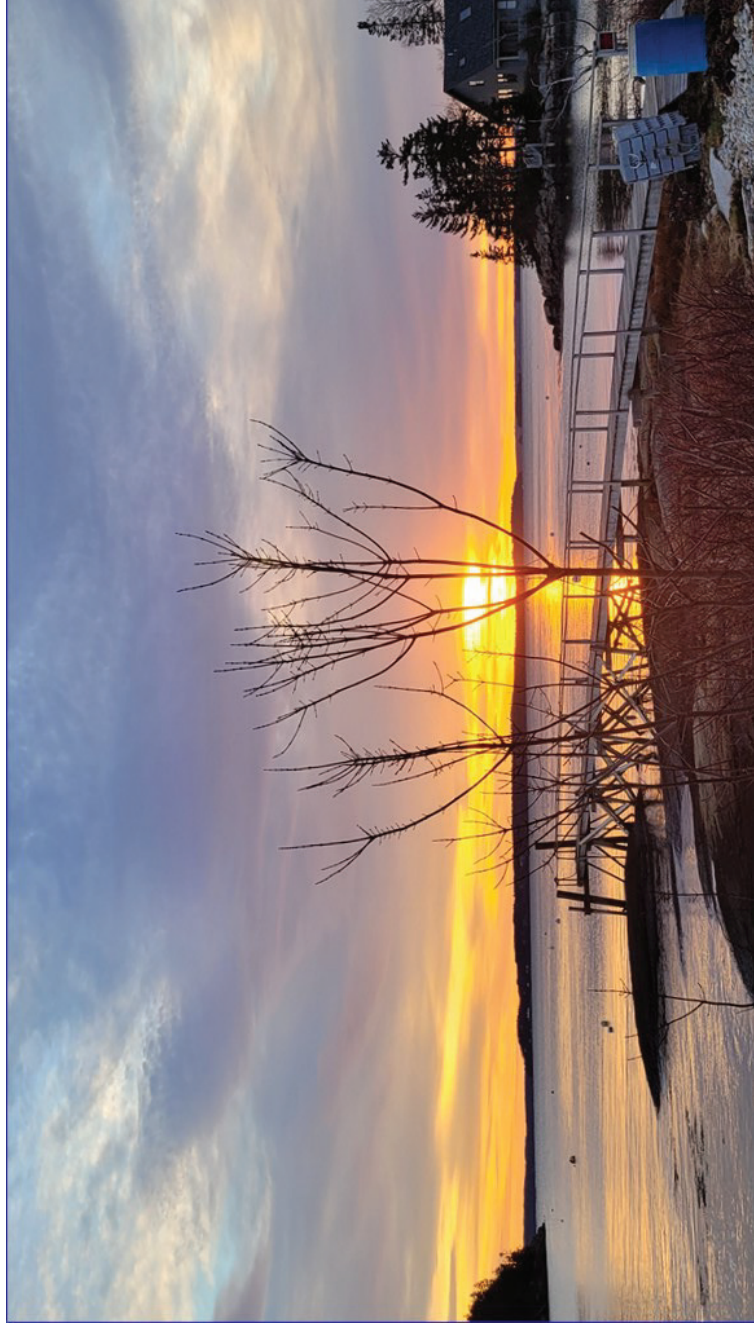


2021 Annual Report



Take a moment to just enjoy the view

Brooksville

2022	For Your Information			2022
phone 326-4518 - Brooksville Public Service Building - fax 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 Of		9-12		
Harbormaster - Debrae Bishop 207-664-4885				

Selectmen's 2022 Evening Meeting Schedule

January	6 & 20	July	7 & 21
February	3 & 17	August	4 & 18
March	3, 17 & 31	September	1, 15 & 29
April	14 & 28	October	13 & 27
May	12 & 26	November	10 & 24
June	9 & 23	December	8 & 22
		January 2023	5 & 19

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

Brooksville Planning Board 2022 Schedule

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

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, Reg Ruhlin	374-9927
ANIMAL CONTROL OFFICER, Darcy Snow	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

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2022 MUNICIPALITY OF BROOKSVILLE – MAINE 2022 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 **THURSDAY THE THIRTY-FIRST (31st) DAY OF March AT 7:00 PM UNTIL 8:00 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, 2021, 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
Thursday, March 31, 2022
From 7:00pm – 8:00 pm**

Assessors, Selectmen – Brooksville 2022

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
326-4873	Brooksville Post 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
326-4091	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
207-930-9921	Animal Control Officer
326-4578	Plumbing Inspector, John H Gray
207-479-1911	Municipal Fire Chief, Matthew Dow
207-479-7509	Road Commissioner, Mark Blake
207-837-1285	Health Officer, Doug Cowan

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



*Photos are a wonderful thing, recalling a moment or memory in time.
In this case of friends and years gone by...*

2021 List of Town Officers

Moderator
Town Selectman, Assessor, Overseer
Town Selectman, Assessor, Overseer
Town Selectman, Assessor, Overseer
Town Clerk – Registrar of Voters
Treasurer
Collector of Taxes
Road Commissioner
School Committee

Planning Board

Code Enforcement
Plumbing Inspector
Animal Control Officer
Municipal Fire Chief
Board of Appeals
Budget & Advisory Committee

Harbor Master
Harbor Committee

Municipal Auditor
Assessor's Agent
Health Officer

Names

Robert Vaughan
John H Gray, Chairman
Richard M Bakeman
Horace A Snow
Amber Bakeman
Freida L Peasley
Yvonne Redman
Mark Blake
Matthew Freedman, Chair.
Despe Lebel
Kalahn Pundt
Eliot Coleman
Barbara Blake-Chapman
Donald Condon, Chair.
Philip Wessel
Gerald Gray
Denis Blodgett
Chris Raphael
Darcy Snow, Alt
Joseph Devlin
John H Gray
Darcy Snow
Matthew Dow
Formed as needed
Matthew Freedman, Chair.
David Ciampa
Earl Clifford, Jr
Andrew Ladd
John Kimball
David Zachow
Debrae Bishop
Mark Shaughnessy, Chair.
Chris Bates
Donald Condon
Patrick Ryan
Robert Vaughan
Frank Peasley
Robert Fisher
James Wadman, CPA
Ellery Bane, RJD Appraisal
Doug Cowan

*Today and always we will
remember these 15 family members, neighbors and friends.*

July 12, 1936	Patricia Deetjen - 84	January 2, 2021
June 10, 1928	Mary L. Perkins – 92	January 10, 2021
February 28, 1936	Erline Estelle Black – 85	March 8, 2021
February 14, 1938	Philip Lynwood Farr – 83	March 22, 2021
April 28, 1952	Robert Lewis Campbell Jr. – 69	May 5, 2021
August 24, 1953	Brenda J Condon – 67	May 29, 2021
September 9, 1942	Dennis Parker Limeburner – 78	June 4, 2021
July 4, 2021	Moses Long	July 5, 2021
March 12, 1953	David Patrick Trowbridge – 68	July 24, 2021
June 2, 1949	Harry Russell Dischinger – 72	August 27, 2021
November 19, 1946	Gerald William Austin – 74	September 27, 2021
June 8, 1957	Peter L. Miller – 64	November 5, 2021
August 3, 1954	Mona Lee Kennedy – 67	November 13, 2021
August 11, 1993	Joseph Miles Jones – 28	December 26, 2021
October 7, 1931	Patricia R. True -90	December 29, 2021



2021 *The year that life was supposed to get back to normal. The effects of a Pandemic were to be a memory which we would be recovering. It did not turn out that way. However, as you will see here, life continued as did the loss that goes with it.*

Please take a moment to reflect on those listed above and the lives that they lived and shared.

You will find lives long lived, but some lived only to flicker, yet still making indelible impressions on all their life's light touched.

Remember them all and they will live Forever.

Brooksville is- but for a snippet of land here and there - an island, surrounded by Blues

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

**THE ANNUAL TOWN REPORT
204 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**



*June brings with it seas of Lupine,
filling fields with waves of blue.*

Brooksville
Celebrating 204 years as an Organized Town

As your Selectmen and Assessors, we present to you the 2021 Annual Report.

Unfortunately, we have had to live with Covid-19 for another year. The Delta variant has slowed but the Omicron variant is raging all over America. Fortunately, vaccines and boosters are available to most people now and if everyone takes them, we might be able to calm this epidemic down. We do continue to have limited access and a mask-wearing requirement at the Public Service Building.

The Broadband Committee continues to work on internet improvement. We are hoping that our Solar project agreement with Revision Energy will come to fruition and we will reduce the Town's carbon footprint.

We are still working on our Charging Station project. We had hoped to get a fast-charging station established in South Brooksville, but that has run into a few snags and we might have to pull back to slower chargers.

We are working hard with the Five Towns to get a new contract with Blue Hill/ Surry Transfer Station. If we do, we will be presenting it to the Town for a vote.

The Brooksville Comprehensive Plan has been sent to the State for approval. And hopefully we will get it back in time to have a written ballot on it at the March Town Election. The committee has done a wonderful job writing it. It is very important for setting goals for the Town's future and very necessary to get State and Federal subsidies toward Brooksville projects.

There is a lot of State and Federal funding available, but we really need someone to write grants. Alan Kratz is trying to get 5 towns together to seek these grants. This makes us more able to employ a grant writer and also generates more interest at the State and Federal level to fund multi-town projects. It is important to work with the surrounding towns on joint problems and projects.

Our Climate Change and Sea Level Rise Committee is working on potential problems in Town. They are also working with neighboring towns on common problems that might be caused by climate change.

Work on the salt/sand shed is continuing. A foundation study has been completed and we don't think that there is a

problem with the DEP. Also, we might get some State and/or Federal funding toward this project.

Zooming has been very important in order to have our committees meet during this pandemic. We may have to have an ordinance after the pandemic. We have already purchased Zoom equipment, and it is being used regularly allowing meetings to progress with both quorum and community involvement.

This year, thanks to some very dedicated members of the community and the Clifford Leach Foundation, we were able to promote a Brooksville Walks project. In West Brooksville a designated walking area has been clearly marked, and the Town was able to offer reflective vests with Brooksville Walks Safely pins. These vests were at our suggestion, feeling that if we were to promote a walking area along the roadways of your Town, we wanted to help ensure that your steps were taken safely and visibly.

We will be presenting a Municipal budget request of \$1,020,441.68 for your approval. The schools, both the Elementary and High School, will be asking you to consider a \$2,135,802.93 budget for the 2022/2023 school year. In both the School and Municipal budgets, the increases in wages, and insurances played a part. The Elementary School is also replacing a boiler and the Municipal side is addressing increased legal fees and loan repayment for the Betsy Cove reconstruction project. All of which are major items affecting the request increases.

In ending we would like to say thank you to each of you for hanging in there. We hope 2022 will bring less restrictions in gathering and we will see everyday life, activities, and business get back a bit of what we've lost. We appreciate all of you, and the way you care about your Town. As a community we are very fortunate, you are what keeps Brooksville strong and thriving.

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, 2021/2022

2021	SELECTMEN'S REPORT	2021
Total Receipts:		\$ 4,180,984.16
Total Warrants:		\$ 3,838,089.04
2021 Property Tax		\$ 2,490,342.36
Tax Interest		\$ 1,668.70
2022 Property Tax		\$ 2,070.71
2020 Property Tax		\$ 68,354.44
Tax Fines, Fees & Service Charges		\$ 1,149.33
Tax Liens, Interest & Charges		\$ 29,451.11
In Lieu of Taxes		\$ 250.00
State Tree Growth Classification Reimbursement		\$ 3,697.01
Homestead Tax Exemption Revenue		\$ 30,036.00
State Veteran's Reimbursement		\$ 299.00
2020 Donation for electric charging station		\$ 10,000.00
Climate Change and Rising Tide Account		\$ 20,000.00
2021 ARPA American Rsecue Plan Revenue		\$ 48,213.61
Snowmobile Reimbursement		\$ 172.12
Automobile Excise Tax		\$ 251,788.34
Watercraft Excise Tax		\$ 9,455.01
Municipal Revenue Sharing		\$ 40,445.34
Urban Renewal Initiative Program		\$ 53,360.00
State CDBG Septic System Replacement Program		\$ 9,444.74
Comprehensive Planning Committee		\$ 20,040.52
Ordinance Review & Update Account		\$ 2,357.75
Liquor / Special Amusement License		\$ 20.00
Auto Graveyard Permit		\$ 100.00
Funds invested in FDIC CD		\$ 421,538.91
General Fund Checking Interest		\$ 1,306.14
CD Investment Interest		\$ 1,739.28
Undesignated Surplus		\$ 367,467.90
2021 - HANCOCK COUNTY TAX		
Paid to Hancock County Treasurer		\$ 192,861.47
2021 OVERLAY		
Assessed		\$ 94,847.04
Balance to Surplus		\$ 94,847.04
2021 COVID-19 DONATIONS		
Receipts		\$ 586.72
Expenditure	\$ 308.68	
Balance Dec. 31, 2021		\$ 278.04
MOUNT REST OLD SECTION ACCOUNT		
Balance January 1, 2021		\$ 320.36
Interest		\$ 0.95
Balance Dec. 31, 2021c/o		\$ 321.31

BROOKSVILLE BI-CENTENNIAL CELEBRATION IN 2021		
Balance January 1, 2021		\$ 6,659.77
Interest		\$ 20.14
Expended	\$ 403.67	
Balance Dec. 31, 2021c/o		\$ 6,276.24
VETERAN LOT RECLAIMING ACCOUNT		
Balance Dec. 31, 2021c/o		\$ 846.33
PLUMBING PERMITS		
Beginning Balance		\$ 1,304.50
2021 System Permits		\$ 4,823.75
Paid to DHS	\$ 1,441.25	
Paid to Plumbing Inspector	\$ 3,247.50	
ME Astbury (reim for overpayment?)	\$ 100.00	
Balance Dec. 31, 2021c/o		\$ 1,339.50
PLANNING BOARD AND CODE ENFORCEMENT		
Beginning Balance		\$ 12,246.68
Income from Permits Issued		\$ 3,545.40
Paid to Code Enforcement Officer	\$ 4,656.54	
Paid to Code Enforcement Officer Mileage	\$ 140.20	
Class, Manual, Publication, etc	\$ -	
Balance Dec. 31, 2021c/o		\$ 10,995.34
SPECIAL GENERAL ASSISTANCE		
Beginning Balance Jan. 1, 2021		\$ 1,196.00
Receipts		\$ 2,300.00
Fuel and Food credits	\$ 2,500.00	
Balance Dec. 31, 2021c/o		\$ 996.00
2021 PHOTO COPIER REVENUE & COMPUTER UPDATE ACCOUNT		
Beginning Balance		\$ 477.61
Receipts - 2021 Copier Monies		\$ 51.67
Balance Dec. 31, 2021c/o		\$ 529.28
TAX COLLECTOR AGENT FEES		
Beginning Balance		\$ (31.00)
Collected in 2021		\$ 6,253.00
Paid Tax Collector Fees	\$ 6,254.00	
Ending Balance		\$ (32.00)
TOWN CLERK AGENT FEES		
Beginning Balance		\$ 236.10
Collected in 2021		\$ 1,251.80
Paid Town Clerk Fees	\$ 1,481.50	
Payable to Town Clerk		\$ 6.40
BVFD - HEPATITIS VACCINATION ACCOUNT		
Beginning Balance		\$ 2,023.25
Balance Dec. 31, 2021c/o		\$ 2,023.25

DEPARTMENT OF INLAND FISHERIES & WILDLIFE		
Beginning Balance	\$	2,989.58
Receipts	\$	34,155.23
Paid to Department of Inland Fisheries & Wildlife	\$	35,917.79
Balance Dec. 31, 2021c/o	\$	1,227.02

DEPARTMENT OF AGRICULTURE		
Beginning Balance	\$	398.00
Receipts	\$	582.00
Paid to Department of Agriculture	\$	797.00
Balance Dec. 31, 2021c/o	\$	183.00

2008-2021 CURRENT SHORE ACCESS PROJECT		
Beginning Balance	\$	12,676.20
Balance Dec. 31, 2021c/o	\$	12,676.20

COASTAL WATERS - DINGHY AND BOAT RESERVE		
Monies from Harbor Ordinance Account	\$	19,852.06
Interest	\$	58.52
Balance Dec. 31, 2021c/o	\$	19,910.58

COASTAL WATERS - FLOAT REPLACEMENT RESERVE		
Beginning Balance	\$	64,180.05
Interest	\$	192.68
In from Coastal Account to Float Reserve	\$	10,000.00
Out to Coastal Acc't for Float replacement & Repair	\$	-
Balance Dec. 31, 2021c/o	\$	74,372.73

TAR & COLDPATCH MAINTENANCE ACCOUNT		
Beginning Balance	\$	13,603.64
Paid to Road Commissioner for Road Work	\$	522.73
Balance Dec. 31, 2021c/o	\$	13,080.91

PENINSULA Multi-Town CO-OP PROJECT OPTION & REVIEW ACCOUNT		
Appropriation	\$	10,000.00
Expended	\$	2,314.51
Balance to Surplus	\$	7,685.49

BROADBAND GRANT		
Beginning Balance	\$	7,735.59
Expenditures	\$	780.92
Balance December 31, 2021 c/o	\$	6,954.67
Accounts Payable	\$	1,000.00

Maine Community Foundation Community Connectivity Grant		
Balance December 31, 2021 c/o	\$	13,950.00

EMPLOYEE HEALTH TRUST		
Beginning Balance Town Share	\$	3,980.85
Article M6	\$	5,000.00
Beginning Balance Employee Share	\$	2,220.52
Employee Share Received	\$	16,304.55
Town Share Paid MMA Health Trust	\$	5,693.95
Employee Share Paid MMA Health Trust	\$	15,201.10
Balance Town Share Dec. 31, 2021c/o	\$	3,286.90
Balance Employee Share Dec. 31, 2021c/o	\$	3,323.97

EMPLOYEE OPT OUT OF OFFERED HEALTH INSURANCE PLAN REIMBURSEMENT		
Beginning Balance	\$	20,996.78
Article M7 Appropriation	\$	25,000.00
Paid to reimburse Medical costs to Elected Officers	\$	26,612.79
Balance Dec. 31, 2021c/o	\$	19,383.99

PUBLIC SERVICE BUILDING ACCOUNT		
Beginning Balance	\$	7,314.53
Article M21	\$	25,000.00
Receipts	\$	-
Expenses:		
Heating Fuel	\$	5,763.66
Telephone & Internet	\$	1,986.00
Electricity	\$	2,371.54
Building Maint & Supplies	\$	2,698.58
Janitorial Service	\$	6,042.41
Earned leave Credit	\$	86.54
Maintenance	\$	1,700.54
Insurance	\$	4,787.70
Water & Water Testing	\$	936.26
	\$	<u>26,373.23</u>
Balance Dec. 31, 2021c/o	\$	5,941.30
Accounts Payable	\$	1,169.36

LEGAL SERVICES ACCOUNT		
Beginning Balance	\$	6,820.44
Article M12	\$	10,000.00
80 K Action	\$	1,809.00
80 B Action	\$	13,777.60
Balance Dec. 31, 2021c/o	\$	1,233.84

WC, UC AND LIABILITY INSURANCE ACCOUNT		
Beginning Balance	\$	2,974.56
Article M14	\$	7,000.00
Reimbursement from UC Audit	\$	1,081.93
Paid to ME Employer's Mutual Ins WC	\$	5,392.00
Paid to MMA Unemployment Insurance	\$	547.80
Liability Insurance coverage	\$	2,359.53
Balance Dec. 31, 2021c/o	\$	2,757.16

CURRENT ADMINISTRATION		
Article M4		\$ 140,000.00
Receipts		\$ 1,465.47
Town Audit	\$ 8,765.00	
Town Report	\$ 4,179.00	
Elected Officers -		
	Tax Collector \$ 16,100.00	
	Treasurer \$ 13,040.00	
	Town Clerk/Registrar \$ 9,550.00	
	Selectmen \$ 17,325.00	
Elections	\$ 1,959.75	
Office Manager	\$ 29,306.71	
Office Assist, Records and 911	\$ 12,208.00	
Postage & Supplies	\$ 3,336.25	
Paper, Ink, Office Supplies	\$ 1,771.21	
Classes, Fees and Publications	\$ 201.00	
Hancock County Registry of Deeds	\$ 914.27	
Advertisement & Public Notice	\$ 562.50	
Computer Supplies, Software, Materials & Copier	\$ 11,533.09	
Memorial Flags, Misc. supplies, School's 1099's	\$ 1,061.84	
Insurance	\$ 1,920.40	
COVID Reimbursement	\$ 2,057.38	
Earned Paid Leave Credit	\$ 1,953.53	
	<u>\$ 137,744.93</u>	
Balance to Surplus		\$ 3,720.54
Accounts Payable		\$ 1,112.50
SOCIAL SECURITY AND MEDICARE ACCOUNT		
Article M13		\$ 17,000.00
Receipts		\$ 1.07
Reimbursement Due from Harbor Account for HM Share		\$ 1,618.27
Town's SS/Medicare Share Paid	\$ 16,908.15	
Balance to Surplus		\$ 1,711.19
ASSESSOR'S PROFESSIONAL ASSISTANCE		
Article M16		\$ 10,500.00
Paid to RJD Appraisal Firm - Spring Work	\$ 5,400.00	
Paid to RJD Appraisal Firm -Ellery Bane	\$ 2,400.00	
Paid for Maps	\$ 1,750.00	
Balance to Surplus		\$ 950.00
GENERAL ASSISTANCE & SUPPORT		
Article M40		\$ 4,000.00
Balance to Surplus		\$ 4,000.00
MAINE MUNICIPAL ASSOCIATION DUES		
Article M10		\$ 3,254.00
Paid to MMA	\$ 3,254.00	
Balance to Surplus		\$ -

ANIMAL CONTROL ACCOUNT		
Beginning Balance		\$ 1,251.17
Article M8		\$ 1,500.00
Licenses, Fees and Penalties		\$ 363.00
Paid to Animal Control Officer	\$ 1,773.68	
Paid for ACO expenses & mileage	\$ 152.78	
Reim for overpayment	\$ 19.00	
Balance Dec. 31, 2021c/o		\$ 1,168.71
TAX ANTICIPATED LOAN FUNDS		
Article		\$ 5,000.00
Balance to Surplus		\$ 5,000.00
HANCOCK COUNTY RCC / 9 1 1		
Article M32		\$ 2,204.24
Paid to Hancock County RCC/911	\$ 2,204.24	
SEPTIC WASTE DISPOSAL FEE ACCOUNT		
Article M24		\$ 9,000.00
Reim for overcharge		\$ 180.00
Paid to Snow's P&H and Gray's P&H Town Share Fee	\$ 1,911.50	
Paid to Other Transporters - Town Share Fee	\$ 585.00	
Balance to Surplus		\$ 6,683.50
BLUE HILL / SURRY TRANSFER & DISPOSAL ACCOUNT		
Article M25		\$ 105,079.00
Paid to the Town of Blue Hill for the year 2021	\$ 105,079.00	
Balance to Surplus		\$ -
STREET LIGHT ACCOUNT		
Article M20		\$ 5,500.00
Paid to Bangor Hydro Electric Co	\$ 4,913.33	
Balance to Surplus		\$ 586.67
BROOKSVILLE ATHLETIC FIELD		
Beginning Balance		\$ 526.07
Article M19		\$ 3,000.00
Receipts		\$ -
Electricity	\$ 243.74	
Field supplies	\$ 780.00	
Repairs	\$ -	
Mowing Field	\$ 1,760.00	
Insurance	\$ 1,079.79	
Balance to Surplus		\$ (337.46)
Betsy Cove Project Account		
Article 5 STM July 22, 2021		\$ 60,000.00
Grant Proceeds		\$ 325,000.00
Bar Harbor Banking & Trust Bond		\$ 380,000.00
Interest		\$ 292.10
Balance December 31, 2021c/o		\$ 765,292.10

Brooksville Coastal Waters Account

Beginning Balance Harbor Committee Account	\$	16,551.66
Monies from Mooring Fees and Other	\$	88,271.34
Article M28	\$	7,000.00
Interest	\$	-
<i>Out to Boat & Float Reserves</i>	\$	10,000.00
Expenses:		
Harbormaster-Debrae Bishop	\$	20,749.98
Earned Paid Leave Credit	\$	403.85
Professional Assistance	\$	29,750.00
Dues and Fees	\$	685.00
Boat Allowance and Fuel	\$	994.24
Office Expenses & Supplies	\$	1,080.69
Marine Services	\$	5,113.00
Marine Supplies	\$	193.92
Ground & Site Maintenance - Dodge Point	\$	1,300.00
Ground & Site Maintenance - Bagaduce Falls	\$	35.00
Ground & Site Maintenance - Betsy Cove	\$	609.86
Insurance	\$	1,450.18
Legal	\$	6,590.37
Due Town of Brooksville Social Security & Medicare	\$	1,618.27
	\$	<u>80,574.36</u>

Balance December 31, 2021c/o	\$	31,248.64
Accounts Payable	\$	240.00

BROOKSVILLE COMMUNITY CENTER

Beginning Balance	\$	13,010.96
Article M42	\$	10,000.00
Receipts	\$	1,000.00
Expenses:		
Electricity	\$	839.99
Heating Fuel	\$	1,555.09
Phone	\$	591.32
Insurance	\$	1,412.82
Maintenance	\$	-
	\$	<u>4,399.22</u>

Balance Dec. 31, 2021c/o	\$	19,611.74
Accounts Payable	\$	54.86

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

Beginning Balance	\$	14.74
Article M18 to Sedgwick-Brooksville Landing Checking Acct.	\$	20,000.00
Transferred to Sedgwick-Brooksville Landing Checking Acct	\$	20,000.00
Balance Dec. 31, 2021c/o	\$	14.74

BROOKSVILLE VOLUNTEER FIRE DEPARTMENT

Beginning Balance	\$	6,685.53
Article M31	\$	30,850.00
Receipt	\$	-
Expenses:		
Sta. #2 Electricity	\$	327.90
Sta. # 2 Heating Fuel	\$	610.41
Sta. # 2 Building Maintenance	\$	352.82
Tower Relay	\$	405.21
Building Maintenance	\$	1,735.74
Fire Chief	\$	5,000.00
Telephone	\$	2,119.52
Equipment & Maintenance	\$	2,612.54
Insurance	\$	7,872.84
Radio & Specialty Equipment	\$	1,236.95
Truck Fuel	\$	210.42
Truck Maintenance	\$	8,507.50
Earned Paid Leave Credit	\$	96.15
	\$	<u>31,088.00</u>

Balance Dec. 31, 2021c/o	\$	6,447.53
Accounts Payable	\$	193.33

STATE URBAN RURAL INITIATIVE PROGRAM

Beginning Balance	\$	20,695.82
Receipt from URIP	\$	53,360.00
Expended- Article M36 (Used to resurface town roads)	\$	55,000.00
Balance Dec. 31, 2021c/o	\$	19,055.82

LOCAL ROADS - ANNUAL PAVING AND RESURFACING PROJECT

Beginning Balance	\$	598.09
Article M36 from URIP	\$	55,000.00
Article M36 ATM	\$	90,000.00
Paid for Paving & Resurfacing	\$	125,715.60
Balance Dec. 31, 2021c/o	\$	19,882.49

SALT SHED RESERVE

Balance January 1, 2021	\$	125,973.83
Interest	\$	378.32
Article M37	\$	20,000.00
Balance Dec. 31, 2021c/o	\$	146,352.15

HIGHWAY MAINTENANCE ACCOUNT

Beginning Balance	\$	1,534.45
Article M34	\$	62,000.00
Receipts	\$	-
Expenses:		
Insurance	\$	1,026.37

Highways & Bridges (Continued)

Tractor Fuel	\$ 954.38	
Rental Equipment-Tractor	\$ 12,447.60	
Brush Removal & Rental Equipment- Wood Chipper	\$ 655.94	
Mark Blake & Crew	\$ 14,845.85	
Earned Paid Leave Credit	\$ 442.31	
Emergency Roadside Brush & Debris Clearing	\$ -	
Parts and Repairs	\$ 3,726.52	
Materials	\$ 713.29	
Culverts & Supplies	\$ 2,668.91	
Gravel	\$ 6,460.00	
Municipal and E911 Signage	\$ 908.26	
Varnmit Relocation	\$ 300.00	
Shoulder Work	\$ 6,152.50	
Mowing Roadsides	\$ 3,400.00	
	<u>\$ 54,701.93</u>	
Balance Dec. 31, 2021c/o		\$ 8,832.52

WINTER ROAD SNOW REMOVAL ACCOUNT

Beginning Balance	\$ 69,715.43	
Article M39	\$ 155,000.00	
Park Fee Sharing	\$ 17,815.91	
Expenses:		
Fuel	\$ 1,637.49	
Tractor Rental	\$ 13,197.60	
Tractor Maintenance	\$ -	
Ice Sand	\$ 34,375.00	
Ice Salt	\$ 10,185.71	
Plow Steel	\$ 1,983.58	
Alden & Daryl Astbury Crews- S & W Brooksville	\$ 54,476.86	
Earl Clifford- Cape	\$ 25,042.56	
Earned Paid Leave Credit	\$ 280.74	
Sand Pile Maintenance	\$ 1,089.74	
Storm Clean-up & Drifts	\$ 165.83	
Supplies	\$ 265.75	
Insurance	\$ 1,026.37	
	<u>\$ 143,727.23</u>	
Balance Dec. 31, 2021c/o		\$ 98,804.11
Accounts Payable		\$ 7,327.67

BPSB MAJOR MAINTENANCE REPAIR ACCOUNT

Beginning Balance	\$ 12,094.66	
Article M22	\$ 7,876.21	
	<u>\$ 9,926.93</u>	
Balance Dec. 31, 2021c/o		\$ 10,043.94

BVFD FIRE TRUCK RESERVE ACCOUNT

Beginning Balance	\$ 50,746.80
Article M30	\$ 5,000.00
Interest	\$ 151.33
Balance Dec. 31, 2021c/o	\$ 55,898.13

BVFD STATION RESERVE

Beginning Balance	\$ 55,103.97
Article M29	\$ 10,000.00
Interest	\$ 28.43
Balance Dec. 31, 2021c/o	\$ 65,132.40

BROOKSVILLE PUBLIC SERVICE BUILDING CONSTRUCTION RESERVE

Beginning Balance	\$ 20,017.42
Interest	\$ 3.85
Article M23	\$ 5,000.00
Balance December 31, 2021 c/o	\$ 25,021.27

REVALUATION RESERVE

Beginning Balance	\$ 45,094.58
Interest	\$ 23.43
Article M15	\$ 10,000.00
Balance December 31, 2021 c/o	\$ 55,118.01

COMMUNITY CENTER CONSTRUCTION/REPAIR RESERVE

Article M41	\$ 5,000.09
Interest	\$ 0.77
Article M41	\$ 15,000.00
Expended	
Balance December 31, 2021 c/o	\$ 20,000.86

BROOKSVILLE FREE PUBLIC LIBRARY

Article M9	\$ 7,000.00
Paid to Brooksville Free Public Library	\$ 7,000.00

BROOKSVILLE HISTORICAL SOCIETY

Article M9	\$ 1,000.00
Paid to Brooksville Historical Society	\$ 1,000.00

ARTICLE M44 - CEMETERY ASSOCIATION LOT MAINTENANCE

Article M9	\$ 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

Article M9 for Downeast Community Partners		\$	3,842.00
Paid to Downeast Community Partners	\$	3,842.00	
Article M9 for the WIC program		\$	405.00
Paid to WIC Program	\$	405.00	
Article M9 for Northern Light Homecare & Hospice		\$	4,025.00
Paid to Northern Light Homecare & Hospice	\$	4,025.00	
Article M9 for Peninsula Ambulance Corps		\$	21,417.00
Paid to Peninsula Ambulance Corps	\$	21,417.00	
Article M9 for Eastern Area Agency on Aging		\$	1,825.00
Paid to Eastern Area Agency on Aging	\$	1,825.00	
Article M9 for Downeast YMCA		\$	2,000.00
Paid to Downeast YMCA	\$	2,000.00	
Article M9 for Blue Hill Society Aid to Children		\$	2,700.00
Paid to Blue Hill Society Aid to Children	\$	2,700.00	
Article M9 for Hospice of Hancock County		\$	1,500.00
Paid to Hospice of Hancock County	\$	1,500.00	
Article M9 for Life Flight		\$	934.00
Paid to Life Flight	\$	934.00	
Article M9 for Community Health & Counseling		\$	70.00
Paid to Community Health & Counseling	\$	70.00	
Article M9 Yesterday's Child		\$	100.00
Paid to Yesterday's Child	\$	100.00	
Article M9 for Peninsula Chamber of Commerce		\$	100.00
Paid to Peninsula Chamber of Commerce	\$	100.00	

BROOKSVILLE SCHOOL DEPARTMENT

Due School Department 1/1/21	\$	494,302.50
Receipts	\$	426,161.87
Town Appropriation		\$1,785,073.67
Cash Disbursement	\$	2,186,161.83
Due School Department 1/01/21c/o	\$	519,376.21

BES TECHNOLOGY RESERVE

Article S18 March 3, 2020	\$	5,000.00
Article S7 March 1, 2021	\$	5,000.00
Making it: As of January 30, 2022		\$10,000.00

BES SEPTIC SYSTEM RESERVE

Article S21 March 3, 2014	\$	5,000.00
Article S21 March 3, 2015	\$	5,000.00
Article S21 March 3, 2016	\$	5,000.00
Article S18 March 3, 2017	\$	5,000.00
Article S17 March 3, 2018	\$	5,000.00
Article S16 March 3, 2019	\$	5,000.00
Article S16 March 3, 2020	\$	10,000.00
Article S6 March 1, 2021	\$	10,000.00
Making it: As of June 30, 2022		\$ 50,000.00

BROOKSVILLE SCHOOL BUS RESERVE

Raised between March 2016 and March 2020	\$	50,000.00
	\$	-
Making it: As of January 30, 2022		\$ 50,000.00

BROOKSVILLE SCHOOL ROOF RESERVE

Article S8	\$	5,000.00
Making it: As of January 30, 2022		\$ 5,000.00

BES CONSTRUCTION LOAN PAYMENT

Beginning Balance	\$	39,794.53
Balance Dec. 31, 2021c/o		\$ 39,794.53

UP stARTS - SCHOOL BUILDING RESERVE ACCOUNT

Beginning Balance	\$	45,525.96
Interest	\$	125.34
Balance Dec. 31, 2021c/o		\$ 45,651.30

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

Brooksville Walks 2021

Thank you Barbara for all of your hardwork



TREASURER'S REPORT

Cash Receipts for 2021	\$4,580,984.16	
Included in Receipts were transfers from Money Market Acct.	<u>(\$400,000.00)</u>	
Total Receipts		\$4,180,984.16
Cash Disbursements (53 Warrants Paid)	\$4,238,089.04	
Included in Warrants were transfers to Money Market Acct.	<u>(\$400,000.00)</u>	
Total Disbursements		\$3,838,089.04
Tax Property Liens Collected	\$26,886.97	
Tax Lien Interest	<u>\$1,143.17</u>	
Charges	\$2,570.30	
Total Collected on Liened Property		\$30,600.44
2020 Liens Uncollected (2019 Tax)	1	
2021 Liens Uncollected (2020 Tax)	9	
Undesignated Fund Balance	\$ 367,497.90	
	Balance	Interest
Investment Checking		\$1,306.14
Investment Account	\$780,547.68	\$1,739.28
Upstarts Account (School)	\$42,651.30	\$125.34
Salt Shed Account	\$146,352.15	\$378.32
Septic System Account	\$9,444.74	\$27.76
Fire Truck Account	\$55,898.13	\$151.33
Bi-Centennial Celebration	\$6,679.91	\$20.14
Cemetery Trust Funds	\$80,988.64	\$238.10
Mt Rest Old Section	\$321.31	\$0.95
Coastal Committee Account	\$381,843.76	\$292.10
Boat & Dinghy Reserve	\$19,910.58	\$58.52
Self-insurance & Float Replacements	\$74,372.73	\$192.68
Fire Station Construction	\$65,132.40	\$28.43
Property Revaluation	\$55,118.01	\$23.43
Public Service Bldg Addition	\$25,021.27	\$3.85
Community Center Construction	\$20,000.86	\$0.77
Total Interest Earned	<u>\$1,764,283.47</u>	<u>\$4,587.14</u>

Respectfully submitted,
 Freida L. Peasley
 Treasurer, 2021

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

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

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
 Town of Brooksville
 Brooksville, ME 04617

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, 2021, including the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We 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, 2021, 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, pension and other post-employment benefits disclosure schedules on pages 3 through 6 and 32 through 39 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

TOWN OF BROOKSVILLE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2021

not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and 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 18, 2022

TEL.(207)667-6500
FAX.(207)667-3636

295 MAIN STREET
P.O. BOX 889
ELLSWORTH, MAINE 04605



Did you know John B Mountain was named for John Billings Gray the Great-great grandfather of Select Board Chairman, John H Gray.

Management of the Town of Brooksville, Maine (the Town) provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended December 31, 2021. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No.34 and related subsequent statements.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights

Net Position – The assets of the Town exceeded its liabilities at fiscal year ending December 31, 2021 by \$7,239,484 (presented as “net position”). Of this amount, \$2,037,445 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 increased by \$406,659 (a 5.9% increase) for the fiscal year ended December 31, 2021.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended December 31, 2021, the Town's governmental funds reported a combined ending fund balance of \$2,743,521 with \$367,468 being general unassigned fund balance. This unassigned fund balance represents approximately 13% of the total general fund expenditures for the year.

Long-term Debt:

The Town incurred net general obligation debt for the Betsy's Cove project totaling \$380,000. Of this amount, the entire amount is outstanding as of December 31, 2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison, pension and Other Post-Employment Benefits (OPEB) disclosures) 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 in 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 in 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 in 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 disclosures exhibits as required under GASB Statements #68 and #75. Required supplementary information can be found in this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

66% of the Town’s net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, 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 there sources needed to repay any applicable debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	<i>Governmental</i>		<i>Business-type</i>	
	<i>Activities</i>	<i>Activities</i>	<i>Total 2021</i>	<i>Total 2020</i>
Current Assets & Other	2,993,042	-	2,993,042	1,873,579
Capital Assets	5,152,223	-	5,152,223	5,382,559
Total Assets	8,145,265	-	8,145,265	7,256,138
Current Liabilities & Other	125,684	-	125,684	38,044
Long-Term Liabilities	780,097	-	780,097	385,269
<i>Total Liabilities</i>	<i>905,781</i>	<i>-</i>	<i>905,781</i>	<i>423,313</i>
Net Position:				
Invested in Capital Assets	4,772,223	-	4,772,223	5,382,560
Restricted	429,815	-	429,815	307,815
Unrestricted	2,037,445	-	2,037,445	1,142,450
<i>Total Net Position</i>	<i>7,239,484</i>	<i>-</i>	<i>7,239,484</i>	<i>6,832,825</i>
Total Liabilities & Net Position	8,145,265	-	8,145,265	7,256,138

Changes in Net Position

Approximately 74 percent of the Town’s total revenue came from property and excise taxes, approximately 23 percent came from State subsidies and grants, and approximately 3 percent came from services, investment earnings and other sources. Depreciation expense on the Town’s governmental and business-type activity assets represents \$401,081 of the total expenses for the fiscal year.

CAPITAL ASSET ADMINISTRATION

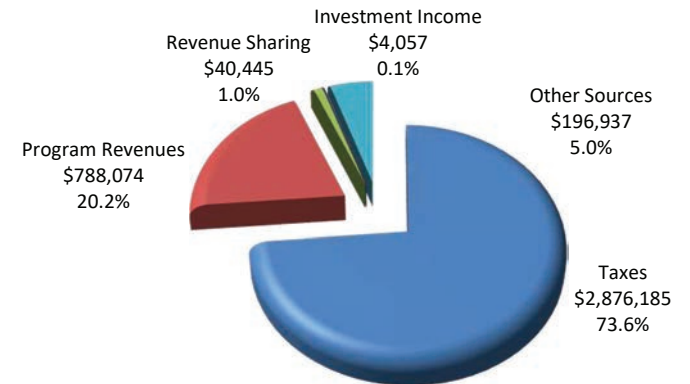
Capital Assets

The Town’s investment in capital assets for its governmental and business-type activities amounts to \$15,547,675, net of accumulated depreciation of \$10,395,452 leaving a net book value of \$5,152,223. Current year additions include \$125,716 in road improvements, \$8,034 in building improvements and \$7,245 in School equipment purchases.

Governmental Business-type

	<i>Activities</i>	<i>Activities</i>	<i>Total 2021</i>	<i>Total 2020</i>
Revenues:				
Taxes	2,876,185		2,876,185	2,852,950
Program Revenues	788,074		788,074	356,462
Investment Income	4,057		4,057	5,250
Revenue Sharing	40,445		40,445	24,515
Other	196,937		196,937	146,912
Total	3,905,698	-	3,905,698	3,386,089
Expenses:				
General Government	277,144		277,144	267,646
Protection	75,341		75,341	75,067
Health/Sanitation	107,396		107,396	110,470
Transportation	538,196		538,196	582,741
Education	2,202,901		2,202,901	2,180,884
Unclassified	102,995		102,995	158,422
Assessments	195,066		195,066	198,132
Total	3,499,039	-	3,499,039	3,573,362
Changes in Net Position	406,659	-	406,659	(187,272)

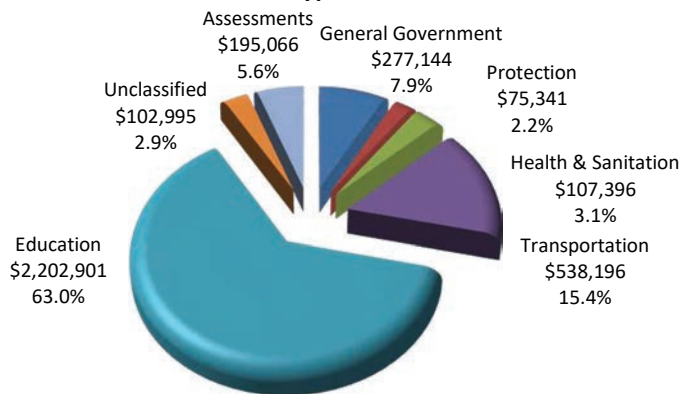
Revenues by Source – Governmental and Business and Business – Type



TOWN OF BROOKSVILLE, MAINE
STATEMENT OF NET POSITION
DECEMBER 31, 2021

(Exhibit I)

Expenditures by Source – Governmental and Business 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 \$2,743,521, an increase of \$1,036,393 in comparison with the prior year. Approximately 13 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:

- \$145,498 positive variance in revenues. Excise tax revenues exceeded budget by \$57,320 while several other revenues categories are not budgeted. Property tax revenues exceeded budget by \$31,242.
- \$965,033 positive variance in expenditures. The Town secured grant and bond proceed funding for the Betsy's Cove Project in the amount of \$765,000. No funds were expended on the project in 2021.

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, 1Town House Road, Brooksville, ME 04617.

Assets & Deferred Outflows

<i>Assets</i>	
Cash and Cash Equivalents	\$2,422,355
Accounts Receivable	\$325,584
Taxes Due	\$76,642
<i>Capital Assets:</i>	
Land	\$438,414
Other Capital Assets, net of Accumulated Depreciation	\$4,713,809
Total Assets	\$7,976,804
<i>Deferred Outflows of Resources</i>	
Related to Pensions	\$58,627
Related to Other Post-Employment Benefits	\$109,834
Total Deferred Outflows of Resources	\$168,461
Total Assets & Deferred Outflows	\$8,145,265

Liabilities, Deferred Inflows and Net Positions

<i>Liabilities</i>	
<i>Current Liabilities</i>	
Accounts Payable	\$25,163
Due to Other Governments	\$7,727
<i>Long-Term Liabilities:</i>	
Net Pension Liability	\$43,973
Net Other Post-Employment Benefits Liability	\$407,037
Compensated Absences	\$10,453
<i>General Obligation Bonds Payable</i>	
Due within one year	\$61,366
Due in more than one year	\$318,634
Total Liabilities	\$874,353
<i>Deferred Inflows of Resources:</i>	
Related to Pensions	\$933
Related to Other Post-Employment Benefits	\$28,424
Property Taxes Collected in Advance	\$2,071
Total Deferred Inflows of Resources	\$31,428
<i>Net Position</i>	
Net Investment in Capital Assets	\$4,772,223
Restricted	\$429,815
Unrestricted	\$2,037,445
Total Net Position	\$7,239,484
Total Liabilities, Deferred Inflow and Net Position	\$8,145,265

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, 2021

(Exhibit II)

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants	
Primary Government				
<i>Governmental Activities</i>				
General Government	\$277,144	\$5,063		(\$272,081)
Public Safety	\$75,341	\$945		(\$74,396)
Health & Sanitation	\$107,396			(\$107,396)
Public Transportation	\$538,196		\$53,360	(\$484,836)
Recreation	\$70,189	\$89,271	\$335,000	\$354,082
Donations and Public Assistance	\$32,806			(\$32,806)
Education, including On-Behalf Payments	\$2,202,901	\$2,348	\$302,087	(\$1,898,467)
Assessments and Debt Service	\$195,066			(\$195,066)
Total Governmental Activities	\$3,499,039	\$97,627	\$690,447	(\$2,710,965)
Total Primary Government	\$3,499,039	\$97,627	\$690,447	(\$2,710,965)
<i>General Revenues:</i>				
Tax Revenues				\$2,612,865
Excise Taxes				\$263,320
Subsidies & Grants				\$213,497
Local Sources				\$17,818
Interest Earned				\$4,057
Interest on Delinquent Taxes				\$6,067
Total Revenues				\$3,117,624
Changes in Net Position				\$406,659
Net Position – Beginning				\$6,832,824
Net Position – Ending				\$7,239,484

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

TOWN OF BROOKSVILLE, MAINE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2021

(Exhibit III)

	General Funds	Special Revenue Funds	Total Governmental Funds
<i>Assets & Other Debits</i>			
Cash and Cash Equivalents	\$1,901,451	\$520,903	\$2,422,355
Due From Other Governments	\$325,000	\$81	\$325,081
Taxes Due	\$76,642		\$76,642
Due From Other Funds	\$1,160	\$659,792	\$660,952
Total Assets	\$2,304,253	\$1,180,777	\$3,485,030
<i>Liabilities, Deferred Inflows & Fund Balances Liabilities:</i>			
Accounts Payable	\$25,163		\$25,163
Due to Other Funds	\$659,792	\$657	\$660,449
Total Liabilities	\$684,956	\$657	\$685,613
<i>Deferred Inflows of Resources</i>			
Property Taxes Collected in Advance	\$2,071		\$2,071
Unavailable Revenue	\$46,099	\$7,727	\$53,826
Total Deferred Inflow of Resources	\$48,169	\$7,727	\$55,896
Fund Balances:			

(Exhibit III continued)

Restricted	\$85,124	\$654,545	\$739,669
Committed	\$903,220	\$517,848	\$1,421,068
Assigned	\$215,316	\$0	\$215,316
Unassigned	\$367,468	\$0	\$367,468
Total Fund Balances	\$1,571,128	\$1,172,393	\$2,743,521
Total Liabilities, Deferred Inflows & Fund Balances	\$2,304,253	\$1,180,777	\$3,485,030

Total Fund Balance – Governmental Funds

\$2,743,521

Net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	\$5,152,223
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 in flow) in governmental funds	\$46,099
Some liabilities, including bonds payable in the current period and therefore, are not reported in the funds:	
General Obligation Bonds Payable	(\$380,000)
Compensated Absences	(\$10,453)
Net Pension Liability, Deferred Inflows and Outflows related to Pension Plans	\$13,721
Net Liability, Deferred Inflows and Outflows related to Other Post-Employment Benefits	(\$325,627)
Net Position of Governmental Activities	\$7,239,484

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

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit IV)

	General Funds	Special Revenue Funds	Total Governmental Funds
<i>Revenues:</i>			
Tax Revenues, including Homestead Reimbursement	\$2,636,035		\$2,636,035
Excise Taxes	\$263,320		\$263,320
Subsidies & Grants	\$430,742	\$422,190	\$852,932
Local Sources	\$582	\$17,236	\$17,818
Interest Earned	\$3,045	\$1,012	\$4,057
Interest on Delinquent Taxes	\$6,067		\$6,067
Total Revenues	\$3,339,791	\$440,437	\$3,780,229
<i>Expenditures (Net of Departmental Revenues):</i>			
General Government	\$261,063		\$261,063
Public Safety	\$59,892		\$59,892
Health & Sanitation	\$107,396		\$107,396
Public Transportation	\$304,179	\$0	\$304,179
Recreation	\$2,823	\$3,930	\$6,753
Donations and Public Assistance	\$30,306	\$2,500	\$32,806
Education, including On-Behalf Retirement Contributions		\$2,156,681	\$2,156,681
Assessments and Debt Service	\$195,066		\$195,066
Total Expenditures	\$960,725	\$2,163,110	\$3,123,835
Excess Revenues Over Expenditures	\$2,379,066	(\$1,722,673)	\$656,393
<i>Other Financing Sources (Uses):</i>			
General Obligation Bond Proceeds	\$380,000		\$380,000
Operating Transfers In	\$25,039	\$1,885,574	\$1,910,612
Operating Transfers Out	(\$1,885,574)	(\$25,039)	(\$1,910,612)

<u>Excess Revenues and Other Financing Sources</u>			
<u>Over Expenditures and Other Financing Uses</u>	\$898,531	\$137,862	\$1,036,393
<u>Beginning Fund Balance</u>	\$672,597	\$1,034,530	\$1,707,127
<u>Ending Fund Balance</u>	\$1,571,128	\$1,172,393	\$2,743,521

Reconciliation to Statement on Activities, change in Net Position

Net Change in Fund Balances - Above	\$1,036,393
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	(\$23,170)
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)	(\$7,628)
Other Post-Employment Benefits (Deferred Outflows, Net Liability, Deferred Inflows)	\$21,853
Bond Proceeds and Other Long-Term Liabilities	(\$390,453)
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	(\$170,745)
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.	(\$401,081)
<u>Change in Net Position of Governmental Activities</u>	<u>\$406,659</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, 2021

(Exhibit V)

	<u>Assets</u>	<u>Nonexpendable</u>
Cash & Cash Equivalents		\$80,989
<u>Total Assets</u>		<u>\$80,989</u>
	<u>Liabilities</u>	
Due to Other Funds		\$502
<u>Total Liabilities</u>		<u>\$502</u>
	<u>Net Position</u>	
Reserved for Endowments		\$68,047
Unrestricted		\$12,439
<u>Total Net Position</u>		<u>\$80,486</u>
<u>Total Liabilities & Net Position</u>		<u>\$80,989</u>

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

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit VI)

	<u>Nonexpendable</u>
<u>Additions</u>	
Perpetual Care Received	\$0
Investment Earnings	\$238
<u>Total Additions</u>	<u>\$238</u>
<u>Reductions</u>	
Cemetery Care	\$502
<u>Total Reductions</u>	<u>\$502</u>
<u>Net Change</u>	<u>(\$264)</u>
<u>Beginning Net Position</u>	<u>\$80,751</u>
<u>Ending Net Position</u>	<u>\$80,486</u>

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

TOWN OF BROOKSVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

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 (herein after 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 an 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 taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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 taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unavailable revenue on its governmental fund financial statements. Unavailable revenues arise when 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 and non-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 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.

Other Post Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Maine Municipal Employees Health Trust (MMEHT) and the Maine Education Association Benefits Trust (MEABT) and additions to / deductions from MMEHT and MEABT's fiduciary net position have been determined on the same basis as they are reported by MMEHT and MEABT. 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 grantor 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, 2021 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Special Revenue Funds</i>	<i>Total</i>
<u>Restricted</u>			
Education Fund		\$624,376	\$624,376
State Road Assistance	\$19,056		\$19,056
Broadband Grant	\$19,905		\$19,905
Municipal Revenue Sharing		\$30,169	\$30,169
ARPA Funds	\$46,164		\$46,164
<u>Committed</u>			
Town Reserves (ExhibitA-4)		\$516,302	\$516,302
Health Insurance Opt-Out	\$19,384		\$19,384
Septic System Replacements		\$1,546	\$1,546
Comprehensive Plan	\$20,041		\$20,041
Coastal Account	\$31,009		\$31,009
Walker's Pond Landing	\$15		\$15
School Debt Payment	\$39,795		\$39,795
Multi Town Projects	\$7,685		\$7,685
Sea Level Rise/Climate Change	\$20,000		\$20,000
Betsy's Cove Project	\$765,292		\$765,292
<u>Assigned</u>			
Public Service Building	\$4,772		\$4,772
Public Service Building Imp.	\$10,044		\$10,044
Legal	\$1,234		\$1,234
Insurances	\$2,757		\$2,757
Health Insurance	\$3,287		\$3,287
Employee Insurance	\$3,324		\$3,324
Computer & Software	\$529		\$529
Code Enforcement	\$10,995		\$10,995
Fire Department	\$6,254		\$6,254
Fire Department-Hepatitis	\$2,023		\$2,023
Planning Board	\$2,358		\$2,358
Animal Control	\$1,352		\$1,352
Town Roads	\$8,833		\$8,833
Winter Roads	\$91,476		\$91,476
Tarring	\$13,081		\$13,081
Road Resurfacing	\$19,882		\$19,882
Veteran's Graves	\$846		\$846
Community Center	\$19,557		\$19,557
Walker's Pond	\$12,676		\$12,676
Public Access	\$35		\$35
<u>Unassigned</u>	<u>\$367,468</u>		<u>\$367,468</u>
<u>Total Fund Balances</u>	<u>\$1,571,128</u>	<u>\$1,172,393</u>	<u>\$2,743,521</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 \$429,815 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 \$68,047 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.

Note2 –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 each (interest bearing and non-interest bearing) by the FDIC. In order to avoid exceeding the \$250,000 FDIC limits, the bank purchase additional collateral in order to collateralize those funds.

At year end, the carrying value of the Town's deposits was \$2,503,343 and the bank balance was \$2,523,641. The Town has no uninsured and uncollateralized deposits as of December 31, 2021.

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.

Note3-Property Taxes

Property taxes were assessed on April 1, 2021 and committed on June 8, 2021. Interest of 6% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$46,099 of the property taxes receivable have been classified as unavailable tax revenue on the general fund balance sheet.

Note4 –Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Governmental Activities:</i>				
<i>Capital assets being depreciated</i>				
Land	\$438,414			\$438,414
<i>Capital assets being depreciated</i>				
Buildings and Improvements	\$2,942,970	\$8,034		\$2,951,005
Equipment	\$807,812	\$7,245		\$815,057
Infrastructure	\$11,187,734	\$155,466		\$11,343,199
<i>Total capital assets being depreciated</i>	<i>\$15,376,930</i>	<i>\$170,745</i>	<i>\$0</i>	<i>\$15,547,675</i>
<i>Less accumulated depreciation for</i>				
Buildings and Improvements	\$1,345,879	\$61,392		\$1,407,271
Equipment	\$513,841	\$33,444		\$547,285
Infrastructure	\$8,134,650	\$306,245		\$8,440,895
<i>Total accumulated depreciation</i>	<i>\$9,994,371</i>	<i>\$401,081</i>	<i>\$0</i>	<i>\$10,395,452</i>
<i>Net capital assets being depreciated</i>	<i>\$5,382,560</i>	<i>(\$230,336)</i>	<i>\$0</i>	<i>\$5,152,223</i>
<i>Governmental Activities</i>				
<i>Capital Assets, net</i>				
	\$5,382,560	(\$230,336)	\$0	\$5,152,223

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

<i>Governmental Activities</i>	
General Government	\$17,496
Public Safety	\$14,504
Education	\$58,795
Recreation	\$3,915
Public Transportation, including depreciation of general infrastructure assets	\$306,372
Total Depreciation Expense – Governmental Activities	\$401,081

Note5 -Long-Term Debt

The following is a summary of Long-Term Debt transactions for the Town of Brooksville for the fiscal year ended December 31, 2021:

<i>General Obligation Bonds:</i>	<i>Beginning Balance</i>	<i>Additions (Retirements)</i>	<i>Ending Balance</i>	<i>Amounts Due Within One Year</i>
2021 Betsy's Cove Bond	\$0	\$305,000	\$305,000	\$58,837
2021 Betsy's Cove Bond	\$0	\$75,000	\$75,000	\$2,528
<i>Total General Obligation Bonds</i>	<i>\$0</i>	<i>\$380,000</i>	<i>\$380,000</i>	<i>\$61,366</i>

In 2021 the Town issued bonds for Betsy's Cove improvements with Bar Harbor Bank & Trust Bank. The bonds were issued for \$305,000 with annual principal and interest payments payable of \$64,253. Interest is payable annually at a rate of 1.71%. The balance at December 3, 2021 was \$305,000.

In 2021 the Town issued bonds for Betsy's Cove improvements with Bar Harbor Bank & Trust Bank. The bonds were issued for \$75,000 with monthly principal and interest payments payable of \$375. Interest is payable monthly at a rate of 2.67%. The bonds have a balloon payment due at the end of 5 years. The balance at December 31, 2021 was \$75,000.

The following is a summary of debt service requirements along with estimated interest:

<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2022	\$61,366	\$7,387	\$68,753
2023	\$62,640	\$6,113	\$68,753
2024	\$63,732	\$5,021	\$68,753
2025	\$64,853	\$3,900	\$68,753
2026	\$65,747	\$3,006	\$68,753
2027	\$61,662	\$1,597	\$63,259
<i>Totals</i>	<i>\$380,000</i>	<i>\$27,023</i>	<i>\$407,023</i>

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, 2021.

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, 2020, the offsetting receivable and payable balances were \$598,380. \$576,803 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, 2020, the member contribution rate was 7.65% and the employer contribution rate was 4.16% of applicable member compensation. The employer is also responsible for contributing 14.96% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 14.33% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2021 and the previous two years are as follows:

<i>For the year ended June 30,</i>	<i>Employee Contributions</i>	<i>Employer Contributions</i>	<i>State of Maine Contributions</i>	<i>Applicable Member Compensation</i>
2021	\$48,673	\$33,522	\$91,175	\$636,249
2020	\$46,766	\$29,326	\$87,602	\$611,316
2019	\$45,493	\$24,386	\$65,891	\$594,682

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, 2021, the School Department reported a net pension liability of \$43,973. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2020, the School Department's proportion was .002694%, which was an increase of .002163% from its proportion measured at June 30, 2019.

For the fiscal year ended June 30, 2021, the School Department recognized pension expense of \$42,369. At June 30, 2021, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$1,407	\$932
Changes in Assumptions	\$0	\$0
Net Difference between projected and actual investment earnings on pension plan investments	\$1,823	\$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$21,875	\$1
Employer contributions made subsequent to measurement date	\$33,522	\$0
	<u>\$58,627</u>	<u>\$933</u>

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

	<u>Year ended June 30,</u>	
	2021	\$43,659
	2022	\$10,816
	2023	\$1,618
	2024	\$1,602

F. Actuarial Assumptions

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

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected year of service
Investment Rate of Return	6.75%, net of administrative and pension plan investment expense
Cost of Living Increases	2.20%

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	30%	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	10%	5.9%
	<u>100%</u>	

G. Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Proportionate Share of the Net Pension Liability	\$76,262	\$43,973	\$17,061

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2020 Comprehensive Annual Financial Report available online at www.mainepeps.org or by contacting the System at (207)512-3100.

Note 7 – Other Post Employment Benefits

A. Plan Description- School Department Group Life 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, 2020 there were 233 employers, including the State of Maine participating in the plan.

The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

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, 2020, there were 139 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, 2020, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

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

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation	2.75%
Salary Increases	2.75%-14.50% at selected years of service
Investment Rate of Return	6.75%, net of administrative and pension plan investment expense
Participation Rates for Future Retirees	100% of those currently enrolled
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance
Form of Benefit Payment	Lump Sum
For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.	

E. On-Behalf Payments

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

The Net OPEB Liability is not recorded on the 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 Payments</u>	<u>Benefits Expense</u>	<u>Net OPEB Liability</u>
2020	\$1,071	\$1,056	\$9,535

A. Plan Description- School Department Health Insurance Plan

Qualifying personnel of the School Department can participate in the Maine Education Association Benefits Trust (MEABT) post retirement benefit plan. The plan is a multi-employer, cost sharing OPEB plan.

B. Eligibility

The employee must have participated in the MEABT health plan for the 12 months prior to retirement, and have 10 years of continuous active service and enrollment in the health plan (underage 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for post retirement benefits.

A retiree who terminates coverage may elect to re-enroll in coverage at a later date if the participant participated in the health plan for 12 months prior to terminating coverage, if there-enrollment occurs within 5 years from the date of termination coverage, and if the retiree does not surpass attaining age 62 at the time of re-enrollment. The participant has to have maintained continuous health insurance coverage during this

break in coverage. To be eligible for re-enrollment, a retiree may not take more than one break in coverage.

C. Cost Sharing Provisions

The retiree is eligible for a State subsidy of 45% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members.

The retiree pays 55% of the blended premium rate for coverage elected. Spouses must contribute 100% of the blended premium amounts. This the total premium is paid for by both the State and the retiree and/or spouse. The MEABT is not responsible for the premium, but instead the implicit rate subsidy. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums are based on the average active and per-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage, thus an implied subsidy.

D. Employees covered by benefit terms:

At June 30, 2020, the following employees were covered under the benefit terms:	
Inactive employees or beneficiaries currently receiving benefit payments	10
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	17
Average age	47.94
Average service	13.42

E. Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

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

<i>Discount Rate</i>	3.50% per annum for 2019 reporting. 2.21% per annum for 2020 reporting.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	Included in per capita claims cost
<i>Healthcare cost trend rates:</i>	
<i>Pre-Medicare Medical</i>	Initial trend of 6.21% applied in FYE 2020 and 6.83% applied in FYE 2022 grading over 18 years to 3.25% per annum.
<i>Medicare Medical</i>	Initial trend of 0.0% applied in FYE 2021 and 6.30% applied in FYE 2022 grading over 18 years to 2.81% per annum

F. Actuarial Assumptions

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

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

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

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

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

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

The actuarial assumptions are the assumptions that were adopted by the Maine Public Employees Retirement System State Employee and Teacher Program valuation at June 30, 2021 and are based on the experience study covering the period from June 30, 2015 through June 30, 2020.

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. The unfunded actuarial

liability is the difference between the actuarial liability and the actuarial value of assets. The plan has no assets to apply against the liabilities.

For claim curves, the Actuary used actual community rated premiums and census records provided by MEABT through June 30, 2020. Participation experience for Medicare eligible (ME) and non-Medicare eligible (NME) (activities and retired covered persons) were analyzed by the Actuary. The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and Cheiron's (Actuary) standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

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

G. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of June 30, 2019 is 3.50% per annum. The discount rate as of June 30, 2020 is 2.21% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<i>Total OPEB Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net OPEB Liability</i>
<u>Balances at 6/30/2019</u>	\$364,359	\$0	\$364,359
<u>Changes:</u>			
Service Cost	\$2,669		\$2,669
Interest	\$12,527		\$12,527
Changes of Benefits	(\$36,345)		(\$36,345)
Differences between expected and actual experience	(\$25,332)		(\$25,332)
Change of Assumptions	\$92,981		\$92,981
Contributions - Employer		\$18,365	(\$18,365)
Benefit Payments	(\$18,365)	(\$18,365)	\$0
<u>Net changes</u>			
	\$28,135	\$0	\$28,135
<u>Balances at 6/30/2020</u>	\$392,494	\$0	\$392,494

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

The following presents the net OPEB liability of the School Department, as well as what the School Department's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.21%) or 1 percentage point higher (3.21%) than the current discount rate:

	<i>1.0% Decrease (1.21%)</i>	<i>Discount Rate (2.21%)</i>	<i>1.0% Increase (3.21%)</i>
<i>Net OPEB Liability (Asset)</i>	\$453,751	\$392,494	\$342,832

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

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

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
Net OPEB Liability (Asset)	\$339,739	\$392,494	\$458,458

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

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

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$0	\$21,110
Changes in Assumptions	\$88,891	\$6,774
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	<u>\$18,365</u>	<u>\$0</u>
	<u>\$107,256</u>	<u>\$27,884</u>

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

<u>Year ended</u>	
2021	\$30,234
2022	\$11,869
2023	\$11,869
2024	\$14,126
2025	\$11,274
Thereafter	\$0

A. Plan Description – Town Employees Health Insurance Plan

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

B. Benefits Provided

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

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

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

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

Dental: Current retirees do not have access to dental benefits. Future new retirees who retire on and after

January 1, 2017 will have access to purchase dental coverage at the Plan COBRA rates. Since retirees pay for the coverage and rates are set to mirror plan experience costs, no additional obligation is anticipated. Program experience will be monitored with future valuations and updated as with all benefit provisions and assumptions.

C. Employees covered by benefit terms:

At January 1, 2020, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	1
Average age	57.72
Average service	30.84

D. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

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

<i>Discount Rate</i>	2.74% per annum for 2020 reporting
	2.12% per annum for 2021 reporting
<i>Salary Increase Rate</i>	2.75% per year
<i>Administration and claims expense</i>	3.00% per annum

Healthcare cost trend rates:

Pre- Medicare Medical: Initial trend of 8.50% applied in FYE 2020 grading over 20 years to 3.28% per annum.

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

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

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

E. Actuarial Assumptions

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

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

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

For medical and pharmacy, historical claims and census records assembled and provided by Maine Municipal through June 30, 2019 were used by the Actuary. Medical and prescription experience for Medicare eligible (ME) and non-Medicare eligible (NME) (actives and retired covered persons) were analyzed by the Actuary. The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and Cheiron's (Actuary) standard age curves which vary by age, gender, and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same

child distributions as current retirees.

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

F. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year-tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of December 31, 2030 is based upon an earlier measurement date, as of December 26, 2019 and is 2.74% per annum. The discount rate as of December 31, 2021 is based upon an earlier measurement date, as of December 31, 2020 and is 2.12% per annum. The rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher, for pay as you go plans.

G. Changes in the Net OPEB Liability

	Total OPEN Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at 1/1/2020 (Reporting 12/31/2020)	\$13,126	\$0	\$13,126
<u>Changes:</u>			
Service Cost	\$218		\$218
Interest	\$365		\$365
Changes of benefits	\$0		\$0
Differences between expected and actual experience	\$0		\$0
Changes of assumptions	\$854		\$854
Contributions – employer		\$20	(\$20)
Benefit payments	(\$20)	(\$20)	\$0
<u>Net changes</u>	<u>\$1,417</u>	<u>\$0</u>	<u>\$1,417</u>
Balances at 1/1/2021 (Reporting 12/31/2021)	\$14,543	\$0	\$14,543

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

The following presents the net OPEB liability of the Town, as well as what the Town’s net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.12%) or 1 percentage point higher (3.12%) than the current discount rate:

	1.0% Decrease (1.12%)	Discount Rate (2.12%)	1.0% Increase (3.12%)
Net OPEB Liability (Asset)	\$16,685	\$14,543	\$12,774

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

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

	1.0% Decrease	Healthcare Trend Rate	1.0% Increase
Net OPEB Liability (Asset)	\$12,745	\$14,543	\$16,724

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 4 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.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$298	\$0
Changes in Assumptions	\$2,280	\$540
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$2,578</u>	<u>\$540</u>

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

Year ended	
2022	\$994
2023	\$988
2024	\$56
2025	\$0
2026	\$0
Thereafter	\$0

TOWN OF BROOKSVILLE, MAINE

(Exhibit VII)

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL – GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Tax Revenues	\$2,604,793	\$2,604,793	\$2,636,035	\$31,242
Excise Taxes	\$206,000	\$206,000	\$263,320	\$57,320
Subsidies & Grants	\$383,500	\$383,500	\$430,742	\$47,242
Local Sources	\$0	\$0	\$582	\$582
Interest Earned	\$0	\$0	\$3,045	\$3,045
Interest on Delinquent Taxes	\$0	\$0	\$6,067	\$6,067
<u>Total Revenues</u>	<u>\$3,194,293</u>	<u>\$3,194,293</u>	<u>\$3,339,791</u>	<u>\$145,498</u>
<u>Expenditures (Net of Department Revenues):</u>				
General Government	\$253,604	\$253,604	\$261,063	(\$7,459)
Protection	\$59,267	\$59,267	\$59,892	(\$625)
Health & Sanitation	\$114,079	\$114,079	\$107,396	\$6,684
Public Transportation	\$362,000	\$362,000	\$304,179	\$57,821
Recreation	\$797,000	\$797,000	\$2,823	\$794,177
Donations and Public Assistance	\$34,501	\$34,501	\$30,306	\$4,195
Assessments and Debt Services	\$305,307	\$305,307	\$195,066	\$110,241
<u>Total Expenditures</u>	<u>\$1,925,758</u>	<u>\$1,925,758</u>	<u>\$960,725</u>	<u>\$965,033</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$1,268,535</u>	<u>\$1,268,535</u>	<u>\$2,379,066</u>	<u>\$1,110,531</u>
<u>Other Financing Sources (Uses):</u>				
General Obligation Bond Proceeds	\$380,000	\$380,000	\$380,000	\$0
Operating Transfers In	\$25,039	\$25,039	\$25,039	\$0
Operating Transfers Out	(\$1,885,574)	(\$1,885,574)	(\$1,885,574)	\$0

(Exhibit VII)

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES AND
EXPENDITURES BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021 (continued)

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess Revenues and Other</i>				
<i>Financing Sources</i>				
<i>Over Expenditures and Other</i>				
Financing Uses	(\$212,000)	(\$212,000)	\$898,531	\$1,110,531
Beginning Fund Balances	\$672,597	\$672,597	\$672,597	\$0
Ending Fund Balances	\$460,597	\$460,597	\$1,571,128	\$1,110,531



Forever blues

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM – STATE EMPLOYEE AND TEACHER PLAN
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit VIII)

For the Fiscal Year ended June 30,	Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability (Asset)	Covered Employee Payroll	Share of Net Pension Liability (Asset) as a % of Its Covered employee Payroll	Plan Total		Plan Fiduciary Net Pension		Plan Net Pension Liability	Plan Net Pension Liability as a % of the Covered Employee Payroll
					Pension Liability	Liability	Net Pension	Pension Liability		
2021	0.0027%	\$43,973	\$636,249	6.911%	\$14,865,460,130	\$12,044,918,612	\$2,820,541,518	\$2,003,075,813	140.811%	
2020	0.0005%	\$7,784	\$611,316	1.273%	\$14,547,222,913	\$12,035,565,075	\$2,511,657,838	\$1,924,006,618	130.543%	
2019	0.0005%	\$7,139	\$594,682	1.200%	\$14,031,187,845	\$11,632,192,771	\$2,398,995,074	\$1,808,274,919	132.668%	
2018	0.0005%	\$7,510	\$601,544	1.248%	\$13,484,886,512	\$10,893,291,864	\$2,591,594,648	\$1,860,230,663	139.316%	
2017	0.0004%	\$7,491	\$606,184	1.236%	\$13,069,954,948	\$9,960,335,390	\$3,109,619,558	\$1,816,435,084	171.194%	
2016	0.0005%	\$6,332	\$553,671	1.144%	\$12,616,287,054	\$10,242,097,022	\$2,374,190,032	\$1,699,160,889	139.727%	
2015	0.0005%	\$4,926	\$570,692	0.863%	\$12,320,158,783	\$10,337,639,472	\$1,982,519,311	\$1,676,857,294	118.228%	

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

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit IX)

Fiscal Year Ended June 30,	Contractually Required Contribution	Actual Contribution	Contribution Deficiency	Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2021	\$33,522	\$33,522	\$0	\$636,249	5.269%
2020	\$29,326	\$29,326	\$0	\$611,316	4.797%
2019	\$24,386	\$24,386	\$0	\$594,682	4.101%
2018	\$24,636	\$24,636	\$0	\$601,544	4.095%
2017	\$21,034	\$21,034	\$0	\$606,184	3.470%
2016	\$19,132	\$19,132	\$0	\$553,671	3.456%
2015	\$15,875	\$15,875	\$0	\$570,692	2.782%

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is no 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 DECEMBER 31, 2021

Note 1 – Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated.

Additional information as of the latest actuarial valuation date, June 30, 2020, is as follows:

A. Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost rate for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

B. Asset Valuation Method

An actuarial value of assets is used for determining employer contributions. The use of an actuarial value of assets for this purpose helps mitigate volatility in contribution rates that might otherwise occur due to fluctuations in market conditions. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

C. Amortization

The net pension liability is amortized on a level percentage of payroll over the amortization period then in effect in statutory and constitutional requirements. The statutory and constitutional requirements include an amendment to the Maine Constitution approved in November 1995 that requires the State of Maine to fund the unfunded actuarial liability existing on June 30, 1996, over a period not to exceed 31 years beginning on July 1, 1997, and not later than June 30, 2028. The amendment prohibits the creation of new unfunded liabilities in the Plan except those arising from experience losses, which must be funded over a period of not more than ten years. In addition, the amendment requires the use of actuarially sound current cost accounting, reinforcing existing statutory requirements.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2020 are as follows:

- Inflation 2.75%
- Salary increases 14.50% at selected years of service
- Investment Rate of Return 6.75%, net of administrative and pension plan investment expense
- Cost of Living Benefit Increases 2.20%

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 30, 2020.

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit I)

For the Fiscal Year Ended (BOY) Service Cost	Interest (Includes Interest on Service Cost)	Differences between Expected and Actual Experience	Changes of Benefits and Assumptions	Benefit Payments, Including Refunds of Member Contributions		Net Change in Plan Fiduciary Net Position	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Plan Fiduciary Net Position as a % of the Total OPEB Liability	Net OPEB Liability as a % of the Covered Employee Payroll
				Benefit Payments, Including Refunds of Member Contributions	Net Change in Plan Fiduciary Net Position					
2021	\$2,669	\$12,527	(\$25,332)	\$56,636	(\$18,365)	\$28,135	\$364,359	\$382,094	0.0000%	\$26,451
2020	\$2,235	\$13,363	\$0	\$17,111	(\$22,600)	\$10,109	\$354,250	\$364,359	0.0000%	\$915,469
2019	\$2,405	\$13,092	\$0	(\$13,548)	(\$21,819)	(\$19,870)	\$374,120	\$354,250	0.0000%	\$800,987
2021	\$218	\$365	\$0	\$854	(\$20)	\$1,417	\$13,126	\$14,543	0.0000%	\$24,000
2020	\$126	\$381	\$421	\$3,036	(\$3)	\$3,961	\$9,165	\$13,126	0.0000%	\$24,000
2019	\$152	\$336	\$0	(\$926)	(\$3)	(\$441)	\$9,606	\$9,165	0.0000%	\$24,000
2018	\$141	\$348	\$267	\$0	(\$224)	\$532	\$9,074	\$9,606	0.0000%	\$24,000

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

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF OPEB CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit XI)

For the Fiscal Years Ended	Contractually Required Contribution	Actual Contribution	Contribution Deficiency
Maine Education Association Benefit Trust School Plan			
2021	\$18,365	\$18,365	\$0
2020	\$22,600	\$22,600	\$0
2019	\$21,819	\$20,819	\$0
Maine Municipal Employees Health Trust Town Employees Plan			
2021	\$20	\$20	\$0
2020	\$3	\$3	\$0
2019	\$3	\$3	\$0
2018	\$0	\$0	\$0

* 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 OPEB LIABILITY AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021

Note 1 – Actuarial Methods and Assumptions

Maine Education Association Benefit Trust School Plan

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

Benefit Changes

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

Changes of Assumptions

The report reflects updated census, demographic and economic assumptions.

Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	3.50% per annum for 2019 reporting 2.21% per annum for 2020 reporting
Salary Increase Rate	2.75% per year
Administration and claims expense	Included in per-capita claims cost
Retirement Age	65

Healthcare cost trend rates:

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

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

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

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

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

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

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

Note 2 – Actuarial Methods and Assumptions

Maine Municipal Employees Health Trust Town Employees Plan

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

Benefit Changes

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

Changes of Assumptions

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

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age
Amortization method	Level dollar
Amortization method	30 years
Discount Rate	2.74% per annum for 2020 reporting. 2.12% per annum for 2021 reporting.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum.
Retirement Age	65

Healthcare cost trend rates:

Pre -Medicare Medical:	Initial trend of 8.50% applied in FYE 2020 grading over 20 years to 3.28% per annum.
Pre -Medicare Drug:	Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.
Medicare Medical:	Initial trend of 5.00% applied in FYE 2020 grading over 20 years to 3.28% per annum.
Medicare Drug:	Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality 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, 2021**

(Exhibit A-1, Page 1 of 3)

<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		\$140,000	\$1,465	\$141,465	\$138,857	\$2,608	\$4,772
Public Service Building	\$7,315	\$25,000		\$32,315	\$27,543	\$0	\$10,044
Public Service Building Imp.	\$12,095		\$7,876	\$19,971	\$9,927	\$0	
Public Service Building Reserve		\$5,000		\$5,000	\$5,000	\$0	
Maine Municipal Association		\$3,254		\$3,254	\$3,254	\$0	
Town Legal	\$6,820	\$10,500		\$16,820	\$15,587	\$0	\$1,234
Assessing		\$10,500		\$10,500	\$9,550	\$950	
Revaluation Reserve		\$10,000		\$10,000	\$10,000	\$0	
Multi Town Projects		\$10,000		\$10,000	\$2,315	\$0	
Social Security & Medicare		\$17,000	\$1	\$17,001	\$15,290	\$1,711	\$7,685
Insurances	\$2,975	\$7,000	\$1,082	\$11,056	\$8,299	\$0	\$2,757
Health Insurance	\$3,981	\$5,000		\$8,981	\$5,694	\$0	\$3,287
Employee Insurance	\$2,221	\$20,997	\$16,305	\$18,525	\$15,201	\$0	\$3,324
Health Insurance Opt-Out		\$25,000		\$45,997	\$26,613	\$0	\$19,384
Computer & Software	\$478		\$52	\$529		\$0	\$529
Code Enforcement/Planning	\$12,247		\$3,545	\$15,792	\$4,797	\$0	\$10,995
Planning Board	\$2,358			\$1,000	\$2,358	\$0	\$2,358
Hancock County Planning	\$25,544	\$850	\$150	\$25,544	\$5,503	(\$60)	\$20,041
Comprehensive Plan	\$97,028	\$268,604	\$30,476	\$396,109	\$304,489	\$5,209	\$86,410
<i>Public Safety:</i>							
Volunteer Fire Department	\$7,169	\$30,850		\$38,019	\$31,765	\$0	\$6,254
Fire Truck Reserve		\$5,000		\$5,000	\$5,000	\$0	
Fire Station Reserve	\$2,023	\$10,000		\$10,000	\$10,000	\$0	\$2,023
BVPD Hepatitis Account		\$21,417		\$21,417	\$21,417	\$0	
Peninsula Ambulance Corp	\$1,649	\$1,500	\$945	\$4,094	\$2,742	\$0	\$1,352
Animal Control		\$5,500		\$5,500	\$4,913	\$587	
Street Lights	\$10,841	\$74,267	\$945	\$86,053	\$73,837	\$587	\$9,629

Department

Health & Sanitation:

Blue Hill / Surry Transfer station
Septic Waste Disposal

<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>
\$0	\$105,079	\$180	\$105,079	\$105,079	\$0	
	\$9,000		\$9,180	\$2,497	\$6,684	
	\$114,079	\$180	\$114,259	\$107,576	\$6,684	\$0

(Exhibit A-1, Page 2 of 3)

Public Transportation:

Highways & Bridges
Winter Roads
Tarring Town Roads
Road Resurfacing
Sand/Salt Shed Reserve
Urban/Rural Initiative Program

<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>
\$1,534	\$62,000		\$63,534	\$54,702	\$0	\$8,833
\$69,715	\$155,000	\$17,816	\$242,531	\$151,055	\$0	\$91,476
\$13,604			\$13,604	\$523	\$0	\$13,081
\$598	\$145,000		\$145,598	\$125,716	\$0	\$19,882
\$20,696	\$20,000		\$20,000	\$20,000	\$0	
\$106,147	\$382,000	\$53,560	\$74,056	\$55,000	\$0	\$19,056
		\$71,176	\$559,323	\$406,995	\$0	\$152,328

Donations

Brooksville Library
Downeast Community Partners
WIC
Downeast YMCA
Hancock-County Homecare
Hospice of Hancock County
Easters Area on Aging
Blue Hill Society Aid to Children
Brooksville Historical Society
Lifeflight
Chamber of Commerce
Yesterday's Children
Community Health & Counseling
Cemetery Care
Veteran's Graves

<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>
\$846	\$30,501	\$0	\$846	\$30,306	\$0	\$846
\$846			\$31,347		\$195	\$846
	\$7,000		\$7,000	\$7,000	\$0	
	\$3,842		\$3,842	\$3,842	\$0	
	\$405		\$405	\$405	\$0	
	\$2,000		\$2,000	\$2,000	\$0	
	\$4,025		\$4,025	\$4,025	\$0	
	\$1,500		\$1,500	\$1,500	\$0	
	\$1,825		\$1,825	\$1,825	\$0	
	\$2,700		\$2,700	\$2,700	\$0	
	\$1,000		\$1,000	\$1,000	\$0	
	\$934		\$934	\$934	\$0	
	\$100		\$100	\$100	\$0	
	\$100		\$100	\$100	\$0	
	\$70		\$70	\$70	\$0	
	\$5,000		\$5,000	\$4,805	\$195	
			\$846		\$0	\$846
			\$31,347	\$30,306	\$195	\$846

Department	Beginning Balance	Appropriations	Departmental Revenues	Total Available	Expenditures/Transfers Out	Lapsed Unexpended (Overdraft)	Ending Balance
<i>Public Assistance</i>							
General Assistance	\$0	\$4,000	\$0	\$4,000	\$0	\$4,000	\$0
<i>Recreation & Other</i>							
Community Center	\$13,011	\$10,000	\$1,000	\$24,011	\$4,454	\$0	\$19,557
Community Center Reserve		\$15,000		\$15,000	\$15,000	\$0	
Athletic Field		\$3,000		\$3,000	\$3,337	(\$337)	
Broadband Grant	\$21,686			\$21,686	\$1,781	\$0	\$19,905
Harbors & Coastal Waters				\$0		\$0	
Walker's Pond Access	\$12,676			\$12,676		\$0	\$12,676
Walker's Pond Landing	\$15			\$15,015	\$15,000	\$0	\$15
Public Access	\$35			\$35		\$0	\$35
Beisy's Cove Project		\$765,000	\$292	\$765,292		\$0	\$765,292
Climate/Sea Level Change	\$16,552	\$10,000	\$10,000	\$20,000		\$0	\$20,000
Coastal Account	\$63,974	\$7,000	\$88,271	\$111,823	\$80,814	\$0	\$31,009
		\$825,000	\$99,563	\$988,538	\$120,387	(\$337)	\$868,488
<i>Assessment & Debt Service</i>							
School Debt Payment	\$39,795			\$39,795		\$0	\$39,795
Tax Anticipation Note Interest		\$5,000		\$5,000		\$5,000	
County Tax		\$192,861		\$192,861		\$0	
County 911		\$2,204		\$2,204		\$0	
Overlay		\$105,241		\$105,241		\$105,241	
	\$39,795	\$305,307	\$0	\$345,102	\$195,066	\$110,241	\$39,795
<i>Education</i>							
School Department	\$318,632	\$1,807,574		\$1,807,574	\$1,807,574	\$0	\$0
TOTALS		\$3,811,332	\$202,341	\$4,332,304	\$3,048,229	\$126,578	\$1,157,497

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit A-2)

Beginning balance Unassigned Fund Balance	\$353,965
<i>Additions:</i>	
Lapsed Accounts – Schedule of Departmental Operations	\$126,578
Excise Taxes (Net of Appropriated Revenue)	\$57,320
Decrease in Unavailable Tax Revenue	\$23,170
Interest Earned	\$3,045
Interest on Delinquent Taxes	\$6,067
Supplemental Taxes	\$4,603
Other State Reimbursements (Net of Appropriated Revenue)	\$4,251
Other Revenues / (Expenditures) (Net of Appropriated Revenue)	\$582
Total Additions	\$225,617
<i>Reductions:</i>	
Appropriated Revenues	\$212,000
Abatements	\$114
Total Reductions	\$212,114
Ending Unassigned Fund Balance	\$367,468

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit A-3)

Total Taxable Valuation	\$384,824,800
Tax Rate per \$1,000 Valuation	\$6.70
Tax Assessment	\$2,578,326
<i>Collections and Adjustments:</i>	
Cash Collections	\$2,521,688
Supplemental Taxes	(\$4,603)
Abatements	\$114
Total Collections and Adjustments	\$2,517,199
Uncollected Taxes December 31	\$61,127

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF RESERVE FUNDS – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit A-4)

	Beginning Balance	Revenues	Expenditures	Transfers In/(Out)	Ending Balance
Reserve:					
Revaluation Reserve	\$45,095	\$23		\$10,000	\$55,118
Sand / Salt Shed	\$125,974	\$378		\$20,000	\$146,352
Athletic Field	\$526		\$3,526	\$3,000	\$0
Mt. Rest Cemetery					
Care	\$320	\$1			\$321
Fire Truck	\$50,747	\$151		\$5,000	\$55,898
Fire Station	\$55,104	\$28		\$10,000	\$65,132
Harbor Boat & Dinghy	\$19,852	\$59			\$19,911
Float Replacement	\$64,180	\$193		\$10,000	\$74,373
Bicentennial					
Celebration	\$6,660	\$20	\$404		\$6,276
Donations for Needy	\$1,196	\$2,300	\$2,500		\$996
Public Service					
Building	\$20,017	\$4		\$5,000	\$25,021
Community Building	\$5,000	\$1		\$15,000	\$20,001
School Construction	\$4,251				\$4,251
School Building					
Reserve – Upstarts	\$42,526	\$125			\$42,651
Total Revenues	\$441,448	\$3,284	\$6,430	\$78,000	\$516,302

TOWN OF BROOKSVILLE, MAINE
COMBINING BALANCE SHEET – OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2021

(Exhibit B-1)

	<u>Municipal</u>	<u>School</u>	<u>Town</u>	<u>Septic</u>	<u>Total Other</u>
	<u>Revenue Sharing</u>	<u>Department</u>	<u>Reserves</u>	<u>Program</u>	<u>Governmental</u>
<u>Assets & Other Debits</u>					
Cash & Cash Equivalents			\$511,459	\$9,445	\$520,903
Accounts Receivable				\$81	\$81
Due From other Funds	\$30,169	\$624,376	\$5,247		\$659,792
<u>Total Assets</u>	<u>\$30,169</u>	<u>\$624,376</u>	<u>\$516,706</u>	<u>\$9,526</u>	<u>\$1,180,777</u>
<u>Liabilities & Fund Balances</u>					
<u>Liabilities:</u>					
Due to Other Funds			\$404	\$254	\$657
Unearned Revenue				\$7,727	\$7,727
<u>Total Liabilities</u>	<u>\$0</u>	<u>\$0</u>	<u>\$404</u>	<u>\$7,981</u>	<u>\$8,384</u>
<u>Fund Balances:</u>					
Restricted	\$30,169	\$624,376	\$516,302	\$1,546	\$654,545
Committed			\$516,302	\$1,546	\$517,848
<u>Total Fund Balances</u>	<u>\$30,169</u>	<u>\$624,376</u>	<u>\$516,302</u>	<u>\$1,546</u>	<u>\$1,172,393</u>
<u>Total Liabilities & Fund Balances</u>	<u>\$30,169</u>	<u>\$624,376</u>	<u>\$516,706</u>	<u>\$9,526</u>	<u>\$1,180,777</u>

TOWN OF BROOKSVILLE, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit B-2)

	<u>Municipal</u>	<u>School</u>	<u>Town</u>	<u>Septic</u>	<u>Total Other</u>
	<u>Revenues Sharing</u>	<u>Department</u>	<u>Reserves</u>	<u>Program</u>	<u>Governmental</u>
<u>Revenues:</u>					
Subsidies & Grants	\$40,445	\$289,499			\$329,944
Program Revenues		\$14,936	\$2,300		\$17,236
Interest Earned			\$984	\$28	\$1,012
<u>Total Revenues</u>	<u>\$40,445</u>	<u>\$304,435</u>	<u>\$3,284</u>	<u>\$28</u>	<u>\$348,191</u>
<u>Expenditures:</u>					
Education		\$2,064,435			\$2,064,435
Reserves (Exhibit A-4)			\$6,430		\$6,430
<u>Total Expenditures</u>	<u>\$0</u>	<u>\$2,064,435</u>	<u>\$6,430</u>	<u>\$0</u>	<u>\$2,070,864</u>
<u>Excess of Revenues Over Expenditures</u>	<u>\$40,445</u>	<u>(\$1,760,000)</u>	<u>(\$3,146)</u>	<u>\$28</u>	<u>(\$1,722,673)</u>
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In		\$1,807,574	\$78,000		\$1,885,574
Operating Transfers Out					(\$25,039)
<u>Excess of Revenues and Other Financing Sources</u>	<u>\$15,407</u>	<u>\$47,574</u>	<u>\$74,854</u>	<u>\$28</u>	<u>\$137,862</u>
<u>Over Expenditures and Other Financing Uses</u>	<u>\$14,762</u>	<u>\$576,803</u>	<u>\$441,448</u>	<u>\$1,518</u>	<u>\$1,034,530</u>
<u>Beginning Fund Balance</u>	<u>\$30,169</u>	<u>\$624,376</u>	<u>\$516,302</u>	<u>\$1,546</u>	<u>\$1,172,393</u>
<u>Ending Fund Balance</u>					

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR OF DECEMBER 31, 2021

(Exhibit C-1)

Federal Grantor/Pass- Through

<i>Grantor/Program Title</i>	<i>CFDA#</i>	<i>Grantor Pass-Through Number</i>	<i>Program Award Amount</i>	<i>Passed through to Subrecipients</i>	<i>Expenditures</i>
<i>U.S. Department of Education:</i>					
<i>Passed through State of Maine</i>					
<i>Department of Education</i>					
Title I, Part A Cluster					
Title IA – Disadvantaged	84.010	013-05A-3107-13	\$10,568	\$0	\$8,275
Tier III – Program Improvement	84.010	013-05A-3106-13	\$25,699	\$0	\$19,973
Total Title I, Part A Cluster			\$36,267	\$0	\$28,247
Local Entitlement	84.027	013-05A-3046-12	\$26,245	\$0	\$26,269
Small, Rural School Achievement	84.358A	013-05A-3305-03	\$11,720	\$0	\$11,720
Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act	84.425D	013-05A-7006-90	\$12,206	\$0	\$7,711
<i>Total State of Maine Department of Education</i>					
			\$86,438	\$0	\$73,947
<i>Total U.S. Department of Education</i>					
			\$86,438	\$0	\$73,947
<i>U.S. Department of Treasury:</i>					
<i>Passes through State of Maine</i>					
<i>Department of Education and Cultural Services</i>					
Coronavirus Relief Fund	21.019	022-05A-7010-60	\$75,245	\$0	\$72,639
Coronavirus Relief Fund	21.019	022-05A-7015-60	\$79,703	\$0	\$28,308
<i>Total State of Maine Department of Education</i>					
			\$154,947	\$0	\$100,947
Coronavirus State & Local Fiscal Recovery Funds	21.027	-	\$48,214	\$0	\$2,050
<i>Total U.S. Department of Treasury</i>					
			\$203,161	\$0	\$102,998
<i>U.S. Department of Agriculture:</i>					
<i>Passed through State of Maine</i>					
<i>Department of Education</i>					
Child Nutrition Cluster					
National School Lunch Program – Lunch	10.555	-	\$1,760	\$0	\$1,760
National School Lunch Program – Breakfast	10.556	-	\$472	\$0	\$472
Summer Food Service Program for Children	10.559	-	\$19,898	\$0	\$19,898
Total Child Nutrition Cluster			\$22,129	\$0	\$22,130
Food Distribution – Donated Commodities	10.550	-	\$1,700	\$0	\$1,679
<i>Total U.S. Department of Agriculture</i>					
			\$45,959	\$0	\$45,939
<i>Totals</i>					
			\$335,558	\$0	\$222,884

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 **\$2,578,5326.16** (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 06/08/21.

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 12/31/21.

In case of the neglect of any person to pay the sum required by said list until after **10/31/21**; you will add interest to so much thereof as remains unpaid at the rate of 6.00 percent per annum, commencing 11/01/21 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 **06/08/21**.

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

At the BES 2021 Trunk-A-Treat There was flying & wings, and too cute things, and creatures from



from the Swampy Lagoon!

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 01/01/21 to 12/31/21, at 6.70 mils on the dollar, on a total taxable valuation of \$384,824,800.00.

ASSESSMENTS

1. County Tax	\$ 192,861.47
2. Municipal Appropriation	\$ 527,655.24
3. TIF financing plan amount	\$ 0.00
4. School/ Education Appropriation	\$ 1,817,967.97
5. Overlay (Not to exceed 5% of Net Assessment)	\$ <u>94,847.04</u>

6. Total Assessments **\$ 2,633,331.72**

DEDUCTIONS

7. State Municipal Revenue Sharing	\$ 25,038.61
8. Homestead Reimbursement	\$ 26,457.23
9. BETE Reimbursement	\$ 9.72
10. Other Revenues	\$ <u>3,500.00</u>
11. Total Deductions	\$ <u>55,005.56</u>
12. Net Assessment for Commitment	<u>\$ 2,578,326.16</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 8th day of June, 2021.

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

**2021 Town of Brooksville
ASSESSORS' CERTIFICATION OF ASSESSMENT**

WE HEREBY CERTIFY that the pages herein, numbered from 1 to 242 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 01/01/21 to 12/31/21 as they existed on the first day of April 2021.

IN WITNESS THEREOF, we have hereunto set our hands at Brooksville, Maine, this 8th day of June, 2021.

John H Gray, Chairman
Richard M Bakeman
Horace A Snow

2021 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	\$ 192,861.47
2. Municipal Appropriation	\$ 527,655.24
3. TIF financing plan amount	\$ 0.00
4. School/ Education Appropriation	\$ 1,817,967.97
5. Overlay (Not to exceed 5% of Net Assessment)	\$ <u>94,847.04</u>

6. Total Assessments **\$ 2,633,331.72**

DEDUCTIONS

7. State Municipal Revenue Sharing	\$ 25,038.61
8. Homestead Reimbursement	\$ 26,457.23
9. BETE Reimbursement	\$ 9.72
10. Other Revenues	\$ <u>3,500.00</u>
11. Total Deductions	\$ <u>55,005.56</u>
12. Net Assessment for Commitment	<u>\$ 2,578,326.16</u>

TAX COLLECTOR'S REPORT

COLLECTIONS

PROPERTY TAX RECEIPTS **\$2,577,963.82**

2020	\$55,206.62
2021	\$2,520,749.70
INTEREST	\$1,917.50
MAIL AND DEMAND FEES	\$90.00

AUTO RECEIPTS **\$251,768.75**

EXCISE	\$251,648.75
TRANSFER FEES	\$120.00

BOAT RECEIPTS **\$9,678.21**

EXCISE	\$9,678.21
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TOTAL 2021 COLLECTIONS **\$2,839,410.78**

2021 PROPERTY TAX SUMMARY

COMMITMENT	\$2,578,326.16	
SUPPLEMENTALS	\$4,603.00	
ABATEMENT	\$113.90	
		\$2,582,929.16
COLLECTED	\$2,521,801.85	
UNCOLLECTED	\$61,127.31	
		\$2,582,929.16

YVONNE REDMAN
TAX COLLECTOR

2021 UNCOLLECTED TAXES

Name	Amount Due
ACER PENN LLC	\$ 2,925.22
BELL FAMILY CEMETERY TRUST,	5.89
BLACK, DAMON E	716.90
* BLACK, LISA M	121.13
BLAKE, SALLY	827.45
* BROOKSVILLE FAMILY, LLC	2,484.36
* CARRIVEAU, DIANE F	868.99
CASSIS, LARRY B	2005.31
CHASE, JOHANNA P	2,679.33
CHATTERJEE, SAMPRIT	3504.10
* CONNOLLY, PAUL	1,488.07
DUNHAM, EDITH	1,838.48
ELLIS, ANN	3000.00
FAGAN, THOMAS B	471.01
FAY, MICHAEL J	511.21
FOWLER, THOMAS (HEIRS)	1203.99
GIBSON, JOHN C, TRUSTEE	3900.74
* GREGOR, WILLIAM TAPLEY	16.08
GROSS, ARNOLD JASPER, JR	50.92
HOOPES, CLAUDE BROWN	522.50
HOPKINS, LISA J	1577.76
JOHNSON, KATHERINE K, TRUSTEE	3481.99
* KAPLAN-PERKINS, ANN R	1,151.06
LAMBORN, ARTHUR H., JR.	1,010.36
LEARY, JOHN JR	253.26
LEBEL, FRED	984.90
LEBEL, FREDERICK, JR	810.70
LYMBURNER, SCOTT	180.23
MCBETH, DAVID	1,456.58
MCBETH, DAVID	1,185.23
MCNIFF, BRIAN	2772.46
MIROLLI, GENE A	1183.22
NORTHERN NEW ENGLAND TELEPHONE	50.25
* OLDENBURG, FREDERICK A, JR & CAROLINE P	7.96
* OSGOOD, BROOKS W	1192.60
PAYSON, SARAH H	1,607.33
PERKINS, CHLOE A	369.84
REYNOLDS, JAMES	213.73
SCHOEDINGER, GEORGE, III & LESLEY (TRUSTEES)	9130.76
UNKNOWN	304.85
WARDELL, PATRICK	<u>3,049.84</u>
TOTAL	61116.59

* Denotes taxes paid in full after December 31, 2021

2021 Taxpayers' Report

Owner	Land	Building	Exempt	Total	Tax Bill
81 POINT ROAD LLC.	711.200	2,238.400	0	2,949.600	19,762.32
9 BLAKEPOINT ROAD REALTY TRUST	322.200	39.300	0	361.500	2,422.05
ACER PENN LLC	425.800	10.800	0	436.600	2,925.22
ACKERMAN, RICHARD H	192.400	360.800	0	553.200	3,706.44
ALLEN, BRANDON R	35.800	182.500	25,000	193.300	1,295.11
ALLEN, JOAN CLAPP	209.500	120.000	25,000	304.500	2,040.15
ALLEN, KERMIT P	3.900	0	0	3.900	26.13
ALLEN, NANCY	164.000	140.300	25,000	279.300	1,871.31
ALLEN, SARAH N	265.700	213.700	0	479.400	3,211.98
ALLEN, SPENCER & SUSAN, BRANDON	7.400	0	0	7.400	49.58
ALLEN, SPENCER & SUSAN, BRANDON	14.600	0	0	14.600	97.82
ALLEN, SPENCER K	60.400	218.700	25,000	254.100	1,702.47
ALLEN, SPENCER K	9.100	0	0	9.100	60.97
ALLEN, SPENCER K	4.400	0	0	4.400	29.48
ALLEN, SUSAN C	62.400	87.700	0	150.100	1,005.67
ALLENS PROPERTIES, INC	0	275.100	0	275.100	1,843.17
ALT, MARYANNE F	226.100	227.600	0	453.700	3,039.79
ALT, NORMAN	213.700	0	0	213.700	1,431.79
ALTMAN, JOHN	84.200	268.900	0	353.100	2,365.77
ALTUNA, DAVID M	137.100	141.700	0	278.800	1,867.96
ANDERSON(TRUSTEE), DAVID LLOYD	156.000	244.000	0	400.000	2,680.00
ANDREWS, ALLAN J.	76.400	27.800	0	104.200	698.14
ANDREWS, BRENT A	48.900	184.400	25,000	208.300	1,395.61
ANDREWS, JERRY A	47.700	0	0	47.700	319.59
ANDREWS, JERRY A	223.000	108.300	31,000	300.300	2,012.01
ANDREWS, KEITH	54.500	81.300	25,000	110.800	742.36
ANDREWS, KEITH	30.200	0	0	30.200	202.34
ANSPACH, WILLIAM	34.700	10.500	0	45.200	302.84
ASHMORE, JOHN (LIFE ESTATE)	35.800	9.000	31,000	13.800	92.46
ASTBURY, TRACI B	83.700	204.100	25,000	262.800	1,760.76
AUSTIN, BRUCE A	60.300	128.400	25,000	163.700	1,096.79
AUSTIN, DAVID	55.000	0	0	55.000	368.50
AUSTIN, DAVID & DEVLIN, JOSEPH	41.600	0	0	41.600	278.72
AUSTIN, DAVID B	46.900	72.000	31,000	87.900	588.93
AUSTIN, GERALD W	44.900	104.900	0	149.800	1,003.66
AUSTIN, HELEN E(LIFE ESTATE)	43.700	68.200	25,000	86.900	582.23
AWASOS	172.400	87.100	0	259.500	1,738.65
AYER, ROBERT M	476.100	168.000	25,000	619.100	4,147.97
AYER, ROBERT M	2.500	0	0	2.500	16.75
BABSON, SHERRIS L	25.900	0	0	25.900	173.53
BABSON, SHERRIS L	120.700	102.200	25,000	197.900	1,325.93
BAILEY, STEVEN	42.500	29.600	25,000	47.100	315.57
BAKEMAN JR., JOHN F	40.900	23.600	0	64.500	432.15
BAKEMAN, JOHN JR	41.000	141.200	25,000	157.200	1,053.24
BAKEMAN, RICHARD	9.200	0	0	9.200	61.64
BAKEMAN, RICHARD	15.700	0	0	15.700	105.19
BAKEMAN, RICHARD	129.400	153.900	25,000	258.300	1,730.61
BAKEMAN, RICHARD	35.400	0	0	35.400	237.18
BAKEMAN, RICHARD	6.300	0	0	6.300	42.21
BAKEMAN, RICHARD M	89.500	47.700	0	137.200	919.24
BAKEMAN, RICHARD M	36.400	0	0	36.400	243.88
BAKEMAN, RICHARD M	9.800	0	0	9.800	65.66
BAKEMAN, RICHARD M	70.200	0	0	70.200	470.34
BAKEMAN, RICHARD M, & DORIS G	18.000	0	0	18.000	120.60
BAKEMAN, RICHARD M, & DORIS G	6.400	0	0	6.400	42.88

Owner	Land	Building	Exempt	Total	Tax Bill
BAKEMAN, ROBERT V (LIFE ESTATE)	54.700	129.100	25,000	158.800	1,063.96
BANA, CORA K	474.900	140.900	0	615.800	4,125.86
BANCROFT-CLAPP FAMILY	641.900	96.300	0	738.200	4,945.94
BANCROFT-CLAPP FAMILY	44.500	0	0	44,500	298.15
BANCROFT-CLAPP FAMILY	32.200	0	0	32,200	215.74
BANCROFT-CLAPP FAMILY	29.000	0	0	29,000	194.30
BANCROFT-CLAPP FAMILY	149.900	0	0	149,900	1,004.33
BANCROFT-CLAPP FAMILY	149.900	0	0	149,900	1,004.33
BANCROFT-CLAPP FAMILY	804.400	0	0	804,400	5,389.48
BANK SERVICE DEPT	437.600	0	0	437,600	2,931.92
BARON, ADI S	321.600	99.900	0	421,500	2,824.05
BARTHELMAN, WILLIAM	166.500	0	0	166,500	1,115.55
BARTHELMAN, WILLIAM B	169.000	68.100	0	237,100	1,588.57
BARTHOLOW, PETER B	246.600	648.900	0	895,500	5,999.85
BATES, CHRISTOPHER W	80.500	99.200	0	179,700	1,203.99
BATES, CHRISTOPHER W	5.800	0	0	5,800	38.86
BATES, CHRISTOPHER W	9.500	9.300	0	18,800	125.96
BATES, DONALD L	42.700	0	0	42,700	286.09
BATES, DONALD L	65.700	0	0	65,700	440.19
BATES, MURRAY	58.500	27.200	0	85,700	574.19
BATT, THOMAS ALAN	5.700	0	0	5,700	38.19
BATT, THOMAS ALAN	60.800	105.200	0	166,000	1,112.20
BAYSIDE PROP. OF BROOKSVILLE	341.300	186.100	0	527,400	3,533.58
BAYSIDE PROP. OF BROOKSVILLE	120.300	24.700	0	145,000	971.50
BEAL A. LOWEN REVOCABLE TRUST	56.800	0	0	56,800	380.56
BEAL A. LOWEN REVOCABLE TRUST	95.600	0	0	95,600	640.52
BEAL A. LOWEN REVOCABLE TRUST	248.600	292.500	0	541,100	3,625.37
BEAL A. LOWEN REVOCABLE TRUST	171.900	0	0	171,900	1,151.73
BEAL A. LOWEN REVOCABLE TRUST	171.700	0	0	171,700	1,150.39
BEAL A. LOWEN REVOCABLE TRUST	171.400	0	0	171,400	1,148.38
BEAL A. LOWEN REVOCABLE TRUST	116.600	0	0	116,600	781.22
BEARS, PATRICIA A SMITH	41.900	800	0	42,700	286.09
BEARS, PATRICIA SMITH	83.400	2.700	0	86,100	576.87
BEARS, PATRICIA SMITH	73.500	115.100	0	188,600	1,263.62
BEAULIEU, ADRIENNE	265.500	90.500	0	356,000	2,385.20
BECTON, MAXWELL K	326.700	521.200	0	847,900	5,680.93
BECTON, MAXWELL K	100.500	0	0	100,500	673.35
BEDFORD, SHERI HOUP	94.000	0	0	94,000	629.80
BELL FAMILY CEMETERY TRUST	124.300	0	0	124,300	832.81
BELL, GEORGE O, JR	57.600	130.600	25,000	163,200	1,093.44
BENNER, DAVID A	67.500	109.200	0	176,700	1,183.89
BENNETT, MICHELE H	76.700	126.200	0	202,900	1,359.43
BENOIT, RICHARD	63.700	158.400	0	222,100	1,488.07
BENSON, JEFFREY	564.500	421.700	0	986,200	6,607.54
BERNAL, DEBORAH A	28.700	86.200	25,000	89,900	602.33
BESSETTE, ELIZABETH L	45.000	7.500	0	52,500	351.75
BESSETTE, ELIZABETH L	324.000	130.600	0	454,600	3,045.82
BEST FAMILY REALTY TRUST	358.700	84.600	0	443,300	2,970.11
BETZ, ANDRE R	746.600	542.800	0	1,289,400	8,638.98
BHYC- BUCKS HARBOR YACHT CLUB	481.000	103.100	0	584,100	3,913.47
BHYC NORTH, LLC	106.300	291.200	0	397,500	2,663.25
BHYC, LLC	404.600	61.600	0	466,200	3,123.54
BIGELOW, TALMAN	26.600	0	0	26,600	178.22
BILLINGS, MERTON C	41.700	26.700	31,000	37,400	250.58
BISHOP, DEBRAE	44.000	67.200	25,000	86,200	577.54
BISHOP, DONALD C, TRUSTEE	151.700	329.000	0	480,700	3,220.69

Owner	Land	Building	Exempt	Total	Tax Bill
BLACK, BOYD	56.300	162.400	25.000	193.700	1.297.79
BLACK, BOYD A	4.200	5.000	0	9.200	61.64
BLACK, COREY	12.200	0	0	12.200	81.74
BLACK, COREY	47.300	1.000	0	48.300	323.61
BLACK, DAMON E	88.700	18.300	0	107.000	716.90
BLACK, DANA & CHRISTINE	47.400	215.600	25.000	238.000	1.594.60
BLACK, DARIN R	64.800	41.100	0	105.900	709.53
BLACK, EDWARD M	54.500	44.900	0	99.400	665.98
BLACK, EDWARD M	38.000	2.000	0	40.000	268.00
BLACK, EDWARD M	51.300	111.400	25.000	137.700	922.59
BLACK, ERLINE ET AL	72.700	41.300	25.000	89.000	596.30
BLACK, ERNEST M	119.300	130.300	0	249.600	1.672.32
BLACK, LISA M	37.400	24.900	25.000	37.300	249.91
BLACK, LISA M	51.300	48.600	0	99.900	669.33
BLACK, MIRIAM F	107.700	77.400	25.000	160.100	1.072.67
BLACK, STACEY	59.000	21.700	25.000	55.700	373.19
BLAKE, BOBBIE JO	43.000	43.600	0	86.600	580.22
BLAKE, JACOB A	32.200	0	0	32.200	215.74
BLAKE, MARK	30.500	5.200	0	35.700	239.19
BLAKE, MARK E	35.600	42.500	25.000	53.100	355.77
BLAKE, MARK E	46.700	10.000	0	56.700	379.89
BLAKE, MELVIN	45.100	88.600	0	133.700	895.79
BLAKE, MELVIN	55.800	154.900	25.000	185.700	1.244.19
BLAKE, MELVIN C	54.400	93.500	25.000	122.900	823.43
BLAKE, MELVIN C	21.900	0	0	21.900	146.73
BLAKE, PATRICIA J & WILLIAM	285.400	323.800	0	609.200	4.081.64
BLAKE, PENNY M	36.800	65.800	25.000	77.600	519.92
BLAKE, SALLY	48.500	100.000	25.000	123.500	827.45
BLANCO, RAMON	440.900	225.800	0	666.700	4.466.89
BLANDFORD, JERRY	55.800	127.900	0	183.700	1.230.79
BLANDFORD, JERRY	19.000	0	0	19.000	127.30
BLODGETT, DENIS	700	0	0	700	4.69
BLODGETT, DENIS H	3.600	0	0	3.600	24.12
BLODGETT, DENIS H	69.100	159.600	25.000	203.700	1.364.79
BLODGETT, EDSON & SARAH	89.600	131.700	31.000	190.300	1.275.01
BLODGETT, EDSON & SARAH	14.400	0	0	14.400	96.48
BLODGETT, WILLIAM	57.400	0	0	57.400	384.58
BLUE HILL HERITAGE TRUST	24.100	0	0	24.100	161.47
BLUE HILL HERITAGE TRUST	400	0	0	400	2.68
BLUE HILL HERITAGE TRUST	41.000	0	0	41.000	274.70
BLUE HILL HERITAGE TRUST	15.600	0	0	15.600	104.52
BLUE HILL HERITAGE TRUST	7.000	0	0	7.000	46.90
BLUE HILL HERITAGE TRUST	61.900	0	0	61.900	414.73
BLUE HILL HERITAGE TRUST	2.700	0	0	2.700	18.09
BLUE HILL HERITAGE TRUST	11.600	0	0	11.600	77.72
BOARDMAN, ALBERT B	67.500	213.500	0	281.000	1.882.70
BOGYO, LOLA C	45.000	99.600	25.000	119.600	801.32
BOOTH, JESSICA C	52.500	112.500	0	165.000	1.105.50
BORGES(TRUSTEE), ROSEMARIE	495.900	0	0	495.900	3.322.53
BORING, JOHN K	103.300	0	0	103.300	692.11
BORYAN, GREGORY	214.600	54.000	0	268.600	1.799.62
BOSSI, ANNE C (TRUSTEE)	79.000	20.300	0	99.300	665.31
BOSSI, ANNE C (TRUSTEE)	106.800	144.100	0	250.900	1.681.03
BOWDEN, EVERETT (HEIRS)	96.100	0	0	96.100	643.87
BOWDEN, JACKIE LEA	56.200	63.000	0	119.200	798.64
BOWEN, ROBERT	16.900	10.200	0	27.100	181.57
BOYLE, JANE A (TRUSTEE)	199.100	3.800	0	202.900	1.359.43

Owner	Land	Building	Exempt	Total	Tax Bill
BOYLE, JANE A (TRUSTEE)	83.900	0	0	83.900	562.13
BRAINERD & LOOMIS, JOHN	896.200	130.500	0	1.026.700	6.878.89
BRAND, CURTIS	129.200	113.000	0	242.200	1.622.74
BRAND, ROBERT C, TRUSTEE	252.600	48.900	0	301.500	2.020.05
BREECE, LINDA Y	708.500	424.100	25.000	1.107.600	7.420.92
BRENNER, KRISTEN E	570.800	1.555.200	0	2.126.000	14.244.20
BRIDGES, CLARA	57.800	0	0	57.800	387.26
BRISKA, PATRICIA, (TRUST)	698.900	0	0	698.900	4.682.63
BROKAW, BAYARD F	83.100	58.100	0	141.200	946.04
BROOKSVILLE (UNKNOWN)	11.700	0	11.700	0	0.00
BROOKSVILLE (UNKNOWN)	138.600	0	138.600	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 FAMILY, LLC	370.800	0	0	370.800	2.484.36
BROOKSVILLE HISTORICAL SOCIETY	58.500	57.800	116.300	0	0.00
BROOKSVILLE TOWN LANDING	117.100	0	117.100	0	0.00
BROOKSVILLE VOLUNTEER FIRE DEPT	18.600	51.500	70.100	0	0.00
BROOKSVILLE VOLUNTEER FIRE DEPT	26.400	0	26.400	0	0.00
BROWN, J DORSEY	1.291.700	486.100	0	1.777.800	11.911.26
BROWN, J DORSEY III	59.400	0	0	59.400	397.98
BROWN, NANCY G A	141.500	83.600	0	225.100	1.508.17
BROWN, NANCY G A	89.400	204.400	0	293.800	1.968.46
BROWN, ROBERT P, JR & NANCY	83.200	159.500	0	242.700	1.626.09
BROWN, ROBERT P., JR	153.900	452.500	31.000	575.400	3.855.18
BROWN, ROBERT P., JR	100	0	0	100	0.67
BROWN, WILLARD, JR	77.600	0	0	77.600	519.92
BROWNELL, JR, RICHARD	190.500	127.300	0	317.800	2.129.26
BRUBAKER, BRETTEN	8,300	0	0	8,300	55.61
BRUBAKER, BRETTEN	37.100	37.900	31.000	44.000	294.80
BRUBAKER, BRETTEN	34.400	0	0	34.400	230.48
BUCKLEY, LUCY GREGG	209.500	172.300	0	381.800	2.558.06
BUCKS DOCK, LLC	436.600	255.100	0	691.700	4.634.39
BUCKS HARBOR MARINA	51.600	0	0	51.600	345.72
BUCKS HARBOR MARINA	159.800	50.100	0	209.900	1.406.33
BUCKS HILL TRUST C/O	109.400	118.400	0	227.800	1.526.26
BURK, KAREN MARIE, TRUSTEE	722.700	369.700	0	1,092.400	7.319.08
BURNHAM, CHARLES	77.800	157,200	25,000	210,000	1,407.00
BURT, ERNEST H	41.100	0	0	41.100	275.37
BURT, ERNEST H ALICE D	241.700	237.400	0	479.100	3.209.97
BURT, WINSTON S	164.900	116.200	0	281.100	1.883.37
BUTLER, JOHN K, JR	106.000	186.400	0	292.400	1.959.08
BUTTERFIELD, BRANDI R	37.800	0	0	37.800	253.26
BYARS, CAROL L	148.400	7.600	0	156.000	1.045.20
BYRNE, CONOR J	53.000	78.500	0	131.500	881.05
BYRNE, ROBIN K	58.300	124,500	0	182,800	1,224.76
CAMBRIDGE TRUST CO	45.000	10,700	0	55,700	373.19
CAMPBELL KEVIN & ANITA	13.000	0	0	13,000	87.10
CANFIELD, SCOTT	228.200	0	0	228.200	1,528.94
CANFIELD, SCOTT	4.200	0	0	4,200	28.14
CANFIELD, SCOTT W	103.500	46.400	0	149.900	1,004.33
CANFIELD-RICHARDSON, AMANDA	147.400	0	0	147.400	987.58
CAPE ROSIER UNITARIAN CHURCH	63.400	43.800	107.200	0	0.00
CARDOSO-VICENTE, MARITZA	102,300	13,500	0	115,800	775.86
CARLSON, STEPHEN F	283.000	74.700	0	357.700	2,396.59
CARRELL, DONALD & KAREN	48.900	151.000	0	199.900	1,339.33
CARRIVEAU, DIANE F	37.800	116.900	25.000	129.700	868.99

Owner	Land	Building	Exempt	Total	Tax Bill
CARTER, ANN R	68,600	120,300	0	188,900	1,265.63
CARTER, BECKY L	48,900	180,800	25,000	204,700	1,371.49
CARTER, CATHERINE PERKINS	188,800	366,600	0	555,400	3,721.18
CARTER, ROBERT B	176,000	123,600	0	299,600	2,007.32
CARTER, RONNA	81,100	23,400	0	104,500	700.15
CARTER, SANDRA A	31,500	21,900	25,000	28,400	190.28
CARTER-GOTT, JACQUELINE BATES	33,000	50,600	0	83,600	560.12
CASSIDY, DANIEL	192,600	252,300	0	444,900	2,980.83
CASSIDY, DINA R	173,200	0	0	173,200	1,160.44
CASSIS, LARRY B	137,500	161,800	0	299,300	2,005.31
CELEBRATION, LLC	488,700	0	0	488,700	3,274.29
CHALFANT (TRUSTEE), EDWARD	67,100	0	0	67,100	449.57
CHALFANT (TRUSTEE), EDWARD	50,100	57,800	0	107,900	722.93
CHAMOIS LLC	115,500	185,700	0	301,200	2,018.04
CHAMPLAIN CORPORATION	1,009,600	0	0	1,009,600	6,764.32
CHAMPLAIN CORPORATION	417,600	0	0	417,600	2,797.92
CHASE, CARL A (HEIRS OF)	830,900	298,100	0	1,129,000	7,564.30
CHASE, CHARLES	0	16,200	16,200	0	0.00
CHASE, ERIC A	579,200	344,400	25,000	898,600	6,020.62
CHASE, GEORGE A	489,800	53,300	0	543,100	3,638.77
CHASE, GEORGE A	4,400	0	0	4,400	29.48
CHASE, GEORGE W III	5,700	0	0	5,700	38.19
CHASE, GEORGE W III	1,748,000	236,900	0	1,984,900	13,298.83
CHASE, JOHANNA P	185,200	239,700	25,000	399,900	2,679.33
CHASE, JOHANNA P	0	18,900	18,900	0	0.00
CHASE, NIGEL	63,000	159,100	0	222,100	1,488.07
CHASE, PHILIP G	59,900	225,600	31,000	254,500	1,705.15
CHATTERJEE, SAMPRIT	292,500	230,500	0	523,000	3,504.10
CHERINGTON, GRETCHEN	275,800	145,800	0	421,600	2,824.72
CHRIST, GUS D	327,400	240,100	0	567,500	3,802.25
CHRIST, GUS DINO	63,000	0	0	63,000	422.10
CHRISTOS, PHYLLIS SCHULER	345,700	47,800	0	393,500	2,636.45
CHURCHILL, ERIC	30,800	64,100	0	94,900	635.83
CHURCHILL, ERIC	0	3,200	0	3,200	21.44
CHURCHILL, THOMAS	79,200	55,500	31,000	103,700	694.79
CIAMPA, DAVID	105,300	166,700	25,000	247,000	1,654.90
CIOCCA, JESSICA GWINN	63,000	105,800	0	168,800	1,130.96
CLANCY FAMILY LLC	462,000	93,400	0	555,400	3,721.18
CLAPP, ROBERT M	143,400	318,200	0	461,600	3,092.72
CLAPP, TROY A	43,500	0	0	43,500	291.45
CLAPP-MORRIS, JODIE E	159,800	304,100	0	463,900	3,108.13
CLARK, DANIEL BROOKS	481,300	278,600	0	759,900	5,091.33
CLARK, DONNA A (TRUSTEE)	72,000	89,800	0	161,800	1,084.06
CLARK, JAMIE	849,100	345,800	0	1,194,900	8,005.83
CLARK, M. HARRISON III	32,600	67,700	0	100,300	672.01
CLEVELAND, JULIE B (TRUSTEE)	632,400	264,800	0	897,200	6,011.24
CLEWS, MARGARET	32,800	0	0	32,800	219.76
CLIFFORD, AARON D & JOEL	258,500	52,100	0	310,600	2,081.02
CLIFFORD, DARON A	126,000	58,100	0	184,100	1,233.47
CLIFFORD, EARL	0	5,400	0	5,400	36.18
CLIFFORD, EARL	175,300	80,700	25,000	231,000	1,547.70
CLIFFORD, EARL	176,000	800	0	176,800	1,184.56
CLIFFORD, EARL (LIFE ESTATE)	112,500	77,700	25,000	165,200	1,106.84
CLIFFORD, GAYLE M	159,200	263,200	0	422,400	2,830.08
CLIFFORD, KATHERINE B	247,400	79,500	31,000	295,900	1,982.53
CLIFFORD, OAKLY F	48,200	91,400	0	139,600	935.32

Owner	Land	Building	Exempt	Total	Tax Bill
CLIFFORD, PD (HEIRS)	34,700	22,400	0	57,100	382.57
CLIFFORD, PHILIP	244,100	0	0	244,100	1,635.47
CLIFFORD, PHILIP	100,100	130,600	25,000	205,700	1,378.19
CLIFFORD, TRACY	46,900	125,800	25,000	147,700	989.59
CLOSSON, CARLTON (HEIRS) & H	69,200	0	0	69,200	463.64
CLOSSON, MICHAEL	60,800	146,500	25,000	182,300	1,221.41
CLOSSON, MICHAEL, BENNET, M	97,000	44,300	0	141,300	946.71
CLOSSON, SHERRIANNE	75,900	51,100	25,000	102,000	683.40
CLUFF, STEPHEN	98,900	174,700	0	273,600	1,833.12
CLUFF, STEPHEN L	86,800	0	0	86,800	581.56
COCHRANE, CAMILLA MCKEE	144,500	228,200	0	372,700	2,497.09
COCHRANE, CAMILLA MCKEE	57,100	0	0	57,100	382.57
COIT, CHARLES S (TRUSTEE)	140,800	194,800	0	335,600	2,248.52
COLBY FAMILY REALTY	422,400	174,000	0	596,400	3,995.88
COLBY, EBEN	343,800	477,000	0	820,800	5,499.36
COLE, NANCY	271,100	3,000	0	274,100	1,836.47
COLEMAN, ELIOT	71,000	597,800	25,000	643,800	4,313.46
COLLINS, ROBERT C	46,300	229,900	0	276,200	1,850.54
COMMUNITY OF CHRIST	1,080,800	482,700	1,563,500	0	0.00
COMMUNITY PARTNERS OF	1,500	0	0	1,500	10.05
COMMUNITY PARTNERS OF	1,200	0	0	1,200	8.04
COMMUNITY PARTNERS OF	94,000	249,600	0	343,600	2,302.12
CONDON, CLARENCE III (TRUSTEE)	581,800	242,900	0	824,700	5,525.49
CONDON, DONALD	170,200	148,700	25,000	293,900	1,969.13
CONDON, DONALD & BRENDA	114,300	0	0	114,300	765.81
CONDON, DONALD & BRENDA	10,100	0	0	10,100	67.67
CONDON, DONALD & BRENDA	222,100	0	0	222,100	1,488.07
CONDON, HELEN J	64,400	85,100	25,000	124,500	834.15
CONDON, HELEN J & DONALD	12,400	0	0	12,400	83.08
CONDON, JEFFREY E	66,000	138,400	25,000	179,400	1,201.98
CONDON, PHILIP R	79,700	17,500	0	97,200	651.24
CONDON, PHILIP R	99,000	0	0	99,000	663.30
CONDON, PHILIP R	63,300	101,000	25,000	139,300	933.31
CONDON, RALPH (HEIRS)	800	0	0	800	5.36
CONDONS POINT ROAD	793,100	728,400	0	1,521,500	10,194.05
CONNOLLY, PAUL	105,900	116,200	0	222,100	1,488.07
CONOVER, ROBERT CRAIG	224,200	399,700	0	623,900	4,180.13
CONOVER, ROBERT CRAIG	188,400	0	0	188,400	1,262.28
CONOVER, ROBERT CRAIG	306,000	202,600	0	508,600	3,407.62
COOMER, GLORIA E	52,400	150,900	25,000	178,300	1,194.61
COOMER, GLORIA E	38,000	0	0	38,000	254.60
COON, FRED EVERETT	311,600	92,800	0	404,400	2,709.48
COOPER, DAVID A & LITTLEFIELD	85,400	0	0	85,400	572.18
COOPER, DONALD A & LITTLEFIELD	656,300	778,600	0	1,434,900	9,613.83
COOPER, DONALD A & LITTLEFIELD	71,300	34,000	0	105,300	705.51
COOPER, DONALD A & LITTLEFIELD	134,200	167,600	0	301,800	2,022.06
COOPER, DONALD A & LITTLEFIELD	358,500	0	0	358,500	2,401.95
COOPER, THOMAS O, SR & JR	53,600	42,700	25,000	71,300	477.71
COPPAGE AMY J & BRILL CARL	47,500	92,100	0	139,600	935.32
COSBY, N GUY	184,900	4,600	0	189,500	1,269.65
COUSAR, CHARLES D	202,600	280,900	0	483,500	3,239.45
COUSINS JR., JOHN	59,600	90,900	0	150,500	1,008.35
COUSINS, DEAN A	81,200	136,500	25,000	192,700	1,291.09
COUSINS, GAIL GRINDLE	48,200	106,400	0	154,600	1,035.82
COUSINS, STEPHEN D	299,200	55,300	0	354,500	2,375.15
COWAN, DOUGLAS F., TRUSTEE	599,000	788,400	0	1,387,400	9,295.58

Owner	Land	Building	Exempt	Total	Tax Bill	Owner	Land	Building	Exempt	Total	Tax Bill
COWAN, DOUGLAS F., TRUSTEE	0	23,700	23,700	0	0.00	DOWNEAST MAINE PROPERTY	22,200	0	0	22,200	148.74
COWAN, SOPHIE SIDES TRUSTEE	320,100	31,400	0	351,500	2,355.05	DOWNEAST MAINE PROPERTY	27,600	0	0	27,600	184.92
COX JR, ARCHIBALD	353,900	228,300	0	582,200	3,900.74	DOWNEAST MAINE PROPERTY	54,100	0	0	54,100	362.47
COX, ARCHIBALD, JR	2,158,100	401,100	0	2,559,200	17,146.64	DOWNEAST MAINE PROPERTY	22,200	0	0	22,200	148.74
COX, SARAH	265,500	368,000	25,000	608,500	4,076.95	DOWNEAST MAINE PROPERTY	21,100	0	0	21,100	141.37
CRANMER, MICHAEL W	50,500	124,600	0	175,100	1,173.17	DOWNEAST MAINE PROPERTY	51,800	0	0	51,800	347.06
CRAVALHO, ERNEST G	159,600	687,600	0	847,200	5,676.24	DOWNEAST MAINE PROPERTY	20,400	0	0	20,400	136.68
CROSBY, TERESA	48,400	91,600	25,000	115,000	770.50	DOWNEAST MAINE PROPERTY	26,000	0	0	26,000	174.20
CURRIE, ALLAN D	91,400	269,800	0	361,200	2,420.04	DOWNEAST MAINE PROPERTY	23,000	0	0	23,000	154.10
CURTIS JR., PHILIP, MYRON & JANET	504,600	293,100	0	797,700	5,344.59	DOWNEAST MAINE PROPERTY	29,800	0	0	29,800	199.66
CURTIS, MYRON W	53,900	75,500	0	129,400	866.98	DOWNEAST MAINE PROPERTY	22,600	0	0	22,600	151.42
CURTIS, PETER	329,400	36,600	0	366,000	2,452.20	DOWNEAST MAINE PROPERTY	25,400	0	0	25,400	170.18
CZERWINSKI, ERIC	47,500	173,600	0	221,100	1,481.37	DOWNEAST MAINE PROPERTY	23,300	0	0	23,300	156.11
CZERWINSKI, WALTER	44,400	17,000	0	61,400	411.38	DOWNEAST MAINE PROPERTY	36,300	0	0	36,300	243.21
DABBS, RICHARD S	465,500	0	0	465,500	3,118.85	DOWNEAST MAINE PROPERTY	70,800	247,900	0	318,700	2,135.29
DABBS, RICHARD S	541,400	0	0	541,400	3,627.38	DREAMING OF MAINE, LLC	119,700	98,200	0	217,900	1,459.93
DAILEY, KARINA E	250,400	99,000	0	349,400	2,340.98	DRENGA, AMY H	77,900	103,300	0	181,200	1,214.04
DALESSANDRO, NANCY & VAN DE	68,000	106,900	0	174,900	1,171.83	DRURY, GEORGE DAVID	61,200	157,200	0	218,400	1,463.28
DAVIES, JAQUELINE	509,500	0	0	509,500	3,413.65	DUFFY, GERDA	140,500	70,000	0	210,500	1,410.35
DAVIS, JOEL P	904,300	431,100	31,000	1,304,400	8,739.48	DUFFY, SHAWN H	39,800	137,100	25,000	151,900	1,017.73
DAVIS, JOEL P	64,200	0	0	64,200	430.14	DULLNIG, JUDITH & JON F	67,000	277,000	0	344,000	2,304.80
DAVIS, MACKENZIE B (TRUSTEE)	1,042,400	309,000	0	1,351,400	9,054.38	DUNHAM, EDITH	61,500	212,900	0	274,400	1,838.48
DAVIS, MACKENZIE B (TRUSTEE)	663,200	13,300	0	676,500	4,532.55	DYER, ALICE F	322,500	261,100	0	583,600	3,910.12
DAVISON, JEAN	0	98,000	0	98,000	656.60	DYER, BENJAMIN S	53,000	155,400	25,000	183,400	1,228.78
DAY, JILL A	51,300	163,200	25,000	189,500	1,269.65	DYER, EVANGELINE E	25,300	5,000	0	30,300	203.01
DEETJEN, PATRICIA B	494,600	210,000	0	704,600	4,720.82	DYER, EVANGELINE E	54,600	167,400	0	222,000	1,487.40
DELANO, DALE C. TRUSTEE	312,200	95,100	0	407,300	2,728.91	DYER, EVANGELINE E	18,000	0	0	18,000	120.60
DEVLIN, FRANCIS E	287,800	0	0	287,800	1,928.26	DYER, JENNIFER A	11,800	2,600	0	14,400	96.48
DEVLIN, FRANCIS E	338,100	81,000	0	419,100	2,807.97	DYER, JENNIFER A	56,200	108,300	25,000	139,500	934.65
DEXTER, ELAINE FRANCIS	5,400	0	0	5,400	36.18	DZAMBA, ANNE O	102,100	209,500	0	311,600	2,087.72
DIDAY, JESSICA VH	115,800	227,600	0	343,400	2,300.78	EAKINS, JAN M	127,800	135,400	0	263,200	1,763.44
DIAMOND, PETER	38,800	67,200	25,000	81,000	542.70	EATON, DWIGHT L	207,300	178,000	25,000	360,300	2,414.01
DIETRICH, DAVID M	505,000	286,600	0	791,600	5,303.72	EATON, DWIGHT L	39,400	5,100	0	44,500	298.15
DIETRICH, MARY LOU	165,800	155,400	25,000	296,200	1,984.54	EATON, DWIGHT L	18,000	0	0	18,000	120.60
DILLARD, ROBERT A	69,300	187,600	0	256,900	1,721.23	EATON, DWIGHT L	22,000	19,400	0	41,400	277.38
DILLON, VALERIE ANN	433,300	0	0	433,300	2,903.11	EATON, JEFFREY C	19,000	23,900	0	42,900	287.43
DISCHINGER, H RUSSELL	48,200	0	0	48,200	322.94	EABELING, PETER	85,800	22,300	0	108,100	724.27
DISCHINGER, H RUSSELL	280,900	313,800	25,000	569,700	3,816.99	EDEN, LIANN (3/5 INT)	372,400	55,000	0	427,400	2,863.58
DITULLIO, WILLIAM M	224,300	259,700	0	484,000	3,242.80	EDGEWOOD CEMETERY	45,600	800	46,400	0	0.00
DIXON, WENDY	794,900	526,600	0	1,321,500	8,854.05	EDNA MORRIS LUND, LLC	271,900	112,300	0	384,200	2,574.14
DODGE, CHARLES L	58,100	147,200	25,000	180,300	1,208.01	EDWARDS, DOUGLAS H.,BARTLETT, E	44,200	0	0	44,200	296.14
DODGE, SUSANNE C	51,900	0	0	51,900	347.73	EDWARDS, GREGG M	42,300	0	0	42,300	283.41
DODGES POINT COMPANY	238,000	242,100	0	480,100	3,216.67	EDWARDS, PETER F	127,400	63,100	0	190,500	1,276.35
DOG ISLAND COMPANY	27,100	0	0	27,100	181.57	EGGEMOGGIN SANDS, LLC	3,300	0	0	3,300	22.11
DOG ISLAND COMPANY	617,100	138,000	0	755,100	5,059.17	ELLIOT, FREDERICK G	86,900	253,600	0	340,500	2,281.35
DOLLEY, JASON S. & JOHN H	64,800	106,500	0	171,300	1,147.71	ELLIS, ANN	329,900	173,900	0	503,800	3,375.46
DONNELLY, TRACY, TRUSTEE	63,100	69,900	0	133,000	891.10	ELLIS, GREGORY P	10,700	0	0	10,700	71.69
DONOVAN, MELINDA N., TRUSTEE	259,200	287,300	0	546,500	3,661.55	ELLIS, JARED	38,400	60,400	0	98,800	661.96
DOOLITTLE, PENELOPE H	263,000	19,600	0	282,600	1,893.42	EMANOVSKY, RICHARD W	61,000	146,700	25,000	182,700	1,224.09
DOW, CLIFFORD JAMES	58,600	40,900	0	99,500	666.65	EMERSON FAMILY, LLC	1,940,800	346,800	0	2,287,600	15,326.92
DOW, LAWRENCE	121,700	117,000	0	238,700	1,599.29	EMERSON, SAM	0	220,000	6,000	214,000	1,433.80
DOW, LAWRENCE	94,500	167,400	25,000	236,900	1,587.23	EMERSON, SAMUEL S	1,526,500	77,500	0	1,604,000	10,746.80
DOW, LAWRENCE	0	8,800	0	8,800	58.96	EPSTEIN, JOHN G	303,400	192,000	0	495,400	3,319.18
DOW, LAWRENCE	202,700	700	0	203,400	1,362.78	EVANS, CHARLES	504,200	512,600	0	1,016,800	6,812.56
DOWLER, ANTHONY	57,400	25,500	0	82,900	555.43	EVANS, IAN H	250,400	242,600	0	493,000	3,303.10
DOWNEAST MAINE PROPERTY	21,600	0	0	21,600	144.72	EVANS, JONATHAN C (HEIRS)	235,000	325,600	0	560,600	3,756.02

Owner	Land	Building	Exempt	Total	Tax Bill
EVANS, SPENCER, TRUSTEE	130,900	200,600	25,000	306,500	2,053.55
EVERGREEN BROOKSVILLE, LLC	247,900	0	0	247,900	1,660.93
EVERGREEN BROOKSVILLE, LLC	163,100	0	0	163,100	1,092.77
EVERGREEN CEMETERY	10,200	0	10,200	0	0.00
EWING, JAMES F (TRUST)	364,200	241,100	0	605,300	4,055.51
EYSENBACH, JAMES M. & MARGARET	522,700	318,500	0	841,200	5,636.04
EYSENBACH, JEANIE C. (TRUSTEE)	258,200	526,400	25,000	759,600	5,089.32
EYSENBACH, JEANIE C. (TRUSTEE)	260,400	0	0	260,400	1,744.68
FAGAN, THOMAS B	35,700	34,600	0	70,300	471.01
FALADE, ELIZABETH A. TRUSTEE	303,300	193,100	0	496,400	3,325.88
FANGEL, RONALD	502,500	94,000	0	596,500	3,996.55
FARNSWORTH, KEITH G	92,700	58,700	0	151,400	1,014.38
FARR, PHILIP	45,000	113,200	25,000	133,200	892.44
FARR, PHILIP & PATRICIA, SOMMER	20,200	0	0	20,200	135.34
FARR, PHILIP L	41,000	0	0	41,000	274.70
FASSNACHT, JOHN (TRUSTEE)	53,600	98,400	0	152,000	1,018.40
FAY, MICHAEL J	50,900	25,400	0	76,300	511.21
FINE, ANNE L	98,400	116,800	0	215,200	1,441.84
FINE, ANNE L	87,300	0	0	87,300	584.91
FISCHER, MICHAEL A (TRUSTEE)	170,900	63,300	0	234,200	1,569.14
FISHER, ROBERT	115,700	162,600	0	278,300	1,864.61
FISHER, ROBERT	0	12,800	12,800	0	0.00
FLETCHER, WILLIAM E. (TRUSTEE)	257,100	233,000	0	490,100	3,283.67
FLOOD FAMILY HOLDINGS, LLC	341,100	175,100	0	516,200	3,458.54
FLORIO, PHILLIP	721,700	426,900	0	1,148,600	7,695.62
FONTAINE, PAUL A	71,400	86,700	0	158,100	1,059.27
FONTAINE, PAUL A	69,700	0	0	69,700	466.99
FOSTER, JOANNE RODGERS	62,600	99,500	0	162,100	1,086.07
FOWLER, CAMMIE A	135,500	182,500	0	318,000	2,130.60
FOWLER, CATHY	0	20,200	0	20,200	135.34
FOWLER, DARRELL F. & PAMELA	492,900	0	0	492,900	3,302.43
FOWLER, DARRELL F. (1/2 INT TRST)	76,600	159,900	25,000	211,500	1,417.05
FOWLER, DARRELL F. (1/2 INT TRST)	79,300	0	0	79,300	531.31
FOWLER, JEREMY	0	84,800	0	84,800	568.16
FOWLER, LLOYD	6,500	5,400	0	11,900	79.73
FOWLER, LLOYD	32,400	0	0	32,400	217.08
FOWLER, MARGARET L	59,900	164,500	25,000	199,400	1,335.98
FOWLER, MICHAEL F	85,500	127,200	0	212,700	1,425.09
FOWLER, MICHAEL J	85,000	0	0	85,000	569.50
FOWLER, RANDY	68,400	0	0	68,400	458.28
FOWLER, RANDY	58,100	85,500	0	143,600	962.12
FOWLER, ROY E	62,700	222,600	31,000	254,300	1,703.81
FOWLER, ROY E	89,500	0	0	89,500	599.65
FOWLER, THOMAS (HEIRS)	55,200	124,500	0	179,700	1,203.99
FOWLER, TIMOTHY L	81,500	143,200	25,000	199,700	1,337.99
FREEDMAN, BENJAMIN C	53,500	268,300	0	321,800	2,156.06
FREEDMAN, BENJAMIN C	38,000	86,900	0	124,900	836.83
FREEDMAN, MATTHEW	78,000	0	0	78,000	522.60
FREEDMAN, MATTHEW S	45,000	139,600	25,000	159,600	1,069.32
FREEDMAN, MEGAN A	35,800	73,500	0	109,300	732.31
FREEMAN, GARY	70,000	119,000	0	189,000	1,266.30
FREEMAN, GARY	45,000	0	0	45,000	301.50
FREEMAN, JOHN D	1,059,100	264,700	0	1,323,800	8,869.46
FRENCH, GEORGE T	183,700	78,700	25,000	237,400	1,590.58
FRIEND, PHILIP O	48,200	110,200	25,000	133,400	893.78
FRUEH, CELINE T (TRUSTEE)	54,200	158,200	0	212,400	1,423.08

Owner	Land	Building	Exempt	Total	Tax Bill
GANDY, JOHN N.	117,000	272,300	25,000	364,300	2,440.81
GARBER, RONALD L, TRUSTEE	711,400	360,400	0	1,071,800	7,181.06
GARCIA-MORENO, BERTRAND	491,700	258,300	0	750,000	5,025.00
GATES, BEATRIX	68,900	106,400	25,000	150,300	1,007.01
GAWLEY, WILLIAM	49,300	80,100	25,000	104,400	699.48
GETCHELL-FORBES, JEAN	191,800	840,200	0	1,032,000	6,914.40
GIBSON, JOHN C, TRUSTEE	348,700	233,500	0	582,200	3,900.74
GIFFORD, DONN G	562,900	720,600	25,000	1,258,500	8,431.95
GILES, BETTY JANE	496,600	0	0	496,600	3,327.22
GILES, BETTY JANE (TRUSTEE)	821,000	99,200	0	920,200	6,165.34
GILL, PETER	57,200	0	0	57,200	383.24
GILL, PETER	193,500	425,800	0	619,300	4,149.31
GILLIGAN, MATTHEW & JOANN H	339,700	198,900	0	538,600	3,608.62
GLEEZEN, KENT	124,000	23,900	0	147,900	990.93
GLOBAL TOWERS PARTNERS	0	151,300	0	151,300	1,013.71
GODFREY, MIRIAM C	234,000	189,600	0	423,600	2,838.12
GOKEY, CHARLES JR	67,500	86,700	25,000	129,200	865.64
GOLDBERG, DAN SCOTT	168,200	149,100	0	317,300	2,125.91
GOLDBERG, DAN SCOTT	91,700	0	0	91,700	614.39
GOLDBERG, ELLEN JANE	212,900	0	0	212,900	1,426.43
GOLDBERG, ELLEN JANE	59,600	26,800	0	86,400	578.88
GOOD LIFE CENTER	162,300	191,900	354,200	0	0.00
GOOD LIFE CENTER	5,400	0	5,400	0	0.00
GOODMAN, HENRY	35,800	61,100	0	96,900	649.23
GORDON, BRUCE G	614,300	289,000	0	903,300	6,052.11
GORMLEY, EDWIN S	47,900	16,200	0	64,100	429.47
GOV. BROOKS LODGE #142	15,400	43,700	59,100	0	0.00
GRAY, ASHLEY L	71,400	155,700	0	227,100	1,521.57
GRAY, BERNARD LYMAN	16,700	0	0	16,700	111.89
GRAY, CAROLYN D	55,200	122,700	0	177,900	1,191.93
GRAY, CAROLYN DOW	78,400	7,000	0	85,400	572.18
GRAY, CYNTHIA A	380,400	51,600	0	432,000	2,894.40
GRAY, CYNTHIA A	152,400	107,300	0	259,700	1,739.99
GRAY, CYNTHIA A	453,300	48,800	0	502,100	3,364.07
GRAY, DARRELL S	82,100	0	0	82,100	550.07
GRAY, DONNA	63,000	36,400	0	99,400	665.98
GRAY, DONNA	45,000	0	0	45,000	301.50
GRAY, DOUGLASS W	4,100	0	0	4,100	27.47
GRAY, GERALD P	243,600	212,000	25,000	430,600	2,885.02
GRAY, GERALD P	75,500	133,400	0	208,900	1,399.63
GRAY, GERALD P	32,000	0	0	32,000	214.40
GRAY, JOHN (TRUSTEE)	95,000	154,500	25,000	224,500	1,504.15
GRAY, JOHN (TRUSTEE)	319,900	34,700	0	354,600	2,375.82
GRAY, JOHN E	165,200	161,700	25,000	301,900	2,022.73
GRAY, JOSEPH D	155,300	43,900	25,000	174,200	1,167.14
GRAY, JOSEPH D	138,700	144,100	0	282,800	1,894.76
GRAY, JOSEPH JR	0	19,800	0	19,800	132.66
GRAY, KENNETH	18,900	10,000	0	28,900	193.63
GRAY, MURRAY K (TRUSTEE)	132,000	98,000	0	230,000	1,541.00
GRAY, MURRAY K (TRUSTEE)	72,000	238,800	0	310,800	2,082.36
GRAY, MURRAY K (TRUSTEE)	49,800	23,400	0	73,200	490.44
GRAY, ROBERT	86,100	51,200	0	137,300	919.91
GRAY, ROBERT	20,900	36,600	0	57,500	385.25
GRAY, ROBERT	22,900	0	0	22,900	153.43
GRAY, ROBERT L	218,200	137,900	0	356,100	2,385.87
GRAY, ROBERT L	27,900	106,800	0	134,700	902.49

Owner	Land	Building	Exempt	Total	Tax Bill
GRAY, ROBERT L	60,300	0	0	60,300	404.01
GRAY, ROBERT L	58,500	143,300	0	201,800	1,352.06
GRAY, ROBERT L	30,800	58,300	0	89,100	596.97
GRAY, RODNEY & RODNEY, JR	131,600	69,000	0	200,600	1,344.02
GRAY, SAMI	37,800	0	0	37,800	253.26
GRAY, SAMI J	4,200	0	0	4,200	28.14
GRAY, SAMI J	49,300	48,000	0	97,300	651.91
GRAY, SAMI J	800	0	0	800	5.36
GREEN, FAYAL B. (TRUSTEE)	294,400	74,500	0	368,900	2,471.63
GREEN, FREDERICK W & PATRICIA P	904,800	985,000	0	1,889,800	12,661.66
GREEN, FREDERICK W & PATRICIA P	352,300	161,400	0	513,700	3,441.79
GREEN, LANDIS	479,900	0	0	479,900	3,215.33
GREGOR, CAROL MCKAIN	203,000	287,700	0	490,700	3,287.69
GREGOR, WILLIAM	72,400	0	0	72,400	485.08
GREGOR, WILLIAM	163,400	193,900	0	357,300	2,393.91
GREGOR, WILLIAM	177,300	19,800	0	197,100	1,320.57
GREGOR, WILLIAM	410,400	85,000	0	495,400	3,319.18
GREGOR, WILLIAM TAPLEY	321,300	0	0	321,300	2,152.71
GREGOR, WILLIAM TAPLEY	2,400	0	0	2,400	16.08
GRIMMIG, DEBORAH A	82,600	120,200	25,000	177,800	1,191.26
GRINDAL, BRUCE FRANK & LINETTE	158,300	171,100	0	329,400	2,206.98
GRINDLE, MICHAEL W	71,600	186,000	25,000	232,600	1,558.42
GRINDLE, TESSA	67,300	0	0	67,300	450.91
GRINDLE, WAYNE	72,400	169,300	31,000	210,700	1,411.69
GRINDLE, WAYNE INC	9,400	0	0	9,400	62.98
GROSS, ARNOLD JASPER	7,600	0	0	7,600	50.92
GROSS, MARIE HEIRS	156,800	14,000	0	170,800	1,144.36
GUMMA'S BATHING BEACH LLC	12,500	0	0	12,500	83.75
GUPPY, ANNIE ROSE	61,400	186,600	25,000	223,000	1,494.10
HADDOCK, PETER D	91,100	220,100	0	311,200	2,085.04
HALE, CALVIN	63,800	120,600	25,000	159,400	1,067.98
HALE, JAMIE	67,600	84,600	25,000	127,200	852.24
HAMILL, ROBERT W & DONNA G	59,100	95,900	0	155,000	1,038.50
HAMMER, JOHN	15,800	1,300	0	17,100	114.57
HANEY, MARY E	32,100	0	0	32,100	215.07
HANNON(TRUSTEE), GRETCHEN	175,900	206,800	0	382,700	2,564.09
HANRAHAN, STEPHEN	49,400	73,100	0	122,500	820.75
HARARI, DAVID	662,200	481,400	0	1,143,600	7,662.12
HARBOR WOOD LLC	61,300	40,000	0	101,300	678.71
HARBOR WOOD LLC	49,200	92,300	0	141,500	948.05
HARBOR WOOD LLC	134,100	339,000	0	473,100	3,169.77
HARBORWOOD, LLC.	47,600	118,000	0	165,600	1,109.52
HARDIE, WILLIAM JR	53,300	57,800	0	111,100	744.37
HARFORD, ELLEN M	57,000	0	0	57,000	381.90
HARFORD, ELLEN M. & JAN, REBECCA	51,600	160,900	25,000	187,500	1,256.25
HARMON, BRENT H	68,600	125,300	25,000	168,900	1,131.63
HARMON, BRITT R	64,200	93,900	0	158,100	1,059.27
HARMON, LLOYD C	175,400	147,200	0	322,600	2,161.42
HARRIS, ELLEN S	175,400	241,300	0	416,700	2,791.89
HARRIS, FRED	52,100	149,900	0	202,000	1,353.40
HARRIS, FREDERICK S	34,400	0	0	34,400	230.48
HARRIS, FREDERICK S	80,200	0	0	80,200	537.34
HARTLEY, DONALD L	91,900	88,900	25,000	155,800	1,043.86
HARTMAN, GEORGE E, CIGLIANO, JAN	370,000	436,300	0	806,300	5,402.21
HATCH, SERENA M	14,200	0	0	14,200	95.14
HAWKINS, RONALD E	106,900	20,300	0	127,200	852.24

Owner	Land	Building	Exempt	Total	Tax Bill
HAWKINS, RONALD E	2,900	0	0	2,900	19.43
HAWKINS, RONALD E	10,100	0	0	10,100	67.67
HAYES, THOMAS	223,800	166,700	0	390,500	2,616.35
HAYES, THOMAS	45,500	0	0	45,500	304.85
HAYNES TIMBERLAND,	773,800	116,400	0	890,200	5,964.34
HAYWARD, STEPHEN H	38,700	0	0	38,700	259.29
HAYWARD, STEPHEN H	218,300	217,400	0	435,700	2,919.19
HEAD OF CAPE CEMETERY	20,300	0	20,300	0	0.00
HEINEMAN, MARILYN	72,000	100,100	0	172,100	1,153.07
HEINEMAN, MARILYN	198,800	256,600	0	455,400	3,051.18
HELLENDALE, RUFUS	67,600	16,800	0	84,400	565.48
HENKEL, CONSTANCE	398,700	201,600	25,000	575,300	3,854.51
HENKEL, CONSTANCE	2,000	0	0	2,000	13.40
HENNESSY, MARY B	237,100	71,000	0	308,100	2,064.27
HENRY, JAMES S JR	27,500	0	0	27,500	184.25
HENRY, NICHOLAS J	7,500	0	0	7,500	50.25
HENRY, PATRICIA ANN	65,900	0	0	65,900	441.53
HENRY, PATRICIA ANN	24,100	0	0	24,100	161.47
HENRY, PATRICIA L	11,800	2,900	0	14,700	98.49
HERRICK, JUDYTH	16,900	0	0	16,900	113.23
HERRICK, ROBERT B	65,700	148,800	31,000	183,500	1,229.45
HERRICK, ROBERT B	60,400	82,200	0	142,600	955.42
HERRICK, ROBERT B & ELIZABETH	145,500	0	0	145,500	974.85
HERRICKS LANDING DOCK & BEACH	41,600	15,700	0	57,300	383.91
HIBBEN, MARK R	83,800	46,000	0	129,800	869.66
HIGHT, RICHARD P. SR., & JANICE	207,100	49,600	0	256,700	1,719.89
HILDRETH, EDWARD C	305,600	243,300	25,000	523,900	3,510.13
HILDRETH, ZACHARY	0	34,800	0	34,800	233.16
HILDRETH, ZACHARY	45,500	74,700	0	120,200	805.34
HILL, DONALD R,JR. & SUSAN M	76,700	107,700	0	184,400	1,235.48
HILL, ELIZABETH P (TRUSTEE)	278,300	293,400	0	571,700	3,830.39
HILL, ELIZABETH P (TRUSTEE)	0	15,500	15,500	0	0.00
HIRAM BLAKE LTD	185,000	0	0	185,000	1,239.50
HIRAM BLAKE LTD	2,048,600	587,500	0	2,636,100	17,661.87
HIRAM BLAKE LTD	4,900	0	0	4,900	32.83
HITCHCOCK, JOSEPH R	258,500	213,800	0	472,300	3,164.41
HIXON, TODD L	645,900	365,300	0	1,011,200	6,775.04
HOEY, THOMAS & GWYNETH	2,300	10,400	0	12,700	85.09
HOEY, THOMAS & GWYNETH	68,900	89,600	25,000	133,500	894.45
HOEY, THOMAS E.& GWYNETH	3,100	0	0	3,100	20.77
HOFFMAN, DANIEL G. TRUSTEE	356,400	0	0	356,400	2,387.88
HOLBROOK ISLAND SANCTUARY	6,522,800	126,100	6,648,900	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	1,281.04
HOLBROOK, DONALD	112,300	164,000	0	276,300	1,851.21
HOLMBERG, JOAN M	134,500	298,100	25,000	407,600	2,730.92
HOLMES, MARGARET M	243,100	143,000	0	386,100	2,586.87
HOLOWACZ, MARILYN J	113,200	191,400	0	304,600	2,040.82
HOOPER, MARGRETHE	74,300	29,700	0	104,000	696.80
HOOPES, CLAUDE BROWN	345,900	473,800	0	819,700	5,491.99
HOPKINS, LISA J	93,700	204,100	25,000	272,800	1,827.76
HORSESHOE CREEK CHURCH	27,300	43,200	70,500	0	0.00
HORTUS, LLC	482,700	14,900	0	497,600	3,333.92
HORWITZ, ELEANOR(TRUSTEE)	43,900	134,300	0	178,200	1,193.94
HOUDE, LYNNE M & STEVEN	135,900	200,400	0	336,300	2,253.21
HOUSE, ARTHUR E, JR & SHERRIN	180,300	167,300	25,000	322,600	2,161.42

Owner	Land	Building	Exempt	Total	Tax Bill
HOWARD, JOHN JR	15,100	0	0	15,100	101.17
HOWARD, JOHN JR	800	0	0	800	5.36
HOWARD, JOHN JR	69,600	91,200	0	160,800	1,077.36
HOWARD, RICK	0	191,900	0	191,900	1,285.73
HOY, MARIE V (TRUSTEE)	66,300	0	0	66,300	444.21
HOY, MARIE V (TRUSTEE)	215,600	145,500	0	361,100	2,419.37
H-SIDE, LLC.	146,500	0	0	146,500	981.55
H-SIDE, LLC.	104,100	137,000	0	241,100	1,615.37
HUISJEN, DANIEL	72,100	170,100	25,000	217,200	1,455.24
HUISJEN, DANIEL	62,100	2,000	0	64,100	429.47
HUMPHREY, ANN	202,900	128,000	25,000	305,900	2,049.53
HUNT-KASARJIAN, REBECCA	36,900	1,000	0	37,900	253.93
HUTCHINS, ELWYN WAYNE	47,400	0	0	47,400	317.58
HUTCHINS, ERIC O	63,700	204,200	0	267,900	1,794.93
HUTCHINS, RUTH CLAPP & ELWYN W	253,500	478,300	25,000	706,800	4,735.56
HUTCHINSON, FRANKLIN	44,200	44,900	0	89,100	596.97
JACKS, CHRISTIAN	170,700	108,900	0	279,600	1,873.32
JACKSON, CAROLINE MAXWELL	115,800	0	0	115,800	775.86
JACKSON, JEREMY B C	328,000	374,000	0	702,000	4,703.40
JACKSON, MICHELLE BORROR	131,300	267,400	0	398,700	2,671.29
JACOBS, JOHN	532,700	204,300	0	737,000	4,937.90
JAFFE, REBECCA	240,600	114,700	0	355,300	2,380.51
JAGGER, WILLIAM F	9,500	24,900	0	34,400	230.48
JAMES R. LITTLEFIELD TRUST	102,500	0	0	102,500	686.75
JANES, STEPHEN PEPPER	235,600	94,800	0	330,400	2,213.68
JEMGLO, LLC.	35,600	0	0	35,600	238.52
JOHANSEN, EMILY M(TRUST)	169,700	156,100	0	325,800	2,182.86
JOHNSON, CYNTHIA	52,000	0	0	52,000	348.40
JOHNSON, KATHERINE K, TRUSTEE	409,100	110,600	0	519,700	3,481.99
JOHNSON, LYNNE A.	354,700	409,300	0	764,000	5,118.80
JONES(TRUSTEE)(50%), ROBERT E	60,500	168,900	0	229,400	1,536.98
JONES, BRADLEY J	25,900	16,500	0	42,400	284.08
JONES, BRADLEY J	55,400	124,500	25,000	154,900	1,037.83
JONES, HEATHER	57,600	5,500	0	63,100	422.77
JONES, LESLIE A	496,700	0	0	496,700	3,327.89
JONES, NEIL	139,900	0	0	139,900	937.33
JONES, NEIL J	72,500	0	0	72,500	485.75
JONES, PAULINE T	77,400	86,000	31,000	132,400	887.08
JONES, PAULINE T	31,700	6,100	0	37,800	253.26
JONES, PAULINE T	67,000	0	0	67,000	448.90
JONES, TIMOTHY D	33,000	3,700	0	36,700	245.89
JORDAN, BRIAN	300,200	189,800	0	490,000	3,283.00
JORDAN, MARTHA K	56,000	130,300	25,000	161,300	1,080.71
JOSEPH BLOOM LIVING TRUST	36,100	0	0	36,100	241.87
JOSEPH BLOOM LIVING TRUST	28,600	0	0	28,600	191.62
JOSEPH BLOOM LIVING TRUST	14,400	0	0	14,400	96.48
JUDKINS, DANIEL M	39,000	0	0	39,000	261.30
KALEY, JUSTIN (TRUSTEE)	229,200	147,000	25,000	351,200	2,353.04
KALEY, JUSTIN (TRUSTEE)	40,100	0	0	40,100	268.67
KALEY, JUSTIN (TRUSTEE)	54,000	0	0	54,000	361.80
KANE, ROSEMARIE C	301,900	142,400	0	444,300	2,976.81
KANE, SHELDON N	33,800	16,800	0	50,600	339.02
KAPLAN-PERKINS, ANN R	76,400	95,400	0	171,800	1,151.06
KAUFMANN, VIRGINIA R	57,200	171,700	0	228,900	1,533.63
KAUFMANN, VIRGINIA R	45,000	100,200	0	145,200	972.84
KEDDY, JANE	30,800	90,600	0	121,400	813.38

Owner	Land	Building	Exempt	Total	Tax Bill
KEEFE, THOMAS F., JR. & ALICE	29,200	0	0	29,200	195.64
KEEGSTRA, ERIC	44,700	14,200	0	58,900	394.63
KENNEDY, ANN C	281,200	220,200	0	501,400	3,359.38
KENNEDY, MONA L	65,300	81,500	25,000	121,800	816.06
KENNEDY, ROBERT D	225,100	130,400	0	355,500	2,381.85
KEY NATIONAL TRUST	1,986,600	256,800	0	2,243,400	15,030.78
KIMBALL, DON L	325,000	61,300	0	386,300	2,588.21
KIMBALL, JOHN	60,500	43,000	0	103,500	693.45
KIMBALL, JOHN H	97,100	191,800	31,000	257,900	1,727.93
KIMBALL, JOHN H	169,100	63,000	0	232,100	1,555.07
KIMBALL, ROBERT D	79,200	113,800	25,000	168,000	1,125.60
KINDSCHI, MARK	43,900	92,000	25,000	110,900	743.03
KLAIN, RICHARD W	114,100	99,300	0	213,400	1,429.78
KLEINER, DANIEL (TRUSTEE)	61,200	0	0	61,200	410.04
KLEINER, DANIEL (TRUSTEE)	89,600	0	0	89,600	600.32
KLEINER, EDUARD K	420,000	598,400	0	1,018,400	6,823.28
KLEINER, EDUARD K	293,000	0	0	293,000	1,963.10
KLEINER, EDUARD K	77,900	0	0	77,900	521.93
KLUGE(TRUSTEE), HERBERT VON	196,500	0	0	196,500	1,316.55
KNAPP, ANNE	288,500	434,300	0	722,800	4,842.76
KNIGHT COTTAGE INC	625,200	226,900	0	852,100	5,709.07
KNIGHT, FREDERICK H, III & JUDITH	113,900	174,200	0	288,100	1,930.27
KNIGHT, LUCIA DEL SOL	57,100	0	0	57,100	382.57
KNIGHT, LUCIA DEL SOL	182,600	162,100	25,000	319,700	2,141.99
KOMINSKY, ANDREW LEWIS	216,100	129,200	0	345,300	2,313.51
KOMINSKY, ANDREW LEWIS	22,800	0	0	22,800	152.76
KRATZ, ALLEN W	326,200	67,900	0	394,100	2,640.47
KRODY FAMILY IRREVOCABLE	622,000	149,100	0	771,100	5,166.37
KURT, LAWRENCE HENRY (TRUSTEE)	105,000	164,100	0	269,100	1,802.97
LABRIE, ROGER	0	5,500	0	5,500	36.85
LADD, ANDREW G	109,800	79,400	25,000	164,200	1,100.14
LADD, BASIL	123,400	152,200	0	275,600	1,846.52
LADD, BASIL	194,900	0	0	194,900	1,305.83
LADD, BASIL	45,600	41,000	0	86,600	580.22
LADD, BASIL L	13,000	0	0	13,000	87.10
LADD, BASIL L	198,500	33,200	0	231,700	1,552.39
LADD, BASIL L	346,100	0	0	346,100	2,318.87
LADD, BASIL L	78,800	0	0	78,800	527.96
LADD, BASIL L	75,200	13,500	0	88,700	594.29
LADD, DOUGLAS	45,300	25,200	0	70,500	472.35
LADD, EDWARD A (LIFE LEASE)	40,200	14,200	25,000	29,400	196.98
LADD, GAIL	61,000	192,500	25,000	228,500	1,530.95
LADD, ZACHERY E	7,600	1,000	0	8,600	57.62
LADD, ZACHERY E	4,900	0	0	4,900	32.83
LAFERRIERE, ROBERT N	77,400	340,300	25,000	392,700	2,631.09
LAKEVIEW CEMETERY	48,200	0	48,200	0	0.00
LAMB, CHRISTINE M	242,800	205,700	25,000	423,500	2,837.45
LAMBORN, ARTHUR H JR	150,800	0	0	150,800	1,010.36
LANCASTER, RONALD K	46,900	12,800	25,000	34,700	232.49
LONDON, S. WHITNEY IV, & AHERN E	86,100	1,900	0	88,000	589.60
LANDRY-LANE, JANIS	159,100	253,800	0	412,900	2,766.43
LANGE, OLGA	154,900	116,400	25,000	246,300	1,650.21
LAPINE, BARBARA A	89,100	228,800	25,000	292,900	1,962.43
LARSON, LAKE	80,500	183,200	25,000	238,700	1,599.29
LARSON, LAKE	63,000	112,400	25,000	150,400	1,007.68
LATITUDE 44, LLC	253,600	269,900	0	523,500	3,507.45

Owner	Land	Building	Exempt	Total	Tax Bill
LATITUDE 44, LLC	90,000	20,800	0	110,800	742.36
LAVINE, LOUISE B., BROAD, RICHARD	410,600	61,900	0	472,500	3,165.75
LAW, CHARLES W	13,500	0	0	13,500	90.45
LAW, CHARLES W	12,800	0	0	12,800	85.76
LAW, CHARLES W	72,400	197,000	0	269,400	1,804.98
LAW, CHARLES W	47,800	83,400	0	131,200	879.04
LAW, CHARLES W	58,500	175,500	0	234,000	1,567.80
LEACH, CLIFFORD A	368,100	34,200	0	402,300	2,695.41
LEACH, CLIFFORD A	32,500	0	0	32,500	217.75
LEACH, GREG	76,900	338,900	25,000	390,800	2,618.36
LEACH, GREGORY	44,700	0	0	44,700	299.49
LEACH, JAN H	47,700	0	0	47,700	319.59
LEAF, THOMAS	46,600	125,900	0	172,500	1,155.75
LEARY, JOHN JR	37,800	0	0	37,800	253.26
LEBEL, FRED	73,800	98,200	25,000	147,000	984.90
LEBEL, FREDERICK, JR	54,500	91,500	25,000	121,000	810.70
LEBEL, RICHARD	126,000	172,900	0	298,900	2,002.63
LECK, ROBERT H	71,200	164,600	25,000	210,800	1,412.36
LECK, WILLIAM	73,100	132,800	25,000	180,900	1,212.03
LECK, WILLIAM	35,400	8,300	0	43,700	292.79
LECK, WILLIAM	48,400	80,100	0	128,500	860.95
LECK, WILLIAM B	75,600	0	0	75,600	506.52
LEE, BEVERLY T	35,800	46,500	25,000	57,300	383.91
LIBBY, WENDY	59,200	46,000	0	105,200	704.84
LIMEBURNER, BRYANT	36,200	0	0	36,200	242.54
LIMEBURNER, BRYANT D	4,100	0	0	4,100	27.47
LIMEBURNER, BRYANT D	23,800	0	0	23,800	159.46
LIMEBURNER, BRYANT D	61,200	107,000	0	168,200	1,126.94
LIMEBURNER, CORY	25,700	3,200	0	28,900	193.63
LIMEBURNER, CORY	84,600	0	0	84,600	566.82
LIMEBURNER, CORY P	180,100	266,200	25,000	421,300	2,822.71
LIMEBURNER, CORY P	4,100	0	0	4,100	27.47
LIMEBURNER, CORY P	43,200	84,800	0	128,000	857.60
LIMEBURNER, CRAIG L	11,800	2,800	0	14,600	97.82
LIMEBURNER, DENNIS	70,300	46,000	25,000	91,300	611.71
LIMEBURNER, TERESA	76,500	9,400	0	85,900	575.53
LINCOLN, DARCI	247,300	302,500	0	549,800	3,683.66
LINDSAY, STEPHEN P	420,900	396,000	25,000	791,900	5,305.73
LIPPINCOTT, ALEXANDER	66,100	103,900	0	170,000	1,139.00
LIRAKIS, GEORGE E	57,900	147,500	25,000	180,400	1,208.68
LISHERNESS, SUSAN H	60,800	75,400	0	136,200	912.54
LISLE, ANDREW R	208,200	77,500	0	285,700	1,914.19
LITTLEFIELD, FREDERICK SEWELL	61,800	0	0	61,800	414.06
LITTLE GAFFERT, LLC	39,000	0	0	39,000	261.30
LITTLE GAFFERT, LLC	56,700	0	0	56,700	379.89
LITTLE GAFFERT, LLC	518,600	182,100	0	700,700	4,694.69
LITTLEFIELD COTTAGE TRUST	103,700	29,300	0	133,000	891.10
LITTLEFIELD COTTAGE TRUST	8,200	0	0	8,200	54.94
LITTLEFIELD, BANCROFT JR	791,800	431,900	0	1,223,700	8,198.79
LITTLEFIELD, FREDERIC S	468,300	22,900	0	491,200	3,291.04
LITTLEFIELD, HERRICK B (TRUSTEE)	27,700	0	0	27,700	185.59
LITTLEFIELD, JOHN F	104,700	51,600	0	156,300	1,047.21
LIVINGSTON, DAVID M	74,300	111,800	0	186,100	1,246.87
LONG, JUSTIN A	79,800	157,100	0	236,900	1,587.23
LONGSON, KEITH	124,400	0	0	124,400	833.48
LONGSON, KEITH	298,800	354,700	0	653,500	4,378.45

Owner	Land	Building	Exempt	Total	Tax Bill
LOOMIS, LAUREL CHAPMAN	351,400	57,200	0	408,600	2,737.62
LOOMIS, ROBERT M	82,600	82,400	0	165,000	1,105.50
LOOMIS, WILLIAM T, TRUSTEE	180,000	0	0	180,000	1,206.00
LOOMIS, WILLIAM T, TRUSTEE	287,700	223,700	0	511,400	3,426.38
LORD, PAUL F. & BULLION, NADINE	32,000	22,000	0	54,000	361.80
LORETTO, LINDA	48,100	0	0	48,100	322.27
LORRAIN, DONNA	34,600	76,300	0	110,900	743.03
LOWRY II, KEVIN J	60,800	134,100	0	194,900	1,305.83
LUDLOW, DAVID	75,200	259,800	25,000	310,000	2,077.00
LUDLOW, DAVID N	846,900	139,500	0	986,400	6,608.88
LUDLOW, DAVID N	100,100	0	0	100,100	670.67
LUDLOW, DAVID N	48,900	1,300	0	50,200	336.34
LYMBURNER, ANDREW S	34,700	0	0	34,700	232.49
LYMBURNER, EUGENE M	16,100	20,000	0	36,100	241.87
LYMBURNER, EUGENE M	27,500	0	0	27,500	184.25
LYMBURNER, EUGENE M	48,600	137,200	0	185,800	1,244.86
LYMBURNER, EUGENE M	152,200	0	0	152,200	1,019.74
LYMBURNER, EUGENE M	143,400	305,000	25,000	423,400	2,836.78
LYMBURNER, EUGENE M	81,200	0	0	81,200	544.04
LYMBURNER, FRANCIS R	48,300	0	0	48,300	323.61
LYMBURNER, SCOTT	0	26,900	0	26,900	180.23
LYON, HALLE W	61,400	158,300	0	219,700	1,471.99
LYON, K HALLE W	109,600	0	0	109,600	734.32
LYON, K HALLE W	69,000	131,000	0	200,000	1,340.00
MACARTHUR WILLIAM & LUTZ	7,000	0	0	7,000	46.90
MACARTHUR(TRUSTEE), WILLIAM	232,300	129,600	0	361,900	2,424.73
MACARTHUR, ANDREW	529,600	144,500	0	674,100	4,516.47
MACARTHUR, ANDREW IRREVOCABLE	263,900	135,000	0	398,900	2,672.63
MACARTHUR, LINDA	240,700	137,700	0	378,400	2,535.28
MACARTHUR, MARJORIE E	572,700	187,700	0	760,400	5,094.68
MACARTHUR, OLIVIA J	125,800	0	0	125,800	842.86
MACARTHUR, STEPHEN	285,700	331,400	25,000	592,100	3,967.07
MACDONALD, BENJAMIN J	68,900	135,900	25,000	179,800	1,204.66
MacLACHLAN, COURTNEY (TRUSTEE)	200,800	39,900	0	240,700	1,612.69
MACLEAN, KATHARINE CHASE	535,400	46,000	0	581,400	3,895.38
MACLEAN, KATHARINE CHASE	1,300	0	0	1,300	8.71
MACLEAN, KATHARINE CHASE	1,092,000	0	0	1,092,000	7,316.40
MACY, KASSONDRAL	35,700	0	0	35,700	239.19
MADIX, JAMES C	56,800	265,900	0	322,700	2,162.09
MAINE COAST HERITAGE TRUST	3,200	0	0	3,200	21.44
MAINE COAST HERITAGE TRUST	185,900	0	185,900	0	0.00
MAINE COAST HERITAGE TRUST	249,600	0	0	249,600	1,672.32
MAINE COAST HERITAGE TRUST	3,000	0	0	3,000	20.10
MAINE COAST HERITAGE TRUST	2,300	0	0	2,300	15.41
MAINE COAST HERITAGE TRUST	3,200	0	0	3,200	21.44
MAINE COAST HERITAGE TRUST	114,200	0	114,200	0	0.00
MAINE COAST HERITAGE TRUST	12,000	0	0	12,000	80.40
MAINE COAST HERITAGE TRUST	46,100	0	0	46,100	308.87
MAINE COAST HERITAGE TRUST	14,200	0	0	14,200	95.14
MANDELKORN, RICHARD	491,200	685,400	0	1,176,600	7,883.22
MANGER, JULES N (TRUSTEE)	574,100	154,300	0	728,400	4,880.28
MANNING, GEORGE E (TRUSTEE)	79,600	288,400	0	368,000	2,465.60
MANSFIELD, ELIZABETH E	27,200	0	0	27,200	182.24
MANSFIELD, ELIZABETH E	179,700	0	0	179,700	1,203.99
MANSFIELD, ELIZABETH E	73,400	127,200	0	200,600	1,344.02
MARBACH, CHARLES F P	61,300	56,200	25,000	92,500	619.75

Owner	Land	Building	Exempt	Total	Tax Bill	Owner	Land	Building	Exempt	Total	Tax Bill
MARCUS, NORMAN A & BONNIE	342.500	482.500	0	825.000	5,527.50	NAUTILUS ISLAND, LLC	696.600	862.800	0	1,559.400	10,447.98
MARINO, CHRISTOPHER	45.500	103.100	0	148.600	995.62	NEAL, PHILIP R	113.900	142.900	25,000	231.800	1,553.06
MARK A. PALMER 2012 TRUST	62.800	139.900	0	202.700	1,358.09	NELSON, DAVID I	4.700	0	0	4.700	31.49
MARLOW, DAVID E	398.700	140.200	0	538.900	3,610.63	NELSON, DAVID I	371.300	293.500	0	664.800	4,454.16
MARTIN, BARBARA	110.400	161.900	25,000	247.300	1,656.91	NELSON, DAVID I	178.200	0	0	178.200	1,193.94
MARTIN, H CURTISS	174.200	388.700	0	562.900	3,771.43	NELSON, PETER A	101.500	400.500	0	502.000	3,363.40
MARTIN, PEGGY C	24.300	0	0	24.300	162.81	NEMSER, PAUL E	292.300	219.300	0	511.600	3,427.72
MARTIN, PEGGY CHATTO	11.600	2.300	0	13.900	93.13	NEVELLS, SANDRA M	51.900	141.800	0	193.700	1,297.79
McBETH, DAVID	73.800	143.600	0	217.400	1,456.58	NICHOLAS, BRUCE S(TRUSTEE)	572.600	0	0	572.600	3,836.42
MCBETH, DAVID	136.500	40.400	0	176.900	1,185.23	NICHOLS, MARY	312.200	89.400	0	401.600	2,690.72
MCCLELLAN, MILLA L	354.600	32.300	0	386.900	2,592.23	NICHOLS, THOMAS B, CHARLES & L	125.800	0	0	125.800	842.86
MCCLURE, KATHLEEN	66.200	184.600	25,000	225.800	1,512.86	NICHOLS, THOMAS B., CHARLES	50.700	89.000	0	139.700	935.99
MCUGUIGAN, MICHAEL S	155.300	140.900	0	296.200	1,984.54	NICHOLS, THOMAS & WEAVER, DE	1.500	0	0	1.500	10.05
MCHENRY, WILLIAM L	363.800	172.700	0	536.500	3,594.55	NICKERSON, ROSEMARY	511.400	339.900	0	851,300	5,703.71
MCKENNEY(TRUSTEE), WILLIAM REID	61.400	153.400	0	214.800	1,439.16	NORELIUS, BRUCE (TRUSTEE)	1.700	0	0	1.700	11.39
MCKINLEY, JEANNE T	564.100	273.100	25,000	812.200	5,441.74	NORELIUS, BRUCE (TRUSTEE)	0	6.700	6,700	0	0.00
MCMILLEN, MICHAEL A	205.800	855.100	25,000	1,035.900	6,940.53	NORELIUS, BRUCE(TRUSTEE)	700	0	0	700	4.69
MCNIFF, BRIAN	133.300	280.500	0	413.800	2,772.46	NORELIUS, BRUCE(TRUSTEE)	51.700	160.500	0	212.200	1,421.74
MCVAY, BRYAN I	34.800	0	0	34.800	233.16	NORTHERN NEW ENGLAND TELEPHONE	0	7.500	0	7.500	50.25
MCVAY, SALLY	48.300	195.200	0	243.500	1,631.45	NORUMBEGA RIDGE II, LLC	145.800	125.400	0	271.200	1,817.04
MCVAY, SALLY J	28.300	0	0	28.300	189.61	NORUMBEGA RIDGE LIMITED	97.900	0	0	97.900	655.93
MCVAY, SALLY J	32,000	96,100	25,000	103,100	690.77	NORVEGA, LLC	71,700	0	0	71,700	480.39
MCWEENY, WILLIAM T	149.000	203.600	25,000	327.600	2,194.92	NORVEGA, LLC	1,490.500	75.500	0	1,566.000	10,492.20
MELIA, SUSAN A	77.700	144.200	0	221.900	1,486.73	NORVEGA, LLC	485.100	0	0	485.100	3,250.17
MELTFREDER, JOSEPH	448.800	144.900	25,000	568.700	3,810.29	NORWOOD, LEIGH	47.300	0	0	47.300	316.91
MENGES, ERIC S, CRAIG, KENT & TODD	263.000	26.900	0	289.900	1,942.33	NORWOOD, LEIGH A	61.600	123.400	0	185.000	1,239.50
MERRICK, EDWARD B	30.500	0	0	30.500	204.35	NOWLAND, AMY H	47.700	0	0	47.700	319.59
MERRICK, TONI RUSSELL	185.200	35.700	0	220.900	1,480.03	NOWLAND, NICHOLAS P JR	39.000	46.900	0	85.900	575.53
MERRICK, TONI RUSSELL	25.300	0	0	25.300	169.51	NUTT, RICHARD S. & LORNA	208.100	154.800	25,000	337.900	2,263.93
MERRILL, RICHARD	33.700	84.400	0	118.100	791.27	OAKLAND HOUSE RESORT	1,664.100	281.900	0	1,946.000	13,038.20
MESSER, MARK	216.100	0	0	216.100	1,447.87	OAKLAND HOUSE RESORT	302.900	403,000	0	705,900	4,729.53
METHODIST CHURCH,	75.900	134.600	210.500	0	0.00	OAKLAND HOUSE RESORT	800	0	0	800	5.36
MEYER, EUGENE BRADLEY	261.400	33.800	0	295.200	1,977.84	O'CONNOR, HARRISON	47.500	188.400	0	235.900	1,580.53
MICHAELS, EDWARD L. & DEBBIE	218.100	303.600	0	521.700	3,495.39	OGG-MANCUSO, COURTNEY & M	419.000	135.500	0	554.500	3,715.15
MICHAELS, EDWARD L. & DEBBIE	339.300	0	0	339.300	2,273.31	O'HANLON, KEVIN	48.400	25.000	0	73.400	491.78
MIGEL, CASSANDRA M	152.100	182.900	0	335.000	2,244.50	O'HANLON, KEVIN	58.300	0	0	58.300	390.61
MILES, JOHN C	62.100	60.200	0	122.300	819.41	OLD LANDING HOLDINGS LLC	249.600	0	0	249.600	1,672.32
MILLER, D SEWALL	233.000	0	0	233.000	1,561.10	OLD LANDING HOLDINGS LLC	336.100	58.900	0	395.000	2,646.50
MILLER, PETER L	495.200	0	0	495.200	3,317.84	OLD LANDING HOLDINGS LLC	166,000	0	0	166,000	1,112.20
MILLER, PETER L	566.600	344.500	0	911.100	6,104.37	OLDENBURG, FREDERICK & CAROLINE	450,200	0	0	450,200	3,016.34
MILTNER, KENNETH F	105.700	230.600	31,000	305.300	2,045.51	OLDENBURG, FREDERICK & CAROLINE	17,600	0	0	17,600	117.92
MIROLI, GENE A	47.200	129.400	0	176.600	1,183.22	ORLANDO, ANNE M (TRUSTEE)	740.900	25.500	0	766.400	5,134.88
MITCHELL, ANDREW S	42.600	79.900	0	122.500	820.75	OSBORN, RUSSELL M	155.300	181.100	25,000	311.400	2,086.38
MITCHELL, DANIEL J A	26.100	83.100	0	109.200	731.64	OSGOOD, BRIAN	46.100	129.100	25,000	150.200	1,006.34
MOIR, SHEILA	54.500	131.100	25,000	160.600	1,076.02	OSGOOD, BRIAN M	81.900	8,000	0	89.900	602.33
MONTANA, JOHN B	338.900	157.500	0	496.400	3,325.88	OSGOOD, BROOKS W	45.000	133.000	0	178.000	1,192.60
MOON, CASSIE LYNN	27.700	4.400	0	32.100	215.07	OSGOOD, JUSTIN W	40,900	0	0	40,900	274.03
MORRIS, DANETTE LICKERS	253.200	260.200	0	513.400	3,439.78	OSGOOD, PHILIP G	506.600	498.100	0	1,004.700	6,731.49
MOSS, BENJAMIN	171.000	160.100	0	331.100	2,218.37	OSPREY COVE LANE, LLC	632.900	2,380.700	0	3,013.600	20,191.12
MOSS, MARTHA B. (LIFE ESTATE)	34.600	106.500	25,000	116.100	777.87	O'TOOLE, NEIL	45,000	91.800	0	136.800	916.56
MT. REST CEMETERY ASSOC	67.700	0	67.700	0	0.00	PADUANO, NANCY C	817.400	721.600	0	1,539.000	10,311.30
MURPHY, KEVIN D	93.600	89.800	0	183.400	1,228.78	PARKE, RICHARD E	252.400	57.700	0	310.100	2,077.67
MYRICK, MARGARET	76.300	117.900	0	194.200	1,301.14	PARKER, SCOTT H	85.600	134.600	0	220.200	1,475.34
N BROOKSVILLE FIRE HOUSE	24.400	28.200	52.600	0	0.00	PARKER, THADDEUS C (TRUSTEE)	142.300	292.800	0	435.100	2,915.17
N BROOKSVILLE METHODIST CHURCH	33.200	131.400	164.600	0	0.00	PARKER, THADDEUS C (TRUSTEE)	792.700	812.300	0	1,605.000	10,753.50
NAGASHIMA-WHALEN, LAUREN S	145.800	0	0	145.800	976.86	PARKES, CLARA H	26,300	200	0	26,500	177.55

Owner	Land	Building	Exempt	Total	Tax Bill
PARKES, CLARA H	2,200	0	0	2,200	14.74
PARKES, CLARA HILL	75,200	188,200	0	263,400	1,764.78
PARKES, CLARA HILL	2,500	0	0	2,500	16.75
PARKES, ERIC S	27,200	200	0	27,400	183.58
PARKES, ERIC S	2,600	0	0	2,600	17.42
PARKES, JEFFREY T	26,300	200	0	26,500	177.55
PARKES, JEFFREY T	2,600	0	0	2,600	17.42
PASCAL, CAROLE F, THOMAS J & C	241,700	500	0	242,200	1,622.74
PASCAL, THOMAS J	33,400	81,700	25,000	90,100	603.67
PASCAL, THOMAS J	57,300	117,600	25,000	149,900	1,004.33
PASCAL, THOMAS J, CAROLE F	34,700	0	0	34,700	232.49
PATTEN, ELIZABETH B, CASEY, EMMA	212,400	600,600	0	813,000	5,447.10
PATTEN, W A BRYAN	17,700	0	0	17,700	118.59
PATTEN, W. A. BRYAN & KATHLEEN	282,700	0	0	282,700	1,894.09
PAULMIER, GREGORY B	137,600	33,500	0	171,100	1,146.37
PAULMIER, GREGORY B	140,700	122,400	0	263,100	1,762.77
PAYNE, CLARE	87,600	166,700	0	254,300	1,703.81
PAYSON, SARAH H	52,000	187,900	0	239,900	1,607.33
PEASLEY, BERWYN	800	0	0	800	5.36
PEASLEY, BERWYN	59,000	161,000	25,000	195,000	1,306.50
PEASLEY, BERWYN	20,200	0	0	20,200	135.34
PEASLEY, BERWYN SR	89,100	0	0	89,100	596.97
PEASLEY, FRANK S	78,800	0	0	78,800	527.96
PEASLEY, FRANK S	59,600	169,100	25,000	203,700	1,364.79
PEASLEY, FRANK S	93,100	93,400	0	186,500	1,249.55
PEASLEY, FREIDA	111,800	155,200	25,000	242,000	1,621.40
PEASLEY, FREIDA	16,900	0	0	16,900	113.23
PEASLEY, GREGORY	291,800	182,300	25,000	449,100	3,008.97
PEASLEY, ROGER & WM M	94,600	77,400	0	172,000	1,152.40
PEASLEY, TONYIA ML	35,600	23,200	0	58,800	393.96
PEN BAY PROPERTIES LLC	149,200	160,100	0	309,300	2,072.31
PENFIELD, NICHOLAS H	272,800	139,800	25,000	387,600	2,596.92
PERALTA, KIM	83,300	184,400	25,000	242,700	1,626.09
PERKINS, CHLOE A	36,100	44,100	25,000	55,200	369.84
PERKINS, THOMAS R JR	97,500	0	0	97,500	653.25
PERKINS, THOMAS R, (TRUSTEE)	155,300	41,600	0	196,900	1,319.23
PERRY, VICTORIA JOANNE	299,200	56,300	0	355,500	2,381.85
PETERS, SARA M (TRUSTEE)	126,500	107,500	0	234,000	1,567.80
PHILBRICK, GILBERT E	125,400	144,300	0	269,700	1,806.99
PHIPPS, ROBERT H	75,800	0	0	75,800	507.86
PIERCE, MICHAEL J	589,000	306,500	0	895,500	5,999.85
PIERCE, MICHAEL J	637,700	0	0	637,700	4,272.59
PIERCE, PAMELA	2,500	0	0	2,500	16.75
PIKE, JACQUELINE M	35,800	51,500	25,000	62,300	417.41
PIPER-PAGE FAMILY CORP	238,900	146,900	0	385,800	2,584.86
PLUFF, FREDERICK L	284,000	60,900	0	344,900	2,310.83
PLUFF, FREDERICK L	340,200	133,000	0	473,200	3,170.44
PLUFF, FREDERICK L	6,800	0	0	6,800	45.56
PLUMB CRAZY, LLC	54,900	134,300	0	189,200	1,267.64
POHLE, WILLIAM	65,900	0	0	65,900	441.53
POINT AT CAPE ROSIER	53,300	0	0	53,300	357.11
POOLE, NANCY C	39,700	63,900	0	103,600	694.12
POOLE, NANCY C	62,900	71,700	0	134,600	901.82
POOLE, REBECCA R	48,900	78,400	25,000	102,300	685.41
POOLE, ROBERT	47,500	144,200	25,000	166,700	1,116.89
POOLE, ROBERT	42,400	40,800	0	83,200	557.44

Owner	Land	Building	Exempt	Total	Tax Bill
POOLE, ROBERT R	18,400	0	0	18,400	123.28
PORTER, JOHN H III	496,400	35,600	0	532,000	3,564.40
PORTER, RAYMOND C	270,600	68,900	0	339,500	2,274.65
POWELL, JOHN H	55,400	179,500	25,000	209,900	1,406.33
POWELL, JOHN H	55,100	46,200	0	101,300	678.71
POWELL, JOHN H	101,600	0	0	101,600	680.72
PRENTICE FAMILY LAND TRUST	29,400	1,500	0	30,900	207.03
PRENTICE FAMILY LAND TRUST	131,200	9,300	0	140,500	941.35
PRESSMAN, MARY H (TRUSTEE)	331,500	72,100	0	403,600	2,704.12
PRESSMAN, MARY H (TRUSTEE)	173,800	0	0	173,800	1,164.46
PRIOR, MICHAEL T	677,500	519,500	0	1,197,000	8,019.90
PRITCHARD, MONALEE (TRUSTEE)	182,800	168,100	0	350,900	2,351.03
PS HOLDINGS, LLC	102,600	102,700	0	205,300	1,375.51
PS HOLDINGS, LLC	98,800	42,200	0	141,000	944.70
PUBLIC SERVICE BUILDING	59,400	925,100	984,500	0	0.00
PUNDT, RALPH H	57,700	282,000	0	339,700	2,275.99
QUINN, LYNNE J	67,900	98,600	0	166,500	1,115.55
QUINN, LYNNE J	3,200	0	0	3,200	21.44
RACKLIFFE, MARGARET	78,400	7,000	0	85,400	572.18
RACKLIFFE, PAMELA ANN	65,500	179,500	0	245,000	1,641.50
RAK, KAREN	182,700	72,200	25,000	229,900	1,540.33
RANKIN, DONNA	143,000	296,300	0	439,300	2,943.31
RANKIN, EDWARD J	37,500	43,200	0	80,700	540.69
RAPHAEL, CHRISTOPHER	247,500	169,300	25,000	391,800	2,625.06
RAZI, IOANA FAMILY	28,500	0	0	28,500	190.95
RAZI, IOANA, ET AL (TIC)	150,300	0	0	150,300	1,007.01
RAZI, IOANA, JOAN, KATHERINE, J	229,600	87,100	25,000	291,700	1,954.39
REACH, MELINDA	58,500	118,800	0	177,300	1,187.91
REDMAN, STEVE	37,800	39,900	0	77,700	520.59
REDMAN, YVONNE	66,200	37,200	25,000	78,400	525.28
REEVES, RANDOLPH (TRUSTEE)	267,700	81,500	0	349,200	2,339.64
REINOSO, JANE (TRUSTEE)	220,800	144,100	0	364,900	2,444.83
RETREAT, LLC.	48,400	55,300	0	103,700	694.79
REYNOLDS, EDWARD P	100,600	104,400	0	205,000	1,373.50
REYNOLDS, EDWARD P	22,100	0	0	22,100	148.07
REYNOLDS, JAMES	0	31,900	0	31,900	213.73
RICH, CHARLES A	456,700	642,500	0	1,099,200	7,364.64
RICKERT, PAUL J	43,100	44,000	25,000	62,100	416.07
RITTER, SUSAN R	322,100	65,000	0	387,100	2,593.57
RIVERA, CHARLOTTE A	10,800	0	0	10,800	72.36
RIZZO, JOSEPH W	45,000	134,900	25,000	154,900	1,037.83
ROBBINS, LORILIE	80,400	64,000	0	144,400	967.48
ROBINSON, RUTH	1,400	0	0	1,400	9.38
ROBINSON, RUTH	54,900	22,100	0	77,000	515.90
ROBINSON, RUTH	1,202,700	701,900	25,000	1,879,600	12,593.32
ROBINSON, RUTH	133,900	107,700	0	241,600	1,618.72
ROBINSON, RUTH	5,900	0	0	5,900	39.53
ROBINSON, RUTH	500	0	0	500	3.35
ROBINSON, RUTH	32,000	12,000	0	44,000	294.80
ROBINSON, RUTH L	24,000	0	0	24,000	160.80
ROGERS, BRUCE A	9,500	0	0	9,500	63.65
ROK-DOK, LLC	210,700	166,000	0	376,700	2,523.89
ROSSIGNOL, CLAYTON A	104,500	252,200	0	356,700	2,389.89
ROSSOW, KATHERINE	116,300	425,200	25,000	516,500	3,460.55
ROWE, LUCY B	557,300	95,500	0	652,800	4,373.76
RUNNINGDEER, ISLENE D	42,500	76,500	0	119,000	797.30

Owner	Land	Building	Exempt	Total	Tax Bill
RUSS, JOEL B	213,500	58,000	0	271,500	1,819.05
RYAN, PATRICK L	61,900	106,400	25,000	143,300	960.11
RYAN, RUTH M	44,500	208,400	0	252,900	1,694.43
RYAN, RUTH M	32,100	0	0	32,100	215.07
RYAN, TIMOTHY J	59,700	0	0	59,700	399.99
RYAN, VERNON T	60,000	131,900	31,000	160,900	1,078.03
SALERNO, MARNI FAYE	55,600	84,000	0	139,600	935.32
SALWAY, CHRISTINA	423,300	109,500	0	532,800	3,569.76
SALWAY, CHRISTINA	61,400	128,900	0	190,300	1,275.01
SANBORN, EUNICE	88,900	0	0	88,900	595.63
SANBORN, EUNICE & BOYINGTON, E	213,500	111,600	0	325,100	2,178.17
SANBORN, GAYLOR	75,800	76,100	25,000	126,900	850.23
SANDBERG, KATHRYN	503,200	202,400	0	705,600	4,727.52
SANDECKI, ALBERT	66,700	64,400	0	131,100	878.37
SANDECKI, ALBERT	63,600	126,800	0	190,400	1,275.68
SANDECKI, KATHERINE	51,400	205,200	0	256,600	1,719.22
SANFORD, NANCY	110,000	85,600	0	195,600	1,310.52
SATTERTHWAITE, SARAH	163,100	49,200	0	212,300	1,422.41
SATTERTHWAITE, SARAH	246,300	187,700	0	434,000	2,907.80
SATTERTHWAITE, SARAH	674,100	600	0	674,700	4,520.49
SATTERTHWAITE, SARAH	69,700	170,300	0	240,000	1,608.00
SAUNDERS, GREGORY S	50,900	140,100	25,000	166,000	1,112.20
SCHAAD, MICHAEL	1,457,600	0	0	1,457,600	9,765.92
SCHAAD, MICHAEL	440,400	135,300	0	575,700	3,857.19
SCHAAD, MICHAEL	103,800	234,500	0	338,300	2,266.61
SCHAD, FRANCIS J	55,500	196,000	0	251,500	1,685.05
SCHIMMELPFENNIG, LIESA	82,700	149,800	0	232,500	1,557.75
SCHMITT, ELIZABETH	43,900	0	0	43,900	294.13
SCHMITT, ELIZABETH	271,500	162,500	0	434,000	2,907.80
SCHMITT, ELIZABETH	34,300	0	0	34,300	229.81
SCHMITT, ELIZABETH A	5,200	0	0	5,200	34.84
SCHMITT, WILLIAM R (TRUSTEE)	227,700	192,100	0	419,800	2,812.66
SCHOEDINGER, GEORGE, III & LESLEY	620,800	742,000	0	1,362,800	9,130.76
SCHWARZER, GAIL S	280,000	139,900	0	419,900	2,813.33
SCHWENK, VINCENT L	260,500	278,300	25,000	513,800	3,442.46
SCHWENK, VINCENT L	47,300	0	0	47,300	316.91
SCOTT-SUTHERLAND, JENNIFER	5,600	0	0	5,600	37.52
SCOTT-SUTHERLAND, JENNIFER	29,000	0	0	29,000	194.30
SCOTT-SUTHERLAND, JENNIFER	958,500	210,800	0	1,169,300	7,834.31
SEAL COVE BOAT YARD	0	684,100	0	684,100	4,583.47
SEDGWICK STORAGE, LLC	63,300	349,500	0	412,800	2,765.76
SEGER, RICHARD	31,500	0	0	31,500	211.05
SEIDMAN, TIMOTHY	49,700	167,300	0	217,000	1,453.90
SEWALL, KATHERINE B (TRUSTEE)	705,800	169,000	0	874,800	5,861.16
SHAHEEN, GREGORY T	95,700	239,800	0	335,500	2,247.85
SHAHEEN, GREGORY T	79,300	0	0	79,300	531.31
SHARP, MICHAEL	280,600	332,000	0	612,600	4,104.42
SHAUGHNESSY, CHARLOTTE	300,800	222,500	25,000	498,300	3,338.61
SHAUGHNESSY, MARK	54,300	0	0	54,300	363.81
SHELLER, MIMI	556,000	261,900	0	817,900	5,479.93
SHEPARD, HOLLY	45,600	40,500	0	86,100	576.87
SHERFIELD, MEGAN	116,100	43,900	0	160,000	1,072.00
SHETTERLY, ROBERT B	308,000	305,200	0	613,200	4,108.44
SHORE OAKS, LLC	378,700	529,400	0	908,100	6,084.27
SHORT, EILEEN	111,400	0	0	111,400	746.38
SILVEN, ANNE H	823,300	147,000	0	970,300	6,501.01

Owner	Land	Building	Exempt	Total	Tax Bill
SILVEN, ANNE H	677,200	435,300	0	1,112,500	7,453.75
SILVER, SANDRA J	555,500	160,000	0	715,500	4,793.85
SIMANTON, CAROL M	46,300	152,800	0	199,100	1,333.97
SIMANTON, CAROL M	24,200	34,900	0	59,100	395.97
SIMPSON, JANET	371,400	264,100	25,000	610,500	4,090.35
SIOPY, ALEXANDER	583,600	388,700	0	972,300	6,514.41
SKOGLUND, CAROL B	74,100	98,400	25,000	147,500	988.25
SLATER, JOYCE F	54,600	133,700	0	188,300	1,261.61
SMEDAL, HARALD A	77,200	150,900	25,000	203,100	1,360.77
SMEDAL, HARALD A	32,900	0	0	32,900	220.43
SMEDAL, SUSAN J	191,700	94,400	0	286,100	1,916.87
SMITH COVE PRESERVATION TRUST	51,700	0	0	51,700	346.39
SMITH COVE, LLC	2,362,500	1,630,700	0	3,993,200	26,754.44
SMITH COVE, LLC	314,600	0	0	314,600	2,107.82
SMITH COVE, LLC	479,700	875,100	0	1,354,800	9,077.16
SMITH (TRUSTEE), JOSHUA M	184,000	155,600	0	339,600	2,275.32
SMITH, JASON P (TRUSTEE)	2,400	0	0	2,400	16.08
SMITH, JASON P (TRUSTEE)	208,700	108,100	0	316,800	2,122.56
SMITH, JASON P (TRUSTEE)	25,700	0	0	25,700	172.19
SMITH, MARGARET R	117,000	0	0	117,000	783.90
SMITH, MICHAEL	46,100	0	0	46,100	308.87
SMITH, MICHAEL D	0	111,700	25,000	86,700	580.89
SMITH, MICHAEL DAVID	17,100	0	0	17,100	114.57
SMITH, MICHAEL DAVID	11,600	0	0	11,600	77.72
SMITH, SANDRA	231,700	107,100	0	338,800	2,269.96
SMITH, SPENCER (TRUSTEE)	408,200	28,600	0	436,800	2,926.56
SMITH, VICTOR	0	4,300	0	4,300	28.81
SNIPES, JAMES & WEST, LYNN	707,900	268,500	0	976,400	6,541.88
SNOW, DARCY E	54,500	43,000	0	97,500	653.25
SNOW, DARCY E	26,600	0	0	26,600	178.22
SNOW, DONALD F	35,800	0	0	35,800	239.86
SNOW, EDGAR	37,800	0	0	37,800	253.26
SNOW, EDGAR B	45,300	113,100	25,000	133,400	893.78
SNOW, ELIZABETH	160,000	130,000	25,000	265,000	1,775.50
SNOW, ELIZABETH	69,800	121,700	0	191,500	1,283.05
SNOW, ELIZABETH	0	116,800	0	116,800	782.56
SNOW, HORACE A	123,300	0	0	123,300	826.11
SNOW, HORACE A	63,800	168,800	31,000	201,600	1,350.72
SNOW, HORACE A	700	0	0	700	4.69
SNOW, JOSHUA E	35,500	0	0	35,500	237.85
SNOW, MAUDE (HEIRS)	3,200	0	0	3,200	21.44
SODERBERG, ROBERT C (TRUSTEE)	96,900	0	0	96,900	649.23
SOUZA, MILDRED	42,800	7,600	0	50,400	337.68
SPEAR, JODY	63,100	121,200	0	184,300	1,234.81
SPENCER (TRUSTEE), WILLIAM P	274,000	96,200	0	370,200	2,480.34
SPENCER, GUILFORD II (TRUSTEE)	153,100	0	0	153,100	1,025.77
SPENCER, WILLIAM	198,600	0	0	198,600	1,330.62
SPRINGER, LAWRENCE E	566,900	833,300	0	1,400,200	9,381.34
STAHNKE, BRUCE	134,400	76,200	25,000	185,600	1,243.52
STAPLES, BRUCE	55,900	0	0	55,900	374.53
STEELE, JENNIFER B	131,600	158,200	25,000	264,800	1,774.16
STEELE, JENNIFER B	118,100	0	0	118,100	791.27
STEELE, TIMOTHY T (TRUSTEE)	411,100	0	0	411,100	2,754.37
STEVENS, CAROLYN D	43,100	114,800	25,000	132,900	890.43
STEVENS, WALLACE (HEIRS)	192,400	26,100	25,000	193,500	1,296.45
STEVENS, WALLACE (HEIRS)	144,900	0	0	144,900	970.83

Owner	Land	Building	Exempt	Total	Tax Bill
STINE(HEIRS OF), NANCY	92.000	0	0	92.000	616.40
STOLL, KURT S	225.000	337.200	25.000	537.200	3,599.24
STOLLER, NANCY J	13.400	3.200	0	16.600	111.22
STOLLER, NANCY J (TRUSTEE)	73.000	144.300	0	217.300	1,455.91
STOLLER, NANCY J (TRUSTEE)	59.800	0	0	59.800	400.66
STONE, CHARLES LYNN JR	5.900	0	0	5.900	39.53
STONE, CHARLES LYNN JR	1,931.600	658.500	0	2,590.100	17,353.67
STONE, CHARLES LYNN JR	0	9.300	9.300	0	0.00
STORM, PAMELA	232.500	232.300	0	464.800	3,114.16
STRATTON, JOSEPH	64.100	111.400	0	175.500	1,175.85
SUBER, PETER D	162.600	334.700	0	497.300	3,331.91
SULLIVAN, MARY LYNN	143.900	62.800	0	206.700	1,384.89
SULLIVAN, MARY LYNN	48.700	22.200	0	70.900	475.03
SUNDAY RIVIERA HOLDINGS, LLC	283.500	274.000	0	557.500	3,735.25
SUNDAY RIVIERA HOLDINGS, LLC	682.200	523.200	0	1,205.400	8,076.18
SUNDAY RIVIERA HOLDINGS, LLC	74.300	0	0	74.300	497.81
SUNRISE, LLC	113.200	135.500	0	248.700	1,666.29
SUNRISE, LLC	351.700	0	0	351.700	2,356.39
TANDY, PRISCILLA	229.900	80.700	25.000	285.600	1,913.52
TANDY, RICHARD	254.000	92.600	0	346.600	2,322.22
TANDY, RICHARD B	24.500	0	0	24.500	164.15
TANIS, STEPHEN G	359.100	193.200	0	552.300	3,700.41
TAPLEY, JEAN ELLEN	10,800	0	0	10,800	72.36
TAPLEY, JOSEPH A	416.700	187.600	25.000	579.300	3,881.31
TAPLEY, PAUL R. & GLORIA	45.700	89.200	25.000	109.900	736.33
TARR, CHARLES E	225.000	309.700	25.000	509.700	3,414.99
TARR, CHARLES E	225.000	319.200	0	544.200	3,646.14
TAYLOR, MAUREEN A	67.200	117.800	0	185.000	1,239.50
THE CASTINE RED COATS TRUST	176.300	137.100	0	313.400	2,099.78
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 SHACK, LLC	229.500	93.900	0	323.400	2,166.78
THOKATAUS, LLC	559.400	837.600	0	1,397.000	9,359.90
THOMSON, DEBORAH D (TRUSTEE)	530.400	424.100	31.000	923.500	6,187.45
THOMSON, ROBERT & DEBORAH	6.100	0	0	6.100	40.87
THONER, STEPHEN A	87.400	116.900	0	204.300	1,368.81
THORON-MACARTHUR, LUZ B(TRUSTEE)	206.500	255.300	0	461.800	3,094.06
THURSTON, DONALD(LT) & ROBERT M	228.200	125.400	0	353.600	2,369.12
THURSTON, MATHEW W	55.700	57.200	0	112.900	756.43
TOMKINS, WILLIAM S	185,800	115,100	25,000	275,900	1,848.53
TOMSON, CAROL N	117.000	77.800	0	194.800	1,305.16
TOOKER, HEATHER F	771.800	890.700	25.000	1,637.500	10,971.25
TOUSEY, JOANNA	27.200	200	0	27.400	183.58
TOUSEY, JOANNA	2.600	0	0	2.600	17.42
TOUSEY, KATHARINE(TRUST)	1,329.200	8,600	0	1,337.800	8,963.26
TOUSEY, KATHARINE(TRUST)	106.300	0	0	106.300	712.21
TOWN OF BROOKSVILLE	27.600	0	27.600	0	0.00
TOWN OF BROOKSVILLE	76,900	20,000	96,900	0	0.00
TOWN OF BROOKSVILLE	54,900	23,000	77,900	0	0.00
TOWN OF BROOKSVILLE	35,600	0	35,600	0	0.00
TOWN OF BROOKSVILLE	7,700	0	7,700	0	0.00
TOWN OF BROOKSVILLE	61,300	0	61,300	0	0.00
TOWN OF BROOKSVILLE	31,800	0	31,800	0	0.00
TOWN OF BROOKSVILLE, ATHLETIC FLD	58,500	6,600	65,100	0	0.00
TOWN OF BROOKSVILLE, SANDPILE	5,400	0	5,400	0	0.00
TRAUB III, ALEXANDER & NANCY T. VAN	323.400	54.400	0	377.800	2,531.26

Owner	Land	Building	Exempt	Total	Tax Bill
TRIANO, NICHOLAS C	44.600	27.700	0	72.300	484.41
TROWBRIDGE, PATRICK	177,100	184,800	25,000	336,900	2,257.23
TRUE, PATRICIA	181.600	249.600	31.000	400.200	2,681.34
TRUESDALE, ELIZABETH H	67.600	0	0	67.600	452.92
TUCKER, MARC S	595.300	607.500	0	1,202.800	8,058.76
TWITCHELL, JAMES E	302.300	167.100	0	469.400	3,144.98
TYLER, LUCIE A	57,000	166,500	25,000	198,500	1,329.95
U S CELLULAR	0	211.900	0	211.900	1,419.73
UNKNOWN	45.500	0	0	45.500	304.85
VAALAND CLUB, K A	2,764.800	351,700	0	3,116.500	20,880.55
VALDES, MARJORIE V	334.900	160,500	0	495.400	3,319.18
VAN BUSKIRK, ROBIN H	86.600	114,500	0	201.100	1,347.37
VAN DER EB, PETER J	3.300	0	0	3.300	22.11
VAN DER EB, PETER J	189.700	189.700	25.000	354.400	2,374.48
VAN DER EB, PETER J	9,200	0	0	9,200	61.64
VAN DER EB, PETER J	900	0	0	900	6.03
VAN DUSEN, CHARLES D	1,194.000	302.600	25.000	1,471.600	9,859.72
VARNUM, ALBERT G., & SUSAN	46.200	92.200	25.000	113.400	759.78
VARNUMVILLE ROAD REALTY TRUST	57.600	184.800	6.000	236.400	1,583.88
VAUGHAN, ANDREA	3.900	0	0	3.900	26.13
VAUGHAN, ANDREA	199.100	0	0	199.100	1,333.97
VAUGHAN, ROBERT	355.700	220.000	25.000	550.700	3,689.69
VAUGHAN, ROBERT	5,200	0	0	5,200	34.84
VAUGHAN, ROBERT	655.200	11.600	0	666.800	4,467.56
VAUGHAN, ROBERT	0	155.900	0	155.900	1,044.53
VEAGUE, JOHN R & GANEM, BARBARA	962.100	388.500	0	1,350.600	9,049.02
VELIA MAURI FOWLER (TRUSTEE)	221.100	182.700	0	403.800	2,705.46
VELIA MAURI FOWLER (TRUSTEE)	296.300	0	0	296.300	1,985.21
VENNO, PAUL W	156.100	92.400	25.000	223.500	1,497.45
VENNO, PAUL W	83.900	0	0	83.900	562.13
VERSANT POWER	2,550.500	0	0	2,550.500	17,088.35
W BROOKSVILLE CONG. CHURCH	45.300	82.300	127.600	0	0.00
WADSWORTH, BECKY K	57.900	273.700	25.000	306.600	2,054.22
WAITE JR., DAVID R	67.600	155.600	0	223.200	1,495.44
WALES, JESSE	8.400	0	0	8.400	56.28
WALKER POND LITTLEFIELD BEACH, LLC	128.300	0	0	128.300	859.61
WALKER, WILLIAM H & JUDY	146.600	111.000	0	257.600	1,725.92
WALKERS CEMETERY	33.100	0	33.100	0	0.00
WARDELL, PATRICK	312.100	143.100	0	455.200	3,049.84
WARDWELL, HORACE	9,200	6,300	0	15,500	103.85
WARDWELL, KAREN	72.000	136.700	0	208.700	1,398.29
WARING, PAUL L	234.500	177.200	0	411.700	2,758.39
WAS, BRENT G	35.800	107.900	0	143.700	962.79
WASKILEWICZ, SHIRLEY	97.200	210.300	31.000	276.500	1,852.55
WASSINK, MICHELLE	73.400	118.400	25.000	166.800	1,117.56
WEBNER, WILLIAM RUSSELL	76.300	0	0	76.300	511.21
WEISS, JANET	75.200	159.700	0	234.900	1,573.83
WELCH, PAUL G	696.400	273.300	0	969.700	6,496.99
WENDEL, WHALL JR (TRUSTEE)	1,145.700	918.400	0	2,064.100	13,829.47
WENDEL, WHALL JR (TRUSTEE)	263.300	0	0	263.300	1,764.11
WENDELL (TRUSTEE), EDWARD E JR	77.100	0	0	77.100	516.57
WENDELL (TRUSTEE), EDWARD E JR	72.600	0	0	72.600	486.42
WENDELL, CAMERON T	133.300	167.300	0	300.600	2,014.02
WENDELL, EDWARD, JR & MARY	908.700	674.400	0	1,583.100	10,606.77
WENDELL, MARY M (TRUSTEE)	75.000	0	0	75.000	502.50
WESSEL, LORI	47.700	0	0	47.700	319.59

Owner	Land	Building	Exempt	Total	Tax Bill
WESSEL, NORRIS	16,800	0	0	16,800	112.56
WESSEL, PHILIP	7,900	0	0	7,900	52.93
WESSEL, PHILIP W	206,400	21,700	0	228,100	1,528.27
WESSEL, PHILIP W	45,000	104,800	25,000	124,800	836.16
WETLAND FOUNDATION,	94,500	0	0	94,500	633.15
WETLANDS FOUNDATION	724,500	15,400	0	739,900	4,957.33
WETLANDS FOUNDATION	332,100	106,100	0	438,200	2,935.94
WHIDDEN, ROGER G	415,100	112,100	0	527,200	3,532.24
WHITE, CRAIG	660,500	140,200	0	800,700	5,364.69
WHITNEY, DAVID G	48,300	132,900	25,000	156,200	1,046.54
WHITTIER, THOMAS N	264,300	206,400	0	470,700	3,153.69
WIETHORN, CELIA M	32,400	0	0	32,400	217.08
WILBUR, SETH	41,800	0	0	41,800	280.06
WILDER, SYLVIA A	311,000	185,000	25,000	471,000	3,155.70
WILKINSON, THOMAS J	465,600	313,800	0	779,400	5,221.98
WILLIAM H. MACARTHUR & LUZ B	185,700	0	0	185,700	1,244.19
WILLIAM H. MACARTHUR & LUZ B	494,600	0	0	494,600	3,313.82
WOLF, KEVIN W	26,900	47,700	0	74,600	499.82
WOOD, KENDALL H	45,700	30,200	0	75,900	508.53
WOOD, KENDALL H	36,300	47,400	25,000	58,700	393.29
WOODWARD, CATHERINE	207,300	122,600	0	329,900	2,210.33
WOODWORTH, LORI A	7,900	0	0	7,900	52.93
WOODWORTH, LORI A	87,300	0	0	87,300	584.91
WOODWORTH, LORI A	63,700	11,600	0	75,300	504.51
WOODWORTH, STEPHEN	13,500	0	0	13,500	90.45
WOODWORTH, STEPHEN	141,000	0	0	141,000	944.70
WOODWORTH, STEPHEN	8,100	0	0	8,100	54.27
WOODWORTH, STEPHEN	185,000	277,200	0	462,200	3,096.74
WOODWORTH, STEPHEN	12,400	0	0	12,400	83.08
WOODWORTH, STEPHEN	63,100	66,700	0	129,800	869.66
WOODWORTH, STEPHEN	7,000	0	0	7,000	46.90
YETI'S MISCHIEF, LLC	228,400	219,600	0	448,000	3,001.60
YOUNG, RAYMOND E	10,800	0	0	10,800	72.36
ZIMMERMAN, LANDIS P	266,300	85,700	0	352,000	2,358.40
ZUERNER, PETER & BISHOP EMILY-KATE	77,900	111,400	0	189,300	1,268.31

TOWN CLERK'S REPORT

Births Recorded: 7

To: Benjamin & Megan Freedman
 Justin & Rebecca Long
 Evan & Clare Wall
 Martin & Patricia Tapley
 Katrina Limeburner & Matthew Mitchell
 Benjamin & Lindsay MacDonald
 Cammie Fowler & Joshua Gale

Deaths Recorded: 14

Erlene Estelle Black
 Philip Lynwood Farr
 Robert Lewis Campbell Jr.
 Brenda J. Condon
 Florence S. Degozzaldi
 Dennis Parker Limeburner
 Moses Long
 David Patrick Trowbridge
 Harry Russell Dischinger
 Gerald William Austin
 Peter L. Miller
 Mona Lee Kennedy
 Joseph Miles Jones
 Patricia R. True

Marriages Recorded: 7

John Wallace & Christie Chatto
 Anthony Florio & Shelby Blalock
 Daniel Bassler & Barbara St. Peter
 Aaron Osborn & Micaela Spohrer
 Ryan Morris & Brianna Valencia
 Joseph Quill & Sherrienne Closson
 Charles Cousar Jr. & Kelsey MacDonald

Dog Licenses issued: 256
 Inland Fisheries & Wildlife Licenses issued: 86

Respectfully Submitted,
Amber Bakeman
 Town Clerk



Three stand watching over those who have gone before.

Code Enforcement Officer's Report

JANUARY, 2021 – DECEMBER, 2021

REPORT OF THE PLANNING BOARD

To the Selectmen and Citizens of the Town of Brooksville:

The Planning Board continued to be active while still under COVID-19 restrictions. Board members, applicants, and presenters are required to follow COVID-19 guidelines of socially distancing, hand sanitizing, and wearing masks in our regular monthly meetings to review new applications. As in the prior year, the volume of applications for construction and renovations in the Shoreland Zone and new Road Entrances continued to be low, and there were no applications for new Subdivisions, however, we continue to meet monthly.

Applicants are reminded that applications for Planning Board review must be complete and submitted to the Code Enforcement Officer at least two weeks prior to our scheduled monthly meetings. Due to State of Maine requirements, pictures of the site of the proposed land use are required before and after development. All pictures will remain on file for future reference.

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 welcomes attendance of the public at our regularly scheduled meetings and work sessions. However, while COVID-19 restrictions are in place, attendance of the public is limited.

The Planning Board meets at the Public Service Building at 7:00 p.m. on the first Tuesday of each month. We will meet on the following dates in 2022:

- | | |
|--------------|---------------|
| Jan. 4, 2022 | July 5, 2022 |
| Feb. 1, 2022 | Aug. 2, 2022 |
| Mar. 1, 2022 | Sept. 6, 2022 |
| Apr. 5, 2022 | Oct. 4, 2022 |
| May 3, 2022 | Nov. 1, 2022 |
| June 7, 2022 | Dec. 6, 2022 |

Respectfully submitted:

Donald Condon, Chairman	Chris Raphael
Philip Wessel, Secretary	Darcy Snow, Alternate
Denis Blodgett	Yvonne Redman, Alternate
Gerald Gray	

Conditions outside our community have generated interests in real estate. Purchases of existing homes sparked a need for improvements which put a strain on construction contractors as well as carpenters, plumbers, electricians, and heating companies. There were some new homes being built while a few existing homes saw major additions.. As many know a response to a service call may take days. The people in these trades and industries have responded quite well. The staff at the town house has answered the demands too. The trend for early arrivals and late departures of summer residents last year continued this year with some folks deciding to stay year round.

Briefly this is what went on in Brooksville:

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

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

I will be at the Town Office every Wednesday morning from 9:00AM - Noon.

Permits are required for all road entrances, subdivisions and shoreland 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 online at: www.brooksvillemaine.org. Some of the projects requiring permits are on the list above.

The Brooksville Planning Board requires all **applications with photos** 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 HARBOR COMMITTEE

Report of the Plumbing Inspector

To the citizens of the Town of Brooksville:

This year the following permits were issued.

Number of Permits issued in 2021:	27
Internal Plumbing:	13
External Plumbing:	<u>14</u>
Total number of Permits issued:	27
Total amount collected:	\$4,823.75
Total sent to DHS:	\$ 1,441.25
Reimbursement for overpayment:	100.00
Amount retained by LPI Inspector:	\$3,247.50

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



*Did you know Buck's Harbor was named for Jonathan Buck?
Yep, the same fellow Bucksport was named after and is often
remembered because of the curious leg which mysteriously
appears on his gravestone.*

REPORT OF THE ROAD COMMISSIONER

One more year has gone by. Hopefully next year turns out better. This year tarring was done on the Cape Rosier Road. We finished the main road as far as the Grange Hall corner.

Some culverts have been replaced as usual, this is something that is never finished. Gravel was added to most of the roads, and some ditching was done. Mowing was done on all the town roads and some brush was cut.

This year we will be tarring up town. If you have any questions, do not hesitate to call me at 479-7509 or the town office at 326-4518.

Respectfully,
Mark
Mark Blake, Road Commissioner, Overseer of Highways and Bridges

To the Selectmen and Citizens of Brooksville:

The Harbor Committee has had a busy year.

Reconstruction of the Betsy's Cove landing is scheduled to begin in January of 2022 and be completed by May of 2022. The project will restore the parking lot, add six additional parking spaces, and improve access to the launching ramp for trailers. The Committee wants to thank the Selectmen and the Budget and Advisory committee, for their support in helping make this project possible. Grants from the Maine Department of Marine Resources and the Maine Department of Transportation (totaling \$359,000) also were key components in making it possible for Brooksville to plan and pay for this project. Most importantly, the citizens of Brooksville approved the Town's share of the funding for the project at Special Town Meetings in July and December of 2021. This essential upgrade to the landing will serve all citizens of the Town for many years to come.

The Committee continues to work with the Army Corp of Engineers to move forward on a plan to provide all tide access to the Betsy's Cove Landing. This is dependent on Federal funding. We hope to see some progress on this in 2022.

Maintenance and replacement of floats and piers at the landings continues as we strive to maintain all the Town Landings in good order.

We look forward to seeing all of you on the water in the spring.
Respectfully submitted,
Brooksville Harbor Committee: *Chris Bates, Don Condon, Bud Fisher, Frank Peasley, Pat Ryan, Bob Vaughan, Mark Shaughnessy, Chairman and John H. Gray, Selectman Adviser*



*Did you know Brooksville was originally recognized as Township #3?
The acreage, we now know as Brooksville, could only be recognized as a Township
once the construction of 60 dwellings had been confirmed. Homes could only be settled
by Protestant families.*

Harbormaster's Report to the Town of Brooksville

The pandemic continued to affect both residents and summer visitors this year, and, for the second year, many events and gatherings were cancelled or scaled down, including boat races and cruises. There were more boats in the local waters than last year, but there were still some "regulars" who didn't launch. I'm happy to report that there were no serious incidents here this year.

The fishermen have had a good year in general, with excellent landing prices and no severe weather. There has been increased use of the Betsy Cove public landing by fishermen again during the Summer season, the parking area there is often at capacity by early morning.

I'd like to thank the Bucks Harbor Yacht Club for allowing the Harbormaster boat to dock on their float for the part of the season. Ability to access the vessel in an emergency improves the safety in Brooksville waters. I'd like to also thank Don Condon for the use of his boat when the harbormaster boat was inoperable.

The town voted this Summer (and again in December) to fund work on the Betsy Cove retaining wall, which, beyond stabilizing the wall, will provide a place for a winch, and some extra parking. As I write this report, the contractor is expected to begin work in January. This will make the town landing at Betsy Cove inaccessible for a couple months. I am working to find an alternative access point for town use during the closure.

Plans are also in the works for dredging in Betsy's cove. Preliminary surveys have been done, and the harbor committee hopes that recently released funding for infrastructure will be applied to this project and dredging can happen sooner rather than later. The dredging coupled with the landing work should greatly improve the usability of the Betsy Cove Landing and provide Brooksville residents with public all tide access to our waters.

Repairs to the Dodge Point landing pier and floats will improve the access there as well.

Seaweed harvesting in Smith Cove caused some concern this summer, and the harbor committee and selectmen have had some conversations about what impact that may have.

I've had excellent support from the Town Office and with all members of the Brooksville Harbor Committee.

Respectfully submitted,
Debrae Bishop
Brooksville Harbormaster

Brooksville Harbor Ordinance Changes & Amendments

(with changes underlined)

Section 7.9 is updated as noted are underlined for B&W viewing.

7.9 Removal of Moorings. The Harbormaster may remove or cause a mooring to be removed for the following reasons:

7.9.1 Non-payment of mooring permit and/or registration fees or lack of mooring inspection in Buck's Harbor within the prescribed period.

7.9.2 Neglect to remove, modify or replace a mooring when so directed by the Harbormaster. -

7.9.3 The mooring's placement is a hazard to navigation.

7.9.4 The mooring is not in compliance with all applicable requirements of Section 8 of the Harbor Ordinance.

~~7.9.4~~ 7.9.5 Any removal shall be at the expense of the mooring owner and in accordance with MRSA 38,1,1,sec.4.

~~7.9.5~~ 7.9.6 Prior to removal of a non-conforming mooring the Harbormaster shall:

~~7.9.5.1~~ 7.9.6.1 Notify the last owner, if known, by certified mail to remove the mooring within 21 days of the receipt of the notice. If the identified owner refuses to remove or pay the permit/registration fee, the Harbormaster may remove the mooring.

~~7.9.5.2~~ 7.9.6.2 If no owner is identified, the Harbormaster may remove the mooring from service.

~~7.9.6~~ 7.9.7 Disposal of abandoned or seized moorings:

~~7.9.6.1~~ 7.9.7.1 If the mooring has no value, it may be disposed of in an appropriate manner. After 21 days the Town may sell the mooring in a commercially reasonable manner.

~~7.9.6.2~~ 7.9.7.2 The Town will provide notice to the public of the sale of any mooring. Sale will be conducted by closed bid.

Section 8.5.1.1 is a new section to be added to the ordinance

8.5.1.1 No more than 50 total mooring permits issued in Buck’s Harbor may be issued for rental, transient, and service use. These moorings shall be allocated to water-dependent businesses, or non-profit clubs. Any person or entity being granted a permit for rental, transient, or service moorings shall provide and adhere to the following requirements:

1. A process to direct incoming vessels to appropriate available moorings by radio, telephone, internet, or vessel during normal business hours 7 days a week during the months of July and August.
2. Marking of all moorings with the maximum vessel size approved by the Harbormaster and listed on the mooring permit, in addition to marking the mooring with its number and the permit holder’s name.

Section 8.5.1.1 is a new section to be added to the ordinance

3. Monitoring of moorings by the mooring permit holder to assure that a vessel using a mooring does not exceed the maximum vessel size permitted for that mooring.
4. Mooring tackle that satisfies the requirements of the Hamilton Marine Mooring System Recommendations, found in the Hamilton Marine Catalogue, for mooring weight and chain size and the Jamestown Distributors recommendations for deadweight anchors. These standards can be found in Appendix VI of this Ordinance. If Hamilton Marine or Jamestown Distributors change their recommendations for mooring tackle, the standards set out in Appendix VI control until amended.
5. Evidence of an Army Corps of Engineers permit for each rental, transient, and service mooring.

The following are amended or additional definitions

Service moorings: Any mooring used for mooring vessels belonging to the permit holder, or when servicing a client’s vessel and assigned to a water-dependent business, and which is required to be registered with the Army Corps of Engineers. Service moorings may be used as rental moorings for transient vessels when not being used as service moorings.

Rental Moorings: Any mooring that is offered for use for a fee.

Transient Mooring: Any mooring that is offered for short term use by transient mariners.



Did you know that Betsy’s Cove was named for Bet Woodard, and use to be referred to as Bet Woodard’s Cove?

Brooksville Community Center Commission

The Brooksville Community Center is pleased to announce a safe, successful and active year of activities at the Community Center in 2021.

The Community Center had a slow start to the year, with restrictions in place for holding events. Once we established the guidelines required to hold events safely, the committee started planning and holding multiple events throughout the year. We were able to hold several take out and eat in breakfasts, including the annual Hunter’s Breakfast. We brought out the holiday cheer to the community, with the Holiday Craft Fair and Kristin Herrick Memorial Christmas Tree Lighting with Santa. The 3 Mile Line Band donated their time and talents, to give a Concert/Dance with all proceeds going to the repair of the Community Center’s stage roof. We are excited to work on other activities for the upcoming 2022 year.

The Community Center is pleased to welcome the use of the Center for Meals for Me, which provides very important needs of food and socialization to our older community population. The Brooksville Farmer’s Market utilized our Parking Lot, to hold their market throughout the spring/summer months. The Center has also been utilized for graduation, anniversary and birthday parties, memorials, funerals, weddings, and Tai Chi.

Our Community has shown their support, by attending our events, helping at the events in some way or by providing financial support. All of these activities and events could not have occurred, without the continued support of our town and the community members who have used the Community Center facilities this past year.

The Community Center is continually looking to improve our facilities. The past few years we have been working on some major repairs, in order to keep our facilities safe and from further deterioration. Our initial project following the gym floor replacement was the front porch area, which had some vandalism and also deterioration in the support system, rails and stairs. We are now having to change those plans, to a more immediate need, of replacing the roof which is leaking due to cracks in the rubber roof and rotting boards. This is immediate, as to protect the gym floor, which was recently replaced. Both of these projects are very costly. The Community Center Committee has been fundraising in any way possible, to help alleviate the cost to the town and our operating budget. The Committee would like to thank all those who have made donations toward these projects thus far. The Committee is dedicated and determined to continue to provide a building space where all the community members are welcome to utilize. We are excited to see what 2022 has in store for the Brooksville Community Center.

Sincerely,

Brooksville Community Center Commission
Diane Harmon, Brent Harmon, and Barbara Blake-Chapman, Rodney Chapman, Phil Wessel, Katie Pundt, Rick Ramos, Dean Cousins, and Cheryl Cousins

Brooksville Community Center Treasurer's Report

Carry over balance 12/31/2020	\$ 4,844.81
2021 Receipts	<u>+ 6,976.46</u>
	\$ 11,821.27
Expenditures	<u>- 3,035.15</u>
Balance 12/31/21	\$ 8,786.12

**Above is the Final statement of the BCC personal checking account ending December 31, 2021*

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



*This sign falls under the category of
"It is so perfectly precise, we really needed to say it Twice"
From 2020 - Gentle reminders appeared amid the chaos, of what is most important.*

Comprehensive Planning Committee

A Comprehensive Plan is a document in which a town takes stock of its current resources and conditions, articulates present and future needs and goals, and suggests means of implementing those goals. Having a Comprehensive Plan helps a town plan for its future and increases its eligibility for funding for needed town improvements from both private and State sources.

Brooksville's most recent approved Comprehensive Plan was drafted in 2006 with the help of a planner from the Hancock County Planning Commission and was approved in 2008. Since the State requires renewal every 12 years, in May 2018 a new Comprehensive Plan Committee was formed.

The Hancock County Planning Commission is again assisting us with our current plan which addresses 15 topics: Population & Demographics, Economy, Housing, Transportation, Public Facilities (including capital investment projections), Health & Recreation, Water Resources, Natural Resources, Marine Resources, Agriculture and Forestry, Historical and Archaeological Resources, Climate Change, Internet Resources, and Existing & Future Land Use.

We began our process in 2018 by sending out a survey and holding focus group meetings to get townspeople's views on Brooksville's strengths and weaknesses in these areas. We also formed subcommittees to gather information regarding current conditions and future needs.

As drafts of the plan were completed, digital copies were posted on the Town web page, paper copies were made available upon request at the Town House, and public comment was solicited. When the draft was completed in October of 2021, a Summary of the report and a 'Frequently Asked Questions' leaflet were created to facilitate public accessibility and stimulate public interest and comment. Two public information meetings were also held in 2021, one on October 14th at the Community Center, the second on November 4th at the Brooksville Elementary School. Helpful input was gathered at both these meetings and was, along with previously received public input, incorporated into the Plan draft.

The Plan was sent off to the State for comment and approval on Dec. 9th, and we expect a response early in February. Provided, as hoped, that no major changes are required, following a public hearing, the Comprehensive Plan will be submitted for approval to the Town at the March Town Meeting.

You can access the latest draft of the plan, the Summary, and the FAQ leaflet by going to the Town Website (www.brooksvillemaine.org). These documents are also available in paper form at the library.

We thank the public, members of the Committee, and its many friends for their time and hard work and look forward to approval of our Plan by both the State and the Town.

John H. Gray and Jonathan Hall, co-chairs as of January 1, 2020, and Committee members Norman Alt, Richard Bakeman, Denis Blodgett, Earl Clifford Jr, Don Condon, Sarah Cox, Bud Fisher, John H. Gray, Deb Grimmig (Secretary), John Kimball, Allen Kratz, Nancy Sanford, Hal Snow, Jackie Pike, and David Zachow, ex officio.

Special thanks are due to to Abbie McMillen for her invaluable help in final editing, formatting and the creation and distribution of the Summary and FAQ leaflet.

Walker Pond Landing

The paving and extensive engineering that went into the Walker Pond Road paid off this summer. In June, more than four inches of rain fell in just a few hours, washing out a number of roads in Hancock County, but the Landing Road stood up and no sediment washed into the pond. The Cooper Farm Road was another story, but extensive grading and additional culverts put in this fall should make a big difference.

As the pandemic began to ebb his summer, the swim floats went back in and growing numbers of swimmers, picnickers, and boaters showed up at the landing. Thank you to so many that used the doggy-bags provided by The Friends of Walker Pond, to everyone that checked their boat for invasive plants when the inspectors were off duty, and to everyone that got out of the way when boats were coming or going. The friendly cooperative atmosphere at the landing is a big part of what brings people back.

At the outlet to Walker Pond, the Maine Coast Heritage Trust created a small, but wonderful park, which they donated to Brooksville and Sedgwick. The Joint Landing Committee will oversee this asset, and with the help of the local fish committee, will manage the renovated dam to benefit alewife migration and proper water levels in Walker Pond.

The Walker Pond Landing is always accessible during daylight. Grab your binoculars and get some fresh air.

Respectfully submitted,
John Kimball, Courtesy Boat Inspector Coordinator



Everywhere a sea of blue



maps along the loop.

An inaugural walk of the loop took place on September 25th. Reflective safety vests were handed out to all participants to keep after the event. There is a supply of vests available at the Town House if anyone would like one.

This loop joins the other Holbrook Island Sanctuary, Blue Hill Heritage Trust, and Maine Coast Heritage Trust trails in Brooksville as places to enjoy our beautiful surroundings.

ROADSIDE CLEAN-UP

2021 marked Brooksville's Fifth Annual Roadside Clean-up. This community effort, held the first weekend in May, was reinstated during the celebration of the Town's Bicentennial in 2017.

This year's clean-up had 60+ people picking up trash and returnable on the roads. In recent years, we have had enough volunteers to tidy up the **ENTIRE** town, including the "porch" and sections of Route 15. Many of these volunteers continue to pick up trash on their "beat" throughout the year. Please thank them when you see them on the roads.

Beer cans, paper and plastic cups, and trash blowing out of pick-up truck beds are the primary sources of litter. Please consider doing your part to keep our town beautiful. If you would like to volunteer for a route, please don't hesitate to contact me.

Barbara Kourajian 326-9153

BROOKVILLE 5K EXERCISE LOOP

The Town of Brooksville has designated a 5-kilometer (3.2 mile) Walk, Run, and Bike Exercise Loop on several of the Town's less-trafficked roads. This is in response to many residents looking for a place to exercise that is safe, useable during four seasons, and with easy-moderate terrain.

Beginning at the Brooksville Elementary School, the loop continues on South Wharf Road, Henry Point Road, Wharf Road, Parsonage Road and finishes on Coastal Road. There are several



BROADBAND COMMITTEE REPORT

2021 saw significant progress on the broadband front. The final draft of the Brooksville Comprehensive Plan was completed with six broadband pages submitted by the Brooksville Broadband Committee (BBC) outlining why broadband is critical to the economic, educational, and residential future of our town. Surveys conducted by the BBC demonstrated 75% dissatisfaction with current broadband, 80% of respondents willing to pay \$50-\$75/month for high speed broadband, and 90% of respondents willing to use Brooksville tax dollars to support this effort, if necessary. Clearly, adequate broadband is a high priority for many in our town.

For the past two years the BBC has been meeting with our counterparts from Blue Hill, Penobscot, and Deer Isle to develop the most cost effective, reliable, future-secure broadband system possible. To that end, the four towns developed a request for proposal (RFP) that was sent out to all area broadband providers indicating the specifics of our requirement for broadband (symmetrical gigabit speed, optical fiber to the premises, and available to all homes that are wired for electricity and/or phone). The BBC is convinced that a fiber-based system is in the best long-term interests of our town because fiber lasts for decades and the electronics can be upgraded if future state of the art broadband requires it. We received six responses to our RFP: four providers proposed town ownership (they would provide operation), one provider proposed to own (and also operate), and one proposed mixed private/town ownership (they would operate the system). An independent Bangor based consulting firm, Mission Broadband, was hired by our towns to help with the evaluation of the proposals.

After careful evaluation, the proposal from Consolidated Communications (CCI) was deemed preferable. The potential capital cost to our towns was substantially lower, and the per-month cost to our residents was the lowest of those submitted. In addition, the buildout could be quicker because CCI already has immediate access to utility poles. CCI has created a new division, “Fidium Fiber” (fidiumfiber.com), with a large infusion of private capital to dramatically increase their fiber footprint in Maine and an apparent recognition of the importance of good customer service (which of course remains to be tested). If the towns decide to go with CCI, our towns will own the fiber on the public and private roads, CCI the hardware and fiber down the driveways, and CCI will operate the system.

An important reason that CCI’s price was lower, is that CCI was already awarded federal grant funding (under the “RDOF” program) to provide federally subsidized fiber-to-the-premises construction for poorly served areas in eight towns (including Brooksville). That award substantially lowers any costs our towns might have to commit. The State of Maine agency, ConnectME, also submitted a grant application on behalf of CCI for additional Federal funds (the “NTIA” proposal) which would further lower or perhaps even eliminate the need for any town resources to be dedicated to broadband infrastructure construction. We hope to hear about the Federal/State decision in early 2022. As we have all read in the press, additional Federal and State funding opportunities will also be available in the near future.

If the NTIA grant is not approved, we plan to apply for future grant funding as the programs roll out. If grant funding does not fully cover the cost of construction, one option is to ask our towns to issue bonds to cover the remaining costs, with our

broadband subscribers paying a small surcharge each month to cover the town’s monthly bond payments. We are also looking at options where the bonds would not require town financial participation at all. Adequately researching these options, applying for grants, and preparing a financing plan will require specialized expertise (e.g. bond counsel), so each of our four partner towns is being asked to set aside \$10,000 for a reserve fund. If all goes well and the NTIA grant is fully awarded, we may not need to draw on this reserve, but in the fast-changing dynamics of improving rural broadband infrastructure, we feel it is to our advantage to be prepared to respond quickly to opportunities as they arise.

Members of the Broadband Committee: Jessica Boger, Kathleen Bonk, Doug Cowan (co-chair), Ben Freedman, John Gray, Mike McMillen, Abbie McMillen (co-chair), Brook Minner, Matt Prigge, Mike Prior, Peter Van der Eb, Mike Van de Woude, Bob Vaughan, Dave Zachow



Always - A See of Blue

Did you know Brooksville is surrounded by 50 plus miles of shore frontage?

Brooksville Free Public Library Annual Report

As we enter yet another year impacted by the COVID pandemic, the library is grateful to all of our patrons, donors, volunteers, supporters, and occasional cheerleaders for keeping our spirits high and our books circulating. The library is fortunate to have benefitted from various pandemic related financial relief programs including a recent grant of \$5,000 from the Maine Humanities Council to support programming in 2022. We are busy planning for the upcoming year and look forward to serving the community's educational and cultural needs.

Here are a few statistics that help illustrate what's been happening at the library in the past year. In 2021...

- We circulated just shy of 2,500 library items.
- We logged over 4,000 WiFi sessions (remember, our WiFi is always free and always on, 24/7.)
- Our work was supported by volunteers who worked 135 shifts at the library.
- We logged about 2,500 patron visits to the library. That's impressive given that we were closed to the public, and operating only curbside, from June 2020 through June 2021.
- Our top five most circulated books were, in order, *The Postscript Murders* by Elly Griffiths, *That Summer* by Jennifer Weiner, *The Four Winds* by Kristin Hannah, *Hamnet* by Maggie O'Farrell, and *The Windsor Knot* by SJ Bennett.
- We raised \$39,500 in annual fund donations to support our operations, thanks to your generosity. This accounts for 57% of our overall income. Thank you!

The library is here for you, year round. We are always eager to get your feedback. If you have suggestions or ideas for the library, do not hesitate to contact us at info@brooksvillelibrary.org or 326-4560. We hope to see you soon!

Warmly,
Brook Ewing Minner, Library Director



Waiting for spring, open water, and gentle waves... Rocking them until their bounty can be retrieved from the deep!

Brooksville Historical Society “Do you ever wonder, How’d I Get Here?”

I have a question, before [ancestry.com](https://www.ancestry.com) did you know where your ancestors came from? Did you ever really even think about it? Did you ever wonder how they came to be here, to Brooksville, to Maine or even the US? Well if not, you should... and soon, time gets by so fast. Maybe you could gather your children and grandchildren around and discuss it. Do some research on that thing they call the internet!

Better yet, have the kids down Sunday afternoon for a family dinner, or over to help you put the banking around the house, clean the gutters, or rake the leaves, and just talk. Oh, and for heaven's sake, write it all down. I bet you will find it will be a wonderful day, and gift not only to you but to your family also.

Now I was lucky, still am, because I am surrounded by the history of my family. I was fortunate enough to spend hours with my grandfather, Franklin “Ferd” Ferdinand Clifford. Those hours were filled with *His-stories* of days and ways gone by. They were filled with his-stories, not only of Brooksville and Cape Rosier but also the history of me. Thanks to my grandfather I do know how I came to be in the United States, in Maine, in Brooksville and right here in my living room.

Let me share a bit of my story, as learned from my grandfather's his-stories, with you. I hope it will inspire a conversation, perhaps a few hours, and a story or two with your children.

My story in the United States started around 1850 on a British Salt Ship which was moored just off shore in Castine Harbor. Richard Clifford (1842-1909) was a cabin boy aboard a sailing vessel delivering salt to the harbors along the Maine coast. On this particular layover, young Richard was apparently acting out a bit, and that mixed with a Captain who was not having a great trip, resulted in the story of “How I Got Here!”

For whatever the offence, the ship's captain saw fit to punish they young cabin boy with a whipping. He had Richard lashed to the mast and then whipped him. Richard was young and this punishment was apparently not a quick one and done. This treatment, or mis-treatment, seemed a bit excessive to many of the onlookers. So much so that a group of the men from the dock and the mainland decided they needed to take action to save the lad. Later that night, under the cover of darkness, a small group rowed out into the harbor intent on taking the young cabin boy from the ship to save him from the captain's wrath. Once aboard the ship they located Richard, *who I am sure thought the plan to be kidnapped sounded pretty good about that time*, gathered him up, and rowed him ashore. Back on the mainland others awaited their return. They needed to hide him until the salt ship and Captain had left the Harbor. They found the perfect place, a location often sought out for refuge, then stowed him safely away at a Church in the village of Castine. But not inside of the church where one may look for a runaway... rather more safely, he was hidden outside, under the stairs.

People brought food and clothing to make Richard comfortable during his time in the hideout. He stayed there, out of sight until the following evening when once again after dark, his rescuers came back to take him for one more boat ride.

They rowed across Castine Harbor to Cape Rosier, landing somewhere near Goosefalls. From there they walked to McGee Hill, *which is just about a half a mile from where I now live*. Richard was happy, he grew up with the family and was kind of adopted by Mr. and Mrs. McGee. He went to school, made friends, and a life for himself. He married a girl from the neighborhood, Lizzie Dyer (b. 1849) together they raised two sons, William C (1870-1937) and Percy D (1875-1948), in the family home, running a small general store, and remained, happily building their live together, on Cape Rosier until Lizzie's death in 1907.

Lizzie and Richard's youngest son, Percy D, was my Great Grandfather, though he died long before I was born, my grandfather shared that part of my life's his-tories with me too, *but those are for another day*.

I hope this piece of my life's history has inspired you to share the stories of yours, with your family! I know I will always cherish and treasure those hours and memories made at my grandfather's side learning about my ancestry. I think you and your family would too. So try the Sunday dinner idea and not only may you get your wood split or your gutters cleaned out, you may also add to the memories of your Life's History.

Thank you for listening, for your time and for your continued support of the Historical Society. I would once again like to thank each of you and the Town for all you do to add to our history.... and to help keep the lights on.

In ending as I have said before, remember today because tomorrow it too will be history.

Earl Clifford, Jr.

2022- Historical Society Monthly Meeting Schedule – 2022

The Board meets the second Wednesday of the month at 4:30 pm, March thru December. Our next regularly scheduled meeting is March 9th. We usually meet at the Town House, but sometimes meet at the Museum during the nice weather. We observe all of the Covid regulations in place at the time of the meetings.

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

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

Museum Hours are Wednesdays and Sundays from 1:00 to 4:00 pm during the months of July and August. Any deviation for the normal visiting hours are posted on the BHS website. <http://www.brooksvillehistoricalsociety.org> We try to accommodate people who are not available during these months but want to visit the Museum or do research. If you are interested in visiting, joining or participating in programs, please just contact any board member.

Bob Bakeman, Eric Chase, Julie Cleveland, Earl Clifford, Helen Condon, Lorraine Dyer, Dick Gregor, Deborah Grimmig, Ellen Harford, and Abbie McMillen



Did you know the stories of Brooksville are all around you? All you must do is look for them!

Annual Brooksville Memorial Gathering at Dodge Point Town Landing

The rains did not dampen the memorial event which for the first time in eleven years was forced to move inside in the Brooksville Town House. Families and friends remembered those citizens who died in 2020. Covid isolation had stolen from many the opportunity to honor their neighbors and loved ones. Those in attendance were able to tell stories of their relationship to the deceased and emotions were evident as both tears and laughter filled the room. Lovely musical pieces by Bill Gawley, guitar, Jackie Pike, violin, and Kathleen Caldwell, cello, fit beautifully into the program. Brooksville selectman, John Gray, accompanied by Carol Skoglund on accordion, sang a favorite hymn. Over fifty people attended with standing room only, and after the program, folks stayed on, mingling and continuing the conversations, while enjoying delicious refreshments.

Respectfully submitted,
Joan MacCracken



...Even amid raindrops, time for memories, stories, and fellowship are shared where shelter is found.

GOVERNOR BROOKS LODGE #142 INTERNATIONAL ORDER of ODD FELLOWS
DEDICATED TO FRIENDSHIP, LOVE, & TRUTH
1657 Coastal Rd, Brooksville, Maine 04617
A New Year Ahead

The project that generated the most interest around Brooksville was the Odd Fellows constructing a new Lodge at 620 Bagaduce Road. It will be the new center of operation for all our charitable works in the future. As you know the existing building was second hand when the Lodge started meeting there in 1904. Progress has been steady and it looks like the weekly meeting at the new location will commence in the fall of this year. The support from the community has been exceptional and with that in mind their generosity will make it possible for us to continue our charitable work for many years.

While COVID has slowed down some activities others continue to flourish. The Odd Fellows were able to provide a Lobster Cookout in September for the Meal for Me Program, collect funds to support the Brooksville Elementary Christmas Fund for children, and build handicapped access ramps in a timely manner when called upon to do so. One activity that generates “when” is our monthly Cribbage Tournament. For now it’s safe to say next year, IOOF #142 will continue to be accessible for Brooksville and surrounding communities.

You can check out our progress on Facebook to see how far we have come in the past year. Thank you for your generosity and support.

Governor Brooks Lodge IOOF 142



Did you know the first mill recorded in Brooksville was on Cape Rosier, founded by James Rozier in 1605? You may have noticed the similarity in the names Rosier ... Rozier. That is no coincidence James Rozier was an explorer who came to this area with Capt. George Weymouth. Rozier stayed, as did his name.



January 11, 2022

Thank you for this opportunity to report on our organization’s work in and around Brooksville in 2021.

Watershed-wide Fish Passage Restoration: Alewife, a river herring that is food for all sorts of animals -- including people, once thrived in the Bagaduce River. Over time, many of the streams where alewife once swam upstream to spawn have been blocked by dams or other structures. Over the past few years, MCHT has been working with other organizations, agencies and the Three Town Alewife Committee on a set of projects to change that and bring the fish populations back. 2021 saw the completion of construction at two sites in the watershed – one at a large culvert on Snows Brook on Route 15 in Sedgwick, and one at Meadow Brook off of the Bagaduce Road in Brooksville. The Meadow Brook Project created a new rock ramp style fishway on a stretch of stream which can be viewed from a new stone dust walking trail in from a parking area, all on land owned by Blue Hill Heritage Trust. Working all together on these projects over the past five years, has meant that this watershed is now fully restored for fish passage. A real accomplishment! We hope to celebrate with public events and site tours this spring and summer.

Land given to the Town: The Mill Pond property at Walker Pond Outlet on the Coastal Road, where construction was done in 2020, not only improved fish passage: it repaired and reinforced the historic dam, improved fire department access to the water, and created a small park for public enjoyment. In 2021, MCHT gave that piece of land to the two Towns of Brooksville and Sedgwick for joint ownership and management.

Lots of hikers and walkers! In 2020 and 2021, lands owned and managed by our organization such as at Lookout Rock on Herrick Road, saw a big increase in visits by people out exploring. Our staff have been kept busy taking care of the trails. It has been great to see so many people outdoors enjoying these special places.

THANK YOU to the many people in and around Brooksville who help this work in many different ways.

Ciona S. Ulbrich
Senior Project Manager

PO Box 669 1034 Main Street Mount Desert, Maine 04660 (207) 244-5100 mcht.org

PENINSULA AMBULANCE CORPS

As this year began, we expected Peninsula Ambulance Corps' primary challenge was to continue the work begun in 2020, under the leadership of our Manager, Alan Henschke, to reorganize our business model to improve efficiency and to match our staffing model with call volume patterns.

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

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

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

Unfortunately, the Community Paramedicine Program continues to be suspended. All funding sources have been diverted to COVID relief programs. Staffing shortages and continued high risks for visits also limit our ability to offer this program at this time. We continue to work with our partners, Healthy Peninsula, At Home and Northern Light Blue Hill Hospital, and hope to continue the Community Paramedicine Program in the future.

We are proud of our five full-time and 18 part-time and per-diem Staff—the Paramedics and EMTs who make the program work. They have been steadfast during these trying times. We continue to provide Staff with continuing education for federal and state mandated classes. Our employees like their jobs and provide real benefit to the communities we serve.

Our fleet of three ambulances allows us to maintain our staffing model of two on duty ambulances with a spare to use when the others need service. This also allows us to staff the third ambulance for local events, such as the Blue Hill Fair, and in times of increased call volume. We utilize management to staff the third ambulance during high-volume times, which allows us to respond to more calls. In addition, we are expecting a new ambulance, to replace our oldest unit, in March of 2022. Providing a modern and reliable fleet of ambulances is essential for our operations.

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

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

2019 Calls by Town:

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

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

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

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

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

Thank you for your support



COVID-19 Vaccination Clinics popped up trying to combat the spread, by July Brooksville was 96% Awesome..ly Vaccinated!

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,
 United States Senator

Dear Friends,

On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in *the American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

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



Jared Golden
Congress of the United States
2nd District of Maine

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 Friends,

I hope this letter finds you safe and well. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan *Infrastructure Investment and Jobs Act*, which will make a once-in-a-generation investment in our nation's infrastructure and support Maine jobs. This bill will bring \$1.3 billion to Maine for highways and \$225 million for bridge replacement and repairs, as well as \$234 million to improve public transportation options. It will also allocate over \$100 million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with \$390 million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400
- **Or Caribou:** Phone: (207) 492-6009 or **Lewiston:** Phone: (207) 241-6767

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,
Jared F Golden, Member of Congress

Dear Brooksville residents:

In 2021, despite the challenges of the COVID-19 pandemic, the House of Representatives

delivered a two-year state budget with overwhelming bipartisan support that will stabilize property taxes, keep free breakfast and lunch available to all students and protect our natural resources. We took steps to make healthcare more accessible, made much-needed investments in our infrastructure and allocated federal relief funds to help small businesses, fill workforce shortages and expand access to child care.

As I write this, we are entering the second year of the two-year term. In the coming months, I will work to build on these successes and focus on the areas where more work is needed,

including expanding access to mental health services, supporting efforts to make housing more affordable and creating a paid leave system, among other issues.

I continue to serve on the Labor and Housing Committee, where we work to strengthen our state's labor practices and enhance Maine's housing stock so that safe and affordable options are available to our community members. I also serve as a member of the Innovation, Development, Economic Advancement and Business Committee, which is charged with a wide range of issues including economic development and consumer data protection.

Whether we are dealing with the above issues or other topics, I will continue to collaborate with all of my colleagues, regardless of party affiliation, to make sure we are doing the best work we can for the people of House District 133 and all Mainers. You can weigh in as well by giving testimony in person (virtually), in writing or by contacting me at (207) 479-4741 or

Sarah.Pebworth@legislature.maine.gov. I send out periodic e-newsletters. Let me know if you would like to receive them.

It continues to be an honor to serve you in the Maine House of Representatives, and I am proud to be your advocate in Augusta.

Respectfully,

Sarah Pebworth
State Representative

Representing district 133: Blue Hill, Brooklin, Brooksville, Castine, Sedgwick and Surry

*Did you ever hear of the Schooner "Brooksville"?
She was built in 1848 owned by Robert and John Limeburner,
Amos Gott and William Witherle*



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

To The Citizens of Brooksville,

January 2022

In 2021 Brooksville School persevered through the COVID-19 Pandemic. We hoped, like everyone else, that things would return to normal. Of course, this wasn't the case.

The Pandemic now represents a significant part of life for our elementary students. Think, for example, about the fifth-grader who hasn't gone to school without a mask since third grade. Or the Kindergartener who has never been to school without wearing a mask. Or the eighth-grader, heading to high school next year, who hasn't played in a school sponsored baseball game since fifth grade. They wear masks for seven hours every day and participate fully in their education. They are growing through and despite this challenging time. And they are amazing.

Our staff is also following these same precautions and, at the same time, continuing with our goals of improving student achievement in math, creating a positive learning environment for all kids, and even implementing new state testing. Their commitment to the students and our school is immense.

Even with the Pandemic, we hired new staff members. In August, we hired Heather Emanuelson to teach music on Tuesdays and Wednesdays. In November, we hired Robert Violette as Head Custodian and Brandie Ward as Administrative Assistant. Using Elementary and Secondary School Emergency Relief Funding (ESSER), we hired Amy Mattson to assist School Nurse Jenny Pert three mornings each week. We hired Carrie Hamilton with ESSER funds as an in-house substitute teacher and assistant in the younger grades.

In the school budget, you will find staff member raises. A new state mandate requires all new teachers to earn a minimum of \$40,000 per year, and we met that. We also increased the salaries of support staff to remain competitive with other job opportunities available. Money for necessary building improvements, such as a new boiler and shingling the roof, is included.

Outside of the school budget, we are raising funds for grounds improvement. Equipment on the playground is broken and unsafe. This fundraising will continue throughout the spring.

Thank you for supporting us in being a safe space for kids to grow and learn.

Respectfully Submitted,

Cammie Fowler, Principal

*Brooksville Elementary students:

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



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

January, 2022

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

It goes without saying that year two of pandemic education brings a unique set of challenges and rewards. On the positive side, students have been eager to attend school, we've been able to remain open for in-person instruction for more than 95% of school days, parents have been flexible and supportive, and teachers have gone above and beyond.

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

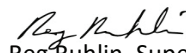
On the financial side of things, we developed a school budget that reflects the importance of our teachers and staff while at the same time being fiscally responsible to the taxpayers of Brooksville. In an era of 6.8% annual inflation, the proposed budget provides competitive wage increases for all teachers and staff, provides necessary facilities upgrades, and maintains all current staff positions and programs while increasing last year's budget by only 3.2%. The budget includes:

- A new teacher contract that includes a minimum annual salary of \$41,000. (By Maine statute, all schools must provide a minimum salary of \$40,000 beginning in the fall of 2022)
- Wage increases for support staff that will keep Brooksville competitive with other schools and other non-school related jobs
- Replacement of the backup heating system

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

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

Respectfully submitted


 Reg Ruhlin, Superintendent

George Stevens Academy Financial Update: 2020-2021 - Treasurer's Report

Dear Citizens of the Blue Hill Peninsula,

We provide this update of the financial affairs of George Stevens Academy to all the citizens of our community. We believe that the academy is a cornerstone of the educational and cultural activities in our community, and we hope that this information will help to expand our joint efforts to maximize the educational opportunities for high school students within the seven sending towns and beyond.

The academic year ending in June 2021 was unique in many ways. It resulted in educational challenges as well as unexpected financial opportunities. Federal COVID programs provided grants to offset increased operating expense related to the pandemic. Facilities were modified to maintain distance between people, computers were upgraded, internet hotspots were provided to students in need, course curriculums were revised, and individual tutoring was provided to ensure that none of our students were left behind. It was truly a remarkable effort by the faculty and staff to create an entirely unique hybrid education for 303 students.

In addition, investment markets recovered after a steep decline in the spring of 2020 and brought forth extraordinary gains in the value of the endowment. Although these gains will not increase operating income immediately, over time, the endowment draw, which is based upon a three-year trailing average, will increase.

One of GSA's most important initiatives during the past year was the formation of the Secondary Education Financial Planning Advisory Committee, which met regularly. This new committee provided a forum for discussing the cost of education and the tuition level set by the Maine Department of Education for town academies. In addition, the committee considered ways to improve cooperation, communication, and governance between the sending town elected officials and the trustees of GSA. It was through this organization of 19 people – two elected officials representing each of the sending towns, two superintendents, and three GSA trustees – that the successful request for supplemental tuition was shepherded. The request for the first year of a two-year step up in tuition was approved through special town warrants or normal education budget approvals by an overwhelming margin of 67%, 1,003 votes in favor of the request versus 485 opposed.

There were several changes in the Business Office last year. In December, the academy accepted, with great reluctance, the retirement of Fred Heilner, who had served as Director of the Business Office for 28 years. Fred had managed single-handedly the accounting, human resources, budgeting, and facilities operations with remarkable skill and exceptional dedication. It was hard to envision the management of these areas of responsibility without Fred. However, the academy was very fortunate to engage the consulting services of Rachel Grivois (Accounting Services of Maine, LLC) and Marcie Bowden '91 to manage the transition to a new accounting system, including new statement and chart-of-accounts breakdowns. Also, after an extensive search, Seth Brown (Maine Maritime Academy, MBA, and Assistant Professor, Husson University School of Business) was hired as Director of Finance and Operations. In Addition, Christie Snow '90 transitioned from Admissions to the Business Office to provide greater depth and expanded resources for finance, accounting, and human resources. A new accounting system will enhance financial controls and management information systems.

Another significant change that occurred last year was the transfer of the investment management of the endowment assets to Harpswell Advisors, a firm specializing in nonprofit investment management. The endowment investment performance over the past ten years had been competitive with comparable benchmarks, but was not outstanding.

George Stevens Academy Annual Report to the Community January 2022

In 1852, Blue Hill shipowner George Stevens left a bequest in his will to establish George Stevens Academy. As an independent town academy, GSA's chief mission is to serve all the students who live in surrounding "sending" towns, providing a comprehensive and challenging education both to those who will build futures here and those who will make lives elsewhere in the world. Our many academic and experiential programs foster a love of knowledge, inspire creativity, instill self-confidence, encourage good character, and prepare each graduate for a purposeful life in a changing world. In the past several years we have added classes in digital fabrication, advanced marine science research, and eleventh grade English with extra supports.

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

Governance – Board of Trustees

Sally Mills '85, <i>Chair</i> , Blue Hill	Sara Becton Ardry, Blue Hill	Prudy Heilner, Blue Hill
Deborah Ludlow '79, <i>Vice Chair</i> , Brooksville	Michael Astbury '03, Blue Hill	Mark Hurvitt, Blue Hill
James Crawford, <i>Treasurer</i> , Blue Hill	Alden Blodgett, Penobscot	Tyler Knowles, Blue Hill
Bill Case, <i>Clerk</i> , Blue Hill	Sally Chadbourne, Castine	Michael McMillen, Brooksville
	K. Guinness, Blue Hill	Robyn Sealander, Brooklin
		Zoe Tenney, '93 Sedgwick

Administration

Timothy J Seeley, Head of School	Jane O'Connor, Admissions
Rebecca Gratz, Asst. to Head of School	Peter Goss, College & Career Counseling
Seth Brown, Business Manager	Rada Starkey, Director of Advancement
Todd Eckenfelder, Dean of Students	Karen Brace, GSA Fund Director
David Stearns, Dean of Curriculum & Instruction	Mark Messer, Director of Communications
Larry Gray, Athletics Director	Liffey Thorpe, Advancement Special Projects

This year all students are on campus every day, which is refreshing after our hybrid model last year. The pandemic still brings challenges, but our students and families have risen to meet them, and much has been accomplished already, from a number-one ranked math team, to successful fall sports teams (including state runners up for our volleyball team), and a student-initiated renewable energy endeavor that has resulted in our joining in a hydroelectric project. The pandemic has greatly increased the strains on mental and emotional health for our students, and so we have added the services of a second, female, counselor. We welcome support from community members. If you are interested in getting involved with our school, please contact us at 374-2808, or see us on Facebook.

Our mission (to serve every single high school student on the peninsula and beyond) is a comprehensive mission, and requires many types of programming. It is impossible to do on the state-set tuition. We are thankful for the support we received last year in all our towns for our request for \$1000 over that tuition. Part of earning that support was a promise to continue to work with our towns to share more financial information, have more meetings open to the public, and provide more means for input into our budget process. The main accomplishment over the past year has been to work with our towns on the formation of a Budget Review Committee, composed of members from each town, to review our full budget early in the process, to provide feedback, input and advice. We believe this is a very positive step, and are enthusiastic about it. In order to improve transparency for the public, we have published on our website many documents, including our full 2021-22 budget and audit, lots of data on various aspects of the Academy, and projections for the future. We will have at least three Board meetings open to the public. This year we are again asking for supplemental tuition.

For up-to-date information about GSA, our programs, and what's happening on campus, and to see the documents mentioned above, 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

The blended ten-year average return was 7.30% versus the GSA benchmark of 8.40%. Following prudent management practices to change managers periodically, it was decided to make the transfer. The value of the endowment increased 25.4% from \$6.7 million as of June 30, 2020, to \$8.4 million as of June 30, 2021. This was exceptional investment performance in line with broad market growth but should not be expected on a regular basis. The spending draw from the endowment for calendar year 2021 is budgeted at \$240,000.

The consequences of the pandemic were devastating to our community and the nation at large. The administration and the faculty adjusted quickly to the hybrid of remote and in-person learning. Facilities were modified to distance students, improve air quality, establish partitions, upgrade computers, and implement testing, quarantining, and other health requirements. Unexpected COVID-related expenses totaled \$309,155 in 2021. Fortunately, receipts from the Federal CARES Act grants totaling \$353,839 and the Paycheck Protection Loan of \$732,100, which was converted to a grant in 2021, offset higher expenses. Furthermore, the investment gain of \$1,698,751 in the endowment provided an additional increase in net asset value.

However, accompanying these extraordinary gains was an operating deficit of \$637,445 in 2021. The federal Paycheck Payroll Plan grant provided cash in June 2020, which allowed the academy to continue offering its full education program for the 2021 academic year. Then in the summer of 2021, the academy exercised its bank line of credit for an additional \$500,000 to cover the summer seasonal cash requirement before the first tuition payment was received in September. This deficit resulted from the fundamental problem that the GSA cost of education is above the state set tuition and has been subsidized for many years by the surplus revenue provided by the Boarding Program. The 2022 education cost for the 303 day students is budgeted at \$4,318,342 (\$14,251 per student) without special education and the Boarding Program. The state set tuition is expected to be only \$3,657,517 (\$12,071 per student). GSA is very appreciative that the seven sending towns approved a supplemental tuition of \$303,000 (\$1,000 per student) which will help to offset a portion of this deficit in 2022.

Another very important source of revenue for the academy are the gifts and contributions from the extraordinary generosity of alumni, family, and friends. Over many years, this philanthropy has created the endowment, which provides annual income to support operations. In addition, contributions to the GSA Fund and the leadership 1898 Society increased more than 18% last year. Total gifts and contributions were \$440,467 in 2021. These gifts provide a unique opportunity for the academy to offer a broader education program to serve all students from the peninsula with different career and education aspirations.

As you can see, this report is not only about the finances of George Stevens Academy but also the partnership between our community and our school, and it is an opportunity to express appreciation for support from generous folks like you who all believe that our successful future lies with the next generation of young people.

On behalf of our students and staff, I send you our very best wishes for the safety and good health of you and your families in the year to come.

Jim Crawford
Trustee and Treasurer

Brooksville Elementary School 2022 - 2023 Final

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	1 Year Prior Act to Date 7/1/2021 - 6/30/2022	Budget Total 7/1/2022 - 6/30/2023	Budget Difference 7/1/2022 - 6/30/2023
S5. System Administration Svcs					
School Committee Services					
1. 1000-0000-2310-51500-9000 Board Stipends	\$125.00	\$125.00	\$100.00	\$125.00	\$0.00
2. 1000-0000-2310-52200-9000 Medi/FICA	\$9.55	\$7.64	\$7.64	\$7.64	\$0.00
3. 1000-0000-2310-52600-9000 Unemployment Insurance	\$1.50	\$0.80	\$1.20	\$0.80	\$0.00
4. 1000-0000-2310-52700-9000 Workers Compensation	\$0.55	\$0.36	\$0.44	\$0.36	\$0.00
5. 1000-0000-2310-53000-9000 Purchased Professional Services	\$6,923.25	\$12,500.00	\$6,771.75	\$9,500.00	(\$3,000.00)
Notes: Audit Services \$7,000(FY21 \$6,587) Legal Services \$2,500					
6. 1000-0000-2310-53300-9000 Training/Professional Development/Confer	\$50.00	\$300.00	\$0.00	\$300.00	\$0.00
7. 1000-0000-2310-58000-9000 Miscellaneous Board Expenses	\$5,683.90	\$1,943.00	\$1,976.50	\$2,033.00	\$90.00
Notes: Dues and Fees \$533 Advertising \$1,500					
Total School Committee Svcs	\$12,793.75	\$14,876.80	\$8,857.53	\$11,966.80	(\$2,910.00)
Office of the Supt. Services					
8. 1000-0000-2320-53410-9000 Assessment for Administration (prorate)	\$47,088.17	\$47,102.21	\$20,102.88	\$46,046.67	(\$1,055.54)
9. 1000-0000-2320-59005-9000 Technology Reserve Transfer	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10. 1000-0000-2500-53410-9000 Assessment for Business Services	\$20,502.96	\$22,459.41	\$8,773.93	\$22,544.74	\$85.33
Total Office of the Supt. Serv	\$72,591.13	\$69,561.62	\$28,876.81	\$68,591.41	(\$970.21)
Contingency					
11. 1000-0000-2311-59000-9000 Contingency	\$7,244.95	\$15,000.00	\$0.00	\$15,000.00	\$0.00
Total Contingency	\$7,244.95	\$15,000.00	\$0.00	\$15,000.00	\$0.00
S5.Total System Admin Service	\$92,629.83	\$99,438.42	\$37,734.34	\$95,558.21	(\$3,880.21)
S7. Student Transportation Svcs					
12. 1000-0000-2700-51180-9000 Bus Driver Wages - Regular Runs	\$40,977.81	\$41,883.08	\$19,321.94	\$44,397.23	\$2,514.15
Notes: Chuck Dodge \$24.47/hr \$20,371.28 Teresa Crosby \$25.84/hr \$21,511.80					
13. 1000-0000-2700-51232-9000 Substitute Bus Driver	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
14. 1000-0000-2700-52180-9000 Health Insurance	\$19,040.95	\$22,034.00	\$10,601.04	\$22,459.04	\$425.04
15. 1000-0000-2700-52230-9000 Substitutes Medi/FICA	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00
16. 1000-0000-2700-52280-9000 Medi/FICA	\$2,810.26	\$2,345.55	\$1,802.74	\$2,537.89	\$192.34
17. 1000-0000-2700-52680-9000 Unemployment Ins	\$238.24	\$192.00	\$52.65	\$192.00	\$0.00
18. 1000-0000-2700-52730-9000 Substitute Workers Comp	\$0.00	\$130.00	\$0.00	\$130.00	\$0.00
19. 1000-0000-2700-52780-9000 Workers Comp	\$4,423.32	\$1,873.38	\$1,439.78	\$2,026.99	\$153.61
20. 1000-0000-2700-54300-9000 Repair and Maintenance of Buses	\$9,798.36	\$15,000.00	\$3,911.78	\$10,000.00	(\$5,000.00)
21. 1000-0000-2700-55200-9000 Insurance on School Buses	\$883.00	\$1,200.00	\$972.00	\$1,200.00	\$0.00
22. 1000-0000-2700-55310-9000 Bus Driver Training/Prof Development	\$0.00	\$1,463.67	\$0.00	\$1,463.67	\$0.00
Notes: DOE required training for Drivers					

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	1 Year Prior Act to Date 7/1/2021 - 6/30/2022	Budget Total 7/1/2022 - 6/30/2023	Budget Difference 7/1/2022 - 6/30/2023
23. 1000-0000-2700-55320-9000 Bus Radio Service	\$720.00	\$720.00	\$360.00	\$720.00	\$0.00
24. 1000-0000-2700-55800-9000 Mileage Reimbursement	\$146.40	\$300.00	\$80.00	\$300.00	\$0.00
Notes: Transportation to Colwell's in Ellsworth					
25. 1000-0000-2700-56260-9000 Energy - Motor Fuels	\$5,758.55	\$12,000.00	\$3,632.74	\$12,000.00	\$0.00
26. 1000-0000-2700-58310-9000 Principal on Notes or Leases	\$17,233.00	\$18,500.00	\$17,233.00	\$0.00	(\$18,500.00)
Notes: Lease Payment 3 of 5 (Pay from Reserve Act)					
27. 1000-0000-2700-59007-9000 School Bus Reserve Transfer	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
28. 1000-0000-2750-51180-9000 Driver Wages - Out of District Placement	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
29. 1000-0000-2750-52280-9000 MEDICARER	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
30. 1000-0000-2750-52680-9000 MESUTA	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00
31. 1000-0000-2750-52780-9000 Worker's Comp	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
32. 1000-0000-2750-55140-9000 Other Purchased Trans. Services	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
S7. Total Transportation Svc	\$112,029.89	\$119,141.68	\$59,407.67	\$105,406.82	(\$13,734.86)

S1. Regular Instructional Services

Elementary Instructional Services					
33. 1000-1100-1000-51010-1000 Teacher Salaries	\$456,906.50	\$453,283.44	\$171,143.64	\$459,230.56	\$5,947.12
Notes: K Allen \$69,052 T Bannom \$52,000 D Carler 40% \$27,905 Nat Cole 50% \$22,500 J Devine \$58,633 H Emanuelson 40% \$19,600 C Fowler 50% \$44,000 A Gray \$46,000 N Patterson 40% \$24,515 C Wallace \$45,000 W Whittaker \$57,549 **Reduced \$7,523.44 by					
34. 1000-1100-1000-51020-1000 Instructional Aides/Assistant Wages	\$15,598.44	\$11,330.76	\$8,460.07	\$12,462.52	\$1,131.76
Notes: J Appel 1/2 time Ed Tech III					
34. 1000-1100-1000-51020-1000 Instructional Aides/Assistant Wages	\$15,598.44	\$11,330.76	\$8,460.07	\$12,462.52	\$1,131.76
Notes: J Appel 1/2 time Ed Tech III					
35. 1000-1100-1000-51230-1000 Substitute Wages	\$1,207.35	\$13,500.00	\$5,665.64	\$15,000.00	\$1,500.00
Notes: 150 days * \$100 per day					
36. 1000-1100-1000-51500-1000 Stipends	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
Notes: Kieve 1 Teacher, 4 nights 8th Grade Class Trip, 2 Teachers, 3 nights					
37. 1000-1100-1000-52110-1000 Teacher Health Insurance	\$134,323.03	\$138,666.00	\$69,955.66	\$139,181.30	\$515.30
Notes: Estimating 6% Anthem increase, 4% Dental increase for FY23					

Account Number / Description	2 Years Prior Actual 7/1/2020 - 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	1 Year Prior Act to Date 7/1/2021 - 6/30/2022	Budget Total 7/1/2022 - 6/30/2023	Budget Difference 7/1/2022 - 6/30/2023
38. 1000-1100-1000-52120-1000 Instruct. Aides Health Insurance	\$5,439.81	\$5,508.50	\$3,975.31	\$5,614.76	\$106.26
39. 1000-1100-1000-52210-1000 Teacher Medi/FICA	\$5,888.97	\$8,077.54	\$3,590.05	\$6,332.73	(\$1,744.81)
40. 1000-1100-1000-52220-1000 Instr. Aides Medi/FICA	\$213.73	\$164.30	\$135.06	\$180.71	\$16.41
41. 1000-1100-1000-52230-1000 Substitute Medi/FICA	\$84.01	\$0.00	\$124.51	\$0.00	\$0.00
42. 1000-1100-1000-52250-1000 Stipend Medicare	\$0.00	\$197.00	\$0.00	\$197.00	\$0.00
43. 1000-1100-1000-52300-1000 Stipend Retirement	\$0.00	\$17.75	\$0.00	\$17.75	\$0.00
44. 1000-1100-1000-52310-1000 Teacher Retirement	\$23,602.07	\$25,347.19	\$12,034.11	\$24,137.28	(\$1,209.91)
45. 1000-1100-1000-52320-1000 Ed Tech Retirement	\$613.26	\$471.36	\$357.67	\$478.56	\$7.20
46. 1000-1100-1000-52330-1000 Substitute Retirement	\$5.61	\$201.60	\$0.00	\$201.60	\$0.00
47. 1000-1100-1000-52510-1000 Course/Tuition Reimbursement	\$6,992.40	\$8,360.00	\$0.00	\$8,520.00	\$160.00
Notes: 5 courses * \$1,704 per course					
48. 1000-1100-1000-52520-1000 Course/Tuition Reimbursement-Ed Tech	\$0.00	\$5,016.00	\$0.00	\$5,112.00	\$96.00
Notes: 3 Courses * \$1,704					
49. 1000-1100-1000-52610-1000 Teacher Unemployment Ins	\$2,046.27	\$1,636.99	\$505.45	\$1,492.99	(\$144.00)
50. 1000-1100-1000-52620-1000 Instr. Aides Unemployment Ins	\$66.52	\$72.00	\$9.77	\$72.00	\$0.00
51. 1000-1100-1000-52630-1000 Substitute Unemployment Ins	\$14.49	\$11.20	\$67.98	\$11.20	\$0.00
52. 1000-1100-1000-52710-1000 Teacher Workers Compensation	\$3,924.42	\$1,949.12	\$1,033.77	\$1,877.98	(\$71.14)
53. 1000-1100-1000-52720-1000 Instr. Aides Workers Compensation	\$63.39	\$48.72	\$40.06	\$53.59	\$4.87
54. 1000-1100-1000-52730-1000 Substitute Workers Comp	\$5.20	\$0.00	\$24.35	\$0.00	\$0.00
55. 1000-1100-1000-53000-1000 Purchased Professional Services	\$541.50	\$757.25	\$532.00	\$250.00	(\$507.25)
Notes: NWEA \$250					
56. 1000-1100-1000-53300-1000 Professional Development/Conferences	\$1,043.38	\$3,175.00	\$1,303.98	\$2,775.00	(\$400.00)
Notes: Inservices \$1200 Conferences \$600 Union Inservice \$975					
57. 1000-1100-1000-55810-1000 Employee Travel for Professional Develop	\$0.00	\$300.00	\$0.00	\$150.00	(\$150.00)
58. 1000-1100-1000-56100-1000 Instructional Supplies	\$7,573.00	\$7,500.00	\$3,942.78	\$7,000.00	(\$500.00)
59. 1000-1100-1000-56400-1000 Texts, Workbooks and Consumables	\$8,999.60	\$9,000.00	\$5,484.75	\$7,000.00	(\$2,000.00)
60. 1000-1100-1000-57301-1000 Instructional Equipment	\$2,001.98	\$2,000.00	\$1,372.11	\$2,000.00	\$0.00
61. 1000-1100-1000-58000-1000 Educational Field Trips	\$356.54	\$3,500.00	\$1,512.00	\$3,500.00	\$0.00
Notes: Kieve (10) @ \$205 additional field trips					
62. 1000-1100-1001-56500-1000 Technology Related Supplies	\$0.00	\$165.55	\$0.00	\$165.55	\$0.00
Notes: Self insurance for all MacBook Airs \$1,800 Apps & On line Subscriptions					
63. 1000-1100-2700-52280-1000 Medi/FICA	\$0.00	\$21.61	\$0.00	\$21.61	\$0.00
64. 1000-1100-2700-52680-1000 Transp Unemployment Insurance	\$0.00	\$141.25	\$0.00	\$141.25	\$0.00
65. 1000-1100-2700-52780-1000 Field Trip Workers Compensation	\$0.00	\$11,330.76	\$5,417.56	\$12,462.52	\$1,131.76
66. 1000-1110-1000-51020-1000 RTI Ed Tech	\$11,581.95				

Account Number / Description	2 Years Prior Actual 7/1/2020- 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	1 Year Prior Actio 7/1/2021 - 6/30/2022	Budget Total 7/1/2022 - 6/30/2023	Budget Difference 7/1/2022 - 6/30/2023
67. 1000-1110-1000-52120-1000 RTI Ed Tech Anthem	\$4,124.63	\$5,508.50	\$2,208.63	\$5,614.76	\$106.26
68. 1000-1110-1000-52220-1000 MEDICARE	\$163.57	\$164.30	\$82.97	\$180.71	\$16.41
69. 1000-1110-1000-52320-1000 Retirement	\$469.24	\$451.07	\$219.73	\$494.53	\$43.46
70. 1000-1110-1000-52620-1000 MESUTA	\$59.98	\$48.00	\$9.76	\$48.00	\$0.00
71. 1000-1110-1000-52720-1000 RT1 Ed Tech Workers Comp	\$48.49	\$48.72	\$24.60	\$53.59	\$4.87
72. 1000-1110-1000-56100-1000 RTI Instructional Supplies	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00
Total Elementary Instruction	\$696,763.49	\$722,471.48	\$301,239.46	\$726,532.05	\$4,060.57
Regular Secondary Program					
73. 1000-1200-1000-55610-9999 Tuition to LEA Within Maine	\$27,984.27	\$10,790.00	\$6,241.86	\$22,550.00	\$11,760.00
Notes: DISHS- 1 students= \$11,774					
74. 1000-1200-1000-55630-9999 Tuition to Private Schools	\$395,917.16	\$479,600.00	\$282,892.83	\$491,745.00	\$12,145.00
Notes: George Stevens Academy 35 students x \$11,774 George Stevens					
75. 1000-1200-1000-55680-9999 Insured Value Factor	\$23,754.76	\$25,166.04	\$16,973.58	\$27,834.62	\$2,668.58
Notes: Insured Value Factor 6%					
Total Regular Secondary Prog	\$447,656.19	\$515,556.04	\$306,108.27	\$542,129.62	\$26,573.58
Gifted and Talented Program					
76. 1000-4900-1000-53300-1000 Training/Professional Development/Confer	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00
77. 1000-4900-1000-55000-1000 Other Purchased Services	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00
78. 1000-4900-1000-56100-1000 Instructional Supplies	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00
Total Gifted and Talented Prog	\$0.00	\$800.00	\$0.00	\$800.00	\$0.00
S1: Total Regular Instruction	\$1,144,419.68	\$1,238,827.52	\$607,347.73	\$1,269,461.67	\$30,634.15

S4. Student and Staff Support

Guidance Services					
79. 1000-0000-2120-51010-1000 Guidance Salaries	\$16,821.54	\$15,985.86	\$6,830.89	\$18,600.00	\$2,614.14
Notes: E Garvey 2 Days					
80. 1000-0000-2120-52210-1000 Medi/FICA	\$207.55	\$231.80	\$135.28	\$238.05	\$6.25
81. 1000-0000-2120-52310-1000 Retirement	\$595.59	\$665.01	\$358.47	\$675.43	\$10.42
82. 1000-0000-2120-52610-1000 Unemployment Insurance	\$171.24	\$120.00	\$35.65	\$144.00	\$24.00
83. 1000-0000-2120-52710-1000 Workers Compensation	\$61.53	\$68.74	\$40.13	\$70.60	\$1.86
84. 1000-0000-2120-56100-1000 Instructional Supplies	\$195.40	\$200.00	\$176.34	\$200.00	\$0.00
85. 1000-0000-2120-56400-1000 Texts and Supplements	\$169.84	\$200.00	\$0.00	\$200.00	\$0.00
Total Guidance Services	\$18,222.69	\$17,471.41	\$7,576.76	\$20,128.08	\$2,656.67

Account Number / Description	2 Years Prior Actual 7/1/2020- 6/30/2021	1 Year Prior Adopted 7/1/2021 - 6/30/2022	Date 7/1/2021 - 6/30/2022	Budget Total 7/1/2022 - 6/30/2023	Budget Difference 7/1/2022 - 6/30/2023
Library Services					
86. 1000-0000-2220-51020-1000 Library Technician Wages	\$9,585.95	\$8,437.80	\$4,381.01	\$9,280.60	\$842.80
Notes: A Wind 2 days per week, 7 hours per day \$17.22					
87. 1000-0000-2220-52120-1000 Health Insurance	\$1,337.52	\$0.00	\$1,705.30	\$4,338.41	\$4,338.41
88. 1000-0000-2220-52220-1000 Medi/FICA	\$102.84	\$122.35	\$34.70	\$134.57	\$12.22
89. 1000-0000-2220-52320-1000 Retirement	\$382.78	\$335.90	\$183.02	\$368.27	\$32.37
90. 1000-0000-2220-52620-1000 Unemployment Ins	\$85.10	\$68.96	\$28.72	\$79.08	\$10.12
91. 1000-0000-2220-52720-1000 Library Tech. Workers Comp	\$39.57	\$36.28	\$20.50	\$39.91	\$3.63
92. 1000-0000-2220-56100-1000 Instructional Supplies	\$470.00	\$1,240.00	\$0.00	\$690.00	(\$550.00)
Notes: Library World \$440 Supplies and Equipment \$250					
93. 1000-0000-2220-56400-1000 Books and Periodicals	\$1,617.33	\$3,000.00	\$637.42	\$1,500.00	(\$1,500.00)
Notes: Books/ Subscriptions & Online Services					
Total Library Services	\$13,621.09	\$13,241.29	\$6,990.67	\$16,430.84	\$3,189.55
Student Health Services					
94. 1000-0000-2130-51010-1000 Nurse Salaries	\$12,052.37	\$9,433.20	\$4,536.39	\$9,998.80	\$565.60
Notes: J. Pert 7 hours per week @ \$35.71 per hour, 40 weeks					
95. 1000-0000-2130-52110-1000 Health Insurance	\$4,619.60	\$6,218.00	\$2,615.83	\$6,278.02	\$60.02
96. 1000-0000-2130-52210-1000 Medi/FICA	\$147.73	\$220.16	\$112.57	\$228.36	\$8.20
97. 1000-0000-2130-52310-1000 Retirement	\$457.63	\$568.72	\$192.41	\$590.44	\$21.72
98. 1000-0000-2130-52510-1000 Course/Tuition Reimbursement	\$0.00	\$429.00	\$0.00	\$429.00	\$0.00
99. 1000-0000-2130-52610-1000 Unemployment Ins	\$127.63	\$141.76	\$63.51	\$148.55	\$6.79
100. 1000-0000-2130-52710-1000 Workers Compensation	\$49.55	\$64.24	\$24.01	\$66.67	\$2.43
101. 1000-0000-2130-53300-1000 Training/Professional Development/Confer	\$0.00	\$284.00	\$0.00	\$284.00	\$0.00
102. 1000-0000-2130-54300-1000 Repair and Maintenance	\$27.50	\$35.00	\$17.50	\$35.00	\$0.00
Notes: Audiometer Calibration					
103. 1000-0000-2130-55800-1000 Employee Travel	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00
104. 1000-0000-2130-56000-1000 Health Supplies	\$1,207.53	\$1,100.00	\$59.30	\$1,100.00	\$0.00
Notes: Adult Epipens \$200 Junior Epipens \$200 Hepatitis B Vaccine \$300 First Aid Supplies \$400					
105. 1000-0000-2130-56400-1000 Books and Periodicals	\$0.00	\$120.00	\$0.00	\$120.00	\$0.00
106. 1000-0000-2130-59000-1000 Other Costs (ex. Dues)	\$26.13	\$35.00	\$0.00	\$35.00	\$0.00
Total Student Health Services	\$18,715.67	\$18,699.08	\$7,621.52	\$19,363.84	\$664.76
Instructional Staff Training					
107. 1000-0000-2213-51010-1000 Teacher Certification Salaries	\$1,750.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00

Brooksville Elementary School 2022 - 2023 Final

Account Number / Description

108. 1000-0000-2213-51570-1000 Staff Development/Staff Training Stipend	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
109. 1000-0000-2213-52210-1000 Medi/FICA	\$87.38	\$29.00	\$0.00	\$0.00	\$29.00	\$0.00
110. 1000-0000-2213-52310-1000 Retirement	\$31.20	\$67.20	\$0.00	\$0.00	\$67.20	\$0.00
111. 1000-0000-2213-52610-1000 Unemployment Ins	\$12.00	\$24.00	\$0.00	\$0.00	\$24.00	\$0.00
112. 1000-0000-2213-52710-1000 Workers Compensation	\$18.28	\$7.40	\$0.00	\$0.00	\$7.40	\$0.00

Total Instruct. Staff Training

Curriculum Development

113. 1000-0000-2210-51010-1000 Curriculum Development Salaries	\$3,855.50	\$1,078.00	\$456.50	\$1,078.00	\$1,078.00	\$0.00
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Notes: 3 days * 7 teachers * 7 hours/day * \$22/hour

114. 1000-0000-2210-52210-1000 Medi/FICA	\$55.37	\$46.89	\$6.63	\$46.89	\$46.89	\$0.00
115. 1000-0000-2210-52310-1000 Curriculum Retirement	\$190.77	\$171.40	\$24.08	\$171.40	\$171.40	\$0.00
116. 1000-0000-2210-52610-1000 Unemployment Ins	\$0.47	\$32.34	\$0.53	\$32.34	\$32.34	\$0.00
117. 1000-0000-2210-52710-1000 Workers Compensation	\$16.58	\$11.68	\$1.97	\$11.68	\$11.68	\$0.00

Total Curriculum Development

	\$4,118.69	\$1,340.31	\$489.71	\$1,340.31	\$1,340.31	\$0.00
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S4. Total Student/Staff Support

S6 School Administration

118. 1000-0000-2400-51040-1000 Principal Salary	\$41,199.88	\$42,436.00	\$24,482.25	\$44,000.00	\$44,000.00	\$1,564.00
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Notes: C Fowler Principal 50%

119. 1000-0000-2400-51180-1000 Secretary Salaries	\$31,752.75	\$32,429.52	\$14,532.56	\$34,812.24	\$34,812.24	\$2,382.72
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Notes: 175 student days + 7 inservice days + 11 holidays + 26 extra days = 219 days

120. 1000-0000-2400-51230-1000 Substitute Wages	\$0.00	\$200.00	\$293.95	\$200.00	\$200.00	\$0.00
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121. 1000-0000-2400-52140-1000 Principal Health Ins	\$9,044.17	\$9,601.00	\$5,388.11	\$9,789.19	\$9,789.19	\$188.19
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Notes: C Fowler 50%

122. 1000-0000-2400-52180-1000 Secretary Health Ins	\$10,369.67	\$11,017.00	\$6,183.95	\$11,229.52	\$11,229.52	\$212.52
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123. 1000-0000-2400-52230-1000 Substitute Medi/FICA	\$0.00	\$15.00	\$22.49	\$15.00	\$15.00	\$0.00
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124. 1000-0000-2400-52240-1000 Principal Medi/FICA	\$591.28	\$615.32	\$351.12	\$638.00	\$638.00	\$22.68
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125. 1000-0000-2400-52280-1000 Secretary Medi/FICA	\$2,315.73	\$2,480.86	\$1,225.17	\$2,663.14	\$2,663.14	\$182.28
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126. 1000-0000-2400-52340-1000 Retirement	\$1,713.68	\$1,689.34	\$939.90	\$1,749.40	\$1,749.40	\$60.06
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127. 1000-0000-2400-52590-1000 Tuition Reimbursement	\$0.00	\$1,672.00	\$0.00	\$1,704.00	\$1,704.00	\$32.00
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128. 1000-0000-2400-52630-1000 Substitute Unemployment Ins	\$0.00	\$1.00	\$1.67	\$1.00	\$1.00	\$0.00
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129. 1000-0000-2400-52640-1000 Principal Unemployment Ins	\$60.00	\$48.00	\$38.72	\$48.00	\$48.00	\$0.00
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130. 1000-0000-2400-52680-1000 Secretary Unemployment Ins	\$120.00	\$96.00	\$26.62	\$96.00	\$96.00	\$0.00
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131. 1000-0000-2400-52730-1000 Substitute Workers Comp	\$0.00	\$2.00	\$1.27	\$2.00	\$2.00	\$0.00
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132. 1000-0000-2400-52740-1000 Principal Workers Comp	\$177.06	\$182.47	\$105.30	\$189.20	\$189.20	\$6.73
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Brooksville Elementary School 2022 - 2023 Final

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133. 1000-0000-2400-52780-1000 Secretary Workers Comp	\$132.25	\$139.45	\$68.71	\$149.69	\$149.69	\$10.24
134. 1000-0000-2400-53300-1000 Training/Professional Development/Confer	\$40.00	\$500.00	\$0.00	\$1,000.00	\$1,000.00	\$500.00
135. 1000-0000-2400-54330-9000 Purchased Technology Services	\$0.00	\$0.00	\$0.00	\$1,571.00	\$1,571.00	\$1,571.00

Notes: Server Hosting

136. 1000-0000-2400-55300-1000 Communications	\$2,787.79	\$3,000.00	\$1,239.21	\$3,000.00	\$3,000.00	\$0.00
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Notes: Telephone and Postage School Messenger \$375

137. 1000-0000-2400-56000-1000 General Supplies	\$675.36	\$700.00	\$179.00	\$300.00	\$300.00	(\$400.00)
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Notes: Office Supplies \$300

138. 1000-0000-2400-56400-1000 Books and Periodicals	\$15.16	\$100.00	\$0.00	\$50.00	\$50.00	(\$50.00)
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139. 1000-0000-2400-57390-1000 Equipment	\$0.00	\$150.00	\$0.00	\$100.00	\$100.00	(\$50.00)
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140. 1000-0000-2400-58000-1000 Miscellaneous Expenses	\$0.00	\$600.00	\$0.00	\$100.00	\$100.00	(\$500.00)
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Notes: Dues

141. 1000-0000-2401-54000-1000 Purchased Property Services	\$1,449.24	\$1,500.00	\$2,461.24	\$1,500.00	\$1,500.00	\$0.00
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142. 1000-0000-2401-54440-1000 Rent/Lease of Other Equipment	\$1,055.25	\$1,055.25	\$1,055.25	\$1,055.25	\$1,055.25	\$0.00
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Notes: Copier Lease Agreement

S6. Total School Administration

	\$103,499.27	\$110,230.21	\$58,596.49	\$115,962.63	\$115,962.63	\$5,732.42
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S8. Facilities Maintenance

143. 1000-0000-2600-51180-1000 Custodian Wages	\$55,330.02	\$55,622.92	\$28,314.03	\$62,211.20	\$62,211.20	\$6,588.28
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Notes: R Violette \$39,026.92 M Maynard \$16,596.00

144. 1000-0000-2600-51230-1000 Substitute Wages	\$814.45	\$2,514.82	\$636.66	\$2,514.82	\$2,514.82	\$0.00
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Notes: coverage for sick days and vacation days 80 Summer Hours

145. 1000-0000-2600-51580-1000 Stipends	\$1,020.00	\$1,500.00	\$520.00	\$1,500.00	\$1,500.00	\$0.00
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Notes: Asbestos Coordinator \$250 Licensed Water Operator= \$1,250

146. 1000-0000-2600-52180-1000 Custodian Health Insurance	\$19,454.66	\$22,034.00	\$11,941.54	\$22,459.04	\$22,459.04	\$425.04
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147. 1000-0000-2600-52230-1000 Substitute Medi/FICA	\$62.32	\$165.33	\$48.71	\$165.33	\$165.33	\$0.00
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148. 1000-0000-2600-52280-1000 Custodian Medi/FICA	\$3,997.48	\$6,926.22	\$2,384.93	\$7,430.24	\$7,430.24	\$504.02
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149. 1000-0000-2600-52630-1000 Substitute Unemployment Ins	\$5.04	\$21.61	\$0.00	\$21.61	\$21.61	\$0.00
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150. 1000-0000-2600-52680-1000 Custodian Unemployment Ins	\$342.53	\$323.99	\$105.76	\$323.99	\$323.99	\$0.00
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151. 1000-0000-2600-52730-1000 Substitute Workers Comp	\$31.10	\$0.00	\$24.34	\$0.00	\$0.00	\$0.00
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152. 1000-0000-2600-52780-1000 Custodian Workers Comp	\$3,294.91	\$3,270.90	\$1,188.09	\$3,522.57	\$3,522.57	\$251.67
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Notes: Rubbish Removal \$1,200(FY21 \$1,200) Testing and Fees \$200 Show

Plowing and Sanding \$1,700

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Z Years Prior Actual 7/1/2020 - 6/30/2021	Y Year Prior Adopted 7/1/2021 - 6/30/2022	Y Year Prior Act to 7/1/2021 - 6/30/2022	Budget Total 7/1/2022 - 6/30/2023	Budget Difference 7/1/2022 - 6/30/2023
\$14,347.17	\$16,750.00	\$8,180.99	\$14,750.00	(\$2,000.00)
\$3,034.00	\$3,185.70	\$3,822.00	\$4,013.10	\$827.40
\$24.00	\$200.00	\$0.00	\$200.00	\$0.00
\$6,953.00	\$7,000.00	\$3,259.56	\$7,350.00	\$350.00
\$15,677.51	\$20,000.00	\$6,492.28	\$20,000.00	\$0.00
\$11,831.89	\$20,000.00	\$18,031.80	\$20,000.00	\$0.00
\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
\$86.56	\$500.00	\$172.04	\$500.00	\$0.00
<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
\$148,474.28	\$176,115.49	\$85,602.73	\$210,061.90	\$33,946.41

154. 1000-0000-2600-54300-1000 Purchased Repair and Maintenance Service
 Notes: Seacoast Fire Alarm Monitoring \$1,400 Fire Alarm Inspection \$850
 155. 1000-0000-2600-55200-1000 Property and Casualty Insurance
 Notes: FY22 \$3,822 + 5% = \$4,013.10
 156. 1000-0000-2600-55800-1000 Mileage Reimbursement
 157. 1000-0000-2600-56000-1000 General Custodial Supplies
 Notes: Supplies for daily maintenance and minor repairs. All cleaning supplies.
 158. 1000-0000-2600-56200-1000 Energy - Electricity
 159. 1000-0000-2600-56240-1000 Energy - Heating Oil
 160. 1000-0000-2600-57300-1000 Equipment
 Notes: replacement of backup heating system
 161. 1000-0000-2600-57311-1000 Building Furniture/Fixtures
 162. 1000-0000-2600-59008-1000 Septic System Reserve Transfer

S8. Total Facilities Maint

S2. Special Education Program

163. 1000-2200-1000-51010-1000 Teacher Salaries Notes: B Hale \$46,000	\$37,829.00	\$38,952.54	\$16,577.29	\$46,000.00	\$7,047.46
164. 1000-2200-1000-51020-1000 Instructional Aides/Assistant Wages Notes: A Dodge Ed Tech III \$22,661.52 (Local Entitlement Grant Funded)	\$13,023.47	\$0.00	\$1,170.96	\$0.00	\$0.00
165. 1000-2200-1000-51230-1000 Substitute Wages	\$585.20	\$1,000.00	\$0.00	\$1,000.00	\$0.00
166. 1000-2200-1000-52110-1000 Teacher Health Insurance	\$22,352.39	\$23,719.00	\$13,313.72	\$24,185.43	\$466.43
167. 1000-2200-1000-52120-1000 Ed Tech Health Insurance Notes: funded by local entitlement	\$460.91	\$0.00	\$0.00	\$0.00	\$0.00
168. 1000-2200-1000-52210-1000 Teacher Medicare	\$464.20	\$564.81	\$325.09	\$586.93	\$22.12
169. 1000-2200-1000-52220-1000 Ed Tech Medi/FICA	\$140.45	\$1,556.50	\$58.55	\$1,556.50	\$0.00
170. 1000-2200-1000-52230-1000 Substitute Medi/FICA	\$44.77	\$8.00	\$0.00	\$8.00	\$0.00
171. 1000-2200-1000-52310-1000 Teacher Retirement	\$1,331.66	\$1,620.43	\$860.90	\$1,554.35	(\$66.08)
172. 1000-2200-1000-52320-1000 Retirement	\$29.56	\$2.74	\$44.96	\$2.74	\$0.00
173. 1000-2200-1000-52510-1000 Course/Tuition Reimbursement Notes: 1 Teacher 1 Ed Tech	\$1,825.00	\$3,252.00	\$1,678.99	\$3,252.00	\$0.00
174. 1000-2200-1000-52610-1000 Teacher Unemployment Ins	\$120.00	\$120.00	\$36.42	\$120.00	\$0.00
175. 1000-2200-1000-52620-1000 Ed Tech Unemployment Ins	\$125.52	\$96.00	\$0.00	\$96.00	\$0.00
176. 1000-2200-1000-52630-1000 Substitute Unemployment Ins	\$7.02	\$1.00	\$0.00	\$1.00	\$0.00

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\$162.08	\$167.50	\$96.42	\$174.05	\$6.55
\$53.50	\$87.72	\$7.38	\$87.72	\$0.00
\$2.52	\$3.00	\$0.00	\$3.00	\$0.00
\$0.00	\$400.00	\$0.00	\$400.00	\$0.00
\$32,028.21	\$500.00	\$9,408.75	\$500.00	\$0.00
\$25,201.80	\$46,326.00	\$10,661.55	\$46,326.00	\$0.00
\$3,016.55	\$3,000.00	\$2,261.12	\$3,000.00	\$0.00
\$634.25	\$802.00	\$0.00	\$802.00	\$0.00
\$25,981.58	\$29,441.42	\$11,641.28	\$31,060.50	\$1,619.08
\$936.00	\$2,200.00	\$0.00	\$2,200.00	\$0.00
\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00
\$8,314.28	\$8,414.34	\$3,663.55	\$8,804.62	\$390.28
\$2,098.92	\$2,208.72	\$1,252.65	\$2,274.10	\$65.38
\$102.08	\$122.01	\$71.69	\$127.67	\$5.66
\$292.60	\$350.05	\$189.81	\$337.88	(\$12.17)
\$84.48	\$84.49	\$59.36	\$89.17	\$4.68
\$35.64	\$36.18	\$21.25	\$37.86	\$1.68
\$0.00	\$60.00	\$0.00	\$60.00	\$0.00
\$0.00	\$10,000.00	\$2,365.00	\$10,000.00	\$0.00
\$0.00	\$250.00	\$0.00	\$250.00	\$0.00
\$4,340.00	\$4,200.00	\$2,680.00	\$4,200.00	\$0.00
\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
\$181,623.64	\$183,046.45	\$78,446.69	\$192,597.52	\$9,551.07

177. 1000-2200-1000-52710-1000 Teacher Workers Compensation
 178. 1000-2200-1000-52720-1000 Ed Tech Workers Compensation
 179. 1000-2200-1000-52730-1000 Substitute Workers Comp
 180. 1000-2200-1000-53300-1000 Professional Development/Conferences
 181. 1000-2200-1000-55000-1000 Other Purchased Services
 Notes: *** Extended School Year Services***
 182. 1000-2200-1000-55630-9999 Tuition to Private Organizations
 Notes: Special Ed Surcharge for 8 Students @ \$5,247 15% of Ed Tech @ GSA \$4,350
 183. 1000-2200-1000-56100-1000 Instructional Supplies
 184. 1000-2200-1000-57351-1000 Technology Software for Special Educatio
 Notes: Kurzweil \$560 SameGoal Inc. \$242
 185. 1000-2500-2330-53440-9000 Assessment for Special Ed Admin
 186. 1000-2800-2140-53440-1000 Purchased Psychological Services
 187. 1000-2800-2140-53440-9999 Purchased Psychological Services
 188. 1000-2800-2150-51010-1000 Clinician/Pathologist Salaries
 189. 1000-2800-2150-52110-1000 Clinician/Pathologist Health Ins
 190. 1000-2800-2150-52210-1000 Medi/FICA
 191. 1000-2800-2150-52310-1000 Speech Pathologist Retirement
 192. 1000-2800-2150-52610-1000 Unemployment Ins
 193. 1000-2800-2150-52710-1000 Workers Compensation
 194. 1000-2800-2150-53300-1000 Training/Professional Development/Confer
 195. 1000-2800-2150-55000-1000 Other Purchased Services
 Notes: Tutor for 2 students

196. 1000-2800-2150-55810-1000 Employee Travel for Professional Develop
 197. 1000-2800-2160-53440-1000 Purchased Occupational Therapy Services
 198. 1000-2800-2180-53440-1000 Purchased Physical Therapy Services
Total S2. Special Education

S3. Other Instruction

199. 1000-4300-1000-51010-1000 Teacher Salaries Notes: Garden Camp 6hrs 1 day/week for 10 Weeks @ \$22 hr	\$1,622.50	\$1,320.00	\$0.00	\$1,320.00	\$0.00
200. 1000-4300-1000-51020-1000 Instructional Aides/Assistant Wages Notes: Garden Camp Assistant	\$1,147.50	\$900.00	\$0.00	\$1,200.00	\$300.00
201. 1000-4300-1000-52210-1000 Literacy Teacher Medi/FICA	\$23.53	\$0.00	\$0.00	\$0.00	\$0.00

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202. 1000-4300-1000-52220-1000 Literacy Ed Tech Medi/FICA	\$16.64	\$0.00	\$0.00	\$0.00	\$0.00
203. 1000-4300-1000-52310-1000 Literacy Teacher Retirement	\$67.49	\$0.00	\$0.00	\$0.00	\$0.00
204. 1000-4300-1000-52320-1000 Literacy Ed Tech Retirement	\$47.74	\$0.00	\$0.00	\$0.00	\$0.00
205. 1000-4300-1000-52620-1000 Literacy Ed Tech Unemployment Ins	\$13.77	\$0.00	\$0.00	\$0.00	\$0.00
206. 1000-4300-1000-52710-1000 Workers Compensation	\$6.99	\$0.00	\$0.00	\$0.00	\$0.00
207. 1000-9100-1000-51550-1000 Co-Curricular Stipends	\$3,805.76	\$2,500.00	\$919.60	\$1,500.00	(\$1,000.00)
Notes: 8th Grade Advisor \$1,000 Drama \$500					
208. 1000-9100-1000-52250-1000 Medi/FICA	\$22.60	\$19.58	\$39.52	\$19.58	\$0.00
209. 1000-9100-1000-52350-1000 Retirement	\$83.20	\$71.56	\$104.65	\$71.56	\$0.00
210. 1000-9100-1000-52650-1000 Medicare	\$0.70	\$13.50	\$18.04	\$13.50	\$0.00
211. 1000-9100-1000-52750-1000 Workers Compensation	\$8.60	\$4.88	\$11.74	\$4.88	\$0.00
212. 1000-9100-1000-55000-1000 Other Purchased Services	\$0.00	\$2,720.00	\$0.00	\$1,600.00	(\$1,120.00)
Notes: Spelling Bee \$150 Honors Festival \$50 Athletic Banquet \$200 Discovery					
213. 1000-9200-1000-51500-1000 Extra-Curricular Stipends	\$0.00	\$3,900.00	\$300.00	\$3,900.00	\$0.00
Notes: Athletic Director \$1,000 Coaches Combined with Penobscot. Boys "A"					
214. 1000-9200-1000-52200-1000 Medi/FICA	\$0.00	\$233.33	\$22.95	\$233.33	\$0.00
215. 1000-9200-1000-52600-1000 Unemployment Ins	\$0.00	\$30.50	\$3.60	\$30.50	\$0.00
216. 1000-9200-1000-52700-1000 Workers Comp	\$0.00	\$11.02	\$1.29	\$11.02	\$0.00
217. 1000-9200-1000-53000-1000 Officiating	\$0.00	\$2,100.00	\$0.00	\$2,100.00	\$0.00
218. 1000-9200-1000-56100-1000 Supplies	\$0.00	\$700.00	\$255.00	\$700.00	\$0.00
219. 1000-9200-1000-57390-1000 Equipment	\$0.00	\$950.00	\$0.00	\$950.00	\$0.00
220. 1000-9200-2700-52280-1000 Medi/FICA	\$0.00	\$46.00	\$0.00	\$46.00	\$0.00
S3. Total Other Instruction	\$6,867.02	\$15,520.37	\$1,676.59	\$13,700.37	(\$1,820.00)

S3. Total Other Instruction

S13. Food Service Operations

221. 2930-0000-3100-51180-9000 Salaries	\$29,665.34	\$27,367.60	\$13,647.34	\$29,010.15	\$1,642.55
Notes: S. Dodge \$24.00 hr					
222. 2930-0000-3100-51232-9000 Substitute Wages	\$0.00	\$1,000.00	\$144.04	\$1,000.00	\$0.00
223. 2930-0000-3100-52180-9000 Support Staff Health Ins	\$10,369.67	\$11,017.00	\$6,183.94	\$11,229.52	\$212.52
224. 2930-0000-3100-52230-9000 Substitute Medi/FICA	\$0.00	\$62.00	\$11.02	\$62.00	\$0.00
225. 2930-0000-3100-52280-9000 Medi/FICA	\$1,954.90	\$2,093.62	\$1,369.62	\$2,219.28	\$125.66
226. 2930-0000-3100-52630-9000 Substitute Unemployment Ins	\$0.00	\$2.00	\$0.00	\$2.00	\$0.00
227. 2930-0000-3100-52680-9000 Unemployment Ins	\$120.00	\$144.00	\$27.92	\$144.00	\$0.00

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228. 2930-0000-3100-52730-9000 Substitute Workers Comp	\$0.00	\$44.00	\$5.50	\$44.00	\$0.00
229. 2930-0000-3100-52780-9000 Workers Comp	\$1,131.53	\$1,045.44	\$683.91	\$1,108.19	\$62.75
230. 2930-0000-3100-53300-9000 Training/Professional Development/Confer	\$152.50	\$500.00	\$453.02	\$500.00	\$0.00
231. 2930-0000-3100-54300-9000 Repair and Maintenance	\$1,436.50	\$2,500.00	\$3,966.69	\$2,500.00	\$0.00
Notes: Refrigerator/Freezer Cleaning Dishwasher/Mixer/Steamer Repairs					
232. 2930-0000-3100-55800-9000 Employee Travel	\$0.00	\$165.00	\$112.80	\$165.00	\$0.00
233. 2930-0000-3100-56230-9000 Propane Gas	\$649.10	\$1,300.00	\$458.81	\$1,300.00	\$0.00
234. 2930-0000-3100-56300-9000 Food for Lunch	\$14,798.54	\$15,500.00	\$8,559.56	\$16,585.00	\$1,085.00
235. 2930-0000-3100-56310-9000 Non Food Supplies	\$324.21	\$500.00	\$427.50	\$500.00	\$0.00
236. 2930-0000-3100-57301-9000 Supply Equipment	\$0.00	\$5,000.00	\$0.00	\$1,000.00	(\$4,000.00)
237. 2930-0000-3100-58000-9000 Miscellaneous	\$349.78	\$600.00	\$496.57	\$600.00	\$0.00
Notes: Thanksgiving					
238. 2930-0000-3130-56300-9000 Food for Breakfast	\$3,188.90	\$4,200.00	\$2,146.31	\$4,494.00	\$294.00
239. 2930-0000-3130-56310-9000 Breakfast Supplies	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00
240. 2930-0000-3130-57301-9000 Breakfast Equipment	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
Total S13. Food Service	\$64,240.97	\$73,240.66	\$38,694.55	\$72,663.14	(\$577.52)

S. Total Expenditure Request

Anticipated Revenue

State Share					
241. 1000-0000-0000-43111-0000 State EPS Allocation	(\$107,982.24)	(\$88,889.20)	(\$37,037.15)	(\$107,388.06)	(\$18,498.86)
Local Share					
242. 1000-0000-0000-41211-0000 Local EPS Allocation	(\$1,092,669.34)	(\$1,079,524.72)	(\$1,079,524.72)	(\$1,114,183.82)	(\$34,659.10)
243. 1000-0000-0000-41213-0000 Additional Local Appropriation	(\$675,426.80)	(\$627,785.91)	(\$627,785.91)	(\$698,620.91)	(\$70,835.00)
244. 1000-0000-0000-41215-0000 Local Nutrition Allocation	(\$45,000.00)	(\$49,740.66)	(\$49,740.66)	(\$47,663.14)	\$2,077.52
Balance Forward					
245. 1000-0000-0000-45000-0000 Balance Forward	\$0.00	(\$150,259.34)	\$0.00	(\$142,947.00)	\$7,312.34
TOTAL EPS REVENUE	(\$1,921,078.38)	(\$1,996,199.83)	(\$1,794,088.44)	(\$2,110,802.93)	(\$114,603.10)
Local Nutrition Allocation					
246. 2930-0000-0000-41611-0000 Daily Sales-School Lunch Program	(\$2,616.50)	\$0.00	(\$879.05)	\$0.00	\$0.00
247. 2930-0000-0000-41612-0000 Daily Sales-School Breakfast Program	(\$154.20)	\$0.00	\$0.00	\$0.00	\$0.00
248. 2930-0000-0000-44551-0000 State Lunch Subsidy	(\$19,138.44)	\$0.00	(\$6,804.39)	(\$19,500.00)	(\$19,500.00)
249. 2930-0000-0000-44554-0000 State Breakfast Subsidy	(\$492.58)	\$0.00	(\$1,844.41)	(\$5,500.00)	(\$5,500.00)
Total School Lunch Revenue	(\$22,401.72)	\$0.00	(\$9,527.85)	(\$25,000.00)	(\$25,000.00)
TOTAL REVENUE	(\$1,943,480.10)	(\$1,996,199.83)	(\$1,803,616.29)	(\$2,135,802.93)	(\$139,603.10)

2022 Report of the Brooksville Budget & Advisory Committee

We all hoped that we'd be done with all of this by now (you know what I'm talking about). Well, we're not quite and everyone's a little tired. Nevertheless, we persist. People go to work, the school is open, the roads get plowed and, with a little luck, we'll have an actual Town Meeting so we can keep things going for another year. Here are some of the things that Brooksville voters will be asked to weigh in on for the coming year.

After being shut down for a year, the Community Center has been open for business with dances, breakfasts and other events. In order to maintain this facility, we are recommending an additional \$10,000 to the major repair reserve account.

Funding for a major reconstruction of the Betsy's Cove landing was approved in 2021 at a Special Town Meeting. The first payment of \$69,000 for this project is on the warrant for this year. You can read more about this elsewhere, but this is a critical repair to a facility that is important for both commercial and recreational use.

It has become apparent that, in both the public and private sectors, if you want to keep good people, you have to pay them. Therefore, this year's budget includes raises for town employees, including plow drivers.

We were tempted to not bring this up, but what would a Budget Committee report be without an explanation of why the Salt Shed hasn't been built yet? It was thought that with the expensive but necessary repairs to Betsy's Cove, the increase in wages and a general uptick in expenses, it was best to defer it once more. On the plus side, an engineering study has been completed and an estimate for the structure was procured. We recommend that \$5,000 be added to the reserve account, bringing the total to just over \$150,000. The Town will look into possible state funding for this project.

Looking ahead, there are several issues facing our town that won't be addressed unless we as a community take some action. Some of these are present on this year's warrant. The Broadband Committee has been very active and are on the verge of an agreement which would provide access to high speed internet to every house in Brooksville. They are looking for support from the town in the amount of \$10,000 for possible legal expenses relating to this agreement. The Sea Level Rise and Climate Change Committee is looking for \$5,000 towards an engineering study to plan for this. In order for us to have a functioning town, people who work here have to be able to live here. A new Affordable Housing Committee will be looking into solutions. Right now, there is federal and state money available for town projects but grants need to be written if we are to secure any of it. The Selectmen have requested funding for grant writing in the amount of \$5,000.

The Town may be asked to vote on a new contract with the Blue Hill/Surry transfer station. The idea is to create a fair and transparent formula for determining the yearly cost for the sending towns. This contract was not in its final form at press time but will be publicized prior to Town Meeting.

When everything is added up, the proposed municipal budget is up about \$69,000 this year, mostly due to the Betsy's Cove project.

These are just a few of the items that will be decided by you, the voters of Brooksville. If you want to have a say, please show up at Town Meeting and vote. The plan for now is to have a normal, in person Town Meeting. If it turns out that it's not possible to meet, then the warrant articles will be again voted by referendum. Ample notice will be given either way.

In closing, we would encourage everyone to take a minute to appreciate what we've got here in Brooksville and to keep working together to support our community.

Stay safe & be kind.

Respectfully submitted,
Matthew Freedman, Chair
David Ciampa, co-secretary,
David Zachow, co-secretary,

Earl Clifford, Jr
John Kimball
Andrew Ladd



If not for the Family...

...it would have been lost.

This wonderful Apple Cider Press is a piece of Brooksville History. Thanks to the lady standing beside it, Lorraine Dyer, her husband Vic, and his family, it is still pressing apples each year.

As the story goes a group of Cape Rosier families got together to purchase the press. Though too much for one, it would be a bearable expense when purchased together. Each Fall they would be able to press cider for their families and for many years they did just that.

Now fast forward until Victor's father & brother, Elwin & George, found the long-forgotten machine in a dark corner. Magically, it was brought back into service.... for a while....

Once again, as so often does, years pass, and the press forgotten. Until Vic's nephew, Bob Bakeman, knew just who could bring it back to life -Victor! In his hands, it was again restored, and still making cider today.

Town of Brooksville
DRAFT - 2022 Annual Town Warrant - DRAFT
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 seventh (7th) day of March, A.D., 2022 and at the Brooksville Elementary School at 7:00 PM on Tuesday the eighth (8th) 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, Budget and Advisory Committee members, School Board members, and Planning Board members.

M3. **This space is reserved for a possible Comprehensive Plan Ordinance Article.*

The Registrar of Voters hereby gives notice that she will be in session at the Brooksville Public Service Building at 10:00 AM on the seventh (7th) day of March, A.D., 2022 and at 6:30PM at the Brooksville Elementary School Tuesday the eighth (8th) day of March, A.D., 2022, for the purpose of updating the Voters list.

Town Meeting Articles

M4. To see what the Town will vote as compensation for the following officers: Three Select Board, Town Clerk, Tax Collector, and Treasurer, with other compensations to be agreed upon by Select Board: such as 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 \$ 7,180.00
Selectperson \$ 7,180.00
Selectperson \$ 7,180.00
with additional \$1,000.00 stipend going to the Chairperson of the Select Board
Tax Collector \$16,500.00
Treasurer \$14,000.00
Town Clerk \$12,000.00
Leave all other compensations to Select Board.

Budget & Advisory Committee Recommends: YES

M5. To see if the Town will vote to raise and appropriate \$ 150,000.00 for the **Current Administration Account**.

Budget & Advisory Committee Recommends: \$ 150,000.00 with \$50,000.00 from tax commitment, \$60,000.00 excise and \$40,000.00 surplus

M6. To see if the Town will vote to raise and appropriate \$ 5,000.00 for the **Employee Health Trust Account** for 2022. (c/o account)

Budget & Advisory Committee Recommends: \$ 5,000.00

M7. To see if the Town will vote to raise and appropriate \$ 20,000.00 for qualified employees who choose to **Opt Out** of the Maine Municipal Associations' Employee Health Trust, currently offered. (c/o account)

Budget & Advisory Committee Recommends: \$20,000.00 with \$10,000.00 from auto excise and \$10,000.00 surplus

M8. To see if the Town will vote to raise and appropriate \$25,000.00 for the **Legal Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 25,000.00 with \$15,000.00 from tax commitment, \$5,000.00 excise, and \$5,000.00 surplus

M9. To see if the Town will vote to raise and appropriate \$ 7,000.00 for the 2022 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

M10. To see if the Town will vote to raise and appropriate \$11,000.00 for professional assistance to the Assessors for **updating the Town property valuation and maps**.

Budget & Advisory Committee Recommends: \$ 11,000.00 with \$1,000.00.00 from auto excise and \$10,000.00 surplus

M11. To see if the Town will vote to raise and appropriate \$ 18,000.00 for Town's share of the **Social Security/ Medicare Plan**.

Budget & Advisory Committee Recommends: \$ 18,000.00

M12. To see if the Town will vote to raise and appropriate \$ 27,500.00 for the **Public Service Building Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 27,500.00 with \$22,000.00 from tax commitment and \$5,500.00 surplus

M13. To see if the Town will vote to raise and appropriate \$ 4,000.00 for the **Support of the Poor Account**.

Budget & Advisory Committee Recommends: \$ 4,000.00

M14. To see if the Town will vote to raise and appropriate \$ 2,000.00 for the **Animal Control Account** for expenses of the Animal Control Officer. (c/o account)

Budget & Advisory Committee Recommends: \$2,000.00

M15. To see if the Town will authorize the Select Board to enter into the new Transfer Station contract with Blue Hill and Surry. *Note if this article passes request will be \$118,387.37, if not, request will be \$149,068.54.

M16. 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 \$118,387.37 *If article M7 is approved. Will be amended if necessary.

Budget & Advisory Committee Recommends: \$118,387.37 with \$90,000.00 from tax commitment and \$28,387.37surplus

M17. To see if the Town will vote to raise and appropriate \$9,000.00 for the **Septic Waste Disposal Site Fee Account**.

Budget & Advisory Committee Recommends: \$9,000.00 with \$5,000.00 from tax commitment and \$4,000.00 auto excise

M18. To see if the Town will vote to raise and appropriate \$ 2,269.69 for the **2022 Hancock County RCC/911** annual dispatching fees.

Budget & Advisory Committee Recommends: \$ 2,269.69

M19. To see if the Town will vote to raise and appropriate \$ 3,228.00 for the 2022 **Maine Municipal Association Dues**.

Budget & Advisory Committee Recommends: \$ 3,228.00

M20. To see if the Town will vote to authorize the Select Board to obligate the Town in regard 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

M21. To see if the Town will vote to raise and appropriate \$ 1,000.00 for the 2022 **Hancock County Planning Commission Dues**.

Budget & Advisory Committee Recommends: \$1,000.00

M22. To see if the Town will vote to raise and appropriate \$ 4,000.00 for the **Brooksville Athletic Field Account**.(c/o account)

Budget & Advisory Committee Recommends: \$ 4,000.00

M23. To see if the Town will vote to raise and appropriate \$ 7,000.00 for the **Brooksville Coastal Waters Account**.

Budget & Advisory Committee Recommends: \$ 7,000.00 from watercraft excise

M24. 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

M25. To see if the Town will vote to raise and appropriate \$69,000.00 to pay the principal and interest due on the Loans for the Betsy Cove Project. This will be the first of 6 payments.

Budget & Advisory Committee Recommends: \$69,000.00

M26. To see if the Town will vote to raise and appropriate \$ 15,000.00 for the **Sedgwick/Brooksville Town Landing Account**. (*The jointly owned access to Walker Pond*) (c/o account)

Budget & Advisory Committee Recommends: \$ 15,000.00

M27. To see if the Town will vote to raise and appropriate up to \$ 30,000.00 for the general operating expenses and alerting system of the **Brooksville Volunteer Fire Department Inc.** (c/o account)

Budget & Advisory Committee Recommends: \$30,000.00

M28. To see if the Town will vote to raise and appropriate \$ 6,000.00 for the **Street Light Account**.

Budget & Advisory Committee Recommends: \$ 6,000.00

M29. To see if the Town will vote to raise and appropriate \$67,000.00 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: \$ 67,000.00 *with \$10,000.00 from tax commitment, \$35,000.00 excise and \$17,000.00 surplus and \$5,000.00 from Tar, Filler and Patch Account with a surplus.*

M30. To see if the Town will authorize the Select Board to appropriate \$140,000.00 for the **Hot-Top and Resurfacing Account** to be used on Town roads. (c/o account)

Budget & Advisory Committee Recommends: \$ 140,000.00 *with \$50,000.00 from tax commitment, \$40,000.00 excise, and \$50,000.00 LRAP/URIP*

M31. To see if the Town will vote to raise and appropriate \$150,000.00 *plus Park Fee Revenue* for the **2022-2023 Winter Roads Account**, including snow removal, sanding and stockpiling sand. (c/o account)

Budget & Advisory Committee Recommends: \$150,000.00 *with \$50,000.00 from tax commitment, \$55,000.00 auto excise and \$45,000.00 surplus*

M32. 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

M33. To see if the Town will vote to appropriate \$ 5,000.00 from Surplus, to use toward **Peninsula Multi-Town CO-OP Options** for the future.

Budget & Advisory Committee Recommends: \$ 5,000.00

M34. 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

M35. To see if the Town will vote to raise and appropriate \$ 5,000.00 for the **Salt Shed Reserve Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 5,000.00

M36. To see if the Town will vote to raise and appropriate \$ 10,000.00 for the **BVFD Station Construction Reserve Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 10,000.00

M37. To see if the Town will vote to raise and appropriate \$ 5,000.00 for the **BVFD Truck Reserve Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 5,000.00

M38. To see if the Town will vote to raise and appropriate \$ 10,000.00 for the **Brooksville Community Center Building Major Construction Reserve Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 10,000.00

M39. To see if the Town will vote to raise and appropriate \$ 5,000.00 for **Rising Tide and Climate Change Committee** to keep an eye on changes and the effect changes may have in Brooksville. (c/o account)

Budget & Advisory Committee Recommends: \$5,000.00

M40. To see if the Town will vote to raise and appropriate \$10,000.00 in support of the Broadband Committee. This is a continuing account which has been supported by previous Grants received.

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

M41. To see if the Town will vote to establish a **Low-income Housing Research Committee** and continuing account, raising and appropriating \$ 1,000.00, to fund it.

Budget & Advisory Committee Recommends: YES & \$ 1,000.00

M42. To see if the Town will authorize the Select Board to establish a **continuing account for Grant Writing**, and raise or appropriate \$5,000.00 to fund it. The purpose: to research and acquire available Grants which may become available and would be beneficial to the Town.

Budget & Advisory Committee Recommends: YES & \$ 5,000.00

M43. To see if the Town will vote to approve the proposed amendments to the current **Harbor Ordinance** for the Town of Brooksville (*attached to warrant or as appearing on page 99 in this town report.*)

Budget & Advisory Committee Recommends: YES

M44. To see if the Town will authorize the Select Board to research and establish a policy governing the continued use by Municipal Committees and Boards in **utilizing Zoom and/or other similar remote access technologies**, as allowed under State of Maine guidelines, to conduct meetings when necessary.

M45. 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

M46. To see if the Town will vote to charge **interest on** any and/or all **unpaid taxes after October 31, 2022** at the State of Maine allowable rate. (*6% as of Oct. 31, 2021*)

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

M47. 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 Select Board. The purpose of such accounts is to utilize interest on funds during this time period.

Budget & Advisory Committee Recommends: YES

M48. 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

M49. 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

M50. 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

M51. 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, 2021 to the following **Continuing Accounts**:

Brooksville Legal Account
Brooksville Salt Shed Account
Brooksville Athletic Field Account
Brooksville Current Shore Access Project Account (So Wharf)
Sedgwick-Brooksville Town Landing Account
Brooksville Public Access Account
Brooksville 2017 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, Hot Top & Resurfacing, Account
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
 Community Center Major Building Reserve Account
 Local Road Assistance/ Urban-Rural Initiative Program Revenue Account
 Peninsula Multi Town Joint Collaboration Projects Account
 Brooksville Cemetery Trust Fund Accounts
 Mount Rest Cemetery Old Section Account
 Rising Tide and Climate Change Account
 Electric Car fueling station Account
 Broadband Account
 ARPA Funds Account
 General Assistance Donations Account
 Betsy Cove Project Account

Budget & Advisory Committee Recommends: YES

M52. To see if the Town will vote to accept all **Federal and 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)
 ARPA Funds
 Federal Grants or Other Funds (this category includes all funds not included above)

Budget & Advisory Committee Recommends: YES

M53. To see if the Town will authorize the Select Board to continue in a **Loader/Backhoe** lease or rent contract for 2022.

Budget & Advisory Committee Recommends: YES

M54. 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

M55. 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

M56. 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

M57. 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

M58. 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

M59. To see if the Town will vote to raise and appropriate \$22,817.62 in support of **Peninsula Ambulance Corps.**

Budget & Advisory Committee Recommends: \$ 22,817.62

M60. To see if the Town will vote to raise and appropriate \$ 4,000.00 in support of **Down East YMCA.**

Budget & Advisory Committee Recommends: \$4,000.00

M61. To see if the Town will vote to raise and appropriate \$ 4,585.00 in support **Downeast Community Partners** *formerly Washington-Hancock Community Agency.*

Budget & Advisory Committee Recommends: \$ 4,585.00

M62. 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

M63. To see if the Town will vote to raise and appropriate \$ 750.00 in support of **WIC.**

Budget & Advisory Committee Recommends: \$ 750.00

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 \$ 934.00 in support of **Lifeflight.**

Budget & Advisory Committee Recommends: \$ 934.00

M66. To see if the Town will vote to raise and appropriate \$ 70.00 in support of **Community Health & Counseling.**

Budget & Advisory Committee Recommends: \$ 70.00

M67. To see if the Town will vote to raise and appropriate \$ 500.00 , as a donation in support of **Memorial Ambulance Corp.**

Budget & Advisory Committee Recommends: \$ 500.00

M68. 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

M69. To see if the Town will vote to raise and appropriate \$ 5,250.00 (\$5.00 per lot) to support the **2022 annual maintenance of the Town Cemeteries' lots.**

Budget & Advisory Committee Recommends: \$ 5, 250.00

M70. 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

M71. To see if the Town will vote to authorize the Select Board to notify DMR that the Town wishes to exercise its exclusive rights to the alewives in the Town of Brooksville during the time period 01/01/2022 to 12/31/2022.

Budget & Advisory Committee Recommends: YES

M72. To see if the Town will vote to appropriate \$ 15,000.00 from the Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or ARPA funds) received by the Town from the Federal Government toward the following projects: Equipping Municipal employees, facilities and properties to better serve the public.



School Warrant Articles

S1. To see what sum the Town will authorize the school committee to expend for Regular Instruction. (Elementary Instruction Program, Secondary Instruction Program, Alternative Education, English as a 2nd Language, Gifted and Talented)

School Committee Recommends: \$1,269,461.67

Budget & Advisory Committee Recommends: SAME

S2. To see what sum the Town will authorize the school committee to expend for Special Education. (Special Education Programs and Administration)

School Committee Recommends: \$192,597.52

Budget & Advisory Committee Recommends: SAME

S3. To see what sum the Town will authorize the school committee to expend for Other Instruction. (Co-curricular, Extra-curricular, Summer School)

School Committee Recommends: \$ 13,700.37

Budget & Advisory Committee Recommends: SAME

S4. To see what sum the Town will authorize the school committee to expend for Student and Staff Support. (Guidance Services, Health Services, Library Services, Instructional Technology, Instructional Staff Training, Curriculum Development)

School Committee Recommends: \$60,390.67

Budget & Advisory Committee Recommends: SAME

S5. To see what sum the Town will authorize the school committee to expend for System Administration. (School Board Services, Office of the Superintendent Services)

School Committee Recommends: \$95,558.21

Budget & Advisory Committee Recommends: SAME

S6. To see what sum the Town will authorize the school committee to expend for School Administration.

School Committee Recommends: \$115,962.63

Budget & Advisory Committee Recommends: SAME

S7. To see what sum the Town will authorize the school committee to expend for Transportation and Buses.

School Committee Recommends: \$105,406.82

Budget & Advisory Committee Recommends: SAME

S8. To see what sum the Town will authorize the school committee to expend for Facilities Maintenance. (Maintenance/Custodial, Capital Enhancement & Improvement, Capital Renewal & Renovation)

School Committee Recommends: \$210,061.90

Budget & Advisory Committee Recommends: SAME

S9. To see what sum the Town will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and to see what sum the Town will raise as the town's contribution to the total cost of funding public education from 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: \$1,114,183.82
Budget & Advisory Committee Recommends: SAME

"Explanation: The Town's contribution to the total cost of funding public education from 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."

S10. To see what sum the Town will raise and appropriate in additional local funds, which exceeds the State's Essential Programs and Services allocation model as required to fund the budget recommended by the school committee?

The **school committee recommends \$698,620.91** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$698,620.91.

Explanation: The additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the (municipality/district) budget for educational programs.

S11. To see what sum the Town will authorize the school committee to expend for the fiscal year beginning July 1, 2022 and ending June 30, 2023 from the Town's contribution to the total cost of funding public education from 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: \$2,063,139.79
Budget & Advisory Committee Recommends: SAME

S12. To see what sum the Town will authorize the school committee to expend for the food service program (the **school committee recommends \$72,663.14**) and to see what sum the town will raise and appropriate for the local share (the **school committee recommends**

\$47,663.14) with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the food service program.

S13. Shall the Town transfer \$18,500 from the School Bus Reserve Account to Student Transportation, making the School Bus Reserve Account \$31,500?

School Committee Recommends: \$18,500.00
Budget & Advisory Committee Recommends: SAME

Given under our hands at Brooksville, Maine, this 9th day of February, 2022.

John H. Gray, Chairman

Richard M. Bakeman

A True Copy: Attest:

Horace A. Snow
Brooksville Select Board

Amber Bakeman, Town Clerk
Town of Brooksville, Maine

Pursuant to within Warrant to me so directed. I, Gayle Clifford, do hereby certify that I have notified and warned the inhabitants of the Town of Brooksville, qualified as therein expressed, by posting with the Town Clerk, at the Brooksville Post Office and at the Brooksville Public Service Building.

Gayle Clifford, Resident, February 9, 2022

We would like to thank everyone who helped to bring this Annual Report to you. For the wonderful photos you may thank Julie Cleveland, Elizabeth Clifford and Freida Peasley. For the hours of proofing, it is the Select Board and the rest of the Town House Gang, but especially Amber Bakeman I need to thank, for without them, it couldn't be done. All of the tidbits of history sprinkled throughout you can thank our wonderful historians. Never can an Annual Report be completed without at least a few glances at the words within the Traditions and Records of Brooksville, Stories of Brooksville – Township 3, and of course Brooksville, Maine – A Town of the Bagaduce. We hope you have enjoyed it, and finally one last, well kind of two, Did you Know, or rather Do you Knows.



Do you know where Elsie's Cove is or who it was named after?

It is the Cove coming right up to the Cape Rosier Road, near Frank Bell's property. The Cove was named for Elsie Howard, who lived there.

TOWN OF BROOKSVILLE

COUNTY OF HANCOCK

STATE OF MAINE

CANDIDATES FOR OFFICE AT THE BROOKSVILLE TOWN ELECTIONS ON MARCH 7, 2022

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>SELECTMAN, ASSESSOR & OVERSEER OF POOR</p> <p>THREE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> JOHN H GRAY</p> <p><input type="checkbox"/> _____</p>	<p>TREASURER</p> <p>ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> FREIDA L PEASLEY</p> <p><input type="checkbox"/> _____</p>
<p>FOR TOWN CLERK</p> <p>ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> AMBER BAKEMAN</p> <p><input type="checkbox"/> _____</p>	<p>FOR MUNICIPAL FIRE CHIEF</p> <p>ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> MATTHEW DOW</p> <p><input type="checkbox"/> _____</p>
<p>TAX COLLECTOR</p> <p>ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> YVONNE REDMAN</p> <p><input type="checkbox"/> _____</p>	<p>PLANNING BOARD</p> <p>THREE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> GERALD GRAY</p> <p><input type="checkbox"/> _____</p>
<p>BUDGET & ADVISORY COMMITTEE</p> <p>THREE YEAR TERM VOTE FOR FOUR</p> <p><input type="checkbox"/> EARL W CLIFFORD, JR</p> <p><input type="checkbox"/> DAVID CIAMPA</p> <p><input type="checkbox"/> ANDREW LADD</p> <p><input type="checkbox"/> DAVID ZACHOW</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p>	<p>SCHOOL BOARD</p> <p>THREE YEAR TERM VOTE FOR THREE</p> <p><input type="checkbox"/> BARBARA BLAKE-CHAPMAN</p> <p><input type="checkbox"/> DESPE LEBEL</p> <p><input type="checkbox"/> KALAHN PUNDT</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p> <p style="text-align: center;"><i>Thank you for Voting!</i></p> <p style="text-align: center;"><i>Stay Safe</i></p>

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