,200	154,300	0	964,500	5,391.55
MANNING, GEORGE E. (TRUSTEE)	79,600	247,100	0	326,700	1,826.25
MANSFIELD, ELIZABETH E.	38,500	0	0	38,500	215.21
MANSFIELD, ELIZABETH E.	255,600	0	0	255,600	1,428.80
MANSFIELD, ELIZABETH E. & C.S. JR	73,400	127,200	0	200,600	1,121.35
MARBACH, CHARLES F P	61,300	56,200	20,000	97,500	545.03
MARCUS, NORMAN A & BONNIE R(TRSTE	480,200	482,500	0	962,700	5,381.49
MARINO, CHRISTOPHER	45,500	103,100	0	148,600	830.67
MARK A. PALMER 2012 TRUST	62,800	139,900	0	202,700	1,133.09
MARLOW, DAVID E.	562,100	108,400	0	670,500	3,748.10
MARTIN, BARBARA	110,400	161,900	20,000	252,300	1,410.36
MARTIN, PEGGY C & SHANE	24,300	0	0	24,300	135.84
MARTIN, PEGGY CHATTO & SHANE	11,600	2,300	0	13,900	77.70
MARTIN,H CURTISS & DREWRY,VIRGINIA/	174,200	388,700	0	562,900	3,146.61
MCBETH, DAVID & DONNA T	193,200	40,400	0	233,600	1,305.82
McBETH, DAVID& DONNA	73,800	143,600	0	217,400	1,215.27
MCCLURE, KATHLEEN	66,200	184,600	0	250,800	1,401.97
MCGUIGAN, MICHAEL S & SALLY L	216,000	140,900	0	356,900	1,995.07
MCHENRY, WILLIAM L & BYARS, CAROL	513,900	172,700	0	686,600	3,838.09
MCKINLEY, JEANNE T.	794,900	273,100	20,000	1,048,000	5,858.32
MCMILLEN, MICHAEL A. & ABBIE	205,800	855,100	20,000	1,040,900	5,818.63
MCNIFF, BRIAN & MCCARGO, HEATHER	133,300	280,500	0	413,800	2,313.14
MCVAY, BRYAN I. & SALLY J.	34,800	0	0	34,800	194.53
MCVAY, SALLY & BRYAN	48,300	167,800	0	216,100	1,208.00
MCVAY, SALLY J.	28,300	0	0	28,300	158.20
MCVAY, SALLY J.	32,000	88,000	20,000	100,000	559.00
MCWEENY, WILLIAM T	193,800	202,600	20,000	376,400	2,104.08
MELIA, SUSAN A & JAMES E	77,700	144,200	0	221,900	1,240.42
MELTREDER, JOSEPH & DORA M	635,100	144,900	20,000	760,000	4,248.40
MENGES, ERIC S (TRUSTEE), CRAIG P, K	375,500	26,900	0	402,400	2,249.42
MERRICK, EDWARD B.	43,600	0	0	43,600	243.72
MERRICK, TONI RUSSELL	36,100	0	0	36,100	201.80
MERRICK, TONI RUSSELL	185,200	35,700	0	220,900	1,234.83
MERRILL, RICHARD & SUSAN B	33,700	83,300	0	117,000	654.03
MESSER, MARK	301,300	0	0	301,300	1,684.27
METHODIST CHURCH,	75,900	134,600	210,500	0	0.00
MEYER, ANNE 2007 TRUST	367,700	33,800	0	401,500	2,244.38
MICCOSUKEE LLC	170,100	0	0	170,100	950.86

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
MICHAELS, EDWARD L. & DEBBIE L.	218,200	303,600	0	521,800	2,916.86
MICHAELS, EDWARD L. & DEBBIE L.	339,300	0	0	339,300	1,896.69
MIDDLETON, KEITH, JR	90,000	20,800	0	110,800	619.37
MIGEL, CASSANDRA M.	152,100	182,900	0	335,000	1,872.65
MILES, JOHN C.	62,100	60,200	0	122,300	683.66
MILLER, D SEWALL & BEVERLY	332,900	0	0	332,900	1,860.91
MILLER, JONATHAN S. & PHYLLIS W.	795,400	421,700	0	1,217,100	6,803.59
MILLER, PETER L.	797,400	236,100	0	1,033,500	5,777.27
MILTNER, KENNETH F. & LOIS D.	105,700	230,600	26,000	310,300	1,734.58
MINER, ALISON & LAURENCE	122,000	239,800	0	361,800	2,022.46
MIROLLI, GENE A.	47,200	129,400	0	176,600	987.19
MITCHELL, ANDREW S.	42,600	79,900	0	122,500	684.78
MITCHELL, DANIEL J. A.	26,100	83,100	0	109,200	610.43
MOIR,SHEILA & SMITH, LECAIN	54,500	131,100	20,000	165,600	925.70
MONTANA, JOHN B.	476,600	157,500	0	634,100	3,544.62
MOON, CASSIE LYNN	27,700	4,400	0	32,100	179.44
MOONEY, JOHN JOSEPH	104,100	137,000	0	241,100	1,347.75
MORRIS, DANETTE LICKERS (TRUSTEE)	355,300	260,200	0	615,500	3,440.64
MOSS, BENJAMIN	171,000	161,400	0	332,400	1,858.12
MOSS, BENJAMIN J.	34,600	106,500	0	141,100	788.75
MT. REST CEMETERY ASSOC,	67,700	0	67,700	0	0.00
MURPHY, KEVIN D	93,600	89,800	0	183,400	1,025.21
MYERS, SUSAN A	50,100	50,100	0	100,200	560.12
MYERS, SUSAN A	67,100	0	0	67,100	375.09
MYERS, SUSAN A	232,900	0	0	232,900	1,301.91
MYERS, SUSAN A	354,200	0	0	354,200	1,979.98
MYERS, SUSAN A.	64,100	111,400	0	175,500	981.05
MYRICK, MARGARET	76,300	117,900	0	194,200	1,085.58
N BROOKSVILLE FIRE HOUSE,	24,400	28,200	52,600	0	0.00
N BROOKSVILLE METHODIST CHURCH	33,200	131,400	164,600	0	0.00
NAUTILUS ISLAND, LLC	971,100	862,800	0	1,833,900	10,251.50
NEAL, PHILIP R. & CAROL A.	113,900	142,900	20,000	236,800	1,323.71
NELSON, DAVID I.	4,700	0	0	4,700	26.27
NELSON, DAVID I.	254,500	0	0	254,500	1,422.66
NELSON, DAVID I.	524,700	293,500	0	818,200	4,573.74
NELSON, PETER A.	101,500	400,500	0	502,000	2,806.18
NEMSER, PAUL E & REBECCA M	411,700	219,300	0	631,000	3,527.29
NEVELLS, SANDRA M	51,900	141,800	0	193,700	1,082.78
NICHOLAS,BRUCE S.(TRUSTEE)	810,200	0	0	810,200	4,529.02
NICHOLS, MARY	446,000	89,400	0	535,400	2,992.89
NICHOLS, THOMAS B, CHARLES & LILLI	125,800	0	0	125,800	703.22
NICHOLS, THOMAS B., CHARLES T.	50,800	82,100	0	132,900	742.91
NICHOLS, THOMAS& WEAVER, DEBORAI	1,600	0	0	1,600	8.94
NICKERSON, ROSEMARY (50%)	724,800	339,900	0	1,064,700	5,951.67
NORELIUS, BRUCE (TRUSTEE)	1,700	0	0	1,700	9.50
NORELIUS, BRUCE(TRUSTEE)	700	0	0	700	3.91
NORELIUS, BRUCE(TRUSTEE)	51,700	136,500	0	188,200	1,052.04
NORTHERN NEW ENGLAND TELEPHONE	0	7,500	0	7,500	41.93
NORUMBEGA RIDGE II, LLC	145,800	125,400	0	271,200	1,516.01
NORUMBEGA RIDGE LIMITED	115,100	0	0	115,100	643.41
NORVEGA, LLC	693,000	0	0	693,000	3,873.87
NORVEGA,LLC	102,500	0	0	102,500	572.97
NORVEGA,LLC	2,094,900	75,500	0	2,170,400	12,132.54
NORWOOD, LEIGH	47,300	0	0	47,300	264.41

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
NORWOOD, LEIGH A	61,600	123,400	0	185,000	1,034.15
NOWLAND, AMY H.	68,200	0	0	68,200	381.24
NOWLAND, NICHOLAS P. JR. & AMY H.	39,000	6,600	0	45,600	254.90
NUTT, RICHARD S. & LORNA S.(TRUSTEE	284,600	154,800	20,000	419,400	2,344.45
OAKLAND HOUSE RESORT, LLC.	302,900	300,300	0	603,200	3,371.89
OAKLAND HOUSE RESORT, LLC.	2,336,900	380,100	0	2,717,000	15,188.03
O'CONNOR, HARRISON	47,500	188,400	0	235,900	1,318.68
OGG-MANCUSO, COURTNEY & OGG, MA	594,200	135,500	0	729,700	4,079.02
O'HANLON, KEVIN	48,400	11,000	0	59,400	332.05
OLD LANDING HOLDINGS , LLC	234,300	0	0	234,300	1,309.74
OLD LANDING HOLDINGS , LLC	356,600	0	0	356,600	1,993.39
OLD LANDING HOLDINGS , LLC	474,400	58,900	0	533,300	2,981.15
OLDENBURG, FREDERICK A,JR & CAROL	17,600	0	0	17,600	98.38
OLDENBURG, FREDERICK A,JR & CAROL	633,800	0	0	633,800	3,542.94
ORLANDO, ANNE M. (TRUSTEE)	1,043,300	25,500	0	1,068,800	5,974.59
OSBORN, RUSSELL M.	205,000	181,100	20,000	366,100	2,046.50
OSGOOD, BRIAN	46,100	128,100	20,000	154,200	861.98
OSGOOD, BRIAN M. & OSGOOD, PAMEL	82,200	8,000	0	90,200	504.22
OSGOOD, BROOKS W.	45,000	133,000	0	178,000	995.02
OSGOOD, JUSTIN W.	34,500	0	0	34,500	192.86
OSGOOD, PHILIP G & LYDIA C	267,900	0	0	267,900	1,497.56
OSGOOD, PHILIP G. & LYDIA C.	717,900	498,100	0	1,216,000	6,797.44
OSGOOD, RICHARD R. , CHARTER TRUS	936,700	140,200	0	1,076,900	6,019.87
OSPREY COVE LANE, LLC.	889,400	2,380,700	0	3,270,100	18,279.86
O'TOOLE, NEIL	45,000	91,800	0	136,800	764.71
PADUANO, NANCY C.	1,150,900	721,600	0	1,872,500	10,467.28
PARKE, RICHARD E & ELAINE E(TRUSTE	354,100	57,700	0	411,800	2,301.96
PARKER, SCOTT H.	85,600	130,100	0	215,700	1,205.76
PARKER, THADDEUS C. (TRUSTEE)	142,300	252,600	0	394,900	2,207.49
PARKER, THADDEUS C. (TRUSTEE)	1,126,100	274,100	0	1,400,200	7,827.12
PARKES, CLARA H.	3,100	0	0	3,100	17.33
PARKES, CLARA H.	37,100	200	0	37,300	208.51
PARKES, CLARA HILL	2,500	0	0	2,500	13.97
PARKES, CLARA HILL	75,200	188,200	0	263,400	1,472.41
PARKES, ERIC S.	3,500	0	0	3,500	19.56
PARKES, ERIC S.	38,000	200	0	38,200	213.54
PARKES, JEFFREY T.	3,500	0	0	3,500	19.56
PARKES, JEFFREY T.	37,100	200	0	37,300	208.51
PARRIGIN, BILL	68,900	135,900	0	204,800	1,144.83
PASCAL, CAROLE F, THOMAS J & CAMIL	338,900	500	0	339,400	1,897.25
PASCAL, THOMAS J, CAROLE F	34,700	0	0	34,700	193.97
PASCAL, THOMAS J. & CAMILLE L.	33,400	81,700	20,000	95,100	531.61
PASCAL, THOMAS J. & CAROLE F.	57,300	117,600	20,000	154,900	865.89
PATTEN, ELIZABETH B, CASEY, EMMA P	212,400	600,600	0	813,000	4,544.67
PATTEN, LEE W. & W. ALAN NICHOLS	684,500	0	0	684,500	3,826.35
PATTEN, W. A. BRYAN	17,700	0	0	17,700	98.94
PATTEN, W. A. BRYAN & KATHLEEN C	403,800	0	0	403,800	2,257.24
PAULMIER, GREGORY B.	191,900	33,500	0	225,400	1,259.99
PAYNE, LEWIS & CLARE	127,400	63,100	0	190,500	1,064.90
PAYSON, SARAH H	52,000	187,900	0	239,900	1,341.04
PEARL, MONA	104,500	252,200	26,000	330,700	1,848.61
PEASLEY, BERWYN	800	0	0	800	4.47
PEASLEY, BERWYN	20,200	0	0	20,200	112.92
PEASLEY, BERWYN SR	89,100	0	0	89,100	498.07

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
PEASLEY, BERWYN & AUDREY L.	59,000	161,000	20,000	200,000	1,118.00
PEASLEY, BERWYN M. JR.	26,900	47,700	0	74,600	417.01
PEASLEY, FRANK S	78,800	0	0	78,800	440.49
PEASLEY, FRANK S	93,100	93,400	0	186,500	1,042.53
PEASLEY, FRANK S. & TONYIA M.	59,600	169,100	20,000	208,700	1,166.63
PEASLEY, FREIDA	16,900	0	0	16,900	94.47
PEASLEY, FREIDA	111,800	155,200	20,000	247,000	1,380.73
PEASLEY, GREGORY & KATHERINE	410,600	182,300	20,000	572,900	3,202.51
PEASLEY, GREGORY I.	46,800	32,000	0	78,800	440.49
PEASLEY, ROGER & PEASLEY, WM M &	94,600	77,400	0	172,000	961.48
PEASLEY, TONYIA M.L.	50,900	23,200	0	74,100	414.22
PEN BAY PROPERTIES, LLC.	149,200	160,100	0	309,300	1,728.99
PERALTA, KIM	83,300	184,400	20,000	247,700	1,384.64
PERKINS, CHLOE A.	36,100	50,800	0	86,900	485.77
PERKINS, THOMAS R, (TRUSTEE)	216,000	41,600	0	257,600	1,439.98
PERRY, VICTORIA JOANNE	421,700	56,300	0	478,000	2,672.02
PETERS, SARA M (TRUSTEE)	175,500	107,500	0	283,000	1,581.97
PFOHL, BEN	400,000	32,300	0	432,300	2,416.56
PHILBRICK, GILBERT E.	125,400	144,300	0	269,700	1,507.62
PHIPPS, ROBERT H & DIANE	75,800	0	0	75,800	423.72
PIERCE, MICHAEL J. & ROSEMARY J.	832,300	306,500	0	1,138,800	6,365.89
PIERCE, MICHAEL J. & ROSEMARY J.	905,000	0	0	905,000	5,058.95
PIERCE, PAMELA	2,500	0	0	2,500	13.97
PIERCE, PAMELA	44,000	63,600	0	107,600	601.48
PIKE, JACQUELINE M.	35,800	51,500	20,000	67,300	376.21
PIPER-PAGE FAMILY CORP	335,500	146,900	0	482,400	2,696.62
PLEASANT VALLEY FARM, LLC	722,700	215,000	0	937,700	5,241.74
PLUFF, FREDERICK L.	6,800	0	0	6,800	38.01
PLUFF, FREDERICK L.	400,900	60,900	0	461,800	2,581.46
PLUFF, FREDERICK L.	481,100	133,000	0	614,100	3,432.82
PLUMB CRAZY, LLC	54,900	134,300	0	189,200	1,057.63
POHLE, WILLIAM & ALLEN, SARAH	65,900	0	0	65,900	368.38
POINT AT CAPE ROSIER, THE	76,100	0	0	76,100	425.40
POOLE, NANCY C.	39,700	63,900	0	103,600	579.12
POOLE, NANCY C.	62,900	71,700	0	134,600	752.41
POOLE, REBECCA	42,400	44,300	0	86,700	484.65
POOLE, REBECCA R.	48,900	70,400	20,000	99,300	555.09
POOLE, ROBERT & ANN M.	47,500	144,200	20,000	171,700	959.80
POOLE, ROBERT R. & ANN M.	18,400	0	0	18,400	102.86
PORTER III, JOHN H. & MARGARET R.	702,700	35,600	0	738,300	4,127.10
PORTER, RAYMOND C (5/8 INT)	380,800	68,900	0	449,700	2,513.82
POWELL, JOHN H & DARENE C	55,100	46,200	0	101,300	566.27
POWELL, JOHN H & DARENE C	55,400	179,500	20,000	214,900	1,201.29
POWELL, JOHN H & DARENE C	101,600	0	0	101,600	567.94
PRENTICE FAMILY LAND TRUST,	42,000	1,500	0	43,500	243.16
PRENTICE FAMILY LAND TRUST,	185,100	9,300	0	194,400	1,086.70
PRESSMAN, MARY H (TRUSTEE)	247,000	0	0	247,000	1,380.73
PRESSMAN, MARY H (TRUSTEE)	468,200	72,100	0	540,300	3,020.28
PRIOR, MICHAEL T.	949,700	519,500	0	1,469,200	8,212.83
PRITCHARD, MONALEE (TRUSTEE)	182,800	168,100	0	350,900	1,961.53
PS HOLDINGS, LLC	86,600	114,500	0	201,100	1,124.15
PS HOLDINGS, LLC	140,800	102,700	0	243,500	1,361.17
PS HOLDINGS, LLC.	98,800	35,700	0	134,500	751.85
PUBLIC SERVICE BUILDING,	59,400	925,100	984,500	0	0.00

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
PUNCH BOWL CHOWDER & MARCHING :	611,500	0	0	611,500	3,418.29
PUNDT, RALPH H & MAUREEN B	57,700	282,000	0	339,700	1,898.92
QUINN, LYNNE J.	67,900	85,300	0	153,200	856.39
RACKLIFFE, MARGARET	110,500	7,000	0	117,500	656.83
RACKLIFFE, PAMELA ANN	65,500	172,100	0	237,600	1,328.18
RACKLIFFE, PAMELA ANN	117,000	272,300	0	389,300	2,176.19
RAK, KAREN	255,200	72,200	20,000	307,400	1,718.37
RANKIN, DONNA	183,800	296,300	0	480,100	2,683.76
RANKIN, EDWARD J.	37,500	43,200	0	80,700	451.11
RAPHAEL, CHRISTOPHER C. AND	247,500	169,300	20,000	396,800	2,218.11
RAZI, IOANA FAMILY, LLC., ET AL (TIC)	40,700	0	0	40,700	227.51
RAZI, IOANA, ET AL (TIC)	150,300	0	0	150,300	840.18
RAZI, IOANA, JOAN, KATHERINE,JOHN-	322,200	87,100	20,000	389,300	2,176.19
REDMAN, STEVE & REDMAN RANDY	37,800	39,900	0	77,700	434.34
REDMAN, YVONNE	66,200	37,200	20,000	83,400	466.21
REEVES, RANDOLPH (TRUSTEE)	376,600	81,500	0	458,100	2,560.78
REINOSO,JANE A.(TRUSTEE)	306,800	95,100	0	401,900	2,246.62
RETREAT, LLC.	48,400	55,300	0	103,700	579.68
REYNOLDS, JAMES	0	31,900	0	31,900	178.32
RHODES, ROBERT A. & JUDY C.	134,600	280,600	20,000	395,200	2,209.17
RICH, CHARLES A & LINDA C	635,600	642,500	0	1,278,100	7,144.58
RICKERT, PAUL J.	43,100	44,000	20,000	67,100	375.09
RITTER, SUSAN R.	454,900	65,000	0	519,900	2,906.24
RIVERA, CHARLOTTE A & JOHNSON, MAI	10,800	0	0	10,800	60.37
RIZZO, JOSEPH W & DIANNE L	45,000	134,900	20,000	159,900	893.84
ROBBINS, LORILIE	80,400	64,000	0	144,400	807.20
ROBINSON, RUTH	500	0	0	500	2.80
ROBINSON, RUTH	1,400	0	0	1,400	7.83
ROBINSON, RUTH	8,400	0	0	8,400	46.96
ROBINSON, RUTH	32,100	12,000	0	44,100	246.52
ROBINSON, RUTH	55,300	22,100	0	77,400	432.67
ROBINSON, RUTH	186,400	107,700	0	294,100	1,644.02
ROBINSON, RUTH	1,649,300	701,900	20,000	2,331,200	13,031.41
ROBINSON, RUTH L	371,000	0	0	371,000	2,073.89
ROGERS, BRUCE A. & DEBORAH T.	13,500	0	0	13,500	75.46
ROK-DOK,LLC	295,200	166,000	0	461,200	2,578.11
ROSSIGNOL, CLAYTON A.	49,700	167,300	0	217,000	1,213.03
ROSSOW, KATHERINE	153,400	425,200	0	578,600	3,234.37
ROWE, LUCY B & HUTCHISON, KEITH W	788,200	95,500	0	883,700	4,939.88
RUSS, JOEL B.	300,100	58,000	0	358,100	2,001.78
RUSSELL, LYNNE J	3,200	0	0	3,200	17.89
RYAN, ELIZABETH & PHILIP	1,127,300	728,400	0	1,855,700	10,373.36
RYAN, PATRICK L.	61,900	106,400	20,000	148,300	829.00
RYAN, RUTH M	32,100	0	0	32,100	179.44
RYAN, RUTH M	44,500	208,400	0	252,900	1,413.71
RYAN, TIMOTHY J.	59,700	0	0	59,700	333.72
RYAN, VERNON T.& JEANETTE R	60,000	131,900	26,000	165,900	927.38
SANBORN, EUNICE & BOYINGTON, ELAIN	303,700	111,600	0	415,300	2,321.53
SANBORN, EUNICE & BOYINGTON,ELAIN	88,900	0	0	88,900	496.95
SANBORN, GAYLOR	75,800	76,100	20,000	131,900	737.32
SANDBERG, KATHRYN & STROTT, CHAR	711,600	202,400	0	914,000	5,109.26
SANDECKI, ALBERT & JEAN	63,600	126,800	0	190,400	1,064.34
SANDECKI, ALBERT & JEAN	66,700	64,400	0	131,100	732.85
SANDECKI, KATHERINE	51,400	205,200	0	256,600	1,434.39

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
SANFORD, NANCY	110,000	85,600	0	195,600	1,093.40
SATTERTHWAITE, SARAH B	246,300	187,700	0	434,000	2,426.06
SATTERTHWAITE, SARAH B(75%)	956,300	600	0	956,900	5,349.07
SATTERTHWAITE, SARAH B.	227,300	49,200	0	276,500	1,545.63
SATTERTHWAITE, SARAH(TRSTEE)	69,700	170,300	0	240,000	1,341.60
SAUNDERS, GREGORY S & KELLY G	50,900	140,100	20,000	171,000	955.89
SCARANO, MARK A.	133,800	14,900	0	148,700	831.23
SCHAAD, MICHAEL	103,800	130,600	0	234,400	1,310.30
SCHAAD, MICHAEL	2,081,300	0	0	2,081,300	11,634.47
SCHMITT, ELIZABETH & ROBERT	34,300	0	0	34,300	191.74
SCHMITT, ELIZABETH & ROBERT	62,800	0	0	62,800	351.05
SCHMITT, ELIZABETH & ROBERT	380,800	162,500	0	543,300	3,037.05
SCHMITT, ELIZABETH A & ROBERT P	5,200	0	0	5,200	29.07
SCHMITT, WILLIAM R (TRUSTEE)	227,700	192,100	0	419,800	2,346.68
SCHOEDINGER, GEORGE,III& LESLEY (TI	881,100	742,000	0	1,623,100	9,073.13
SCHWARZER, GAIL S. & LYNN A.	395,400	139,900	0	535,300	2,992.33
SCHWENK, VINCENT L	47,300	0	0	47,300	264.41
SCHWENK, VINCENT L	366,300	278,300	20,000	624,600	3,491.51
SCOTT CANFIELD	11,900	0	0	11,900	66.52
SCOTT-SUTHERLAND, JENNIFER	8,100	0	0	8,100	45.28
SCOTT-SUTHERLAND, JENNIFER	41,300	0	0	41,300	230.87
SCOTT-SUTHERLAND, JENNIFER	1,363,500	210,800	0	1,574,300	8,800.34
SEAL COVE BOAT YARD, INC.,	0	684,100	0	684,100	3,824.12
SEDGWICK STORAGE, LLC	63,300	71,100	0	134,400	751.30
SEGER, RICHARD	31,500	0	0	31,500	176.08
SEWALL, KATHERINE B (TRUSTEE)	1,002,800	169,000	0	1,171,800	6,550.36
SHAHEEN, GREGORY T & ANN-MARGARI	81,500	0	0	81,500	455.59
SHAHEEN, GREGORY T & ANN-MARGARI	81,500	0	0	81,500	500.00
SHARP, MICHAEL & PAMELA L	395,100	332,000	0	727,100	4,064.49
SHAUGHNESSY, CHARLOTTE	419,600	222,500	20,000	622,100	3,477.54
SHAUGHNESSY, MARK	54,300	0	0	54,300	303.54
SHELLER, MIMI	533,500	261,900	0	795,400	4,446.29
SHEPARD, HOLLY	45,600	42,700	0	88,300	493.60
SHERWELL, WILLIAM	79,800	157,100	0	236,900	1,324.27
SHERWELL, WILLIAM M & CHERYL K	139,300	0	0	139,300	778.69
SHETTERLY, ROBERT B, JR &	429,500	305,200	0	734,700	4,106.97
SHORE OAKS, LLC	535,200	529,400	0	1,064,600	5,951.11
SHORT, EILEEN	150,400	0	0	150,400	840.74
SILVEN, ANNE H	1,181,000	147,000	0	1,328,000	7,423.52
SILVEN, ANNE H.	954,900	435,300	0	1,390,200	7,771.22
SILVER, SANDRA J	786,400	136,200	0	922,600	5,157.33
SIMANTON, CAROL M.	24,200	34,900	0	59,100	330.37
SIMANTON, CAROL M.	46,300	152,800	0	199,100	1,112.97
SIMPSON, JANET	524,800	264,100	20,000	768,900	4,298.15
SINCLAIR, MICHAEL D.	726,300	0	0	726,300	4,060.02
SINCLAIR, MICHAEL D.	832,100	388,700	0	1,220,800	6,824.27
SKOGLUND, CAROL B.	74,100	98,400	20,000	152,500	852.47
SLATER, JOYCE F	54,600	133,700	0	188,300	1,052.60
SMEDAL, HARALD A. & SUSAN J.	32,900	0	0	32,900	183.91
SMEDAL, HARALD A. & SUSAN J.	77,200	150,900	20,000	208,100	1,163.28
SMEDAL, SUSAN J	268,100	82,800	0	350,900	1,961.53
SMITH COVE PRESERVATION TRUST	62,700	0	0	62,700	350.49
SMITH COVE, LLC	314,600	0	0	314,600	1,758.61
SMITH COVE, LLC	679,500	121,300	0	800,800	4,476.47

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
SMITH COVE, LLC	3,334,500	1,630,700	0	4,965,200	27,755.47
SMITH, JASON P(TRUSTEE)	25,700	0	0	25,700	143.66
SMITH, JASON P. (TRUSTEE)	2,400	0	0	2,400	13.42
SMITH, JASON P. (TRUSTEE)	292,400	108,100	0	400,500	2,238.79
SMITH, MICHAEL	46,100	0	0	46,100	257.70
SMITH, MICHAEL D.	0	111,700	20,000	91,700	512.60
SMITH, MICHAEL DAVID	11,600	0	0	11,600	64.84
SMITH, MICHAEL DAVID	17,100	0	0	17,100	95.59
SMITH, SANDRA	325,300	86,500	0	411,800	2,301.96
SMITH, SPENCER (TRUSTEE) C/O OLIVEI	570,900	28,600	0	599,500	3,351.20
SMITH, VICTOR	0	6,700	0	6,700	37.45
SNIPES, JAMES & WEST, LYNN (TRUSTEE)	1,004,900	268,500	0	1,273,400	7,118.31
SNOW, DARCY E.	26,600	0	0	26,600	148.69
SNOW, DARCY E.	54,500	43,000	0	97,500	545.03
SNOW, DONALD F & ELAINE A	35,800	0	0	35,800	200.12
SNOW, DONALD F.	46,300	229,900	0	276,200	1,543.96
SNOW, EDGAR & NANCY	37,800	0	0	37,800	211.30
SNOW, EDGAR B. & NANCY S.	45,300	113,100	20,000	138,400	773.66
SNOW, ELIZABETH	0	116,800	0	116,800	652.91
SNOW, ELIZABETH	211,700	130,000	20,000	321,700	1,798.30
SNOW, ELIZABETH & SNOW-MUNSON, C	69,800	121,700	0	191,500	1,070.48
SNOW, HORACE A. & ANDREA L.	700	0	0	700	3.91
SNOW, HORACE A. & ANDREA L.	63,800	168,800	20,000	212,600	1,188.43
SNOW, HORACE A. & ANDREA L.	123,300	0	0	123,300	689.25
SNOW, JOSHUA E.	35,500	0	0	35,500	198.45
SNOW, KEITH & RACHEL	92,700	58,700	0	151,400	846.33
SNOW, MAUDE (HEIRS)	3,200	0	0	3,200	17.89
SODERBERG, ROBERT C. (TRUSTEE)	96,900	0	0	96,900	541.67
SOUZA, MILDRED	42,800	7,600	0	50,400	281.74
SPEAR, JODY	63,100	121,200	0	184,300	1,030.24
SPELMAN, ELIZABETH V.	332,900	71,000	0	403,900	2,257.80
SPENCER, GUILFORD II(TRUSTEE) 50%,	153,100	0	0	153,100	855.83
SPENCER, GUILFORD, LAW, SPENCER &	533,400	96,200	0	629,600	3,519.46
SPENCER, ROGER L	55,700	57,200	0	112,900	631.11
SPOFFORD, BRITTANY A.	59,600	90,900	0	150,500	841.30
SPURR, SOPHIE L (LIFE LEASE)	351,900	99,000	20,000	430,900	2,408.73
STAHNKE, BRUCE & KITAGAWA, ERLYNI	134,400	76,200	0	210,600	1,177.25
STAPLES, BRUCE & DEBRA	55,900	0	0	55,900	312.48
STEELE, JENNIFER B	131,600	158,200	20,000	269,800	1,508.18
STEELE, TIMOTHY T. (TRUSTEE)	586,900	0	0	586,900	3,280.77
STEVENS, CAROLYN D.	43,100	114,800	20,000	137,900	770.86
STEVENS, WALLACE (HEIRS)	144,900	0	0	144,900	809.99
STEVENS, WALLACE (HEIRS)	252,200	29,300	20,000	261,500	1,461.79
STINE, NANCY	421,700	55,300	20,000	457,000	2,554.63
STINE, NANCY (1/3 INT)	183,000	0	0	183,000	1,022.97
STINE, NANCY L (1/2)	92,000	0	0	92,000	514.28
STOLL, KURT S & VERENA A	225,000	337,200	20,000	542,200	3,030.90
STOLLER, NANCY J & RONALD G	19,100	3,200	0	22,300	124.66
STOLLER, NANCY J (TRUSTEE)	82,000	0	0	82,000	458.38
STOLLER, NANCY J (TRUSTEE)	95,000	144,300	0	239,300	1,337.69
STONE, CHARLES LYNN JR.	8,500	0	0	8,500	47.51
STONE, CHARLES LYNN JR.	2,741,000	658,500	0	3,399,500	19,003.20
STORM, PAMELA	308,300	232,300	0	540,600	3,021.95
STRAUSS, ROBERT C.	1,023,600	426,900	0	1,450,500	8,108.29

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
SUBER, PETER D & THORPE, ANNA L	219,200	334,700	0	553,900	3,096.30
SULLIVAN, MARY LYNN	48,700	22,200	0	70,900	396.33
SULLIVAN, MARY LYNN	199,800	62,800	0	262,600	1,467.93
SUNDAY RIVIERA HOLDINGS, LLC.	283,500	274,000	0	557,500	3,116.43
SUNRISE, LLC.	113,200	135,500	0	248,700	1,390.23
SUNRISE, LLC.	502,500	0	0	502,500	2,808.98
SUTHERLAND, III, MALCOLM R.	293,500	172,300	0	465,800	2,603.82
SWEET, SALLY	488,000	41,800	0	529,800	2,961.58
TANDY, PRISCILLA	118,100	0	0	118,100	660.18
TANDY, PRISCILLA	322,500	80,700	20,000	383,200	2,142.09
TANDY, RICHARD	354,200	92,600	0	446,800	2,497.61
TANDY, RICHARD B	24,500	0	0	24,500	136.95
TANIS, STEPHEN G & FISH, ALIDA L	507,300	193,200	0	700,500	3,915.79
TAPLEY, JEAN ELLEN	10,800	0	0	10,800	60.37
TAPLEY, PAUL R. & GLORIA	45,700	87,300	0	133,000	743.47
TARR, CHARLES & STOLL, VERENA A	319,200	0	0	319,200	1,784.33
TARR, CHARLES E. & GUDRUN K.	225,000	309,700	20,000	514,700	2,877.17
TARR, CHARLES E. & GUDRUN K.	225,000	319,200	0	544,200	3,042.08
TAYLOR, MAUREEN A.	67,200	117,800	0	185,000	1,034.15
THE KEEPERS FOR THE PRESERVATION	14,900	25,800	40,700	0	0.00
THE KEEPERS FOR THE PRESERVATION	37,100	76,900	114,000	0	0.00
THE R. PATA, JR TRUST NO. 1	42,500	76,500	0	119,000	665.21
THE SHACK, LLC.	322,100	93,900	0	416,000	2,325.44
THOKATAUS, LLC	790,200	837,600	0	1,627,800	9,099.40
THOMAS, EDWARD R III	69,300	187,600	20,000	236,900	1,324.27
THOMSON, ROBERT & DEBORAH(TRUST	8,700	0	0	8,700	48.63
THOMSON, ROBERT B. & DEBORAH D.	748,600	424,100	26,000	1,146,700	6,410.05
THONER, STEPHEN A & SHARON	87,400	116,900	0	204,300	1,142.04
THONER, STEPHEN A.	47,900	16,200	0	64,100	358.32
THURSTON, DONALD(LT) & ROBERT M	320,200	125,400	0	445,600	2,490.90
TOMKINS, WILLIAM S.	255,900	115,100	20,000	351,000	1,962.09
TOMSON, CAROL N.	117,000	77,800	0	194,800	1,088.93
TOOKER, HEATHER F	1,095,800	890,700	20,000	1,966,500	10,992.73
TOUSEY, JOANNA	3,500	0	0	3,500	19.56
TOUSEY, JOANNA	38,000	200	0	38,200	213.54
TOUSEY, KATHARINE(TRUST)	151,600	0	0	151,600	847.44
TOUSEY, KATHARINE(TRUST)	1,876,100	8,600	0	1,884,700	10,535.47
TOWN OF BROOKSVILLE	7,700	0	7,700	0	0.00
TOWN OF BROOKSVILLE	37,800	0	37,800	0	0.00
TOWN OF BROOKSVILLE	54,900	23,000	77,900	0	0.00
TOWN OF BROOKSVILLE	109,800	20,000	129,800	0	0.00
TOWN OF BROOKSVILLE,	31,800	0	31,800	0	0.00
TOWN OF BROOKSVILLE, BROOKSVILLE	58,500	6,600	65,100	0	0.00
TOWN OF BROOKSVILLE, SANDPILE	5,400	0	5,400	0	0.00
TRAUB III, ALEXANDER S.& NANCY T. VA	456,200	54,400	0	510,600	2,854.25
TRIANO, NICHOLAS C.	44,600	27,700	0	72,300	404.16
TROWBRIDGE, PATRICK& LOWN, PATRIK	177,100	184,800	20,000	341,900	1,911.22
TRUE, PATRICIA	247,900	249,600	26,000	471,500	2,635.69
TRUESDALE, ELIZABETH H.	67,600	0	0	67,600	377.88
TUCKER, MARC S. & KATHLEEN B.	844,600	607,500	0	1,452,100	8,117.24
TWITCHELL, JAMES E.	425,400	167,100	0	592,500	3,312.08
TYLER, LUCIE A.	57,000	164,300	20,000	201,300	1,125.27
U S CELLULAR	0	211,900	0	211,900	1,184.52
VAALAND CLUB, K A	3,928,300	231,800	0	4,160,100	23,254.96

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
VALDES, MARJORIE V.	472,600	141,400	0	614,000	3,432.26
VAN DER EB, PETER J. & JOANNE W.	900	0	0	900	5.03
VAN DER EB, PETER J. & JOANNE W.	4,700	0	0	4,700	26.27
VAN DER EB, PETER J. & JOANNE W.	9,200	0	0	9,200	51.43
VAN DER EB, PETER J. & JOANNE W.	190,500	194,400	20,000	364,900	2,039.79
VARNUM, ALBERT G., & SUSAN	46,200	92,200	20,000	118,400	661.86
VARNUMVILLE ROAD REALTY TRUST	57,600	184,800	6,000	236,400	1,321.48
VAUGHAN, ANDREA	3,900	0	0	3,900	21.80
VAUGHAN, ANDREA	284,400	0	0	284,400	1,589.80
VAUGHAN, ROBERT	496,100	178,800	20,000	654,900	3,660.89
VAUGHAN, ROBERT & ANNE H.	0	155,900	0	155,900	871.48
VAUGHAN, ROBERT & ANNE H.	7,400	0	0	7,400	41.37
VAUGHAN, ROBERT & ANNE H.	912,700	11,600	0	924,300	5,166.84
VEAGUE, JOHN R & GANEM, BARBARA A	1,368,700	388,500	0	1,757,200	9,822.75
VELIA MAURI FOWLER (TRUSTEE)	222,100	182,700	0	404,800	2,262.83
VELIA MAURI FOWLER (TRUSTEE)	417,800	0	0	417,800	2,335.50
VENNO, PAUL M.W. & SANDRA L.	4,900	0	0	4,900	27.39
VENNO, PAUL W. & SANDRA	83,900	0	0	83,900	469.00
VENNO, PAUL W. & SANDRA	215,300	92,400	20,000	287,700	1,608.24
W BROOKSVILLE CONG. CHURCH,	45,300	82,300	127,600	0	0.00
WADSWORTH, BECKY K	58,100	273,700	20,000	311,800	1,742.96
WAITE JR., DAVID R.	67,600	147,900	0	215,500	1,204.65
WALES, JESSE	8,400	0	0	8,400	46.96
WALKER, WILLIAM H & JUDY P, TRUSTEE	146,600	111,000	0	257,600	1,439.98
WALKERS CEMETERY	33,100	0	33,100	0	0.00
WALTZ, KENNETH N & HELEN E	655,000	313,800	0	968,800	5,415.59
WARDELL, PATRICK & LAURIE R.	312,100	143,100	0	455,200	2,544.57
WARDWELL, HORACE & SYLVIA	9,200	6,300	0	15,500	86.65
WARDWELL, KAREN	72,000	136,700	0	208,700	1,166.63
WARING, PAUL L.	326,300	134,600	0	460,900	2,576.43
WASKILEWICZ, SHIRLEY & BULL, FRED	97,200	210,300	26,000	281,500	1,573.58
WASSINK, MICHELLE	73,400	118,400	20,000	171,800	960.36
WEBSTER, KARL S. & JEAN G.	413,600	192,500	0	606,100	3,388.10
WEISS, JANET	75,200	159,700	0	234,900	1,313.09
WELCH, PAUL G.	989,100	273,300	0	1,262,400	7,056.82
WENDEL, W.HALL JR. (TRUSTEE)	374,600	0	0	374,600	2,094.01
WENDEL, W.HALL JR. (TRUSTEE)	1,620,900	918,400	0	2,539,300	14,194.69
WENDELL, CAMERON T.	133,300	167,300	0	300,600	1,680.35
WENDELL, EDWARD, JR & MARY M	1,286,500	674,400	0	1,960,900	10,961.43
WENDELL, MARY M. (TRUSTEE)	74,900	0	0	74,900	418.69
WESSEL, LORI	68,200	0	0	68,200	381.24
WESSEL, NORRIS	18,900	0	0	18,900	105.65
WESSEL, PHILIP	7,900	0	0	7,900	44.16
WESSEL, PHILIP W.	45,000	104,800	20,000	129,800	725.58
WESSEL, PHILIP W.	292,000	21,700	0	313,700	1,753.58
WETLAND FOUNDATION,	132,300	0	0	132,300	739.56
WETLANDS FOUNDATION	1,035,000	15,400	0	1,050,400	5,871.74
WETLANDS FOUNDATION,	456,300	106,100	0	562,400	3,143.82
WHIDDEN, ROGER G & ANNE D	587,300	112,100	0	699,400	3,909.65
WHITE, FRANK I & SYLVIA	233,000	206,800	0	439,800	2,458.48
WHITE, MICHAEL	686,200	685,400	0	1,371,600	7,667.24
WHITE, MICHAEL P.	680,200	177,900	0	858,100	4,796.78
WHITNEY, DAVID G. & LYNN STOREY	48,300	132,900	20,000	161,200	901.11
WHITTIER, THOMAS N. & HEDGES, CHRI	264,300	206,400	0	470,700	2,631.21

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
WIETHORN, CELIA M &	32,400	0	0	32,400	181.12
WIGHT, MICHAEL & WIGHT, DAISY	69,800	0	0	69,800	390.18
WIGHT, MICHAEL & WIGHT, DAISY	70,800	247,900	0	318,700	1,781.53
WILBUR, SETH	41,800	2,000	0	43,800	244.84
WILDER, SYLVIA A.	436,600	185,000	20,000	601,600	3,362.94
WOJCIK, JAN	37,800	0	0	37,800	211.30
WOOD, KENDALL H	45,700	29,800	0	75,500	422.04
WOOD, KENDALL H. & JUNE C.	36,300	47,900	20,000	64,200	358.88
WOODWARD, CATHERINE E.	291,900	122,600	0	414,500	2,317.05
WOODWORTH, LORI A.	7,900	0	0	7,900	44.16
WOODWORTH, LORI A.	63,700	43,800	0	107,500	600.92
WOODWORTH, LORI A.	87,300	0	0	87,300	488.01
WOODWORTH, STEPHEN & LORI ANN	13,500	0	0	13,500	75.46
WOODWORTH, STEPHEN & LORI ANN	192,400	0	0	192,400	1,075.52
WOODWORTH, STEPHEN P & LORI ANN	7,000	0	0	7,000	39.13
WOODWORTH, STEPHEN P & LORI ANN	8,100	0	0	8,100	45.28
WOODWORTH, STEPHEN P & LORI ANN	12,400	0	0	12,400	69.32
WOODWORTH, STEPHEN P & LORI ANN	245,300	277,200	0	522,500	2,920.77
YOUNG, RAYMOND E.	10,800	0	0	10,800	60.37
ZIMMERMAN, GEORGE L. & UN-JIN PAIK	366,200	85,700	0	451,900	2,526.12
ZUERNER, PETER F & BISHOP, EMILY-KA	77,900	111,400	0	189,300	1,058.19



2018 TOWN CLERK'S REPORT

Births Recorded	6
Deaths Recorded	12
Marriages Recorded	8
Dog Licenses	206
Inland Fisheries & Wildlife Licenses	112

United in Marriage

*John Gray and Carol Skoglund
Dylan Howard and Madeline Paz
Norman Marcus and Heidi Norbeck
Benjamin Motley and Anna Frances Chase
Davis Bradshaw and Bethany Nason
Tobias Grindal and Tanya Lama
James Carpenter III and Jennifer Thrasher
Matthew Russell and Darcy Snow*

Congratulations to.....

*Nicole Pert and Eric Redman
Martin and Patricia Tapley
Daniel and Veronica Dodge
Tobias and Johanna Poole
Benjamin and Megan Freedman
Victoria George and Ronald Weed Jr.*

Respectfully Submitted,
Amber Bakeman
Town Clerk



a bit Skeptical or Determined - Some days it takes both!

REPORT OF THE PLANNING BOARD

To the Selectmen and Citizens of the Town of Brooksville:

The Planning Board remained active in 2018, with Board members participating in our regular monthly meetings to review any new applications. The volume of applications for construction and renovations in the Shoreland Zone remains low, however, we continued to meet monthly. The Planning Board also started working with the Comprehensive Planning Committee to review and update the Comprehensive Plan.

To expedite the application approval process, applicants are reminded that applications for Planning Board review must be complete, and submitted to the Code Enforcement Officer Joe Devlin at least two weeks prior to our scheduled monthly meetings. This will allow the Code Enforcement Officer to review the application for completeness and save both the Planning Board and the applicant time in the review process. The Town of Brooksville requires permits for construction and renovations in the Shoreland Zone, new Road Entrances on Town roads, and Subdivisions.

The Planning Board Members appreciate your continued support and welcome attendance of the public at our regularly scheduled meetings and work sessions.

The Planning Board meets at the Public Service Building at 7:00 p.m. on the first Tuesday of each month with the exception of March and November, when meetings are delayed one week due to Elections. We will meet on the following dates in 2019 :

Jan. 8, 2019	July 2, 2019
Feb. 5, 2019	Aug. 6, 2019
Mar. 12, 2019	Sept. 3, 2019
Apr. 2, 2019	Oct. 1, 2019
May 7, 2019	Nov. 12, 2019
June 4, 2019	Dec. 3, 2019

Respectfully submitted:

Donald Condon, Chairman
Philip Wessel, Secretary
Denis Blodgett

Gerald Gray
Chris Raphael
Darcy Snow, Alternate

Code Enforcement Officer's Report

2018 was a busy year at the Brooksville Town House with many Code activities around and about Town. To say I found the job challenging is true, however, it was made much easier thanks to Freida, Gayle, and Elizabeth (aka Diamond Lil) as well as Yvonne and Amber. I got to meet many folks who have a genuine interest in maintaining the character and culture of our community. The following outline is a brief rundown of my activities:

Houses	3	Roads	0
Cottages	1	Driveways	2
Remodels (Business)	0	Cell Tower	1
Additions (Residential)	0	Sub-Divisions	0
Additions (Business)	0	Lot Divisions	2
Garages	0	Applications Refused	0
Decks/Patios/Porches	3	Shore Zone	3
Wharfs/Piers	3	Rip Rap Applications	2
Barns	0		

Respectfully submitted,
Joseph Devlin, Code Enforcement Officer
 Town of Brooksville

Hours - 8:00AM - Noon - Wednesday mornings *except the last Monday of each month.*

Permits are required for all road entrances, subdivisions and shore land on which development is planned. If you are in doubt, call the Town Office (326-4518), before starting any new projects.

Ordinances and applications for municipal projects are available on line at: www.brooksvillemaine.org. Some of the projects requiring permits are on the list above.

The Brooksville Planning Board requires all Applications be submitted to:

Brooksville Planning Board, 1 Town House Rd., **PO Box 314**, Brooksville, Maine 04617.

Applications must be received 2 weeks prior to meetings

Report of the Plumbing Inspector

To the citizens of the Town of Brooksville:

I look forward to serving you in coming years, I took over for Lew Hutchins upon his retirement in April. This year the following permits were issued.

Number of Permits issued in 2018:	25
Internal Plumbing:	9
External Plumbing:	<u>16</u>
Total number of Permits issued:	25
Total amount collected:	\$4,660.00
Total sent to DHS:	\$1,165.00
Total Fees, Training and Manuals:	0.00
Amount retained by LPI Inspector:	\$3,495.00

Respectfully submitted,
John H Gray
Local Plumbing Inspector
Town of Brooksville



No. Brooksville Post Office, with Postmaster William Limeburner about 1900

REPORT OF THE ROAD COMMISSIONER

Another year that was reasonably easy on the roads. Some ditching was done on most of the roads, it seems to be never ending. Several culverts were replaced with more to be done this year.

Paving was done on part of the Herrick Road, Cornfield Hill Road, Timothy's Lane and South Wharf Road. Part of the main road on the Cape was crack sealed, with more to be done this year. We will be hot topping again this year, where exactly has not yet been decided.

Thanks for your patience and support. If you have any questions, concerns or would like to discuss a road issue please feel free to contact me at 479-7509, or leave a message at the Town Office, 326-4518.

Respectfully,

Mark Blake

Road Commissioner, Overseer of Highways and Bridges



The roads from here to there change with time, as does our transportation...

Brooksville Maine Volunteer Fire Department

The start of 2018 was busy in a year that ended showing a normal variety of 33 calls. A quiet second half, allowed BVFD members to concentrate on equipment replacement. We updated SCBA bottles, airpacks and a thermal imaging camera.

Although the spring brought brush and chimney fires, the rescue of a horse stranded in an ice filled pond exemplified our diverse calling. Efforts of many community volunteers proved to be successful and heartwarming.

Our summer auction will be at the town house fire station and donations can be forwarded to Matt Dow, Chief at 479-1911.

Burning permits required by law for open burns are available at the Town Office, Monday and Wednesday from 9:00am to 2:00pm, and Thursday nights from the Fire Station between 6:00pm to 8:00pm.

33 calls total were responded to in 2018

Traffic accidents	3	Gas Alarms	4
Chimney fires	2	Smoke alarms/false	5
Bush-grass fires	7	Tree removal/ clean-up	3
Mutual Aid/Sedgwick	2	Furniture/appliance fire	2
Lift Assist	2	Medical assistance	1
Brooksville Elementary School	1	Horse rescue/pond	1

Respectfully,
Matthew Dow, Fire Chief



It is always good to just stop a moment and appreciate where you are

REPORT OF THE HARBOR COMMITTEE 2018

To the Selectmen and Citizens of Brooksville:

This has been a year of change for the Harbor Committee. In March we welcomed a new Harbormaster, Tom Perkins. Tom, who has deep family ties to Brooksville, came to the position with experience in the State Police and as head of security at Maine Maritime Academy. We look forward to working with him in the coming year.

Sarah Cox held the role of Acting Harbormaster for many years and the Committee and the town owe her a debt of gratitude for her years of service. Sarah Cox stepped down as Chairman of the Harbor Committee on October 31st . She was active in the formation of the Committee, including writing and updating the Harbor Ordinance and served as Chairman since 2002. The committee and the town are grateful for her years of commitment. The committee recognized her achievement at our meeting of November 20th, 2018.

The new chair of the committee is Mark Shaughnessy and Bud Fisher was appointed to fill Sarah's seat on the committee.

The update to the Harbor Ordinance was passed at the town meeting in March. The changes in the ordinance simplified and codified current practices. A copy of the ordinance is available at the Town Office.

The Committee's total operating expenses including funding of the float replacement and insurance account were \$1,705.03 more than our revenue.

The Committee is exploring the possibility of improving the Betsy Cove landing to provide all tides access for recreational and commercial users.

The committee is pleased that Bob Vaughan and Mark Shaughnessy have each agreed to serve another three-year term.

Respectfully submitted,

Brooksville Harbor Committee: Chris Bates, Ed Black, Don Condon, Pat Ryan, Mark Shaughnessy Chairman, Bob Vaughan: John H Gray
Selectman Adviser

Harbormaster's Report to the Town of Brooksville

When reflecting on my first year as Harbormaster, there are a few things that have made my work pleasurable that I would like to point out.

The first item: The work and commitment of the prior Harbormaster Sarah Cox. She was a huge help assisting me with all the nuances of the Harbormaster's job. Without her it would have been a much harder learning process. I am very grateful for her prior work; setting up a system that works for all. I also want to welcome Mark Shaughnessy as the new Harbor Chairman; I look forward to working with the Harbor Committee.

Second I want to thank the townspeople of Brooksville and the town office staff for the warm and supportive atmosphere that I have encountered since becoming the Harbormaster. It has been a lot of fun, and I enjoy the job!

I continue to learn through experience the proper ways to do my job and what works. I was successful in registering approximately 600 moorings, 100 dinghies for the town, and collecting the associated fees owed to the town.

The new Harbor Ordinance is working well, and spells out the rules that are to be followed. Enforcement of the Ordinance was met with little to no resistance from the boating community, and as I said earlier, the townspeople are generally cooperative and easy to get along with.

I also made an effort to reduce the size of the waiting list for moorings. I was successful in shortening the list and issued many new mooring permits over the summer.

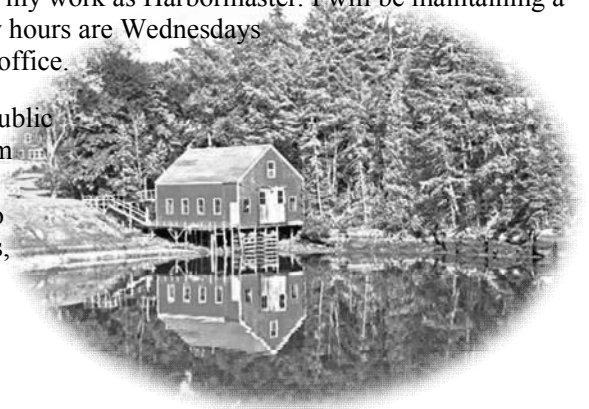
I am looking forward to continuing my work as Harbormaster. I will be maintaining a winter office at the town house; my hours are Wednesdays from 10:00am-2:00pm at the town office.

I am also available to the boating public by cell phone at 207-949-4557. I am always open to suggestions and comments from everyone, I hope to continue meeting your expectations, feel free to stop by to see me.

Respectfully submitted,

Tom Perkins

Harbormaster, Brooksville, Maine



Brooksville Community Center Commission

The Brooksville Community Center is pleased to report a successful and active 2018 for our wonderful community building.

Had great attendance at this past year's annual events, such as our Hunter's Breakfast, Brooksville High School Alumni Banquet, Kristin Herrick Memorial Christmas Tree Lighting and our annual Holiday Craft Fair. In 2018, also expanded the activities that we-hosted to include a dance with local band The Soulbenders, Paint n Sips, Psychic Dinner, Ladies Night Out. We have even more new and exciting activities in the works for 2019.

The Center was also used for many events by community members this past year. These personal events have ranged from children's birthday parties, anniversary parties, weddings, funerals, basketball practices, and more. We-also had the pleasure of hosting community events for other organizations within Brooksville such as the cribbage tournaments put on by the Governor Brooks Lodge, Quilts of Valor presentation, West Brooksville Congregational Church's Talent Show, and the Brooksville Farmer's Market.

All of these activities and events could not have been completed without the support of our town and all who used the Community Center this past year.

Near the end of this year, we reached out to members of our Brooksville Community to help with a major project that needs to be completed here at the Center, replacing the original gym floor. This project is, unfortunately, very costly, and we have been fundraising as much as we can to help alleviate the cost to the town and our operating budget. We can't say thank you enough to everyone who has donated towards our project thus far.

We look forward to what 2019 has in store for the Brooksville Community Center, a building that is available for our community to use for their needs.

Sincerely,

Katie Pundt

Barbara Blake-Chapman

Diane and Brent Harmon

Phil Wessel

Cheryl and Dean Cousins

Rick Ramos

And the Many Volunteers Who Have Helped Us

2018 Brooksville Community Center Treasurer's Report :

Carry over balance 12/31/2017	\$ 10,434.44
2018 Receipts	<u>+ 32,579.88</u>
	\$43,014.32
Expenditures	<u>- 5,896.37</u>
Balance 12/31/18	\$ 37,117.95

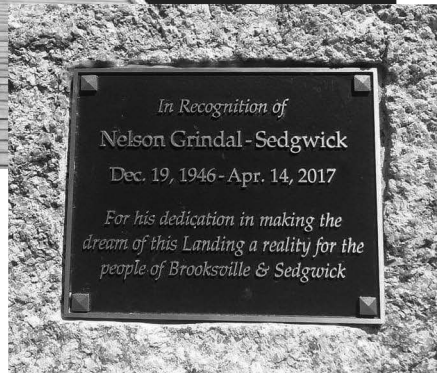
**Above is the Final statement of the BCC personal checking account ending December 31, 2018*

Respectfully submitted,
Philip W Wessel, Treasurer
Brooksville Community Center Commission

Walker Pond Landing

An increasing number of families took advantage of the landing to swim and picnic this season. A courteous and respectful attitude has created a welcoming atmosphere, even on the busiest days. Two new boat inspectors, Tom Schley and Nicholas Beaudoin, did an excellent job inspecting boats and maintaining the area, and both anticipate returning for the 2019 season. The Friends of Walker Pond contributed \$3000 to help fund the Boat Inspector program again this season and funded a water quality report, as well as organizing a watershed survey for the pond. Volunteers from Sedgwick and Brooksville joined lake association members and the Maine DEP to walk the terrain that drains into Walker Pond. Potential pollution sources were cataloged, and a detailed report will be available this spring. No alarming conditions were noted, and the water quality remains excellent. The committee plans to continue improvements to the swimming area, and pave another section of the road this season. The Walker Pond Road is plowed and sanded to the parking lot, so bring your skates, fishing gear, or iceboat, and have some fun this winter.

Respectfully submitted,
John Kimball,
Courtesy Boat Inspector Coordinator



1. A seaplane checks out the landing . 2. Folks gather to recognize Nelson Grindal's role in bringing the Public Landing to Brooksville and Sedgwick,

Brooksville Free Public Library Annual Report

In a recent New York Times article, writer and sociologist Eric Klinenberg said, “Libraries are the kinds of places where people with different backgrounds, passions and interests can take part in a living democratic culture. They are the kinds of places where the public, private and philanthropic sectors can work together to reach for something higher than the bottom line.” The Brooksville Free Public Library exemplifies this statement and it is all because of you.

In 2018, your library hosted poetry readings and author visits, a lively after school reading program, Tai Chi classes, and so much more. We recorded 5,500 patron visits, an impressive number for a town the size of Brooksville. What is equally impressive is that you are a town of readers. The Brooksville Library checked out 2,560 items in 2018. We also provided 1,173 free computer sessions using either our machines or the library’s wi-fi. And we hosted just shy of 100 programs that were attended by 1,341 of your friends and neighbors.

But so much of what happens at the library is difficult to capture with numbers and statistics. The library is a place where old friends reconnect. It is a space where residents of different generations find common ground. The library serves to connect the community in a unique way unlike any other. It is a public space where there is no expectation to spend any money and there is no political or philosophical leaning. We are simply here to provide you with free and accurate information, entertainment, education, and a place to gather.

The work of the library is supported in very large part by donations to our annual fund and you were so generous in 2018. Over 200 households donated \$33,000, an amount that equals 56% of our overall budget. In addition to supporting the library financially, many of you support our work with your time. Library volunteers worked 546 shifts in 2018 doing everything from checking out books to reading with children.

Looking ahead to 2019, the library is thrilled to partner with the Brooksville Broadband Committee to provide technology education to the town. We are planning many events, big and small, and we are always buying the newest and best books to enhance our collection. We are now holding monthly book sales on the 2nd Saturday of each month and we continue to offer technology help from 10am-12pm if you want to drop in on Wednesdays. If there are programs you would like to see the library offer, or if you are looking for a place to host something yourself, let us know. We are always open to new ideas and suggestions.

As a final note, the library lost a long time supporter and volunteer in 2018 with the passing of Pat Farr. We really miss Pat’s cheerful and enthusiastic presence and would like to thank both Pat’s family and so many of you who donated in her memory. The library is building a special fund in Pat’s name and intends to use the money to support children’s programming at the library as well as a special new initiative to provide books for all the children of Brooksville. Stay tuned for more details and thank you, again for your generosity.

Stop by the library soon and say hello. It’s a bright and welcoming space and it belongs to you.

Most sincerely,
Brook Ewing Minner, Library Director

Brooksville Historical Society

Hello everyone,

What a year it has been at the Brooksville Historical Society. Although we had hoped to be opened this year, due to the liability caused by the ongoing renovations, we decided not to. During this year we have seen many wonderful changes; the construction and completion of new building access, a deck, walls, rooms, heat and more. I think most importantly though, is the dedication and commitment I have seen from the members and the new faces we are adding. We also need to recognize you, our neighbors & friends, for voting \$1000.00 in support of the Historical Society, your support means a lot to us. Thank you to each of you for all you have done, and to everyone who is helping us to get where we are going.

It is also very important to say a huge thank you for a rather unexpected surprise. Several months ago, in light conversation, the idea of an intern coming to assist in the reorganization and updating of records at the Historical Society was discussed. Lynn Schwarzer, Professor of Art & Art History at Colgate University took the idea by the horns and it resulted in one of our newest young members! Lauren Fairman who arrived in August and we are so pleased to say she has stayed! It could not have happened if not for Lynn, and Abbie McMillen. They worked together to bring us this amazing young woman through an internship program offered at Colgate University. Lauren hit the ground running and has been bringing us into the digital age ever since; electronically processing the historical society records. She has helped with cataloging, organizing and overall making the historical society look to the future. Through her we have all recognized how important it is to attract younger people; after all, it is now their history being made. Thank you, Lauren, for everything you are doing and Abbie and Lynn for all you did to make it happen!

I truly appreciate everyone jumping in this last year to put the building back together after the move. The building has been painted, stairs added, the old office has been ripped out and will be re-utilized. The climate-controlled area in the basement is now complete. A new deck has been added making the building stand out and appear more inviting.

Will Hotchkiss and Dick Gregor, thank you for organizing, overseeing and bringing not only a climate control system design, but also for delivering a wonderful climate control room. This room has been on our wish list for a very long time. We are now looking into options for preserving our historic records. Now acid free file folder and the likes are high on our wish list. So if you have any ideas... or some hanging around, give us a call. All of these changes will guarantee our Town's history, old records, photos, and documents can be safely preserved for generations.

A special thanks to Bob Bakeman, what a wonderful job he has done painting the outside of the building. I would also like to add, without lifelong members like Rita, Lorraine, and Connie, along with the new faces and our wonderful Town, none of these incredible changes would be happening, I thank you all.

In ending, we want everyone to keep an eye on us, join us at our monthly meetings, and watch for our grand re-opening in the coming year!

As always - Remember today for tomorrow, it will be history! Earl Clifford, Jr.

2019 - Historical Society Monthly Meeting Schedule - 2019

January	9	@ 4:30pm	July	10	@ 6:30pm
February	13	@ 4:30pm	August	14	@ 6:30pm
March	13	@ 4:30pm	September	11	@ 6:30pm
April	10	@ 6:30pm	October	9	@ 6:30pm
May	8	@ 6:30pm	November	13	@ 4:30pm
June	12	@ 6:30pm	December	11	@ 4:30pm

All Historical Society meetings are open to the public and everyone is invited to attend.

The Museum is open Wednesdays and Sundays, July through August from 1:00 to 4:00 PM. Two people are always there when it is open. If you are interested in participating you would be very welcome, just contact any board member.

Thank you,
Brooksville Historical Society Members, 2018.

2018 Board members:

Earl Clifford, Lorraine Dyer, Connie Henkel, Debbie Grimmig, Dick Gregor, Eric Chase, Rita & Bill Hunter, Abbie McMillen, Josh Snow, Julie Cleveland, Bob Bakeman, Ellen Harford & Lauren Fairman



Brooksville - 200 & Growing Report

Thank you Brooksville for everything you did to make the Bicentennial Anniversary a wonderful year. We had so much fun, we continued with a few of the projects and hope that they will continue for years to come.

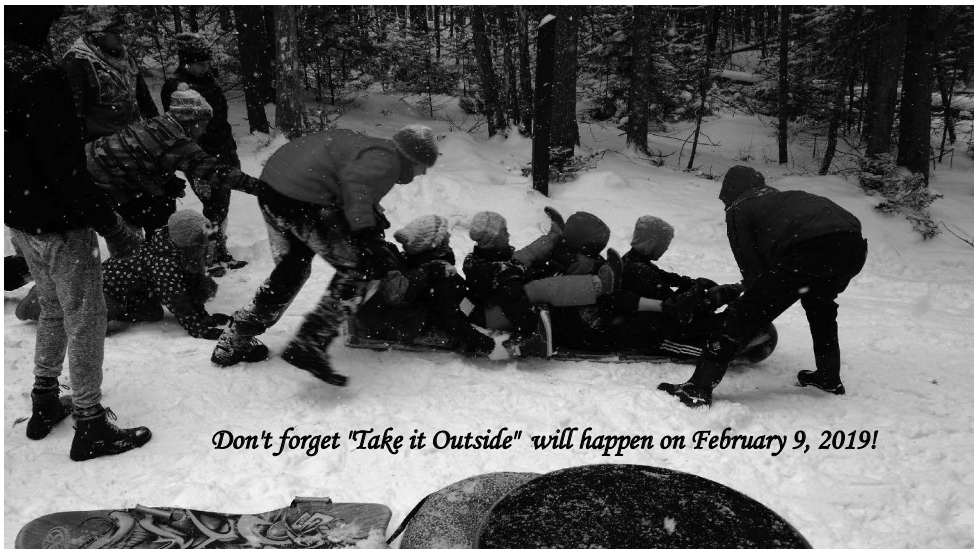
We are so pleased to report that Charlie and Holbrook Island Sanctuary have decided to hold a **third** "Take it Outside" in February. The Park will once again supply sleds, skis, snowshoes and skates for all. So mark it on your calendar, Saturday, February 9, 2019 snow or not, everyone should check out the Park and enjoy all it has to offer. Thank you to the State of Maine for believing that this program was worth holding on to and for hosting it annually.

The "*Brooksville: The Making & Baking - 200 Years*", is still available and worth a second look. It is filled with wonderful recipes and a bit of history.

In May we once again held a Breakfast followed by Roadside Clean Up Day, 95% of all of the Town Roads had Brooksville people out picking up trash in order to "Keep Brooksville Beautiful". We still have pick up bags available at the office, the motto "Don't leave home without one" has helped keep Brooksville beautiful.

Through the summer months the Brooksville Bicentennial Quilters continued to create quilted works of art which will be presented at another Quilts of Valor presentation in the coming year.

Through the course of the year we held monthly Community Breakfasts a part of "Paying it Forward" by benefiting different organizations within Brooksville. Hundreds of dollars were raised to benefit : Brooksville Bicentennial Quilters - Mt. Rest, Lakeview, Evergreen and Edgewood Cemeteries - Brooksville Historical Society & Governor Brooks IOOF Lodge.



Annual Brooksville Memorial Gathering at Dodge Pt. Town Landing

On July 22, 2018 at 3pm the Brooksville Annual Memorial Gathering honored the passing of eight Brooksville citizens who died in 2017: Leona Gray, Anne Black, Jean Webster, William McGuyer, John Mooney, Patricia Black, Gaylor Sanborn, and Eric Czerwinski. Many in our community came to remember their loved ones and neighbors. The service offered music by Kathy Cowan, Jackie Pike, Kathleen Caldwell, Gerry Estabrook, and Nigel Chase. Those who felt so moved told stories and memories of these neighbors. Meditative readings soothed the mourners and the traditional flower toss at the end of the town dock was lovely and moving. Following the service neighbors had the opportunity to share refreshments and continue conversations.

In 2009 Michael Bernal died of a car accident on the Varnumville Road. A memorial service was held for him near the accident site in 2010. In his memory we continue yearly to honor those Brooksville neighbors who have died over the preceding year. At first this service was held on a Sunday morning in July on the Varnumville Road with coffee and tea following the service at Tinder Hearth. After four years, we changed the time and location to a July Sunday afternoon at Dodge Point Town Landing, to allow others to attend after church and have ample seating at our lovely, safe, and serene venue with a beautiful view of Smith Cove.

We plan to continue this gathering and encourage more Brooksville residents to attend. It is a lovely way to say our final goodbyes.



A beautiful spot to remember those lost and reflect on memories shared.



Pat Farr, Pat Nelson, June Atherton, MayHelen Hildreth, Lucy Rankin, Linda Lorretto, Mary Emanovsky, Ellen Harford & Janet Williams. N/P Lois French, Carol Aberzk& Judy Lebel 2018

Have you ever found yourself going through one of the worst weeks of your life, one filled with more doctors & test tubes than friends, feeling kind of down and a bit alone. There are a group of wonderfully caring and giving ladies who work very hard to make sure that's not the case here in Brooksville or anywhere else for that matter.

More than 6 years ago an idea became a plan which has evolved into weekly Tuesday gatherings at the Town House. A gathering to knit, sew, quilt, and discuss ways to help others, by Giving a Hand. From scarves wrapped around shoulders bearing the weight of chemo treatments, caps just snug enough to fit a premie's precious little head, to pillowcases left at homeless shelters so that every Veteran will rest knowing that someone cares... each are made here, by these ladies. Amazing - Yes, and these are just a few of the ways they have shown their care. Since Judy, Lois, Katherine, Nancy and Pat began, their circle has grown as has their generosity and the people they have reached. When asked how new members have gotten involved, most will say "Pat, I think it was Pat, she said something like - Why don't you stop by on Tuesday, we have fun!" and the rest is history!

Quilts are given each year to PreK and K children at BES; to cuddle at naptime, and to the police stations; to pass out when a youngster may need something to hold onto. There are also the annual trips to Centers in Blue Hill, Bangor, Ellsworth, Togus and more, to deliver quilts, scarves, caps and pillowcases, and I understand there is usually lunch involved too! It is somehow appropriate that "Giving Tuesday" falls on just one of the 52 Tuesdays that "Giving Hands" knit, sew & quilt to bring a smile or a hug to all in need! These Ladies are some of the treasures that make Brooksville "A Unique and Friendly Maine Town."

Patricia Farr (1943-2018) and Nancy Bell (1939-2016) two of the original ladies of Brooksville's "Giving Hands" making quilts, hats and wraps to bring smiles and hugs to all in need.



***Giving Hands** - They really do have Fun!*

Blue Hill Heritage Trust

Blue Hill Heritage Trust is pleased to report that it has been another good year. We are especially happy to report the purchase of another portion of Caterpillar Hill, a project on which we collaborated with Maine Coast Heritage Trust and Island Heritage Trust, with support from the towns of both Sedgwick and Brooksville. This acquisition adds to our Cooper Farm property, in Sedgwick, protects more of the spectacular view out over Brooksville and beyond, and increases public access at the Walker Pond public boat launch and swimming area, co-owned by Brooksville and Sedgwick. It is our long-term goal to build an age-friendly trail on this property, so that more people can enjoy it. We have not added this year to the 259 acres we own in Brooksville. Our most popular properties in town continue to be John B. Mountain, Snow Natural Area, Ferry Landing, and the new trail down to Horseshoe Cove. In 2018, we paid \$1246 in property tax. We have been engaged with the community in a number of ways. Through our Explore Outdoors! Program – a collaboration with Great Pond Mountain and Downeast Audubon – we have worked with school kids studying various aspects of the Bagaduce watershed. Students have specifically been involved in learning about fishway restoration, which is something that we have been collaborating on with MCHT and the three-town alewife committee. School groups have also been helping to reintroduce native plant species to places around the peninsula, restoring ecological diversity and benefitting both people and wildlife. We are looking forward to doing even more of this kind of programming in the coming year.

As always, we welcome use of our properties for a variety of uses, including hunting, and we hope that the community is taking full advantage of our land and trails, like those on John B Mountain. We hope also that our work and land is giving a return in ecosystem services, public health, in recreational and traditional uses, and indirectly in the tourist dollars that flow to our area precisely because our communities protect and preserve our natural heritage.

Our mission is to protect land and water, but also to engage our communities with the land we all love. Rural character, as well as rural landscape, is all our heritage and the stewardship of both is our long-term goal. We are excited to do more of both in the coming year.

Once again, thank you to the town, and here's to a great 2019!

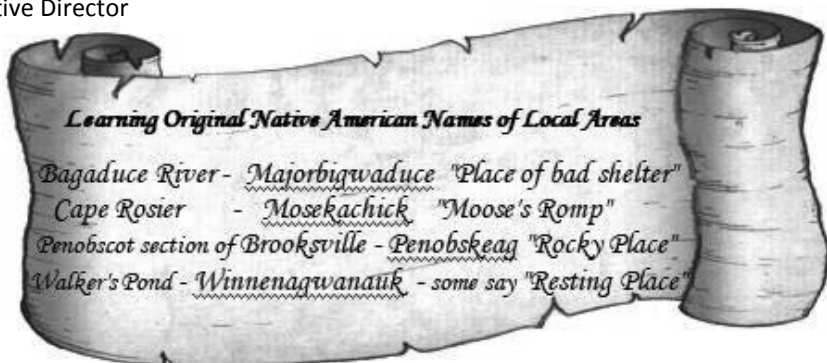
With regards from all of us at BHHT,

Hans M. Carlson

Executive Director

BLUE HILL
HERITAGE TRUST

Community Based Land Conservation since 1985



PENINSULA AMBULANCE CORPS

This year Peninsula Ambulance Corps (PAC) turned 50 years old! That longevity is due to the dedication of staff and management and also to the steadfast support of our town governments and those many private citizens who respond to our appeal every year. Thank you all!

It was also the year in which the Town of Surry selected Peninsula Ambulance to service their entire town, adding the Northwestern half to our coverage area.

We hired a new manager, Alan Henschke, and promoted our long-serving Paramedic/Administrative Assistant, Theresa Cousins, to EMS Coordinator. The management team is currently reorganizing our business model to improve efficiency and match our staffing model with call volume patterns. This will increase the availability of ambulances to serve the community.

We are proud of our five full-time and 27 part-time staff—the Paramedics and EMTs who make the program work. We continue to provide staff with continuing education for federal and state mandated classes. Our employees like their jobs and provide real benefit to the communities we serve.

We replaced our 2010 ambulance this year. It was unlikely to give another full year of reliable service but, given its low resale value, we kept it for intermittent service and backup. The cost to maintain and insure at that level is remarkably reasonable and means that it is available for service as a local backup if one of the primary units is on a long transport or being serviced. It also provides scheduled service for special events like football games and the Blue Hill Fair. In sum, it is another valuable tool in a program to provide better service and improve the bottom line at the same time.

Our largest customers remain Medicare (federal government) and Medicaid/MaineCare (state government). Together, they represent 71% of our billing. However, for every \$1 of that billing, we are paid only \$0.70 at best. Medicaid reimbursements are often less than 50%. This accounts for most of our operating deficit. The remaining shortfall is the result of running a service in a large territory with a small population.

Call volume—the basis upon which we are reimbursed—was 1078, an increase of 10 calls from 2017. Totals by towns are given in the chart below. Inter-hospital patient transports, which were 29% of call volume, are also included in call totals. We identified another 69 calls (all non-emergency) which we could have completed if we had had proper staffing. By improving staff coverage in the second half of this year, we have already experienced a reduction in the denial of calls. This increase also improves our income and our ability to provide services to all residents of the Greater Blue Hill Peninsula.

2018 Calls by Town

Blue Hill	543	Penobscot	76
Brooklin	42	Sedgwick	91
Brooksville	54	Surry	78
Castine	99	Other Towns	92

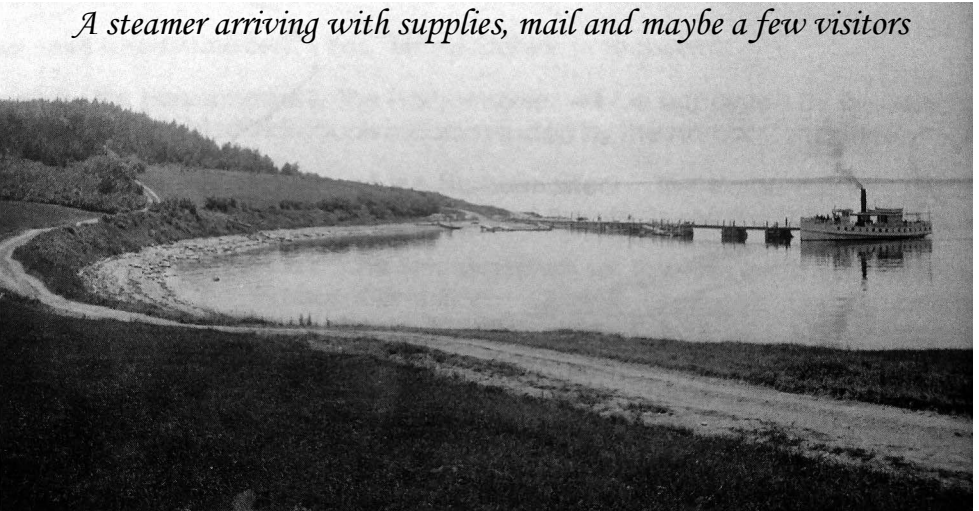
We decrease our deficit in three ways: with the support of our town governments, by individual donations to our annual appeal, and by using volunteer board members to accomplish administrative and fund-raising tasks.

This year we are asking for \$18.50 for the operating budget and \$4.43 for the ambulance reserve fund, per capita. Next year, in addition to increasing our call volume, we will be further invigorating our annual campaign.

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

Thank you for your support.

A steamer arriving with supplies, mail and maybe a few visitors





Dear Citizens of Brooksville:

For the past eight years as your Governor, my priority has been to make Maine prosperous. I am proud to say that my administration has had some success, but there is more that can be done.

Mainers experienced strong, record-setting economic growth in 2018, setting so many new records: a record-high number of employers; a record-high number of private-sector jobs; record-high revenues for the state; record-low unemployment; and the fastest net-earnings growth in New England. Our poverty rate declined to the lowest since 2005 with the fewest number of children in poverty in 17 years. Maine's future is the brightest it has been in decades: there's more new businesses, more money in your paycheck, and better opportunities for our children. And that's what it's all about: the future of our state.

We have brought stability to state finances and implemented pro-business, pro-growth policies across state government. The incoming administration is taking on a state government that is vastly improved—both structurally and financially—from the one I inherited. Therefore, I have suggested to the new administration that now is the time to cut taxes by an additional 20 percent.

My administration lowered taxes by 20 percent for more than half-a-million Mainers. Cutting taxes for our families has proven to be an excellent policy decision. Despite this cut, we are seeing higher revenue in almost every tax category—sales and use tax, individual income tax, and corporate income tax. We must always remember that the revenue we receive in taxes is due to the hard work of Maine's people. Democrats stated they want to use surplus money to fully fund revenue sharing at 5 percent, rather than the 2 percent the towns have received for the past 6 years. **However, there is no guarantee your local government will cut your property taxes by one penny—never mind dollar-for-dollar—if revenue sharing is increased.**

The people of Maine and the municipal balance sheets would be better off if the state cut income taxes and allowed municipalities to collect property taxes or service fees from non-profits to supplement the local property taxes. Everyone should contribute to the operation of local community governments.

I encourage you to pay attention to what happens in your municipality and in Augusta. So many good people have worked much too hard to achieve our current prosperity. We must avoid letting politicians drive Maine's finances and its economy back into the ground. I promise you that I will be watching.

Sincerely,

A handwritten signature in cursive script that reads "Paul R. LePage".

Paul R. LePage
Governor

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The SeniorSafe Act I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan BOLD Act I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The RAISE Family Caregivers Act I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of care giving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

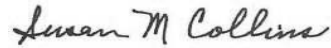
Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the SUPPORT for Patients and Communities Act, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997. I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

Did you know ?

Earmuffs were invented in 1870 in Maine by 15 year old Chester Greenwood to keep his ears warm while working and playing outside. He asked his grandmother to help attach wire to pelts which he would wrap over his head to keep his ears warm!

Did you know ?

40 million pounds of **Lobster** is caught off the coast of Maine, that is nearly 90% of the country's supply.

Did you know ?

Maine is also the largest producer of **Blueberries**. Nearly all, 99% sold in the United States, come from right here in our neck of the woods!

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends of Brooksville:

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

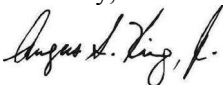
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2019 be a good year for you, your family, your community and our great State.

Sincerely,



Angus S. King, Jr., *United States Senator*

129th Legislature
Senate of Maine
Senate District 7

Senator Louis Luchini
3 State House Station
Augusta, ME 04333-0003
(207)287-1515

Dear Friends and Residents of Brooksville,

Thank you for the opportunity to serve as your state senator. I am honored to have been chosen to represent you and your community in Augusta, and I promise to work hard on your behalf.

During this legislative session, I'm looking forward to working in a bipartisan manner on the issues that matter most to you and your families. I have been named chair of the Veterans and Legal Affairs Committee. On the committee, I will work to ensure that those who have fought for our country receive the care they have earned. Having served with honor, veterans across Maine deserve the highest quality care and most meaningful recognition we can provide.

Access to broadband is another issue I hear about often. When rural communities lack high speed internet, it is more difficult to start a business, succeed in school, or move to the region. By improving access to broadband, we can help revitalize rural communities, take advantage of new economic opportunities, and attract and retain qualified young people. I've introduced legislation to create a plan and funding mechanism to expand broadband in rural communities.

If you have any other concerns or ideas for legislation, I am always available. Please feel free to call or email me anytime. We face challenges, but with this group of smart, talented, and committed lawmakers, I'm hopeful we can get things done. And while we may not always agree, I am always willing to listen and learn from all sides.

I can be reached at (207) 287-1515 or Louis.Luchini@legislature.maine.gov. I also encourage you to sign up to receive my regular legislative updates. Go to www.mainesenate.org to join my mailing list.

I look forward to working with you in 2019!

Sincerely,



Louie Luchini
State Senator

Sarah Pebworth
PO Box 347
Blue Hill, ME 04614
Cell Phone: (207) 479-4741
Sarah.Pebworth@legislature.maine.gov

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY (207) 287-4469

Dear Brooksville Residents:

It is an honor to serve as your State Representative. Over the next two years, I will be working hard on your behalf to provide responsive constituent services, be your advocate in the State House, and advance legislation that improves life in our district and in our state.

Over the coming months, we expect to take up more than 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, expanding access to renewable energy, reducing student debt, fighting and dealing with the effects of climate change, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors, and making sure we are caring for our neighbors with disabilities.

We will also be balancing the state budget for the next two years and will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am serving on the Committee on State and Local Government, where we will tackle policy relating to municipal governments, the operation of state government, and Maine's unorganized territories.

Whether we are dealing with the above issues or any other topics, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is Sarah.Pebworth@legislature.maine.gov. My phone number is (207) 479-4741. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,
Sarah Pebworth
State Representative



Brooksville Elementary School
Cammi Fowler, Principal
1527 Coastal Rd
Brooksville, Maine 04617
Phone: 326-8500

To The Citizens of Brooksville,

January 2019

Thank you for the support you've given our school as we've worked to re-energize and refocus over the past two years. The vision we laid out as a community in the winter of 2017 continues to guide our planning and work. We strive to be an inspiring, caring, community-based school where every child's needs are met. We currently have 65 children enrolled at BES and enrollment projections indicate we will stay in the 60's for the next few years.

We hired six new staff members this year. Jennifer Pert joined the staff last January as our school nurse. Jenny works on Mondays. Early in the summer we hired Kelly Ronco as a part-time speech teacher. Kelly works Monday and Thursday mornings. Chelsea Wallace joined the staff in August as the third and fourth grade teacher. Nathan Cole also joined the staff in August as our technology teacher. Nate works Monday, Wednesday and Friday. This fall we hired Alisa Dodge and Adam Hatch as educational technicians.

Students at Brooksville Elementary receive a robust program that includes not just English language arts, mathematics, science and social studies, but also physical education, French, gardening, technology, art, and music. We have strong relationships with many groups and individuals in town and on the peninsula. Guest teachers and unique activities are provided on a regular basis through these partnerships. This includes working with organizations such as Holbrook Island Sanctuary, Meals for Me, Blue Hill Heritage Trust, the Brooksville Historical Society and the Wilson Museum. Our students benefit from a greatly enriched program and we are constantly working to make it even stronger.

Respectfully Submitted,

Cammi Fowler
Principal

*Elementary students:

Grade	PreK	K	1	2	3	4	5	6	7	8
Enrollment	4	7	1	5	4	7	10	11	6	10



Union 93 Superintendent's Office
PO Box 630
Blue Hill Maine 04614
phone 374-9927

January, 2019

To the Citizens of Brooksville:

The expenditure budget for the school is up \$82,266.78 or 4.36%. This is a greater than normal increase for the Brooksville school budget in recent years, especially coming on the heels of last year's increase which was 0.76%. There are really two reasons: 1, We need an additional Ed Tech for a student with an IEP in the lower grades; 2, high school tuition is way up. It's not the actual figure (I am guessing the State will set it at \$12,000.00) but it's that we will be expecting more students in high school (more than 10) next year as compared with this year. Thus the increase. Since we do not have our own high school in Brooksville, we are obligated to pay tuition for our high school students.

Pre K-8 enrollment stands at 66.

State Subsidy is at \$77,464.40 this year. I am guessing \$55,000.00 for next year, although I won't actually know until the legislature adjourns in June.

I continue to see and hear good things about how the school has evolved over the past several years, in a positive way, and I'm sure you are seeing and hearing that as well. I attribute a lot of that to principal Cammie Fowler's attitude, energy, and fine problem-solving skills. I believe that Brooksville Elementary is on a steady course.

Finally, long-time Board member Helen Condon has decided not to run for another term on the School Board. Thank you so much Helen for your wisdom and for your passionate community spirit during your many years on the Board!

Respectfully,
Mark Hurvitt
Superintendent

George Stevens Academy Annual Report to the Community

Since 1803, when known as the Blue Hill Academy, George Stevens Academy has served the citizens of the Blue Hill peninsula. Our task today is to take what is best from that proud tradition, and meld it with what is new and innovative, in order to provide our students with the most useful education possible. We are able to use our heritage as a town academy, a school run as an independent school but enrolling all who live in our sending towns, to create the best educational program possible.

Our curriculum continues to be expansive, and we offer courses for all abilities and goals, whether those be to enter the work force directly after high school, or continue in a college or university. In the past year we have added classes in digital fabrication, advanced marine science research and eleventh grade English with extra supports.

<u>GSA Enrollment</u>	<u>Boys</u>	<u>Girls</u>	<u>Enrollment by Town and Other:</u>
Grade 9	42	38	Blue Hill 119, Brooklin 24, Brooksville 27, Castine 14, Cranberry Isles 1, Dedham 1, Fletcher's Landing Twp. 1, Hancock 1, Orland 14, Otis 2, Mariaville 1, Penobscot 20, Sedgwick 40, Surry 23, Boarding 26, Private Pay 3.
Grade 10	40	42	
Grade 11	47	30	
Grade 12	<u>36</u>	<u>41</u>	
	165	151	

Governance – Board of Trustees

Samantha Politte, <i>Chair</i> , Blue Hill	Jeffrey Allen '79, Blue Hill	Lin Parker, Penobscot
Mary Tyler Knowles, <i>Vice Chair</i> , Blue Hill	Michael Astbury '03, Blue Hill	Katrina Parson, Blue Hill
James Markos, <i>Treasurer</i> , Blue Hill	James Crawford, Blue Hill	Brendon Reay, Blue Hill
Phyllis Taylor, <i>Clerk</i> , Blue Hill	Deborah Ludlow '79, Brooksville	John Richardson, Blue Hill
	Michael McMillen, Brooksville	Zoe Tenney '93, Sedgwick
	Sally Mills '85, Blue Hill	Jon Woodward, '66 Sedgwick

Administration

Timothy J Seeley, Head of School	Frederick Heilner, Business Manager	Katy Rinehart, College & Career Counsel
Libby Rosemeier, Asst. to Head of School	Michael Foster, Admissions	Rada Starkey, Development
Todd Eckenfelder, Dean of Students	Mark Messer, Communications	David Stearns, Curriculum
Larry Gray, Athletics Director	Elizabeth Moss, Residential Life	Liffey Thorpe, Campaign Communications

It is an exciting time at the school. GSA does excellent work now, but there is much we can do to become even better, to serve our students now, and to prepare them for the changing world ahead, whatever their post GSA plans. We are continuing our program and facilities planning to correct long-standing issues and set GSA up for the next few decades with a first rate campus and programming, looking at all we do to be sure we are making the best use of the resources we have, and forming plans to get the resources we need. Our goal is to be an exemplary school in all ways, take advantage of where we are, and of communities we are a part of. We welcome support from community members. If you are interested in getting involved with our school, please contact us at 374-2808, or see us on Facebook.

Finances

The State has set the maximum tuition rate for FY19 at \$11,759.07. Our annual operating budget is \$5,609,000. We depend on a strong fund-raising effort to meet our expenses. In FY18 \$534,000 was raised in unrestricted and restricted funds. Our ability to offer programs and services not funded by state tuition is a distinct advantage of an independent school.

The Annual Fund is successful thanks to the many, generous contributions of GSA's alumni, parents and friends. In FY18, more than 700 donors contributed to this community school.

For up-to-date information about GSA, our programs, and what's happening on campus, visit our Web site at www.georgestevensacademy.org. Thank you!

Timothy J. Seeley
Head of School

23 Union Street, Blue Hill, ME 04614 - PHONE: 207.374.2808 - FAX: 207.374.2982
www.georgestevensacademy.org

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description

S4. System Administration Svcs

	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
School Committee Services					
1. 1000-0000-2310-51500-9000 Board Stipends	\$0.00	\$100.00	\$75.00	\$125.00	\$25.00
2. 1000-0000-2310-52200-9000 Medi/FICA	\$0.00	\$7.64	\$5.73	\$7.64	\$0.00
3. 1000-0000-2310-52600-9000 Unemployment Insurance	\$0.00	\$0.80	\$0.60	\$0.80	\$0.00
4. 1000-0000-2310-52700-9000 Workers Compensation	\$0.00	\$0.36	\$0.33	\$0.36	\$0.00
5. 1000-0000-2310-53000-9000 Purchased Professional Services	\$8,790.02	\$11,000.00	\$7,064.31	\$12,000.00	\$1,000.00
<i>Notes: Audit Services \$7,000 (FY18 Audit) \$6,365 Legal Services \$5,000</i>					
6. 1000-0000-2310-53300-9000 Training/Professional Development/Conf	\$0.00	\$300.00	\$194.00	\$300.00	\$0.00
7. 1000-0000-2310-58000-9000 Miscellaneous Board Expenses	\$1,663.35	\$2,153.00	\$1,699.00	\$1,868.00	(\$285.00)
<i>Notes: Dues and Fees \$368 Advertising \$1,500</i>					
Total School Committee Svcs	\$10,453.37	\$13,561.80	\$9,038.97	\$14,301.80	\$740.00
Office of the Supt. Services					
8. 1000-0000-2320-53410-9000 Assessment for Administration (prorate)	\$38,295.84	\$40,194.49	\$18,879.82	\$45,325.94	\$5,131.45
9. 1000-0000-2500-53410-9000 Assessment for Business Services	\$18,518.17	\$18,481.71	\$8,288.34	\$21,809.47	\$3,327.76
Total Office of the Supt. Serv	56,814.01	58,676.20	27,168.16	67,135.41	8,459.21
Contingency					
10. 1000-0000-2311-59000-9000 Contingency	\$6,704.75	\$15,000.00	\$485.61	\$15,000.00	\$0.00
Total Contingency	\$6,704.75	\$15,000.00	\$485.61	\$15,000.00	\$0.00
S4.Total System Admin Service	\$73,972.13	\$87,238.00	\$36,692.74	\$96,437.21	\$9,199.21

S5. Student Transportation Svc

11. 1000-0000-2700-51180-9000 Bus Driver Wages - Regular Runs	\$35,614.38	\$44,552.63	\$19,689.37	\$33,360.39	(\$11,192.24)
<i>Notes: Chuck Dodge \$22.40/hr \$12,700.80 Teresa Crosby \$23.65/hr \$19,688.63</i>					
12. 1000-0000-2700-51232-9000 Substitute Bus Driver	\$5,192.82	\$5,500.00	\$2,301.60	\$5,500.00	\$0.00
13. 1000-0000-2700-52180-9000 Health Insurance	\$16,605.95	\$20,258.06	\$10,568.27	\$21,162.98	\$904.92
<i>Notes: 8% ins 4% dental</i>					

Account Number / Description

2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
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S5. Student Transportation Svc (continued)

- 14. 1000-0000-2700-52230-9000 Substitute Medi/FICA
- 15. 1000-0000-2700-52280-9000 Medi/FICA
- 16. 1000-0000-2700-52630-9000 Substitute Unemployment Ins
- 17. 1000-0000-2700-52680-9000 Unemployment Ins
- 18. 1000-0000-2700-52730-9000 Substitute Workers Comp
- 19. 1000-0000-2700-52780-9000 Workers Comp
- 20. 1000-0000-2700-54300-9000 Repair and Maintenance of Buses
- 21. 1000-0000-2700-55200-9000 Insurance on School Buses

Notes: FY19 \$1,140

- 22. 1000-0000-2700-55320-9000 Bus Radio Service
- 23. 1000-0000-2700-55800-9000 Mileage Reimbursement

Notes: Transportation to Colwell's in Ellsworth

- 24. 1000-0000-2700-56260-9000 Energy - Motor Fuels
- 25. 1000-0000-2750-55140-9000 Other Purchased Trans. Services

S5. Total Transportation Svc

\$94,185.63	\$108,859.15	\$51,290.41	\$96,655.76	(\$12,203.39)
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S6. Regular Instructional Svcs

Elementary Instructional Svcs

- 26. 1000-1100-1000-51010-1000 Teacher Salaries
- K Allen \$62,584.61 T Bannon \$43,572.18 D Carter 40% \$25,291.86 Nat Cole 60% \$21,774.39 J Devine \$53,141.82 C Fowler 50% \$40,000 A Gray \$37,161.64 N Patterson 40% \$ 22,219.16 V Richardson 40% \$ 23,441.77 C Wallace \$36,290.66 W Whitaker \$52,159.20 Reduced by \$6,885.01 by T1A grant fund, Jen Whittaker 50% \$29,204.62

- 27. 1000-1100-1000-51020-1000 Instructional Aides/Assistant Wages

Notes: J Appel 1/2 time Ed Tech III

\$0.00	\$10,370.08	\$5,015.62	\$10,679.34	\$309.26
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Brooksville Elementary School 2019 - 2020 Final

Account Number / Description

S6. Regular Instructional Svcs (continued)

	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
28. 1000-1100-1000-51230-1000 Substitute Wages <i>Notes: 150 days * \$90 per day</i>	\$9,003.07	\$12,750.00	\$6,590.97	\$13,500.00	\$750.00
29. 1000-1100-1000-51500-1000 Stipends <i>Notes: Kieve 1 Teacher, 4 nights, 8th Grade Class Trip, 2 Teachers, 3 nights</i>	\$10,561.82	\$1,500.00	\$1,751.37	\$1,500.00	\$0.00
30. 1000-1100-1000-52110-1000 Teacher Health Insurance <i>Notes: Estimating 8% Anthem increase, 4% Dental increase for FY20</i>	\$152,888.14	\$149,681.79	\$72,360.19	\$120,452.44	(\$29,229.35)
31. 1000-1100-1000-52120-1000 Instruct. Aides Health Insurance	\$0.00	\$0.00	\$1,846.91	\$5,290.75	\$5,290.75
32. 1000-1100-1000-52130-1000 RT1 Anthem	\$0.00	\$0.00	\$1,240.24	\$0.00	\$0.00
34. 1000-1100-1000-52200-1000 Stipend Medi	\$152.71	\$0.00	\$25.34	\$0.00	\$0.00
33. 1000-1100-1000-52210-1000 Teacher Medi/FICA	\$6,644.68	\$7,093.73	\$3,001.89	\$6,895.70	(\$198.03)
35. 1000-1100-1000-52220-1000 Instr. Aides Medi/FICA	\$0.00	\$150.37	\$72.70	\$154.85	\$4.48
36. 1000-1100-1000-52230-1000 Substitute Medi/FICA	\$496.98	\$0.00	\$248.26	\$0.00	\$0.00
37. 1000-1100-1000-52250-1000 Stipend Medicare	\$0.00	\$197.00	\$0.00	\$197.00	\$0.00
38. 1000-1100-1000-52300-1000 Stipend Retirement	\$419.31	\$17.75	\$69.51	\$17.75	\$0.00
39. 1000-1100-1000-52310-1000 Teacher Retirement	\$17,594.81	\$18,008.52	\$7,353.98	\$17,466.30	(\$542.22)
40. 1000-1100-1000-52320-1000 Ed Tech Retirement	\$0.00	\$411.69	\$199.15	\$423.97	\$12.28
41. 1000-1100-1000-52330-1000 Substitute Retirement	\$63.78	\$201.60	\$0.00	\$201.60	\$0.00
42. 1000-1100-1000-52510-1000 Course/Tuition Reimbursement <i>Notes: 9 courses * \$1568 per course</i>	\$13,348.84	\$14,112.00	\$2,527.41	\$11,046.00	(\$3,066.00)
43. 1000-1100-1000-52520-1000 Course/Tuition Reimbursement-Ed Tech <i>Notes: 4 Courses @ \$1,578</i>	\$0.00	\$6,272.00	\$0.00	\$6,312.00	\$40.00
44. 1000-1100-1000-52600-1000 Stipend Unemployment Ins	\$0.00	\$0.00	\$7.17	\$0.00	\$0.00
45. 1000-1100-1000-52610-1000 Teacher Unemployment Ins	\$1,049.39	\$1,067.36	\$418.81	\$1,203.78	\$136.42
46. 1000-1100-1000-52620-1000 Instr. Aides Unemployment Ins	\$0.00	\$42.00	\$18.26	\$48.00	\$6.00
47. 1000-1100-1000-52630-1000 Substitute Unemployment Ins	\$44.89	\$11.20	\$52.73	\$11.20	\$0.00
48. 1000-1100-1000-52700-1000 Stipend Workers Comp	\$45.42	\$0.00	\$7.53	\$0.00	\$0.00

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description

S6. Regular Instructional Svcs (continued)

Account Number / Description	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
49. 1000-1100-1000-52710-1000 Teacher Workers Compensation	\$1,915.80	\$1,980.11	\$1,062.95	\$1,921.38	(\$58.73)
50. 1000-1100-1000-52720-1000 Instr. Aides Workers Compensation	\$0.00	\$44.59	\$21.55	\$45.92	\$1.33
51. 1000-1100-1000-52730-1000 Substitute Workers Comp	\$38.64	\$0.00	\$28.36	\$0.00	\$0.00
52. 1000-1100-1000-53000-1000 Purchased Professional Services	\$1,064.02	\$755.95	\$442.00	\$1,072.50	\$316.55
<i>Notes: Powerschool Fees \$10.00 per student * 65 students = \$650 AimsWeb \$422.50</i>					
53. 1000-1100-1000-53300-1000 Professional Development/Conferences	\$4,724.76	\$3,500.00	\$1,575.18	\$3,175.00	(\$325.00)
<i>Notes: Inservices \$1200 Conferences \$1000 Union Inservice \$975</i>					
54. 1000-1100-1000-55810-1000 Employee Travel for Professional Develop	\$229.60	\$500.00	\$41.20	\$300.00	(\$200.00)
55. 1000-1100-1000-56100-1000 Instructional Supplies	\$3,559.37	\$5,500.00	\$5,244.59	\$7,500.00	\$2,000.00
56. 1000-1100-1000-56400-1000 Texts, Workbooks and Consumables	\$12,962.66	\$10,000.00	\$6,517.89	\$9,000.00	(\$1,000.00)
57. 1000-1100-1000-57301-1000 Instructional Equipment	\$2,518.94	\$5,000.00	\$1,434.12	\$2,000.00	(\$3,000.00)
<i>Notes: Equipment for Basement Classroom \$300 Science Equipment \$700 Garden Tools \$1,000</i>					
58. 1000-1100-1000-58000-1000 Educational Field Trips	\$2,750.85	\$820.00	\$1,909.00	\$4,390.00	\$3,570.00
<i>Notes: Kieve (12) @ \$205 additional field trips</i>					
59. 1000-1100-1001-56500-1000 Technology Related Supplies	\$4,347.08	\$7,950.00	\$3,024.22	\$3,400.00	(\$4,550.00)
<i>Note: Self Insurance for all MacBook Airs \$1,800 Apps & On line Subscriptions \$1,000 Apple Vouchers \$600</i>					
60. 1000-1100-2700-52280-1000 Medi/FICA	\$0.00	\$165.55	\$0.00	\$165.55	\$0.00
61. 1000-1100-2700-52680-1000 Transp Unemployment Insurance	\$0.00	\$21.61	\$0.00	\$21.61	\$0.00
62. 1000-1100-2700-52780-1000 Field Trip Workers Compensation	\$0.00	\$141.25	\$0.00	\$141.25	\$0.00
63. 1000-1100-2700-55100-1000 Transportation Instr Field Trips	\$1,000.00	\$1,000.00	\$0.00	\$400.00	(\$600.00)
64. 1000-1110-1000-51020-1000 RTI Ed Tech	\$10,384.15	\$10,370.08	\$5,474.62	\$10,679.34	\$309.26
<i>Notes: 1/2 time J. Appel</i>					
65. 1000-1110-1000-52120-1000 RTI Ed Tech Anthem	\$663.92	\$0.00	\$3,422.88	\$0.00	\$0.00
66. 1000-1110-1000-52220-1000 MEDICARE	\$150.50	\$150.37	\$79.42	\$154.85	\$4.48

Account Number / Description

S6. Regular Instructional Svcs (continued)

	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
67. 1000-1110-1000-52320-1000 Retirement	\$412.29	\$411.69	\$217.32	\$423.97	\$12.28
68. 1000-1110-1000-52620-1000 MESUTA	\$72.00	\$42.00	\$21.92	\$48.00	\$6.00
69. 1000-1110-1000-52720-1000 RT1 Ed Tech Workers Comp	\$44.67	\$44.59	\$23.52	\$45.92	\$1.33
70. 1000-1110-1000-56100-1000 RTI Instructional Supplies	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00
Total Elementary Instruction	\$702,342.38	\$724,100.13	\$318,587.06	\$680,442.87	(\$43,657.26)
71. 1000-1200-1000-55610-9999 Tuition to LEA Within Maine	\$80,554.13	\$69,000.00	\$17,449.44	\$36,000.00	(\$33,000.00)
<i>Notes: 3 students FY20 Estimated Tuition= \$12,000 Total 3 students * \$12,000 = \$36,000</i>					
72. 1000-1200-1000-55620-9999 Tuition to Schools Outside of ME	\$15,973.74	\$5,750.00	\$0.00	\$0.00	(\$5,750.00)
73. 1000-1200-1000-55630-9999 Tuition to Private Schools	\$211,162.50	\$287,500.00	\$196,173.73	\$444,000.00	\$156,500.00
<i>Notes: George Stevens Academy 34+2 additional students = \$432,000 Blue Hill Harbor School 1 student = \$12,000 FY20 Estimated Tuition \$12,000 Total 37 students * \$12,000= \$444,000</i>					
74. 1000-1200-1000-55680-9999 Insured Value Factor	\$12,800.40	\$16,273.59	\$11,770.45	\$25,132.08	\$8,858.49
<i>Notes: Insured Value Factor 6%</i>					
Total Regular Secondary Prog	\$320,490.77	\$376,523.59	\$225,393.62	\$505,132.08	\$126,608.49
<i>Gifted and Talented Program</i>					
75. 1000-4900-1000-53300-1000 Training/Professional Development/Confer	\$29.60	\$400.00	\$0.00	\$400.00	\$0.00
76. 1000-4900-1000-55000-1000 Other Purchased Services	\$138.00	\$200.00	\$0.00	\$200.00	\$0.00
<i>Notes: Contracted - testing</i>					
77. 1000-4900-1000-56100-1000 Instructional Supplies	\$500.00	\$300.00	\$161.72	\$300.00	\$0.00
Total Gifted and Talented Prog	\$667.60	\$900.00	\$161.72	\$900.00	\$0.00
S6. Total Regular Instruction	\$ 1,023,500.75	\$ 1,103,523.72	\$ 544,142.40	\$ 1,186,474.95	\$ 82,951.23

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S7. Student and Staff Support

	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
Guidance Services					
78. 1000-0000-2120-51010-1000 Guidance Salaries	\$8,542.73	\$8,760.62	\$3,743.50	\$8,849.11	\$88.49
Notes: K Eberdt					
79. 1000-0000-2120-52210-1000 Medi/FICA	\$123.75	\$127.03	\$54.23	\$129.58	\$2.55
80. 1000-0000-2120-52310-1000 Retirement	\$339.25	\$347.80	\$148.61	\$354.79	\$6.99
81. 1000-0000-2120-52610-1000 Unemployment Insurance	\$59.75	\$61.32	\$29.92	\$71.49	\$10.17
82. 1000-0000-2120-52710-1000 Workers Compensation	\$30.87	\$37.67	\$21.94	\$38.43	\$0.76
83. 1000-0000-2120-56100-1000 Instructional Supplies	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00
84. 1000-0000-2120-56400-1000 Texts and Supplements	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00
Total Guidance Services	\$9,096.35	\$9,734.44	\$3,998.20	\$9,843.40	\$108.96
Library Services					
85. 1000-0000-2220-51020-1000 Library Technician Wages	\$7,693.70	\$7,391.44	\$4,761.15	\$7,952.70	\$561.26
Notes: A Wind 2 days per week, 7 hours per day @ \$15.76					
86. 1000-0000-2220-52220-1000 Medi/FICA	\$127.60	\$107.18	\$69.03	\$115.31	\$8.13
87. 1000-0000-2220-52320-1000 Retirement	\$295.13	\$293.44	\$189.02	\$315.72	\$22.28
88. 1000-0000-2220-52620-1000 Unemployment Ins	\$53.88	\$51.74	\$38.09	\$63.62	\$11.88
89. 1000-0000-2220-52720-1000 Library Tech. Workers Comp	\$33.10	\$31.78	\$20.48	\$34.20	\$2.42
90. 1000-0000-2220-56100-1000 Instructional Supplies	\$1,216.87	\$1,240.00	\$0.00	\$1,240.00	\$0.00
Notes: Library World \$440 Supplies and Equipment \$500 Screen-Free Week/Family Night \$300					
91. 1000-0000-2220-56400-1000 Books and Periodicals	\$2,136.04	\$3,000.00	\$49.95	\$3,000.00	\$0.00
Notes: Books & Subscriptions Online Service					
Total Library Services	\$11,556.32	\$12,115.58	\$5,127.72	\$12,721.55	\$605.97
Student Health Services					
92. 1000-0000-2130-51010-1000 Nurse Salaries	\$5,209.90	\$8,654.80	\$4,577.63	\$8,892.80	\$238.00
Notes: J. Pert 7 hours per week @ \$31.76 per hour, 40 weeks					
93. 1000-0000-2130-52110-1000 Health Insurance	\$2,271.07	\$5,609.15	\$2,986.12	\$5,918.13	\$308.98
94. 1000-0000-2130-52210-1000 Medi/FICA	\$91.61	\$745.47	\$60.39	\$212.33	(\$533.14)
95. 1000-0000-2130-52310-1000 Retirement	\$192.90	\$193.20	\$181.74	\$546.24	\$353.04

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S7. Student and Staff Support (continued)

	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
96. 1000-0000-2130-52510-1000 Course/Tuition Reimbursement	\$21.45	\$429.00	\$306.00	\$429.00	\$0.00
97. 1000-0000-2130-52610-1000 Unemployment Ins	\$33.75	\$125.25	\$33.33	\$135.81	\$10.56
98. 1000-0000-2130-52710-1000 Workers Compensation	\$59.74	\$60.90	\$19.67	\$61.92	\$1.02
99. 1000-0000-2130-53300-1000 Training/Professional Development/Confer	\$0.00	\$784.00	\$10.30	\$284.00	(\$500.00)
100. 1000-0000-2130-54300-1000 Repair and Maintenance	\$0.00	\$35.00	\$16.25	\$35.00	\$0.00
<i>Notes: Audiometer Calibration</i>					
101. 1000-0000-2130-55800-1000 Employee Travel	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00
102. 1000-0000-2130-56000-1000 Health Supplies	\$786.20	\$860.00	\$246.73	\$1,400.00	\$540.00
<i>Notes: Adult Epipens \$200 Junior Epipens \$200 Hepatitis B Vaccine \$300 First Aid Supplies \$400 Cot \$300</i>					
103. 1000-0000-2130-56400-1000 Books and Periodicals	\$0.00	\$120.00	\$0.00	\$120.00	\$0.00
104. 1000-0000-2130-59000-1000 Other Costs (ex. Dues)	\$26.50	\$35.00	\$26.12	\$35.00	\$0.00
<i>Notes: National School Nurses Association</i>					
Total Student Health Services	\$8,693.12	\$17,701.77	\$8,464.28	\$18,120.23	\$418.46
Instructional Staff Training					
105. 1000-0000-2213-51010-1000 Teacher Certification Salaries	\$2,500.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
106. 1000-0000-2213-52210-1000 Medi/FICA	\$35.62	\$29.00	\$0.00	\$29.00	\$0.00
107. 1000-0000-2213-52310-1000 Retirement	\$79.39	\$67.20	\$0.00	\$67.20	\$0.00
108. 1000-0000-2213-52610-1000 Unemployment Ins	\$8.00	\$24.00	\$0.00	\$24.00	\$0.00
109. 1000-0000-2213-52710-1000 Workers Compensation	\$10.75	\$7.40	\$0.00	\$7.40	\$0.00
Total Instruct. Staff Training	\$2,633.76	\$2,127.60	\$0.00	\$2,127.60	\$0.00
Curriculum Development					
110. 1000-0000-2210-51010-1000 Curriculum Development Salaries	\$2,188.78	\$1,078.00	\$1,507.00	\$1,078.00	\$0.00
<i>Notes: 3 days * 7 teachers * 7 hours/day * \$22/hour</i>					
111. 1000-0000-2210-52210-1000 Medi/FICA	\$38.35	\$46.89	\$21.80	\$46.89	\$0.00
112. 1000-0000-2210-52310-1000 Curriculum Retirement	\$82.48	\$171.40	\$59.82	\$171.40	\$0.00
113. 1000-0000-2210-52610-1000 Unemployment Ins	\$3.93	\$32.34	\$1.41	\$32.34	\$0.00
114. 1000-0000-2210-52710-1000 Workers Compensation	\$9.43	\$11.68	\$6.49	\$11.68	\$0.00
Total Curriculum Development	\$2,322.97	\$1,340.31	\$1,596.52	\$1,340.31	\$0.00
S7. Total Student/Staff Support	\$34,302.52	\$43,019.70	\$19,186.72	\$44,153.09	\$1,133.39

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S8.School Administration

	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
115. 1000-0000-2400-51040-1000 Principal Salary	\$40,999.94	\$39,500.00	\$22,788.45	\$40,000.00	\$500.00
Notes: C Fowler Principal 50%					
116. 1000-0000-2400-51180-1000 Secretary Salaries	\$33,674.75	\$29,678.88	\$13,869.89	\$30,572.40	\$893.52
Notes: 175 student days + 7 inservice days + 11 holidays + 26 extra days = 219 days					
117. 1000-0000-2400-51230-1000 Substitute Wages	\$608.65	\$200.00	\$468.49	\$200.00	\$0.00
Notes: C Fowler 50%	\$10,099.50	\$20,424.24	\$4,983.91	\$18,442.25	(\$1,981.99)
118. 1000-0000-2400-52140-1000 Principal Health Ins	\$9,393.11	\$10,129.03	\$5,722.07	\$10,581.49	\$452.46
Notes: C Fowler 50%	\$46.55	\$15.00	\$35.82	\$15.00	\$0.00
119. 1000-0000-2400-52180-1000 Secretary Health Ins	\$559.42	\$572.75	\$326.73	\$580.00	\$7.25
Notes: C Fowler 50%	\$2,576.04	\$2,270.43	\$1,061.03	\$2,338.79	\$68.36
120. 1000-0000-2400-52230-1000 Substitute Medi/FICA	\$1,627.59	\$1,568.15	\$904.71	\$1,588.00	\$19.85
Notes: C Fowler 50%	\$2,190.00	\$1,568.00	\$0.00	\$1,578.00	\$10.00
121. 1000-0000-2400-52240-1000 Principal Medi/FICA	\$4.26	\$1.00	\$3.74	\$1.00	\$0.00
Notes: 1 Course	\$42.00	\$42.00	\$24.02	\$48.00	\$6.00
122. 1000-0000-2400-52280-1000 Retirement	\$83.99	\$84.00	\$16.71	\$96.00	\$12.00
Notes: C Fowler 50%	\$2.63	\$2.00	\$2.01	\$2.00	\$0.00
123. 1000-0000-2400-52340-1000 Tuition Reimbursement	\$194.95	\$169.85	\$97.95	\$172.00	\$2.15
Notes: C Fowler 50%	\$121.94	\$127.62	\$72.18	\$131.46	\$3.84
124. 1000-0000-2400-52390-1000 Principal Workers Comp	\$677.00	\$400.00	\$0.00	\$400.00	\$0.00
Notes: C Fowler 50%	\$2,798.59	\$3,000.00	\$804.58	\$3,000.00	\$0.00
125. 1000-0000-2400-52630-1000 Substitute Unemployment Ins	\$573.90	\$900.00	\$25.99	\$700.00	(\$200.00)
Notes: C Fowler 50%	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
126. 1000-0000-2400-52640-1000 Principal Unemployment Ins	\$0.00	\$250.00	\$0.00	\$150.00	(\$100.00)
Notes: C Fowler 50%	\$415.00	\$500.00	\$525.00	\$600.00	\$100.00
127. 1000-0000-2400-52680-1000 Secretary Unemployment Ins	\$1,076.59	\$1,075.00	\$1,083.26	\$1,085.00	\$10.00
Notes: C Fowler 50%	\$1,055.25	\$1,055.25	\$2,110.50	\$1,055.25	\$0.00
128. 1000-0000-2400-52730-1000 Substitute Workers Comp					
Notes: C Fowler 50%					
129. 1000-0000-2400-52740-1000 Principal Workers Comp					
Notes: C Fowler 50%					
130. 1000-0000-2400-52780-1000 Secretary Workers Comp					
Notes: C Fowler 50%					
131. 1000-0000-2400-53300-1000 Training/Professional Development/Confer					
Notes: C Fowler 50%					
132. 1000-0000-2400-55300-1000 Communications					
Notes: Telephone and Postage School Messenger \$375					
133. 1000-0000-2400-56000-1000 General Supplies					
Notes: Office Supplies \$400 Graduation Supplies \$500					
134. 1000-0000-2400-56400-1000 Books and Periodicals					
Notes: C Fowler 50%					
135. 1000-0000-2400-57390-1000 Equipment					
Notes: C Fowler 50%					
136. 1000-0000-2400-58000-1000 Miscellaneous Expenses					
Notes: C Fowler 50%					
137. 1000-0000-2401-54000-1000 Purchased Property Services					
Notes: Cooler Maintenance Agreement					
138. 1000-0000-2401-54440-1000 Rent/Lease of Other Equipment					
Notes: Cooler Lease Agreement					
S8. Total School Administration	\$108,821.65	\$113,633.20	\$54,927.04	\$113,436.64	(\$196.56)

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S9. Facilities Maintenance

	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
139. 1000-0000-2600-51180-1000 Custodian Wages <i>Notes: C Dennison, \$35,720.23 M Maynard \$15,183.00</i>	\$59,905.19	\$50,903.23	\$21,764.39	\$52,431.46	\$1,528.23
140. 1000-0000-2600-51230-1000 Substitute Wages <i>Notes: coverage for 10 sick days and 5 vacation days 80 Summer Hours</i>	\$1,431.00	\$3,514.82	\$1,359.54	\$2,514.82	(\$1,000.00)
141. 1000-0000-2600-51580-1000 Stipends	\$1,060.00	\$1,500.00	\$500.00	\$1,500.00	\$0.00
<i>Notes: Asbestos Coordinator \$250 Licensed Water Operator= \$1,250</i>					
142. 1000-0000-2600-52180-1000 Custodian Health Insurance	\$19,192.28	\$20,258.06	\$11,910.65	\$21,162.98	\$904.92
143. 1000-0000-2600-52230-1000 Substitute Medi/FICA	\$109.49	\$165.33	\$104.01	\$165.33	\$0.00
144. 1000-0000-2600-52280-1000 Custodian Medi/FICA	\$4,556.64	\$6,565.16	\$1,657.06	\$6,682.08	\$116.92
145. 1000-0000-2600-52630-1000 Substitute Unemployment Ins	\$0.00	\$21.61	\$0.00	\$21.61	\$0.00
146. 1000-0000-2600-52680-1000 Custodian Unemployment Ins	\$194.21	\$299.99	\$43.71	\$323.99	\$24.00
147. 1000-0000-2600-52730-1000 Substitute Workers Comp	\$54.67	\$0.00	\$51.93	\$0.00	\$0.00
148. 1000-0000-2600-52780-1000 Custodian Workers Comp	\$1,893.69	\$3,090.60	\$1,109.37	\$3,148.98	\$58.38
149. 1000-0000-2600-54000-1000 Purchased Property Services <i>Notes: Rubbish Removal \$1,200 (\$1,200 FY18) Testing and Fees \$200 Snow Plowing and Sanding \$1,700</i>	\$5,049.85	\$3,700.00	\$65.00	\$3,100.00	(\$600.00)
150. 1000-0000-2600-54300-1000 Purchased Repair and Maintenance Service <i>Notes: Honeywell \$10,500 Seacoast Fire Alarm Monitoring \$1,400 Fire Alarm Inspection \$850 Plumbing & Heating Repairs \$7,500 Electrical Repairs \$2,500 Soccer Field Lease (Year 3 of 5) \$500 Greenhouse Improvements \$1,000</i>	\$51,421.23	\$56,750.00	\$30,899.83	\$24,250.00	(\$32,500.00)
151. 1000-0000-2600-55200-1000 Property and Casualty Insurance <i>Notes: FY17 \$2,623 + 5%</i>	\$2,623.00	\$2,754.15	\$2,277.00	\$2,390.85	(\$363.30)
152. 1000-0000-2600-55800-1000 Mileage Reimbursement	\$0.00	\$200.00	\$95.52	\$200.00	\$0.00
153. 1000-0000-2600-56000-1000 General Custodial Supplies <i>Notes: Supplies for daily maintenance and minor repairs. All cleaning supplies, toilet paper, paper towels, tissues, replacement hardware, light bulbs, etc. Custodial Supplies \$5,500 Interior Painting \$300 Miscellaneous Repairs \$1,500 Exterior Painting \$</i>	\$6,969.57	\$7,500.00	\$5,580.36	\$7,500.00	\$0.00
154. 1000-0000-2600-56200-1000 Energy - Electricity	\$21,311.16	\$18,000.00	\$6,733.13	\$18,000.00	\$0.00

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S9. Facilities Maintenance (continued)

- 155. 1000-0000-2600-56240-1000 Energy - Heating Oil
- 156. 1000-0000-2600-57311-1000 Building Furniture/Fixtures

S9. Total Facilities Maintenance

S10. Special Education Program

- 157. 1000-2200-1000-51010-1000 Teacher Salaries

Notes: B Hale \$37,161.64

- 158. 1000-2200-1000-51020-1000 Instructional Aides/Assistant Wages

Notes: A Dodge Ed Tech III \$20,740.16 (\$19,200 Local Entitlement Grant Funded) A Hatch Ed Tech I

- 159. 1000-2200-1000-51230-1000 Substitute Wages

- 160. 1000-2200-1000-52110-1000 Teacher Health Insurance

- 161. 1000-2200-1000-52120-1000 Ed Tech Health Insurance

- 162. 1000-2200-1000-52210-1000 Teacher Medicare

- 163. 1000-2200-1000-52220-1000 Ed Tech Medi/FICA

- 164. 1000-2200-1000-52230-1000 Substitute Medi/FICA

- 165. 1000-2200-1000-52310-1000 Teacher Retirement

- 166. 1000-2200-1000-52320-1000 Retirement

- 167. 1000-2200-1000-52330-1000 Substitute Retirement

- 168. 1000-2200-1000-52510-1000 Course/Tuition Reimbursement

Notes: 1 Teacher 2 Ed Tech

- 169. 1000-2200-1000-52610-1000 Teacher Unemployment Ins

- 170. 1000-2200-1000-52620-1000 Ed Tech Unemployment Ins

- 171. 1000-2200-1000-52630-1000 Substitute Unemployment Ins

- 172. 1000-2200-1000-52710-1000 Teacher Workers Compensation

- 173. 1000-2200-1000-52720-1000 Ed Tech Workers Compensation

- 174. 1000-2200-1000-52730-1000 Substitute Workers Comp

- 175. 1000-2200-1000-53300-1000 Professional Development/Conferences

- 176. 1000-2200-1000-55000-1000 Other Purchased Services

Notes: *** Extended School Year Services***

	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
	\$12,197.27	\$20,000.00	\$19,672.00	\$22,000.00	\$2,000.00
	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
	\$187,969.25	\$195,222.95	\$103,823.50	\$165,892.10	(\$29,330.85)
	\$34,485.50	\$35,339.32	\$14,329.07	\$37,161.64	\$1,822.32
	\$4,012.63	\$861.93	\$4,098.00	\$19,747.52	\$18,785.59
	\$1,986.18	\$1,000.00	\$3,142.83	\$1,000.00	\$0.00
	\$16,998.71	\$17,651.27	\$9,967.85	\$18,442.25	\$790.98
	\$9,071.40	\$10,129.03	\$3,230.80	\$27,112.98	\$16,983.95
	\$497.38	\$512.42	\$207.60	\$538.84	\$26.42
	\$208.30	\$13.95	\$254.68	\$1,510.69	\$1,496.74
	\$94.72	\$8.00	\$225.27	\$8.00	\$0.00
	\$1,369.16	\$1,402.97	\$568.86	\$1,475.32	\$72.35
	\$837.30	\$38.19	\$37.66	\$0.00	(\$38.19)
	\$5.15	\$0.00	\$0.00	\$0.00	\$0.00
	\$2,474.40	\$4,704.00	\$340.00	\$3,156.00	(\$1,548.00)
	\$167.37	\$84.00	\$21.96	\$96.00	\$12.00
	\$21.81	\$3.90	\$25.20	\$96.00	\$92.10
	\$11.67	\$1.00	\$25.15	\$1.00	\$0.00
	\$153.36	\$151.96	\$84.38	\$159.80	\$7.84
	\$17.20	\$4.14	\$17.63	\$84.91	\$80.77
	\$8.54	\$3.00	\$13.50	\$3.00	\$0.00
	\$0.00	\$400.00	\$0.00	\$400.00	\$0.00
	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00

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S10. Special Education Program (continued)

2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
\$9,073.32	\$7,200.00	\$2,255.85	\$0.00	(\$7,200.00)
\$7,648.80	\$21,600.00	\$9,537.06	\$28,800.00	\$7,200.00
\$3,000.00	\$3,000.00	\$2,213.91	\$3,000.00	\$0.00
\$0.00	\$911.22	\$768.81	\$802.00	(\$109.22)
179. 1000-2200-1000-56100-1000 Instructional Supplies				
180. 1000-2200-1000-57351-1000 Technology Software for Special Educatio				
<i>Notes: Special Ed Surcharge for 4 Students</i>				
181. 1000-2500-2330-53300-9000 Training/Professional Development/Confer	\$0.00	\$75.00	\$0.00	\$0.00
182. 1000-2500-2330-53440-9000 Assessment for Special Ed Admin	\$24,579.22	\$10,499.84	\$27,552.69	\$2,698.93
183. 1000-2800-2140-53440-1000 Purchased Psychological Services	\$1,680.00	\$2,200.00	\$2,200.00	\$0.00
184. 1000-2800-2140-53440-9999 Purchased Psychological Services	\$0.00	\$0.00	\$2,200.00	\$0.00
185. 1000-2800-2150-51010-1000 Clinician/Pathologist Salaries	\$0.00	\$3,238.51	\$7,823.06	\$168.35
186. 1000-2800-2150-52110-1000 Clinician/Pathologist Health Ins	\$0.00	\$828.50	\$0.00	(\$1,699.63)
187. 1000-2800-2150-52210-1000 Medi/FICA	\$0.00	\$46.97	\$113.43	\$2.44
188. 1000-2800-2150-52310-1000 Speech Pathologist Retirement	\$0.00	\$128.59	\$310.58	\$107.73
189. 1000-2800-2150-52610-1000 Unemployment Ins	\$0.00	\$25.96	\$62.58	(\$21.62)
190. 1000-2800-2150-52710-1000 Workers Compensation	\$0.00	\$13.97	\$33.64	\$6.85
191. 1000-2800-2150-53300-1000 Training/Professional Development/Confer	\$0.00	\$56.25	\$0.00	(\$200.00)
192. 1000-2800-2150-53440-1000 Purchased Speech Pathology Services	\$17,626.50	\$375.00	\$0.00	(\$9,979.17)
193. 1000-2800-2150-55810-1000 Employee Travel for Professional Develop	\$0.00	\$250.00	\$250.00	\$0.00
194. 1000-2800-2160-53440-1000 Purchased Occupational Therapy Services	\$2,862.50	\$4,200.00	\$4,200.00	\$0.00
195. 1000-2800-2180-53440-1000 Purchased Physical Therapy Services	\$0.00	\$0.00	\$1,000.00	\$0.00
Total S10. Special Education	\$138,891.12	\$68,694.66	\$189,841.93	\$29,559.53
S11. Other Instruction				
196. 1000-4300-1000-51010-1000 Teacher Salaries	\$0.00	\$814.00	\$1,320.00	\$0.00
<i>Notes: Garden Camp 6hrs 1 day week for 10 Weeks @ \$22 hr</i>				
197. 1000-4300-1000-51020-1000 Instructional Aides/Assistant Wages	\$0.00	\$810.00	\$900.00	\$0.00
<i>Notes: Garden Camp 6hrs 1 day week for 10 Weeks @ \$15 hr</i>				

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description

S12. Other Instruction (continued)

Account Number / Description	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
198. 1000-4300-1000-52210-1000 Literacy Teacher Medi/FICA	\$0.00	\$0.00	\$11.81	\$0.00	\$0.00
199. 1000-4300-1000-52220-1000 Literacy Ed Tech Medi/FICA	\$0.00	\$0.00	\$11.75	\$0.00	\$0.00
200. 1000-4300-1000-52310-1000 Literacy Teacher Retirement	\$0.00	\$0.00	\$32.32	\$0.00	\$0.00
201. 1000-4300-1000-52320-1000 Literacy Ed Tech Retirement	\$0.00	\$0.00	\$32.17	\$0.00	\$0.00
202. 1000-4300-1000-52620-1000 Literacy Ed Tech Unemployment Ins	\$0.00	\$0.00	\$6.48	\$0.00	\$0.00
203. 1000-4300-1000-52710-1000 Workers Compensation	\$0.00	\$0.00	\$3.51	\$0.00	\$0.00
204. 1000-9100-1000-51550-1000 Co-Curricular Stipends	\$550.00	\$2,000.00	\$1,000.00	\$2,500.00	\$500.00
Notes: 8th Grade Advisor \$1,000 Garden Club Coordinator \$1,000 Drama \$500					
205. 1000-9100-1000-52250-1000 Medi/FICA	\$7.91	\$19.58	\$14.50	\$19.58	\$0.00
206. 1000-9100-1000-52350-1000 Retirement	\$21.83	\$71.56	\$39.70	\$71.56	\$0.00
207. 1000-9100-1000-52650-1000 Medicare	\$0.00	\$13.50	\$8.00	\$13.50	\$0.00
208. 1000-9100-1000-52750-1000 Workers Compensation	\$2.37	\$4.88	\$4.30	\$4.88	\$0.00
209. 1000-9100-1000-55000-1000 Other Purchased Services	\$3,722.45	\$2,420.00	\$345.00	\$2,720.00	\$300.00
Notes: Spelling Bee \$150 Honors Festival \$50 The Grand \$320 Family Suppers \$300 Athletic Banquet \$200 Discovery Week \$1,500 X Country Fee \$200					
210. 1000-9200-1000-51500-1000 Extra-Curricular Stipends	\$3,375.00	\$3,850.00	\$1,275.00	\$3,850.00	\$0.00
Notes: Athletic Director \$1,000 Coaches Combined with Penobscot: Boys "A" Basketball \$350 Girls "A" Basketball \$350 Boys "B" Basketball (JV) \$300 Girls "B" Basketball (JV) \$300 Boys Baseball \$275 Girls Softball \$275 Soccer "A" \$300 Soccer "B" (JV) \$20					
211. 1000-9200-1000-52200-1000 Medi/FICA	\$159.00	\$233.33	\$49.49	\$233.33	\$0.00
212. 1000-9200-1000-52300-1000 MSRSRETER	\$43.67	\$0.00	\$30.77	\$0.00	\$0.00
213. 1000-9200-1000-52600-1000 Unemployment Ins	\$20.13	\$30.50	\$10.20	\$30.50	\$0.00
214. 1000-9200-1000-52700-1000 Workers Comp	\$14.52	\$11.02	\$5.48	\$11.02	\$0.00
215. 1000-9200-1000-53000-1000 Officiating	\$2,058.96	\$2,100.00	\$336.66	\$2,100.00	\$0.00
216. 1000-9200-1000-56100-1000 Supplies	\$1,300.00	\$1,300.00	\$346.27	\$700.00	(\$600.00)
217. 1000-9200-1000-57390-1000 Equipment	\$111.22	\$950.00	\$672.83	\$950.00	\$0.00

Notes: Spelling Bee \$150 Honors Festival \$50 The Grand \$320 Family Suppers \$300
Athletic Banquet \$200 Discovery Week \$1,500 X Country Fee \$200

Notes: Athletic Director \$1,000 Coaches Combined with Penobscot: Boys "A" Basketball
\$350 Girls "A" Basketball \$350 Boys "B" Basketball (JV) \$300 Girls "B" Basketball (JV)
\$300 Boys Baseball \$275 Girls Softball \$275 Soccer "A" \$300 Soccer "B" (JV) \$20

Notes: Uniforms

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description

S11. Other Instruction (continued)

218. 1000-9200-2700-52280-1000 Medi/FICA

S11. Total Other Instruction

S12. Food Service Operations

- 219. 2930-0000-3100-51180-9000 Salaries
- 220. 2930-0000-3100-51232-9000 Substitute Wages
- 221. 2930-0000-3100-52180-9000 Support Staff Health Ins
- 222. 2930-0000-3100-52230-9000 Substitute Medi/FICA
- 223. 2930-0000-3100-52280-9000 Medi/FICA
- 224. 2930-0000-3100-52630-9000 Substitute Unemployment Ins
- 225. 2930-0000-3100-52680-9000 Unemployment Ins
- 226. 2930-0000-3100-52730-9000 Substitute Workers Comp
- 227. 2930-0000-3100-52780-9000 Workers Comp
- 228. 2930-0000-3100-53000-9000 Contracted Services
- 229. 2930-0000-3100-53300-9000 Training/Professional Development/Confer
- 230. 2930-0000-3100-54300-9000 Repair and Maintenance
- 231. 2930-0000-3100-55800-9000 Employee Travel
- 232. 2930-0000-3100-56230-9000 Propane Gas
- 233. 2930-0000-3100-56300-9000 Food for Lunch
- 234. 2930-0000-3100-56310-9000 Non Food Supplies
- 235. 2930-0000-3100-57301-9000 Supply Equipment
- 236. 2930-0000-3100-58000-9000 Miscellaneous

Notes: Thanksgiving

- 237. 2930-0000-3130-56300-9000 Food for Breakfast
- 238. 2930-0000-3130-56310-9000 Breakfast Supplies
- 239. 2930-0000-3130-57301-9000 Breakfast Equipment

Total S12. Food Service

S16. Total Expenditure Request

	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
	\$0.00	\$46.00	\$0.00	\$46.00	\$0.00
S11. Total Other Instruction	\$11,387.06	\$15,270.37	\$5,860.24	\$15,470.37	\$200.00
219. 2930-0000-3100-51180-9000 Salaries	\$27,625.80	\$25,033.45	\$12,985.42	\$25,786.80	\$753.35
220. 2930-0000-3100-51232-9000 Substitute Wages	\$206.64	\$1,000.00	\$50.68	\$1,000.00	\$0.00
221. 2930-0000-3100-52180-9000 Support Staff Health Ins	\$9,393.11	\$10,129.03	\$5,722.07	\$10,581.49	\$452.46
222. 2930-0000-3100-52230-9000 Substitute Medi/FICA	\$15.80	\$62.00	\$3.88	\$62.00	\$0.00
223. 2930-0000-3100-52280-9000 Medi/FICA	\$2,113.39	\$1,915.06	\$993.36	\$1,972.69	\$57.63
224. 2930-0000-3100-52630-9000 Substitute Unemployment Ins	\$1.45	\$2.00	\$0.41	\$2.00	\$0.00
225. 2930-0000-3100-52680-9000 Unemployment Ins	\$84.01	\$84.00	\$17.03	\$96.00	\$12.00
226. 2930-0000-3100-52730-9000 Substitute Workers Comp	\$7.89	\$44.00	\$1.94	\$44.00	\$0.00
227. 2930-0000-3100-52780-9000 Workers Comp	\$1,059.24	\$956.28	\$639.93	\$985.06	\$28.78
228. 2930-0000-3100-53000-9000 Contracted Services	\$475.00	\$0.00	\$0.00	\$0.00	\$0.00
229. 2930-0000-3100-53300-9000 Training/Professional Development/Confer	\$47.00	\$500.00	\$247.00	\$500.00	\$0.00
230. 2930-0000-3100-54300-9000 Repair and Maintenance	\$0.00	\$1,000.00	\$1,807.60	\$1,200.00	\$200.00
231. 2930-0000-3100-55800-9000 Employee Travel	\$0.00	\$165.00	\$77.68	\$165.00	\$0.00
232. 2930-0000-3100-56230-9000 Propane Gas	\$960.21	\$1,500.00	\$440.41	\$1,300.00	(\$200.00)
233. 2930-0000-3100-56300-9000 Food for Lunch	\$12,514.48	\$16,000.00	\$7,810.32	\$16,000.00	\$0.00
234. 2930-0000-3100-56310-9000 Non Food Supplies	\$459.00	\$500.00	\$327.33	\$500.00	\$0.00
235. 2930-0000-3100-57301-9000 Supply Equipment	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00
236. 2930-0000-3100-58000-9000 Miscellaneous	\$556.51	\$750.00	\$270.50	\$600.00	(\$150.00)
Notes: Thanksgiving					
237. 2930-0000-3130-56300-9000 Food for Breakfast	\$3,710.68	\$5,000.00	\$2,199.82	\$5,000.00	\$0.00
238. 2930-0000-3130-56310-9000 Breakfast Supplies	\$114.00	\$300.00	\$0.00	\$100.00	(\$200.00)
239. 2930-0000-3130-57301-9000 Breakfast Equipment	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
Total S12. Food Service	\$59,344.21	\$65,540.82	\$33,595.38	\$66,495.04	\$954.22
S16. Total Expenditure Request	\$1,732,374.32	\$1,888,381.97	\$918,213.09	\$1,974,857.09	\$82,266.78

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description

Anticipated Revenue

	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
State Share					
240. 1000-0000-0000-43111-0000 State EPS Allocation	(\$39,763.02)	(\$25,000.00)	(\$38,732.22)	(\$55,000.00)	(\$30,000.00)
Local Share					
241. 1000-0000-0000-41211-0000 Local EPS Allocation	(\$3,614.82)	(\$899,076.21)	\$0.00	(\$914,430.46)	(\$15,354.25)
242. 1000-0000-0000-41213-0000 Additional Local Appropriation	\$0.00	(\$836,805.76)	\$0.00	(\$838,931.59)	(\$2,125.83)
243. 1000-0000-0000-41215-0000 Local Nutrition Allocation	\$0.00	(\$28,000.00)	\$0.00	(\$41,995.04)	(\$13,995.04)
Balance Forward					
244. 1000-0000-0000-45000-0000 Balance Forward	\$0.00	(\$75,000.00)	\$0.00	(\$100,000.00)	(\$25,000.00)
TOTAL EPS REVENUE	(\$43,377.84)	(\$1,863,881.97)	(\$38,732.22)	(\$1,950,357.09)	(\$86,475.12)

Local Nutrition Allocation

245. 2930-0000-0000-41611-0000 Daily Sales-School Lunch Program	(\$6,819.25)	(\$8,500.00)	(\$2,661.15)	(\$8,500.00)	\$0.00
246. 2930-0000-0000-41612-0000 Daily Sales-School Breakfast Program	(\$965.00)	(\$2,000.00)	(\$476.00)	(\$2,000.00)	\$0.00
247. 2930-0000-0000-44551-0000 State Lunch Subsidy	(\$11,126.47)	(\$9,500.00)	(\$2,031.15)	(\$9,500.00)	\$0.00
248. 2930-0000-0000-44554-0000 State Breakfast Subsidy	(\$4,574.24)	(\$4,500.00)	(\$1,357.88)	(\$4,500.00)	\$0.00

Total School Lunch Revenue

TOTAL REVENUE	(\$66,862.80)	(\$1,888,381.97)	(\$45,258.40)	(\$1,974,857.09)	(\$86,475.12)
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Reserve Accounts

School Bus Reserve					
249. 4000-0000-0000-33013-0000 School Bus Reserve Fund Balance	(\$20,000.00)	\$0.00	(\$20,000.00)	(\$40,000.00)	(\$40,000.00)
250. 4000-0000-0000-45206-0000 Local Allocation School Bus Reserve	\$0.00	\$0.00	\$0.00	(\$10,000.00)	(\$10,000.00)

Total School Bus Reserve

TOTAL REVENUE	(\$20,000.00)	\$0.00	(\$20,000.00)	(\$50,000.00)	(\$50,000.00)
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UpStarts Account

251. 4000-0000-0000-33010-0000 Building Reserve (Upstarts) Fund Balance	(\$42,018.66)	\$0.00	(\$42,018.66)	(\$41,689.59)	(\$41,689.59)
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Total Building Reserve

TOTAL REVENUE	(\$42,018.66)	\$0.00	(\$42,018.66)	(\$41,689.59)	(\$41,689.59)
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Brooksville Elementary School 2019 - 2020 Final

Account Number / Description	2 Years Prior Actual 7/1/2017 - 6/30/2018	1 Year Prior Adopted 7/1/2018 - 6/30/2019	1 Year Prior Act to Date 7/1/2018 - 6/30/2019	Budget Total 7/1/2019 - 6/30/2020	Budget Difference 7/1/2019 - 6/30/2020
Grounds Improvement Reserve					
252. 4000-0000-0000-33012-0000 Grounds Improvement Fund Balance	(\$45,268.00)	\$0.00	(\$45,268.00)	(\$35,000.00)	(\$35,000.00)
Total Grounds Improvement Rsrv	(\$45,268.00)	\$0.00	(\$45,268.00)	(\$35,000.00)	(\$35,000.00)
Septic System Reserve					
253. 4000-0000-0000-33014-0000 Septic System Reserve Fund Balance	(\$20,000.00)	\$0.00	(\$20,000.00)	(\$20,000.00)	(\$20,000.00)
254. 4000-0000-0000-45207-0000 Local Allocation Septic System Reserve	\$0.00	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)
Total Septic System Reserve	(\$20,000.00)	\$0.00	(\$20,000.00)	(\$25,000.00)	(\$25,000.00)
Total Reserve Accounts	(\$127,286.66)	\$0.00	(\$127,286.66)	(\$151,689.59)	(\$151,689.59)

Brooksville Budget & Advisory Report 2019

January 25, 2019

Another year has come and gone and we're again asking the citizens of Brooksville to weigh in on their Town's annual budget. This year's municipal budget request is up by about 7%, a little higher than normal. Some of this is due to increasing costs and some is due to various one-time expenses. Here are a few of the items that came before the Budget & Advisory Committee this year:

Due to higher than anticipated expenses in 2018, the request for the Winter Roads account for this year went from \$180,000 to \$225,000, probably a more realistic estimate. This is all weather related, and anything left over in this continuing account will be used toward next year's expenses.

Last year the Town voted to put \$5,000 in a reserve account toward the replacement of the floor at the Community Center. We are recommending an additional \$5,000 for this year. In addition to this, the hard-working members of the Community Center Committee have raised over \$20,000 in additional funds. They have received some estimates and are preparing to put the project out to bid.

The Fire Department is requesting just over \$23,000 to pay for four more air packs which gives the Department a total of eight up-to-date air packs, which should take care of this need for many years to come.

Last year we set aside \$4,000 from watercraft excise for a survey of the South Wharf Road. That survey has been completed and is available for viewing at the Town House. This year we are recommending \$10,000 for the Public Shore Access account to be used for improvements to parking and access at the west end of the road.

The Comprehensive Plan Committee has been working on required updates to Brooksville's comprehensive plan for a long time and the Selectmen are requesting \$18,000 for expenses necessary to complete this work.

We are again recommending \$10,000 for the Salt Shed Reserve Account which would bring the total in that account to over \$100,000. There is considerable interest in undertaking this project and it may come before the voters at next year's Town Meeting.

In closing, we would like to extend our appreciation to all members of Town committees and organizations who give so generously of their time and help make our town a better place. And to all residents of Brooksville: This is your Town. Take care of it, cherish it and stay involved.

Respectfully submitted,

Matthew Freedman, Chair
Pam Storm, Secretary

Andy Ladd
Earl Clifford, Jr.

John Kimball
Dana Hooper

David Zachow

Town of Brooksville
2019 Annual Town Warrant

To Gayle M Clifford, Resident of Brooksville in the County of Hancock,

Greetings. *In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Brooksville, in said County, qualified by law to vote in Town affairs, to meet at the Brooksville Public Service Building at 10:00 AM on Monday the fourth (4th) day of March, A.D., 2019 and at the Brooksville Elementary School at 7:00 PM on Tuesday the fifth (5th) day of March to vote on the following Articles:*

M1. To Elect a Moderator by written ballot as provided in 30-A M.R.S.A. 2524(2).

M2. To choose by secret ballot the following officers for the ensuing year: one Selectman, Assessor, and Overseer of the Poor, Tax Collector, Treasurer, Town Clerk, Municipal Fire Chief, Road Commissioner, Budget and Advisory Committee members, School Board members, and Planning Board members.

The Registrar of Voters hereby gives notice that she will be in session at the Brooksville Public Service Building at 10:00 AM on Monday the fourth (4th) day of March, A.D., 2019 and at 6:30PM at the Brooksville Elementary School Tuesday the fifth (5th) day of March, A.D., 2019, for the purpose of updating the Voters list.

School Warrant Articles

S1. To see if the town will authorize the School Committee to provide one transportation route for as many secondary students as possible based on the school's policy and budget.

S2. To see if the town will authorize the School Committee to expend state and federal funds and other receipts to operate the schools for the period July 1, 2019 to June 30, 2020.

S3. To see if the town will authorize the School Committee to carry forward any surplus verified by the audit from the 2017-2018 fiscal year budget to be used to reduce the tax commitment for the 2019-2020 budget.

S4. To see what sum the town will authorize the School Committee to expend for System Administration Services for the July 1, 2019 to June 30, 2020 fiscal year.

School Committee Services	
Office of the Supt. Services	
Contingency	
School Committee Recommends:	\$96,437.21

S5. To see what sum the town will authorize the School Committee to expend for Student Transportation Services for the July 1, 2019 to June 30, 2020 fiscal year.

School Committee Recommends: \$96,655.76

S6. To see what sum the town will authorize the School Committee to expend for Regular Instructional Services for the July 1, 2019 to June 30, 2020 fiscal year.

Elementary Instructional Services
Regular Secondary Program
Gifted and Talented Program
School Committee Recommends: \$1,186,474.95

S7. To see what sum the town will authorize the School Committee to expend for Student and Staff Support Services for the July 1, 2019 to June 30, 2020 fiscal year.

Guidance Services
Library Services
Student Health Services
Instructional Staff Training
Curriculum Development
School Committee Recommends: \$44,153.09

S8. To see what sum the town will authorize the School Committee to expend for School Administration for the July 1, 2019 to June 30, 2020 fiscal year.

School Committee Recommends: \$113,436.64

S9. To see what sum the town will authorize the School Committee to expend for Facilities Maintenance for the July 1, 2019 to June 30, 2020 fiscal year.

School Committee Recommends: \$165,892.10

S10. To see what sum the town will authorize the School Committee to expend for Special Education for the July 1, 2019 to June 30, 2020 fiscal year.

Special Education Program
Office of the Director of Special Education Services
School Committee Recommends: \$189,841.93

S11. To see what sum the town will authorize the School Committee to expend for Other Instruction for the July 1, 2019 to June 30, 2020 fiscal year.

Summer School Program
Co-Curricular Activities
Extra-Curricular Activities
School Committee Recommends: \$15,470.37

S12. To see what sum the town will authorize the School Committee to expend for All Other Expenditures for the July 1, 2019 to June 30, 2020 fiscal year.

Food Service Operations
School Committee Recommends: \$66,495.04

S13. To see what sum the town will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (Recommend: \$969,460.46) for the July 1, 2019 to June 30, 2020 fiscal year and to see what sum the town will raise as the town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, Section 15688.

School Committee Recommends: \$914,430.46

"Explanation: The school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars"

Note: The total allocation amount in this Article (which includes an amount of state subsidy) is an estimate. If the state calculates a higher amount of state subsidy revenue, the school department will use the calculated amount of state subsidy in its actual budget, and a correspondingly lower amount of balance forward and other miscellaneous revenues. These adjustments will not increase the expenditures authorized in this budget.

S14. (Written Ballot Required) To see what sum the town will raise and appropriate in additional local funds for school purposes for the July 1, 2019 to June 30, 2020 fiscal year. Recommend \$838,931.59, which exceeds the State's Essential Programs and Services allocation model by \$838,931.59 as required to fund the budget recommended by the school committee.

School Committee Recommends: \$838,931.59

(In order to maintain current educational programs and offerings, the school committee recommends raising the \$838,931.59 in additional funds, which exceeds the State's Essential Programs and Services funding model by \$838,931.59)

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

S15. To see what sum the town will raise and appropriate for local nutrition allocation purposes (the school lunch program) for the July 1, 2019 to June 30, 2020 fiscal year.

School Committee Recommends: \$41,995.04

S16. To see what sum the town will authorize the school committee to expend for the fiscal year beginning July 1, 2019 and ending June 30, 2020 from the school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy, and other receipts for the support of schools.

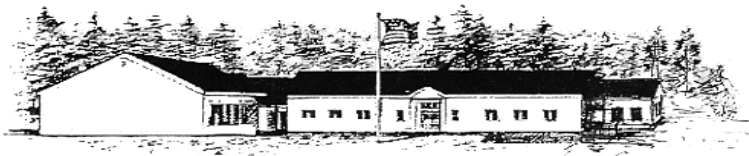
School Committee Recommends: \$ 1,974,857.09

S17. To see if the Town will vote to raise \$5,000 for the Septic Reserve Account, bringing it to \$30,000.00 in 2020

School Committee Recommends: \$5,000.00

S18. To see if the town will raise \$10,000.00 for the School Bus Reserve Account, bringing it to \$40,000.00 in 2020.

School Committee Recommends: \$10,000.00



Town Articles follow

Town Articles

M3. To see what the Town will vote as compensation for the following officers: Three Selectmen, Town Clerk, Tax Collector, and Treasurer, with other compensations to be agreed upon by Selectmen: Road Commissioner, School Committee members, Budget and Advisory Committee members, Municipal Fire Chief, and Planning Board members, Town Secretary, Harbormaster, Constable, Animal Control Officer, Sealer of Weights and Measures, Registrar of Voters, Emergency Management Director, Code Enforcement Officer, Plumbing Inspector and Health Officer.

Request:

Selectperson	\$ 5,775.00
Selectperson	\$ 5,775.00
Selectperson	\$ 5,775.00
with additional \$1,000.00 stipend going to the Chairperson of the Select Board	
Tax Collector	\$16,100.00
Treasurer	\$13,040.00
Town Clerk	\$8,550.00

Leave all other compensations to Select Board.

Budget & Advisory Committee Recommends: YES

M4. To see if the Town will vote to raise and appropriate \$ 135,000.00 for the **Current Administration Account**.

Budget & Advisory Committee Recommends: \$ 135,000.00 *with \$40,000.00 from tax commitment, \$70,000.00 excise and \$25,000.00 surplus*

M5. To see if the Town will vote to raise and appropriate \$18,000.00 for the purpose of completing the update to the current **Comprehensive Plan**.

Budget & Advisory Committee Recommends: \$ 18,000.00 *with \$8,000.00 from tax commitment, and \$10,000.00 surplus*

M6. To see if the Town will vote to raise and appropriate \$ 4,000.00 for the **Employee Health Trust Account** for 2019. (c/o account)

Budget & Advisory Committee Recommends: \$ 4,000.00 *from excise*

M7. To see if the Town will vote to raise and appropriate \$ 10,000.00 for qualified employees who choose to **Opt Out** of the Maine Municipal Associations' Employee Health Trust, currently offered. (*This would reimburse Medical expenses, up to \$4,000.00, of those qualified employees who are insured by other carriers.*) (c/o account)

Budget & Advisory Committee Recommends: \$10,000.00

M8. To see if the Town will vote to raise and appropriate \$ 2,200.00 for the **Animal Control Account** for expenses of the Animal Control Officer. (c/o account)

Budget & Advisory Committee Recommends: \$2,200.00

M9. To see if the Town will vote to raise and appropriate \$ 2,000.00 for the **Code Enforcement Officer Account.** (c/o account)

Budget & Advisory Committee Recommends: \$2,000.00

M10. To see if the Town will vote to raise and appropriate \$ 3,392.00 for the 2019 **Maine Municipal Association Dues.**

Budget & Advisory Committee Recommends: \$ 3,392.00

M11. To see if the Town will vote to raise and appropriate \$ 850.00 for the 2019 **Hancock County Planning Commission Annual Dues.**

Budget & Advisory Committee Recommends: \$ 850.00

M12. To see if the Town will vote to raise and appropriate \$ 3,000.00 for the **Legal Account.** (c/o account)

Budget & Advisory Committee Recommends: \$ 3,000.00 *with \$2,000.00 from tax commitment and \$1,000.00 Surplus*

M13. To see if the Town will vote to raise and appropriate \$ 17,500.00 for Town's share of the **Social Security/ Medicare Plan.**

Budget & Advisory Committee Recommends: \$ 17,500.00 *with \$13,500.00 from excise and \$4,000.00 Surplus*

M14. To see if the Town will vote to raise and appropriate \$ 7,000.00 for the 2019 Insurance Account, which includes **Worker's Compensation, Unemployment Act and Public Officials Liability** for Town Employees. (c/o account)

Budget & Advisory Committee Recommends: \$7,000.00 *with \$6,000.00 from tax commitment and \$1,000.00 excise*

M15. To see if the Town will vote to raise and appropriate \$10,000.00 for the **Property Revaluation Reserve** account. (c/o account)

Budget & Advisory Committee Recommends: \$ 10,000.00 *from surplus*

M16. To see if the Town will vote to raise and appropriate \$9,500.00 for professional assistance to the Assessors for **updating the Town property valuation and maps.**

Budget & Advisory Committee Recommends: \$ 9,500.00 *with \$4,500.00 from tax commitment and \$5,000.00 from surplus*

M17. To see if the Town will vote to raise and appropriate \$ 7,000.00 for the **Brooksville Public Library Association, Inc.**

Budget & Advisory Committee Recommends: \$ 7,000.00

M18. To see if the Town will vote to raise and appropriate \$ 20,000.00 for the **Sedgwick/Brooksville Town Landing Account.** *(The jointly owned access to Walker Pond) (c/o account)*

Budget & Advisory Committee Recommends: \$ 20,000.00 with \$16,000.00 from tax commitment and \$4,000.00 surplus

M19. To see if the Town will vote to raise and appropriate \$ 3,000.00 for the **Brooksville Athletic Field Account.** *(c/o account)*

Budget & Advisory Committee Recommends: \$ 3,000.00

M20. To see if the Town will vote to raise and appropriate \$ 5,500.00 for the **Street Light Account.**

Budget & Advisory Committee Recommends: \$ 5,500.00

M21. To see if the Town will vote to raise and appropriate \$ 32,000.00 for the **Public Service Building Account.** *(c/o account)*

Budget & Advisory Committee Recommends: \$ 32,000.00

M22. To see what sum if any the Town will vote to raise and appropriate for **Maintenance and Repair of the Brooksville Public Service Building.** *(c/o account)*

Budget & Advisory Committee Recommends: \$ 5,000.00

M23. To see what sum if any the Town will vote to raise and appropriate to be paid to the Town of Blue Hill for use of the **Blue Hill/Surry Transfer Station** Disposal Facility. Request \$95,000.00.

Budget & Advisory Committee Recommends: \$ 95,000.00

M24. To see if the Town will vote to raise and appropriate \$ 8,000.00 for the **Septic Waste Disposal Site Fee Account.**

Budget & Advisory Committee Recommends: \$ 8,000.00 with \$5,000.00 from tax commitment and \$3,000.00 surplus

M25. To see if the Town will vote to create a **Broadband Committee** with an Account currently funded by a grant received from The Island Institute in 2018. *(c/o account)*

Budget & Advisory Committee Recommends: YES

M26. To see if the Town will vote to authorize the Selectmen to sell a 2.43 acre parcel of land located off Young's Point Rd, recognized as Map. 18, Lot 43C.

Budget & Advisory Committee Recommends: YES

M27. To see if the Town will vote to raise and appropriate \$ 23,500.00 for the loan the **BVFD** took out for the balance due on the **Air Packs purchase in 2018**, this replaced 4 obsolete units.

Budget & Advisory Committee Recommends: \$ 23,500.00 with \$13,500.00 from tax commitment and \$10,000.00 surplus

M28. To see if the Town will vote to raise and appropriate up to \$ 35,000.00 for the general operating expenses and alerting system of the **Brooksville Volunteer Fire Department Inc.** (c/o account)

Budget & Advisory Committee Recommends: \$ 35,000.00 with \$30,000.00 from tax commitment and \$5,000.00 from surplus

M29. To see if the Town will vote to raise and appropriate \$ 2,138.86 for the **2019 Hancock County RCC/911** annual dispatching fees.

Budget & Advisory Committee Recommends: \$ 2,138.86

M30. To see if the Town will vote to raise and appropriate \$ 2,000.00 for the **Support of the Poor Account.**

Budget & Advisory Committee Recommends: \$ 2,000.00 from surplus

M31. To see if the Town will vote to raise and appropriate \$ 56,000.00 for the **Highway & Bridge Maintenance Account.** This account will include regular highway & bridge maintenance as well as ditching & shoulder work, brush removal, and mowing. (c/o account)

Budget & Advisory Committee Recommends: \$ 56,000.00 with \$40,000.00 from excise and \$16,000.00 surplus

M32. To see if the Town will vote to raise and appropriate \$ 18,000.00 from excise, for the **Tar, Filler and Patch - Road Maintenance Account.** This account will include minor repair and upkeep of Town roads. (c/o account)

Budget & Advisory Committee Recommends: \$ 18,000.00 with \$11,000.00 from tax commitment and \$7,000.00 excise

M33. To see if the Town will authorize the Select Board to expend up to \$130,000.00 toward applying **Hot-Top and Resurfacing** town roads.

Budget & Advisory Committee Recommends: \$130,000.00 with \$55,000.00 from URIP, \$10,000.00 tax commitment, \$30,000.00 Excise and \$35,000.00 Surplus

M34. To see if the Town will vote to raise and appropriate \$10,000.00 to add to the **Salt Shed Reserve Account** (c/o account)

Budget & Advisory Committee Recommends: \$ 10,000.00

M35. To see what action the Town will take in regards to hourly wages paid on the Town roads for labor and equipment.

Budget & Advisory Committee Recommends:

Labor	\$ 13.00
Operator	15.50
Summer Truck	25.00
Winter Operator	17.00
Plow, Sander & Truck	70.00
Pick up, plow & sand gear	45.00
Road Commissioner	20.00

M36. To see if the Town will vote to raise and appropriate \$225,000.00 *plus Park Fee Revenue* for the **2019-2020 Winter Roads Account**, including snow removal, sanding and stockpiling sand. (c/o account)

Budget & Advisory Committee Recommends: \$225,000.00 *with \$160,000.00 from tax commitment, 30,000.00 auto excise and \$35,000.00 surplus*

M37. To see if the Town will vote to raise and appropriate \$ 10,000.00 for the current **Public Shore Access Account**. *This would be used for improvement to the west end of the **South Wharf Road**, to improve parking and access* (c/o account)

Budget & Advisory Committee Recommends: \$10,000.00 *with \$4,000 from excise and \$6,000.00 from surplus*

M38. To see if the Town will vote pursuant to 23 M.R.S.A. § 2953, that orders of the municipal officers, with respect to the closing of roads to winter maintenance, shall be a final determination.

Budget & Advisory Committee Recommends: YES

M39. To see if the Town will vote to raise and appropriate \$10,000.00 for the operating expense and maintenance cost of the **Brooksville Community Center**. (c/o account)

Budget & Advisory Committee Recommends: \$ 10,000.00 *with \$8,000 from tax commitment and \$2,000.00 from surplus*

M40. To see if the Town will vote to raise and appropriate \$ 5,000.00 for the **Brooksville Community Center Building Reserve** account bringing the total to \$10,000.00, which they intend to use in 2019 toward the replacement of the wood floor.

Budget & Advisory Committee Recommends: \$ 5,000.00

M41. To see if the Town will vote to raise and appropriate \$ 5,000.00 (\$5.00 per lot) to support the **2019 annual maintenance of the Town Cemeteries' lots.**

Budget & Advisory Committee Recommends: \$ 5,000.00

M42. To see if the Town will vote to raise and appropriate \$ 1,000.00 in support of the **Brooksville Historical Society**

Budget & Advisory Committee Recommends: \$ 1,000.00

M43. To see if the Town will vote to authorize the Select Board to obligate the Town in regards to **Tax Anticipation Loans**, if necessary. Request \$ 5,000.00 to cover any interest and charges a tax anticipated loan incurs.

Budget & Advisory Committee Recommends: \$ 5,000.00

M44. To see if the Town will vote to authorize the Select Board to spend up to 25% of the budgeted amount in each budget category of the current annual budget during the period from the beginning of the next fiscal year to the next annual town meeting.

Budget & Advisory Committee Recommends: YES

M45. To see if the Town will vote to charge **interest on** any and/or all **unpaid taxes** after **October 31, 2019** at the State of Maine allowable rate. (*8% as of Dec. 31, 2018*)

Budget & Advisory Committee Recommends: *State maximum allowable rate*

M46. To see if the Town will vote to authorize the Select Board to establish **Investment Accounts**, within the laws of the State of Maine, during certain months of the municipal year as determined by the Selectmen. The purpose of such accounts is to utilize interest on funds during this time period.

Budget & Advisory Committee Recommends: YES

M47. To see if the Town will vote to authorize the Select Board and Treasurer, on behalf of the Town, to sell and dispose or lease any or all real estate it may acquire by virtue of foreclosed tax lien mortgages by advertising and accepting sealed bids, and to execute quit claim deeds for such property. Except that the Municipal Officers shall use the special sale process required by 36 M.R.S § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Budget & Advisory Committee Recommends: YES

M48. To see if the Town will authorize the Select Board to accept any and all **donations** to the Town of Brooksville.

Budget & Advisory Committee Recommends: YES

M49. To see if the Town will authorize the Select Board to sell or dispose of surplus personal property with an estimated value of \$ 6,000.00 or less on such terms and conditions as they deem in the best interest of the Town of Brooksville.

Budget & Advisory Committee Recommends: YES

M50. To see if the Town will authorize the Select Board to carry forward any remaining balances as verified by the audit for the fiscal year ending December 31, 2018 to the following **Continuing Accounts**:

- Brooksville Legal Account
- Brooksville Salt Shed Account
- Brooksville Athletic Field Account
- Brooksville Shore Access Project Account
- Sedgwick-Brooksville Town Landing Account
- Brooksville Public Access Account
- Brooksville 2018 Bicentennial Celebration Account
- Computer, Copier Supplies & Equipment Account
- Brooksville Coastal Waters Account
- Coastal Waters - Float Replacement Reserve Account
- Coastal Waters - Dinghy and Boat and Maintenance Reserve Account
- Brooksville Animal Control Account
- Brooksville Planning & Code Enforcement Account
- Brooksville Ordinance Review & Update Account
- Brooksville Community Center Account
- Brooksville Plumbing Inspector and Permit Account
- Town Revaluation Reserve Account
- Disaster, Weather Emergency, etc. for Unanticipated Expenses Account
- Highway & Bridge Maintenance Account
- Annual Paving Project Account
- State URIP Funds
- Winter Road Maintenance and Repair Account
- Tar and Cold Patch Repair Account
- Brooksville Volunteer Fire Dept. Account
- Brooksville Volunteer Fire Dept. Capital Reserve Fire Truck Account
- Brooksville Fire Station Construction Reserve Account
- Brooksville Hepatitis Account
- Brooksville Veteran Burial Lot Renovation Account
- Brooksville Comprehensive Plan Account
- Brooksville Public Service Building Account
- Town Office Addition Reserve Account
- Brooksville Public Service Building Maintenance Reserve Account
- Employee Health Insurance Trust Accounts
- Employee Opt out of provided Health Insurance Accounts
- Brooksville WC, UC and Public Officials Liability Insurance Account

Local Road Assistance/ Urban-Rural Initiative Program Revenue Account
Brooksville Cemetery Trust Fund Accounts
Mount Rest Cemetery Old Section Account
Community Center Building Reserve Account
Broadband Account

Budget & Advisory Committee Recommends: YES

M51. To see if the Town will vote to accept all **State of Maine funds** as so listed in the following categories:

Municipal Revenue Sharing
Local Road Assistance / Urban-Rural Initiative Program Revenues
State Aid to Education (including Federal pull-through Funds & Property Tax Relief)
Public Library State Aid Per Capita
Civil Emergency Funds (Emergency Management Assistance)
Snowmobile Registration Money
Tree Growth Reimbursement
Veteran's Reimbursement
General Assistance Reimbursement
State Grants or Other Funds (this category includes all State funds not included above)

Budget & Advisory Committee Recommends: YES

M52. To see if the Town will authorize the Select Board to enter into a **Loader/Backhoe** lease or rent contract for 2019.

Budget & Advisory Committee Recommends: YES

M53. To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. §506.

Budget & Advisory Committee Recommends: YES

M54. To see if the Town will vote to set the interest rate at 3% to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. § 506-A.

Budget & Advisory Committee Recommends: YES

M55. To see if the Town will vote to raise and appropriate \$ 4,025.00 in support of **Northern Light Homecare & Hospice.**

Budget & Advisory Committee Recommends: \$ 4,025.00

M56. To see if the Town will vote to raise and appropriate \$ 1,500.00 in support of **HOSPICE of Hancock County.**

Budget & Advisory Committee Recommends: \$ 1,500.00

M57. To see if the Town will vote to raise and appropriate \$ 1,825.00 in support of **Eastern Area Agency on Aging.**

Budget & Advisory Committee Recommends: \$ 1,825.00

M58. To see if the Town will vote to raise and appropriate \$21,417.00 in support of **Peninsula Ambulance Corps.**

Budget & Advisory Committee Recommends: \$ 21,417.00

M59. To see if the Town will vote to raise and appropriate \$ 1,000.00 in support of **Down East YMCA.**

Budget & Advisory Committee Recommends: \$ 1,000.00

M60. To see what sum, if any, the Town will vote to raise and appropriate in support **Downeast Community Partners** *formally Washington-Hancock Community Agency.* Request \$ 3,945.00.

Budget & Advisory Committee Recommends: \$ 3,945.00

M61. To see if the Town will vote to raise and appropriate \$ 2,600.00 in support of **Blue Hill Society for Aid to Children.**

Budget & Advisory Committee Recommends: \$ 2,600.00

M62. To see if the Town will vote to raise and appropriate \$ 585.00 in support of **WIC.**

Budget & Advisory Committee Recommends: \$ 585.00

M63. To see if the Town will vote to raise and appropriate \$ 137.00 in support of **Community Health and Counseling Services.**

Budget & Advisory Committee Recommends: \$ 137.00

M64. To see if the Town will vote to raise and appropriate \$ 100.00 in support of **Blue Hill Peninsula Chamber of Commerce.**

Budget & Advisory Committee Recommends: \$ 100.00

M65. To see if the Town will vote to raise and appropriate \$ 300.00 in support of **Yesterday's Child.**

Budget & Advisory Committee Recommends: \$ 300.00

M66. To see if the Town will vote to raise and appropriate \$ 100.00 in support of **Penobscot East.**

Budget & Advisory Committee Recommends: \$ 100.00

M67. To see if the Town will vote to raise and appropriate \$ 934.00 in support of **Lifeflight.**

Budget & Advisory Committee Recommends: \$ 934.00

M68. To see if the Town will vote to authorize the Selectmen to notify DMR that the Town wishes to exercise its exclusive rights to the alewives in the Town of Brooksville during the time period 01/01/2019 to 12/31/2019.

(Presented by the Fish Committee, established at Annual Town Meeting on March 2016. This is required by the State in order for the Town to oversee the management of the alewife migration in Brooksville. This would have to appear each year in annual town meeting record as approved or failed.)

M69. To see if the Town will vote to raise and appropriate \$ 4,000.00 for the **Brooksville Coastal Waters Account** from Watercraft Excise.

Budget & Advisory Committee Recommends: \$ 4,000.00

Given under our hands at Brooksville, Maine this 20th day of February, A.D. 2019.

Attested: Amber Bakeman

Town Clerk

John H Gray, Chairman

Richard M Bakeman

Horace A Snow

Brooksville Selectmen



Even before automobiles, cell towers, satellite dishes, telephone lines, or electric poles - it was still beyond words!

TOWN OF BROOKSVILLE

COUNTY OF HANCOCK

STATE OF MAINE

CANDIDATES FOR OFFICE AT THE BROOKSVILLE TOWN ELECTIONS ON MARCH 4, 2019

MAKE A CROSS (X) OR A CHECKMARK (✓) IN THE SQUARE TO THE LEFT OF THE NAME OF THE CANDIDATE YOU WISH TO VOTE FOR. FOLLOW THE DIRECTIONS AS TO THE NUMBER OF CANDIDATES TO BE MARKED FOR EACH OFFICE. TO VOTE FOR A WRITE-IN CANDIDATE, MARK THE SQUARE TO THE LEFT OF THE WRITE-IN SPACE AND WRITE THE PERSON'S NAME.

IF YOU MAKE A MISTAKE, YOU MAY ASK FOR A NEW BALLOT. DO NOT ERASE OR CROSS OUT YOUR CHOICE.

POLLS WILL OPEN AT 10:00AM AND CLOSE AT 8:00PM

<p>FOR SELECTMAN, ASSESSOR & OVERSEER OF POOR THREE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> JOHN H GRAY <input type="checkbox"/> _____</p>	<p>FOR TREASURER ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> FREIDA L PEASLEY <input type="checkbox"/> _____</p>
<p>FOR TOWN CLERK ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> AMBER BAKEMAN <input type="checkbox"/> _____</p>	<p>FOR MUNICIPAL FIRE CHIEF ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> MATTHEW DOW <input type="checkbox"/> _____</p>
<p>FOR TAX COLLECTOR ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> YVONNE REDMAN <input type="checkbox"/> _____</p>	<p>FOR ROAD COMMISSIONER ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> MARK E BLAKE <input type="checkbox"/> _____</p>
<p>FOR BUDGET & ADVISORY COMMITTEE THREE YEAR TERM VOTE FOR THREE</p> <p><input type="checkbox"/> EARL CLIFFORD, JR <input type="checkbox"/> DANA HOOPER <input type="checkbox"/> ANDREW LADD <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____</p>	<p>FOR SCHOOL BOARD THREE YEAR TERM VOTE FOR TWO</p> <p><input type="checkbox"/> DESPE DODGE <input type="checkbox"/> BARBARA BLAKE-CHAPMAN <input type="checkbox"/> _____ <input type="checkbox"/> _____</p>
<p>FOR PLANNING BOARD THREE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> GERALD GRAY <input type="checkbox"/> _____</p>	<p align="center">THANK YOU FOR VOTING</p>



Coming off of Varnumville Rd in No. Brooksville

We hope you have enjoyed this Annual Report, you have reached the end of the road? Do you recognize it?



&



Counting



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Brooksville, Maine 04617**

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