

2022 Annual Report



Community – Family - Home

Brooksville

2023	For Your Information			2023
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	9-12N
Planning/Code Office		9-12N		
Harbormaster - Debrae Bishop 207-664-4885				

Selectmen's 2023 Evening Meeting Schedule - 7:00PM

January	5 & 19	July	6 & 20
February	2 & 16	August	3, 17 & 31
March	2, 16 & 30	September	14 & 28
April	13 & 27	October	12 & 26
May	11 & 25	November	9 & 23
June	8 & 22	December	7 & 21
		January 2024	4 & 18

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

Brooksville Planning Board 2023 Schedule

January	3	July	11
February	7	August	1
March	14	September	5
April	4	October	3
May	2	November	14
June	6	December	5

Harbor Committee Meet - Monthly -3rd Tuesday - 6:00PM - Town House

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

2023 MUNICIPALITY OF BROOKSVILLE – MAINE 2023

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 THIRTIETH (30th) 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, 2023, 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 30, 2023
From 7:00 pm – 8:00 pm**

Assessors, Selectmen – Brooksville 2022/2023

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

“2022 Your Favorite - Images of Brooksville”



“Images of Brooksville”

by Jessica Diday

We would like to thank everyone who helped to bring this Annual Report to you. For the wonderful photos... you may thank your neighbors. We asked for your favorite photos and of what Brooksville means to you, boy did you let us know! We received so many incredible pictures. Sadly, we were able to include only a small percentage of your responses. Don't worry.... Elizabeth is working on creating a link, so you will be able to enjoy all of them very soon!

The Select Board and the rest of the Town House Gang reviewed the entire report, but the all-star award must go to Amber Bakeman, she proofed and re-proofed every page! It couldn't be done without each of you. Thank you all!

Over the last year we have been working to create a centralized, user-friendly directory of all services and skills which are available locally.

We want people to know who they can call for anything, from, computer repair to a good housekeeping service.

We believe it is important to support all of our residents. Both those living here as well as those trying to make a living here. This registry will help you find the services you need, while supporting our local businesses! That is what will keep our community thriving and growing.

Early in 2022 Healthy Peninsula approached us. They would work with us and the other area communities, eventually expanding the list to include all Peninsula services *It is a start and it's live today* - Online you can take a look right now!

[Skills & Services Directory](#)

Remember we are hoping to add more communities - just keep watching us grow!

Table of Contents

FYI	Inside Cover
2023 Assessor's Notice	1
2022 Annual Report "Images of Brooksville" Thank you.	2
Table of Contents	3
Officer Contact Numbers	4
Town Officers	5
In Memoriam	6
Selectmen's Annual Address	8
Municipal Financial Reports:	
Selectmen's Financial Report	10
Treasurer's Report	22
Municipal Auditor's Report	23
Municipal Property Tax Reports:	
Assessor's Notice & Commitment Reports	63
Tax Collector's Report	66
List of Uncollected Taxes	67
List of Taxpayers	68
Municipal Department Reports:	
Town Clerk's Report	93
Plumbing Inspector's Report	94
Planning Board Report	95
Code Enforcement Officer's Report	96
Road Commissioner's Report	97
Brooksville Volunteer Fire Department	98
Brooksville Harbor Committee Report	99
Brooksville Harbor Master Report	100
Community Center Commission Report	102
Comprehensive Planning Committee Report	103
Community Reports:	
Landing at Walker's Pond Report	104
Bagaduce River Monitor - Alewife Update	105
Brooksville Clean Up and Walks Project	106
Broadband Committee Report	107
Brooksville Free Public Library Report	109
Brooksville Historical Society Report	110
Memorial Gathering for Friends Remembered at Dodge's Point	112
Governor Brooks I.O.O.F. #142	113
Maine Coast Heritage Trust Report	114
State Reports:	
Address from Senator Susan Collins	115
Address from Senator Angus King	116
Address from Congressman Jared Golden	117
School Department:	
Principal Cammie Fowler's Annual Address	118
Union 93 Superintendent's Report	120
George Steven's Academy Report	121
2023-2024 School Budget	122
Report of the Budget Committee	133
2023 Annual Town Warrant in colored pages & Election Ballot	135

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, Darcy Snow
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

District 133

State Representative

Nina Milliken

Augusta, Maine 04333-0002

Capitol (207) 287 – 1400

E-Mail: ninamilliken@gmail.com

District 7

State Senator

Nicole Grohoski

Home (207) 358-8333 Legislature (207) 287-1515

E-Mail: Nicole.Grohoski@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

2022 List of Town Officers

Names

Moderator	Robert Vaughan
Town Selectman, Assessor, Overseer	John H Gray, Chairman
Town Selectman, Assessor, Overseer	Richard M Bakeman
Town Selectman, Assessor, Overseer	Horace A Snow
Town Clerk – Registrar of Voters	Amber Bakeman
Treasurer	Freida L Peasley
Collector of Taxes	Yvonne Redman
Road Commissioner	Mark Blake
School Committee	Matthew Freedman, Chair.
	Bradley Jones
	Despe Lebel
	Kalahn Pundt
	Eliot Coleman
	Barbara Blake-Chapman
Planning Board	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
Harbor Master	Mark Shaughnessy, Chair.
Harbor Committee	Chris Bates
	Donald Condon
	Patrick Ryan
	Robert Vaughan
	Frank Peasley
	Robert Fisher
	James Wadman, CPA
Municipal Auditor	Ellery Bane, RJD Appraisal
Assessor's Agent	Doug Cowan
Health Officer	

*Today and always we will
remember these 12 family members, neighbors and friends.*

April 3, 1962	David French - 59	February 3, 2022
February 4, 1951	Patricia Nelson – 71	March 5, 2022
April 4, 1935	Edson Blodgett – 87	April 29, 2022
April 16, 1950	David Nelson – 72	May 7, 2022
August 9, 1935	Miriam Black – 87	June 12, 2022
March 8, 1960	Denise Dion – 62	August 22, 2022
August 1, 1946	Albert Varnum Jr. – 76	September 1, 2022
May 18, 1945	Katherine Peasley	September 11, 2022
January 31, 1981	Christie Chatto – 41	September 21, 2022
March 3, 1947	Raymond Pata Jr.– 75	September 26, 2022
November 23, 1974	John Wallace – 47	October 2, 2022
February 4, 1939	Sarah Cox – 83	October 16, 2022

Through our memories they will live on.



*“Images of Brooksville”
By Percy D Clifford*

I've heard it said that there is only One,
Most Magical Place on Earth...
Yet, I wonder?



This is Home, it's Magic!

by Patty Tapley

"Images of Brooksville"

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

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

Brooksville
Celebrating 205 years as an Organized Town

As your Selectmen and Assessors, we present to you the 2022 Annual Report.

We had been hoping to say we present to you a COVID-19 free year, well, maybe next year!

Although COVID-19 and its variants are still around, we are learning to live with it. Hopefully it will fade away. Make sure to get your vaccination shots and wear masks when in crowds.

We are hopeful that in early 2023 high speed internet will be available and accessible to everyone, anywhere on the Peninsula. Thanks in no small part to the dedication of the Broadband Committee, Abbie, Doug, and Fidium Fiber we really think that the Town will have access to reliable broadband this year!

The plan for the solar project continues to move along and we are hopeful that it will come to fruition in the near future, reducing the Town's carbon footprint. As some of you may have seen, the EV Charging Station has been completed and is now available for use. If you would like to try it out you can find it at the Community Center along Cornfield Hill Rd.

The Blue Hill/ Surry Transfer Station operating contract continues to be a work in progress. We are still working with the five towns finalizing a new, more equally cost distributed contract and hope that it will be signed, sealed, and delivered this year.

The Brooksville Comprehensive Plan was completed and approved by the State and then by you at a Special Town Meeting on June 14th, with nearly 300 votes cast. We would like to thank all the members of the Committee and everyone else who helped with the Plan.

Last year we asked you to approve and fund an account to help in the search of Grants which may be beneficial to the Town. Currently there is a lot of State and Federal funding available. A very knowledgeable member of our community, Allen Kratz, has stepped in to help. He has been instrumental in helping seek out and getting us in the running in order to actually receive grants.

Currently Allen is working with other towns within the Peninsula, as they have found those organizations offering grants, look more favorably on multi-town requests. It also distributes the costs to each town, making good grant writers more affordable for all of us.

Our Climate Change and Sea Level Rise Committee is working on potential problems in town. Together with Peninsula Tomorrow, an eight town group, they are seeking funding to conduct a study and analysis of the problem areas and options on how to address them.

We are hoping to make progress on the salt shed this year. We plan to get the specifications to the point that we can get a solid design and plans that are bid ready. For that purpose, we are asking up to \$40,000.00 be use from the Salt Shed Account.

Big changes have occurred for our Winter Roads account. Alden and Darrell Astbury, who had plowed and sanded two thirds of the Town roads for years, got

a great deal from Sedgwick and switched to them. This was good news for them but left us in a bit of a tailspin. We were concerned going to contract could have doubled our winter roads account, but we needed someone. We advertised for a replacement contractor, called and contacted everyone we could think of, but no one was interested. So, we looked into other options. Instead of contracting, we decided to look into purchasing a truck and hiring a CDL licensed driver. We found a 10-year-old fully equipped, standard size dump truck. After your approval at Special Town Meeting we purchased it, for \$50,000. We took \$25,000 from our ARPA funds and \$25,000 from the 2022 winter roads account. So far it seems to be working well, we hired Daron Clifford to drive the Town truck. He will use it to clear the State Aid roads. He and his crew also took over West and North Brooksville side roads. Andy Ladd and crew are now in charge of side roads in both the South Brooksville and Brooksville Corner sections.

In November of 2022 the Town foreclosed on a piece of property on Walker's Pond. The property had completed the Lien process without any contact by family members in regard to paying the taxes upon their receipt of, both, previous years taxes, and liens. Though legally the lot has become Town property, a representative of the family has now contacted the Town about their possible ownership. Currently we are looking into this and will hold on to the property until we find out more information.

For the Municipal budget are asking \$616,707.00 be raised through property tax commitment, and the rest be appropriated with \$204,000.00 from auto excise, \$7,000.00 watercraft excise, \$162,822.00 surplus, and ask that \$198,000.00 be transferred from reserve and other accounts with a balance. The annual County Tax bill is expected to increase by about 6% this year, to roughly \$207,000.00. The schools, both the Elementary and High School, will be asking you to consider a \$2,256,149.95 budget for the 2023/2034 school year. Increases in wages, insurances and everyday materials, played a part in both the municipal and educational budgets.

We will continue to address one legal matter in 2023. However due to the settlement in the other matter, we will be able to apply the reimbursement, now due to the Town, directly into the Legal account. We still have 5 years on the loan repayment for Betsy's Cove reconstruction project. This year's payment, upon your approval, will also be helped a bit by using the balance left from the BC Reconstruction to ease the tax commitment share.

In ending we would like to say thank you for your support and commitment to our community. We hope 2023 will bring less restrictions to everyday life, and that we will all be able to adapt and get back a bit of what has been lost. We hope you will enjoy this annual report not only for its financial record of 2022 but also for the journey. Thank you.

Respectfully Submitted,
John H Gray, Chairman
Richard M Bakeman
Horace A Snow

Brooksville Board of Selectmen, 2022/2023

2022 SELECTMEN'S REPORT 2022

Total Receipts:	\$ 4,836,394.23
Total Warrants:	\$ 4,993,563.72
2022 Property Tax	\$ 2,566,131.16
Tax Interest	\$ 1,203.94
2023 Property Tax	\$ 2,314.17
2021 Property Tax	\$ 63,851.79
Tax Fines, Fees & Service Charges	\$ 186.18
Tax Liens, Interest & Charges	\$ 39,076.43
In Lieu of Taxes	\$ 250.00
State Tree Growth Classification Reimbursement	\$ 4,016.81
Homestead Tax Exemption Revenue	\$ 26,504.00
State Veteran's Reimbursement	\$ 281.00
2020 Donation for electric charging station	\$ 5,406.68
Climate Change and Rising Tide Account	\$ 25,000.00
2021/2022 ARPA American Rsecue Plan Revenue	\$ 69,489.26
Snowmobile Reimbursement	\$ 178.74
Automobile Excise Tax	\$ 247,586.98
Watercraft Excise Tax	\$ 9,817.16
Municipal Revenue Sharing	\$ 56,929.95
Urban Renewal Initiative Program	\$ 53,064.00
State CDBG Septic System Replacement Program	\$ 9,463.65
Comprehensive Planning Committee	\$ 19,984.52
Ordinance Review & Update Account	\$ 2,357.75
Liquor / Special Amusement License	\$ 30.00
Auto Graveyard Permit	\$ 100.00
Funds invested in FDIC CD	\$ 781,598.01
General Fund Checking Interest	\$ 1,792.02
CD Investment Interest	\$ 1,050.33
Undesignated Surplus	\$ 343,947.80

2022 - HANCOCK COUNTY TAX

Paid to Hancock County Treasurer	\$ 195,388.47
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2022 OVERLAY

Assessed	\$ 94,653.31
Balance to Surplus	\$ 94,653.31

2022 COVID-19 DONATIONS/COMMUNITY NOTIFICATIONS

Receipts	\$ 5,278.04
Expenditure	\$ 618.50
Transferred into Notification & Assistance Acct.	\$ 4,500.00
Balance Dec. 31, 2022	\$ 159.54

MOUNT REST OLD SECTION ACCOUNT

Balance January 1, 2022	\$ 321.31
Interest	\$ 0.64
Balance Dec. 31, 2022c/o	\$ 321.95

VETERAN LOT RECLAIMING ACCOUNT

Balance Dec. 31, 2022c/o		\$	846.33
BROOKSVILLE BI-CENTENNIAL/ COMMUNITY CLEAN-UP			
Balance January 1, 2022		\$	6,276.24
Interest		\$	2.84
Transferred into BCC Building Repair	\$	6,000.00	
Expended for Roadside CleanUp	\$	121.17	
Renamed Community Clean-up	\$	157.91	
Balance Dec. 31, 2022c/o		\$	(0.00)

PLUMBING PERMITS

Beginning Balance		\$	1,339.50
2022 System Permits		\$	7,290.00
Voided Check		\$	20.00
Paid to DHS	\$	1,987.50	
Paid to Plumbing Inspector	\$	5,252.50	
reim for overpayment	\$	10.00	
Balance Dec. 31, 2022c/o		\$	1,399.50

PLANNING BOARD AND CODE ENFORCEMENT

Beginning Balance		\$	10,995.34
Income from Permits Issued		\$	3,851.20
Paid to Code Enforcement Officer	\$	5,490.65	
Paid to Code Enforcement Officer Mileage	\$	158.41	
Class, Manual, Publication, etc	\$	-	
Balance Dec. 31, 2022c/o		\$	9,197.48

SPECIAL GENERAL ASSISTANCE

Beginning Balance Jan. 1, 2022		\$	996.00
Receipts		\$	1,576.00
Fuel and Food credits	\$	2,396.33	
Balance Dec. 31, 2022c/o		\$	175.67
Transfer in from COVID 19 assistance	\$	4,500.00	\$ 4,675.67

2022 PHOTO COPIER REVENUE & COMPUTER UPDATE ACCOUNT

Beginning Balance		\$	529.28
Receipts - 2022 Copier Monies		\$	38.00
Balance Dec. 31, 2022c/o		\$	567.28

TAX COLLECTOR AGENT FEES

Beginning Balance		\$	(32.00)
Collected in 2022		\$	6,306.00
Paid Tax Collector Fees	\$	6,306.00	
Ending Balance		\$	(32.00)

TOWN CLERK AGENT FEES

Beginning Balance		\$	6.40
Collected in 2022		\$	1,280.20
Paid Town Clerk Fees	\$	1,303.85	
Payable to Town Clerk		\$	(17.25)

BVFD - HEPATITIS VACCINATION ACCOUNT

Beginning Balance \$ 2,024.25
Balance Dec. 31, 2022c/o \$ **2,024.25**

DEPARTMENT OF INLAND FISHERIES & WILDLIFE

Beginning Balance \$ 1,227.02
Receipts \$ 70,125.79
Paid to Department of Inland Fisheries & Wildlife \$ 70,357.79
Balance Dec. 31, 2022c/o \$ **995.02**

DEPARTMENT OF AGRICULTURE

Beginning Balance \$ 183.00
Receipts \$ 792.00
Paid to Department of Agriculture \$ 792.00
Balance Dec. 31, 2022c/o \$ **183.00**

2008-2022 CURRENT SHORE ACCESS PROJECT

Beginning Balance \$ 12,676.20
Balance Dec. 31, 2022c/o \$ **12,676.20**

COASTAL WATERS - DINGHY AND BOAT RESERVE

Monies from Harbor Ordinance Account \$ 19,910.58
Interest \$ 39.85
Expended \$ 13,360.62
Balance Dec. 31, 2022c/o \$ **6,589.81**

COASTAL WATERS - FLOAT REPLACEMENT RESERVE

Beginning Balance \$ 74,372.73
Interest \$ 148.88
Out to Coastal Acc't for Float replacement & Repair \$ **12,644.11**
Balance Dec. 31, 2022c/o \$ **61,877.50**

TAR & COLDPATCH MAINTENANCE ACCOUNT

Beginning Balance \$ 13,080.91
Transferred into Highways \$ 5,000.00
Paid to Road Commissioner for Road Work \$ 3,091.93
Balance Dec. 31, 2022c/o \$ **4,988.98**

PENINSULA Multi-Town CO-OP PROJECT OPTION & REVIEW ACCOUNT

Beginning Balance \$ 7,685.49
Appropriation \$ 5,000.00
Expended \$ 598.33
Balance to Surplus \$ **12,087.16**

BROADBAND GRANT

Beginning Balance \$ 3,219.08
Appropriation \$ 10,000.00
Expenditures \$ -
Balance December 31, 2022 c/o \$ **13,219.08**
Appropriation returned to Surplus 12.31.22 \$ **10,000.00** \$ **3,219.08**

Maine Community Foundation Community Connectivity Grant

Balance December 31, 2022 c/o **\$ 16,685.59**

EMPLOYEE HEALTH TRUST

Beginning Balance Town Share		\$ 3,286.90
Article M6		\$ 5,000.00
Beginning Balance Employee Share		\$ 3,323.97
Employee Share Received		\$ 15,961.25
Town Share Paid MMA Health Trust	\$ 6,656.00	
Employee Share Paid MMA Health Trust	\$ 19,244.55	
Balance Town Share Dec. 31, 2022c/o		\$ 1,630.90
Balance Employee Share Dec. 31, 2022c/o		\$ 40.67

EMPLOYEE OPT OUT OF OFFERED HEALTH INSURANCE PLAN REIMBURSEMENT

Beginning Balance		\$ 19,383.99
Article M7 Appropriation		\$ 20,000.00
Paid to reimburse Medical costs to Elected Officers	\$ 30,661.61	
Balance Dec. 31, 2022c/o		\$ 8,722.38

PUBLIC SERVICE BUILDING ACCOUNT

Beginning Balance		\$ 4,771.94
Article M12		\$ 27,000.00
Receipts		\$ 850.00
Expenses:		
Heating Fuel	\$ 9,733.75	
Telephone & Internet	\$ 2,561.46	
Electricity	\$ 3,011.60	
Building Maint & Supplies	\$ 2,035.09	
Janitorial Service	\$ 7,373.00	
Earned leave Credit	\$ 94.20	
Maintenance	\$ 519.78	
Insurance	\$ 4,883.45	
Water & Water Testing	\$ 8.80	
	<u>\$ 30,221.13</u>	
Balance Dec. 31, 2022c/o		\$ 2,400.81
Accounts payable		\$ 414.94

LEGAL SERVICES ACCOUNT

Beginning Balance		\$ 1,233.84
Article M8		\$ 25,000.00
STM		\$ 20,000.00
Receipts		\$ 7,381.00
80 K Action	\$ 13,055.76	
80 B Action	\$ 32,894.06	
Balance Dec. 31, 2022c/o		\$ 7,665.02

WC, UC AND LIABILITY INSURANCE ACCOUNT

Beginning Balance		\$ 2,757.16
Article M9		\$ 7,000.00
Reimbursement from UC Audit		\$ 927.63

Paid to ME Employer's Mutual Ins WC	\$	6,129.00	
Paid to MMA Unemployment Insurance	\$	2,399.63	
Balance Dec. 31, 2022c/o			\$ 2,156.16

CURRENT ADMINISTRATION

Article M5			\$ 150,000.00
Receipts			\$ 1,196.30
Town Audit	\$	8,877.75	
Town Report	\$	3,591.00	
Elected Officers -			
Tax Collector	\$	16,500.00	
Treasurer	\$	14,000.00	
Town Clerk/Registrar	\$	13,000.00	
Selectmen	\$	22,540.00	
Elections	\$	3,382.02	
Office Manager	\$	31,022.00	
Office Assist, Records and 911	\$	13,190.00	
Postage & Supplies	\$	3,371.64	
Paper, Ink, Office Supplies	\$	913.89	
Classes, Fees and Publications	\$	428.50	
Hancock County Registry of Deeds	\$	734.99	
Advertisement & Public Notice	\$	360.00	
Computer Supplies, Software, Materials & Copier	\$	12,412.52	
Memorial Flags, Misc. supplies, School's 1099's	\$	2,010.79	
Insurance	\$	1,800.76	
COVID Reimbursement	\$	265.00	
Earned Paid Leave Credit	\$	2,073.00	
	\$	<u>150,473.86</u>	

Balance to Surplus	\$		722.44
Accounts Payable	\$		310.84

SOCIAL SECURITY AND MEDICARE ACCOUNT

Article M11			\$ 18,000.00
Receipts			\$ 1.91
Reimbursement Due from Harbor Account for HM Share			\$ 1,767.34
Town's SS/Medicare Share Paid	\$	19,813.91	
Balance to Surplus	\$		(44.66)

ASSESSOR'S PROFESSIONAL ASSISTANCE

Article M10			\$ 11,000.00
Paid to RJD Appraisal Firm - Spring Work	\$	6,250.00	
Paid to RJD Appraisal Firm -Ellery Bane	\$	1,250.00	
Paid for Maps	\$	1,850.00	
Balance to Surplus	\$		1,650.00

GENERAL ASSISTANCE & SUPPORT

Article M13			\$ 4,000.00
Expended	\$	250.00	
Balance to Surplus	\$		3,750.00

MAINE MUNICIPAL ASSOCIATION DUES

Article M18		\$	3,228.00
Paid to MMA	\$	3,228.00	
Balance to Surplus		\$	-

HANCOCK COUNTY PLANNING COMMISSION

Article M21		\$	1,000.00
Paid to HCPC	\$	850.00	
Balance to Surplus		\$	150.00

ANIMAL CONTROL ACCOUNT

Beginning Balance		\$	1,168.71
Article M14		\$	2,000.00
Licenses, Fees and Penalties		\$	693.00
Paid to Animal Control Officer	\$	1,800.00	
Paid for ACO expenses & mileage	\$	518.40	
Shelter for strays	\$	169.50	
Class	\$	50.00	
Balance Dec. 31, 2022c/o		\$	1,323.81

TAX ANTICIPATED LOAN FUNDS

Article 19		\$	5,000.00
Balance to Surplus		\$	5,000.00

HANCOCK COUNTY RCC / 9 1 1

Article M17		\$	2,269.69
Paid to Hancock County RCC/911	\$	2,269.62	

SEPTIC WASTE DISPOSAL FEE ACCOUNT

Article M16		\$	9,000.00
Reim for overcharge		\$	-
Paid to RL Gray's P&H (dba) RH Foster Town Share Fee	\$	1,131.00	
Paid to Other Transporters - Town Share Fee	\$	1,667.00	
Balance to Surplus		\$	6,202.00

BLUE HILL / SURRY TRANSFER & DISPOSAL ACCOUNT

Article M25		\$	149,068.54
Paid to the Town of Blue Hill for the year 2022	\$	146,282.60	
Balance to Surplus		\$	2,785.94

STREET LIGHT ACCOUNT

Article M27		\$	6,000.00
Paid to Versant Power	\$	6,192.67	
Balance to Surplus		\$	(192.67)

BROOKSVILLE ATHLETIC FIELD

Beginning Balance		\$	-
Article M21		\$	4,000.00
Receipts		\$	-
Electricity	\$	290.21	
Field supplies	\$	900.00	

Repairs	\$	465.34	
Mowing Field	\$	1,800.00	
Insurance	\$	1,102.47	
Balance to Surplus			\$ (558.02)

Betsy Cove Project Account

Beginning Balance	\$	440,292.10	
Grant Proceeds	\$	325,000.00	
Interest	\$	239.81	
Paid to CPM Constructors	\$	745,924.39	
Balance December 31, 2022c/o			\$ 19,607.52

Brooksville Coastal Waters Account

Beginning Balance Harbor Committee Account	\$	31,008.64	
Monies from Mooring Fees and Other	\$	60,588.83	
Article M22	\$	7,000.00	
Interest	\$	-	
<i>Out to Boat & Float Reserves</i>	\$	-	
Expenses:			
Harbormaster-Debrae Bishop	\$	22,666.66	
Earned Paid Leave Credit	\$	435.88	
Professional Assistance	\$	-	
Dues and Fees	\$	510.00	
Boat Allowance and Fuel	\$	850.59	
Office Expenses & Supplies	\$	1,837.95	
Marine Services	\$	6,989.23	
Reimbursement	\$	511.77	
Ground & Site Maintenance - Dodge Point	\$	1,350.00	
Ground & Site Maintenance - Bagaduce Falls	\$	-	
Ground & Site Maintenance - Betsy Cove	\$	1,154.35	
Insurance	\$	3,084.19	
Legal	\$	32,784.08	
Due Town of Brooksville Social Security & Medicare	\$	1,767.34	
	\$	<u>73,942.04</u>	
Balance December 31, 2022c/o			\$ 24,655.43
Accounts Payable			

BROOKSVILLE COMMUNITY CENTER

Beginning Balance	\$	19,556.88	
Article M23	\$	10,000.00	
Receipts	\$	-	
Expenses:			
Electricity	\$	1,188.73	
Heating Fuel	\$	2,740.05	
Phone	\$	619.79	
Insurance	\$	1,442.49	
Maintenance	\$	-	
	\$	<u>5,991.06</u>	
Balance Dec. 31, 2022c/o			\$ 23,565.82
Accounts Payable			\$ 640.63

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

Beginning Balance		\$	14.74
Article M25 to Sedgwick-Brooksville Landing Checking Acct.		\$	15,000.00
Transferred to Sedgwick-Brooksville Landing Checking Acct	\$	15,000.00	
Balance Dec. 31, 2022c/o		\$	14.74

BROOKSVILLE VOLUNTEER FIRE DEPARTMENT

Beginning Balance		\$	6,254.20
Article M26		\$	30,000.00
Receipt		\$	15.00

Expenses:

Sta. #2 Electricity	\$	559.42	
Sta. # 2 Heating Fuel	\$	1,853.07	
Sta. # 2 Building Maintenance	\$	-	
Tower Relay	\$	368.60	
Building Maintenance	\$	1,160.00	
Fire Chief	\$	5,000.00	
Telephone	\$	2,148.75	
Equipment & Maintenance	\$	4,801.73	
Insurance	\$	8,038.17	
Radio & Specialty Equipment	\$	2,150.00	
Truck Fuel	\$	400.70	
Truck Maintenance	\$	1,062.48	
Misc	\$	100.68	
	<u>\$</u>	<u>27,643.60</u>	

Balance Dec. 31, 2022c/o		\$	8,625.60
Accounts Payable		\$	2,248.93

STATE URBAN RURAL INITIATIVE PROGRAM

Beginning Balance		\$	19,055.82
Receipt from URIP		\$	53,064.00
Expended- Article M29 (Used to resurface town roads)	\$	50,000.00	
Balance Dec. 31, 2022c/o		\$	22,119.82

LOCAL ROADS - ANNUAL PAVING AND RESURFACING PROJECT

Beginning Balance		\$	19,882.49
Article M29 from URIP		\$	50,000.00
Article M29 ATM		\$	90,000.00
Paid for Paving & Resurfacing	\$	159,329.59	
Balance Dec. 31, 2022c/o		\$	552.90

SALT SHED RESERVE

Balance January 1, 2022		\$	146,352.15
Interest		\$	292.98
Article M34		\$	5,000.00
Expended	\$	3,360.00	
Balance Dec. 31, 2022c/o		\$	148,285.13

HIGHWAY MAINTENANCE ACCOUNT

Beginning Balance		\$	8,832.52
Article M28		\$	67,000.00
Receipts		\$	-

Expenses:	
Insurance	\$ 1,047.92
Tractor Fuel	\$ 1,556.12
Rental Equipment-Tractor	\$ 13,384.60
Brush Removal & Rental Equipment- Wood Chipper	\$ 1,840.00

Highways & Bridges (Continued)

Mark Blake & Crew	\$ 23,286.69
Earned Paid Leave Credit	\$ -
Emergency Roadside Brush & Debris Clearing	\$ 1,225.00
Parts and Repairs	\$ -
Materials	\$ 1,392.25
Culverts & Supplies	\$ 3,382.34
Gravel	\$ 10,796.00
Municipal and E911 Signage	\$ 1,582.51
Blasting	\$ 9,010.00
Shoulder Work	\$ -
Mowing Roadsides	\$ 3,560.00
	<u>\$ 72,063.43</u>

Balance Dec. 31, 2022c/o	\$	3,769.09
Accounts Payable	\$	1,321.00

WINTER ROAD SNOW REMOVAL ACCOUNT

Beginning Balance	\$	91,476.44
Article M30	\$	150,000.00
Park Fee Sharing	\$	17,845.79
STM portion of purchase Plow Truck with ARPA monies	\$	25,000.00

Expenses:

Fuel	\$ 2,651.06
Tractor & Equipment Rental	\$ 15,032.86
Tractor Maintenance	\$ -
Purchase of New Truck	\$ 25,000.00
STM purchase with 1/2 coming from ARPA monies	\$ 25,000.00
Screen for Ice Sand	\$ 8,500.00
Setting up new truck and maintenance	\$ 4,353.34
Ice Sand	\$ 24,750.00
Ice Salt	\$ 10,063.92
Plow Steel	\$ 7,066.02
Crews- South & West Brooksville	\$ 79,456.50
Earl Clifford- Cape	\$ 34,683.63
Earned Paid Leave Credit	\$ 253.12
Sand Pile Maintenance	\$ 1,150.95
Storm Clean-up & Drifts	\$ 1,203.60
Supplies	\$ 291.11
Insurance	\$ 1,266.92
	<u>\$ 240,723.03</u>

Balance Dec. 31, 2022c/o	\$	43,599.20
Accounts Payable	\$	2,053.00

BPSB MAJOR MAINTENANCE REPAIR ACCOUNT

Beginning Balance	\$	10,043.94
Balance Dec. 31, 2022c/o	\$	10,043.94

BVFD FIRE TRUCK RESERVE ACCOUNT

Beginning Balance		\$	55,898.13
Article M36		\$	5,000.00
Interest		\$	111.90
Balance Dec. 31, 2022c/o		\$	61,010.03

BVFD STATION RESERVE

Beginning Balance		\$	65,132.40
Article M35		\$	10,000.00
Interest		\$	32.58
Balance Dec. 31, 2022c/o		\$	75,164.98

BROOKSVILLE PUBLIC SERVICE BUILDING CONSTRUCTION RESERVE

Beginning Balance		\$	25,021.27
Interest		\$	12.51
Article		\$	-
Balance December 31, 2022 c/o		\$	25,033.78

REVALUATION RESERVE

Beginning Balance		\$	55,118.01
Interest		\$	27.56
Article M33		\$	10,000.00
Balance December 31, 2022 c/o		\$	65,145.57

COMMUNITY CENTER CONSTRUCTION/REPAIR RESERVE

Beginning Balance		\$	20,000.86
Interest		\$	10.32
Article M37		\$	10,000.00
Transferred from Bicentennial Account		\$	6,000.00
Expended	\$	9,744.00	
Balance December 31, 2022 c/o		\$	26,267.18

BROOKSVILLE FREE PUBLIC LIBRARY

Article M62		\$	7,000.00
Paid to Brooksville Free Public Library	\$	7,000.00	

BROOKSVILLE HISTORICAL SOCIETY

Article M70		\$	1,000.00
Paid to Brooksville Historical Society	\$	1,000.00	

CEMETERY ASSOCIATION LOT MAINTENANCE

Article M9		\$	5,250.00
Lakeview Cemetery Association (162 @ \$5 per)	\$	835.00	
Mt Rest Cemetery Association (495 @ \$5 per)	\$	2,500.00	
Walker Cemetery Association (60 @ \$5 per)	\$	300.00	
Evergreen Cemetery Association (132 @ \$5 per)	\$	685.00	
Edgewood Cemetery Association (112 @ \$5 per)	\$	585.00	
Create Perpetual Care Acct for Other Cemeteries	\$	250.00	
Balance to Surplus		\$	95.00

Article M61 for Downeast Community Partners		\$	4,585.00
Paid to Downeast Community Partners	\$	4,585.00	
Article M63 for the WIC program		\$	750.00
Paid to WIC Program	\$	750.00	
Article M56 for Northern Light Homecare & Hospice		\$	4,025.00
Paid to Northern Light Homecare & Hospice	\$	4,025.00	
Article M59 for Peninsula Ambulance Corps		\$	22,817.62
Paid to Peninsula Ambulance Corps	\$	22,817.62	
Article M58 for Eastern Area Agency on Aging		\$	1,825.00
Paid to Eastern Area Agency on Aging	\$	1,825.00	
Article M60 for Downeast YMCA		\$	4,000.00
Paid to Downeast YMCA	\$	4,000.00	
Article M62 for Blue Hill Society Aid to Children		\$	2,600.00
Paid to Blue Hill Society Aid to Children	\$	2,600.00	
Article M57 for Hospice of Hancock County		\$	1,500.00
Paid to Hospice of Hancock County	\$	1,500.00	
Article M65 for Life Flight		\$	934.00
Paid to Life Flight	\$	934.00	
Article M66 for Community Health & Counseling		\$	70.00
Paid to Community Health & Counseling	\$	70.00	
Article M70 Historical Society		\$	1,000.00
Paid to Historical Society	\$	1,000.00	
Article M67 Memorial Ambulance Corp		\$	500.00
Paid to Memorial Ambulance Corp	\$	500.00	
Article M64 for Peninsula Chamber of Commerce		\$	100.00
Paid to Peninsula Chamber of Commerce	\$	100.00	

BROOKSVILLE SCHOOL DEPARTMENT

Due School Department 1/1/21		\$	519,376.21
Receipts		\$	257,652.90
Town Appropriation			\$1,821,260.00
Cash Disbursement	\$	2,129,431.90	
Due School Department 1/01/21c/o		\$	468,857.21

BES TECHNOLOGY RESERVE

Article S18 March 3, 2020		\$	5,000.00
Article S7 March 1, 2022		\$	5,000.00
Making it: As of December 31, 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 6, 2021	\$	10,000.00
Making it: As of December 31, 2022	\$	50,000.00

BROOKSVILLE SCHOOL BUS RESERVE

Raised between March 2016 and March 2020	\$	50,000.00
Transferred to Student Transportation	\$	18,500.00
Making it: As of December 31, 2022	\$	31,500.00

BROOKSVILLE SCHOOL ROOF RESERVE

Article S8	\$	5,000.00
Making it: As of December 31, 2022	\$	5,000.00

BES CONSTRUCTION LOAN PAYMENT

Beginning Balance	\$	39,794.53
Balance Dec. 31, 2022c/o	\$	39,794.53

UP stARTS - SCHOOL BUILDING RESERVE ACCOUNT

Beginning Balance	\$	42,651.30
Interest	\$	78.91
Matching funds for BES Grounds Update	\$	5,545.00
Balance Dec. 31, 2022c/o	\$	37,185.21

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



TREASURER'S REPORT

Cash Receipts for 2022	\$4,836,394.23	
Included in Receipts were transfers from Money Market Acct.	(\$400,000.00)	
Total Receipts		\$4,436,394.23
Cash Disbursements (53 Warrants Paid)	\$4,993,563.72	
Included in Warrants were transfers to Money Market Acct.	(\$400,000.00)	
Total Disbursements		\$4,593,563.72
Tax Property Liens Collected	\$35,598.71	
Tax Lien Interest Charges	\$2,615.13	
Total Collected on Liened Property	\$862.59	\$39,076.43
2021 Liens Uncollected (2020 Tax)	1	
2022 Liens Uncollected (2021 Tax)	5	
Undesignated Fund Balance	\$ 343,947.80	
	Balance	Interest
Investment Checking		\$ 1,792.02
Investment Account	\$ 781,598.01	\$ 1,050.33
Upstarts Account (School)	\$ 37,185.21	\$ 78.91
Salt Shed Account	\$ 146,645.13	\$ 292.98
Septic System Account	\$ 9,463.65	\$ 18.91
Fire Truck Account	\$ 56,010.03	\$ 111.90
Bi-Centennial Celebration	Closed	\$ 2.84
Cemetery Trust Funds	\$ 82,649.96	\$ 163.70
Mt Rest Old Section	\$ 321.95	\$ 0.64
Coastal Committee Account	\$ 31,780.55	\$ 239.81
Boat & Dinghy Reserve	\$ 19,950.43	\$ 39.85
Self-insurance & Float Replacements	\$ 74,521.61	\$ 148.88
Fire Station Construction	\$ 65,164.98	\$ 32.58
Property Revaluation	\$ 55,145.57	\$ 27.56
Public Service Bldg Addition	\$ 25,033.78	\$ 12.51
Community Center Construction	\$ 26,011.18	\$ 10.32
Total Interest Earned	\$1,411,482.04	\$ 4,023.74

Respectfully submitted,
 Freida L. Peasley
 Treasurer, 2022

**INDEPENDENT AUDITOR'S
REPORT**

To the Board of Selectmen
Town of Brooksville
Brooksville, Maine 04617

Opinions

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 as of and for the fiscal year ended December 31, 2022, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Brooksville, Maine, as of December 31, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures

in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town’s ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and budgetary comparison information on pages 4 through 7 and 33 through 40 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

Respectfully Submitted,
James W. Wadman, C.P.A.
James W. Wadman C.P.A.
January 31, 2023

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

TOWN OF BROOKSVILLE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2022

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, 2022. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

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

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at fiscal year ending December 31, 2022 by \$6,907,645 (presented as “net position”). Of this amount, \$1,200,504 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position decreased by \$331,839 (a 4.6% decrease) for the fiscal year ended December 31, 2022.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended December 31, 2022, the Town's governmental funds reported a combined ending fund balance of \$1,874,529 with \$343,398 being general unassigned fund balance. This unassigned fund balance represents approximately 8.8% 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, \$61,366 was retired during the year ended December 31, 2022, resulting in an outstanding balance of \$318,634.

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 on pages 8-9 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type (if applicable) and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs.

Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach. The basic governmental fund financial statements can be found on pages 10-11 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 14- 32 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). This section also includes the Pension and Other Post-Employment Benefits disclosures exhibits as required under GASB Statements #68 and #75. Required supplementary information can be found on page 33-40 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

77% of the Town’s net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, parking lots and other immovable assets), less any related debt used to acquire those assets that are still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay any applicable debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

TOWN OF BROOKSVILLE, MAINE

Management’s Discussion and Analysis For the Fiscal Year Ended December 31, 2022

	<i>Governmental</i>	<i>Business-type</i>		
	<i>Activities</i>	<i>Activities</i>	<i>Total 2022</i>	<i>Total 2021</i>
Current Assets & Other	2,125,477	-	2,125,477	2,993,042
Capital Assets	5,634,949	-	5,634,949	5,152,223
Total Assets	7,760,426	-	7,760,426	8,145,265
Current Liabilities & Other	153,243	-	153,243	125,684
Long-Term Liabilities	699,538	-	699,538	780,097
<i>Total Liabilities</i>	<i>852,781</i>	<i>-</i>	<i>852,781</i>	<i>905,781</i>
Net Position:				
Invested in Capital Assets	5,316,315	-	5,316,315	4,772,223
Restricted	390,825	-	390,825	429,815
Unrestricted	1,200,504	-	1,200,504	2,037,445
<i>Total Net Position</i>	<i>6,907,645</i>	<i>-</i>	<i>6,907,645</i>	<i>7,239,484</i>
Total Liabilities & Net Position	7,760,426	-	7,760,426	8,145,265

Changes in Net Position

Approximately 82 percent of the Town’s total revenue came from property and excise taxes, approximately 14 percent came from State subsidies and grants, and approximately 4 percent came from services, investment earnings and other sources. Depreciation expense on the Town’s governmental and business-type activity assets represents \$422,528 of the total expenses for the fiscal year.

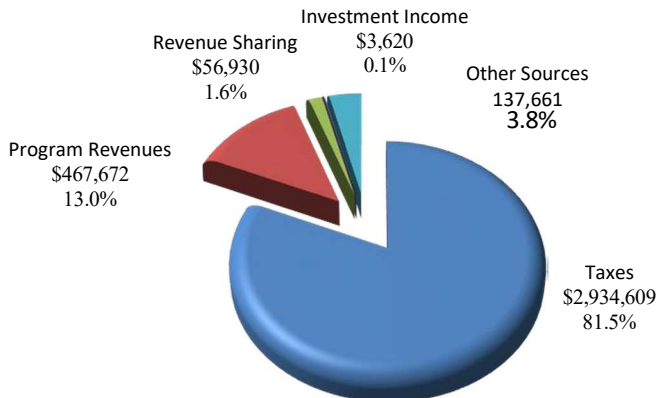
CAPITAL ASSET ADMINISTRATION

Capital Assets

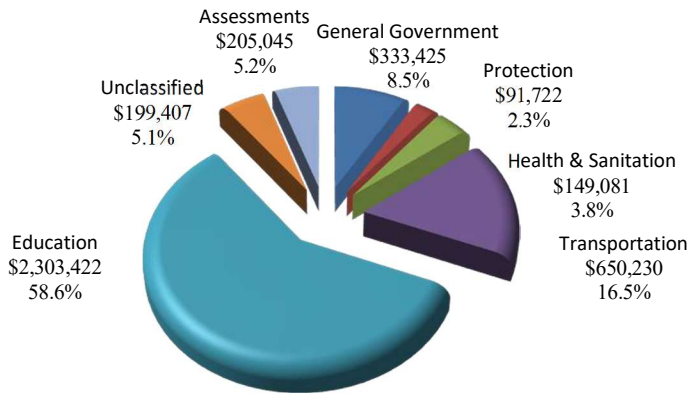
The Town’s investment in capital assets for its governmental and business-type activities amounts to \$16,452,929, net of accumulated depreciation of \$10,817,980 leaving a net book value of \$5,634,949. Current year additions include \$159,330 in road improvements, \$745,924 in Betsy’s Cove landing improvements.

	<i>Governmental</i>	<i>Business-type</i>		
	<i>Activities</i>	<i>Activities</i>	<i>Total 2022</i>	<i>Total 2021</i>
Revenues:				
Taxes	2,934,609		2,934,609	2,876,185
Program Revenues	467,672		467,672	788,074
Investment Income	3,620		3,620	4,057
Revenue Sharing	56,930		56,930	40,445
Other	137,661		137,661	196,937
Total	3,600,493	-	3,600,493	3,905,698
Expenses:				
General Government	333,425		333,425	277,144
Protection	91,722		91,722	75,341
Health/Sanitation	149,081		149,081	107,396
Transportation	650,230		650,230	538,196
Education	2,303,422		2,303,422	2,202,901
Unclassified	199,407		199,407	102,995
Assessments	205,045		205,045	195,066
Total	3,932,332	-	3,932,332	3,499,039
Changes in Net Position	(331,839)	-	(331,839)	406,659

Revenues by Source - Governmental and Business-Type



**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 \$1,874,529, a decrease of \$868,991 in comparison with the prior year. Approximately 18 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:

\$91,769 positive variance in revenues. Excise tax revenues exceeded budget by \$38,242 while several other revenues categories are not budgeted. The Town received over \$48,000 in ARPA funds.

\$723,885 negative variance in expenditures. The Town expended over \$745,000 of the carry-forward balance for the Betsy's Cove Project in the amount of \$765,000.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Brooksville, 1 Town House Road, Brooksville, ME 04617.

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF NET POSITION
DECEMBER 31, 2022

(Exhibit I)

	<u>Governmental Activities</u>
<i>Assets & Deferred Outflows</i>	
<i>Assets</i>	
Cash and Cash Equivalents	\$1,890,323
Accounts Receivable	\$323
Taxes Due	\$76,142
<u>Capital Assets:</u>	
Land	\$438,414
Other Capital Assets, net of Accumulated Depreciation	\$5,196,535
<u>Total Assets</u>	<u>\$7,601,737</u>
<u>Deferred Outflows of Resources</u>	
Related to Pensions	\$69,763
Related to Other Post-Employment Benefits	\$88,926
<u>Total Deferred Outflows of Resources</u>	<u>\$158,689</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$7,760,426</u>
<u>Liabilities, Deferred Inflows and Net Positions</u>	
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accounts Payable	\$17,106
Due to Other Governments	\$7,727
<u>Long-Term Liabilities:</u>	
Net Pension Liability	\$30,154
Net Other Post-Employment Benefits Liability	\$402,623
Compensated Absences	\$10,767
<u>General Obligation Bonds Payable</u>	
Due within one year	\$62,640
Due in more than one year	\$255,994
<u>Total Liabilities</u>	<u>\$787,012</u>
<u>Deferred Inflows of Resources:</u>	
Related to Pensions	\$41,703
Related to Other Post-Employment Benefits	\$21,753
Property Taxes Collected in Advance	\$2,314
<u>Total Deferred Inflows of Resources</u>	<u>\$65,770</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$5,316,315
Restricted	\$390,825
Unrestricted	\$1,200,504
<u>Total Net Position</u>	<u>\$6,907,645</u>
<u>Total Liabilities, Deferred Inflow and Net Position</u>	<u>\$7,760,426</u>

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

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit II)

<u>Functions/Programs</u>	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenue and
<u>Primary Government</u>		Services	Grants	Changes in
<u>Governmental Activities</u>				Net Position
				Governmental
				Activities
General Government	\$333,425	\$5,398		(\$328,028)
Public Safety	\$91,722	\$1,485		(\$90,237)
Health & Sanitation	\$149,081			(\$149,081)
Public Transportation	\$650,230		\$53,064	(\$597,166)
Recreation	\$162,717	\$60,829		(\$101,889)
Donations and Public Assistance	\$36,690			(\$36,690)
Education, including On-Behalf Payments	\$2,303,422	\$3,120	\$343,777	(\$1,956,525)
Assessments and Debt Service	\$205,045			(\$205,045)
Total Governmental Activities	\$3,932,332	\$70,831	\$396,841	(\$3,464,660)
Total Primary Government	\$3,932,332	\$70,831	\$396,841	(\$3,464,660)
<u>General Revenues:</u>				
Tax Revenues				\$2,679,367
Excise Taxes				\$255,242
Subsidies & Grants				\$159,732
Local Sources				\$30,263
Interest Earned				\$3,620
Interest on Delinquent Taxes				\$4,596
Total Revenues				(\$328,028)
Changes in Net Position				(\$331,839)
Net Position – Beginning				\$7,239,483
Net Position – Ending				(\$6,907,645)

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

TOWN OF BROOKSVILLE, MAINE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2022

(Exhibit III)

	General	Special	Total
	Funds	Revenue	Governmental
		Funds	Funds
<u>Assets & Other Debits</u>			
Cash and Cash Equivalents	\$1,374,870	\$515,454	\$1,890,323
Due From Other Governments		\$81	\$81
Taxes Due	\$76,142		\$76,142
Due From Other Funds	\$29,860	\$653,896	\$683,756
Total Assets	\$1,480,871	\$1,169,431	\$2,650,303
<u>Liabilities, Deferred Inflows & Fund Balances Liabilities:</u>			
Accounts Payable	\$17,106		\$17,106
Due to Other Funds	\$653,896	\$29,618	\$683,515
Total Liabilities	\$671,003	\$29,618	\$700,621
<u>Deferred Inflows of Resources</u>			
Property Taxes Collected in Advance	\$2,314		\$2,314
Unavailable Revenue	\$65,111	\$7,727	\$72,838
Total Deferred Inflow of Resources	\$67,425	\$7,727	\$75,152
<u>Fund Balances:</u>			

(Exhibit III continued)

Restricted	\$111,514	\$613,455	\$724,969
Committed	\$149,866	\$518,631	\$668,497
Assigned	\$137,666	\$0	\$137,666
Unassigned	\$343,398	\$0	\$343,398
<u>Total Fund Balances</u>	<u>\$742,444</u>	<u>\$1,132,086</u>	<u>\$1,874,529</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$1,480,871</u>	<u>\$1,169,431</u>	<u>\$2,650,303</u>

Total Fund Balance – Governmental Funds \$1,874,529

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	\$5,634,949
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	\$65,111
Some liabilities, including bonds payable in the current period and therefore, are not reported in the funds:	
General Obligation Bonds Payable	(\$318,634)
Compensated Absences	(\$10,767)
Net Pension Liability, Deferred Inflows and Outflows related to Pension Plans	(\$2,094)
Net Liability, Deferred Inflows and Outflows related to Other Post-Employment Benefits	(\$335,450)
	<u>\$6,907,645</u>

Net Position of Governmental Activities

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

TOWN OF BROOKSVILLE, MAINE

(Exhibit IV)

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
<u>Revenues:</u>			
Tax Revenues, including Homestead Reimbursement	\$2,660,355		\$2,660,355
Excise Taxes	\$255,242		\$255,242
Subsidies & Grants	\$102,802	\$403,827	\$506,629
Local Sources	\$13,187	\$17,076	\$30,263
Interest Earned	\$2,842	\$778	\$3,620
Interest on Delinquent Taxes	\$4,596		\$4,596
<u>Total Revenues</u>	<u>\$3,039,025</u>	<u>\$421,681</u>	<u>\$3,460,706</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
General Government	\$310,532		\$310,532
Public Safety	\$75,733		\$75,733
Health & Sanitation	\$149,081		\$149,081
Public Transportation	\$412,672	\$16,004	\$428,676
Recreation	\$805,228	\$38,671	\$843,898
Donations and Public Assistance	\$34,294	\$2,396	\$36,690
Education, including On-Behalf Retirement Contributions		\$2,218,676	\$2,218,676
Assessments and Debt Service	\$266,411		\$266,411
<u>Total Expenditures</u>	<u>\$2,053,950</u>	<u>\$2,275,747</u>	<u>\$4,329,697</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$985,075</u>	<u>(\$1,854,066)</u>	<u>(\$868,991)</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	\$45,000	\$1,858,760	\$1,903,760
Operating Transfers Out	(\$1,858,760)	(\$45,000)	(\$1,903,760)

<u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	(\$828,685)	(\$40,307)	(\$868,991)
<u>Beginning Fund Balance</u>	\$1,571,128	\$1,172,393	\$2,743,521
<u>Ending Fund Balance</u>	<u>\$742,444</u>	<u>\$1,132,086</u>	<u>\$1,874,529</u>
 <u>Reconciliation to Statement on Activities, change in Net Position</u>			
Net Change in Fund Balances - Above			(\$868,991)
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			\$19,013
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)			(\$15,815)
Other Post-Employment Benefits (Deferred Outflows, Net Liability, Deferred Inflows)			(\$9,823)
Bond Proceeds and Other Long-Term Liabilities			\$61,052
Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense			<u>\$905,254</u>
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.			(\$422,528)
<u>Change in Net Position of Governmental Activities</u>			<u>(\$331,839)</u>
<i>The Notes to the Financial Statements are an Integral Part of this Statement.</i>			

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit V)

	<u>Assets</u>	<u>Nonexpendable</u>
Cash & Cash Equivalents		\$82,650
<u>Total Assets</u>		<u>\$82,650</u>
	<u>Liabilities</u>	
Due to Other Funds		\$241
<u>Total Liabilities</u>		<u>\$241</u>
	<u>Net Position</u>	
Reserved for Endowments		\$70,297
Unrestricted		\$12,112
<u>Total Net Position</u>		<u>\$82,409</u>
<u>Total Liabilities & Net Position</u>		<u>\$82,650</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, 2022

(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, 2022

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Brooksville, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Brooksville, Maine which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, as amended, *The Financial Reporting Entity*. The Town is governed under a Administrative Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, police and fire protection, health and sanitation, highways and education. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the Town. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The material effect of interfund activity has been removed from these financial statements. *Governmental activities*, which normally are supported by 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 a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In

subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unavailable revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major 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 a perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

In the Statement of Activities, amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues.

Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Position or Fund Balance Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

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

Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

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

Pensions

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System (the System) and additions to / deductions from the System fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and

payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

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 grantors or creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Town through formal action at the highest level of decision making authority and does not lapse at the end of the year.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted nor Committed.

Unassigned - includes fund balance amounts that are not considered to be Non-spendable, Restricted, Committed or Assigned.

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Town has identified December 31, 2022 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
<u>Restricted</u>			
Education Fund		\$571,357	\$571,357
State Road Assistance	\$22,120		\$22,120
Broadband Grant	\$19,905		\$19,905
Municipal Revenue Sharing		\$42,098	\$42,098
ARPA Funds	\$69,489		\$69,489
<u>Committed</u>			
Town Reserves (Exhibit A-4)		\$517,066	\$517,066

Health Insurance Opt-Out	\$8,722		\$8,722
Septic System Replacements		\$1,564	\$1,564
Comprehensive Plan	\$19,985		\$19,985
Coastal Account	\$24,655		\$24,655
Walker's Pond Landing	\$15		\$15
School Debt Payment	\$39,795		\$39,795
Multi Town Projects	\$12,087		\$12,087
Sea Level Rise / Climate Change	\$25,000		\$25,000
Betsy's Cove Project	\$19,608		\$19,608
<i>Assigned</i>			
Public Service Building	\$1,986		\$1,986
Public Service Building Imp.	\$10,044		\$10,044
Legal	\$7,665		\$7,665
Insurances	\$2,156		\$2,156
Health Insurance	\$1,631		\$1,631
Employee Insurance	\$41		\$41
Computer & Software	\$567		\$567
Code Enforcement	\$9,197		\$9,197
Fire Department	\$6,377		\$6,377
Grant Writing	\$5,000		\$5,000
Fire Department - Hepatitis	\$2,023		\$2,023
Planning Board	\$2,358		\$2,358
Animal Control	\$1,507		\$1,507
Town Roads	\$2,448		\$2,448
Winter Roads	\$41,546		\$41,546
Tarring	\$4,989		\$4,989
Road Resurfacing	\$553		\$553
Cemetery Care	\$95		\$95
Veteran's Graves	\$846		\$846
Community Center	\$22,925		\$22,925
Low Income Housing	\$1,000		\$1,000
Walker's Pond	\$12,676		\$12,676
Public Access	\$35		\$35
<i>Unassigned</i>	\$343,398		\$343,398
<i>Total Fund Balances</i>	<u>\$742,444</u>	<u>\$1,132,086</u>	<u>\$1,874,529</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 \$390,825 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.

Endowments

In the fiduciary funds, there are established endowment funds of \$70,297 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.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institutions holding the Town's cash accounts are participating in the Federal Deposit Insurance Corporation (FDIC) program. For interest and non-interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to \$250,000 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 \$1,972,973 and the bank balance was \$2,024,619. The Town has no uninsured and uncollateralized deposits as of December 31, 2022.

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

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2022 and committed on June 8, 2022. Interest of 4% 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, \$65,111 of the property taxes receivable have been classified as unavailable tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
<u>Capital assets being depreciated</u>				
Land	\$438,414			\$438,414
<u>Capital assets being depreciated</u>				
Buildings and Improvements	\$2,951,005			\$2,951,005
Equipment	\$815,057			\$815,057
Infrastructure	\$11,343,199	\$905,254		\$12,248,453
<u>Total capital assets being depreciated</u>	<u>\$15,547,675</u>	<u>\$905,254</u>	<u>\$0</u>	<u>\$16,452,929</u>
<u>Less accumulated depreciation for</u>				
Buildings and Improvements	\$1,407,271	\$61,392		\$1,468,663
Equipment	\$547,285	\$33,444		\$580,729
Infrastructure	\$8,440,895	\$327,692		\$8,768,587
<u>Total accumulated depreciation</u>	<u>\$10,395,452</u>	<u>\$422,528</u>	<u>\$0</u>	<u>\$10,817,980</u>
<u>Net capital assets being depreciated</u>	<u>\$5,152,223</u>	<u>\$482,726</u>	<u>\$0</u>	<u>\$5,634,949</u>
<u>Governmental Activities</u>				
<u>Capital Assets, net</u>	<u>\$5,152,223</u>	<u>\$482,726</u>	<u>\$0</u>	<u>\$5,634,949</u>

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

<u>Governmental Activities</u>		
General Government		\$17,496
Public Safety		\$14,504
Education		\$58,795
Recreation		\$3,915
Public Transportation, including depreciation of general infrastructure assets		\$327,819
<u>Total Depreciation Expense – Governmental Activities</u>		<u>\$422,528</u>

Note 5 - 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, 2022:

	<u>Beginning Balance</u>	<u>Additions (Retirements)</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>General Obligation Bonds:</u>				
2021 Betsy's Cove Bond	\$305,000	(\$58,837)	\$246,163	\$60,043
2021 Betsy's Cove Bond	\$75,000	(\$2,528)	\$72,472	\$2,597
<u>Total General Obligation Bonds</u>	<u>\$380,000</u>	<u>(\$61,366)</u>	<u>\$318,634</u>	<u>\$62,640</u>

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 31, 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:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$318,634</i>	<i>\$19,636</i>	<i>\$338,270</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, 2022.

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, 2022, the offsetting receivable and payable balances were \$683,515. \$571,357 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, 2022, the member contribution rate was 7.65% and the employer contribution rate was 3.84% of applicable member compensation. The employer is also responsible for contributing 14.89% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 14.29% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2022 and the previous 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>
2022	\$47,213	\$28,843	\$88,192	\$617,161
2021	\$48,673	\$33,522	\$91,175	\$636,249
2020	\$46,766	\$29,326	\$87,602	\$611,316

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, 2022, the School Department reported a net pension liability of \$30,154. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2021, the School Department's proportion was .003565%, which was an increase of .000871% from its proportion measured at June 30, 2020.

For the fiscal year ended June 30, 2022, the School Department recognized pension expense of \$44,637. At June 30, 2022, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$447	\$616
Changes in Assumptions	\$20,558	\$0
Net Difference between projected and actual investment earnings on pension plan investments	\$0	\$41,087
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$19,915	\$0
Employer contributions made subsequent to measurement date	\$28,843	\$0
	<u>\$69,763</u>	<u>\$41,703</u>

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

<u>Year ended June 30,</u>	
2022	\$43,162
2023	\$5,683
2024	(\$9,333)
2025	(\$11,452)

F. Actuarial Assumptions

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

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

For the School Department employees, the mortality rate is based on the RP2010 Public Plan General Benefits - Weighted Healthy Retiree Mortality Tables for males and females.

The actuarial assumptions used in the June 30, 2021 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table:

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

G. Discount Rate

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.50%) or 1 percentage point higher (7.50%) than the current rate:

	<i>1% Decrease (5.50%)</i>	<i>Current Discount Rate (6.50%)</i>	<i>1% Increase (7.50%)</i>
Proportionate Share of the Net Pension Liability	\$79,187	\$30,154	(\$10,672)

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2021 Comprehensive Annual Financial Report available online at www.mainepepers.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, 2021 there were 228 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

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, 2021, there were 137 employers participating in the plan.

Benefits

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

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.

Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2021, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

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

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation	2.75%
Salary Increases	2.80%-13.03% at selected years of service
Investment Rate of Return	6.50%, net of administrative and pension plan investment expense
Participation Rates for Future Retirees	100% of those currently enrolled
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance
Form of Benefit Payment	Lump Sum
For the Department employees, the mortality rate is based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table for males and females, projected generationally using the RPEC_2020 model for the SET Plan.	

E. On-Behalf Payments

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

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

Allocation of:

	<u>Allocation of:</u>		
	<u>On-Behalf</u>	<u>Benefits</u>	<u>Net OPEB</u>
	<u>Payments</u>	<u>Expense</u>	<u>Liability</u>
2021	\$1,052	\$56	\$4,490

A. Plan Description - School Department Health Insurance Plan

Qualifying personnel of the School Department can participate in the Maine Education Association Benefits Trust (MEABT) postretirement benefit plan. The plan is a single employer OPEB plan.

B. Eligibility

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

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

C. Cost Sharing Provisions

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

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

D. Employees covered by benefit terms:

At June 30, 2021, the following employees were covered under the benefit terms:	
Inactive employees or beneficiaries currently receiving benefit payments	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, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	2.16% per annum for 2021 reporting. 2.21% per annum for 2020 reporting.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	Included in per capita claims cost
<i>Healthcare cost trend rates:</i>	
<i>Pre-Medicare Medical</i>	Initial trend of 6.21% applied in FYE 2020 and 6.83% applied in FYE 2022 grading over 18 years to 3.25% per annum.
<i>Medicare Medical</i>	Initial trend of 0.0% 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:

98.1% and 87.5% respectively of the rates for males before age 85 and females before age 80.
106.4% and 122.3% respectively of the rates for males on and after age 85 and females on and after age 80.

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

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

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

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

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets. The plan has no assets to apply against the liabilities.

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

The Actuary report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative

costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

G. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of June 30, 2020 is 2.21% per annum. The discount rate as of June 30, 2021 is 2.16% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 6/30/2021</u>	\$392,494	\$0	\$392,494
<u>Changes:</u>			
Service Cost	\$4,429		\$4,429
Interest	\$8,540		\$8,540
Changes of Benefits	\$0		\$0
Differences between expected and actual experience	\$0		\$0
Change of Assumptions	\$2,712		\$2,712
Contributions - Employer		\$21,072	(\$21,072)
Benefit Payments	(\$21,072)	(\$21,072)	\$0
<u>Net changes</u>	(\$5,391)	\$0	(\$5,391)
<u>Balances at 6/30/2022</u>	\$387,103	\$0	\$387,103

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

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

	<u>1.0% Decrease (1.16%)</u>	<u>Discount Rate (2.16%)</u>	<u>1.0% Increase (3.16%)</u>
<u>Net OPEB Liability (Asset)</u>	\$447,832	\$387,103	\$337,836

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>
<u>Net OPEB Liability (Asset)</u>	\$331,438	\$387,103	\$456,971

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

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

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

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$0	\$16,888
Changes in Assumptions	\$72,802	\$4,516
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$14,422	\$0
	<u>\$87,224</u>	<u>\$21,404</u>

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

<i>Year ended</i>	
2022	\$26,743
2023	\$12,321
2024	\$14,578
2025	\$11,726
2026	\$452
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, 2022, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	1
Average age	59.72
Average service	32.84

D. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	2.06% per annum for 2022 reporting
	2.12% per annum for 2021 reporting
<i>Salary Increase Rate</i>	2.75% per year
<i>Administration and claims expense</i>	3.00% per annum
<i>Healthcare cost trend rates:</i>	
<i>Pre -Medicare Medical:</i>	Initial trend of 6.25% applied in FYE 2022 grading over 20 years to 3.53% per annum.
<i>Pre -Medicare Drug:</i>	Initial trend of 13.10% applied in FYE 2022 grading over 20 years to 3.53% per annum.
<i>Medicare Medical:</i>	Initial trend of 5.00% applied in FYE 2022 grading over 20 years to 3.53% per annum.
<i>Medicare Drug:</i>	Initial trend of 9.90% applied in FYE 2022 grading over 20 years to 3.53% per annum.

E. Actuarial Assumptions

Rates of mortality are based on 112.1% and 118.5% of the 2010 Public Plan General Benefits Weighted Healthy Retiree Mortality Table, respectively, for males and females, using the RPEC-2020 model with an ultimate rate of 1.00% for ages 80 and under, grading down to .05% at 95 and further grading down to 0.00% at age 115, along with convergence to the ultimate rate in the year 2027. 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, 2021.

The actuarial assumptions are the assumptions that were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020.

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

For medical and pharmacy, historical claims and census records assembled and provided by Maine Municipal through June 30, 2021 were used by the Actuary. Medical and prescription experience for Medicare eligible (ME) and non- Medicare eligible (NME) (actives and retired covered persons) were analyzed by the Actuary. The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and Cheiron's (Actuary) standard age curves which vary by age, gender, and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distributions as current retirees.

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

F. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year-tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of December 31, 2021 is based upon an earlier measurement date, as of December 31, 2020 and is 2.12% per annum. The discount rate as of December 31, 2022 is based upon an earlier measurement date, as of December 30, 2021 and is 2.06% per annum. The rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher, for pay as you go plans.

G. Changes in the Net OPEB Liability

	<u>Total OPEN Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<i>Balances at 1/1/2020 (Reporting 12/31/2020)</i>	\$14,543	\$0	\$14,543
<i>Changes:</i>			
Service Cost	\$271		\$271
Interest	\$314		\$314
Changes of benefits	\$0		\$0
Differences between expected and actual experience	\$78		\$78
Changes of assumptions	\$335		\$335
Contributions – employer		\$21	(\$21)
Benefit payments	(\$21)	(\$21)	\$0
<i>Net changes</i>	<u>\$977</u>	<u>\$0</u>	<u>\$977</u>
<i>Balances at 1/1/2022 (Reporting 12/31/2022)</i>	<u>\$15,520</u>	<u>\$0</u>	<u>\$15,520</u>

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

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

	<u>1.0% Decrease (1.06%)</u>	<u>Discount Rate (2.06%)</u>	<u>1.0% Increase (3.03%)</u>
<i>Net OPEB Liability (Asset)</i>	\$17,956	\$15,520	\$13,498

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

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

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
<i>Net OPEB Liability (Asset)</i>	\$13,482	\$15,520	\$17,995

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.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$206	\$0
Changes in Assumptions	\$1,496	\$349
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$1,702</u>	<u>\$349</u>

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

<u>Year ended</u>	
2023	\$1,092
2024	\$160
2025	\$101
2026	\$0
2027	\$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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Tax Revenues	\$2,676,756	\$2,676,756	\$2,660,355	(\$16,401)
Excise Taxes	\$217,000	\$217,000	\$255,242	\$38,242
Subsidies & Grants	\$53,500	\$53,500	\$102,802	\$49,302
Local Sources	\$0	\$0	\$13,187	\$13,187
Interest Earned	\$0	\$0	\$2,842	\$2,842
Interest on Delinquent Taxes	\$0	\$0	\$4,596	\$4,596
<u>Total Revenues</u>	<u>\$2,947,256</u>	<u>\$2,947,256</u>	<u>\$3,039,025</u>	<u>\$91,769</u>
<u>Expenditures (Net of Department Revenues):</u>				
General Government	\$277,728	\$297,728	\$310,532	(\$12,804)
Protection	\$60,818	\$60,818	\$75,733	(\$14,915)
Health & Sanitation	\$158,069	\$158,069	\$149,081	\$8,988
Public Transportation	\$357,000	\$357,000	\$412,672	(\$55,672)
Recreation	\$51,000	\$51,000	\$805,228	(\$754,228)
Donations and Public Assistance	\$39,139	\$39,139	\$34,294	\$4,845
Assessments and Debt Services	\$366,311	\$366,311	\$266,411	\$99,901
<u>Total Expenditures</u>	<u>\$1,310,065</u>	<u>\$1,330,065</u>	<u>\$2,053,950</u>	<u>(\$723,885)</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$1,637,191</u>	<u>\$1,617,191</u>	<u>\$985,075</u>	<u>(\$632,116)</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$45,000	\$45,000	\$45,000	\$0
Operating Transfers Out	(\$1,858,760)	(\$1,858,760)	(\$1,858,760)	\$0
<u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	<u>(\$176,569)</u>	<u>(\$196,569)</u>	<u>(\$828,685)</u>	<u>(\$632,116)</u>
Beginning Fund Balances	\$1,571,128	\$1,571,128	\$1,571,128	\$0
Ending Fund Balances	<u>\$1,394,560</u>	<u>\$1,374,560</u>	<u>\$742,444</u>	<u>(\$632,116)</u>

**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, 2022**

For the Fiscal Year ended June 30,	Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability (Asset)	Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll		Plan Total Pension Liability	Plan Fiduciary Net Pension	Plan Net Pension Liability		Plan Fiduciary Net Position as a % of the Total Pension Liability	Plan Net Pension Liability	Plan Net Pension Liability as a % of the Covered Employee Payroll
			Employee Payroll	Employer Payroll			Employee Payroll	Employer Payroll			
2022	0.003565%	\$30,154	\$617,161	4.886%	\$16,392,351,328	\$14,900,644,020	\$1,491,707,308	90.900%	\$2,096,365,332	71.157%	
2021	0.002694%	\$43,973	\$636,249	6.911%	\$14,865,460,130	\$12,044,918,612	\$2,820,541,518	81.026%	\$2,003,075,813	140.811%	
2020	0.000529%	\$7,784	\$611,316	1.273%	\$14,547,222,913	\$12,035,565,075	\$2,511,657,838	82.734%	\$1,924,006,618	130.543%	
2019	0.000529%	\$7,139	\$594,682	1.200%	\$14,031,187,845	\$11,632,192,771	\$2,398,995,074	82.902%	\$1,808,274,919	132.668%	
2018	0.000517%	\$7,510	\$601,544	1.248%	\$13,484,886,512	\$10,893,291,864	\$2,591,594,648	80.781%	\$1,860,230,663	139.316%	
2017	0.000424%	\$7,491	\$606,184	1.236%	\$13,069,954,948	\$9,960,335,390	\$3,109,619,558	76.208%	\$1,816,435,084	171.194%	
2016	0.000469%	\$6,332	\$553,671	1.144%	\$12,616,287,054	\$10,242,097,022	\$2,374,190,032	81.182%	\$1,699,160,889	139.727%	
2015	0.000456%	\$4,926	\$570,692	0.863%	\$12,320,158,783	\$10,337,639,472	\$1,982,519,311	83.908%	\$1,676,857,294	118.228%	

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



It is Magical
by Julie Cleveland

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit IX)

For the

<i>Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a % of Covered Employee Payroll</i>
2022	\$28,843	\$28,843	\$0	\$617,161	4.673%
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, 2022

Note 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2021, is as follows:

A. Actuarial Cost Method

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

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

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

B. Asset Valuation Method

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

C. Amortization

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

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2021 are as follows:

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

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 30, 2021.

**TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2022**

(Exhibit X)

For the Fiscal Year Ended	Interest (Includes Interest on Service Cost (BOY) Cost)	Differences between Expected and Actual Experience	Changes of Benefits and Assumptions	Total OPEB Liability				Plan Fiduciary Net Position				Net OPEB Liability as a % of the Total OPEB Liability	Covered Employee Payroll			
				Benefit Payments, Including Refunds of Member Contributions	Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Benefit Payments, Including Refunds of Member Contributions	Net Change in Plan Fiduciary Net Position - Beginning	Plan Fiduciary Net Position - Ending	Total OPEB Liability - Ending					
														Benefit Payments, Including Refunds of Member Contributions	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position - Beginning
Maine Education Association Benefit Trust School Plan																
2022	\$4,429	\$9,540	\$0	\$2,712	(\$2,072)	(\$5,391)	\$392,494	\$387,103	\$21,072	\$0	\$0	\$0	\$387,103	0.0000%	\$947,113	45.70%
2021	\$2,669	\$12,527	(\$25,332)	\$56,636	(\$16,365)	\$28,135	\$364,359	\$392,494	\$16,365	\$0	\$0	\$0	\$392,494	0.0000%	\$826,451	47.49%
2020	\$2,235	\$13,363	\$0	\$17,111	(\$22,600)	\$10,109	\$354,250	\$364,359	\$22,600	\$0	\$0	\$0	\$364,359	0.0000%	\$915,469	39.80%
2019	\$2,405	\$13,092	\$0	(\$13,548)	(\$21,819)	(\$19,870)	\$374,120	\$354,250	\$21,819	\$0	\$0	\$0	\$354,250	0.0000%	\$890,987	39.76%
Maine Municipal Employees Health Trust Town Employees Plan																
2022	\$271	\$314	\$78	\$335	(\$21)	\$977	\$14,543	\$15,520	\$21	\$0	\$0	\$0	\$15,520	0.0000%	\$24,000	64.67%
2021	\$218	\$365	\$0	\$854	(\$20)	\$1,417	\$13,126	\$14,543	\$20	\$0	\$0	\$0	\$14,543	0.0000%	\$24,000	60.60%
2020	\$126	\$381	\$421	\$3,036	(\$3)	\$3,961	\$9,165	\$13,126	\$3	\$0	\$0	\$0	\$13,126	0.0000%	\$24,000	54.69%
2019	\$152	\$336	\$0	(\$926)	(\$3)	(\$441)	\$9,606	\$9,165	\$3	\$0	\$0	\$0	\$9,165	0.0000%	\$24,000	38.19%
2018	\$141	\$348	\$267	\$0	(\$224)	\$532	\$9,074	\$9,606	\$0	\$0	\$0	\$0	\$9,606	0.0000%	\$24,000	40.03%

* 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 years 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, 2022

(Exhibit XI)

<u>For the Fiscal Years Ended</u>	<u>Contractually Required Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency</u>
<u>Maine Education Association Benefit Trust School Plan</u>			
2022	\$21,072	\$21,072	\$0
2021	\$18,365	\$18,365	\$0
2020	\$22,600	\$22,600	\$0
2019	\$21,819	\$20,819	\$0
<u>Maine Municipal Employees Health Trust Town Employees Plan</u>			
2022	\$21	\$21	\$0
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, 2022

Note 1 – Actuarial Methods and Assumptions

Maine Education Association Benefit Trust School Plan

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

Benefit Changes

This is a roll forward valuation. There are no changes in benefits.

Changes of Assumptions

Changes in assumptions relate to the reduction in discount rate.

Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	2.16% per annum for 2021 reporting 2.21% per annum for 2020 reporting
Salary Increase Rate	2.75% per year
Administration and claims expense	Included in per-capita claims cost
Retirement Age	65

Healthcare cost trend rates:

<u>Pre-Medicare Medical:</u>	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
<u>Medicare Medical</u>	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% of the 2010 Public Plan Teacher Benefits-Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality.

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

Note 2 – Actuarial Methods and Assumptions

Maine Municipal Employees Health Trust Town Employees Plan

The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

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

Changes of Assumptions

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

Net OPEB Liability

The Town’s net OPEB liability was measured as of January 1, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age
Amortization method	Level dollar
Amortization method	30 years
Discount Rate	2.06% per annum for 2022 reporting 2.12% per annum for 2021 reporting.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum.
Retirement Age	65

Healthcare cost trend rates:

Pre -Medicare Medical: Initial trend of 6.25% applied in FYE 2022 grading over 20 years to 3.53% per annum. *Pre -Medicare Drug:* Initial trend of 13.10% applied in FYE 2022 grading over 20 years to 3.53% per annum. *Medicare Medical:* Initial trend of 5.00% applied in FYE 2022 grading over 20 years to 3.53% per annum. *Medicare Drug:* Initial trend of 9.90% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Rates of mortality are based on 112.1% and 118.5% of the 2010 Public Plan General Benefits Weighted Healthy Retiree Mortality Table, respectively, for males and females, using the RPEC-2020 model with an ultimate rate of 1.00% for ages 80 and under, grading down to .05% at 95 and further grading down to 0.00% at age 115, along with convergence to the ultimate rate in the year 2027. 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, 2021.

Department	Beginning Balance	Appropriations	Departmental Revenues	Total Available	Expenditures/ Transfers Out	Lapsed Unexpended (Overdraft)	Ending Balance
Health & Sanitation:							
Blue Hill / Surry	\$0	\$149,069	\$0	\$149,069	\$146,283	\$2,786	\$2,448
Transfer station		\$9,000		\$9,000	\$2,798	\$6,202	\$41,546
Septic Waste Disposal		\$138,069	\$0	\$138,069	\$149,081	\$8,988	\$4,989
Public Transportation:							
Highways & Bridges	\$8,833	\$627,000		\$75,833	\$73,384	\$0	\$2,448
Winter Roads	\$91,476	\$150,000	\$17,846	\$259,322	\$217,776	\$0	\$41,546
Tarring Town Roads	\$13,081			\$13,081	\$8,092	\$0	\$4,989
Road Resurfacing	\$19,882	\$140,000		\$159,882	\$159,330	\$0	\$553
Sand/Salt Shed Reserve		\$5,000		\$5,000	\$5,000	\$0	\$0
Urban/Rural Initiative Program	\$19,056		\$53,064	\$72,120	\$50,000	\$0	\$22,120
	\$152,328	\$362,000	\$70,910	\$585,238	\$513,582	\$0	\$71,656
Donations							
Brooksville Library		\$7,000		\$7,000	\$7,000	\$0	\$0
Downeast Community Partners		\$4,585		\$4,585	\$4,585	\$0	\$0
WTC		\$750		\$750	\$750	\$0	\$0
Downeast YMCA		\$4,000		\$4,000	\$4,000	\$0	\$0
Hancock-County		\$4,025		\$4,025	\$4,025	\$0	\$0
Homecare		\$1,500		\$1,500	\$1,500	\$0	\$0
Hospice of Hancock County		\$1,825		\$1,825	\$1,825	\$0	\$0
Easters Area on Aging		\$2,600		\$2,600	\$2,600	\$0	\$0
Blue Hill Society Aid to Children		\$1,000		\$1,000	\$1,000	\$0	\$0
Brooksville Historical Society		\$934		\$934	\$934	\$0	\$0
Life-flight		\$100		\$100	\$100	\$0	\$0
Chamber of Commerce		\$500		\$500	\$500	\$0	\$0
Yesterday's Children		\$70		\$70	\$70	\$0	\$0
Community Health & Counseling		\$5,250		\$5,250	\$5,155	\$0	\$95
Cemetery Care	\$846			\$846	\$846	\$0	\$846
Veteran's Graves	\$846	\$34,139	\$0	\$34,985	\$34,044	\$0	\$941

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriations</u>	<u>Departmental Revenues</u>	<u>Total Available</u>	<u>Expenditures/ Transfers Out</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>Public Assistance</u>							
General Assistance	\$0	\$4,000	\$0	\$4,000	\$250	\$3,750	\$1,000
		\$1,000		\$1,000		\$0	\$1,000
		\$5,000		\$5,000	\$250	\$3,750	\$1,000
<u>Recreation & Other</u>							
Community Center	\$19,557	\$10,000		\$29,557	\$6,632	\$0	\$22,925
Community Center Reserve		\$10,000		\$10,000	\$10,000	\$0	\$0
Athletic Field		\$4,000		\$4,000	\$4,558	(\$558)	\$0
Broadband Grant	\$19,905	\$10,000		\$29,905	\$10,000	\$10,000	\$19,905
Harbors & Coastal Waters				\$0		\$0	
Walker's Pond Access	\$12,676			\$12,676		\$0	\$12,676
Walker's Pond Landing	\$15	\$15,000		\$15,015	\$15,000	\$0	\$15
Public Access	\$35			\$35		\$0	\$35
Betsy's Cove Project	\$765,292		\$240	\$765,532	\$745,924	\$0	\$19,608
Climate/Sea Level Change	\$20,000	\$5,000		\$25,000		\$0	\$25,000
Coastal Account	\$31,009	\$7,000	\$60,589	\$98,597	\$73,942	\$0	\$24,655
	\$868,488	\$61,000	\$60,829	\$990,317	\$866,056	\$9,442	\$124,819
<u>Assessment & Debt Service</u>							
School Debt Payment	\$39,795			\$39,795		\$0	\$39,795
Betsy's Cove Debt Payment		\$69,000		\$69,000	\$68,753	\$247	\$0
Tax Anticipation Note		\$5,000		\$5,000		\$5,000	\$0
County Tax		\$195,388		\$195,388	\$195,388	\$0	\$0
County 91		\$2,270		\$2,270	\$2,270	\$0	\$0
Overlay		\$94,653		\$94,653		\$94,653	\$0
	\$39,795	\$366,311	\$0	\$406,106	\$266,411	\$99,901	\$39,795
<u>Education</u>							
School Department		\$1,818,760		\$1,818,760	\$1,818,760	\$0	\$0
TOTALS	\$1,157,497	\$3,188,824	\$162,946	\$4,509,266	\$4,065,655	\$124,055	\$329,556

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit A-2)

<i>Beginning balance Unassigned Fund Balance Additions:</i>		\$367,468
Lapsed Accounts – Schedule of Departmental Operations	\$124,055	
Excise Taxes (Net of Appropriated Revenue)	\$38,242	
Interest Earned	\$2,842	
Interest on Delinquent Taxes	\$4,596	
Supplemental Taxes	\$3,008	
Other State Reimbursements (Net of Appropriated Revenue)	\$822	
Other Revenues / (Expenditures) (Net of Appropriated Revenue)	\$13,187	
<i>Total Additions</i>		
<i>Reductions:</i>		\$186,752
Appropriated Revenues	\$191,569	
Increase in Unavailable Tax Revenue	\$19,013	
Abatements	\$241	
<i>Total Reductions</i>		
<i>Ending Unassigned Fund Balance</i>		\$210,822
		<u>\$343,398</u>

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit A-3)

<i>Total Taxable Valuation</i>		\$388,574,440
Tax Rate per \$1,000 Valuation		<u>\$6.82</u>
<i>Tax Assessment</i>		\$2,650,078
<i>Collections and Adjustments:</i>		
Cash Collections	\$2,584,290	
Supplemental Taxes	(\$3,008)	
Abatements	\$241	
<i>Total Collections and Adjustments</i>		<u>\$2,581,524</u>
<i>Uncollected Taxes December 31</i>		<u>\$68,554</u>

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF RESERVE FUNDS – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

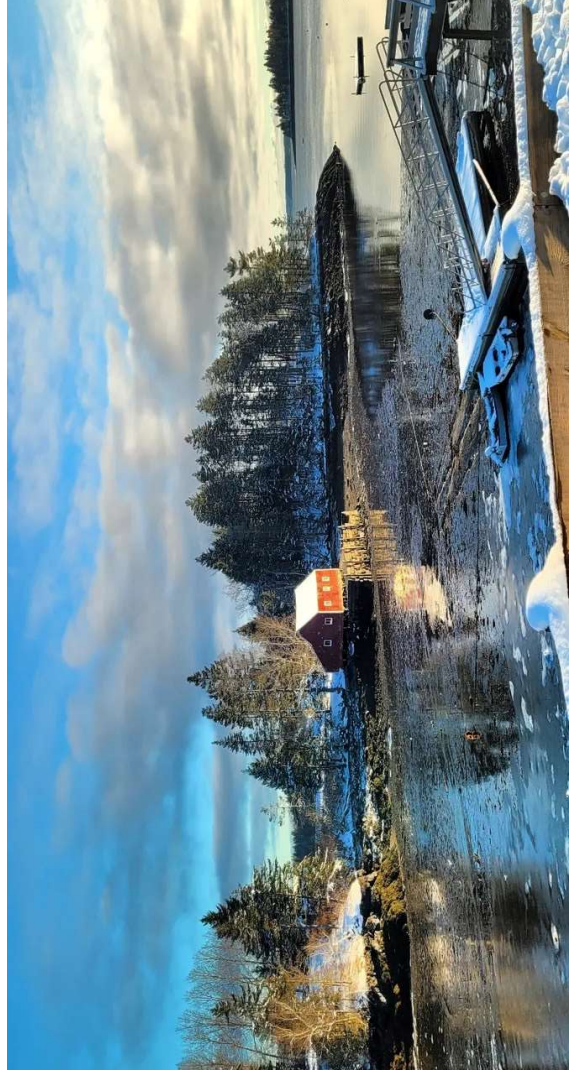
(Exhibit A-4)

	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Ending Balance</u>
<u>Reserve:</u>					
Revaluation	\$55,118	\$28		\$10,000	\$65,146
Reserve					
Sand / Salt Shed	\$146,352	\$293	\$3,360	\$5,000	\$148,285
Scholarships	\$0	\$5,000	\$3,900		\$1,100
Mt. Rest Cemetery Care	\$321	\$1			\$322
Fire Truck	\$55,898	\$112		\$5,000	\$61,010
Fire Station	\$65,132	\$33		\$10,000	\$75,165
Harbor Boat & Dinghy	\$19,911	\$40	\$13,361		\$6,590
Float Replacement	\$74,373	\$149	\$12,644		\$61,878
Bicentennial	\$6,276	\$3	\$6,121		\$158
Celebration					
Donations for Needy	\$996	\$6,076	\$2,396		\$4,676
Public Service	\$25,021	\$13			\$25,034
Building Imp. Community	\$20,001	\$6,010	\$9,744	\$10,000	\$26,267
Building					
School	\$4,251				\$4,251
Construction					
School Building	\$42,651	\$79	\$5,545		\$37,185
Reserve – Upstarts					
<u>Total Revenues</u>	<u>\$516,302</u>	<u>\$17,835</u>	<u>\$57,071</u>	<u>\$40,000</u>	<u>\$517,066</u>

**TOWN OF BROOKSVILLE, MAINE
COMBINING BALANCE SHEET – OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

(Exhibit B-1)

	<u>Municipal Revenue Sharing</u>	<u>School Department</u>	<u>Town Reserves</u>	<u>Septic Program</u>	<u>Total Other Governmental</u>
<u>Assets & Other Debits</u>					
Cash & Cash Equivalents			\$505,990	\$9,464	\$515,454
Accounts Receivable				\$81	\$81
Due From other Funds	\$42,098	\$571,357	\$40,441		\$653,896
<u>Total Assets</u>	<u>\$42,098</u>	<u>\$571,357</u>	<u>\$546,431</u>	<u>\$9,545</u>	<u>\$1,169,431</u>
<u>Liabilities:</u>					
Due to Other Funds			\$29,365	\$254	\$29,618
Unearned Revenue	\$0	\$0	\$29,365	\$7,727	\$7,727
<u>Total Liabilities</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,365</u>	<u>\$7,981</u>	<u>\$37,345</u>
<u>Fund Balances:</u>					
Restricted	\$42,098	\$571,357			\$613,455
Committed			\$517,066	\$1,546	\$518,631
<u>Total Fund Balances</u>	<u>\$42,098</u>	<u>\$571,357</u>	<u>\$517,066</u>	<u>\$1,546</u>	<u>\$1,132,086</u>
<u>Total Liabilities & Fund Balances</u>	<u>\$42,098</u>	<u>\$571,357</u>	<u>\$546,431</u>	<u>\$9,545</u>	<u>\$1,169,431</u>



Images of Brooksville

By Jessica D'Iday

TOWN OF BROOKSVILLE, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit B-2)

	<i>Municipal Revenues Sharing</i>	<i>School Department</i>	<i>Town Reserves</i>	<i>Septic Program</i>	<i>Total Other Governmental</i>
<i>Revenues:</i>					
Subsidies & Grants	\$56,930	\$257,653			\$314,583
Program Revenues			\$17,076		\$17,076
Interest Earned			\$759	\$19	\$778
<i>Total Revenues</i>	<u>\$56,930</u>	<u>\$257,653</u>	<u>\$17,835</u>	<u>\$19</u>	<u>\$332,437</u>
<i>Expenditures:</i>					
Education		\$2,129,432			\$2,129,432
Reserves (Exhibit A-4)			\$57,071		\$57,071
<i>Total Expenditures</i>	<u>\$0</u>	<u>\$2,129,432</u>	<u>\$57,071</u>	<u>\$0</u>	<u>\$2,186,503</u>
<i>Excess of Revenues Over Expenditures</i>	<u>\$56,930</u>	<u>(\$1,871,779)</u>	<u>(\$39,236)</u>	<u>\$19</u>	<u>(\$1,854,066)</u>
<i>Other Financing Sources (Uses)</i>					
Operating Transfers In		\$1,818,760	\$40,000		\$1,858,760
Operating Transfers Out	(\$45,000)				(\$45,000)
<i>Excess of Revenues and Other Financing Sources</i>	<u>\$11,930</u>	<u>(\$53,019)</u>	<u>\$764</u>	<u>\$19</u>	<u>(\$40,307)</u>
<i>Over Expenditures and Other Financing Uses</i>	<u>\$30,169</u>	<u>\$624,376</u>	<u>\$516,302</u>	<u>\$1,546</u>	<u>\$1,172,393</u>
<i>Beginning Fund Balance</i>	<u>\$42,098</u>	<u>\$571,357</u>	<u>\$517,066</u>	<u>\$1,564</u>	<u>\$1,132,086</u>
<i>Ending Fund Balance</i>					

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR OF DECEMBER 31, 2022

(Exhibit C-1)

Federal Grantor/Pass- Through

<u>Grantor/Program Title</u>	<u>CFDA#</u>	<u>Grantor Pass-Through Number</u>	<u>Program Award Amount</u>	<u>Expenditures</u>
<u>U.S. Department of Education;</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
<u>Special Education Cluster:</u>				
Title VI - Part B - Local Entitlement	84.027	013-05A-3046-12	\$26,477	\$26,477
Total Special Education Cluster			<u>\$26,477</u>	<u>\$26,477</u>
Title IA - Disadvantaged	84.010	013-05A-3107-13	\$12,897	\$17,100
Tier III - Program Improvement	84.010	013-05A-3106-13	\$27,314	\$22,511
Education Stabilization Fund Under the Coronavirus				
Aid, Relief and Economic Security Act	84.425	-	\$67,286	\$49,465
Total U.S. Department of Education			<u>\$133,973</u>	<u>\$115,552</u>
<u>U.S. Department of Treasury;</u>				
<u>Passed through State of Maine</u>				
<u>Coronavirus State & Local Fiscal Recovery Funds</u>				
Total U.S. Department of Treasury	21.027	-	\$48,326	\$25,000
U.S. Department of Agriculture;			<u>\$48,326</u>	<u>\$25,000</u>
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
State Pandemic Electronic Benefit Transfer Grants	10.649	013-05A-6184-05	\$614	\$614
Child Nutrition Cluster				
National School Lunch Program	10.555	013-05A-3024-05	\$22,905	\$22,905
National School Breakfast Program	10.553	013-05A-3014-05	\$5,676	\$5,676
Total Child Nutrition Cluster			<u>\$28,580</u>	<u>\$28,580</u>
<u>Food Distribution Cluster:</u>				
Food Distribution - Donated Commodities	10.565	013-05A-6134-05	\$1,919	\$1,849
Total Food Distribution Cluster			<u>\$1,919</u>	<u>\$1,849</u>
Total U.S. Department of Agriculture			<u>\$31,114</u>	<u>\$31,043</u>
Totals			<u>\$213,413</u>	<u>\$171,595</u>



I can almost hear the sounds!

**2022 Town of Brooksville
ASSESSORS' CERTIFICATION OF ASSESSMENT**

WE HEREBY CERTIFY that the pages herein, numbered from 1 to 246 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 01/01/22 to 12/31/22 as they existed on the first day of April 2022.

IN WITNESS THEREOF, we have hereunto set our hands at Brooksville, Maine, this 8th day of June, 2022.

*John H Gray, Chairman
Richard M Bakeman
Horace A Snow*



Make a Wish

by Jessica Diday

2022 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	\$ 195,388.47	
2. Municipal Appropriation	\$ 616,454.31	
3. TIF financing plan amount	\$ 0.00	
4. School/ Education Appropriation	\$ 1,821,260.00	
5. Overlay (Not to exceed 5% of Net Assessment)	\$ <u>92,152.42</u>	
6. Total Assessments		<u>\$ 2,633,331.72</u>

DEDUCTIONS

7. State Municipal Revenue Sharing	\$ 45,000.00	
8. Homestead Reimbursement	\$ 26,667.37	
9. BETE Reimbursement	\$ 10.57	
10. Other Revenues	\$ <u>3,500.00</u>	
11. Total Deductions	\$ <u>75,177.94</u>	
12. Net Assessment for Commitment		<u>\$ 2,650,077.68</u>

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 12/31/22.

In case of the neglect of any person to pay the sum required by said list until after **10/31/22**; you will add interest to so much thereof as remains unpaid at the rate of 4.00 percent per annum, commencing 11/01/22 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 06/08/22.

Given under our hands this 8th day of June, 2022.

John H Gray , Chairman

Richard M Bakeman

Horace A Snow

Assessors of Brooksville

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 **\$2,650,077.68** (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 8th day of June, 2022.

John H Gray , Chairman

Richard M Bakeman

Horace A Snow

Assessors of Brooksville



"Images of Brooksville"

by Greg Smith

TAX COLLECTOR'S REPORT

COLLECTIONS

PROPERTY TAX RECEIPTS		\$2,616,744.90
2021	\$33,467.81	
2022	\$2,582,196.60	
INTEREST	\$966.31	
MAIL AND DEMAND FEES	\$114.18	
AUTO RECEIPTS		\$242,960.95
EXCISE	\$242,888.95	
TRANSFER FEES	\$72.00	
BOAT RECEIPTS		\$9,667.46
EXCISE	\$9,667.46	
TOTAL 2022 COLLECTIONS		\$2,869,373.31

2022 PROPERTY TAX SUMMARY

COMMITMENT	\$2,650,077.70	
SUPPLEMENTALS	\$3,007.52	
ABATEMENT	(\$240.75)	
		<hr/>
		\$2,653,085.22
COLLECTED	\$2,584,531.11	
UNCOLLECTED	\$68,554.11	
		<hr/>
		\$2,653,085.22
YVONNE REDMAN		
TAX COLLECTOR		

2022 UNCOLLECTED TAXES

Name	Amount Due
BIGELOW, TALMAN	181.41
BLACK, DAMON E	729.74
BLACK, LISA M	433.76
BLAKE, JACOB A	219.60
BLAKE, SALLY	845.68
* BOSSI, ANNE C (TRUSTEE)	677.23
* BOSSI, ANNE C (TRUSTEE)	1,711.14
BUCKS HARBOR MARINA	351.91
BUCKS HARBOR MARINA	1,431.52
* BYRNE, CONOR J	896.83
* CAMPBELL KEVIN & ANITA B	88.66
CASSIS, LARRY B	2,041.23
* CHASE, JOHANNA P	2,735.50
CHERINGTON, GRETCHEN	2,875.31
CLIFFORD, DARON A	1,255.56
CLIFFORD, PD (HEIRS)	152.77
* CONDON POINT, LLC	15,402.29
CONNOLLY, PAUL	1,514.72
CURTIS, MYRON W	882.51
* DUNHAM, EDITH	1,871.41
FAGAN, THOMAS B	479.45
FAY, MICHAEL J	520.37
FOWLER, JEREMY	578.34
FOWLER, THOMAS (HEIRS)	1,225.55
GIBSON, JOHN C, TRUSTEE	3,970.60
GOKEY, CHARLES JR	884.55
HANEY, MARY E	218.92
HOOPE, CLAUDE BROWN	618.70
JOHNSON, KATHERINE K, TRUSTEE	3,544.35
KEEFE, THOMAS F., JR. & ALICE M.	199.14
KLUGE(TRUSTEE), HERBERT VON	1,340.13
KOCOUREK, RYAN P	279.62
LAW, CHARLES W	92.07
LAW, CHARLES W	87.30
LAW, CHARLES W	1,595.88
* LEBEL, FREDERICK, JR	828.63
MACARTHUR, ANDREW IRREVOCABLE	2,720.50
MACY, KASSONDRA L	231.09
MIROLLI, GENE A	1,204.41
PAYSON, SARAH H	1,636.12
PEN BAY PROPERTIES, LLC.	2,109.43
PERKINS, CHLOE A	368.28
* RAK(HEIRS OF), KAREN	1,738.42
REINOSO, JANE A(TRUSTEE)	2,621.61
* SHEPARD, HOLLY	583.11
TOUSEY, KATHARINE(TRUST)	724.97
WALES, JESSE	57.29
WILBUR, SETH	285.08
	67,042.69

2021 Taxpayers' Report

Owner	Land	Building	Exempt	Total	Tax Bill
81 POINT ROAD LLC.	711,200	2,238,400	0	2,949,600	20,116.27
9 BLAKEPOINT ROAD REALTY TRUST	322,200	40,800	0	363,000	2,475.66
ACER PENN LLC	425,800	10,800	0	436,600	2,977.61
ACKERMAN, RICHARD H	192,400	360,800	0	553,200	3,772.82
ALLEN, BRANDON R	35,800	182,500	24,500	193,800	1,321.72
ALLEN, JOAN CLAPP	209,500	120,000	24,500	305,000	2,080.10
ALLEN, KERMIT P	3,900	0	0	3,900	26.60
ALLEN, NANCY	164,000	140,300	24,500	279,800	1,908.24
ALLEN, SARAH N	265,700	213,700	0	479,400	3,269.51
ALLEN, SPENCER, SUSAN & BRANDON	7,400	0	0	7,400	50.47
ALLEN, SPENCER, SUSAN & BRANDON	14,600	0	0	14,600	99.57
ALLEN, SPENCER K	60,400	218,700	24,500	254,600	1,736.37
ALLEN, SPENCER K	8,900	0	0	8,900	60.70
ALLEN, SPENCER K	4,400	0	0	4,400	30.01
ALLEN, SUSAN C	62,400	87,700	0	150,100	1,023.68
ALLENS PROPERTIES, INC	0	275,100	0	275,100	1,876.18
ALT, MARYANNE F	226,100	227,600	0	453,700	3,094.23
ALT, NORMAN	213,700	0	0	213,700	1,457.43
ALTMAN, JOHN	84,100	268,900	0	353,000	2,407.46
ALTUNA, DAVID M	137,100	141,700	0	278,800	1,901.42
ANDERSON(TRUSTEE), DAVID LLOYD	156,000	244,000	24,500	375,500	2,560.91
ANDREWS, ALLAN J	76,400	27,800	0	104,200	710.64
ANDREWS, BRENT A	48,900	184,400	24,500	208,800	1,424.02
ANDREWS, JERRY A	47,700	0	0	47,700	325.31
ANDREWS, JERRY A	223,000	108,300	30,380	300,920	2,052.27
ANDREWS, KEITH	54,500	81,300	24,500	111,300	759.07
ANDREWS, KEITH	30,200	0	0	30,200	205.96
ANSPACH, WILLIAM	34,700	10,500	0	45,200	308.26
ASHMORE, JOHN (LIFE ESTATE)	35,800	9,000	30,380	14,420	98.34
ASTBURY, TRACI B	83,700	204,100	24,500	263,300	1,795.71
AUSTIN, BRUCE A	60,300	128,400	24,500	164,200	1,119.84
AUSTIN, DAVID	55,000	0	0	55,000	375.10
AUSTIN, DAVID & DEVLIN, JOSEPH	41,600	0	0	41,600	283.71
AUSTIN, DAVID B	46,900	72,000	30,380	88,520	603.71
AUSTIN, GERALD W	44,900	104,900	0	149,800	1,021.64
AUSTIN, HELEN E(LIFE ESTATE)	43,700	68,200	24,500	87,400	596.07
AWASOS	172,400	87,100	0	259,500	1,769.79
AYER, ROBERT M	476,100	168,000	24,500	619,600	4,225.67
AYER, ROBERT M	2,500	0	0	2,500	17.05
BABSON, SHERRIS L	25,900	0	0	25,900	176.64
BABSON, SHERRIS L	120,700	102,200	24,500	198,400	1,353.09
BAILEY, STEVEN	42,500	29,600	24,500	47,600	324.63
BAKEMAN JR., JOHN F	40,900	23,600	0	64,500	439.89
BAKEMAN, JOHN JR	41,000	141,200	24,500	157,700	1,075.51
BAKEMAN, RICHARD M	9,200	0	0	9,200	62.74
BAKEMAN, RICHARD M	15,700	0	0	15,700	107.07
BAKEMAN, RICHARD M	129,400	153,900	24,500	258,800	1,765.02
BAKEMAN, RICHARD M	35,400	0	0	35,400	241.43
BAKEMAN, RICHARD M	6,300	0	0	6,300	42.97
BAKEMAN, RICHARD M	89,500	47,700	0	137,200	935.70
BAKEMAN, RICHARD M	36,400	0	0	36,400	248.25
BAKEMAN, RICHARD M	9,800	0	0	9,800	66.84
BAKEMAN, RICHARD M	70,200	0	0	70,200	478.76
BAKEMAN, RICHARD M, & DORIS G	18,000	0	0	18,000	122.76
BAKEMAN, RICHARD M, & DORIS G	6,400	0	0	6,400	43.65

Owner	Land	Building	Exempt	Total	Tax Bill
BAKEMAN, ROBERT V(LIFE ESTATE)	54,700	134,800	24,500	165,000	1,125.30
BANA, CORA K	474,900	140,900	0	615,800	4,199.76
BANCROFT-CLAPP FAMILY CORP	641,900	96,300	0	738,200	5,034.52
BANCROFT-CLAPP FAMILY CORP	44,500	0	0	44,500	303.49
BANCROFT-CLAPP FAMILY CORP	32,200	0	0	32,200	219.60
BANCROFT-CLAPP FAMILY CORP	29,000	0	0	29,000	197.78
BANCROFT-CLAPP FAMILY CORP	149,900	0	0	149,900	1,022.32
BANCROFT-CLAPP FAMILY CORP	149,900	0	0	149,900	1,022.32
BANCROFT-CLAPP FAMILY CORP	804,400	0	0	804,400	5,486.01
BANK SERVICE DEPARTMENT, INC	437,600	0	0	437,600	2,984.43
BARON, ADI S	321,600	228,000	0	549,600	3,748.27
BARTHELMAN, WILLIAM	166,500	0	0	166,500	1,135.53
BARTHELMAN, WILLIAM B	169,000	68,100	0	237,100	1,617.02
BARTHOLOW(TRUSTEE), PETER B	246,600	648,900	0	895,500	6,107.31
BATES, CHRISTOPHER W	80,500	99,200	0	179,700	1,225.55
BATES, CHRISTOPHER W	5,800	0	0	5,800	39.56
BATES, CHRISTOPHER W	9,500	9,300	0	18,800	128.22
BATES, DONALD L	42,700	0	0	42,700	291.21
BATES, DONALD L	65,700	0	0	65,700	448.07
BATES, MURRAY	58,500	27,200	0	85,700	584.47
BATT, THOMAS ALAN	5,700	0	0	5,700	38.87
BATT, THOMAS ALAN	60,800	105,200	0	166,000	1,132.12
BAYSIDE PROP. OF BROOKSVILLE	341,300	186,100	0	527,400	3,596.87
BAYSIDE PROP. OF BROOKSVILLE	120,200	24,700	0	144,900	988.22
BEAL A. LOWEN REVOCABLE TRUST	56,800	0	0	56,800	387.38
BEAL A. LOWEN REVOCABLE TRUST	95,600	0	0	95,600	651.99
BEAL A. LOWEN REVOCABLE TRUST	248,600	292,500	0	541,100	3,690.30
BEAL A. LOWEN REVOCABLE TRUST	171,900	0	0	171,900	1,172.36
BEAL A. LOWEN REVOCABLE TRUST	171,700	0	0	171,700	1,170.99
BEAL A. LOWEN REVOCABLE TRUST	171,400	0	0	171,400	1,168.95
BEAL A. LOWEN REVOCABLE TRUST	116,600	0	0	116,600	795.21
BEARS, PATRICIA SMITH	41,900	800	0	42,700	291.21
BEARS, PATRICIA SMITH	83,400	2,700	0	86,100	587.20
BEARS, PATRICIA SMITH	73,500	115,100	0	188,600	1,286.25
BEAULIEU, ADRIENNE	265,500	90,500	0	356,000	2,427.92
BECTON, MAXWELL K	326,700	521,200	0	847,900	5,782.68
BECTON, MAXWELL K	100,500	0	0	100,500	685.41
BEDFORD, SHERI HOUPT	94,000	0	0	94,000	641.08
BELL FAMILY CEMETERY TRUST	124,300	0	0	124,300	847.73
BELL, GEORGE O, JR	57,600	130,600	24,500	163,700	1,116.43
BENNER, DAVID A	67,500	109,200	0	176,700	1,205.09
BENNETT, MICHELE H	76,700	126,200	0	202,900	1,383.78
BENOIT, RICHARD	63,700	158,400	0	222,100	1,514.72
BENSON, JEFFREY	564,500	421,700	0	986,200	6,725.88
BERNAL, DEBORAH A	28,700	86,200	24,500	90,400	616.53
BERNSTEIN, STEPHEN C	325,000	61,300	0	386,300	2,634.57
BESSETTE, ELIZABETH L	324,000	130,600	0	454,600	3,100.37
BESSETTE, ELIZABETH L	45,000	7,500	0	52,500	358.05
BEST FAMILY REALTY TRUST	358,700	84,600	0	443,300	3,023.31
BHYC- BUCKS HARBOR YACHT CLUB	481,000	103,100	0	584,100	3,983.56
BHYC NORTH, LLC	106,300	291,200	0	397,500	2,710.95
BHYC, LLC	404,600	61,600	0	466,200	3,179.48
BIGELOW, TALMAN	26,600	0	0	26,600	181.41
BILLINGS, MERTON C	41,700	26,700	30,380	38,020	259.30
BISHOP, DEBRAE	44,000	67,200	24,500	86,700	591.29
BISHOP, DONALD C, TRUSTEE	151,700	376,600	0	528,300	3,603.01

Owner	Land	Building	Exempt	Total	Tax Bill
BISHOP, MAHALA B	83,200	159,500	0	242,700	1,655.21
BLACK, BOYD	56,300	162,400	24,500	194,200	1,324.44
BLACK, BOYD	4,200	5,000	0	9,200	62.74
BLACK, CORY	47,300	1,000	0	48,300	329.41
BLACK, CORY	12,200	0	0	12,200	83.20
BLACK, DAMON E	88,700	18,300	0	107,000	729.74
BLACK, DANA & CHRISTINE	47,400	215,600	24,500	238,500	1,626.57
BLACK, DARIN R	64,800	41,100	0	105,900	722.24
BLACK, EDWARD M	54,500	44,900	0	99,400	677.91
BLACK, EDWARD M	38,000	2,000	0	40,000	272.80
BLACK, EDWARD M	51,300	111,400	24,500	138,200	942.52
BLACK, ERNEST M	119,300	130,300	0	249,600	1,702.27
BLACK, LISA M	51,300	48,600	0	99,900	681.32
BLACK, LISA M	37,400	23,900	24,500	36,800	250.98
BLACK, MIRIAM F	107,700	77,400	24,500	160,600	1,095.29
BLACK, NADINE T	72,700	41,300	0	114,000	777.48
BLACK, STACEY	59,000	20,700	24,500	55,200	376.46
BLAKE, BOBBIE JO	43,000	43,600	0	86,600	590.61
BLAKE, JACOB A	32,200	0	0	32,200	219.60
BLAKE, MARK	30,500	5,200	0	35,700	243.47
BLAKE, MARK E	35,600	42,500	24,500	53,600	365.55
BLAKE, MARK E	46,700	10,000	0	56,700	386.69
BLAKE, MELVIN	55,800	154,900	24,500	186,200	1,269.88
BLAKE, MELVIN C	54,400	93,500	24,500	123,400	841.59
BLAKE, MELVIN C	21,900	0	0	21,900	149.36
BLAKE, PATRICIA J & WILLIAM F, JR., TRUST	285,400	323,800	0	609,200	4,154.74
BLAKE, PENNY M	36,800	65,800	24,500	78,100	532.64
BLAKE, SALLY	48,500	100,000	24,500	124,000	845.68
BLANCO, RAMON	440,900	225,800	0	666,700	4,546.89
BLANDFORD, JERRY	19,000	0	0	19,000	129.58
BLANDFORD, JERRY	55,800	127,900	0	183,700	1,252.83
BLODGETT, DENIS	700	0	0	700	4.77
BLODGETT, DENIS	3,600	0	0	3,600	24.55
BLODGETT, DENIS	69,100	159,600	24,500	204,200	1,392.64
BLODGETT, EDSON & SARAH G.(TRUSTEE)	89,600	131,700	30,380	190,920	1,302.07
BLODGETT, EDSON B.& SARAH G.(TRUSTEE)	14,400	0	0	14,400	98.21
BLODGETT, WILLIAM	57,400	0	0	57,400	391.47
BLUE HILL HERITAGE TRUST	24,100	0	0	24,100	164.36
BLUE HILL HERITAGE TRUST	400	0	0	400	2.73
BLUE HILL HERITAGE TRUST	41,000	0	0	41,000	279.62
BLUE HILL HERITAGE TRUST	15,600	0	0	15,600	106.39
BLUE HILL HERITAGE TRUST	7,000	0	0	7,000	47.74
BLUE HILL HERITAGE TRUST	61,900	0	0	61,900	422.16
BLUE HILL HERITAGE TRUST	2,700	0	0	2,700	18.41
BLUE HILL HERITAGE TRUST	11,600	0	0	11,600	79.11
BOARDMAN, ALBERT B	67,500	213,500	24,500	256,500	1,749.33
BOGYO, LOLA C	45,000	99,600	24,500	120,100	819.08
BOOTH, JESSICA C	52,500	112,500	0	165,000	1,125.30
BORGES(TRUSTEE), ROSEMARIE E	495,900	0	0	495,900	3,382.04
BORING, JOHN K	103,300	0	0	103,300	704.51
BORYAN, GREGORY	214,600	54,000	0	268,600	1,831.85
BOSE, SANJAY	67,600	0	0	67,600	461.03
BOSSI, ANNE C (TRUSTEE)	106,800	144,100	0	250,900	1,711.14
BOSSI, ANNE C (TRUSTEE)	79,000	20,300	0	99,300	677.23
BOWDEN, EVERETT (HEIRS)	96,100	0	0	96,100	655.40
BOWDEN, JACKIE LEA	56,200	63,000	0	119,200	812.94
BOWEN, ROBERT	16,900	10,200	0	27,100	184.82

Owner	Land	Building	Exempt	Total	Tax Bill
BOYLE, JANE A (TRUSTEE)	199,100	3,800	0	202,900	1,383.78
BOYLE, JANE A (TRUSTEE)	83,900	0	0	83,900	572.20
BRAINERD & LOOMIS, JOHN	896,200	130,500	0	1,026,700	7,002.09
BRAND(TRUSTEE), ROBERT C	129,200	113,000	0	242,200	1,651.80
BRAND, ROBERT C, TRUSTEE	252,600	48,900	0	301,500	2,056.23
BREECE, LINDA Y	708,500	424,100	24,500	1,108,100	7,557.24
BREHM(TRUSTEE), ERIC J	566,900	833,300	0	1,400,200	9,549.36
BRENNER, KRISTEN E	570,800	1,555,200	0	2,126,000	14,499.32
BRIDGES, CLARA	57,800	0	0	57,800	394.20
BRISKA, PATRICIA M(TRUST)	698,900	0	0	698,900	4,766.50
BROAD FAMILY, LLC	410,600	61,900	0	472,500	3,222.45
BROCK, TRUDI M	746,600	542,800	0	1,289,400	8,793.71
BROKAW, BAYARD F	83,100	58,100	0	141,200	962.98
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	2,528.86
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	12,124.60
BROWN, J DORSEY III	59,400	0	0	59,400	405.11
BROWN, NANCY G A	89,400	204,400	0	293,800	2,003.72
BROWN, NANCY G A	141,500	84,900	0	226,400	1,544.05
BROWN, ROBERT P., JR	153,900	452,500	30,380	576,020	3,928.46
BROWN, ROBERT P., JR	100	0	0	100	0.68
BROWN, WILLARD, JR	77,600	0	0	77,600	529.23
BROWNELL, JR, RICHARD	190,500	127,300	0	317,800	2,167.40
BRUBAKER, BRETTEN	8,300	0	0	8,300	56.61
BRUBAKER, BRETTEN	37,100	44,500	30,380	51,220	349.32
BRUBAKER, BRETTEN	34,400	0	0	34,400	234.61
BUCKLEY, LUCY GREGG	209,500	172,300	0	381,800	2,603.88
BUCKS DOCK, LLC	436,600	255,100	0	691,700	4,717.39
BUCKS HARBOR MARINA PROPERTIES, LL	51,600	0	0	51,600	351.91
BUCKS HARBOR MARINA PROPERTIES, LL	159,800	50,100	0	209,900	1,431.52
BUCKS HILL TRUST	109,400	118,400	0	227,800	1,553.60
BURK, KAREN MARIE, TRUSTEE	736,200	549,900	0	1,286,100	8,771.20
BURNHAM, CHARLES	77,800	181,500	24,500	234,800	1,601.34
BURT, ERNEST H	41,100	0	0	41,100	280.30
BURT, ERNEST H ALICE D	241,700	237,400	0	479,100	3,267.46
BURT, WINSTON S	164,900	116,200	0	281,100	1,917.10
BUTLER, JOHN K, JR	106,000	186,400	0	292,400	1,994.17
BUTTERFIELD, BRANDI R	37,800	0	0	37,800	257.80
BYARS, CAROL L	148,400	7,600	0	156,000	1,063.92
BYRNE, CONOR J	53,000	78,500	0	131,500	896.83
BYRNE, ROBIN K	58,300	124,500	0	182,800	1,246.70
CAMBRIDGE TRUST COMPANY (TRUSTEE)	45,000	10,700	0	55,700	379.87
CAMPBELL KEVIN & ANITA	13,000	0	0	13,000	88.66
CANFIELD, SCOTT	228,200	0	0	228,200	1,556.32
CANFIELD, SCOTT	4,200	0	0	4,200	28.64
CANFIELD, SCOTT	103,500	46,400	0	149,900	1,022.32
CANFIELD-RICHARDSON, AMANDA	147,400	0	0	147,400	1,005.27
CAPE ROSIER UNITARIAN CHURCH	63,400	43,800	107,200	0	0.00
CARLSON, STEPHEN F	283,000	74,700	0	357,700	2,439.51

Owner	Land	Building	Exempt	Total	Tax Bill
CARRELL, DONALD & KAREN	48,900	151,000	0	199,900	1,363.32
CARRIVEAU, DIANE F	37,800	116,900	24,500	130,200	887.96
CARTER, ANN R	68,600	120,300	0	188,900	1,288.30
CARTER, BECKY L	48,900	180,800	24,500	205,200	1,399.46
CARTER, CATHERINE PERKINS W/LE	188,800	366,600	0	555,400	3,787.83
CARTER, ROBERT B	140,000	114,400	0	254,400	1,735.01
CARTER, RONNA	81,100	23,400	0	104,500	712.69
CARTER, SANDRA A	31,500	21,900	24,500	28,900	197.10
CARTER-GOTT, JACQUELINE BATES	33,000	50,600	0	83,600	570.15
CASSIDY, DANIEL	192,600	252,300	0	444,900	3,034.22
CASSIDY, DINA R	173,200	0	0	173,200	1,181.22
CASSIS, LARRY B	137,500	161,800	0	299,300	2,041.23
CELEBRATION, LLC	488,700	0	0	488,700	3,332.93
CHALFANT(TRUSTEE), EDWARD C	67,100	0	0	67,100	457.62
CHALFANT(TRUSTEE), EDWARD C	50,100	57,800	0	107,900	735.88
CHAMMOIS LLC	115,500	185,700	0	301,200	2,054.18
CHAMPLAIN CORPORATION	1,009,600	0	0	1,009,600	6,885.47
CHAMPLAIN CORPORATION	417,600	0	0	417,600	2,848.03
CHASE, CARL A(HEIRS OF)	830,900	298,100	0	1,129,000	7,699.78
CHASE, CHARLES	0	15,400	15,400	0	0.00
CHASE, ERIC A	579,200	344,400	24,500	899,100	6,131.86
CHASE, GEORGE A	489,800	53,300	0	543,100	3,703.94
CHASE, GEORGE A	4,400	0	0	4,400	30.01
CHASE, GEORGE W III	5,700	0	0	5,700	38.87
CHASE, GEORGE W III	1,748,000	236,900	0	1,984,900	13,537.02
CHASE, JOHANNA P	185,900	239,700	24,500	401,100	2,735.50
CHASE, JOHANNA P	0	18,900	18,900	0	0.00
CHASE, NIGEL	63,000	159,100	0	222,100	1,514.72
CHASE, PHILIP G	59,900	225,600	30,380	255,120	1,739.92
CHATTERJEE, SAMPRIT	292,500	230,500	0	523,000	3,566.86
CHERINGTON, GRETCHEN	275,800	145,800	0	421,600	2,875.31
CHRIST, GUS D	327,400	240,100	0	567,500	3,870.35
CHRIST, GUS DINO	63,000	0	0	63,000	429.66
CHRISTOS, PHYLLIS SCHULER	345,700	51,100	0	396,800	2,706.18
CHURCHILL, ERIC	30,800	64,100	0	94,900	647.22
CHURCHILL, ERIC	0	3,200	0	3,200	21.82
CHURCHILL, THOMAS	79,200	55,500	30,380	104,320	711.46
CIAMPA, DAVID	105,300	166,700	24,500	247,500	1,687.95
CIOCCA, JESSICA GWINN	63,000	130,200	0	193,200	1,317.62
CLANCY FAMILY LLC	462,000	93,400	0	555,400	3,787.83
CLAPP, ROBERT M	143,400	318,200	0	461,600	3,148.11
CLAPP, TROY A	43,500	0	0	43,500	296.67
CLAPP-MORRIS, JODIE E	159,800	304,100	0	463,900	3,163.80
CLARK, DANIEL BROOKS	481,300	278,600	0	759,900	5,182.52
CLARK, DONNA A	72,000	89,800	0	161,800	1,103.48
CLARK, ELAINE FRANCIS	5,400	0	0	5,400	36.83
CLARK, M. HARRISON III	32,600	67,700	0	100,300	684.05
CLEVELAND, JULIE B(TRUSTEE)	632,400	264,800	0	897,200	6,118.90
CLEWS, MARGARET	32,800	0	0	32,800	223.70
CLIFFORD, AARON D & JOEL P	258,500	52,100	0	310,600	2,118.29
CLIFFORD, DARON A	126,000	58,100	0	184,100	1,255.56
CLIFFORD, EARL	0	5,400	0	5,400	36.83
CLIFFORD, EARL	175,300	80,700	24,500	231,500	1,578.83
CLIFFORD, EARL	176,000	800	0	176,800	1,205.78
CLIFFORD, EARL (LIFE ESTATE)	112,500	77,700	24,500	165,700	1,130.07
CLIFFORD, GAYLE M	159,200	276,800	0	436,000	2,973.52

Owner	Land	Building	Exempt	Total	Tax Bill
CLIFFORD, OAKLY F	48,200	91,400	0	139,600	952.07
CLIFFORD, PD (HEIRS)	0	22,400	0	22,400	152.77
CLIFFORD, PHILIP	247,400	79,500	0	326,900	2,229.46
CLIFFORD, PHILIP	100,100	136,500	24,500	212,100	1,446.52
CLIFFORD, TRACY	46,900	125,800	24,500	148,200	1,010.72
CLOSSON, CARLTON L(HEIRS) & HELEN	69,200	0	0	69,200	471.94
CLOSSON, MICHAEL	60,800	146,500	24,500	182,800	1,246.70
CLOSSON, MICHAEL& BENNET, MICHELLE	97,000	49,200	0	146,200	997.08
CLOSSON, SHERRIANNE	75,900	51,100	24,500	102,500	699.05
CLUFF, STEPHEN	98,900	174,700	0	273,600	1,865.95
CLUFF, STEPHEN	86,800	0	0	86,800	591.98
COCHRANE, CAMILLA MCKEE	144,500	228,200	0	372,700	2,541.81
COCHRANE, CAMILLA MCKEE	57,100	0	0	57,100	389.42
COIT, CHARLES S (TRUSTEE)	140,800	194,800	0	335,600	2,288.79
COLBY FAMILY REALTY, LLC	422,400	174,000	0	596,400	4,067.45
COLBY, EBEN	343,800	479,700	0	823,500	5,616.27
COLE, NANCY	271,100	3,000	0	274,100	1,869.36
COLEMAN, ELIOT	70,900	598,400	24,500	644,800	4,397.54
COLLINS, ROBERT C	46,300	194,600	0	240,900	1,642.94
COMMUNITY OF CHRIST	1,080,800	482,700	1,563,500	0	0.00
COMMUNITY PARTNERS OF HANCOCK CN'	1,500	0	0	1,500	10.23
COMMUNITY PARTNERS OF HANCOCK CN'	1,200	0	0	1,200	8.18
COMMUNITY PARTNERS OF HANCOCK CN'	94,000	249,600	0	343,600	2,343.35
CONDON POINT, LLC	1,942,700	315,700	0	2,258,400	15,402.29
CONDON, CLARENCE III (TRUSTEE)	581,800	242,900	0	824,700	5,624.45
CONDON, DONALD	170,200	148,700	24,500	294,400	2,007.81
CONDON, DONALD & BRENDA	114,300	0	0	114,300	779.53
CONDON, DONALD & BRENDA	10,100	0	0	10,100	68.88
CONDON, DONALD & BRENDA	222,100	0	0	222,100	1,514.72
CONDON, HELEN J	64,400	85,100	24,500	125,000	852.50
CONDON, HELEN J & CONDON DONALD H	12,400	0	0	12,400	84.57
CONDON, JEFFREY E	66,000	138,400	24,500	179,900	1,226.92
CONDON, PHILIP R	79,700	17,500	0	97,200	662.90
CONDON, PHILIP R	99,000	0	0	99,000	675.18
CONDON, PHILIP R	63,300	101,000	24,500	139,800	953.44
CONDONS POINT ROAD, LLC	1,187,800	0	0	1,187,800	8,100.80
CONDONS POINT ROAD, LLC	793,100	728,400	0	1,521,500	10,376.63
CONNOLLY, PAUL	105,900	116,200	0	222,100	1,514.72
CONOVER, ROBERT CRAIG	224,200	399,700	0	623,900	4,255.00
CONOVER, ROBERT CRAIG	188,400	0	0	188,400	1,284.89
CONOVER, ROBERT CRAIG	306,000	202,600	0	508,600	3,468.65
COOMER, GLORIA E	52,400	150,900	24,500	178,800	1,219.42
COOMER, GLORIA E	38,000	0	0	38,000	259.16
COON(TRUSTEE), FRED EVERETT	311,600	92,800	0	404,400	2,758.01
COOPER, DAVID A & LITTLEFIELD	85,400	0	0	85,400	582.43
COOPER, DONALD A & LITTLEFIELD	656,300	778,600	0	1,434,900	9,786.02
COOPER, DONALD A & LITTLEFIELD	71,300	34,000	0	105,300	718.15
COOPER, DONALD A & LITTLEFIELD	134,200	167,600	0	301,800	2,058.28
COOPER, DONALD A & LITTLEFIELD	358,500	0	0	358,500	2,444.97
COOPER, THOMAS O, SR & THOMAS O, JR	53,600	41,800	24,500	70,900	483.54
COPPAGE AMY J & BRILL CARL P	47,500	92,100	24,500	115,100	784.98
COSBY, N GUY	184,900	4,600	0	189,500	1,292.39
COUSAR, CHARLES D	202,600	280,900	0	483,500	3,297.47
COUSINS JR., JOHN	59,600	90,900	0	150,500	1,026.41
COUSINS, DEAN A	81,200	136,500	24,500	193,200	1,317.62
COUSINS, GAIL GRINDLE	48,200	106,400	0	154,600	1,054.37

Owner	Land	Building	Exempt	Total	Tax Bill
COUSINS, STEPHEN D	299,200	55,300	0	354,500	2,417.69
COWAN, DOUGLAS F., TRUSTEE	599,000	788,400	0	1,387,400	9,462.07
COWAN, DOUGLAS F., TRUSTEE	0	23,700	23,700	0	0.00
COWAN, SOPHIE SIDES (TRUSTEE)	320,100	31,400	0	351,500	2,397.23
COX JR, ARCHIBALD	353,900	228,300	0	582,200	3,970.60
COX, ARCHIBALD, JR	1,294,200	401,100	0	1,695,300	11,561.95
COX, SARAH	265,500	368,000	24,500	609,000	4,153.38
CRANMER, MICHAEL W	50,500	124,600	0	175,100	1,194.18
CRAVALHO, ERNEST G	159,600	687,600	0	847,200	5,777.90
CROSBY, TERESA	48,400	91,600	24,500	115,500	787.71
CURRIE, ALLAN D	91,400	269,800	0	361,200	2,463.38
CURTIS JR., PHILIP, MYRON & JANET	504,600	293,100	0	797,700	5,440.31
CURTIS, MYRON W	53,900	75,500	0	129,400	882.51
CURTIS, PETER	329,400	36,600	0	366,000	2,496.12
CZERWINSKI, ERIC	47,500	173,600	0	221,100	1,507.90
CZERWINSKI, WALTER	44,400	17,000	0	61,400	418.75
DAILEY, KARINA E	250,400	99,000	0	349,400	2,382.91
DAILEY, KARINA E	37,800	39,900	0	77,700	529.91
DALESSANDRO, NANCY & VAN DE WOUDE	68,000	106,900	0	174,900	1,192.82
DAVIES, JAQUELINE	592,300	100,600	0	692,900	4,725.58
DAVIS, JOEL P	904,300	431,100	30,380	1,305,020	8,900.24
DAVIS, JOEL P	64,200	0	0	64,200	437.84
DAVIS, MACKENZIE (TRUSTEE)	1,042,400	309,000	0	1,351,400	9,216.55
DAVIS, MACKENZIE (TRUSTEE)	663,200	13,300	0	676,500	4,613.73
DAVISON, JEAN	0	98,000	0	98,000	668.36
DEETJEN, PATRICIA B. (TRUSTEE)& RUDOL	494,600	210,000	0	704,600	4,805.37
DELANO, DALE C. TRUSTEE OF D.C.D. REV	312,200	95,100	0	407,300	2,777.79
DEVLIN, FRANCIS E	287,800	0	0	287,800	1,962.80
DEVLIN, FRANCIS E	338,100	81,000	0	419,100	2,858.26
DIDAY, JESSICA VH	115,800	227,600	0	343,400	2,341.99
DIEMOND, PETER	38,800	67,200	24,500	81,500	555.83
DIETRICH, DAVID M	505,000	286,600	0	791,600	5,398.71
DIETRICH, MARY LOU	165,600	155,400	24,500	296,500	2,022.13
DILLARD, ROBERT A	69,300	187,600	0	256,900	1,752.06
DILLON, VALERIE ANN	433,300	0	0	433,300	2,955.11
DISCHINGER, H RUSSELL	48,200	0	0	48,200	328.72
DISCHINGER, H RUSSELL	280,900	313,800	24,500	570,200	3,888.76
DITULLIO, WILLIAM M. C/O SUSAN SHAW	224,300	259,700	0	484,000	3,300.88
DIXON, WENDY	794,900	526,600	0	1,321,500	9,012.63
DODGE, ALISA	54,000	0	0	54,000	368.28
DODGE, CHARLES L	58,100	147,200	24,500	180,800	1,233.06
DODGES POINT COMPANY	238,000	242,100	0	480,100	3,274.28
DOG ISLAND COMPANY	27,100	0	0	27,100	184.82
DOG ISLAND COMPANY	617,100	138,000	0	755,100	5,149.78
DOLLEY, JASON S. & JOHN H. (TRUSTEES)	64,800	106,500	0	171,300	1,168.27
DONALD F. SNOW LIVING REVOCABLE TRL	35,800	0	0	35,800	244.16
DONNELLY, TRACY, TRUSTEE	63,100	69,900	0	133,000	907.06
DONOVAN, MELINDA N., TRUSTEE	259,200	287,300	0	546,500	3,727.13
DOOLITTLE(TRUSTEE), PENELOPE H	263,000	19,600	0	282,600	1,927.33
DOW, CLIFFORD JAMES	58,600	40,900	0	99,500	678.59
DOW, LAWRENCE	121,700	117,000	0	238,700	1,627.93
DOW, LAWRENCE	94,500	167,400	24,500	237,400	1,619.07
DOW, LAWRENCE	0	8,800	0	8,800	60.02
DOW, LAWRENCE	202,600	700	0	203,300	1,386.51
DOWLER, ANTHONY	57,400	25,500	0	82,900	565.38
DOWNEAST MAINE PROPERTY MANAGEMI	21,600	0	0	21,600	147.31

Owner	Land	Building	Exempt	Total	Tax Bill
DOWNEAST MAINE PROPERTY MANAGEMI	22,200	0	0	22,200	151.40
DOWNEAST MAINE PROPERTY MANAGEMI	27,600	0	0	27,600	188.23
DOWNEAST MAINE PROPERTY MANAGEMI	54,100	0	0	54,100	368.96
DOWNEAST MAINE PROPERTY MANAGEMI	20,400	0	0	20,400	139.13
DOWNEAST MAINE PROPERTY MANAGEMI	26,000	0	0	26,000	177.32
DOWNEAST MAINE PROPERTY MANAGEMI	23,000	0	0	23,000	156.86
DOWNEAST MAINE PROPERTY MANAGEMI	29,800	0	0	29,800	203.24
DOWNEAST MAINE PROPERTY MANAGEMI	22,600	0	0	22,600	154.13
DOWNEAST MAINE PROPERTY MANAGEMI	25,400	0	0	25,400	173.23
DOWNEAST MAINE PROPERTY MANAGEMI	23,300	0	0	23,300	158.91
DOWNEAST MAINE PROPERTY MANAGEMI	21,100	0	0	21,100	143.90
DOWNEAST MAINE PROPERTY MANAGEMI	51,800	0	0	51,800	353.28
DOWNEAST MAINE PROPERTY MANAGEMI	70,800	247,900	0	318,700	2,173.53
DREAMING OF MAINE, LLC	119,700	98,200	0	217,900	1,486.08
DRENGA, AMY H	77,900	103,300	24,500	156,700	1,068.69
DRURY, GEORGE DAVID	61,200	157,200	0	218,400	1,489.49
DUFFY, GERDA	140,500	70,000	0	210,500	1,435.61
DUFFY, NICHOLAS J	37,100	0	0	37,100	253.02
DUFFY, SHAWN H	45,000	113,200	0	158,200	1,078.92
DUFFY, SHAWN H	39,800	137,100	24,500	152,400	1,039.37
DULLNIG, JUDITH & JON F (TRUSTEES)	67,000	277,000	0	344,000	2,346.08
DUNHAM, EDITH	61,500	212,900	0	274,400	1,871.41
DYER, BENJAMIN S	53,000	155,400	24,500	183,900	1,254.20
DYER, EVANGELINE E	25,300	5,000	0	30,300	206.65
DYER, EVANGELINE E	48,400	167,400	0	215,800	1,471.76
DYER, EVANGELINE E	18,000	0	0	18,000	122.76
DYER, JENNIFER A	11,800	2,600	0	14,400	98.21
DYER, JENNIFER A	56,200	108,300	24,500	140,000	954.80
DZAMBA, ANNE O	102,100	209,500	0	311,600	2,125.11
EAKINS, JAN M	127,800	135,400	0	263,200	1,795.02
EATON, CATHERINE LITTLEFIELD	207,300	122,600	24,500	305,400	2,082.83
EATON, DWIGHT L	18,000	0	0	18,000	122.76
EATON, DWIGHT L	39,400	5,100	0	44,500	303.49
EATON, DWIGHT L	207,300	178,000	24,500	360,800	2,460.66
EATON, DWIGHT L	22,000	19,400	0	41,400	282.35
EATON, JEFFREY C	19,000	23,900	0	42,900	292.58
EBELING, PETER	85,800	22,300	0	108,100	737.24
EDEN, LIANN (3/5 INT)	372,400	55,000	0	427,400	2,914.87
EDGEWOOD CEMETERY	45,600	800	46,400	0	0.00
EDNA MORRIS LUND, LLC	271,900	112,300	0	384,200	2,620.24
EDWARDS, DOUGLAS H BARTLETT, W., ED	44,200	0	0	44,200	301.44
EDWARDS, GREGG M	42,300	0	0	42,300	288.49
EDWARDS, PETER F	127,400	63,100	0	190,500	1,299.21
EGGEMOGGIN SANDS, LLC	3,300	0	0	3,300	22.51
ELLIOT, FREDERICK G	86,900	253,600	0	340,500	2,322.21
ELLIS, ANN	329,900	173,900	0	503,800	3,435.92
ELLIS, GREGORY P	10,700	0	0	10,700	72.97
ELLIS, JARED	56,700	0	0	56,700	386.69
ELLIS, JARED	38,400	60,400	0	98,800	673.82
EMANOVSKY, RICHARD W	61,000	146,700	24,500	183,200	1,249.42
EMERSON FAMILY, LLC	1,940,800	346,800	0	2,287,600	15,601.43
EMERSON, SAM	0	220,000	5,880	214,120	1,460.30
EMERSON, SAMUEL S	1,526,500	77,500	0	1,604,000	10,939.28
EPSTEIN, JOHN G	303,400	192,700	0	496,100	3,383.40
EVANS, CHARLES	504,200	512,600	0	1,016,800	6,934.58
EVANS, IAN H	250,400	242,600	0	493,000	3,362.26

Owner	Land	Building	Exempt	Total	Tax Bill
EVANS, JONATHAN C (HEIRS) 1/2 INT	235.000	325,600	0	560,600	3,823.29
EVANS, SPENCER, TRUSTEE	130.900	200,600	24,500	307,000	2,093.74
EVERGREEN BROOKSVILLE, LLC	247.900	0	0	247,900	1,690.68
EVERGREEN BROOKSVILLE, LLC	163,100	0	0	163,100	1,112.34
EVERGREEN CEMETERY ASSOCIATION	10,200	0	10,200	0	0.00
EWING, JAMES F (TRUST)	364,200	241,100	0	605,300	4,128.15
EYSENBACH, JAMES M. & MARGARET O	522,700	318,500	0	841,200	5,736.98
EYSENBACH, JEANIE C. (TRUSTEE)	258,200	526,400	24,500	760,100	5,183.88
EYSENBACH, JEANIE C. (TRUSTEE)	260,400	0	0	260,400	1,775.93
FAGAN, THOMAS B	35,700	34,600	0	70,300	479.45
FALADE, ELIZABETH A. (TRUSTEE)	303,300	193,100	0	496,400	3,385.45
FANGEL, RONALD	502,500	94,000	0	596,500	4,068.13
FARNSWORTH, KEITH G	92,700	58,700	0	151,400	1,032.55
FARR, PHILIP & PATRICIA, SOMMER	20,200	0	0	20,200	137.76
FASSNACHT, JOHN(TRUSTEE)	53,600	98,400	0	152,000	1,036.64
FAY, MICHAEL J	50,900	25,400	0	76,300	520.37
FERRARA, ANTHONY	22,200	0	0	22,200	151.40
FINE, ANNE L	87,300	0	0	87,300	595.39
FINE, ANNE L	98,400	116,800	0	215,200	1,467.66
FISCHER, MICHAEL A (TRUSTEE)	170,900	63,300	0	234,200	1,597.24
FISHER, ROBERT	115,700	162,600	0	278,300	1,898.01
FISHER, ROBERT	0	12,800	12,800	0	0.00
FLETCHER, WILLIAM E. (TRUSTEE)	257,100	233,000	0	490,100	3,342.48
FLOOD FAMILY HOLDINGS, LLC	341,100	175,100	0	516,200	3,520.48
FLORIO, PHILLIP	721,700	426,900	0	1,148,600	7,833.45
FONTAINE, PAUL A	71,400	86,700	0	158,100	1,078.24
FONTAINE, PAUL A	69,700	0	0	69,700	475.35
FORBES(TRUSTEE),MAYNARD C	191,800	840,200	0	1,032,000	7,038.24
FOSTER, JOANNE RODGERS	62,600	99,500	0	162,100	1,105.52
FOWLER, CAMMIE A	135,500	182,500	0	318,000	2,168.76
FOWLER, CATHY	0	19,300	0	19,300	131.63
FOWLER, DARRELL F. & PAMELA (1/4INT E)	492,900	0	0	492,900	3,361.58
FOWLER, DARRELL F. (1/2 INT TRUSTEE)	79,300	0	0	79,300	540.83
FOWLER, DARRELL F. (1/2 INT TRUSTEE)	76,600	159,900	24,500	212,000	1,445.84
FOWLER, JEREMY	0	84,800	0	84,800	578.34
FOWLER, LLOYD	6,500	5,400	0	11,900	81.16
FOWLER, LLOYD	32,400	0	0	32,400	220.97
FOWLER, MICHAEL F	85,500	127,200	0	212,700	1,450.61
FOWLER, MICHAEL J	85,000	0	0	85,000	579.70
FOWLER, RANDY	68,400	0	0	68,400	466.49
FOWLER, RANDY	58,100	85,500	0	143,600	979.35
FOWLER, ROY E	62,700	222,600	30,380	254,920	1,738.55
FOWLER, ROY E	89,500	0	0	89,500	610.39
FOWLER, THOMAS (HEIRS)	55,200	124,500	0	179,700	1,225.55
FOWLER, TIMOTHY L	81,500	143,200	24,500	200,200	1,365.36
FREEDMAN, BENJAMIN C	53,500	268,300	0	321,800	2,194.68
FREEDMAN, BENJAMIN CALDWELL	38,000	86,900	0	124,900	851.82
FREEDMAN, MATTHEW	78,000	0	0	78,000	531.96
FREEDMAN, MATTHEW S	45,000	139,600	24,500	160,100	1,091.88
FREEDMAN, MEGAN A	35,800	73,500	0	109,300	745.43
FREEMAN, GARY	70,000	119,000	0	189,000	1,288.98
FREEMAN, GARY	45,000	0	0	45,000	306.90
FREEMAN, JOHN D	1,059,100	264,700	0	1,323,800	9,028.32
FRENCH, GEORGE T	183,700	78,700	24,500	237,900	1,622.48
FRIEND, PHILIP O	48,200	110,200	24,500	133,900	913.20
FRUEH, CELINE	36,300	0	0	36,300	247.57

Owner	Land	Building	Exempt	Total	Tax Bill
FRUEH, CELINE T (TRUSTEE)	54,200	158,200	0	212,400	1,448.57
GALLAGHER-STANLEY REVOCABLE TRUS	448,800	144,900	0	593,700	4,049.03
GANDY, JOHN N	117,000	272,300	24,500	364,800	2,487.94
GARBER, RONALD L, TRUSTEE	711,400	360,400	0	1,071,800	7,309.68
GARCIA-MORENO, BERTRAND(TRUSTEE)	491,700	258,300	0	750,000	5,115.00
GATES, BEATRIX	68,900	106,400	24,500	150,800	1,028.46
GAWLEY, WILLIAM	49,300	80,100	24,500	104,900	715.42
GIBSON, JOHN C, TRUSTEE	348,700	233,500	0	582,200	3,970.60
GIFFORD, DONN G	562,900	720,600	24,500	1,259,000	8,586.38
GILES, BETTY JANE (TRUSTEE)	821,000	99,200	0	920,200	6,275.76
GILL, PETER	57,200	0	0	57,200	390.10
GILL, PETER	193,500	425,800	24,500	594,800	4,056.54
GILLIGAN, MATTHEW & JOANN HAEBERLE	339,700	198,900	0	538,600	3,673.25
GLEEZEN, KENT	124,000	23,900	0	147,900	1,008.68
GLOBAL TOWERS PARTNERS	0	151,300	0	151,300	1,031.87
GODFREY, MIRIAM C	234,000	189,600	0	423,600	2,888.95
GOKEY, CHARLES JR	67,500	86,700	24,500	129,700	884.55
GOLDBERG, DAN SCOTT	168,200	149,100	0	317,300	2,163.99
GOLDBERG, DAN SCOTT	91,700	0	0	91,700	625.39
GOLDBERG, ELLEN JANE	212,900	0	0	212,900	1,451.98
GOLDBERG, ELLEN JANE	59,600	26,800	0	86,400	589.25
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	660.86
GORDON, BRUCE G	614,300	289,000	0	903,300	6,160.51
GORMLEY, EDWIN S	47,900	16,200	0	64,100	437.16
GOV. BROOKS LODGE #142	15,400	43,700	59,100	0	0.00
GOVERNOR BROOKS #142	31,500	0	0	31,500	214.83
GRAY, ASHLEY L	71,400	155,700	0	227,100	1,548.82
GRAY, BERNARD LYMAN	16,700	0	0	16,700	113.89
GRAY, CAROLYN D	55,200	122,700	0	177,900	1,213.28
GRAY, CAROLYN DOW	78,400	7,000	0	85,400	582.43
GRAY, CYNTHIA A	380,400	51,600	0	432,000	2,946.24
GRAY, CYNTHIA A	152,400	107,300	0	259,700	1,771.15
GRAY, CYNTHIA A	453,300	48,800	0	502,100	3,424.32
GRAY, DARRELL S	82,100	0	0	82,100	559.92
GRAY, DONNA	63,000	35,400	0	98,400	671.09
GRAY, DONNA	45,000	0	0	45,000	306.90
GRAY, DOUGLASS W	4,100	0	0	4,100	27.96
GRAY, GERALD P	243,600	212,000	24,500	431,100	2,940.10
GRAY, GERALD P	75,500	133,400	0	208,900	1,424.70
GRAY, GERALD P	32,000	0	0	32,000	218.24
GRAY, HANNAH M	54,000	0	0	54,000	368.28
GRAY, JOHN (TRUSTEE)	95,000	154,500	24,500	225,000	1,534.50
GRAY, JOHN (TRUSTEE)	319,900	34,700	0	354,600	2,418.37
GRAY, JOHN E	165,200	161,700	24,500	302,400	2,062.37
GRAY, JOSEPH D	155,300	43,900	24,500	174,700	1,191.45
GRAY, JOSEPH D	138,700	148,600	0	287,300	1,959.39
GRAY, JOSEPH JR	0	19,800	0	19,800	135.04
GRAY, KENNETH	18,900	10,000	0	28,900	197.10
GRAY, MURRAY K (TRUSTEE)	132,000	98,000	0	230,000	1,568.60
GRAY, MURRAY K (TRUSTEE)	72,000	238,800	0	310,800	2,119.66
GRAY, MURRAY K (TRUSTEE)	49,700	23,400	0	73,100	498.54
GRAY, ROBERT L	86,100	51,200	0	137,300	936.39
GRAY, ROBERT L	20,900	36,600	0	57,500	392.15
GRAY, ROBERT L	22,900	0	0	22,900	156.18

Owner	Land	Building	Exempt	Total	Tax Bill
GRAY, ROBERT L	218,200	137,900	0	356,100	2,428.60
GRAY, ROBERT L	27,900	106,800	0	134,700	918.65
GRAY, ROBERT L	60,300	0	0	60,300	411.25
GRAY, ROBERT L	58,500	143,300	0	201,800	1,376.28
GRAY, ROBERT L	30,800	58,300	0	89,100	607.66
GRAY, RODNEY & RODNEY, JR	131,600	69,000	0	200,600	1,368.09
GRAY, SAMI	37,800	0	0	37,800	257.80
GRAY, SAMI J	4,100	0	0	4,100	27.96
GRAY, SAMI J	49,300	48,000	0	97,300	663.59
GRAY, SAMI J	800	0	0	800	5.46
GREEN, FAYAL B. (TRUSTEE)	294,400	74,500	0	368,900	2,515.90
GREEN, FREDERICK W (TRUSTEE)	904,800	985,000	0	1,889,800	12,888.44
GREEN, FREDERICK W (TRUSTEE)	352,300	161,400	0	513,700	3,503.43
GREEN, LANDIS	479,900	0	0	479,900	3,272.92
GREENBERG, ROBERT I	171,000	160,100	0	331,100	2,258.10
GREGOR, CAROL MCKAIN	203,000	287,700	0	490,700	3,346.57
GREGOR, WILLIAM	72,400	0	0	72,400	493.77
GREGOR, WILLIAM	163,400	206,600	0	370,000	2,523.40
GREGOR, WILLIAM	177,300	19,800	0	197,100	1,344.22
GREGOR, WILLIAM	410,400	85,000	0	495,400	3,378.63
GREGOR, WILLIAM TAPLEY	321,300	0	0	321,300	2,191.27
GREGOR, WILLIAM TAPLEY	2,400	0	0	2,400	16.37
GRIMMIG, DEBORAH A	82,600	120,200	24,500	178,300	1,216.01
GRINDAL, BRUCE FRANK & LINETTE (TRUS	158,300	171,100	0	329,400	2,246.51
GRINDLE, MICHAEL W	71,600	186,000	24,500	233,100	1,589.74
GRINDLE, TESSA	67,300	0	0	67,300	458.99
GRINDLE, WAYNE	72,400	173,000	30,380	215,020	1,466.44
GRINDLE, WAYNE INC.	9,400	0	0	9,400	64.11
GROSS, ARNOLD JASPER, JR	7,600	0	0	7,600	51.83
GROSS, MARIE HEIRS	156,800	14,000	0	170,800	1,164.86
GUMMA'S BATHING BEACH LLC	12,500	0	0	12,500	85.25
GUPPY, ANNIE ROSE	61,400	186,600	24,500	223,500	1,524.27
HALE, CALVIN	63,800	120,600	24,500	159,900	1,090.52
HAMILL, ROBERT W & DONNA G (TRUSTEE)	59,100	95,900	0	155,000	1,057.10
HAMMER, JOHN	15,800	1,300	0	17,100	116.62
HANEY, MARY E	32,100	0	0	32,100	218.92
HANNON(TRUSTEE), GRETCHEN	175,900	206,800	0	382,700	2,610.01
HANRAHAN, STEPHEN	49,400	72,400	0	121,800	830.68
HANSON, JASON M	75,200	159,700	0	234,900	1,602.02
HARARI, DAVID	662,200	481,400	0	1,143,600	7,799.35
HARARI, DAVID	572,600	0	0	572,600	3,905.13
HARBOR WOOD LLC	49,200	92,300	0	141,500	965.03
HARBOR WOOD LLC	134,100	339,000	0	473,100	3,226.54
HARBOR WOOD LLC	61,300	40,000	0	101,300	690.87
HARBORWOOD, LLC	47,600	118,000	0	165,600	1,129.39
HARDIE, WILLIAM J JR.	53,300	57,800	0	111,100	757.70
HARDT(TRUSTEE), RUSSELL S	91,100	220,100	0	311,200	2,122.38
HARFORD, ELLEN M	57,000	0	0	57,000	388.74
HARFORD, ELLEN M. & JAN M. & REBECCA	51,600	173,600	24,500	200,700	1,368.77
HARMON, BRENT H	68,600	125,300	24,500	169,400	1,155.31
HARMON, BRITT R	64,200	93,900	0	158,100	1,078.24
HARMON, LLOYD C	175,400	147,200	0	322,600	2,200.13
HARRIS, ELLEN S	175,400	241,300	0	416,700	2,841.89
HARRIS, FRED	52,100	149,900	0	202,000	1,377.64
HARRIS, FREDERICK S	70,400	0	0	70,400	480.13
HARRIS, FREDERICK S	34,400	0	0	34,400	234.61

Owner	Land	Building	Exempt	Total	Tax Bill
HARRIS, FREDERICK S	80,200	0	0	80,200	546.96
HARTLEY, DONALD L	91,900	88,900	24,500	156,300	1,065.97
HARTMAN, GEORGE E & CIGLIANO, JAN	370,000	436,300	0	806,300	5,498.97
HATCH, SERENA M	14,200	0	0	14,200	96.84
HAWKINS, RONALD E	106,900	20,300	0	127,200	867.50
HAWKINS, RONALD E	2,900	0	0	2,900	19.78
HAYES, THOMAS	223,800	166,700	0	390,500	2,663.21
HAYES, THOMAS	45,500	0	0	45,500	310.31
HAYNES TIMBERLAND, INC	773,800	116,400	0	890,200	6,071.16
HAYWARD, STEPHEN H	38,700	0	0	38,700	263.93
HAYWARD, STEPHEN H	218,300	254,300	0	472,600	3,223.13
HEAD OF CAPE CEMETERY	20,300	0	20,300	0	0.00
HEINEMAN, MARILYN	72,000	100,100	0	172,100	1,173.72
HEINEMAN, MARILYN J	198,800	256,600	0	455,400	3,105.83
HELLENDALE, RUFUS PAXTON	67,600	16,800	0	84,400	575.61
HENNESSY, MARY B	237,100	71,000	0	308,100	2,101.24
HENRY, JAMES S JR	27,500	0	0	27,500	187.55
HENRY, NICHOLAS J	7,500	0	0	7,500	51.15
HENRY, PATRICIA ANN	65,900	0	0	65,900	449.44
HENRY, PATRICIA ANN	24,000	0	0	24,000	163.68
HENRY, PATRICIA L	11,800	2,900	0	14,700	100.25
HERRICK, JUDYTH	16,900	0	0	16,900	115.26
HERRICK, ROBERT B	65,700	148,800	30,380	184,120	1,255.70
HERRICK, ROBERT B	60,400	82,200	0	142,600	972.53
HERRICK, ROBERT B & ELIZABETH B	145,500	0	0	145,500	992.31
HERRICKS LANDING DOCK & BEACH, LLC	41,600	15,700	0	57,300	390.79
HIBBEN, MARK R	83,800	46,000	0	129,800	885.24
HIGHT, RICHARD P. SR., & JANICE R	207,100	49,600	0	256,700	1,750.69
HILDRETH, EDWARD C	305,600	243,300	24,500	524,400	3,576.41
HILDRETH, ZACHARY	0	34,800	0	34,800	237.34
HILDRETH, ZACHARY	45,500	74,700	0	120,200	819.76
HILL, DONALD R, JR. & SUSAN M	76,700	107,700	0	184,400	1,257.61
HILL, ELIZABETH P (TRUSTEE)	278,300	293,400	0	571,700	3,898.99
HILL, ELIZABETH P (TRUSTEE)	0	15,500	15,500	0	0.00
HILL, LAURA H	57,500	0	0	57,500	392.15
HIRAM BLAKE LTD	185,000	0	0	185,000	1,261.70
HIRAM BLAKE LTD	2,048,600	587,500	0	2,636,100	17,978.20
HIRAM BLAKE LTD	4,900	0	0	4,900	33.42
HITCHCOCK, JOSEPH R	258,500	213,800	0	472,300	3,221.09
HIXON, TODD L	645,900	407,200	0	1,053,100	7,182.14
HOELKE, WILLIAM H II	32,400	0	0	32,400	220.97
HOEY, THOMAS	2,300	10,400	0	12,700	86.61
HOEY, THOMAS	68,900	89,600	24,500	134,000	913.88
HOEY, THOMAS	3,100	0	0	3,100	21.14
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	1,303.98
HOLBROOK, DONALD	112,300	164,000	0	276,300	1,884.37
HOLMBERG, JOAN M	134,500	298,100	24,500	408,100	2,783.24
HOLMES, MARGARET M	243,100	143,000	0	386,100	2,633.20
HOLLOWACZ, MARILYN J	113,200	191,400	0	304,600	2,077.37
HOOPER, MARGRETHE	74,300	29,700	0	104,000	709.28
HOOPES, CLAUDE BROWN	345,900	473,800	0	819,700	5,590.35
HOPKINS, LISA J	93,700	204,100	24,500	273,300	1,863.91
HORSESHOE CREEK CHURCH	27,300	43,200	70,500	0	0.00
HORTUS, LLC	482,700	14,900	0	497,600	3,393.63

Owner	Land	Building	Exempt	Total	Tax Bill
HORWITZ, ELEANOR(TRUSTEE)	43,900	134,300	0	178,200	1,215.32
HOUDE, LYNNE M & STEVEN D (TRUSTEES)	135,900	200,400	0	336,300	2,293.57
HOUSE, ARTHUR E, JR & SHERRIN P	179,100	177,900	24,500	332,500	2,267.65
HOWARD, JOHN JJR	15,100	0	0	15,100	102.98
HOWARD, JOHN JJR	800	0	0	800	5.46
HOWARD, JOHN JJR	69,600	91,200	0	160,800	1,096.66
HOWARD, RICK	0	191,900	0	191,900	1,308.76
HOY, MARIE V (TRUSTEE)	66,300	0	0	66,300	452.17
HOY, MARIE V (TRUSTEE)	215,600	145,500	0	361,100	2,462.70
H-SIDE, LLC	146,500	0	0	146,500	999.13
H-SIDE, LLC	104,100	137,000	0	241,100	1,644.30
HUISJEN, DANIEL	72,100	170,100	24,500	217,700	1,484.71
HUISJEN, DANIEL	62,100	2,000	0	64,100	437.16
HUMPHREY, ANN	202,800	128,000	24,500	306,300	2,088.97
HUNT-KASARJIAN REBECCA	36,900	1,000	0	37,900	258.48
HUTCHINS, DEBRA J	55,400	5,100	0	60,500	412.61
HUTCHINS, ELWYNN WAYNE (TRUSTEE)	47,400	0	0	47,400	323.27
HUTCHINS, ERIC O	49,600	0	0	49,600	338.27
HUTCHINS, ERIC O	63,100	204,200	0	267,300	1,822.99
HUTCHINS, RUTH CLAPP & ELWYN WAYNE	199,100	368,200	24,500	542,800	3,701.90
HUTCHINSON, FRANKLIN	44,200	44,900	0	89,100	607.66
JACKS, CHRISTIAN	170,700	108,900	0	279,600	1,906.87
JACKSON, CAROLINE MAXWELL	115,800	0	0	115,800	789.76
JACKSON, JEREMY B C	328,000	374,000	0	702,000	4,787.64
JACKSON, MICHELLE BORROR	131,300	267,400	0	398,700	2,719.13
JACOBS, JOHN	532,700	204,300	0	737,000	5,026.34
JAFFE, REBECCA	240,600	104,900	0	345,500	2,356.31
JAGGER, WILLIAM F	9,500	24,900	0	34,400	234.61
JAMES R. LITTLEFIELD TRUST	102,500	0	0	102,500	699.05
JANES, STEPHEN PEPPER	235,600	94,800	0	330,400	2,253.33
JEMGLO, LLC	35,600	0	0	35,600	242.79
JOHANSEN, EMILY M(TRUST)	169,700	156,100	0	325,800	2,221.96
JOHNSON, CYNTHIA	52,000	0	0	52,000	354.64
JOHNSON, KATHERINE K, TRUSTEE	409,100	110,600	0	519,700	3,544.35
JOHNSON, LYNNE A	354,700	409,300	0	764,000	5,210.48
JONES(TRUSTEE)(50%), ROBERT E	60,500	168,900	0	229,400	1,564.51
JONES, BRADLEY J	30,300	16,500	0	46,800	319.18
JONES, BRADLEY J	60,800	124,500	24,500	160,800	1,096.66
JONES, HEATHER	57,600	5,500	0	63,100	430.34
JONES, NEIL	139,900	0	0	139,900	954.12
JONES, NEIL	72,500	0	0	72,500	494.45
JONES, PAULINE T	77,400	86,000	30,380	133,020	907.20
JONES, PAULINE T	31,700	6,100	0	37,800	257.80
JONES, PAULINE T	67,000	0	0	67,000	456.94
JONES, TIMOTHY D	33,000	3,700	0	36,700	250.29
JORDAN, BRIAN	300,200	189,800	0	490,000	3,341.80
JORDAN, MARTHA K	56,000	130,300	24,500	161,800	1,103.48
JOSEPH BLOOM LIVING TRUST	36,100	0	0	36,100	246.20
JOSEPH BLOOM LIVING TRUST	28,600	0	0	28,600	195.05
JOSEPH BLOOM LIVING TRUST	14,400	0	0	14,400	98.21
JUDKINS, DANIEL M	39,000	0	0	39,000	265.98
KALEY, JUSTIN (TRUSTEE)	229,200	147,000	24,500	351,700	2,398.59
KALEY, JUSTIN (TRUSTEE)	40,100	0	0	40,100	273.48
KALEY, JUSTIN (TRUSTEE)	54,000	0	0	54,000	368.28
KANE, ROSEMARIE C	301,900	142,400	0	444,300	3,030.13
KANE, SHELDON N	33,800	16,800	0	50,600	345.09

Owner	Land	Building	Exempt	Total	Tax Bill
KASSOFF, ERNEST	33,400	0	0	33,400	227.79
KAUFMANN, VIRGINIA R	45,000	100,200	0	145,200	990.26
KAUFMANN, VIRGINIA R	57,200	171,700	0	228,900	1,561.10
KEEFE, THOMAS F., JR. & ALICE M	29,200	0	0	29,200	199.14
KEEGSTRA, ERIC	44,700	14,200	0	58,900	401.70
KELLY D. MCELRAVEY N/K/A KELLY MARTII	48,900	78,400	0	127,300	868.19
KENNEDY(HEIRS OF), MONA	65,300	81,500	0	146,800	1,001.18
KENNEDY, ANN C	281,200	220,200	0	501,400	3,419.55
KENNEDY, ROBERT D	225,100	130,400	0	355,500	2,424.51
KEY NATIONAL TRUST	1,986,600	256,800	0	2,243,400	15,299.99
KIMBALL, JOHN	60,500	43,000	0	103,500	705.87
KIMBALL, JOHN	97,000	191,800	30,380	258,420	1,762.42
KIMBALL, JOHN	169,100	63,000	0	232,100	1,582.92
KIMBALL, ROBERT D	79,200	113,800	24,500	168,500	1,149.17
KINDSCHI, MARK	43,900	92,000	24,500	111,400	759.75
KLAIN, RICHARD W	114,100	99,300	0	213,400	1,455.39
KLEINER, DANIEL (TRUSTEE)	61,200	0	0	61,200	417.38
KLEINER, DANIEL (TRUSTEE)	89,600	0	0	89,600	611.07
KLEINER, EDUARD K	420,000	598,400	0	1,018,400	6,945.49
KLEINER, EDUARD K	293,000	0	0	293,000	1,998.26
KLEINER, EDUARD K	77,900	0	0	77,900	531.28
KLUGE(TRUSTEE), HERBERT VON	196,500	0	0	196,500	1,340.13
KNAPP, ANNE	288,500	434,300	0	722,800	4,929.50
KNIGHT COTTAGE INC	625,200	226,900	0	852,100	5,811.32
KNIGHT, FREDERICK H, III & JUDITH A	113,900	174,200	0	288,100	1,964.84
KNIGHT, LUCIA DEL SOL	57,100	0	0	57,100	389.42
KNIGHT, LUCIA DEL SOL	182,600	162,100	24,500	320,200	2,183.76
KOCOUREK, RYAN P	41,000	0	0	41,000	279.62
KOMINSKY, ANDREW LEWIS	216,100	129,200	0	345,300	2,354.95
KOMINSKY, ANDREW LEWIS	22,800	0	0	22,800	155.50
KRATZ, ALLEN W	326,200	67,900	0	394,100	2,687.76
KRODY FAMILY IRREVOCABLE PERSONAL	622,000	149,100	0	771,100	5,258.90
KURT, LAWRENCE HENRY (TRUSTEE)	105,000	164,100	0	269,100	1,835.26
LABRIE, ROGER	0	5,500	0	5,500	37.51
LADD, ANDREW G	109,800	104,400	24,500	189,700	1,293.75
LADD, BASIL	123,400	152,200	0	275,600	1,879.59
LADD, BASIL	194,900	0	0	194,900	1,329.22
LADD, BASIL	45,600	41,000	0	86,600	590.61
LADD, BASIL L	13,000	0	0	13,000	88.66
LADD, BASIL L	198,500	33,200	0	231,700	1,580.19
LADD, BASIL L	346,100	0	0	346,100	2,360.40
LADD, BASIL L	78,800	0	0	78,800	537.42
LADD, BASIL L	75,200	13,500	0	88,700	604.93
LADD, DOUGLAS	45,300	25,200	0	70,500	480.81
LADD, EDWARD A (LIFE LEASE)	40,200	14,200	24,500	29,900	203.92
LADD, GAIL	61,000	192,500	24,500	229,000	1,561.78
LADD, ROBERT	59,900	164,500	0	224,400	1,530.41
LADD, ZACHERY E	4,900	0	0	4,900	33.42
LADD, ZACHERY E	7,600	1,000	0	8,600	58.65
LAFERRIERE, ROBERT N	77,400	340,300	24,500	393,200	2,681.62
LAKEVIEW CEMETERY	48,200	0	48,200	0	0.00
LAMB, CHRISTINE M	242,800	205,700	24,500	424,000	2,891.68
LAMBORN, ARTHUR H.,JR	150,800	0	0	150,800	1,028.46
LANCASTER, RONALD K	46,900	12,800	24,500	35,200	240.06
LANDON, S. WHITNEY IV, & AHERN E	86,100	1,900	0	88,000	600.16
LANDRY-LANE, JANIS	159,100	253,800	0	412,900	2,815.98

Owner	Land	Building	Exempt	Total	Tax Bill
LANGE, OLGA	154.900	116.400	24.500	246.800	1,683.18
LAPINE, BARBARA A	89.100	228.800	24.500	293.400	2,000.99
LARSON, LAKE	80.500	203.500	24.500	259.500	1,769.79
LARSON, LAKE	63.000	112.400	24.500	150.900	1,029.14
LATITUDE 44, LLC	253.600	269.900	0	523.500	3,570.27
LATITUDE 44, LLC	90.000	20.800	0	110.800	755.66
LAW, CHARLES W	13.500	0	0	13.500	92.07
LAW, CHARLES W	12.800	0	0	12.800	87.30
LAW, CHARLES W	58.500	175.500	0	234.000	1,595.88
LEACH, CLIFFORD A	32.500	0	0	32.500	221.65
LEACH, CLIFFORD A	368.000	34.200	0	402.200	2,743.00
LEACH, GREG	76.900	338.900	24.500	391.300	2,668.67
LEACH, GREGORY	44.700	0	0	44.700	304.85
LEACH, JAN H	47.700	0	0	47.700	325.31
LEAF, THOMAS	46.600	125.900	0	172.500	1,176.45
LEARY, JOHN JR	37.800	0	0	37.800	257.80
LEBEL, FRED	73.800	98.200	24.500	147.500	1,005.95
LEBEL, FREDERICK, JR	54.500	91.500	24.500	121.500	828.63
LEBEL, RICHARD	126.000	172.900	0	298.900	2,038.50
LEBOUTILLIER, MEGAN	465.500	0	0	465.500	3,174.71
LEBOUTILLIER, MEGAN	541.400	0	0	541.400	3,692.35
LECK, ROBERT H	71.200	164.600	24.500	211.300	1,441.07
LECK, WILLIAM	73.100	132.800	24.500	181.400	1,237.15
LECK, WILLIAM	35.400	8.300	0	43.700	298.03
LECK, WILLIAM	48.400	80.100	0	128.500	876.37
LECK, WILLIAM	75.600	0	0	75.600	515.59
LEE, BEVERLY T	35.800	46.500	24.500	57.800	394.20
LIBBY, WENDY	59.200	46.000	0	105.200	717.46
LIMEBURNER, BRYANT	36.200	0	0	36.200	246.88
LIMEBURNER, BRYANT D	4.100	0	0	4.100	27.96
LIMEBURNER, BRYANT D	23.800	0	0	23.800	162.32
LIMEBURNER, BRYANT D	61.200	107.000	0	168.200	1,147.12
LIMEBURNER, CORY	25.700	3.200	0	28.900	197.10
LIMEBURNER, CORY	84.600	0	0	84.600	576.97
LIMEBURNER, CORY P	180.100	266.200	24.500	421.800	2,876.68
LIMEBURNER, CORY P	4.100	0	0	4.100	27.96
LIMEBURNER, CORY P	43.200	84.800	0	128.000	872.96
LIMEBURNER, CRAIG L	11.800	2.800	0	14.600	99.57
LIMEBURNER, DENNIS	70.300	46.000	24.500	91.800	626.08
LIMEBURNER, TERESA	76.500	9.400	0	85.900	585.84
LINCOLN, DARCI	247.300	302.500	0	549.800	3,749.64
LINDSAY, STEPHEN P	420.900	396.000	24.500	792.400	5,404.17
LIPPINCOTT, ALEXANDER	66.100	103.900	0	170.000	1,159.40
LIRAKIS, GEORGE E	57.900	147.500	24.500	180.900	1,233.74
LISHERNESS, SUSAN H	60.800	75.400	0	136.200	928.88
LISLE, ANDREW R	208.200	77.500	0	285.700	1,948.47
LITTLEFIELD, FREDERICK	61.800	0	0	61.800	421.48
LITTLE GAFFERT, LLC	39.000	0	0	39.000	265.98
LITTLE GAFFERT, LLC	56.700	0	0	56.700	386.69
LITTLE GAFFERT, LLC	518.600	182.100	0	700.700	4,778.77
LITTLEFIELD COTTAGE TRUST	103.700	29.300	0	133.000	907.06
LITTLEFIELD COTTAGE TRUST	8.200	0	0	8.200	55.92
LITTLEFIELD, BANCROFT JR	791.800	431.900	0	1,223.700	8,345.63
LITTLEFIELD, FREDERIC S	468.300	22.900	0	491.200	3,349.98
LITTLEFIELD, HERRICK B (TRUSTEE)	27.700	0	0	27.700	188.91
LITTLEFIELD, JOHN F	104.700	109.600	0	214,300	1,461.53

Owner	Land	Building	Exempt	Total	Tax Bill
LIVINGSTON, DAVID M	74.300	111.800	0	186.100	1.269.20
LOMELI, KYLE	450.200	0	0	450.200	3.070.36
LOMELI, KYLE	17.600	0	0	17.600	120.03
LONG, JUSTIN A	79.800	157.100	0	236.900	1.615.66
LONGSON, KEITH	124.400	0	0	124.400	848.41
LONGSON, KEITH	298.800	354.700	0	653.500	4.456.87
LOOMIS, LAUREL CHAPMAN	351.400	57.200	0	408.600	2.786.65
LOOMIS, ROBERT M	82.600	82.400	0	165.000	1.125.30
LOOMIS, WILLIAM T, TRUSTEE	180.000	0	0	180.000	1.227.60
LOOMIS, WILLIAM T, TRUSTEE	287.700	223.700	0	511.400	3.487.75
LORD, PAUL F. & BULLION, NADINE	32.000	22.000	0	54.000	368.28
LORETTO, LINDA	48.100	0	0	48.100	328.04
LORRAIN, DONNA	34.600	76.300	0	110.900	756.34
LOWRY II, KEVIN J	60.800	134.100	0	194.900	1.329.22
LUDLOW, DAVID	75.200	259.800	24.500	310.500	2.117.61
LUDLOW, DAVID N	846.900	139.500	0	986.400	6.727.25
LUDLOW, DAVID N	48.900	1.300	0	50.200	342.36
LYMBURNER, ANDREW S	34.700	0	0	34.700	236.65
LYMBURNER, EUGENE M	27.500	0	0	27.500	187.55
LYMBURNER, EUGENE M	16.100	20.000	0	36.100	246.20
LYMBURNER, EUGENE M	107.800	0	0	107.800	735.20
LYMBURNER, EUGENE M	143.400	305.000	24.500	423.900	2.891.00
LYMBURNER, EUGENE M	80.400	0	0	80.400	548.33
LYMBURNER, FRANCIS R	48.300	0	0	48.300	329.41
LYMBURNER, JOHN	48.600	137.200	24.500	161.300	1.100.07
LYMBURNER, SCOTT	0	26.900	0	26.900	183.46
LYON, HALLE W	61.400	158.300	0	219.700	1.498.35
LYON, K HALLE W	109.600	0	0	109.600	747.47
LYON, K HALLE W	69.000	131.000	0	200.000	1.364.00
MACARTHUR WILLIAM & LUTZ T	7.000	0	0	7.000	47.74
MACARTHUR(TRUSTEE),WILLIAM H &THOF	232.300	129.600	0	361.900	2.468.16
MACARTHUR, ANDREW	529.600	144.500	0	674.100	4.597.36
MACARTHUR, ANDREW IRREVOCABLE TRI	263.900	135.000	0	398.900	2.720.50
MACARTHUR, LINDA	240.700	137.700	0	378.400	2.580.69
MACARTHUR, MARJORIE E	572.700	187.700	0	760.400	5.185.93
MACARTHUR, OLIVIA J	125.800	0	0	125.800	857.96
MACARTHUR, STEPHEN	285.700	331.400	24.500	592.600	4.041.53
MACDONALD, BENJAMIN J	68.900	135.900	24.500	180.300	1.229.65
MacLACHLAN, COURTNEY C (TRUSTEE)	200.800	39.900	0	240.700	1.641.57
MACLEAN, KATHARINE CHASE	535.400	46.000	0	581.400	3.965.15
MACLEAN, KATHARINE CHASE	1.300	0	0	1.300	8.87
MACLEAN, KATHARINE CHASE	1,092.000	0	0	1,092.000	7,447.44
MACY, KASSONRA L	35.700	0	0	35.700	243.47
MADIX, JAMES C	56.800	265.900	0	322.700	2.200.81
MAINE COAST HERITAGE TRUST	3.200	0	0	3.200	21.82
MAINE COAST HERITAGE TRUST	185.900	0	185.900	0	0.00
MAINE COAST HERITAGE TRUST	249.600	0	0	249.600	1.702.27
MAINE COAST HERITAGE TRUST	3.000	0	0	3.000	20.46
MAINE COAST HERITAGE TRUST	2.300	0	0	2.300	15.69
MAINE COAST HERITAGE TRUST	3.200	0	0	3.200	21.82
MAINE COAST HERITAGE TRUST	114.200	0	114.200	0	0.00
MAINE COAST HERITAGE TRUST	46.100	0	0	46.100	314.40
MAINE COAST HERITAGE TRUST	14.200	0	0	14.200	96.84
MANDELKORN, RICHARD	491.200	685.400	0	1,176.600	8,024.41
MANGER, JULES N (TRUSTEE)	574.100	154.300	0	728.400	4,967.69
MANNING, GEORGE E (TRUSTEE)	79.600	288.400	0	368.000	2,509.76
MANSFIELD, ELIZABETH E	27.200	0	0	27.200	185.50
MANSFIELD, ELIZABETH E	179.700	0	0	179.700	1.225.55

Owner	Land	Building	Exempt	Total	Tax Bill
MANSFIELD, ELIZABETH E	73.400	127.200	0	200.600	1.368.09
MARBACH, CHARLES F P	61.300	57.000	24.500	93.800	639.72
MARCUS, NORMAN A & BONNIE R(TRSTEE	342.500	482.500	0	825.000	5.626.50
MARINO, CHRISTOPHER	45.500	103.100	0	148.600	1.013.45
MARK A. PALMER 2012 TRUST	62.800	139.900	0	202.700	1.382.41
MARLOW, DAVID E	398.700	140.200	0	538.900	3.675.30
MARTIN, BARBARA	110.400	161.900	24.500	247.800	1.690.00
MARTIN, H CURTISS	174.200	388.700	0	562.900	3.838.98
MARTIN, PEGGY C	24.300	0	0	24.300	165.73
MARTIN, PEGGY CHATTO	11.600	2.300	0	13.900	94.80
MCBETH, DAVID	136.500	40.400	0	176.900	1.206.46
McBETH, DAVID	73.800	143.600	0	217.400	1.482.67
MCCLELLAN, MILLA L	354.600	32.300	0	386.900	2.638.66
MCCLURE, KATHLEEN	66.200	184.600	24.500	226.300	1.543.37
MCGLONE, MICHAEL JOHN	423.300	109.500	0	532.800	3.633.70
MCGUIGAN, MICHAEL S	155.300	140.900	0	296.200	2.020.08
MCHENRY, WILLIAM L	363.800	172.700	0	536.500	3.658.93
MCKENNEY (TRUSTEE), WILLIAM REID	61.400	153.400	0	214.800	1.464.94
MCKINLEY, JEANNE T	564.100	273.100	24.500	812.700	5.542.61
MCMILLEN, MICHAEL A	205.800	855.100	24.500	1.036.400	7.068.25
MCNIFF, BRIAN	133.300	280.500	0	413.800	2.822.12
MCVAY, BRYAN I	34.800	0	0	34.800	237.34
MCVAY, SALLY	48.300	195.200	0	243.500	1.660.67
MCVAY, SALLY	28.300	0	0	28.300	193.01
MCVAY, SALLY	32.000	96.100	24.500	103.600	706.55
MCWEENY, WILLIAM T	149.000	203.600	24.500	328.100	2.237.64
MELIA, SUSAN A	77.700	144.200	0	221.900	1.513.36
MELLOR (TRUSTEE), DAVID L AND MARGAF	398.700	201.600	0	600.300	4.094.05
MELLOR (TRUSTEES), DAVID L AND MARGA ^A	2.000	0	0	2.000	13.64
MENGES, ERIC S (TRUSTEE), CRAIG, KENT	263.000	26.900	0	289.900	1.977.12
MERRICK, EDWARD B	30.500	0	0	30.500	208.01
MERRICK, TONI RUSSELL	185.200	35.700	0	220.900	1.506.54
MERRICK, TONI RUSSELL	25.300	0	0	25.300	172.55
MERRILL, RICHARD	33.700	84.400	0	118.100	805.44
METHODIST CHURCH,	75.900	134.600	210.500	0	0.00
MEYER, EUGENE BRADLEY	261.400	33.800	0	295.200	2,013.26
MICHAELS, EDWARD L. & DEBBIE L	218.100	303.600	0	521.700	3,557.99
MICHAELS, EDWARD L. & DEBBIE L	339.300	0	0	339.300	2,314.03
MIGEL, CASSANDRA M	152.100	182.900	0	335.000	2,284.70
MILES, JOHN C	62.100	60.200	0	122.300	834.09
MILLER, D SEWALL	233.000	0	0	233.000	1,589.06
MILLER, PETER L	566.600	344.500	0	911.100	6,213.70
MILLER, PETER L	555.100	39.700	0	594.800	4,056.54
MILTNER, KENNETH F	105.700	230.600	30.380	305.920	2,086.37
MIROLLI, GENE A	47.200	129.400	0	176.600	1,204.41
MITCHELL, ANDREW S	42.600	79.900	0	122.500	835.45
MITCHELL, DANIEL J A	26.100	83.100	0	109.200	744.74
MOIR, SHEILA	54.500	131.100	24,500	161.100	1,098.70
MONTANA, JOHN B	338.900	157.500	0	496.400	3,385.45
MOON, CASSIE LYNN	27.700	4.400	0	32.100	218.92
MORRIS, DANETTE LICKERS (TRUSTEE)	253.200	260.200	0	513.400	3,501.39
MT. REST CEMETERY	67.700	0	67.700	0	0.00
MURPHY, KEVIN D	93.600	89.800	0	183.400	1,250.79
MYRICK, MARGARET	76.300	117.900	0	194.200	1,324.44
N BROOKSVILLE FIRE HOUSE	24.400	28.200	52.600	0	0.00
N BROOKSVILLE METHODIST CHURCH	33.200	131.400	164.600	0	0.00
NAGASHIMA-WHALEN, LAUREN S	145.800	0	0	145.800	994.36
NARKEWICZ-HOFF, KAREN	703.600	0	0	703.600	4,798.55

Owner	Land	Building	Exempt	Total	Tax Bill
NAUTILUS ISLAND, LLC	696.600	862.800	0	1,559.400	10,635.11
NEAL, PHILIP R	113.900	142.900	24.500	232.300	1,584.29
NELSON, DAVID I	4.700	0	0	4.700	32.05
NELSON, DAVID I	371.300	293.500	0	664.800	4,533.94
NELSON, DAVID I	178.200	0	0	178.200	1,215.32
NELSON, PETER A	101.500	400.500	0	502.000	3,423.64
NEMSER, PAUL E	292.300	219.300	0	511.600	3,489.11
NEVELLS, SANDRA M	51.900	141.800	0	193.700	1,321.03
NICHOLS, MARY	312.200	89.400	0	401.600	2,738.91
NICHOLS, THOMAS B, CHARLES & LILLI	125.800	0	0	125.800	857.96
NICHOLS, THOMAS B., CHARLES T	50.600	89.000	0	139.600	952.07
NICHOLS, THOMAS & WEAVER, DEBORAH	1.500	0	0	1.500	10.23
NICKERSON, ROSEMARY	511.400	339.900	0	851.300	5,805.87
NORELIUS, BRUCE (TRUSTEE)	1.700	0	0	1.700	11.59
NORELIUS, BRUCE (TRUSTEE)	0	6.700	6.700	0	0.00
NORELIUS, BRUCE (TRUSTEE)	700	0	0	700	4.77
NORELIUS, BRUCE (TRUSTEE)	51.700	160.500	0	212.200	1,447.20
NORTHERN NEW ENGLAND TELEPHONE	0	7.500	0	7.500	51.15
NORUMBEGA RIDGE II, LLC	145.800	125.400	0	271.200	1,849.58
NORUMBEGA RIDGE LIMITED	97.900	0	0	97.900	667.68
NORVEGA, LLC	71.700	0	0	71.700	488.99
NORVEGA, LLC	1,490.500	75.500	0	1,566.000	10,680.12
NORVEGA, LLC	485.100	0	0	485.100	3,308.38
NORWOOD, LEIGH	47.300	0	0	47.300	322.59
NORWOOD, LEIGH A	61.600	123.400	0	185.000	1,261.70
NOWLAND, AMY H	47.700	0	0	47.700	325.31
NOWLAND, NICHOLAS P JR	39.000	46.900	0	85.900	585.84
NUTT, RICHARD S. & LORNA S. (TRUSTEES)	208.100	154.800	24.500	338.400	2,307.89
OAKLAND HOUSE RESORT, LLC	1,664.100	281.900	0	1,946.000	13,271.72
OAKLAND HOUSE RESORT, LLC	302.900	403.000	0	705.900	4,814.24
OAKLAND HOUSE RESORT, LLC	800	0	0	800	5.46
O'BRIEN, JAMES J JR	61.700	150.700	0	212.400	1,448.57
O'CONNELL, DIANE S	67.600	84.600	0	152.200	1,038.00
O'CONNOR, HARRISON	47.500	188.400	0	235.900	1,608.84
OGG-MANCUSO, COURTNEY & OGG, MATT	419.000	135.500	0	554.500	3,781.69
O'HANLON, KEVIN	48.400	25.000	24.500	48.900	333.50
O'HANLON, KEVIN	58.300	0	0	58.300	397.61
OLD LANDING HOLDINGS	249.600	0	0	249.600	1,702.27
OLD LANDING HOLDINGS	336.100	58.900	0	395.000	2,693.90
OLD LANDING HOLDINGS	166.000	0	0	166.000	1,132.12
ORLANDO, ANNE M (TRUSTEE)	740.900	25.500	0	766.400	5,226.85
OSBORN, RUSSELL M	155.300	181.100	24.500	311.900	2,127.16
OSGOOD, BRIAN	46.100	129.100	24.500	150.700	1,027.77
OSGOOD, BRIAN M	81.900	8.000	0	89.900	613.12
OSGOOD, BROOKS W	45.000	133.000	0	178.000	1,213.96
OSGOOD, JUSTIN W	40.900	0	0	40.900	278.94
OSGOOD, PHILIP G	506.600	498.100	0	1,004.700	6,852.05
OSPREY COVE LANE, LLC	632.900	2,380.700	0	3,013.600	20,552.75
O'TOOLE, NEIL	45.000	91.800	0	136.800	932.98
PADUANO, NANCY C	817.400	721.600	0	1,539.000	10,495.98
PARKE, RICHARD E	252.400	57.700	0	310.100	2,114.88
PARKER, SCOTT H	85.600	134.600	0	220.200	1,501.76
PARKER, THADDEUS C (TRUSTEE)	131.400	292.800	0	424.200	2,893.04
PARKER, THADDEUS C (TRUSTEE)	45.500	0	0	45.500	310.31
PARKER, THADDEUS C (TRUSTEE)	792.700	1,121.600	0	1,914.300	13,055.53
PARKES, CLARA H	26.300	200	0	26.500	180.73
PARKES, CLARA H	2.200	0	0	2.200	15.00
PARKES, CLARA HILL	75.200	188.200	0	263.400	1,796.39
PARKES, CLARA HILL	2.500	0	0	2.500	17.05

Owner	Land	Building	Exempt	Total	Tax Bill
PARKES, ERIC S	27.200	200	0	27.400	186.87
PARKES, ERIC S	2.600	0	0	2.600	17.73
PARKES, JEFFREY T	26.300	200	0	26.500	180.73
PARKES, JEFFREY T	2.600	0	0	2.600	17.73
PASCAL(TRUSTEE), CAMILLE L	34.700	0	0	34.700	236.65
PASCAL(TRUSTEE), CAMILLE L	241.700	500	0	242.200	1.651.80
PASCAL(TRUSTEE), CAMILLE L	33.400	81.700	0	115.100	784.98
PASCAL(TRUSTEE), CAMILLE L	57.300	117.600	0	174.900	1.192.82
PATHE, LOUISE C. (½ INTEREST)	92.000	0	0	92.000	627.44
PATTEN, ELIZABETH B, CASEY, EMMA P	212.400	600.600	0	813.000	5.544.66
PATTEN, W A BRYAN	17.700	0	0	17.700	120.71
PATTEN, W. A. BRYAN & KATHLEEN C	282.700	0	0	282.700	1.928.01
PAULMIER, GREGORY B	140.700	122.400	0	263.100	1.794.34
PAULMIER, GREGORY B	137.600	33.500	0	171.100	1.166.90
PAYNE, CLARE	87.600	166.700	24.500	229.800	1.567.24
PAYSON, SARAH H	52.000	187.900	0	239.900	1.636.12
PEASLEY, BERWYN	800	0	0	800	5.46
PEASLEY, BERWYN	59.000	161.000	24.500	195.500	1.333.31
PEASLEY, BERWYN	20.200	0	0	20.200	137.76
PEASLEY, BERWYN SR	57.900	0	0	57.900	394.88
PEASLEY, FRANK S	59.600	169.100	24.500	204.200	1.392.64
PEASLEY, FRANK S	93.100	93.400	0	186.500	1.271.93
PEASLEY, FRANK S	78.800	0	0	78.800	537.42
PEASLEY, FREIDA	111.800	155.200	24.500	242.500	1.653.85
PEASLEY, FREIDA	16.900	0	0	16.900	115.26
PEASLEY, GREGORY	291.800	182.300	24.500	449.600	3.066.27
PEASLEY, ROGER & PEASLEY, WM M &	94.600	77.400	0	172.000	1.173.04
PEASLEY, TONYIA ML	35.600	23.200	0	58.800	401.02
PEN BAY PROPERTIES	149.200	160.100	0	309.300	2.109.43
PENFIELD, NICHOLAS H	272.800	139.800	24.500	388.100	2.646.84
PERALTA, KIM	83.300	184.400	24.500	243.200	1.658.62
PERKINS, CHLOE A	36.100	42.400	24.500	54.000	368.28
PERKINS, THOMAS R JR	97.500	0	0	97.500	664.95
PERKINS, THOMAS R, (TRUSTEE)	155.300	41.600	0	196.900	1.342.86
PERRY, VICTORIA JOANNE	299.200	56.300	0	355.500	2.424.51
PETERS, SARA M (TRUSTEE)	126.500	107.500	0	234.000	1.595.88
PHILBRICK, GILBERT E	125.400	144.300	0	269.700	1.839.35
PHIPPS, ROBERT H	75.800	0	0	75.800	516.96
PIERCE, MICHAEL J, CO-TRUSTEE	589.000	306.500	0	895.500	6.107.31
PIERCE, MICHAEL J, CO-TRUSTEE	637.700	0	0	637.700	4.349.11
PIERCE, PAMELA	2.500	0	0	2.500	17.05
PIKE, JACQUELINE M	35.800	51.500	24.500	62.800	428.30
PIPER-PAGE FAMILY CORP	238.900	146.900	0	385.800	2.631.16
PLUFF, FREDERICK L	284.000	60.900	0	344.900	2.352.22
PLUFF, FREDERICK L	340.200	133.000	0	473.200	3.227.22
PLUFF, FREDERICK L	6.800	0	0	6.800	46.38
PLUMB CRAZY, LLC	54.900	134.300	0	189.200	1.290.34
POHLE, WILLIAM	65.900	0	0	65.900	449.44
POINT AT CAPE ROSIER	53.300	0	0	53.300	363.51
POOLE, NANCY C	39.700	63.900	0	103.600	706.55
POOLE, NANCY C	62.900	71.700	0	134.600	917.97
POOLE, ROBERT	47.500	144.200	24.500	167.200	1.140.30
POOLE, ROBERT	42.400	39.700	0	82.100	559.92
POOLE, ROBERT R	18.400	0	0	18.400	125.49
PORTER, JOHN H III	496.400	35.600	0	532.000	3.628.24
PORTER, RAYMOND C (5/8 INT)	270.600	68.900	0	339.500	2.315.39
POWELL, JOHN H	55.400	179.500	24.500	210.400	1.434.93
POWELL, JOHN H	55.100	46.200	0	101.300	690.87
POWELL, JOHN H	101.600	0	0	101.600	692.91

Owner	Land	Building	Exempt	Total	Tax Bill
PRENTICE FAMILY LAND TRUST	29.400	1.500	0	30.900	210.74
PRENTICE FAMILY LAND TRUST	131.200	9.300	0	140.500	958.21
PRESSMAN, MARY H (TRUSTEE)	331.500	72.100	0	403.600	2,752.55
PRESSMAN, MARY H (TRUSTEE)	173.800	0	0	173.800	1,185.32
PRIOR, MICHAEL T	677.500	519.500	0	1,197.000	8,163.54
PRITCHARD, MONALEE (TRUSTEE)	182.800	168.100	0	350.900	2,393.14
PS HOLDINGS, LLC	102.600	102.700	0	205.300	1,400.15
PS HOLDINGS, LLC	98.800	42.200	0	141.000	961.62
PUBLIC SERVICE BUILDING	59.400	925.100	984.500	0	0.00
PUNDT, RALPH H	57.700	282.000	0	339.700	2,316.75
QUINN, LYNNE J	3.200	0	0	3.200	21.82
QUINN, LYNNE J	67.900	98.600	0	166.500	1,135.53
RACKLIFFE, MARGARET	78.400	7.000	0	85.400	582.43
RACKLIFFE, PAMELA ANN	65.500	179.500	0	245.000	1,670.90
RACKLIFFE, PAMELA ANN	0	7.200	7.200	0	0.00
RAK(HEIRS OF), KAREN	182.700	72.200	0	254.900	1,738.42
RANKIN, DONNA	143.000	296.300	0	439.300	2,996.03
RANKIN, EDWARD J	37.500	43.200	0	80.700	550.37
RAPHAEL, CHRISTOPHER	247.500	169.300	24.500	392.300	2,675.49
RAZI, IOANA FAMILY	28.500	0	0	28.500	194.37
RAZI, IOANA, ET AL (TIC)	150.300	0	0	150.300	1,025.05
RAZI, IOANA, JOAN, KATHERINE,JOHN	229.600	87.100	24.500	292.200	1,992.80
REACH, MELINDA	58.500	118.800	0	177.300	1,209.19
REDMAN, YVONNE	66.200	37.200	24.500	78.900	538.10
REEVES, RANDOLPH (TRUSTEE)	267.700	81.500	0	349.200	2,381.54
REINOSO, JANE (TRUSTEE)	220.800	163.600	0	384.400	2,621.61
RETREAT, LLC.	48.400	55.300	0	103.700	707.23
REYNOLDS, EDWARD P	100.600	104.400	0	205.000	1,398.10
REYNOLDS, EDWARD P	22.100	0	0	22.100	150.72
REYNOLDS, JAMES	0	31.900	0	31.900	217.56
RICH, CHARLES A	456.700	642.500	0	1,099.200	7,496.54
RICKERT, PAUL J	43.100	44.000	24.500	62.600	426.93
RITTER, SUSAN R	322.100	65.000	0	387.100	2,640.02
RIVERA, CHARLOTTE A	10.800	0	0	10.800	73.66
RIZZO, JOSEPH W	45.000	134.900	24.500	155.400	1,059.83
ROBBINS, LORILIE	80.400	28.100	0	108.500	739.97
ROBINSON, RUTH	1.400	0	0	1.400	9.55
ROBINSON, RUTH	54.900	22.100	0	77.000	525.14
ROBINSON, RUTH	1,202.700	702.900	24.500	1,881.100	12,829.10
ROBINSON, RUTH	133.900	107.700	0	241.600	1,647.71
ROBINSON, RUTH	5.900	0	0	5.900	40.24
ROBINSON, RUTH	500	0	0	500	3.41
ROBINSON, RUTH	32.000	12.000	0	44.000	300.08
ROBINSON, RUTH	24.000	0	0	24.000	163.68
ROBINSON, RUTH	244.100	0	0	244.100	1,664.76
ROBINSON, RUTH	34.700	0	0	34.700	236.65
ROGERS, BRUCE A	9.500	0	0	9.500	64.79
ROK-DOK, LLC	210.700	166.000	0	376.700	2,569.09
ROSSIGNOL, CLAYTON A	104.500	252.200	0	356.700	2,432.69
ROSSOW, KATHERINE	116.300	425.200	24.500	517.000	3,525.94
ROWE, LUCY B	557.300	95.500	0	652.800	4,452.10
RUNNINGDEER, ISLENE D	42.500	76.500	0	119.000	811.58
RUSS, JOEL B	213.500	58.000	0	271.500	1,851.63
RYAN, PATRICK L	61.900	106.400	24.500	143.800	980.72
RYAN, RUTH M	44.500	208.400	0	252.900	1,724.78
RYAN, RUTH M	32.100	0	0	32.100	218.92
RYAN, TIMOTHY J	59.700	0	0	59.700	407.15
RYAN, VERNON T	60.000	131.900	30.380	161.520	1,101.57
SACHS, LAURI J	42.800	7.600	0	50.400	343.73

Owner	Land	Building	Exempt	Total	Tax Bill
SALERNO, MARNI FAYE	55.600	87.300	0	142.900	974.58
SAMPSON, ELIZABETH	72.600	136.700	0	209.300	1,427.43
SANBORN(HEIRS OF), GAYLOR	75.800	76.100	0	151.900	1,035.96
SANBORN, EUNICE	88.900	0	0	88.900	606.30
SANBORN, EUNICE & BOYINGTON, ELAINE	213.500	111.600	0	325.100	2,217.18
SANDBERG, KATHRYN	503.200	202.400	0	705.600	4,812.19
SANDECKI, ALBERT	63.600	126.800	0	190.400	1,298.53
SANDECKI, ALBERT	66.700	64.400	0	131.100	894.10
SANDECKI, KATHERINE	51.400	205.200	0	256.600	1,750.01
SANFORD, NANCY	110.000	85.600	0	195.600	1,333.99
SATRIANO(TRUSTEE), BERNICE E	496.700	0	0	496.700	3,387.49
SATTERTHWAITE, SARAH	163.100	49.200	0	212.300	1,447.89
SATTERTHWAITE, SARAH	246.300	187.700	0	434.000	2,959.88
SATTERTHWAITE, SARAH (75%)	674.100	600	0	674.700	4,601.45
SATTERTHWAITE, SARAH(TRSTEE)	69.700	170.300	0	240.000	1,636.80
SAUNDERS, GREGORY S	50.900	140.100	24.500	166.500	1,135.53
SCHAAD, MICHAEL	440.400	135.300	0	575.700	3,926.27
SCHAAD, MICHAEL	103.800	234.500	0	338.300	2,307.21
SCHAD, FRANCIS J	55.500	196.000	0	251.500	1,715.23
SCHIMMELPFENNIG, LIESA	82.700	149.800	0	232.500	1,585.65
SCHMITT, ELIZABETH	43.900	0	0	43.900	299.40
SCHMITT, ELIZABETH	271.500	162.500	0	434.000	2,959.88
SCHMITT, ELIZABETH	34.300	0	0	34.300	233.93
SCHMITT, ELIZABETH A	5.200	0	0	5.200	35.46
SCHMITT, WILLIAM R (TRUSTEE)	227.700	192.100	0	419.800	2,863.04
SCHOEDINGER, GEORGE,III& LESLEY (TRU	620.800	742.000	0	1,362.800	9,294.30
SCHONBERG, INA	102.300	13.500	0	115.800	789.76
SCHWARZER, GAIL S	280.000	139.900	0	419.900	2,863.72
SCHWENK, VINCENT L	47.300	0	0	47.300	322.59
SCHWENK, VINCENT L	260.500	278.300	24.500	514.300	3,507.53
SCOTT-SUTHERLAND, JENNIFER	5.600	0	0	5.600	38.19
SCOTT-SUTHERLAND, JENNIFER	29.000	0	0	29.000	197.78
SCOTT-SUTHERLAND, JENNIFER	958.500	210.800	24.500	1,144.800	7,807.54
SEAL COVE BOAT YARD	0	684.100	0	684.100	4,665.56
SEDGWICK STORAGE, LLC	63.300	349.500	0	412.800	2,815.30
SEGER, RICHARD	31.500	0	0	31.500	214.83
SEIDMAN, TIMOTHY MARC	49.700	167.300	0	217.000	1,479.94
SEWALL, KATHERINE B (TRUSTEE)	705.800	169.000	0	874.800	5,966.14
SHAHEEN, GREGORY T	95.700	239.800	0	335.500	2,288.11
SHAHEEN, GREGORY T	79.200	0	0	79.200	540.14
SHARP, MICHAEL	280.600	332.000	0	612.600	4,177.93
SHAUGHNESSY, CHARLOTTE	300.800	222.500	24.500	498.800	3,401.82
SHAUGHNESSY, MARK	54.300	0	0	54.300	370.33
SHAW, ELIZABETH W	45.100	88.600	0	133.700	911.83
SHAW, ELIZABETH W	216.100	0	0	216.100	1,473.80
SHELLER, MIMI	556.000	261.900	0	817.900	5,578.08
SHEPARD, HOLLY	45.600	39.900	0	85.500	583.11
SHERFIELD, MEGAN	116.100	43.900	0	160.000	1,091.20
SHETTERLY, ROBERT B, JR	308.000	305.200	0	613.200	4,182.02
SHORE OAKS, LLC	378.700	529.400	0	908.100	6,193.24
SHORT, EILEEN	111.400	0	0	111.400	759.75
SIDDIQI, KATE H	356.400	0	0	356.400	2,430.65
SIEBERT, DEAN E	30.800	90.600	0	121.400	827.95
SILVEN, ANNE H	823.300	147.000	0	970.300	6,617.45
SILVEN, ANNE H	677.200	435.300	0	1,112.500	7,587.25
SILVER, SANDRA J	555.500	161.300	0	716.800	4,888.58
SIMANTON, CAROL M	46.300	152.800	0	199.100	1,357.86
SIMANTON, CAROL M	24.200	34.900	0	59.100	403.06
SIMPSON, JANET	371.400	264.100	24.500	611.000	4,167.02

Owner	Land	Building	Exempt	Total	Tax Bill
SIOPY, ALEXANDER	583.600	388.700	0	972.300	6.631.09
SKOGLUND, CAROL B	74.100	98.400	24.500	148.000	1.009.36
SLATER, JOYCE F	54.600	133.700	0	188.300	1.284.21
SMEDAL, HARALD A	77.200	151.400	24.500	204.100	1.391.96
SMEDAL, HARALD A	32.900	0	0	32.900	224.38
SMEDAL, SUSAN J	191.700	94.400	0	286.100	1.951.20
SMITH COVE PRESERVATION TRUST	51.700	0	0	51.700	352.59
SMITH COVE, LLC	2.362.500	1.630.700	0	3.993.200	27.233.62
SMITH COVE, LLC	314.600	0	0	314.600	2.145.57
SMITH COVE, LLC	479.700	996.800	0	1.476.500	10.069.73
SMITH(TRUSTEE), JOSHUA M	182.900	155.600	0	338.500	2.308.57
SMITH, JASON P (TRUSTEE)	2.400	0	0	2.400	16.37
SMITH, JASON P (TRUSTEE)	208.700	108.100	0	316.800	2.160.58
SMITH, JASON P (TRUSTEE)	25.700	0	0	25.700	175.27
SMITH, MARGARET R	117.000	0	0	117.000	797.94
SMITH, MICHAEL	46.100	0	0	46.100	314.40
SMITH, MICHAEL	0	111.700	24.500	87.200	594.70
SMITH, MICHAEL	17.100	0	0	17.100	116.62
SMITH, MICHAEL	11.600	0	0	11.600	79.11
SMITH, SANDRA	231.700	107.100	0	338.800	2.310.62
SMITH, SPENCER (TRUSTEE)	408.200	28.600	0	436.800	2.978.98
SMITH, VICTOR	0	4.300	0	4.300	29.33
SNIPES, JAMES & WEST, LYNN (TRUSTEES)	707.900	268.500	0	976.400	6.659.05
SNOW, DARCY E	54.500	43.000	0	97.500	664.95
SNOW, DARCY E	26.600	0	0	26.600	181.41
SNOW, EDGAR	37.800	0	0	37.800	257.80
SNOW, EDGAR B	45.300	113.100	24.500	133.900	913.20
SNOW, ELIZABETH	160.000	130.000	24.500	265.500	1.810.71
SNOW, ELIZABETH	69.800	121.700	0	191.500	1.306.03
SNOW, ELIZABETH	0	116.800	0	116.800	796.58
SNOW, HORACE A	123.300	0	0	123.300	840.91
SNOW, HORACE A	63.800	168.800	30.380	202.220	1.379.14
SNOW, HORACE A	700	0	0	700	4.77
SNOW, JOSHUA E	35.500	0	0	35.500	242.11
SNOW, MAUDE (HEIRS)	3.200	35.300	0	38.500	262.57
SODERBERG, ROBERT C (TRUSTEE)	105.600	61.800	0	167.400	1.141.67
SPEAR, JODY	63.100	121.200	0	184.300	1.256.93
SPENCER(TRUSTEE), WILLIAM P	274.000	96.200	0	370.200	2.524.76
SPENCER, GUILFORD II(TRUSTEE)	153.100	0	0	153.100	1.044.14
SPENCER, WILLIAM	198.600	0	0	198.600	1.354.45
ST. PETER, ALEXANDRA	76.400	94.500	0	170.900	1.165.54
STAHNKE, BRUCE	134.400	76.200	24.500	186.100	1.269.20
STAPLES, BRUCE	55.900	0	0	55.900	381.24
STEELE, JENNIFER B	131.600	158.200	24.500	265.300	1.809.35
STEELE, JENNIFER B	118.100	0	0	118.100	805.44
STEELE, TIMOTHY T (TRUSTEE)	411.100	0	0	411.100	2.803.70
STEVENS, CAROLYN D	43.100	114.800	24.500	133.400	909.79
STEVENS, WALLACE (HEIRS)	192.400	25.000	0	217.400	1.482.67
STEVENS, WALLACE (HEIRS)	144.900	0	0	144.900	988.22
STOLL, KURT S	225.000	337.200	24.500	537.700	3.667.11
STOLLER, NANCY J	13.400	3.200	0	16.600	113.21
STOLLER, NANCY J (TRUSTEE)	73.000	144.300	0	217.300	1.481.99
STOLLER, NANCY J (TRUSTEE)	59.800	0	0	59.800	407.84
STONE, CHARLES LYNN JR	5.900	0	0	5.900	40.24
STONE, CHARLES LYNN JR	1.931.600	658.500	0	2.590.100	17.664.48
STONE, CHARLES LYNN JR	0	9.300	9.300	0	0.00
STORM, PAMELA	232.500	232.300	0	464.800	3.169.94
STRATTON, JOSEPH	64.100	111.400	0	175.500	1.196.91
SUBER, PETER D	162.600	334.700	0	497.300	3.391.59

Owner	Land	Building	Exempt	Total	Tax Bill
SULLIVAN, MARY LYNN	143.900	62.800	0	206.700	1.409.69
SULLIVAN, MARY LYNN	48.700	22.200	0	70.900	483.54
SUNDAY RIVIERA HOLDINGS	283.500	274.000	0	557.500	3.802.15
SUNDAY RIVIERA HOLDINGS	682.200	523.200	0	1.205.400	8.220.83
SUNDAY RIVIERA HOLDINGS	74.300	0	0	74.300	506.73
SUNRISE, LLC	113.200	135.500	0	248.700	1.696.13
SUNRISE, LLC	351.700	0	0	351.700	2.398.59
TANDY, PRISCILLA	229.900	80.700	24.500	286.100	1.951.20
TANDY, RICHARD	254.000	92.600	0	346.600	2.363.81
TANDY, RICHARD B	24.500	0	0	24.500	167.09
TANIS, STEPHEN G	359.100	193.200	0	552.300	3.766.69
TAPLEY(HEIRS), PAUL R	45.700	89.200	0	134.900	920.02
TAPLEY, JEAN ELLEN	10.800	0	0	10.800	73.66
TAPLEY, JOSEPH A	416.700	211.300	24.500	603.500	4.115.87
TAPLEY, PATRICIA	72.000	0	0	72.000	491.04
TARR, CHARLES E	225.000	309.700	24.500	510.200	3.479.56
TARR, CHARLES E	225.000	319.200	0	544.200	3.711.44
TAYLOR, MAUREEN A	67.200	117.800	0	185.000	1.261.70
THE CASTINE RED COATS TRUST	176.300	137.100	0	313.400	2.137.39
THE JILL ANDREA DAY LIVING TRUST	51.300	163.200	24.500	190.000	1.295.80
THE KEEPERS FOR THE PRESERVATION C	37.100	76.900	114.000	0	0.00
THE KEEPERS FOR THE PRESERVATION C	14.900	25.800	40.700	0	0.00
THE SHACK, LLC	229.500	93.900	0	323.400	2.205.59
THOKATAUS, LLC	559.400	837.600	0	1.397.000	9.527.54
THOMS, HUI	47.800	83.400	0	131.200	894.78
THOMSON, DEBORAH D (TRUSTEE)	530.400	424.100	30.380	924.120	6.302.50
THOMSON, ROBERT & DEBORAH(TRUSTEE)	6.100	0	0	6.100	41.60
THONER, STEPHEN A	87.400	116.900	0	204.300	1.393.33
THORON-MACARTHUR, LUZ B(TRUSTEE)	206.500	255.300	0	461.800	3.149.48
THURSTON, DONALD(LT) & ROBERT M	228.200	125.400	0	353.600	2.411.55
THURSTON, MATHEW W	55.700	57.200	0	112.900	769.98
TIENKEN, CAROL	291.100	0	0	291.100	1.985.30
TOMKINS, WILLIAM S	185.800	115.100	24.500	276.400	1.885.05
TOMSON, CAROL N	117.000	77.800	0	194.800	1.328.54
TOOKER, HEATHER F	771.800	890.700	24.500	1.638.000	11.171.16
TOUSEY, JOANNA	27.200	200	0	27.400	186.87
TOUSEY, JOANNA	2.600	0	0	2.600	17.73
TOUSEY, KATHARINE(TRUST)	1.329.200	8.600	0	1.337.800	9.123.80
TOUSEY, KATHARINE(TRUST)	106.300	0	0	106.300	724.97
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	12.000	0	12.000	0	0.00
TOWN OF BROOKSVILLE	7.700	0	7.700	0	0.00
TOWN OF BROOKSVILLE	35.600	0	35.600	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 FIELD	58.500	6.600	65.100	0	0.00
TOWN OF BROOKSVILLE, SANDPILE	5.400	0	5.400	0	0.00
TRAUB III, ALEXANDER S.& NANCY T. VAN I	323.400	54.400	0	377.800	2.576.60
TRIANO, NICHOLAS C	44.600	27.700	0	72.300	493.09
TROWBRIDGE, PATRICK	177.100	184.800	24.500	337.400	2.301.07
TRUE(HEIRS OF), PATRICIA	181.600	249.600	0	431.200	2.940.78
TUCKER(TRUSTEE), MATHEW	849.100	345.800	0	1.194.900	8.149.22
TUCKER, MARC S	595.300	607.500	0	1.202.800	8.203.10
TWITCHELL, JAMES E	302.300	167.100	0	469.400	3.201.31
TYLER, LUCIE A	57.000	166.500	24.500	199.000	1.357.18
U S CELLULAR	0	211.900	0	211.900	1.445.16
UNKNOWN	45.500	0	0	45.500	310.31

Owner	Land	Building	Exempt	Total	Tax Bill
VAALAND CLUB, K A	2,764.800	351.700	0	3,116.500	21,254.53
VALDES, MARJORIE V	334.900	160.500	0	495.400	3,378.63
VAN BUSKIRK, ROBIN H	86.600	114.500	0	201.100	1,371.50
VAN DER EB, PETER J	3.300	0	0	3.300	22.51
VAN DER EB, PETER J	189.700	189.700	24.500	354.900	2,420.42
VAN DER EB, PETER J	9.200	0	0	9.200	62.74
VAN DER EB, PETER J	900	0	0	900	6.14
VAN DUSEN, CHARLES D	1,194.000	302.600	24.500	1,472.100	10,039.72
VARNUM, ALBERT G., & SUSAN	46.200	92.200	24.500	113.900	776.80
VARNUMVILLE ROAD REALTY TRUST	57.600	184.800	5.880	236.520	1,613.07
VAUGHAN, ANDREA	3.900	0	0	3.900	26.60
VAUGHAN, ANDREA	199.100	0	0	199.100	1,357.86
VAUGHAN, ROBERT	355.700	220.000	24.500	551.200	3,759.18
VAUGHAN, ROBERT	5.200	0	0	5.200	35.46
VAUGHAN, ROBERT	541.700	11.600	0	553.300	3,773.51
VAUGHAN, SAMUEL H	271.900	155.900	0	427.800	2,917.60
VEAGUE, JOHN R & GANEM, BARBARA A	962.100	388.500	0	1,350.600	9,211.09
VELIA MAURI FOWLER (TRUSTEE)	221.000	182.700	0	403.700	2,753.23
VELIA MAURI FOWLER (TRUSTEE)	296.300	0	0	296.300	2,020.77
VENNO, PAUL W	156.100	92.400	24.500	224.000	1,527.68
VENNO, PAUL W	83.900	0	0	83.900	572.20
VERSANT POWER	2,550,500	0	0	2,550,500	17,394.41
W BROOKSVILLE CONG. CHURCH	45.300	82.300	127.600	0	0.00
WADSWORTH, BECKY K	57.800	273.700	24.500	307.000	2,093.74
WAITE JR., DAVID R	67.600	155.600	0	223.200	1,522.22
WAITE, JONATHAN CHAPMAN	24.800	0	0	24.800	169.14
WALES, JESSE	8.400	0	0	8.400	57.29
WALKER POND LITTLEFIELD BEACH, LLC	128.300	0	0	128.300	875.01
WALKER, WILLIAM H & JUDY P, TRUSTEES	146.600	111.000	0	257.600	1,756.83
WALKERS CEMETERY	33.100	0	33.100	0	0.00
WARDELL, PATRICK	312.100	143.100	0	455.200	3,104.46
WARDWELL, HORACE	9.200	6.300	0	15.500	105.71
WARING, PAUL L	234.500	177.200	0	411.700	2,807.79
WAS, BRENT G	35.800	107.900	0	143.700	980.03
WASKILEWICZ, SHIRLEY	97.200	210.300	30.380	277.120	1,889.96
WASSINK, MICHELLE	73.400	118.400	24.500	167.300	1,140.99
WASSINK, MICHELLE	800	0	0	800	5.46
WEBNER, WILLIAM RUSSELL	76,300	1,800	0	78,100	532.64
WEBSTER, ANDREW	34.600	106.500	0	141.100	962.30
WELCH, PAUL G	696.400	273.300	0	969.700	6,613.35
WENDEL, WHALL JR (TRUSTEE)	1,145.700	918.400	0	2,064.100	14,077.16
WENDEL, WHALL JR (TRUSTEE)	263.300	0	0	263.300	1,795.71
WENDELL (TRUSTEE), EDWARD E JR	77.100	0	0	77.100	525.82
WENDELL (TRUSTEE), EDWARD E JR	72.600	0	0	72.600	495.13
WENDELL, CAMERON T	133.300	167.300	0	300.600	2,050.09
WENDELL, EDWARD, JR & MARY M	908,700	674,400	0	1,583,100	10,796.74
WENDELL, MARY M (TRUSTEE)	75.000	0	0	75.000	511.50
WESSEL, LORI	47.700	0	0	47.700	325.31
WESSEL, NORRIS	16.800	0	0	16.800	114.58
WESSEL, PHILIP	7.900	0	0	7.900	53.88
WESSEL, PHILIP W	206.400	21.700	0	228.100	1,555.64
WESSEL, PHILIP W	45.000	104.800	24,500	125.300	854.55
WETLAND FOUNDATION,	94.500	0	0	94.500	644.49
WETLANDS FOUNDATION	724.500	15,400	0	739.900	5,046.12
WETLANDS FOUNDATION	332.100	106.100	0	438.200	2,988.52
WHIDDEN, ROGER G	415.100	112.100	0	527.200	3,595.50
WHITE, CRAIG	660.500	140.200	0	800.700	5,460.77
WHITNEY, DAVID G	48.300	132.900	24,500	156.700	1,068.69

Owner	Land	Building	Exempt	Total	Tax Bill
WHITTIER, THOMAS N	264.300	206.400	0	470.700	3,210.17
WILBUR, SETH	41.800	0	0	41.800	285.08
WILDER, SYLVIA A	311.000	185.000	24.500	471.500	3,215.63
WILKINSON, THOMAS J	465.600	313.800	0	779.400	5,315.51
WILLIAM H. MACARTHUR (TRUSTEE)& LUZ	185.700	0	0	185.700	1,266.47
WILLIAM H. MACARTHUR (TRUSTEE)& LUZ	494.600	0	0	494.600	3,373.17
WOLF, KEVIN W	26.900	47.700	0	74.600	508.77
WOOD, KENDALL H	45.700	30.200	0	75.900	517.64
WOOD, KENDALL H	36.300	47.400	24.500	59.200	403.74
WOODWORTH, LORI A	7.900	0	0	7.900	53.88
WOODWORTH, LORI A	87.300	0	0	87.300	595.39
WOODWORTH, LORI A	63.700	11.600	0	75.300	513.55
WOODWORTH, STEPHEN	13.500	0	0	13.500	92.07
WOODWORTH, STEPHEN	141.000	0	0	141.000	961.62
WOODWORTH, STEPHEN	8.100	0	0	8.100	55.24
WOODWORTH, STEPHEN	185.000	277.200	0	462.200	3,152.20
WOODWORTH, STEPHEN	12.400	0	0	12.400	84.57
WOODWORTH, STEPHEN	63.100	66.700	0	129.800	885.24
WOODWORTH, STEPHEN	7.000	0	0	7.000	47.74
YANETSKO, MARAH A	72.400	197.000	0	269.400	1,837.31
YETI'S MISCHIEF, LLC	228.400	219.600	0	448.000	3,055.36
YOUNG, JEFFREY NEIL	322.500	261.100	0	583.600	3,980.15
YOUNG, RAYMOND E	10.800	0	0	10.800	73.66
ZIMMERMAN, LANDIS P	266.300	85.700	0	352.000	2,400.64
ZUERNER, PETER & BISHOP EMILY-KATE	77.900	111.400	0	189.300	1,291.03



A World of Wonder through the eyes of a child

by Despe Lebel

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 2022: 39

Internal Plumbing: 21

External Plumbing: 18

Total number of Permits issued: 39

Total amount collected: \$7,100.00

Total sent to DHS: \$ 1,737.50

Reimbursement for overpayment.: 270.00

Amount retained by LPI Inspector: \$5,092.50

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



"Images of Brooksville"

by Vanessa Rancourt

REPORT OF THE PLANNING BOARD

To the Selectmen and the Citizens of the Town of Brooksville:

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.

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 2023.

Jan. 3, 2023	July 11, 2023
Feb. 7, 2023	Aug. 1, 2023
Mar. 14, 2023	Sept. 5, 2023
Apr. 4, 2023	Oct. 3, 2023
May 2, 2023	Nov. 14, 2023
June 6, 2023	Dec. 5, 2023

In ending, the Planning Board would like to recognize Denis Blodgett and thank him for his many years of service on the Board.

Respectfully submitted:

Donald Condon, Chairman
Philip Wessel, Secretary
Gerald Gray

Chris Raphael
Darcy Snow, Alternate
Yvonne Redman, Alternate

Code Enforcement Officer's Report

JANUARY, 2022 – DECEMBER, 2022

Wow where did 2022 go? The Townhouse gang has been busy. Work has been robust for all contractors and tradesmen. I have been able to utilize the folks from the DEP and DOT to resolve many issues related to shore zone construction. The Planning Board has been a great resource sharing their knowledge of local conditions and a thank you is in line for Chairman Don Condon and the rest of the Committee Members. A long-standing legal issue concerning a subservice wastewater disposal problem at 203 Herrick Road has been resolved and the system there has been updated. This year is a repeat of last year with folks from away arriving earlier and staying later. Below is a brief synopsis of my activities:

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

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



“Images of Brooksville”

by Jessica Diday

REPORT OF THE ROAD COMMISSIONER

This year Breezemere was repaved along with Steamboat Wharf Road, and a small section of the Herrick Road. In 2023 the Old County, and a portion of the Herrick Roads will be repaved.

Some culverts were replaced and there are more to do in 2023. Ditching improved the drainage in a number of locations, a bit of gravel was put down in other spots. We are continuing to try to keep up with the overgrowth along the roadsides with both mowing and trimming small growth and brush back.

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

BROOKSVILLE VOLUNTEER FIRE DEPARTMENT

To the Selectmen and Citizens of Brooksville:

2022 turned out to be Mother Nature's year as alerts for downed trees, wires, flooded basements and roads dominated. Neighbors helping neighbors in small towns was evident by the number of mutual aid and medical events recorded.

Our 6 year average of 41 calls was eclipsed by 54. The 5 man department is always looking for new members- time for young people to step up. Contact us at the Town Hall station - Thursday nights from 6 to 8 pm or Chief Dow at 207- 479-1911

As always, outdoor burn permits are required thru Matt Dow (above) or Amber Bakeman at the Town Hall, Monday-Wednesday from 9am to 2pm.

Mutual aid	6	CO	2
Medical requests	6	Alarms	3
Lift assists	4	Car, Truck	
Trees in road	9	Accidents	4
Power line on fire	3	Structure fire	1
Wires in road	3	Chimney fire	1
Flooded basements	2	Lawnmower fire	1
Unattended deaths	2	False alarms	5
Unattended fires	2		

*For your convenience burn permits may be obtained at:
<https://apps1.web.maine.gov/burnpermit/public/index.html>
...and they are Free!



"Fire in the Sky – Images of Brooksville"

by Josh Moody

REPORT OF THE HARBOR COMMITTEE

To the Selectmen and Citizens of Brooksville:

In 2022, with support from the Selectmen, the Town Hall Gang and the townspeople, we completed the Betsy's Cove Landing rebuild. It is working well for all and the additional parking spaces and swing room for boat launching are proving useful. The Dodge's Point Landing also had some upgrades and the usage of all the Town Landings was strong.

The Harbormaster, Debrae Bishop, continued her strong performance in 2022. Brooksville is fortunate to have her.

We would like to thank everyone for helping make access to our town waters available to all.

Hope to see you on the water this summer.

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*



February 4, 1939 Sarah Cox October 16, 2022

Over the past few months, we had noticed that Sarah had stopped touching base with us. We had quietly wondered if everything was OK... *I say, quietly with a fond smile as I write this because it was Sarah... and she was wonderfully independent, proud...and private.* She would hate the suggestion that she was not... well, Sarah!

I've known Sarah Cox for a long time. I first met her in the same place as I've met most of you. At the office, and yes she too, shook her head often at the state of my desk and wondered how I could find or accomplish anything....I have to say the reason was and still is, in large part due to people just like Sarah. You know... the someone who may ask you to accomplish a task or project, but rather than leave you to scratch your head to figure out...how? They are there every step of the way to lend a hand, listen and answer your questions, then support you in seeing your way through, to the best possible result.

That first day she had come to talk about effectively establishing a Harbor Ordinance for Brooksville. She was seeking support in the effort. It was a huge task! Though the Harbor Committee has always included a number of active members, I think we would be hard pressed to find anyone who had put in more time and energy or been more dedicated than Sarah. She was the one I dealt with the most in those early years. From that first day on Sarah was committed, never wavered from her vision, and together with the Harbor Committee, created a very solid plan for an ordinance addressing the needs of both leisure and working harbors within Brooksville's waters.

Sarah amazed me often.... frustrated me once in a while, but always impressed me. Her dedication and determination were instrumental in creating an ordinance, with a foundation strong enough for the Town's harbors to be maintained, function, and safely grow with time. Her smile was often slow to arrive but once there transformed her whole being. Her boat rides... memorable. Her mark on this community...deep!

Sarah Cox, Harbor Master, Neighbor, Friend

gmc

Harbormaster's Report to the Town of Brooksville

The big news on the Brooksville waterfront for 2022 was the improved access at both town landings. At the Betsy's Cove town landing, the new retaining wall's vertical configuration added several parking spaces, which has greatly reduced the need for overflow parking at the community center. The new configuration also made the launch ramp much more trailer accessible. Also, this year, due to reduced winter ice in Betsy's Cove, the floats there were left in place well into the scallop season to provide public access nearly year round. At the Dodge Point landing, an extra float was added to increase tidal access there as well.

Plans are in the works for potential dredging in Betsy's Cove. This dredging, coupled with the recently completed landing work there would greatly improve the usability of the Betsy Cove Landing and provide Brooksville residents with public all tide access to our waters. We have been working with the Army Corps of Engineers to develop a plan. Preliminary studies have shown the viability and financial benefits of dredging here, and we hope to move forward with finalized plans in the near future.

I'm happy to report that there were no serious incidents on the water here this year. One boat sank on a mooring in Bucks Harbor in early February 2022, but it was successfully refloated about a month later.

The fishermen have had a quiet year in general, although landings and prices were lower than last year and they all seem to be wishing it were not quite so quiet.

As I write this, the ongoing legal complaints filed by the Bucks Harbor Marina against the harbormaster and Town have not been resolved, but I hope they will be settled equitably quite soon.

I'd like to thank the Bucks Harbor Yacht Club for allowing the Harbormaster access to their float. Ability to access the vessel promptly in an emergency improves the safety for everyone on Brooksville waters. I'd like to also thank Don Condon for storage and maintenance of the Town's boat and for installing the new engine.

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

Respectfully submitted,
Debrae Bishop
Brooksville Harbormaster



Stand Cove by Kim Harley

Brooksville Harbor Ordinance Fee Changes
APPENDIX III

MOORING PERMIT AND REGISTRATION FEES 2022

Buck's Harbor:

SF or SO: Shoreland owner float or outhaul attached to the shore	No fee
SP: Shoreland owner primary mooring	\$ 60.00
SNP: Shoreland owner non-primary/guest mooring	\$ 60.00
RR: Resident recreational	\$ 60.00
RCF or RCO: Resident commercial fisherman or other	\$ 60.00
NRR: Non-resident recreational	\$300.00
NRC: Non-resident commercial	\$300.00

Smith Cove:

SF or SO: Shoreland owner float or outhaul attached to the shore	No fee
SP: Shoreland owner primary mooring	\$ 45.00
SNP: Shoreland owner non-primary/guest mooring	\$ 45.00
RR: Resident recreational	\$ 45.00
RCF or RCO: Resident commercial fisherman or other	\$ 45.00
NRR: Non-resident recreational	\$225.00
NRC: Non-resident commercial	\$225.00

Other Waters

SF or SO: Shoreland owner float or outhaul attached to the shore	No fee
SP: Shoreland owner primary mooring	\$ 40.00
SNP: Shoreland owner non-primary/guest mooring	\$ 40.00
RR: Resident recreational	\$ 40.00
RCF or RCO: Resident commercial fisherman or other	\$ 40.00
NRR: Non-resident recreational	\$200.00
NRC: Non-resident commercial	\$200.00

DINGHY TIE-UP/KAYAK STORAGE REGISTRATION FEES

Bagaduce Falls Town Landing

RR: Resident	\$ 45.00
NR: Non-Resident	\$ 90.00

Betsy's Cove Town Landing

RR: Resident	\$ 45.00
NR: Non-Resident	\$225.00

Dodge's Point Town Landing

RR: Resident	\$ 45.00
NRR: Non Resident	\$225.00

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 2022.

The Community Center had an eventful year with it being able to be used without any restrictions this year. We are excited to work on other activities for the upcoming 2023 year, however we need your help.

The Community Center has had a wonderful response to events we've held, being able to pick up the key to use for basketball, holding classes or a space for others to use when they want to hold a meeting or event. However, our need now is that of people who would like to help us with the Center. How can you help? There are so many ways! We have heard many of you want to have more breakfasts, suppers or public events. Unfortunately, with the size of our current volunteers we just are not able to facilitate as many of those events hosted by the Center as we'd like to. You could volunteer to just focus on doing events. Organize what would be served, advertise, and so on. The current members would be able to help but we really need more volunteers to help plan and facilitate them. Do you have knowledge of carpentry? You could help us plan for future building maintenance. We, like many committees and boards in our town, need volunteers to help keep this Center up and going for generations to come.

We cannot thank everyone enough who have donated to the Center for our repairs concerning the roof and front porch. We could not have made those necessary repairs to keep the Center in great shape without you. We can report that we no longer have any leaks within our main roof. The front porch and side fire escape have also been repaired and replaced. These were a huge safety concern and cannot thank Corey Limeburner and crew. We also were able to replace our kitchen roof this past fall as well.

Please consider following us on Facebook to be up to date on upcoming events happening at the Community Center. If you are interested in volunteering, please contact Diane Harmon by calling/texting at 207-322-6566 or emailing Barbara Blake-Chapman at Barbara.Blake-Chapman@hotmail.com. We also hold monthly meetings on the second Monday of the month right in the kitchen at the 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 12/31/2021	\$ 8786.12
2022 Receipts	<u>+ 23,633.09</u>
	\$ 32,419.21
Expenditures	<u>-19,283.74</u>
Balance 12/31/22	\$ 13,135.47

**Above is the Final statement of the BCC personal checking account ending December 31, 2022*

Respectfully submitted,

Philip W Wessel, Treasurer - Brooksville Community Center Commission

Comprehensive Planning Committee

State approval of Brooksville's Comprehensive Plan in March 2022 was followed by Town approval at Special Town Meeting on June 14th, by a vote of 253 to 30.

Many thanks to the Selectmen, Townhouse staff, committee members, friends of the BCPC, Jim Fisher and the HCPC and the many other supportive community members and organizations for their help in bringing this Comprehensive Plan update to such a successful fruition. It appears to be considered a model of what a comprehensive plan should be, and several other surrounding towns involved in updating their Comprehensive Plans are using ours as a model and consulting with members of the Brooksville Comprehensive Plan Committee for advice.

Although the major work of the Comprehensive Plan Committee is now done, the committee will remain intact to help the Town evaluate the progress in the implementation of the Plan's recommendations. Ongoing monitoring is a new state requirement as explained in in the "Implementation and Evaluation" section of the Comprehensive Plan (see p. 148).

Many of the recommendations of the Plan are already being implemented, including the following:

- John Gray and Bruce Stahnke have participated in inter-local meetings to address housing issues (availability, affordability, workforce housing).
- The Towns of Brooksville and Blue Hill jointly received through the auspices of the Community Resilience Partnership program a \$125,000 grant to do a two-town climate change vulnerability risk assessment.
- John Gray and Annie Guppy, chair of the Sea Level Rise and Climate Change Committee, are active participants in Blue Hill Peninsula Tomorrow, joining colleagues from Blue Hill, Brooklin, Castine, Deer Isle, Penobscot, Sedgwick, Stonington and Surry in monthly discussions of how to fund climate resilience and energy efficiency.
- The Sea Level Rise and Climate Change Committee supported a nine-town initiative that secured \$ 2,000,000 in state and federal funding for climate-resilience investments for the Blue Hill Wastewater Treatment Facility, which supports the regional hospital, emergency services, food stores, pharmacies, building-supply stores and other community lifelines in the Blue Hill Peninsula's hub town.

Copies of the Comprehensive Plan are available at the library and the Townhouse office and can also be viewed on-line or downloaded from the Town Website.

Jonathan Hall & John Gray

Co-chairs Brooksville Comprehensive Plan Committee



Horseshoe Cove

by Shawn Duffy

Walker Pond Landing

Brooksville and Sedgwick, with help from the Friends of Walker Pond, continued to provide Courtesy Boat Inspectors at the landing every day of the week during the boating season. Say hello and thanks to inspectors Margaret, Todd, and Leland if we are lucky enough to get them all back next summer. We sent out three samples of potentially invasive plants this year, and thankfully all were positively identified as being native. Please make the effort to inspect your own boat when help is off duty.

The increasing changes in our weather has created some of the highest and lowest water levels in recent memory. Gunnar and Kathy Lymburner, with other volunteers on the Fish Committee, have been working hard to regulate the new dam in order to optimize alewife migration, prevent shoreline erosion, and protect loon nesting habitat. Beaver dams have been creating a difficult complication and added a lot of physical labor. Anyone interested in volunteering is guaranteed to get some exercise, education and appreciation. Contact the Fish Committee, or the Walker Pond Landing Committee to offer your help.

Respectfully submitted,
John Kimball
Courtesy Boat Inspector Coordinator



BAGADUCE RIVER MONITOR BROOKSVILLE PENOBSCOT SEDGWICK CASTINE

To the residents of Brooksville,

In 2017 a group of concerned citizens from Brookville, Penobscot, and Sedgwick formed the Three Town Alewife Committee to support each town's efforts to improve fish passage and to restore alewife runs back to their historic home waters.

In May 2022, alewives were seen returning to Frost and Parker Pond – completing the restorations of alewife runs in the Bagaduce River and making this the first watershed to restore all of its alewife runs in the state of Maine!

Due to their huge numbers, alewives play a key role in the health of our estuary and Gulf of Maine ecosystem as food for everything. We all see the birds feed on these fish, but many do not realize that halibut, tuna and even whales feast on alewives in the open seas.

Some of the Brooksville residents that have worked on this project include: Kathy and Gunnar Lymburner, John Lymburner, Paul Venno, Nathan Venno, Boyd Black, Dana Black, David Austin, Barney Limeburner, and the Town Selectmen.

Mike Thalsauser from the Maine Center for Coastal Fisheries made a huge contribution by organizing the Three Town Committee, collecting scientific data, and validating the citizen science efforts – which helped to receive grant funding.

The Most Valuable Person in this effort was Ciona Ulbrich from Maine Coast Heritage Trust, who spent 5 years guiding these projects to completion. Countless hours were spent meeting with land owners, NGO's, funders, and local, state and federal agencies to obtain the proper permits and raise roughly 3 million dollars for this effort.

In 2022, the National Oceanic and Atmospheric Administration presented Ciona with the **Dr. Nance Foster Habitat Conservation Award** in recognition of her accomplishments during her career. This is a competitive award open to residents of the United States and U.S. territories and is presented every two years. Ciona has helped to conserve over 11,000 acres of land and around two dozen islands from Camden to MDI.

The alewife restoration project and land conservation efforts around the Bagaduce Watershed will ensure that Bagaduce River remains a special place for generations.

Respectfully,
Bailey Bowden

ROADSIDE CLEAN-UP



Brooksville's Annual Roadside Clean-up took place Saturday, May 7th. Once again, 60+ volunteers walked the roads of Brooksville to pick up trash, returnables, tires, and even a grill deposited in the woods.

Our thanks to Joe Devlin and Earl Clifford for towing the trash away and to Andy and Lucas Ladd for their help with the returnables. Each year the returnables we collect are given to one of three local organizations for their benefit. Brooksville Elementary School was the recipient this year.

As always, our gratitude to the volunteers who showed up that day to Keep Brooksville Beautiful.

TRASH TIP

About 25% of our roadside trash is a result of trash blowing out of the back of pick-up trucks. PLEASE check the back of your truck for loose items before driving off.



Thank you, Barbara Kourajian 326-9153

BROADBAND COMMITTEE REPORT

In last year's Town Report, the Broadband Committee requested a \$10,000 set-aside in case we needed it for financial or legal advice in creating a broadband utility. Fate in the form of the state and federal government intervened! A proposal to the federal government was put forward by ConnectME (a state agency) in partnership with Consolidated Communications (CCI - our local landline telephone company) to provide the best possible type of internet service (optical fiber) to all locations within Brooksville (and other towns). The proposal was favorably received and funds were granted. This takes the burden of providing high speed internet off of the towns. Accordingly, the Broadband Committee is suggesting that the \$10K set aside should be, well, set aside, as it's no longer needed!

Even though the ConnectME proposal was accepted last February, for most of the year 2022 there was considerable back and forth on the details between the state, the federal government, and CCI. A new state agency was created, called the Maine Connectivity Authority, which will administer the funds for the fiber buildout. Initially, it was hoped that the project would be largely finished in 2022. Sadly that was not the case, due to a surprise requirement for a lengthy environmental review. It was only at the very end of 2022 that the project received all necessary permissions to proceed. At the time of this writing (early January 2023), we are hoping that the full buildout will occur by March 31, including all of Brooksville, where there has been an issue concerning the need to lay a new undersea cable from Castine during a small window of time when fish spawning won't be affected, the tides are right, and a barge is available.

During 2022, with the fiber buildout all but assured, the Broadband Committee turned its attention to the needs of our residents for digital access and digital literacy. "Access" involves not only having the internet physically available (which will happen with the fiber buildout), but also being able to pay for the service, once it is available. "Literacy" encompasses a large range of topics, such as how to operate a computer or other device, how to be safe online, and knowing what is available online now (and in the future). In conjunction with the library, we offered a number of courses including how to qualify for subsidized internet and phone, how to avoid scams and fraud, how to get TV programs over the internet, an basic learning about devices. All were taught by trained professionals online with committee members on site to help. The turnout was somewhat disappointing. The courses primarily attracted individuals who already have significant internet skills, but not those who don't yet have the skills, but want to learn.

In addition to much faster speeds, Brooksville's new internet (which will be provided by a CCI division called "Fidium") can save money for those who qualify for a reduced rate. Also, using the internet to make phone calls (which you can do with your existing phone and some additional hardware) can also save a bundle for anyone, and will likely become the only way to have a land line within a few years.

Digital equity, when all our residents have internet access and a device (a smart phone, computer, or tablet) increasingly needed for full participation in our society, will be the primary goal of the Brooksville Broadband Committee once Fidium fiber is available to anyone in our community who wants it. You have likely already experienced the fact that some aspects of medical care, business

communications, staying current with news, volunteering, and staying in touch with family and friends now require the use of the internet. We want to help in demystifying the process. Members of our committee are always available to answer questions, to help with signing up for Fidium Fiber, to help fill out the forms necessary for subsidized internet and phone, and to help those who qualify to obtain a device such as a free tablet.

Respectfully submitted

Abbie McMillen and Doug Cowan, co-chairs, Brooksville Broadband Committee

Always keep the lines of communication...Open



"Images of Brooksville"

by Jessica Diday

Brooksville Free Public Library Annual Report to the Community

A patron recently came into the library and told a volunteer that she did not know how she would have survived the pandemic without the library. This patron is a serious reader but I am almost certain she was not referring to the books she's checked out the last few years. She lives alone and for her, the real value in the library is in the community it provides. There is so much I love about this: the fact that the library can provide a sense of belonging, that we are supported by so many wonderful and committed volunteers which means someone was at the desk to receive this comment, and that in 2023, libraries are about so much more than books (but don't get me wrong, I love books!)

During this past year, things at the library have very slowly started to feel "normal" again. Our patron visits are steadily increasing and approaching pre-pandemic numbers. In 2022, we saw just shy of 6,000 people come through the door. We circulated 2,300 books and other library items and we provided 5,200 high speed WiFi sessions from inside the library and out in the parking lot! We also hosted 54 programs ranging from author events to discussion groups to crafting events that were attended by 574 people. All of this work was supported by many volunteers who logged 284 shifts. Not bad for a small town!

In 2022, the book we circulated the most was Amor Towle's *The Lincoln Highway* closely followed by Meredith Hall's *Beneficence* and Anthony Doerr's *Cloud Cuckoo Land*. The children's book *Even Monsters Need to Sleep* also did pretty well last year! Another fun fact: the patron who checked out the most books in 2022 took an even 100 over the course of the year! But lots of you were in the 80 books checked out and above category.

We are so grateful to serve this community and for all your support and we look forward to another wonderful year at the library. If you have not been to the library recently (or ever!) please stop by. It's a beautiful space that is welcoming and open to everyone.

Brook Ewing Minner, MLS
<http://brooksvillelibrary.org/>

<https://www.facebook.com/brooksvillelibrary/>



A Day Out

by Jessica Diday

Brooksville Historical Society

The Brooksville Historical Society was originally incorporated in 1968 and continues to fulfill its mission to bring together people interested in history in Brooksville and the surrounding area and to establish an archive library and aid in restoration projects. The BHS was involved in a variety of activities over 2022 in keeping with this mission.

In the summer of 2022, the museum was fully open to the public. There was a steady stream of visitors who felt more comfortable being out and about following the previous two years of COVID restrictions. There were visitors from all over the country. We also had the opportunity to meet some of our newest Brooksville residents who were interested in learning more about their community. We assisted with genealogy inquiries for people interested in filling in missing pieces of their family history or to see pictures of homes, inns and cottages where they or their relatives lived or stayed during summer vacations. The “official summer season” ended at our General Membership Annual Meeting with a presentation of the history of the telephone. Telephones were an integral part of the community allowing neighbors to stay in touch as well as act as an emergency alert network. Homes served as base of operations for the telephone system and many well-known people served as telephone operators. Abbie McMillen highlighted the continued importance of communications with an update on efforts to bring high speed internet to the region. Just prior to closing the museum in the fall, BHS hosted a visit of the 7th and 8th classes from the Brooksville Elementary School. We hope the trip to the museum will become a regular part of the school curriculum and help connect the students with the rich traditions of the area.

The generous financial support in memory of Edson Blodgett and the capital improvement campaign has allowed us to make upgrades to the building including replacement of windows on the main floor. New doors have been purchased and are ready to be installed. A new roof over the front porch, replacement windows in the attic and installation of a flagpole are the next projects. The annual building maintenance reserve account in the budget provides for on-going painting and upkeep of the museum and the Hearse House.

The public continues to entrust the BHS with their family heirlooms and documents. We received many interesting donations over the past year., all of which have a connection to Brooksville. We have over 2300 items in our collection, a sample of which is on display in the museum.

It takes many hands to keep the BHS and museum functioning. The all-volunteer board does it all, from managing the finances, publishing the semi-annual newsletters, painting and maintenance, serving as docents during visiting hours, responding to inquiries, monitoring the controls in the archive room, sharing oral and written traditions, updating the collections database, and

getting the museum shipshape in the summer and closing it up in the fall. Many thanks to our Board Members: Bob Bakeman, Bobby Cleveland, Earl Clifford, Helen Condon, Lorraine Dyer, Dick Gregor, Debbie Grimmig, Ellen Harford, Abbie McMillen and Meg Mellor (as well as out-going Board Members Eric Chase and Julie Cleveland). With no volunteers, there would be no Historical Society. There are vacancies on the Board of Directors and other volunteer opportunities. If interested in serving, please contact any of the current Board Members. We would love to hear from you.

As the old year winds down and our 55th year begins, we would like to thank the Town of Brooksville, our general members and many other individuals for your continued support. We could not do it without you.

The BHS Board of Directors meet at 4:30 pm on the second Wednesday of every month, except during January and February. The meetings are held at the Town House or during the summer and fall at the museum. The following is a list of meetings for 2023. All meetings are open to the public.

March 8 th	August 9 th
April 12 th	September 13 th
May 10 th	October 11 th
June 14 th	November 8 th
July 12 th	December 13 th

The Museum is open on Sunday and Wednesday afternoons from 1:00 to 4:00 during the months of July and August. Any deviation from the schedule will be posted on the BHS website – www.brooksvillehistorical society.org.



*The Hattie E Tapley, Captain Robert Tapley sailing out of Wasson's Wharf
Painting submitted by Dick and Carol Gregor*



Annual Brooksville Memorial Gathering at Dodge Point Town Landing

On the beautiful afternoon of Sunday July 17, family and neighbors gathered to honor nineteen Brooksville residents who died in 2021. The Brooksville Memorial Gathering began in 2011, after the 2010 ceremony for Michael Bernal, who died in a tragic automobile accident on the Varnumville Road in 2009.

Over these twelve years the attendance has slowly grown, as word of the special event has spread. This year fifty-six people attended to hear lovely music by Jackie Pike, Kathy Cowan, and Kathleen Caldwell and comforting words spoken by Anne Ferrara and Joan MacCracken.

After each name of the 19 deceased was read, those who had known this Brooksville resident were invited to speak, sharing stories of their connection. This year was unusually heart-wrenching, as we mourned the passing of a very young infant. Kathy Cowan's soothing voice sang the sweet lullaby, "Somewhere Over the Rainbow".

Colorful flowers from several Brooksville gardens were used to create a Memorial bouquet, which later was tossed by participants into the calming waters of the Bagaduce River.

Delicious goodies and refreshing liquids, prepared by Joanne Kimball, Carol Pascal, and Linda Currie, were enjoyed, as families and neighbors lingered in conversation after the service.

Respectfully submitted,
Joan MacCracken

We Remember

Patricia Deetjen, Erline Black, Robert Campbell, Dennis Limeburner, David Trowbridge, Patricia True, Gerald Austin, Mona Kennedy, Samprit Chatterjee, Mary Perkins, Philip Farr, Brenda Condon, Moses Long, Harry Dischinger, Peter Miller, Joseph Miles Jones, and John Vivian

GOVERNOR BROOKS LODGE #142 INTERNATIONAL ORDER of ODD FELLOWS
DEDICATED TO FRIENDSHIP, LOVE, & TRUTH
1657 Coastal Rd, Brooksville, Maine 04617
Final report from 1657 Coastal Road

With the end in sight the Odd Fellows will be finishing their new construction project at 620 Bagaduce Road. Thank you to all the folks, fellows, and friends who have supported our efforts to construct a building to house Brooksville's leading fraternal organization dedicated to helping those most in need. We still meet at our old Lodge on Coastal Road where we provide the same community services as in the past years. I am glad to say: "some things never change" and charity is one thing that is alive and well at 1657 Coastal Road. Charity will move with us to the other side of town this spring. We were able to host a beach party for Brooksville Elementary School in June, 2022 and support charitable efforts at the school at Christmas Time. The Meals for Me Program enjoyed another wonderful Lobster Cookout in September. Wood raffles are still an integral part of our fund raising along with bottle and can returnable pickup boxes we service around town. Many card sharks from around the peninsula show up for our monthly cribbage tournaments too. Ramps for those who need access to their homes is still important to the Odd Fellows and we continue to install them when needed.

Check out our Facebook page to see how we are doing. Once again, the membership of IOOF#142 thank you for your support.

We Remain Fraternaly Yours,
Governor Brooks Lodge.



Independent Order of Odd Fellows New Lodge - at 620 Bagaduce Road



To Members of the Select Board and To Brooksville

January 19, 2023

Thank you for this opportunity to report on Maine Coast Heritage Trust's work in and around Brooksville in 2022.

Fish passage restoration efforts are working! Last year was the first time in decades that all five major stream systems around the Bagaduce River saw runs of alewife returning to them.

Alewife, a river herring that is food for people and for all sorts of wildlife, once thrived in the Bagaduce River. These fish swim upstream to spawn and then swim back down into the ocean. Many of the streams where alewife once swam were changed or blocked over time by dams, mills or other structures. As many know, MCHT worked together with a set of organizations, agencies, town governments and the Three Town Alewife Committee on a set of construction projects including two in Brooksville to help restore those streams. After over five years of work, all of the projects were completed in 2021, ready for fish to come back to in 2022. The Alewife Day celebration last May saw over two hundred people come to Pierce Pond in Penobscot to print t-shirts with real fish, see how the restored site there works and learn more about alewife. There will be another public celebration this spring.

Lots of hikers, walkers and beachgoers out and about: In 2022, lands owned and managed by our organization again saw lots of visitors. Lookout Rock Preserve on Herrick Road continues to be a popular destination for people to catch a wonderful view of Eggemoggin Reach and East Penobscot Bay: by our count, about 2,800 people scaled the exposed ledge trail to get a peek in 2022! Our staff maintained the trails, updated signs, and met with visitors throughout the year. Staff also visited Bakeman Beach a number of times over the summer, where we hold a conservation easement. The summer's heat brought many beachgoers, picknickers, swimmers, paddlers, and working boats to the beach last year. It is great to have that beach owned and managed by the Town.

THANK YOU to the many people in and around Brooksville who are supportive and who help our work by in many different ways.

A handwritten signature in blue ink that reads "Ciona S. Ulbrich".

Ciona Ulbrich, Senior Project Manager

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

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2633
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING
RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My AUTO for Vets Act also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the Respect for Marriage Act, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the Electoral Count Reform Act, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,


United States Senator

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high. Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you work with you, and build a brighter future for all of the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023

Sincerely,

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



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

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Sincerely,
Jared F Golden, Member of Congress



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

To The Citizens of Brooksville,

January 2023

It is a privilege to serve as your elementary school principal for another year and to share an update on our school in the Town Report. The COVID-19 pandemic has overshadowed these reports for the past two years. This year I am pleased to report that our school is shifting away from the pandemic response. With precautions, vaccines, testing, and medication in place, we can redirect our attention to recovery. Students are returning to eating together, playing basketball, hosting school dances and taking field trips. Parents and teachers are working together to grow children academically, athletically, and socially. Thanks to the pandemic, we have more resources for each student, including computers or tablets and outdoor learning spaces. We are in an excellent position to move forward healthier and wiser.

Like so many other places, we, too, have experienced a staff shortage. Over the summer, music teacher Heather Emmanuelson and tech coordinator Nate Cole resigned, and we started the year without a music teacher and tech coordinator. We also needed three ed techs for student support. We hired Emma Crosby as an ed tech just days before school started. In October, ed techs Grace Tobey and Rose Kane joined us. Rose was hired as a bus driver last school year to replace Chuck Dodge, and adding her as an ed tech made her a full-time employee. In November, Robert Looker joined us as our part-time technology coordinator, working Mondays, Fridays, and Wednesday afternoons. We still need a music teacher.

Using grant money from the Maine Department of Education, we partnered with the Maine Math and Science Alliance (MMSA) in 2021 to improve student achievement in mathematics. MMSA Consultant Rebecca Tapley trained the staff in research-based best practices and provided coaching on technique and pedagogy in our classrooms. In the budget you will see \$10,000 for purchasing a new math curriculum which is the culmination of our work. It is too soon to see the impact on mathematics achievement with data; however, teacher observations regarding attitude, achievement, and engagement in class are promising.

This is our fifth year of offering Agricultural Arts class to all students. Students learn culinary skills, farming techniques, life science, and nutrition in this class. While not unheard of, this multi-disciplinary curriculum written by our staff uses our greenhouse and gets kids' hands dirty. We've been very successful with the dirty hands.

The younger students were pleased with the new playground equipment installed this fall. Staff and parents fundraised \$31,373 for the obstacle-style course that encourages dynamic movement. We hope to add a slide structure this summer.

This fall, we returned to our large family-style Thanksgiving Dinner. School cook Susanne Dodge served over 100 students, staff, parents, and community members a delicious meal. We collaborated with Audrey Peasley and the Community Cafe Crew to dedicate a maple tree in honor of BES and Community Café volunteer Ray Pata. This tree reminds us to grow roots in Brooksville, branch out, and give to others.

I invite all Brooksville residents to attend school events, subscribe to our newsletters, follow us online, or volunteer to see what your tax dollars accomplish. Thank you for your continued support of our small community school.

Respectfully Submitted,

Cammie Fowler, Principal

*Brooksville Elementary students:

Grade	PreK	K	1	2	3	4	5	6	7	8
Enrollment	3	4	5	5	4	4	0	6	4	10



....I've heard of Shark Week...but at BES... thanks to the Shaw Institute's Charles Rolsky, and his creative costumes bringing Jaws to life... reading and learning is exciting, fun and not the least bit scary! Thanks "Charlie the Shark"



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

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

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

I'm happy to report that we are on track to meet all three of these goals.


Congratulations to our principal, Cammie Fowler, who was nominated as a candidate for the 2023-24 National Distinguished Principal of the Year. Ms. Fowler's steady, exemplary leadership guided the school through the challenging times of COVID, and we're emerging strong and ready for the future.

At the end of the day, it's all about what happens in the classroom; great schools depend on great teaching, and Brooksville is fortunate to have a staff of dedicated, caring, and committed teachers who go above and beyond for their students. I would like to recognize and thank one of Brooksville Elementary School's finest, long-time teacher Kathy Allen, who will retire at the end of the school year. She will be hard to replace and greatly missed, and we wish her a happy and healthy retirement.

On the financial side of things, the school board developed a budget that focuses on student achievement while at the same time being fiscally responsible to the taxpayers of Brooksville. In an era of 6.5% inflation (2022), the proposed budget maintains all current staff positions and programs while increasing last year's budget by only 3.0%. The budget includes:

- new math curriculum
- professional development for teachers in the area of writing instruction
- the following savings in operations/facilities/repairs:
 - as a result of a septic system assessment, we learned that the existing system is currently in excellent shape and will not require replacement in the near future
 - the existing backup boiler has been repaired instead of replaced
 - roof repairs took place in the fall of 2022

I thank you in advance for your support of this budget at the upcoming Town Meeting.
Respectfully submitted.


Reg Ruhlin, Superintendent - January, 2023

George Stevens Academy Annual Report to the Community January 2023

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>
Grade 9	18	39
Grade 10	40	39
Grade 11	27	40
Grade 12	<u>52</u>	<u>34</u>
	137	152

Enrollment by Sending Towns and Others:

Blue Hill 108, Brooklin 16, Brooksville 32, Castine 16, Glenburn 1, Hancock 2, Orland 5, Otis 2, Penobscot 19, Sedgwick 32, Surry 43, Boarding 12, Private Pay 1

Governance – Board of Trustees

Sally Mills '85, *Chair*, Blue Hill
 Terry Moulton, *Treasurer*, Blue Hill
 Bill Case, *Clerk*, Blue Hill

Sara Becton Ardrey, Blue Hill
 Amy Baker, Blue Hill
 Alden Blodgett, '78, Penobscot
 Rachel Grivios, Brewer
 K. Guinness, Blue Hill

Prudy Heilner, Blue Hill
 Mark Hurvitt, Blue Hill
 Tyler Knowles, Blue Hill
 Susan Loomis, Castine
 Robyn Sealander, Brooklin
 Zoe Tenney, '93 Sedgwick

Administration

Timothy J Seeley, Head of School
 Rebecca Gratz, Asst. to Head of School
 Brock Muir, Dir. Finance and Operations
 Todd Eckenfelder, Dean of Students
 David Stearns, Dean of Curriculum & Instruction
 Billie L'Heureux, Athletics Director

Jane O'Connor, Admissions
 Peter Goss, College & Career Counseling
 Rada Starkey, Director of Advancement
 Mark Messer, Director of Communications
 Liffey Thorpe, Advancement Special Projects

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

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

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

Timothy J. Seeley
 Head of School

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

Brooksville Elementary School 2023 - 2024 Final

Account Number / Description

S5. System Administration Svcs

School Committee Services

Account Number / Description	2 Years Prior Actual 7/1/2021 - 6/30/2022	1 Year Prior Adopted 7/1/2022 - 6/30/2023	1 Year Prior Actio Date 7/1/2022 - 6/30/2023	Budget Total 7/1/2023 - 6/30/2024	Budget Difference 7/1/2023 - 6/30/2024
1. 1000-0000-2310-51500-9000 Board Stipends	\$150.00	\$125.00	\$125.00	\$125.00	\$0.00
2. 1000-0000-2310-52200-9000 Medi/FICA	\$11.46	\$7.64	\$9.55	\$7.64	\$0.00
3. 1000-0000-2310-52600-9000 Unemployment Insurance	\$1.80	\$0.80	\$1.40	\$0.80	\$0.00
4. 1000-0000-2310-52700-9000 Workers Compensation	\$0.66	\$0.36	\$0.55	\$0.36	\$0.00
5. 1000-0000-2310-53000-9000 Purchased Professional Services	\$17,090.25	\$9,500.00	\$1,624.61	\$10,000.00	\$500.00

Notes: Audit Services \$7,500 Legal Services \$2,500

6. 1000-0000-2310-53300-9000 Training/Professional Development/Confer	\$0.00	\$300.00	\$159.00	\$300.00	\$0.00
7. 1000-0000-2310-58000-9000 Miscellaneous Board Expenses	\$2,350.50	\$2,033.00	\$1,757.98	\$2,400.00	\$367.00

Notes: Dues and Fees \$533 Advertising

Total School Committee Svcs

Office of the Supt. Services	\$19,604.67	\$11,966.80	\$3,678.09	\$12,833.80	\$867.00
8. 1000-0000-2320-53410-9000 Assessment for Administration (prorate)	\$47,374.49	\$46,046.67	\$26,204.68	\$46,360.72	\$314.05
9. 1000-0000-2500-53410-9000 Assessment for Business Services	\$21,685.21	\$22,544.74	\$11,437.76	\$22,570.11	\$25.37

Total Office of the Supt. Serv

Contingency	\$69,059.70	\$68,591.41	\$37,642.44	\$68,930.83	\$339.42
10. 1000-0000-2311-59000-9000 Contingency	\$0.00	\$15,000.00	\$0.00	\$0.00	(\$15,000.00)

Notes: **Moved to Regular Instruction cost center**

Total Contingency

S5.Total System Admin Service	\$88,664.37	\$15,000.00	\$0.00	\$0.00	(\$15,000.00)
	\$95,558.21	\$41,320.53	\$81,764.63		(\$13,793.58)

S6. Student Transportation Svc

11. 1000-0000-2700-51180-9000 Bus Driver Wages - Regular Runs	\$44,095.19	\$44,397.23	\$22,130.04	\$45,729.23	\$1,332.00
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Notes: Teresa Crosby \$28.21/hr \$23,484.83 Rosemarie Kane \$26.72/hr \$22,244.40

12. 1000-0000-2700-51232-9000 Substitute Bus Driver	\$758.57	\$1,000.00	\$0.00	\$1,000.00	\$0.00
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13. 1000-0000-2700-52180-9000 Health Insurance	\$16,327.90	\$22,459.04	\$5,030.99	\$11,557.00	(\$10,902.04)
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14. 1000-0000-2700-52230-9000 Substitutes Medi/FICA	\$58.03	\$50.00	\$0.00	\$500.00	\$0.00
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15. 1000-0000-2700-52280-9000 Medi/FICA	\$3,697.91	\$2,537.89	\$1,693.00	\$3,498.28	\$960.39
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16. 1000-0000-2700-52630-9000 Substitute Unemployment Ins	\$9.11	\$0.00	\$0.00	\$0.00	\$0.00
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17. 1000-0000-2700-52680-9000 Unemployment Ins	\$26.07	\$0.00	\$69.90	\$264.00	\$72.00
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18. 1000-0000-2700-52730-9000 Substitute Workers Comp	\$46.35	\$130.00	\$0.00	\$130.00	\$0.00
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19. 1000-0000-2700-52780-9000 Workers Comp	\$3,868.44	\$2,026.99	\$1,431.12	\$2,794.05	\$767.06
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20. 1000-0000-2700-54300-9000 Repair and Maintenance of Buses	\$11,345.32	\$10,000.00	\$7,159.44	\$10,000.00	\$0.00
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21. 1000-0000-2700-55110-9000 Contracted Student Transportation Servc	\$160.00	\$0.00	\$0.00	\$0.00	\$0.00
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22. 1000-0000-2700-55200-9000 Insurance on School Buses	\$972.00	\$1,200.00	\$1,213.00	\$1,200.00	\$0.00
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23. 1000-0000-2700-55310-9000 Bus Driver Training/Prof Development	\$0.00	\$1,463.67	\$0.00	\$1,463.67	\$0.00
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49. 1000-1100-1000-52610-1000 Teacher Unemployment Ins	\$1,450.67	\$1,492.99	\$445.22	\$1,682.94	\$189.95
50. 1000-1100-1000-52620-1000 Instr. Aides Unemployment Ins	\$59.72	\$72.00	\$19.26	\$0.00	(\$72.00)
51. 1000-1100-1000-52630-1000 Substitute Unemployment Ins	\$114.29	\$11.20	\$25.30	\$11.20	\$0.00
52. 1000-1100-1000-52710-1000 Teacher Workers Compensation	\$4,321.71	\$1,877.98	\$1,109.98	\$2,109.89	\$231.91
53. 1000-1100-1000-52720-1000 Instr. Aides Workers Compensation	\$612.57	\$53.59	\$16.01	\$0.00	(\$53.59)
54. 1000-1100-1000-52730-1000 Substitute Workers Comp	\$40.94	\$0.00	\$9.89	\$0.00	\$0.00
55. 1000-1100-1000-53000-1000 Purchased Professional Services	\$532.00	\$250.00	\$0.00	\$600.00	\$350.00
Notes: NWEA \$250					
56. 1000-1100-1000-53300-1000 Professional Development/Conferences	\$1,303.98	\$2,775.00	\$3,225.82	\$2,775.00	\$0.00
Notes: Inservices \$1200 Conferences \$600 Union Inservice \$975					
57. 1000-1100-1000-55810-1000 Employee Travel for Professional Develop	\$0.00	\$150.00	\$119.20	\$150.00	\$0.00
58. 1000-1100-1000-56100-1000 Instructional Supplies	\$5,319.77	\$7,000.00	\$4,679.84	\$7,000.00	\$0.00
59. 1000-1100-1000-56400-1000 Texts, Workbooks and Consumables	\$5,832.75	\$7,000.00	\$2,613.79	\$17,000.00	\$10,000.00
Notes: Math Curriculum \$10,000					
60. 1000-1100-1000-57301-1000 Instructional Equipment	\$1,464.79	\$2,000.00	\$47.97	\$2,000.00	\$0.00
61. 1000-1100-1000-58000-1000 Educational Field Trips	\$1,890.00	\$3,500.00	\$0.00	\$2,270.00	(\$1,230.00)
Notes: Kieve (4) @ \$205 additional field trips					
62. 1000-1100-1000-59000-9000 Contingency	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
63. 1000-1100-1001-56500-1000 Technology Related Supplies	\$2,430.53	\$2,800.00	\$6,885.00	\$3,500.00	\$700.00
Notes: Self Insurance for all MacBook Airs \$1,800 Apps & On line Subscriptions \$1,000					
64. 1000-1100-2700-52280-1000 Medi/FICA	\$0.00	\$165.55	\$0.00	\$165.55	\$0.00
65. 1000-1100-2700-52690-1000 Transp Unemployment Insurance	\$0.00	\$21.61	\$0.00	\$21.61	\$0.00
66. 1000-1100-2700-52780-1000 Field Trip Workers Compensation	\$0.00	\$141.25	\$0.00	\$141.25	\$0.00
67. 1000-1110-1000-51020-1000 RTI Ed Tech	\$12,153.19	\$12,462.52	\$5,232.50	\$0.00	(\$12,462.52)
68. 1000-1110-1000-52120-1000 RTI Ed Tech Anthem	\$4,417.09	\$5,614.76	\$221.70	\$0.00	(\$5,614.76)
69. 1000-1110-1000-52220-1000 MEDICARE	\$180.66	\$180.71	\$400.28	\$0.00	(\$180.71)
70. 1000-1110-1000-52320-1000 Retirement	\$478.42	\$494.53	\$0.00	\$0.00	(\$494.53)
71. 1000-1110-1000-52620-1000 MESUITA	\$59.66	\$48.00	\$57.56	\$0.00	(\$48.00)
72. 1000-1110-1000-52720-1000 RTI Ed Tech Workers Comp	\$52.03	\$53.59	\$24.03	\$0.00	(\$53.59)
73. 1000-1110-1000-56100-1000 RTI Instructional Supplies	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00
Total Elementary Instruction	\$662,628.33	\$726,532.05	\$313,762.21	\$748,854.86	\$22,322.81
Regular Secondary Program					
74. 1000-1200-1000-55610-9999 Tuition to LEA Within Maine	\$20,454.62	\$22,550.00	\$4,419.28	\$36,622.00	\$14,072.00
Notes: DISHS- 1 student=\$13,000 Ellsworth- 1 student=\$12,670 Bucksport/Reech- 1 student=\$10,952					
75. 1000-1200-1000-55630-9999 Tuition to Private Schools	\$468,763.98	\$491,745.00	\$266,432.49	\$442,000.00	(\$49,745.00)
Notes: George Stevens Academy 31 students+2 extra x \$13,000=\$429,000 Blue Hill Harbor School 1 student= \$13,000- 34 Students					
76. 1000-1200-1000-55680-9999 Insured Value Factor	\$27,853.64	\$27,834.62	\$14,299.84	\$26,520.00	(\$1,314.62)
Notes: Insured Value Factor 6%	\$517,072.24	\$542,129.62	\$285,151.61	\$505,142.00	(\$36,987.62)

Total Regular Secondary Prog

Gifted and Talented Program
 77. 1000-4900-1000-53300-1000 Training/Professional Development/Confer
 78. 1000-4900-1000-55000-1000 Other Purchased Services
 79. 1000-4900-1000-56100-1000 Instructional Supplies

Total Gifted and Talented Prog

\$169.25 \$300.00 \$0.00 \$0.00 \$300.00
 \$0.00 \$200.00 \$0.00 \$0.00 \$200.00
 \$304.86 \$300.00 \$0.00 \$0.00 \$300.00
 \$474.11 \$800.00 \$0.00 \$0.00 \$800.00
\$1,180,174.68 \$1,269,461.67 \$598,913.82 \$1,254,796.86 \$0.00
(\$14,664.81)

S1.Total Regular Instruction

S4. Student and Staff Support

Guidance Services

80. 1000-0000-2120-51010-1000 Guidance Salaries \$16,145.72 \$18,600.00 \$7,869.23 \$21,182.53 \$2,582.53
 Notes: E Garvey 2 days
 81. 1000-0000-2120-52210-1000 Medi/FICA \$270.28 \$238.05 \$114.07 \$275.50 \$37.45
 82. 1000-0000-2120-52310-1000 Retirement \$716.22 \$675.43 \$302.17 \$774.60 \$99.17
 83. 1000-0000-2120-52610-1000 Unemployment Insurance \$117.60 \$144.00 \$38.89 \$132.00 (\$12.00)
 84. 1000-0000-2120-52710-1000 Workers Compensation \$69.50 \$70.60 \$44.56 \$81.70 \$11.10
 85. 1000-0000-2120-56100-1000 Instructional Supplies \$194.22 \$200.00 \$162.29 \$200.00 \$0.00
 86. 1000-0000-2120-56400-1000 Texts and Supplements \$192.61 \$200.00 \$162.84 \$200.00 \$0.00
\$17,706.15 \$20,128.08 \$8,694.05 \$22,846.33 \$2,718.25

Total Guidance Services

Library Services

87. 1000-0000-2220-51020-1000 Library Technician Wages \$10,050.71 \$9,280.60 \$4,853.81 \$9,559.90 \$279.30
 Notes: A. Wind 2 Daysper week, 7 hours per day \$19.51
 88. 1000-0000-2220-52120-1000 Health Insurance \$3,410.60 \$4,338.41 \$1,950.96 \$4,469.00 \$130.59
 89. 1000-0000-2220-52220-1000 Medi/FICA \$82.38 \$134.57 \$38.45 \$138.62 \$4.05
 90. 1000-0000-2220-52320-1000 Retirement \$400.75 \$368.27 \$186.37 \$378.99 \$10.72
 91. 1000-0000-2220-52620-1000 Unemployment Ins \$66.33 \$79.08 \$30.87 \$72.87 (\$6.21)
 92. 1000-0000-2220-52720-1000 Library Tech. Workers Comp \$43.23 \$39.91 \$22.49 \$41.11 \$1.20
 93. 1000-0000-2220-56100-1000 Instructional Supplies \$0.00 \$690.00 \$520.00 \$690.00 \$0.00
 Notes: Library World \$440 Supplies and Equipment \$250
 94. 1000-0000-2220-56400-1000 Books and Periodicals \$1,349.24 \$1,500.00 \$1,075.10 \$3,000.00 \$1,500.00
\$15,403.24 \$16,430.84 \$8,678.05 \$18,350.49 \$1,919.65

Total Library Services

Student Health Services

95. 1000-0000-2130-51010-1000 Nurse Salaries \$9,808.88 \$9,998.80 \$4,682.24 \$10,298.40 \$299.60
 Notes: J. Perit 7 hours per week @ \$36.78 per hour, 40 weeks
 96. 1000-0000-2130-52110-1000 Health Insurance \$4,592.03 \$6,278.02 \$2,030.10 \$6,278.02 \$0.00
 97. 1000-0000-2130-52210-1000 Medi/FICA \$182.97 \$228.36 \$64.62 \$232.71 \$4.35
 98. 1000-0000-2130-52310-1000 Retirement \$394.87 \$590.44 \$179.80 \$601.95 \$11.51
 99. 1000-0000-2130-52510-1000 Course/Tuition Reimbursement \$0.00 \$429.00 \$0.00 \$429.00 \$0.00

100. 1000-0000-2130-52610-1000	Unemployment Ins	\$116.13	\$148.55	\$54.20	\$141.84	(\$6.71)
101. 1000-0000-2130-52710-1000	Workers Compensation	\$44.66	\$66.67	\$22.16	\$67.96	\$1.29
102. 1000-0000-2130-53300-1000	Training/Professional Development/Confer	\$0.00	\$284.00	\$0.00	\$284.00	\$0.00
103. 1000-0000-2130-54300-1000	Repair and Maintenance	\$17.50	\$35.00	\$17.50	\$35.00	\$0.00
Notes: Audiometer Calibration						
104. 1000-0000-2130-55800-1000	Employee Travel	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00
105. 1000-0000-2130-56000-1000	Health Supplies	\$400.52	\$1,100.00	\$165.86	\$1,100.00	\$0.00
Notes: Adult Epipens \$200 Junior Epipens \$200 First Aid Supplies \$700						
106. 1000-0000-2130-56400-1000	Books and Periodicals	\$0.00	\$120.00	\$0.00	\$120.00	\$0.00
107. 1000-0000-2130-59000-1000	Other Costs (ex. Dues)	\$0.00	\$35.00	\$0.00	\$35.00	\$0.00
Total Student Health Services		\$15,557.56	\$19,363.84	\$7,216.48	\$19,673.88	\$310.04
Instructional Staff Training						
108. 1000-0000-2213-51010-1000	Teacher Certification Salaries	\$1,250.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
109. 1000-0000-2213-52210-1000	Medi/FICA	\$18.13	\$29.00	\$0.00	\$29.00	\$0.00
110. 1000-0000-2213-52310-1000	Retirement	\$234.13	\$67.20	\$0.00	\$67.20	\$0.00
111. 1000-0000-2213-52610-1000	Unemployment Ins	\$0.00	\$24.00	\$0.00	\$24.00	\$0.00
112. 1000-0000-2213-52710-1000	Workers Compensation	\$5.38	\$7.40	\$0.00	\$7.40	\$0.00
113. 1000-0000-2213-53300-1000	Training/Professional Development/Confer	\$0.00	\$0.00	\$364.67	\$10,000.00	\$10,000.00
Total Instruct. Staff Training		\$1,507.64	\$3,127.60	\$364.67	\$13,127.60	\$10,000.00
Curriculum Development						
114. 1000-0000-2210-51010-1000	Curriculum Development Salaries	\$456.50	\$1,078.00	\$1,433.74	\$1,078.00	\$0.00
Notes: 3 days * 7 teachers * 7 hours/day * \$35/hour						
115. 1000-0000-2210-52210-1000	Medi/FICA	\$6.63	\$46.89	\$20.77	\$46.89	\$0.00
116. 1000-0000-2210-52310-1000	Curriculum Retirement	\$24.08	\$171.40	\$91.09	\$171.40	\$0.00
117. 1000-0000-2210-52610-1000	Unemployment Ins	\$0.53	\$32.34	\$0.28	\$32.34	\$0.00
118. 1000-0000-2210-52710-1000	Workers Compensation	\$1.97	\$11.68	\$6.15	\$11.68	\$0.00
Total Curriculum Development		\$489.71	\$1,340.31	\$1,552.03	\$1,340.31	\$0.00
S4.Total Student/Staff Support		\$50,664.30	\$60,390.67	\$26,505.28	\$75,338.61	\$14,947.94
S6. School Administration						
119. 1000-0000-2400-51040-1000	Principal Salary	\$42,435.90	\$44,000.00	\$25,384.59	\$45,320.00	\$1,320.00
Notes: C Fowler Principal 50%						
120. 1000-0000-2400-51180-1000	Secretary Salaries	\$29,545.51	\$34,812.24	\$15,908.90	\$35,863.44	\$1,051.20
Notes: 175 student days + 7 inservice days + 11 holidays + 26 extra days = 219 days						
121. 1000-0000-2400-51230-1000	Substitute Wages	\$533.15	\$200.00	\$298.05	\$200.00	\$0.00
122. 1000-0000-2400-52140-1000	Principal Health Ins	\$9,237.11	\$9,789.19	\$5,599.96	\$9,416.00	(\$373.19)
Notes: C Fowler 50%						
123. 1000-0000-2400-52180-1000	Secretary Health Ins	\$10,570.31	\$11,229.52	\$6,207.46	\$11,173.00	(\$56.52)
124. 1000-0000-2400-52230-1000	Substitute Medi/FICA	\$40.79	\$15.00	\$22.80	\$15.00	\$0.00
125. 1000-0000-2400-52240-1000	Principal Medi/FICA	\$608.68	\$638.00	\$364.20	\$657.14	\$19.14
126. 1000-0000-2400-52280-1000	Secretary Medi/FICA	\$2,464.05	\$2,663.14	\$1,217.20	\$2,743.55	\$80.41

127. 1000-0000-2400-52340-1000 Retirement	\$1,629.27	\$1,749.40	\$974.67	\$1,800.09	\$50.69
128. 1000-0000-2400-52590-1000 Tuition Reimbursement	\$0.00	\$1,704.00	\$0.00	\$1,719.00	\$15.00
129. 1000-0000-2400-52630-1000 Substitute Unemployment Ins	\$4.54	\$1.00	\$3.28	\$1.00	\$0.00
130. 1000-0000-2400-52640-1000 Principal Unemployment Ins	\$60.00	\$48.00	\$36.81	\$66.00	\$18.00
131. 1000-0000-2400-52680-1000 Substitute Unemployment Ins	\$122.11	\$96.00	\$25.36	\$132.00	\$36.00
132. 1000-0000-2400-52730-1000 Secretary Workers Comp	\$2.30	\$2.00	\$1.28	\$2.00	\$0.00
133. 1000-0000-2400-52740-1000 Principal Workers Comp	\$182.52	\$189.20	\$109.20	\$194.88	\$5.68
134. 1000-0000-2400-52780-1000 Secretary Workers Comp	\$132.64	\$149.69	\$73.90	\$154.21	\$4.52
135. 1000-0000-2400-53300-1000 Training/Professional Development/Confer	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
136. 1000-0000-2400-54330-9000 Purchased Technology Services	\$0.00	\$1,571.00	\$0.00	\$1,571.00	\$0.00
Notes: Server Hosting					
137. 1000-0000-2400-55300-1000 Communications	\$2,428.47	\$3,000.00	\$1,294.89	\$3,000.00	\$0.00
Notes: Telephone and Postage School Messenger \$375					
138. 1000-0000-2400-56000-1000 General Supplies	\$403.32	\$300.00	\$174.88	\$300.00	\$0.00
Notes: Office Supplies \$300					
139. 1000-0000-2400-56400-1000 Books and Periodicals	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00
140. 1000-0000-2400-57390-1000 Equipment	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
141. 1000-0000-2400-58000-1000 Miscellaneous Expenses	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
Notes: Dues					
142. 1000-0000-2401-54000-1000 Purchased Property Services	\$2,461.24	\$1,500.00	\$685.07	\$1,500.00	\$0.00
143. 1000-0000-2401-54440-1000 Rent/Lease of Other Equipment	\$1,055.25	\$1,055.25	\$2,417.93	\$0.00	(\$1,055.25)
Notes: Copier Lease Agreement					
\$6. Total School Administration	\$103,917.16	\$115,962.63	\$60,800.43	\$117,078.31	\$1,115.68
S8. Facilities Maintenance					
144. 1000-0000-2600-51180-1000 Custodian Wages	\$49,594.63	\$62,211.20	\$33,366.10	\$65,724.00	\$3,512.80
Notes: R Violette \$45,614 M Maynard \$20,110					
145. 1000-0000-2600-51230-1000 Substitute Wages	\$6,673.56	\$2,514.82	\$0.00	\$2,514.82	\$0.00
Notes: coverage for sick days and vacation days					
146. 1000-0000-2600-51580-1000 Stipends	\$1,240.00	\$1,500.00	\$520.00	\$1,500.00	\$0.00
Notes: Asbestos Coordinator \$250 Licensed Water Operator= \$1,250					
147. 1000-0000-2600-52180-1000 Custodian Health Insurance	\$19,435.11	\$22,459.04	\$12,845.28	\$23,114.00	\$654.96
148. 1000-0000-2600-52230-1000 Substitute MediFICA	\$510.56	\$165.33	\$0.00	\$165.33	\$0.00
149. 1000-0000-2600-52280-1000 Custodian MediFICA	\$3,900.02	\$7,430.24	\$2,665.36	\$7,698.96	\$268.72
150. 1000-0000-2600-52630-1000 Substitute Unemployment Ins	\$44.64	\$21.61	\$0.00	\$21.61	\$0.00
151. 1000-0000-2600-52680-1000 Custodian Unemployment Ins	\$291.62	\$323.99	\$51.50	\$264.00	(\$59.99)
152. 1000-0000-2600-52730-1000 Substitute Workers Comp	\$254.95	\$0.00	\$0.00	\$0.00	\$0.00
153. 1000-0000-2600-52780-1000 Custodian Workers Comp	\$2,860.33	\$3,522.57	\$1,400.61	\$3,656.76	\$134.19
154. 1000-0000-2600-54000-1000 Purchased Property Services	\$1,930.00	\$3,100.00	\$65.00	\$3,100.00	\$0.00
Notes: Rubbish Removal \$1,200 (FY21 \$1,200) Testing and Fees \$200 Snow Plowing and Sanding \$1,700					
155. 1000-0000-2600-54300-1000 Purchased Repair and Maintenance Service	\$13,248.18	\$14,750.00	\$7,875.06	\$14,750.00	\$0.00

Notes: Seacoast Fire Alarm Monitoring \$1,400 Fire Alarm Inspection \$850 Plumbing & Heating Repairs \$6,000 Electrical Repairs \$2,500
 156. 1000-0000-2600-55200-1000 Property and Casualty Insurance
 Notes: FY22 \$3,822 + 5% = \$4,013.10
 157. 1000-0000-2600-55800-1000 Mileage Reimbursement
 158. 1000-0000-2600-56000-1000 General Custodial Supplies
 Notes: Supplies for daily maintenance and minor repairs. All cleaning supplies, toilet paper, paper towels, issues, replacement hardware, light bulbs, etc. Custodial Supplies \$5,675
 Miscellaneous Repairs \$1675
 159. 1000-0000-2600-56200-1000 Energy - Electricity
 160. 1000-0000-2600-56240-1000 Energy - Heating Oil
 Notes: 8200 gallons @\$4.50
 161. 1000-0000-2600-57300-1000 Equipment
 162. 1000-0000-2600-57311-1000 Building Furniture/Fixtures
S18. Total Facilities Maint

S2. Special Education Program

163. 1000-2200-1000-51010-1000 Teacher Salaries
 Notes: B Hale \$48,000
 164. 1000-2200-1000-51020-1000 Instructional Aides/Assistant Wages
 Notes: G Tobey Ed Tech I \$22,030 R Kane Ed Tech II 40% \$9,441 E Crosby Ed Tech III \$25,675 (Local Entitlement Grant Funded)
 165. 1000-2200-1000-51230-1000 Substitute Wages
 166. 1000-2200-1000-52110-1000 Teacher Health Insurance
 167. 1000-2200-1000-52120-1000 Ed Tech Health Insurance
 Notes: Funded by local entitlement
 168. 1000-2200-1000-52210-1000 Teacher Medicare
 169. 1000-2200-1000-52220-1000 Ed Tech Medi/FICA
 170. 1000-2200-1000-52230-1000 Substitute Medi/FICA
 171. 1000-2200-1000-52310-1000 Teacher Retirement
 172. 1000-2200-1000-52320-1000 Retirement
 173. 1000-2200-1000-52510-1000 Course/Tuition Reimbursement
 Notes: 1 Teacher 1 Ed Tech
 174. 1000-2200-1000-52610-1000 Teacher Unemployment Ins
 175. 1000-2200-1000-52620-1000 Ed Tech Unemployment Ins
 176. 1000-2200-1000-52630-1000 Substitute Unemployment Ins
 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

\$3,822.00	\$4,013.10	\$4,634.00	\$4,013.10	\$0.00
\$0.00	\$200.00	\$0.00	\$200.00	\$0.00
\$6,646.13	\$7,350.00	\$6,828.04	\$7,500.00	\$150.00
\$20,075.34	\$20,000.00	\$4,591.77	\$28,000.00	\$8,000.00
\$18,031.80	\$20,000.00	\$27,543.80	\$37,000.00	\$17,000.00
\$0.00	\$40,000.00	\$0.00	\$0.00	(\$40,000.00)
\$172.04	\$500.00	\$242.49	\$2,500.00	\$2,000.00
\$148,730.91	\$210,061.90	\$102,629.01	\$201,722.58	(\$8,339.32)
\$39,342.06	\$46,000.00	\$19,461.53	\$48,000.00	\$2,000.00
\$1,773.66	\$0.00	\$0.00	\$31,471.20	\$31,471.20
\$439.11	\$1,000.00	\$622.45	\$1,000.00	\$0.00
\$22,824.32	\$24,185.43	\$13,837.60	\$24,520.00	\$334.57
\$883.42	\$0.00	\$0.00	\$0.00	\$0.00
\$625.76	\$586.93	\$244.75	\$696.00	\$109.07
\$67.29	\$1,556.50	\$0.00	\$3,964.04	\$2,407.54
\$33.58	\$8.00	\$47.62	\$8.00	\$0.00
\$1,735.10	\$1,554.35	\$747.34	\$1,843.20	\$288.85
\$68.10	\$2.74	\$0.00	\$2.74	\$0.00
\$1,678.99	\$3,252.00	\$0.00	\$3,438.00	\$186.00
\$120.00	\$120.00	\$33.24	\$132.00	\$12.00
\$26.97	\$96.00	\$0.00	\$331.86	\$235.86
\$3.82	\$1.00	\$6.12	\$1.00	\$0.00
\$168.25	\$174.05	\$109.83	\$206.40	\$32.35
\$17.05	\$87.72	\$0.00	\$23.05	\$135.33
\$1.89	\$3.00	\$2.68	\$3.00	\$0.00
\$0.00	\$400.00	\$51.88	\$400.00	\$0.00

181. 1000-2200-1000-55000-1000 Other Purchased Services	\$9,450.15	\$500.00	\$0.00	\$500.00	\$0.00
Notes: ***Extended School Year Services***					
182. 1000-2200-1000-55610-9999 Tuition to LEA's Within Maine	\$10,687.49	\$0.00	\$0.00	\$11,000.00	\$11,000.00
Notes: Sped Surcharge					
183. 1000-2200-1000-55630-9999 Tuition to Private Organizations	\$29,798.10	\$46,326.00	\$7,955.86	\$46,326.00	\$0.00
Notes: Special Ed Surcharge for 8 Students @ \$5,247 15% of Ed Tech @ GSA \$4,350					
184. 1000-2200-1000-56100-1000 Instructional Supplies	\$2,547.82	\$3,000.00	\$2,748.74	\$3,000.00	\$0.00
185. 1000-2200-1000-57351-1000 Technology Software for Special Educatio	\$0.00	\$802.00	\$0.00	\$242.00	(\$560.00)
Notes: SameCoal Inc. \$242					
186. 1000-2500-2330-53440-9000 Assessment for Special Ed Admin	\$29,517.01	\$31,060.50	\$14,719.05	\$39,328.67	\$8,268.17
187. 1000-2800-2140-53440-1000 Purchased Psychological Services	\$4,063.00	\$2,200.00	\$5,924.00	\$2,200.00	\$0.00
188. 1000-2800-2140-53440-9999 Purchased Psychological Services	\$13,968.75	\$2,500.00	\$0.00	\$2,500.00	\$0.00
189. 1000-2800-2150-51010-1000 Clinician/Pathologist Salaries	\$8,659.22	\$8,804.62	\$3,823.16	\$10,295.88	\$1,491.26
190. 1000-2800-2150-52110-1000 Clinician/Pathologist Health Ins	\$2,147.40	\$2,274.10	\$1,300.39	\$2,619.00	\$344.90
191. 1000-2800-2150-52210-1000 MediFICA	\$144.14	\$127.67	\$55.44	\$149.29	\$121.62
192. 1000-2800-2150-52310-1000 Speech Pathologist Retirement	\$381.66	\$337.88	\$146.85	\$395.15	\$57.27
193. 1000-2800-2150-52610-1000 Unemployment Ins	\$103.36	\$89.17	\$56.66	\$96.70	\$7.53
194. 1000-2800-2150-52710-1000 Workers Compensation	\$36.98	\$37.86	\$22.11	\$44.28	\$6.42
195. 1000-2800-2150-53300-1000 Training/Professional Development/Confer	\$0.00	\$60.00	\$0.00	\$60.00	\$0.00
196. 1000-2800-2150-53440-1000 Purchased Speech Pathology Services	\$491.38	\$0.00	\$0.00	\$0.00	\$0.00
197. 1000-2800-2150-55000-1000 Other Purchased Services	\$17,877.00	\$10,000.00	\$9,872.50	\$10,000.00	\$0.00
Notes: Tutor for 2 students					
198. 1000-2800-2150-55810-1000 Employee Travel for Professional Develop	\$0.00	\$250.00	\$91.00	\$250.00	\$0.00
199. 1000-2800-2160-53440-1000 Purchased Occupational Therapy Services	\$8,680.00	\$4,200.00	\$8,780.00	\$4,200.00	\$0.00
200. 1000-2800-2180-53440-1000 Purchased Physical Therapy Services	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Total S2. Special Education	\$208,362.83	\$192,597.52	\$90,660.80	\$250,447.46	\$57,849.94
S3. Other Instruction					
201. 1000-4300-1000-51010-1000 Teacher Salaries	\$307.59	\$1,320.00	\$1,721.80	\$1,320.00	\$0.00
Notes: Garden Camp 6hrs 1 day week for 10 Weeks @ \$22 hr					
202. 1000-4300-1000-51020-1000 Instructional Aides/Assistant Wages	\$0.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00
Notes: Garden Camp Assistant					
203. 1000-4300-1000-52210-1000 Literacy Teacher MediFICA	\$2.59	\$0.00	\$17.93	\$0.00	\$0.00
204. 1000-4300-1000-52310-1000 Literacy Teacher Retirement	\$11.87	\$0.00	\$66.06	\$0.00	\$0.00
205. 1000-4300-1000-52610-1000 Literacy Teacher Unemployment Ins	\$0.00	\$0.00	\$2.63	\$0.00	\$0.00
206. 1000-4300-1000-52710-1000 Workers Compensation	\$0.00	\$0.00	\$8.72	\$0.00	\$0.00
207. 1000-9100-1000-51550-1000 Co-Curricular Stipends	\$1,919.60	\$1,500.00	\$0.00	\$1,500.00	\$0.00
Notes: 8th Grade Advisor \$1,000 Drama \$500					
208. 1000-9100-1000-52250-1000 MediFICA	\$54.02	\$19.58	\$0.00	\$19.58	\$0.00

209. 1000-9100-1000-52350-1000 Retirement	\$143.05	\$71.56	\$0.00	\$71.56	\$0.00
210. 1000-9100-1000-52650-1000 Medicare	\$18.04	\$13.50	\$0.00	\$13.50	\$0.00
211. 1000-9100-1000-52750-1000 Workers Compensation	\$16.04	\$4.88	\$0.00	\$4.88	\$0.00
212. 1000-9100-1000-55000-1000 Other Purchased Services	\$0.00	\$1,600.00	\$0.00	\$1,600.00	\$0.00
Notes: Spelling Bee \$150 Honors Festival \$50 Athletic Banquet \$200 Discovery Week \$1,000 X-Country Fee \$200					
213. 1000-9200-1000-51500-1000 Extra-Curricular Stipends	\$1,300.00	\$3,900.00	\$1,333.33	\$4,350.00	\$450.00
Notes: Basketball (JV) \$350 Girls B Basketball (JV) \$350 Boys Baseball \$350 Girls Softball \$350 Soccer "A" \$350 Soccer "B" (JV) \$25					
214. 1000-9200-1000-52200-1000 Medif/FICA	\$99.45	\$233.33	\$81.33	\$233.33	\$0.00
215. 1000-9200-1000-52600-1000 Unemployment Ins	\$3.60	\$30.50	\$14.67	\$30.50	\$0.00
216. 1000-9200-1000-52700-1000 Workers Comp	\$5.59	\$11.02	\$5.73	\$11.02	\$0.00
217. 1000-9200-1000-53000-1000 Officiating	\$80.00	\$2,100.00	\$0.00	\$2,100.00	\$0.00
218. 1000-9200-1000-56100-1000 Supplies	\$255.00	\$700.00	\$0.00	\$700.00	\$0.00
219. 1000-9200-1000-57390-1000 Equipment	\$0.00	\$950.00	\$191.97	\$950.00	\$0.00
220. 1000-9200-2700-52280-1000 Medif/FICA	\$0.00	\$46.00	\$0.00	\$46.00	\$0.00
S3. Total Other Instruction	\$4,216.44	\$13,700.37	\$3,444.17	\$14,150.37	\$450.00

S9. All Other Expenditures including Food Service Operations

221. 2930-0000-3100-51180-9000 Salaries	\$31,170.36	\$29,010.15	\$16,370.40	\$30,529.20	\$1,519.05
Notes: S Dodge \$24,72 hr					
222. 2930-0000-3100-51232-9000 Substitute Wages	\$1,734.02	\$1,000.00	\$1,178.82	\$1,000.00	\$0.00
223. 2930-0000-3100-52180-9000 Support Staff Health Ins	\$10,601.04	\$11,229.52	\$6,422.64	\$11,557.00	\$327.48
224. 2930-0000-3100-52230-9000 Substitute Medif/FICA	\$132.67	\$62.00	\$90.18	\$62.00	\$0.00
225. 2930-0000-3100-52280-9000 Medif/FICA	\$2,710.15	\$2,219.28	\$1,252.36	\$2,335.48	\$116.20
226. 2930-0000-3100-52630-9000 Substitute Unemployment Ins	\$19.08	\$2.00	\$12.95	\$2.00	\$0.00
227. 2930-0000-3100-52680-9000 Unemployment Ins	\$112.43	\$144.00	\$28.78	\$132.00	(\$12.00)
228. 2930-0000-3100-52730-9000 Substitute Workers Comp	\$66.24	\$44.00	\$45.02	\$44.00	\$0.00
229. 2930-0000-3100-52800-9000 Workers Comp	\$1,170.67	\$1,108.19	\$805.69	\$1,166.22	\$58.03
230. 2930-0000-3100-53300-9000 Training/Professional Development/Confer	\$453.02	\$500.00	\$200.00	\$500.00	\$0.00
231. 2930-0000-3100-54300-9000 Repair and Maintenance	\$4,566.69	\$2,500.00	\$5,991.16	\$3,000.00	\$500.00
Notes: Refrigerator/Freezer Cleaning Dishwasher Mixer, Steamer Repairs					
232. 2930-0000-3100-55800-9000 Employee Travel	\$112.80	\$165.00	\$0.00	\$165.00	\$0.00
233. 2930-0000-3100-56230-9000 Propane Gas	\$1,091.25	\$1,300.00	\$269.08	\$1,300.00	\$0.00
234. 2930-0000-3100-56300-9000 Food for Lunch	\$22,947.26	\$16,585.00	\$7,867.38	\$27,000.00	\$10,415.00
235. 2930-0000-3100-56310-9000 Non Food Supplies	\$599.00	\$500.00	\$575.50	\$500.00	\$0.00
236. 2930-0000-3100-57301-9000 Supply Equipment	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
237. 2930-0000-3100-58000-9000 Miscellaneous	\$523.32	\$600.00	\$234.00	\$600.00	\$0.00
Notes: Thanksgiving					
238. 2930-0000-3130-56300-9000 Food for Breakfast	\$3,526.57	\$4,494.00	\$1,451.84	\$4,500.00	\$6.00
239. 2930-0000-3130-56310-9000 Breakfast Supplies	\$0.00	\$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 S9. All Other Expenditures including Food Service Operations

S12. Total Expenditure Request

Anticipated Revenue

State Share									
241. 1000-0000-0000-43111-0000 State EPS Allocation	(\$89,186.60)	(\$107,388.06)	(\$44,775.00)	(\$95,000.00)					\$12,388.06
Local Share									
242. 1000-0000-0000-41211-0000 Local EPS Allocation	(\$1,079,524.72)	(\$1,114,183.82)	\$0.00	(\$1,185,464.78)					(\$71,280.96)
243. 1000-0000-0000-41213-0000 Additional Local Appropriation	(\$627,785.91)	(\$698,620.91)	\$0.00	(\$820,692.27)					(\$122,071.36)
244. 1000-0000-0000-41215-0000 Local Nutrition Allocation	(\$49,740.66)	(\$47,633.14)	\$0.00	(\$58,892.90)					(\$11,259.76)
Balance Forward	\$0.00	(\$142,947.00)	\$0.00	(\$40,000.00)					\$102,947.00
TOTAL EPS REVENUE	(\$1,846,237.89)	(\$2,110,772.93)	(\$44,775.00)	(\$2,200,049.95)					(\$89,277.02)
Local Nutrition Allocation									
246. 2930-0000-0000-41611-0000 Daily Sales-School Lunch Program	(\$3,119.50)	\$0.00	(\$539.70)	\$0.00					\$0.00
247. 2930-0000-0000-41612-0000 Daily Sales-School Breakfast Program	(\$23,216.64)	(\$19,500.00)	(\$7,769.71)	(\$19,500.00)					\$0.00
248. 2930-0000-0000-44551-0000 State Lunch Subsidy	(\$5,675.77)	(\$5,500.00)	(\$1,268.46)	(\$5,500.00)					\$0.00
Total School Lunch Revenue	(\$32,011.91)	(\$25,000.00)	(\$9,577.87)	(\$25,000.00)					\$0.00
TOTAL REVENUE	(\$1,878,249.80)	(\$2,135,772.93)	(\$54,352.87)	(\$2,225,049.95)					(\$89,277.02)

Brooksville Elementary School 2023 - 2024 Final

Account Number / Description

Reserve Accounts

	2 Years Prior Actual 7/1/2021- 6/30/2022	1 Year Prior Adopted 7/1/2022 - 6/30/2023	1 Year Prior Actio Date 7/1/2022 - 6/30/2023	Budget Total 7/1/2023 - 6/30/2024	Budget Difference 7/1/2023 - 6/30/2024
School Bus Reserve					
249. 4000-0000-0000-33013-0000 School Bus Reserve Fund Balance	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)	(\$55,000.00)	(\$5,000.00)
250. 4000-0000-0000-45206-0000 Local Allocation School Bus Reserve	\$0.00	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)
Total School Bus Reserve	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)	(\$60,000.00)	(\$10,000.00)
UpStarts Account					
251. 4000-0000-0000-33010-0000 Building Reserve (Upstarts) Fund Balance	(\$42,601.33)	(\$42,601.33)	(\$42,601.33)	(\$42,601.00)	\$0.33
Total Building Reserve	(\$42,601.33)	(\$42,601.33)	(\$42,601.33)	(\$42,601.00)	\$0.33
Grounds Improvement Reserve					
252. 4000-0000-0000-33012-0000 Grounds Improvement Fund Balance	(\$45,268.00)	(\$45,268.00)	(\$45,268.00)	(\$45,268.00)	\$0.00
Total Grounds Improvement Rsrv	(\$45,268.00)	(\$45,268.00)	(\$45,268.00)	(\$45,268.00)	\$0.00

Septic System Reserve							
253. 4000-0000-0000-33014-0000	Septic System Reserve Fund Balance	(\$40,000.00)	(\$45,000.00)	(\$40,000.00)	(\$30,000.00)	\$15,000.00	
Total Septic System Reserve		(\$40,000.00)	(\$45,000.00)	(\$40,000.00)	(\$30,000.00)	\$15,000.00	
Reserve Accounts							
Technology Reserve							
254. 4000-0000-0000-33015-0000	Technology Reserve Fund Balance	\$0.00	(\$10,000.00)	\$0.00	(\$15,000.00)	(\$5,000.00)	
255. 4000-0000-0000-45208-0000	Local Allocation Technology Reserve	\$0.00	(\$5,000.00)	\$0.00	\$0.00	\$5,000.00	
Total Technology Reserve		\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	\$0.00	
Capital Improvement Fund							
256. 4000-0000-0000-37210-0000	Roof Repair Fund	\$0.00	(\$5,000.00)	\$0.00	(\$25,000.00)	(\$20,000.00)	
257. 4000-0000-0000-45209-0000	Local Allocation Roof Repair Reserve	\$0.00	(\$10,000.00)	\$0.00	\$0.00	\$10,000.00	
Total Capital Improvement Fund		\$0.00	(\$15,000.00)	\$0.00	(\$25,000.00)	(\$10,000.00)	



Just waiting for a breeze - Buck's Harbor Yacht Club '22

by Ed Fowler

Report of the Brooksville Budget & Advisory Committee

January 27, 2023

Another quick trip around the sun and here we are again, back to some kind of normal and preparing for our 206th Town Meeting. Here are some of the items we are asking the voters to consider this year.

When the Island Nursing Home closed in 2021 our community lost an important resource where our elders could receive the care they needed while remaining close to home. The closure was brought on, at least in part, due to staffing shortages linked to a lack of available housing for employees. Although several groups are working on solutions to this widespread problem, the conditions have not changed yet and it's unlikely that the facility will reopen as a skilled nursing home anytime soon. However, the current INS board is in the process of trying to open as a 32-bed residential care facility. It wouldn't provide the same level of care, but it would provide a home close by for community members who are unable to live alone but don't need full time nursing care. The board asked for a warrant article to see if the town would offer financial assistance in the amount of \$100,000 toward the operation of the facility. This is a lot of money for a small town and we felt we should have certain financial reports in hand before we could recommend the article. We hadn't received these by the end of the budget process in January. However, at about the same time, the board withdrew their request from all seven of the towns in their service area. Therefore, there is no request this year, although it will probably be back in the future. The issues of the lack of housing availability for workers and our inability to fully care for our elders close to home are connected and won't go away on their own. It will take effort, creativity and resources from all of us to solve this. More detailed information about the nursing home project can be found on the INH website or the many news stories archived online.

With the successful completion of the Betsy's Cove project, we feel that it's finally time to move ahead on the Salt Shed. I can see eyes rolling all around town. I realize that we've been fetched up on this for years. We never seem to get enough information together to actually put it out to bid. Well, there's an article on this year's warrant that I believe will help pull us out of the ditch. Andrew McCullough, an engineer from Ellsworth, has submitted a proposal to provide us with everything we would need for a complete bid package. Copies of this proposal will be available at the Town House. This would allow us to put it out to bid immediately and would also give us the specific kind of information we would need in order to apply for any available state or federal funds. This is expensive, but we feel that this is our best chance to get unstuck and move the project forward. We'll see if we get any replies and at what cost, and then go from there. The request in this year's warrant is for up to \$40,000 to be taken from the Salt Shed Reserve Account.

During our last storm-related power outage it became apparent that there were significant problems with the generator at the Town House. The generator not only protects the firefighting equipment but also maintains a heated space for the public in the event of a prolonged outage or other emergency. The voters will be asked to vote on whether to authorize the town to purchase using existing funds from

the American Rescue Plan Act (ARPA) or other funding sources that might be available. We are asking for \$40,000 but the actual cost could be less. This is money we already have and would not come from local taxes. This is a recent development. More detailed information should be available as we get closer to Town Meeting.

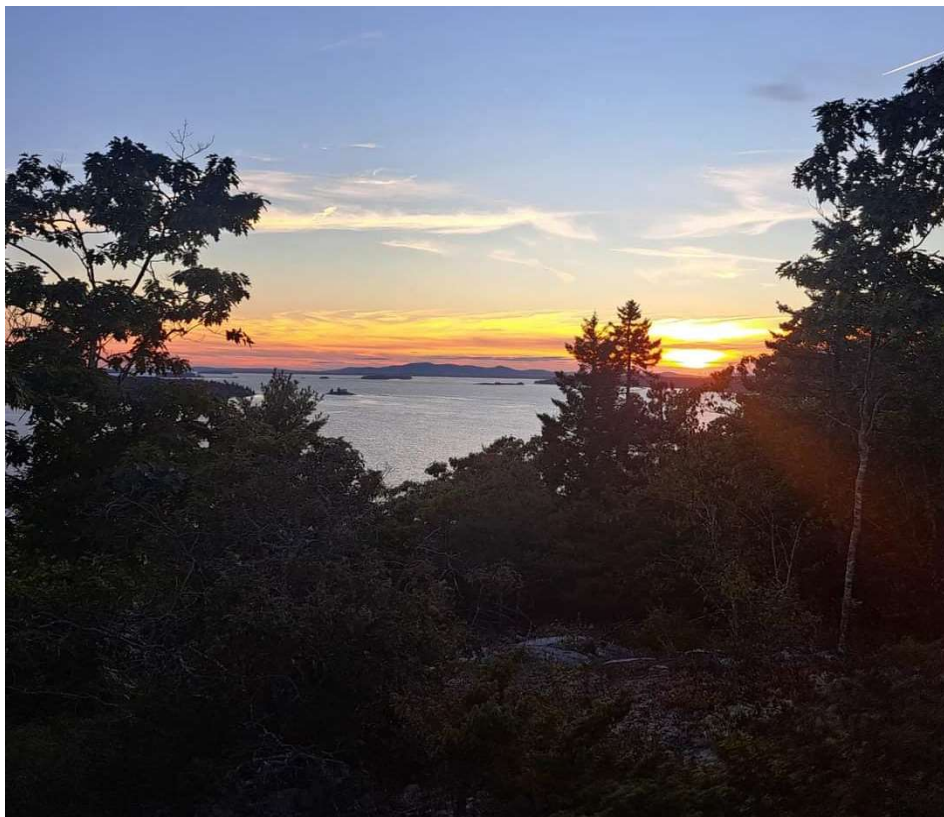
There are many more items that will be decided by you, the voters of Brooksville. If you want to have a say, please show up at Town Meeting and vote.

In closing, we'd like to express our appreciation to the many people who work to make our Town a better place and we encourage everyone to be involved and 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



From Lookout Rock

by Georgia Duncan

Town of Brooksville
2023 Annual Town Warrant

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

Greetings. *In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Brooksville, in said County, qualified by law to vote in Town affairs, to meet at the Brooksville Public Service Building at 10:00 AM on Monday the sixth (6th) day of March, A.D., 2023 and at the Brooksville Elementary School at 7:00 PM on Tuesday the seventh (7th) 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.

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 sixth (6th) day of March, A.D., 2023 and at 6:30PM at the Brooksville Elementary School Tuesday the seventh (7th) day of March, A.D., 2023, for the purpose of updating the Voters list.

Town Meeting Articles

M3. 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	\$ 6,180.00
Selectperson	\$ 6,180.00
Selectperson	\$ 6,180.00
with additional \$1,000.00 stipend going to the Chairperson of the Select Board	
Tax Collector	\$16,995.00
Treasurer	\$14,420.00
Town Clerk	\$12,360.00

Leave all other compensations to Select Board.

Budget & Advisory Committee Recommends: **YES**

M4. To see if the Town will vote to raise and appropriate \$ 150,000.00 for the **Current Administration Account.**

Budget & Advisory Committee Recommends: **\$ 150,000.00**

\$50,000.00 tax commitment, \$50,000.00 auto excise, \$40,000.00 surplus, and \$10,000.00 reserve MSRS funds.

M5. To see if the Town will vote to raise and appropriate \$ 4,500.00 for the **Employee Health Trust Account** for 2023. (c/o account)

Budget & Advisory Committee Recommends: \$ 4,500.00

M6. To see if the Town will vote to raise and appropriate \$ 30,000.00 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: \$ 30,000.00

\$10,000.00 tax commitment, \$10,000.00 auto excise, and \$10,000.00 surplus.

M7. To see if the Town will vote to raise and appropriate \$29,000.00 for the **Legal Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 29,000.00

\$29,000.00 from pending 2022/2023 legal reimbursement.

M8. To see if the Town will vote to raise and appropriate \$ 6,000.00 for the 2023 Insurance Account, which includes **Worker's Compensation, Unemployment Act and Public Officials Liability** for Town Employees. (c/o account)

Budget & Advisory Committee Recommends: \$ 6,000.00

M9. To see if the Town will vote to raise and appropriate \$12,000.00 for professional assistance to the Assessors for **updating the Town property valuation and maps**.

Budget & Advisory Committee Recommends: \$ 12,000.00

M10. To see if the Town will vote to raise and appropriate \$ 20,000.00 for the Town's share of the **Social Security/ Medicare Plan**.

Budget & Advisory Committee Recommends: \$ 20,000.00

\$15,000.00 tax commitment and \$5,000.00 surplus.

M11. To see if the Town will vote to raise and appropriate \$ 28,000.00 for the **Public Service Building Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 28,000.00

\$22,000.00 tax commitment and \$6,000.00 surplus.

M12. 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

M13. 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

M14. 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 \$ 141,822.00

Budget & Advisory Committee Recommends: \$ 141,822.00
\$100,000.00 tax commitment and \$41,822.00 surplus.

M15. To see if the Town will vote to raise and appropriate \$ 8,000.00 for the **Septic Waste Disposal Site Fee Account**.

Budget & Advisory Committee Recommends: \$ 8,000.00
\$4,000.00 tax commitment and \$4,000.00 auto excise.

M16. To see if the Town will vote to raise and appropriate \$ 2,337.50 for the **2023 Hancock County RCC/911** annual dispatching fees.

Budget & Advisory Committee Recommends: \$ 2337.50

M17. To see if the Town will vote to raise and appropriate \$ 3,332.00 for the **2023 Maine Municipal Association Dues**.

Budget & Advisory Committee Recommends: \$ 3,332.00

M18. 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

M19. To see if the Town will vote to raise and appropriate \$ 850.00 for the **2023 Hancock County Planning Commission Dues**.

Budget & Advisory Committee Recommends: \$ 850.00

M20. To see if the Town will vote to raise and appropriate \$ 5,000.00 for the **Brooksville Athletic Field Account**. (c/o account)

Budget & Advisory Committee Recommends: \$ 5,000.00

M21. To see if the Town will vote to raise and appropriate \$ 7,000.00 from Watercraft Excise for the **Brooksville Coastal Waters Account**.

Budget & Advisory Committee Recommends: \$ 7,000.00

M22. To see if the Town will vote to raise and appropriate \$10,000.00 for the operating expense and maintenance costs of the **Brooksville Community Center**. (c/o account)

Budget & Advisory Committee Recommends: \$ 10,000.00

M23. 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 second of 6 payments.

Budget & Advisory Committee Recommends: \$ 69,000.00
\$50,000.00 tax commitment, and \$19,000.00 from the balance in BCR Project acct.

M24. 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

M25. To see if the Town will vote to raise and appropriate up to \$ 34,444.00 for the general operating expenses and alerting system of the **Brooksville Volunteer Fire Department Inc.** *(c/o account)*

Budget & Advisory Committee Recommends: \$ 34,444.00

M26. To see if the Town will vote to raise and appropriate \$ 6,500.00 for the **Street Light Account**.

Budget & Advisory Committee Recommends: \$ 6,500.00

M27. To see if the Town will vote to raise and appropriate \$70,000.00 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: \$ 70,000.00

\$30,000.00 tax commitment, \$35,000.00 excise, and \$5,000.00 surplus.

M28. 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

\$50,000.00 tax commitment, \$30,000.00 excise, and \$60,000.00 LRAP/URIP.

M29. To see if the Town will vote to raise and appropriate \$ 195,000.00 *plus Park Fee Revenue* for the **2023-2024 Winter Roads Account**, including snow removal, sanding and stockpiling sand. *(c/o account)*

Budget & Advisory Committee Recommends: \$ 195,000.00

\$75,000.00 tax commitment, \$70,000.00 auto excise and \$50,000.00 surplus.

M30. To see if the Town will vote to raise and appropriate \$ 7,500.00 for repairs to the drainage along **Cornfield Hill Road** to address the runoff which is currently affecting the parking and basements of the Church and Market.

Budget & Advisory Committee Recommends: YES

\$2,500.00 tax commitment, \$5,000.00 auto excise.

M31. To see if the Town will vote to raise and appropriate \$ 5,000.00 from surplus for the **Property Revaluation Reserve Account**. *(c/o account)*

Budget & Advisory Committee Recommends: \$ 5,000.00

M32. To see if the Town will vote to raise and appropriate \$ 15,000.00 for the **Salt Shed Reserve Account**. *(c/o account)*

Budget & Advisory Committee Recommends: \$ 15,000.00

- M33.** To see if the Town will vote to raise and appropriate \$ 5,000.00 for the **BVFD Station Construction Reserve Account.** (c/o account)
 Budget & Advisory Committee Recommends: \$ 5,000.00
- M34.** To see if the Town will vote to raise and appropriate \$ 10,000.00 for the **BVFD Truck Reserve Account.** (c/o account)
 Budget & Advisory Committee Recommends: \$ 10,000.00
- M35.** To see if the Town will vote to raise and appropriate \$ 4,000.00 for the **Brooksville Community Center Building Major Construction Reserve Account.** (c/o account)
 Budget & Advisory Committee Recommends: \$ 4,000.00
- M36.** To see if the Town vote to raise and/or appropriate \$ 2,500.00 for the **Grant Writing account**, and to fund it. The purpose: to research and acquire available Grants which may become available and would be beneficial to the Town. (c/o account)
 Budget & Advisory Committee Recommends: \$ 2,500.00
- M37.** To see if the Town will authorize the Select Board to use the remaining **ARPA funds**, \$ 69,489.26 in 2023. The primary expenditure would be toward the costs of a replacement **Generator**, at the Public Service Building. Other options are being considered.
- M38.** 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
- M39.** To see if the Town will vote to charge **interest on** any and/or all **unpaid taxes** after **October 31, 2023** at the State of Maine allowable rate. (4% as of Oct. 31, 2022)
 Budget & Advisory Committee Recommends: *State maximum allowable rate*
- M40.** 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
- M41.** 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 and/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

M42. To see if the Town will authorize the Select Board to accept any and/or all **donations** to the Town of Brooksville.

Budget & Advisory Committee Recommends: YES

M43. 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

M44. 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, 2022 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 Charging Station Account
 Broadband Account
 ARPA Funds Account
 General Assistance Donations Account
 Betsy Cove Project Account
 Grant Writing Account

Budget & Advisory Committee Recommends: YES

M45. 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

M46. To see if the Town will authorize the Select Board to continue in a **Loader/Backhoe** lease or rent contract for 2023.

Budget & Advisory Committee Recommends: YES

M47. 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

M48. 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

M49. 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

M50. 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

M51. To see if the Town will vote to raise and appropriate \$ 2,190.00 in support of **Eastern Area Agency on Aging.**

Budget & Advisory Committee Recommends: \$ 2,190.00

M52. To see if the Town will vote to raise and appropriate \$ 24,777.50 in support of **Peninsula Ambulance Corps.**

Budget & Advisory Committee Recommends: \$ 24,777.50

M53. 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

M54. To see if the Town will vote to raise and appropriate \$ 5,016.00 in support of **Downeast Community Partners. (formerly WHCA)**

Budget & Advisory Committee Recommends: \$ 5,016.00

M55. 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

M56. To see if the Town will vote to raise and appropriate \$ 850.00 in support of **WIC.**

Budget & Advisory Committee Recommends: \$ 850.00

M57. 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

M58. To see if the Town will vote to raise and appropriate \$ 935.00 in support of **Lifelight.**

Budget & Advisory Committee Recommends: \$ 935.00

M59. 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

M60. 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

M61. To see if the Town will vote to raise and appropriate \$ 5,250.00 (\$5.00 per lot) to support the **2023 annual maintenance of the Town Cemeteries' lots.**

Budget & Advisory Committee Recommends: \$ 5, 250.00

M62. 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

M63. 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 01/01/2023 to 12/31/2023.

Budget & Advisory Committee Recommends: YES

M64. To see if the Town will vote to raise and appropriate \$ 1,000.00 in support of the **Families First** organization out of Ellsworth.

Budget & Advisory Committee Recommends: \$ 500.00

M65. To see what sum if any the Town will vote to appropriate for the preparation of an engineering design and bid package for a **Salt Shed.**

Budget & Advisory Committee Recommends: \$ 40,000.00
with \$40,000.00 coming from the Salt Shed Reserve Account.

M66. To see what sum if any the Town will appropriate for a **replacement generator** for the Public Service Building.

Budget & Advisory Committee Recommends: \$ 40,000.00
with \$40,000.00 coming from ARPA monies, and/or other grant funding which may become available.



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: \$ 1,254,796.86

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: \$ 250,447.46

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: \$ 14,150.37

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: \$ 75,338.61

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: \$ 81,764.63

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

School Committee Recommends: \$ 117,078.31

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

School Committee Recommends: \$ 119,158.23

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: \$ 201,722.58

S9. To see what sum the Town will authorize the school committee to expend for All Other Expenditures, including the food service program, with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the food service program.

School Committee Recommends: \$ 85,592.90

S10. 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 that \$ 1,145,522.41 be appropriated and \$ 1,050,589.66 be raised.

State-Mandated 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.

S11. (Written Ballot Required). 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.

School Committee Recommends \$ 989,527.54 for additional local funds and gives the following reason for exceeding the State's Essential Programs and Services funding model by \$ 989,527.54 in order to maintain current programs and offerings.

State-Mandated 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 Brooksville Public School's budget for educational programs.

S12. To see what sum the Town will authorize the school committee to expend for the fiscal year beginning July 1, 2023 and ending June 30, 2024 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, local funds for debt service on 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: \$ 2,200,049.95

S13. To see what sum the Town will raise for the School Bus Reserve Fund.

School Committee Recommends: \$ 5,000.00

S14. To see what sum the Town will authorize the school committee to transfer from the Septic Reserve Fund at the end of the 2022-2023 fiscal year to the existing Capital Improvement Reserve Fund.

School Committee Recommends: \$ 15,000.00

S15. (Written Ballot Required). Shall the Town commit to paying an extra \$1,700 in tuition for each Brooksville student attending George Stevens Academy for the 2023-2024 school year, and shall the Town raise and appropriate **\$56,100** in additional local funds which exceeds the State's Essential Programs and Services allocation model for that purpose?

School Committee gives the following reason for exceeding the State's Essential Programs and Services funding model by **\$56,100**: in order to pay

a tuition charge above the amount otherwise allowable by Title 20-A, section 5806.

State-Mandated 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 Brooksville Public School's budget for educational programs.

Note: *If the Town approves this Article, the amount will be added to the appropriate school operating budget articles (Articles S1 through S12).*

Given under our hands at Brooksville, Maine, this 8th day of February, 2023.

*John H. Gray, Chairman
Richard M. Bakeman
Horace A. Snow
Brooksville Select Board*

*Amber Bakeman, Town Clerk
Town of Brooksville, Maine*



This is our final "My Favorite - Images of Brooksville" Red Point by Dawn Bates Nason

TOWN OF BROOKSVILLE

COUNTY OF HANCOCK

STATE OF MAINE

CANDIDATES FOR OFFICE AT THE BROOKSVILLE TOWN ELECTIONS ON MARCH 6, 2023

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"/> RICHARD M BAKEMAN</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>TOWN CLERK</p> <p>ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> AMBER BAKEMAN</p> <p><input type="checkbox"/> _____</p>	<p>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>SCHOOL BOARD</p> <p>THREE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> PATRICIA TAPLEY</p> <p><input type="checkbox"/> _____</p>
<p>BUDGET & ADVISORY COMMITTEE</p> <p>THREE YEAR TERM VOTE FOR TWO</p> <p><input type="checkbox"/> MATTHEW FREEDMAN</p> <p><input type="checkbox"/> JOHN KIMBALL</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p>	<p>SCHOOL BOARD</p> <p>TWO YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> _____</p>
	<p>PLANNING BOARD</p> <p>THREE YEAR TERM VOTE FOR TWO</p> <p><input type="checkbox"/> PHILIP WESSEL</p> <p><input type="checkbox"/> DARCY SNOW</p> <p><input type="checkbox"/> _____</p> <p><input type="checkbox"/> _____</p>
<p>THANK YOU FOR VOTING</p>	

The Age of COVID - Remembered - January 2020 – December 2022

Due to the restrictions of the past 3 years, some of these members of our community passed without the traditional service, remembrance, or celebration of the lives they had led.

Their Name	Their Age	Life - from the Beginning until the End
<i>Jan Michael Harford</i>	<i>84</i>	<i>December 11, 1935 - May 14, 2020</i>
<i>John Perkins Eysenbach</i>	<i>89</i>	<i>June 3, 1930 - May 26, 2020</i>
<i>Lewis Hutchins</i>	<i>84</i>	<i>July 16, 1936 - October 19, 2020</i>
<i>Harald Albert Smedal</i>	<i>84</i>	<i>August 26, 1936 - November 5, 2020</i>
<i>Jeanne Marie Kiem</i>	<i>66</i>	<i>December 21, 1953- November 15, 2020</i>
<i>Richard Lee Gray</i>	<i>77</i>	<i>February 25, 1943 - November 22, 2020</i>
<i>Katherine Muriel Clifford</i>	<i>94</i>	<i>August 28, 1926 - December 2, 2020</i>
<i>Andrew Fontaine</i>	<i>82</i>	<i>July 1, 1938 -December 6, 2020</i>
<i>Jozsef Meltreder Jr.</i>	<i>82</i>	<i>April 27, 1938 - December 11, 2020</i>
<i>Patricia Deetjen</i>	<i>84</i>	<i>July 12, 1936 - January 2, 2021</i>
<i>Mary L. Perkins</i>	<i>92</i>	<i>June 10, 1928 - January 10, 2021</i>
<i>Erline Estelle Black</i>	<i>85</i>	<i>February 28, 1936 - March 8, 2021</i>
<i>Philip Lynwood Farr</i>	<i>83</i>	<i>February 14, 1938 - March 22, 2021</i>
<i>Robert Lewis Campbell.</i>	<i>69</i>	<i>April 28, 1952 - May 5, 2021</i>
<i>Brenda J Condon</i>	<i>67</i>	<i>August 24, 1953 - May 29, 2021</i>
<i>Dennis Parker Limeburner</i>	<i>78</i>	<i>September 9, 1942 - June 4, 2021</i>
<i>Moses Long</i>		<i>July 4, 2021 - July 5, 2021</i>
<i>David Patrick Trowbridge</i>	<i>68</i>	<i>March 12, 1953 - July 24, 2021</i>
<i>Harry Russell Dischinger</i>	<i>72</i>	<i>June 2, 1949 - August 27, 2021</i>
<i>Gerald William Austin</i>	<i>74</i>	<i>November 19, 1946 - September 27, 2021</i>
<i>Peter L. Miller</i>	<i>64</i>	<i>June 8, 1957 - November 5, 2021</i>
<i>Mona Lee Kennedy</i>	<i>67</i>	<i>August 3, 1954 - November 13, 2021</i>
<i>Joseph Miles Jones</i>	<i>28</i>	<i>August 11, 1993 - December 26, 2021</i>
<i>Patricia R. True</i>	<i>90</i>	<i>October 7, 1931 - December 29, 2021</i>
<i>David Arthur French</i>	<i>59</i>	<i>April 3, 1962 - February 3, 2022</i>
<i>Patricia Brown Nelson</i>	<i>71</i>	<i>February 4, 1951 - March 5, 2022</i>
<i>Edson Blodgett</i>	<i>87</i>	<i>April 4, 1935 - April 29, 2022</i>
<i>David Irwin Nelson</i>	<i>72</i>	<i>April 16, 1950 - May 7, 2022</i>
<i>Miriam F Black</i>	<i>87</i>	<i>August 9, 1935 - June 12, 2022</i>
<i>Denise Terry Dion</i>	<i>62</i>	<i>March 8, 1960 - August 22, 2022</i>
<i>Albert G Varnum Jr.</i>	<i>76</i>	<i>August 1, 1946 - September 1, 2022</i>
<i>Katherine Ellen Peasley</i>	<i>77</i>	<i>May 18, 1945 - September 11, 2022</i>
<i>Christie Lee Chatto</i>	<i>41</i>	<i>January 31, 1981 - September 21, 2022</i>
<i>Raymond Pata Jr.</i>	<i>75</i>	<i>March 3, 1947 - September 26, 2022</i>
<i>John Albert Wallace</i>	<i>47</i>	<i>November 23, 1974 - October 2, 2022</i>
<i>Sarah Cox</i>	<i>83</i>	<i>February 4, 1939 - October 16, 2022</i>

Please take a moment to remember. Though we were not there as they were laid to rest... the memory of the lives lived between the dash will not pass unnoticed.

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