2023 Annual Report

Community – Family - Home

Brooksville

2024 For Your Information 2024

phone 326-4518 - Brooksville Public Service Building - fax 326-8039

OFFICE	MON	TUES	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	9-5	12-5	9-5	6-8PM	9-2
CEO, LPI, & Planning Office			9-12N		

Harbormaster - Debrae Bishop 207-664-4885

Selectmen's 2024 Evening Meeting Schedule - 7:00PM

January	4 & 18	July	4 & 18
February	1, 15 & 29	August	1, 15 & 29
March	14 & 28	September	12 & 26
April	11 & 25	October	10 & 24
May	9 & 23	November	7 & 21
June	6 & 20	December	5 & 19
		January 2025	2 & 16 & 30

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

Brooksville Planning Board 2024 Schedule

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

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, Derek Perkins	374-9927
ANIMAL CONTROL OFFICER, Darcy Snow	930-9931
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 & Burn Permits	479-1911

❖❖❖EMERGENCY PHONE NUMBERS ❖❖❖

AMBULANCE	**911**
POLICE	**911**
FIRE	**911**

2024 MUNICIPALITY OF BROOKSVILLE – MAINE 2024

ASSESSOR'S NOTICE

IN ACCORDANCE WITH TITLE 36 M.R.S.A., SEC. 706, AS AMENDED, THE ASSESSORS OF THE MUNICIPALITY OF BROOKSVILLE HEREBY GIVE NOTICE TO ALL PERSONS LIABLE TO TAXATION IN SAID MUNICIPALITY, THAT THEY WILL BE IN SESSION AT THE BROOKSVILLE TOWN OFFICE IN THE MEETING ROOM IN SAID MUNICIPALITY, ON **MONDAY** THE **FIRST (1ST) DAY OF APRIL AT 9:00 AM UNTIL 10:00 AM** 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, 2024, AND BE PREPARED TO MAKE OATH TO THE TRUTH OF THE SAME AND TO ANSWER ALL PROPER INQUIRIES IN WRITING AS TO THE NATURE, SITUATION AND VALUE OF THEIR PROPERTY LIABLE TO BE TAXED.

ESTATES DISTRIBUTED

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

"PENALTIES FOR NON-COMPLIANCE"

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

HOMESTEAD EXEMPTION FORMS ARE NOW AVAILABLE

Assessors will be available
on
Monday, April 1, 2024
From 9:00 am – 10:00 am

Assessors, Selectmen – Brooksville 2023/2024

SELECT BOARD MEMBERS AVAILABLE WEEKLY EVERY WEDNESDAY MORNING BETWEEN 9:00 &11:30am

2023 Images of Brooksville

"Black Pond Outlet" *by Tonyia Peasley*

We would like to thank everyone who helped bring this Annual Report to you. For the wonderful photos… you may thank your neighbors. Last year your points of view were so well received we decided to do it again. As last year we plan to add at least one photo from each artist submitting. If you do not see all of your photos, check out the website, all will be there for your viewing pleasure.

As always the Select Board and the rest of the Town House Gang have reviewed the entire report. Through the years, Amber Bakeman has stepped into Katherine Clifford shoes, not only as wonderful Town Clerk, but also as a reliable editor, she proofs each page for us! It couldn't be done without each of you. Thank you all!

We continue to work on the Peninsula Service Directory listing contact information for all services and skills which are available locally.

As last year we are still trying to interest more business throughout the Peninsula to add their services to the Directory.

It is important, whether you are living or trying to make a living here. The registry will help you find what you need, while supporting our small businesses! Help us keep our Peninsula family thriving and growing.

Check it out today - Online you can take a look right now!

Skills & Services Directory

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Municipal Telephone Numbers

326-4518	Town Office – Phone
326-8039	Town Office – Fax
911	**FIRE-AMBULANCE-POLICE**
326-4560	Brooksville Free Public Library
326-8500	Brooksville Elementary School
374-9927	Union 93 Superintendent's Office
326-4873	Brooksville Post Office
326-4578	Selectman, John H Gray
326-8556	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.Grohsoski@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

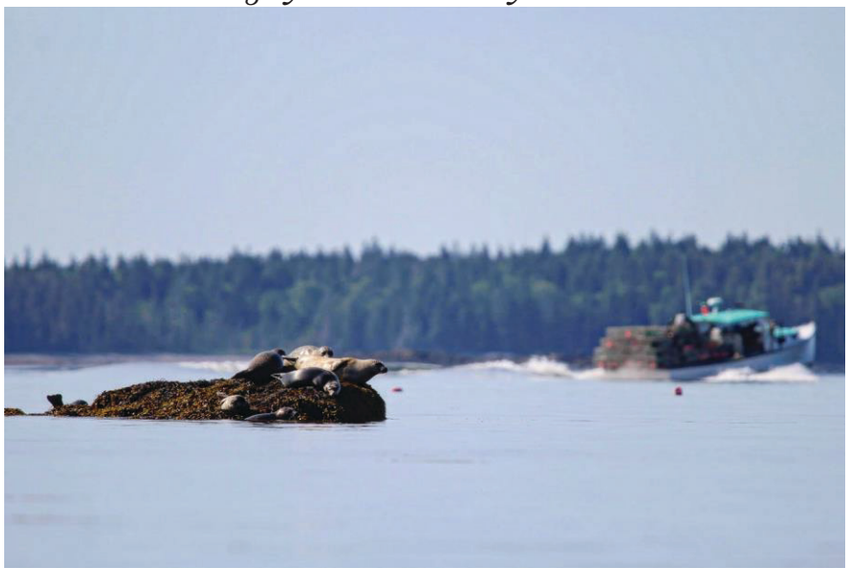
2023 List of Town Officers

	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.
	Barbara Blake Chapman
	Alexandra Plotkin
	Kalahn Pundt
	Patricia Tapley
Planning Board	Donald Condon, Chair.
	Philip Wessel
	Gerald Gray
	Darcy Snow
	Chris Raphael
	Yvonne Redman, Alt
Code Enforcement	Joseph Devlin
Plumbing Inspector	John H Gray
Animal Control Officer	Darcy Snow
Municipal Fire Chief	Matthew Dow
Board of Appeals	Formed as needed
Budget & Advisory Committee	Matthew Freedman, Chair.
	David Ciampa
	Earl Clifford, Jr
	Andrew Ladd
	John Kimball
	David Zachow
Harbor Master	Debrae Bishop
Harbor Committee	Mark Shaughnessy, Chair.
	Chris Bates
	Donald Condon
	Patrick Ryan
	Robert Vaughan
	Frank Peasley
	Robert Fisher
Municipal Auditor	James Wadman, CPA
Assessor's Agent	Ellery Bane, RJD Appraisal
Health Officer	Doug Cowan

Today and always we will ....
remember these 17 family members, neighbors and friends.

October 7, 1961	Sandra Slater - 61	February 3, 2023
November 15, 1946	David B Austin – 76	February 10, 2023
September 11, 2000	Kessler S Parrott - 22	April 3, 2023
July 23, 1941	William B Pohle - 81	April 8, 2023
May 3, 1941	Paul Venno – 81	April 6, 2023
April 30, 1947	Eugene "Little Eagle" Leach 75	April 9, 2023
June 21, 1945	Paul Rickert - 77	May 25, 2023
August 8, 1937	Lawrence Schwenk – 85	June 10, 2023
August 9, 1947	Susanna B Elliot - 75	June 25, 2023
September 17, 1953	Joe Bloom - 69	July 5, 2023
September 17, 1933	Lois D Miltner - 89	July 7, 2023
October 23, 1962	Gail Grindle Cousins - 60	July 31, 2023
April 12, 1946	Basil L Ladd – 77	August 18, 2023
May 13, 1943	Janet A Limeburner- 80	August 17, 2023
May 31, 1935	Edna M L Grindle –88	October 11, 2023
October 16, 1937	Marie G Clifford – 86	October 20, 2023
January 13, 1947	George Lirakis – 76	November 23,2023

Through your memories they will live on.



"Images of Brooksville" *by Georgia Ludlow*

It is with much pride that we present to you

the Annual Town Report
Brooksville, Maine
206 Years as an Incorporated Town

Although COVID 19, its variants, the flu, and RSV are still hanging around, we seem to be adapting. Hopefully one day it will just fade away. Until then, continue to get your vaccination shots and mask when necessary.

Overall, it has been a good year, interest rates were up, building continues, and we made it through to see 2024. This is a bit of what has happened.

- **High speed internet** – Well it is finally here and now available to almost everyone on the peninsula and we thank everyone who helped bring this to fruition.
- **Solar** - We have just learned that our town buildings now run on electricity supplied by solar farms, leading to cost savings. The electricity is generated at a rate 15% lower than before. So, hopefully we have reduced our carbon footprint a bit. This transition owes much to Tony Ferrara. He spent many hours figuring this all out for us and seeing it through.
- **Grants** - We continue to seek grants to help us improve our situation. We are lucky to have Allen Kratz to assist us in this. He understands…and apparently enjoys filling out all of those forms! Currently we are looking into grant options which may help with the planned Salt Shed.
- **ARPA Funding** - We now have a new 35KW generator installed at the Townhouse that can handle the entire building. This money came from the Federal Government as part of the rescue plan following COVID 19. With the remaining ARPA funds, we are planning to finish the generator project by removing the old unit (which we hope to sell) and install an electronic notification sign at the Office. We have purchased the signs and are now working on setting them up and getting the units installed. We plan to have it up and running by Summer. It will be handy to keep people informed of upcoming meetings, important dates, and deadlines.
- **Multi Town Committee** - We are still involved with other towns working together to improve our chances of securing project funding. We continue to look toward future projects that would benefit all of the communities involved.
- **Town Trucks** - As you may recall last year, we bought a used plow truck and sander to maintain the State Roads during the winter season. It worked out well and we saved money by not having to lease or hire out a large truck. It was a learning experience for all of us, mostly positive. As we have all noticed the last few winters have been mild, so we thought 1 truck may work. However, last year after one storm which both lasted longer, and produced very heavy snow, we could see that we would need a second truck. This year we were able to find one. Again, it is used, and came with a plow and sander. Altogether between purchase, maintenance, and setup, we have spent around $30,000 on it. Having the second truck has eased the load, and

with two, if one truck is broken down the other could fill in. Most of the purchase and expense was made with money saved last year, by not having to hire a truck at $100-$150 per hour. Jason Hansen, our mechanic, thought that this truck would last at least 5 years. This would give us some time to save money toward purchasing a replacement. We will be asking you to approve a reserve account be set up for that purpose.

- **Salt Shed -** We now have a complete set of plans. We will put the project out to bid this spring. Though we do not have enough money set aside to complete the entire project we are hopeful that some type of funding may be available, which could help with costs. Anything that would reduce the amount we will have to borrow would be great! Especially as we still have 4 years left on the Betsy's Cove reconstruction project loan.
- **Walker Pond Property -** We have decided to keep the land, at least for the time being. We are discussing ways it could be used to benefit the Town. If you are interested in being on a committee looking into those options, let us know. We would welcome your input.
- **LED lighting -** This year we will continue upgrading the town building's lighting to LED lighting. We hope the Fire Department and Community Center can be started next.
- **Bucks Harbor Marina** – There has been some movement on the matter. Fines Levied by Brooksville. *The Judge found the Town in the right, all decisions in the Town's favor. All BHM's claims were dismissed.* *However, BHM did appeal the decision, Jan. 31, 2024. Now we wait and see what comes next.
- **2024 Budget -** This year for the Municipal budget we are asking $667,106.60 be raised through property tax commitment, $204,000.00 automobile excise, $8,000.00 watercraft excise, $191,500.00 surplus, and that $119,000.00 be transferred from reserve and other accounts to ease the burden to the taxpayer. This year the Clifford "Kip" Leach Community Foundation will ask the voters to accept a donation of $45,000.00 to offset some of that burden as well.

  The annual County Tax bill is expected to increase substantially, about $36,000.00 over last year. The schools, both the Elementary and High School will be asking you to consider a $2,267,554.81 budget for the 2024/2025 school year.

  Increases in utilities, salaries, insurances, services, and everyday materials played a part in both the municipal and educational budgets.
- **Community Service -** On a lighter note, this year we presented our first Community Service Award in a long time. This is something we hope to continue in a more regular fashion. The award was presented at a Meals for Me event. It was well-attended by people who knew and each week saw the recipient in action. The luncheon was hosted by the Governor Brooks IOOF Lodge members. The recipient, Audrey Peasley, we felt through a lifetime of giving and caring, has taken pride in and represented your Town well. Thank you Audrey.

In ending we would like to say thank you for your support and commitment to this community. We hope 2024 will bring good health, and that we will enjoy many warm sunny days…soon! We hope you will enjoy this annual report not only for its financial record of 2023 but also the wonderful photos shared with us, to share with you. Thank you.

Respectfully Submitted,
John H Gray, Chairman
Richard M Bakeman
Horace A Snow
Brooksville Board of Selectmen, 2023/2024

"Images of Brooksville" John Gray announcing the name of the recipient of the Community Service Award and reading a letter from the Select Board explaining why they chose this person.

"Images of Brooksville" Audrey Peasley listening as he reads about, just a few, of her accomplishments.

Congratulations Audrey
2023/2024 Community Service Award Recipient

2023/2024 Brooksville Community Service Award

Hello everyone, I would like to thank you for including us today in your festivities and take this opportunity to say a couple of words recognizing your good work and…I guess we will call her, your leader. As you are all very aware, this is a pretty nice place, earlier this year we were asked to choose someone who we feel has exemplified the words Community through Action.

We took the task seriously and thought long and hard….Should it be....the neighbor who is always there when you need them, or one who brings treats to another who is feeling down. The ladies who made masks for all of their neighbors. The man who always comes to help with broken doors, burnt out lights, and blown outlets….at exactly the right time! Or maybe the person who donates hours at the library and school. Don't forget the guys always there after a storm to check on you, the first to offer help…. Or the ones who teach exercise and craft classes. What about the one who has a smile to share and will always take that extra moment to visit and chat. Hmmm… as you can see, this was quite a request, and we had a long list.

Well, we are a small town, just over 900 people and what is incredible is that I have just described about 87 1/2% of the folks who live here. As you all know, Brooksville is unique, and the person we, the Select Board members, have chosen to put forward for this recognition...well… she makes time for most of the tasks I have spoken of, and much more.

Born and raised in Brooksville, she has been the leader of so many of the historical events in the lives of the people here. Years ago, she and her husband helped establish snowmobile trails, and she has been instrumental in most of the celebrations, whether annual or centennial. She organized the restoration and truly the saving of an historic Church in Town. It is beautiful. She helped organize the Girl Scout program, oversees a number of scholarships…. helping our children as they step from High School into College. And believe it or not, I am told always has homemade donuts and hot coffee on her counter... just waiting for anyone who happens to stop by!

Her most recent and possibly most widely recognized undertaking was her efforts in this, the Meals program. You are one of a very dedicated group who brought the Meals for Me program to our community. Through the years you have been the one constant, seeing the program continue, grow, and succeed well passed ...*I may be biased, but I don't think so*... any other meals program…. Anywhere!

You make the weekly meals an event, your tables set with real glass plates and silverware, each week… themed, snack cups to enjoy while we wait for lunch…*because, everyone comes to this Lunch… early*…to catch up, and share stories.

It is not un-noticed or unappreciated that the Meals lunches are served all at once, so that everyone eats together! Nor that the tables always have rolls, butter and pickles. Everyone looks forward to a dessert, which is followed by games, and heartfelt goodbyes and the promises "I'll see you next week".

I honestly do not know if people come for the meal....I believe most are here for the warm and welcoming family and fellowship atmosphere that you and your team create for them. The person I am speaking of, if you haven't already guessed, is Audrey Peasley.

Audrey, these are just a few of the many incredible tasks you have undertaken through the years, on behalf of your community, your home.

This is why we have chosen you and would like to present you with the 2023 and 2024 Community Service Award in recognition and appreciation for the time and efforts given on behalf of others and your community. Thank you.

John H Gray, Richard M Bakeman, Horace "Hal" Snow, Select Board Dec. 21, 2023

2023 SELECTMEN'S REPORT 2023

Total Receipts:	$ 4,567,710.30
Total Warrants:	$ 4,615,917.84
2023 Property Tax	$ 2,721,544.42
Tax Tax Stablization	$ 310.00
2023 Property Tax	$ 72,104.80
2024 Property Tax	$ 486.08
Tax Fines, Fees & Service Charges	$ 1,454.13
Tax Liens, Interest & Charges	$ 9,847.56
In Lieu of Taxes	$ 250.00
State Tree Growth Classification Reimbursement	$ 3,604.74
Homestead Tax Exemption Revenue	$ 26,422.00
State Veteran's Reimbursement	$ 267.00
Veteran Lot Reclaiming account	$ 846.33
Vital Statistics	$ 33.80
2020 Donation for electric charging station	$ 4,854.09
Climate Change and Rising Tide Account	$ 25,000.00
Renewable Energy Mandate	$ 647.00
Broadband Grant	$ 20,009.55
2022/2023 ARPA American Rsecue Plan Revenue	$ 21,466.46
Snowmobile Reimbursement	$ 132.40
Automobile Excise Tax	$ 238,702.66
Watercraft Excise Tax	$ 9,667.90
Municipal Revenue Sharing	$ 60,590.47
Urban Renewal Initiative Program	$ 61,196.00
State CDBG Septic System Replacement Program	$ 9,670.22
Comprehensive Planning Committee	$ 19,784.52
Ordinance Review & Update Account	$ 2,357.75
Comprehensive Plan Account	$ 19,784.52
Liquor / Special Amusement License	$ 40.00
Auto Graveyard Permit	$ 100.00
Blue Hill Peninsula Tomorrow Grant	$ 7,500.00
Peninsula Multi Town Projects Account	$ 12,087.16
Grant Writing Account	$ 7,500.00
Low Income Housing Review Account	$ 1,000.00
Revenue Share Reserve	$ 47,688.96
Computer, copier, software account	$ 567.28
Scholarship Donations	$ 1,000.00
Fire Fighter Hepititis Account	$ 2,023.25
Funds invested in FDIC CD	$ 740,462.39
General Fund Checking Interest	$ 10,979.10
CD Investment Interest	$ 8,864.38
Undesignated Surplus	$ 363,865.92

2023 - HANCOCK COUNTY TAX

Paid to Hancock County Treasurer	$ 206,258.62

2023 OVERLAY

Assessed		$ 91,753.84
Balance to Surplus		**$ 91,753.84**

COMMUNITY DONATIONS & NOTIFICATIONS

Balance Dec. 31, 2023 c/o		**$ 6,150.90**

MOUNT REST OLD SECTION ACCOUNT

Balance January 1, 2023		$ 321.95
Interest		$ 7.03
Balance Dec. 31, 2023 c/o		**$ 328.98**

PLUMBING PERMITS

Beginning Balance		$ 1,399.50
2023 System Permits		$ 4,627.50
Voided Check		$ -
Paid to DHS	$ 1,317.50	
Paid to Plumbing Inspector	$ 3,247.50	
reim for overpayment	$ 55.00	
Balance Dec. 31, 2023 c/o		**$ 1,407.00**

PLANNING BOARD AND CODE ENFORCEMENT

Beginning Balance		$ 9,197.48
Income from Permits Issued		$ 4,679.13
Paid to Code Enforcement Officer	$ 5,570.69	
Paid to Code Enforcement Officer Mileage	$ 141.82	
Class, Manual, Publication, etc	$ -	
Balance Dec. 31, 2023 c/o		**$ 8,164.10**

2023 PHOTO COPIER REVENUE & COMPUTER UPDATE ACCOUNT

Beginning Balance		$ 567.28
Receipts - 2023 Copier Monies		$ -
Balance Dec. 31, 2023 c/o		**$ 567.28**

TAX COLLECTOR AGENT FEES

Beginning Balance		$ -
Collected in 2023		$ 6,096.00
Paid Tax Collector Fees	$ 6,096.00	
Ending Balance		**$ -**

TOWN CLERK AGENT FEES

Beginning Balance		$ (18.25)
Collected in 2023		$ 1,025.60
Paid Town Clerk Fees	$ 1,022.00	
Payable to Town Clerk		**$ (14.65)**

DEPARTMENT OF INLAND FISHERIES & WILDLIFE

Beginning Balance		$ 995.02
Receipts		$ 31,206.66
Paid to Department of Inland Fisheries & Wildlife	$ 31,199.66	
Balance Dec. 31, 2023 c/o		**$ 1,002.02**

DEPARTMENT OF AGRICULTURE

Beginning Balance		$ 183.00
Receipts		$ 785.00
Paid to Department of Agriculture	$ 785.00	
Balance Dec. 31, 2023 c/o		**$ 183.00**

2008-2023 CURRENT SHORE ACCESS PROJECT

Beginning Balance		$ 12,676.20
Balance Dec. 31, 2023 c/o		**$ 12,676.20**

COASTAL WATERS - DINGHY AND BOAT RESERVE

Monies from Harbor Ordinance Account		$ 6,589.81
Interest		$ 442.54
Received in from Coastal		$ 3,500.00
Balance Dec. 31, 2023 c/o		**$ 10,532.35**

COASTAL WATERS - FLOAT REPLACEMENT RESERVE

Beginning Balance		$ 61,877.50
Interest		$ 1,657.83
In from Coastal		$ 10,000.00
Balance Dec. 31, 2023 c/o		**$ 73,535.33**

TAR & COLDPATCH MAINTENANCE ACCOUNT

Beginning Balance		$ 4,988.98
Transferred into Highways	$ -	
Paid to Road Commissioner for Road Work	$ -	
Balance Dec. 31, 2023 c/o		**$ 4,988.98**

BROADBAND & MCF GRANT

Broadband Grant		$ 3,219.08
Maine Community Foundation Connectivity Grant		$ 16,685.59
Receipts		$ 500.00
Expenditures	$ 395.12	
Balance Dec. 31, 2023 c/o		**$ 20,009.55**

EMPLOYEE HEALTH TRUST

Beginning Balance Town Share		$ 1,630.90
Article M6		$ 4,500.00
Beginning Balance Employee Share		$ 40.67
Employee Share Received		$ 11,217.77
Town Share Paid MMA Health Trust	$ 5,972.00	
Employee Share Paid MMA Health Trust	$ 11,588.86	
Balance Town Share Dec. 31, 2023 c/o		**$ 158.90**
Balance Employee Share Dec. 31, 2023 c/o		**$ (330.42)**

EMPLOYEE OPT OUT OF OFFERED HEALTH INSURANCE PLAN REIMBURSEMENT

Beginning Balance		$ 8,722.38
Article M7 Appropriation		$ 30,000.00
Paid to reimburse Medical costs to Elected Officers	$ 29,213.66	
Balance Dec. 31, 2023 c/o		**$ 9,508.72**

PUBLIC SERVICE BUILDING ACCOUNT

Beginning Balance			$	1,985.87
Article M12			$	28,000.00
STM			$	5,000.00
Receipts			$	70.00
Expenses:				
Heating Fuel	$	9,860.47		
Telephone & Internet	$	2,634.46		
Electricity	$	4,097.23		
Building Maint & Supplies	$	1,247.90		
Janitorial Service	$	7,348.80		
Earned leave Credit	$	107.00		
Maintenance	$	2,098.95		
Insurance	$	5,591.00		
Water & Water Testing	$	68.98		
	$	*33,054.79*		
Balance Dec. 31, 2023 c/o			**$**	**2,001.08**
Accounts payable			$	1,073.38

LEGAL SERVICES ACCOUNT

Beginning Balance			$	7,665.02
Article M8			$	-
STM			$	-
Receipts			$	29,000.00
80 K Action	$	5,082.75		
80 B Action	$	22,986.66		
Balance Dec. 31, 2023 c/o			**$**	**8,595.61**

WC, UC AND LIABILITY INSURANCE ACCOUNT

Beginning Balance			$	2,156.16
Article M9			$	6,000.00
Reimbursement from UC Audit			$	644.68
Paid to ME Employer's Mutual Ins WC	$	5,717.00		
Paid to MMA Unemployment Insurance	$	2,435.00		
Balance Dec. 31, 2023 c/o			**$**	**648.84**

SOCIAL SECURITY AND MEDICARE ACCOUNT

Article M11			$	20,000.00
Receipts			$	-
Reimbursement Due from Harbor Account for HM Share			$	1,923.33
Town's SS/Medicare Share Paid	$	20,594.98		
Balance to Surplus			**$**	**1,328.35**

ASSESSOR'S PROFESSIONAL ASSISTANCE

Article M10			$	12,000.00
Paid to RJD Appraisal Firm - Spring Work	$	4,585.00		
Paid to RJD Appraisal Firm -Ellery Bane	$	3,930.00		
Paid for Maps	$	-		
Balance to Surplus			**$**	**3,485.00**

CURRENT ADMINISTRATION

Article M5			$	150,000.00
Receipts			$	1,866.35
Town Audit	$	9,476.75		
Town Report	$	3,750.96		
Elected Officers - Tax Collector	$	16,995.50		
Treasurer	$	14,420.00		
Town Clerk/Registrar	$	13,360.00		
Selectmen	$	19,540.00		
Elections	$	2,321.25		
Office Manager	$	31,968.48		
Office Assist, Records and 911	$	14,110.20		
Postage & Supplies	$	3,362.43		
Paper, Ink, Office Supplies	$	1,329.41		
Classes, Fees and Publications	$	190.00		
Hancock County Registry of Deeds	$	527.49		
Advertisement & Public Notice	$	306.75		
Computer Supplies, Software, Materials & Copier	$	11,232.10		
Memorial Flags, Misc. supplies, School's 1099's	$	1,308.89		
Insurance	$	2,191.00		
Reimbursement	$	935.65		
Earned Paid Leave Credit	$	2,148.00		
	$	*149,474.86*		
Balance to Surplus			**$**	**2,391.49**
Accounts Payable			$	170.31

GENERAL ASSISTANCE & SUPPORT

Article M13			$	4,000.00
Expended	$	2,999.73		
Balance to Surplus			**$**	**1,000.27**

MAINE MUNICIPAL ASSOCIATION DUES

Article M18			$	3,332.00
Paid to MMA	$	3,332.00		

HANCOCK COUNTY PLANNING COMMISSION

Article M21			$	850.00
Paid to HCPC	$	850.00		

ANIMAL CONTROL ACCOUNT

Beginning Balance			$	1,323.81
Article M14			$	2,000.00
Licenses, Fees and Penalties			$	509.00
Paid to Animal Control Officer	$	1,800.00		
Paid for ACO expenses & mileage	$	520.60		
Shelter for strays	$	-		
Class	$	-		
Balance Dec. 31, 2023 c/o			**$**	**1,512.21**

TAX ANTICIPATED LOAN FUNDS

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

HANCOCK COUNTY RCC / 9 1 1

Article M17		$ 2,337.50
Paid to Hancock County RCC/911	$ 2,337.50	

SEPTIC WASTE DISPOSAL FEE ACCOUNT

Article M16		$ 8,000.00
STM		$ 1,500.00
Paid to RL Gray's P&H (dba) RH Foster Town Share Fee	$ 6,825.00	
Paid to Other Transporters - Town Share Fee	$ 2,807.00	
Balance to Surplus		**$ (132.00)**

BLUE HILL / SURRY TRANSFER & DISPOSAL ACCOUNT

Article M25		$ 141,822.00
Paid to the Town of Blue Hill for the year 2023	$ 141,822.00	
Balance to Surplus		**$ -**

STREET LIGHT ACCOUNT

Article M27		$ 6,500.00
Paid to Versant Power	$ 7,280.46	
Balance to Surplus		**$ (780.46)**

BROOKSVILLE ATHLETIC FIELD

Beginning Balance		**$ -**
Article M21		$ 5,000.00
Receipts		$ -
Electricity	$ 314.61	
Field supplies	$ 1,050.00	
Repairs	$ -	
Mowing Field	$ 2,200.00	
Insurance	$ 1,146.00	
Balance to Surplus		**$ 289.39**

Betsy Cove Project Account

Beginning Balance		$ 19,607.52
Transferred out toward 2023 Betsy Cove Loan pmt.	$ 19,000.00	
Balance Dec. 31, 2023 c/o		**$ 607.52**

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, 2023 c/o		**$ 14.74**

Brooksville Coastal Waters Account

Beginning Balance Harbor Committee Account		$ 24,655.43
Monies from Mooring Fees and Other		$ 85,795.25
Article M22		$ 7,000.00
Interest		$ 783.71
Out to Boat & Float Reserves	*$ 13,500.00*	
Expenses:		
Harbormaster-Debrae Bishop	$ 24,703.57	
Earned Paid Leave Credit	$ 475.00	
Professional Assistance	$ -	
Dues and Fees	$ 824.20	
Boat Allowance and Fuel	$ 2,191.45	
Office Expenses & Supplies	$ 2,268.05	
Marine Services	$ 4,732.96	
Float construction	$ 14,703.14	
Misc Signage	$ 506.13	
Ground & Site Maintenance - Dodge Point	$ 1,750.00	
Ground & Site Maintenance - Bagaduce Falls	$ -	
Ground & Site Maintenance - Betsy Cove	$ 4,086.41	
Insurance	$ 2,560.00	
Legal	$ 22,998.91	
Due Town of Brooksville Social Security & Medicare	$ 1,923.33	
	$ 97,223.15	
Balance Dec. 31, 2023 c/o		**$ 21,011.24**
Accounts Payable		

BROOKSVILLE COMMUNITY CENTER

Beginning Balance		$ 22,925.19
Article M23		$ 10,000.00
Receipts		$ 2,318.00
Expenses:		
Electricity	$ 1,579.11	
Heating Fuel	$ 1,813.99	
Phone	$ 1,168.98	
Insurance	$ 2,107.00	
Maintenance	$ 655.52	
	$ 7,324.60	
Balance Dec. 31, 2023 c/o		**$ 27,918.59**
Accounts Payable		$ 143.29

COMMUNITY CENTER CONSTRUCTION/REPAIR RESERVE

Beginning Balance		$ 26,011.18
Interest		$ 602.42
Article M37		$ 4,256.00
Expended	$ -	
Balance Dec. 31, 2023 c/o		**$ 30,869.60**

BROOKSVILLE VOLUNTEER FIRE DEPARTMENT

Beginning Balance			$	6,376.67
Article M26			$	34,444.00
Receipt			$	-
Expenses:				
Sta. #2 Electricity	$	654.28		
Sta. # 2 Heating Fuel	$	1,880.30		
Sta. # 2 Building Maintenance	$	-		
Tower Relay	$	469.35		
Building Maintenance	$	2,848.08		
Fire Chief	$	5,000.00		
Telephone	$	1,121.54		
Equipment & Maintenance	$	7,939.82		
Insurance	$	9,831.00		
Radio & Specialty Equipment	$	3,537.05		
Truck Fuel	$	1,802.75		
Truck Maintenance	$	1,410.26		
Misc	$	129.83		
	$	36,624.26		
Balance Dec. 31, 2023 c/o			**$**	**4,196.41**
Accounts Payable			$	147.12

STATE URBAN RURAL INITIATIVE PROGRAM

Beginning Balance			$	22,119.82
Reciept from URIP			$	61,196.00
Expended- Article M29 (Used to resurface town roads)	$	60,000.00		
Balance Dec. 31, 2023 c/o			**$**	**23,315.82**

HIGHWAY MAINTENANCE ACCOUNT

Beginning Balance			$	2,448.09
Article M28			$	70,000.00
Receipts			$	500.00
Expenses:				
Insurance	$	1,380.00		
Tractor Fuel	$	2,349.83		
Rental Equipment-Tractor	$	13,724.84		
Brush Removal & Rental Equipment- Wood Chipper	$	500.00		
Mark Blake & Crew	$	27,826.25		
Earned Paid Leave Credit	$	505.00		
Emergency Roadside Brush & Debris Clearing	$	4,400.00		
Parts and Repairs	$	3,933.05		
Materials	$	125.60		
Culverts & Supplies	$	3,315.21		
Gravel	$	12,140.00		
Municipal and E911 Signage	$	920.33		
Blasting	$	-		
Beaver remediation	$	100.00		
Mowing Roadsides	$	3,510.00		
	$	*74,730.11*		

Balance Dec. 31, 2023 c/o			**$**	**(1,782.02)**
Accounts Payable			$	600.00

LOCAL ROADS - ANNUAL PAVING AND RESURFACING PROJECT

Beginning Balance			$	552.90
Article M29 from URIP			$	50,000.00
Article M29 ATM			$	90,000.00
Paid for Paving & Resurfacing	$	42,117.46		
Balance Dec. 31, 2023 c/o			**$**	**98,435.44**

SALT SHED RESERVE

Balance January 1, 2023			$	148,285.13
Interest			$	3,346.50
Article M34			$	15,000.00
Expended	$	-		
Balance Dec. 31, 2023 c/o			**$**	**166,631.63**

WINTER ROAD SNOW REMOVAL ACCOUNT

Beginning Balance			$	41,546.20
Article M30			$	195,000.00
Park Fee Sharing			$	23,301.99
			$	-
Expenses:				
Fuel	$	6,536.22		
Tractor & Equipment Rental	$	15,967.63		
Tractor Maintenance	$	20,141.76		
Purchase of New Truck	$	20,000.00		
Screen for Ice Sand	$	2,651.59		
Ice Sand	$	42,500.00		
Ice Salt	$	15,867.87		
Plow Steel	$	1,728.64		
Crews- South & West Brooksville	$	60,979.00		
Earl Clifford- Cape	$	44,907.00		
Earned Paid Leave Credit	$	852.00		
Sand Pile Maintenance	$	649.02		
Storm Clean-up & Drifts	$	1,808.50		
Supplies	$	-		
Insurance	$	1,523.00		
	$	*236,112.23*		
Balance Dec. 31, 2023 c/o			**$**	**23,735.96**
Accounts Payable			$	611.23

BPSB MAJOR MAINTENANCE REPAIR ACCOUNT

Beginning Balance			$	10,043.94
Expenditure		3342.79		
Balance Dec. 31, 2023 c/o			**$**	**6,701.15**

BVFD FIRE TRUCK RESERVE ACCOUNT

Beginning Balance			$	61,010.03
Article M36			$	10,000.00
Interest			$	1,380.96

Expended	$	26,634.42		
Balance Dec. 31, 2023 c/o			**$**	**45,756.57**

BVFD STATION RESERVE

Beginning Balance			$	75,164.98
Article M35			$	5,000.00
Interest			$	1,616.12
Balance Dec. 31, 2023 c/o			**$**	**81,781.10**

BROOKSVILLE PUBLIC SERVICE BUILDING CONSTRUCTION RESERVE

Beginning Balance			$	25,033.78
Interest			$	545.18
Article			$	-
Balance Dec. 31, 2023 c/o			**$**	**25,578.96**

REVALUATION RESERVE

Beginning Balance			$	65,145.57
Interest			$	1,397.93
Article M33			$	5,000.00
Balance Dec. 31, 2023 c/o			**$**	**71,543.50**

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 TRUST FUNDS (ctf) ADDED

Evergreen Cemetery Association				
Clifford, Percy D and Mattie S	$	2,500.00		
Leach, Clifford A	$	2,500.00		
Hillside Cemetery	$	10,000.00		

CEMETERY ASSOCIATION LOT MAINTENANCE

Carrying balance due back to surplus			$	95.00
Article M9			$	5,250.00
Lakeview Cemetery Association (162 @ $5 per)	$	810.00		
Mt Rest Cemetery Association (495 @ $5 per)	$	2,475.00		
Walker Cemetery Association (60 @ $5 per)	$	300.00		
Evergreen Cemetery Association (132 @ $5 per)	$	660.00		
Edgewood Cemetery Association (112 @ $5 per)	$	560.00		
Create Perpetual Care Acct for Other Cemeteries	$	-		
Balance to Surplus			**$**	**540.00**
Article M61 for Downeast Community Partners			$	5,016.00
Paid to Downeast Community Partners	$	5,016.00		
Article M63 for the WIC program			$	850.00
Paid to WIC Program	$	850.00		
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			$	24,777.50
Paid to Peninsula Ambulance Corps	$	24,777.50		
Article M58 for Eastern Area Agency on Aging			$	2,190.00
Paid to Eastern Area Agency on Aging	$	2,190.00		
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			$	935.00
Paid to Life Flight	$	935.00		
Article M64 for Families First			$	1,000.00
Paid to Families First	$	1,000.00		
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 1/1/23			$	474,856.74
Receipts			$	284,309.24
Town Appropriation				$1,978,342.54
Cash Disbursement	$	2,330,330.98		
Due School Department 1/01/24 c/o			**$**	**407,177.54**

BES TECHNOLOGY RESERVE

Beginning Balance			$	10,000.00
Balance Dec. 31, 2023 c/o			**$**	**10,000.00**

BES SEPTIC SYSTEM RESERVE

Beginning Balance			$	50,000.00
Making it: As of Dec. 31, 2023			**$**	**50,000.00**

BROOKSVILLE SCHOOL BUS RESERVE

Beginning Balance			$	31,500.00
Receipts			$	2,500.00
Making it: As of December 31, 2023			**$**	**34,000.00**

BROOKSVILLE SCHOOL ROOF RESERVE

Beginning Balance			$	5,000.00
Making it: As of December 31, 2023			**$**	**5,000.00**

BES CONSTRUCTION LOAN PAYMENT

Beginning Balance			$	39,794.53
Balance Dec. 31, 2023 c/o			**$**	**39,794.53**

BES CONSTRUCTION RESERVE

Beginning Balance	$	4,251.42
Balance Dec. 31, 2023 c/o	**$**	**4,251.42**

UP stARTS - SCHOOL BUILDING RESERVE ACCOUNT

Beginning Balance	$	37,185.21
Interest	$	811.69
Balance Dec. 31, 2023 c/o	**$**	**37,996.90**

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

"Images of Brooksville" Christina Leaf

TREASURER'S REPORT

Cash Receipts for 2023	$	4,567,710.30		
Included in Receipts were transfers from Money Market Acct.	$	(750,000.00)		
Total Receipts			$	3,817,710.30
Cash Disbursements (52 Warrants Paid)	$	4,615,917.84		
Included in Warrants were transfers to Money Market Acct.	$	(700,000.00)		
Total Disbursements			$	3,915,917.84
Tax Property Liens Collected	$	8,930.61		
Tax Lien Interest	$	420.69		
Charges	$	496.26		
Total Collected on Liened Property			$	9,847.56
2022 Liens Uncollected (2021 Tax)		0		
2023 Liens Uncollected (2022 Tax)		6		
Undesignated Fund Balance	$	363,865.92		

		Balance		**Interest**
Investment Checking			$	10,979.10
Investment Account	$	740,462.39	$	8,864.38
Upstarts Account (School)	$	37,996.90	$	811.69
Salt Shed Account	$	166,631.63	$	3,346.50
Septic System Account	$	9,670.22	$	206.57
Fire Truck Account	$	72,390.99	$	1,380.96
Cemetery Trust Funds	$	101,025.37	$	2,229.23
Mt Rest Old Section	$	328.98	$	7.03
Coastal Committee Account	$	32,474.26	$	693.71
Boat & Dinghy Reserve	$	10,532.35	$	442.54
Self-insurance & Float Replacements	$	73,535.33	$	1,657.83
Fire Station Construction	$	81,781.10	$	1,616.12
Property Revaluation	$	71,543.50	$	1,397.93
Public Service Bldg Addition	$	25,578.96	$	545.18
Community Center Construction	$	30,869.60	$	602.42
Total Interest Earned	$	1,454,821.58	$	34,781.19

Respectfully submitted,
Freida L. Peasley
Treasurer, 2023

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town Of 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, 2023, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Brooksville, Maine, as of December 31, 2023, 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 29, 2024

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

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, 2023

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, 2023. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

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

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at fiscal year ending December 31, 2023 by $6,691,533 (presented as "net position"). Of this amount, $1,295,777 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 $215,929 (a 3.1% decrease) for the fiscal year ended December 31, 2023.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended December 31, 2023, the Town's governmental funds reported a combined ending fund balance of $1,891,030 with $363,866 being general unassigned fund balance. This unassigned fund balance represents approximately 11.3% of the total general fund expenditures for the year.

Long-term Debt:

The Town's outstanding long-term debt decreased by $68,844 (21.6%) during the fiscal year. No new long-term debt obligations were issued. Existing obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison, pension and Other Post-Employment 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.

	Governmental Activities	*Business-type Activities*	*Total 2023*	*Total 2022*
Current Assets & Other	2,083,959	-	2,083,959	2,125,477
Capital Assets	5,385,187	-	5,385,187	5,634,949
Total Assets	7,469,146	-	7,469,146	7,760,426
Current Liabilities & Other	126,143	-	126,143	153,243
Long-Term Liabilities	651,471	-	651,471	699,538
Total Liabilities	777,613	-	777,613	852,781
Net Position:				
Invested in Capital Assets	5,135,397	-	5,135,397	5,316,315
Restricted	260,360	-	260,360	390,825
Unrestricted	1,295,777	-	1,295,777	1,200,504
Total Net Position	6,691,533	-	6,691,533	6,907,645
Total Liabilities & Net Position	7,469,146	-	7,469,146	7,760,426

Changes in Net Position

Approximately 82 percent of the Town's total revenue came from property and excise taxes, approximately 15 percent came from State subsidies and grants, and approximately 3 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents $423,240 of the total expenses for the fiscal year.

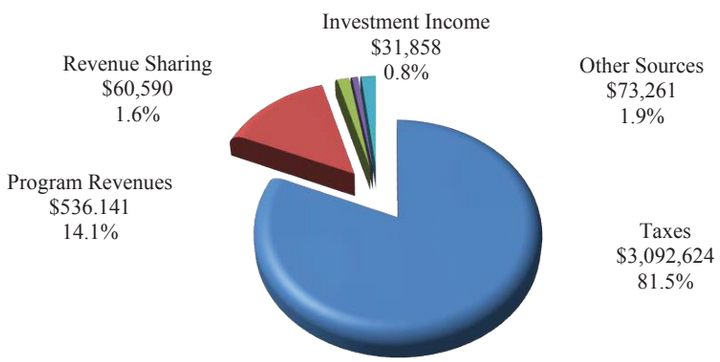
CAPITAL ASSET ADMINISTRATION

Capital Assets

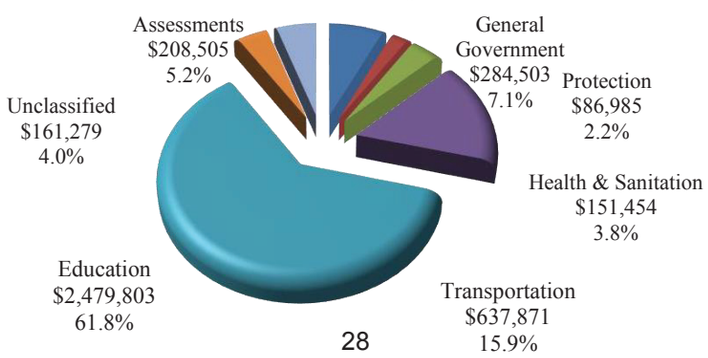
The Town's investment in capital assets for its governmental and business-type activities amounts to $16,626,408, net of accumulated depreciation of $11,241,220 leaving a net book value of $5,385,187. Current year additions include $42,117 in road improvements, $70,255 in building improvements and $61,106 in equipment and vehicle purchases.

	Governmental Activities	*Business-type Activities*	*Total 2023*	*Total 2022*
Revenues:				
Taxes	3,092,624		3,092,624	2,934,609
Program Revenues	536,141		536,141	467,672
Investment Income	31,858		31,858	3,620
Revenue Sharing	60,590		60,590	56,930
Other	73,261		73,261	137,661
Total	3,794,474	-	3,794,474	3,600,493
Expenses:				
General Government	284,503		284,503	333,425
Protection	86,985		86,985	91,722
Health / Sanitation	151,454		151,454	149,081
Transportation	637,871		637,871	650,230
Education	2,479,803		2,479,803	2,303,422
Unclassified & Recreation	161,279		161,279	199,407
Assessments	208,505		208,505	205,045
Total	4,010,402	-	4,010,402	3,932,332
Changes in Net Position	(215,929)	-	(215,929)	(331,839)

Revenues by Source – Governmental and Business-Type



Expenditures by Source – Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

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

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of $1,891,030, an increase of $16,684 in comparison with the prior year. Approximately 19 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:

- $88,705 positive variance in revenues. Tax revenues exceeded budget by $62,101 while several other revenues categories are not budgeted.
- $178,806 positive variance in expenditures. Most departments operated within budget. Overlay on taxes totaled $91,754.

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.

STATEMENT OF NET POSITION *(Exhibit I)*

	Governmental Activities
Assets & Deferred Outflows	
Assets	
Cash and Cash Equivalents	$1,859,257
Accounts Receivable	$8,613
Taxes Due	$92,550
Capital Assets:	
Land	$438,414
Other Capital Assets, net of Accumulated Depreciation	$4,946,773
Total Assets	$7,345,607
Deferred Outflows of Resources	
Related to Pensions	$47,724
Related to Other Post-Employment Benefits	$75,815
Total Deferred Outflows of Resources	$123,539
Total Assets & Deferred Outflows	$7,469,146
Liabilities, Deferred Inflows and Net Position	
Current Liabilities:	
Accounts Payable	$23,605
Due to Other Governments	$7,727

Long-Term Liabilities:	
Net Pension Liability	$44,874
Net Other Post-Employment Benefits Liability	$409,038
Compensated Absences	$9,467
General Obligation Bonds Payable:	
Due within one year	$61,699
Due in more than one year	$188,092
Total Liabilities	$744,501
Deferred Inflows of Resources:	
Related to Pensions	$16,166
Related to Other Post-Employment Benefits	$16,460
Property Taxes Collected in Advance	$486
Total Deferred Inflows of Resources	$33,112
Net Position	
Net Investment in Capital Assets	$5,135,397
Restricted	$246,193
Unrestricted	$1,309,944
Total Net Position	$6,691,533
Total Liabilities, Deferred Inflows and Net Position	$7,469,146

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

STATEMENT OF ACTIVITIES *(Exhibit II)*

		Program Revenues		*Net (Expense) Revenue and Changes in Net Position*
Functions/Programs				
Primary Government				
Governmental Activities	*Expenses*	*Charges for Services*	*Operating Grants*	*Governmental Activities*
General Government	$284,503	$6,255		($278,248)
Public Safety	$86,985	$509		($86,476)
Health & Sanitation	$151,454			($151,454)
Public Transportation	$637,871		$51,196	($586,675)
Recreation	$122,119	$88,897	$10,500	($22,722)
Donations and Public Assistance	$39,160			($39,160)
Education, including On-Behalf Payments	$2,479,803	$1,779	$377,005	($2,101,020)
Assessments and Debt Service	$208,505			($208,505)
Total Governmental Activities	$4,010,402	$97,440	$438,701	($3,474,261)
Total Primary Government	$4,010,402	$97,440	$438,701	($3,474,261)
General Revenues:				
Tax Revenues				$2,844,253
Excise Taxes				$248,371
Subsidies & Grants				$115,291
Local Sources				$16,124
Interest Earned				$31,858
Interest on Delinquent Taxes				$2,436

Total Revenues	$3,258,333
Changes in Net Position	($215,929)
Net Position – Beginning	$6,907,462
Net Position – Ending	$6,691,533

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

BALANCE SHEET – GOVERNMENTAL FUNDS *(Exhibit III)*

	General Fund	Special Revenue Funds	Total Governmental Funds
Assets & Other Debits			
Cash and Cash Equivalents	$1,278,398	$580,860	$1,859,257
Due From Other Governments	$8,532	$81	$8,613
Taxes Due	$92,550		$92,550
Due From Other Funds	$26,888	$563,255	$590,143
Total Assets	$1,406,367	$1,144,196	$2,550,563
Liabilities, Deferred Inflows & Fund Balances			
Liabilities			
Accounts Payable	$23,605		$23,605
Due to Other Funds	$563,255	$26,888	$590,143
Total Liabilities	$586,859	$26,888	$613,748
Deferred Inflows of Resource:			
Property Taxes Collected in Advance	$486		$486
Unavailable Revenue	$37,572	$7,727	$45,299
Total Deterred Inflows of Resources	$38,058	$7,727	$45,785
Fund Balances:			
Restricted	$64,792	$553,867	$618,658
Committed	$134,058	$555,714	$689,772
Assigned	$218,734	$0	$218,734
Unassigned	$363,866	$0	$363,866
Total Fund Balances	$781,450	$1,109,581	$1,891,030
Total Liabilities, Deferred Inflows & Fund Balances	$1,406,367	$1,144,196	$2,550,563
Total Fund Balance – Government Funds			$1,891,030

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	$5,385,187
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds	$37,572
Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds:	
General Obligation Bonds Payable	($249,791)
Compensated Absences	($9,467)
Net Pension Liability, Deferred Inflows and Outflows related to Pension Plans	($13,316)
Net Liability, Deferred Inflows and Outflows related to Other Post-Employment Benefits	($349,683)
Net Position of Governmental Activities	$6,691,533

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS *(Exhibit IV)*

	General Fund	*Special Revenue Funds*	*Total Governmental Funds*
Revenues:			
Tax Revenues, including Homestead Reimbursement	$2,871,792		$2,871,792
Excise Taxes	$248,371		$248,371
Subsidies & Grants	$65,200	$439,374	$504,574
Local Sources	$2,624	$13,500	$16,124
Interest Earned	$19,843	$12,015	$31,858
Interest on Delinquent Taxes	$2,436		$2,436
Total Revenues	$3,210,267	$464,888	$3,675,155
Expenditures(Net of Departmental Revenues):			
General Government	$307,608		$307,608
Public Safety	$70,641	$26,634	$97,275
Health & Sanitation	$151,454		$151,454
Public Transportation	$331,513		$331,513
Recreation	$29,150	$158	$29,308
Donations and Public Assistance	$38,521	$639	$39,160
Education, including On-Behalf Contributions		$2,424,805	$2,424,805
Assessments and Debt Service	$277,349		$277,349
Total Expenditures	$1,206,235	$2,452,236	$3,658,471
Excess Revenues Over Expenditures			
Other Financing Sources (Uses):	$2,004,032	($1,987,348)	$16,684
Operating Transfers In	$55,000	$2,019,843	$2,074,843
Operating Transfers Out	($2,019,843)	($55,000)	($2,074,843)
Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	$39,189	($22,505)	$16,684
Beginning Fund Balance	$742,261	$1,132,086	$1,874,346
Ending Fund Balance	$781,450	$1,109,581	$1,891,030

Reconciliation to Statement of Activities, change in Net Position:

Net Change in Fund Balances - Above	
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	
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 -	($27,539)
Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)	($11,222)
Other Post-Employment Benefits (Deferred Outflows, Net Liability, Deferred Inflows)	($14,233)
Bond Proceeds and Other Long Term Liabilities	$70,144
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	$173,478
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.	($423,240)
Change in Net Position of Governmental Activities	($215,929)

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

STATEMENT OF FIDUCIARY NET POSITION *(Exhibit V)*

	Nonexpendable
Assets	
Cash & Cash Equivalents	$101,025
Total Assets	$101,025
Liabilities	
Due to Other Funds	$0
Total Liabilities	$0
Net Position	
Reserved for Endowments	$87,797
Unrestricted	$13,228
Total Net Position	$101,025
Total Liabilities & Net Position	$101,025

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

STATEMENT OF FIDUCIARY NET POSITION *(Exhibit VI)*

	Nonexpendable
Additions	
Perpetual Care Received	$17,500
Investment Earnings	$2,229
Total Additions	$19,729
Reductions	
Cemetery Care	$1,113
Total Reductions	$1,113
Net Change	$18,617
Beginning Net Position	$82,409
Ending Net Position	$101,025

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

NOTES TO THE FINANCIAL STATEMENTS

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:

Assets	*Years*
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, 2023 fund balances on the balance sheet as follows:

	General Fund	Special Revenue Funds	Total
Restricted			
Education Fund		$506,178	$506,178
State Road Assistance	$23,316		$23,316
Broadband Grant	$20,010		$20,010
Municipal Revenue Sharing		$47,689	$47,689
ARPA Funds	$21,466		$21,466
Committed			
Town Reserves (Exhibit A-4)		$553,943	$553,943
Health Insurance Opt-Out	$9,509		$9,509
Septic System Replacements		$1,771	$1,771
Comprehensive Plan	$19,785		$19,785
Coastal Account	$21,011		$21,011
Walker's Pond Landing	$15		$15
School Debt Payment	$39,795		$39,795
Multi Town Projects	$12,087		$12,087
Blue Hill Peninsula Tomorrow	$6,250		$6,250
Sea Level Rise / Climate Change	$25,000		$25,000
Betsy's Cove Project	$608		$608
Assigned			
Public Service Building	$928		$928
Public Service Building Imp.	$6,701		$6,701
Legal	$8,596		$8,596
Insurances	$649		$649
Health Insurance	$159		$159
Computer & Software	$567		$567
Code Enforcement	$8,164		$8,164
Fire Department	$4,049		$4,049
Grant Writing	$7,500		$7,500
Athletic Field	$289		$289

Fire Department - Hepatitis	$2,023		$2,023
Planning Board	$2,358		$2,358
Animal Control	$1,512		$1,512
Winter Roads	$23,124		$23,124
Tarring	$4,989		$4,989

	General Fund	Special Revenue Funds	Total
Road Resurfacing	$98,435		$98,435
Cornfield Hill Road	$6,357		$6,357
Veteran's Graves	$846		$846
Community Center	$27,775		$27,775
Low Income Housing	$1,000		$1,000
Walker's Pond	$12,676		$12,676
Public Access	$35		$35
Unassigned	$363,866		$363,866
Total Fund Balances	$781,450	$1,109,581	$1,891,030

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 $246,193 of restricted net position, of which enabling legislation restricts $0.

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

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

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

G. Estimates

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

Note 2 - Deposits

Deposits

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

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

The financial institutions holding the Town's cash accounts are participating in the Federal Deposit Insurance Corporation (FDIC) program. For interest and non-interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to $250,000 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 $1,960,283 and the bank balance was $2,005,024. The Town has no uninsured and uncollateralized deposits as of December 31, 2023.

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, 2023 and committed on June 22, 2023. 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, $37,572 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, 2023 was as follows:

	Beginning Balance	*Increases*	*Decreases*	*Ending Balance*
Governmental Activities;				
Capital assets not being depreciated				
Land	$438,414			$438,414
Capital assets being depreciated				
Capital assets being depreciated				
Buildings and Improvements	$2,951,005	$70,255		$3,021,259
Equipment	$815,057	$61,106		$876,163
Infrastructure	$12,248,453	$42,117		$12,290,571
Total capital assets being depreciated	$16,452,929	$173,478	$0	$16,452,929

	Beginning Balance	*Increases*	*Decreases*	*Ending Balance*
Less accumulated depreciation for				
Buildings and Improvements	$1,468,663	$63,394		$1,532,057
Equipment	$580,729	$37,878		$618,607
Infrastructure	$8,768,587	$321,969		$9,090,556
Total accumulated depreciation	$10,817,980	$423,240	$0	$11,241,220
Net capital assets being depreciated	$5,634,949	($249,762)	$0	$5,385,187
Governmental Activities Capital Assets, net	$5,634,949	($249,762)	$0	$5,385,187

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

Governmental Activities	
General Government	$18,663
Public Safety	$15,836
Education	$59,973
Recreation	$3,915
Public Transportation, including depreciation of general infrastructure assets	$324,853
Total Depreciation Expense - Governmental Activities	$423,240

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, 2023:

	Beginning Balance	*Additions (Retirements)*	*Ending Balance*	*Amounts Due Within One Year*
General Obligation Bonds				
2021 Betsy's Cove Bond	$246,163	($66,247)	$179,916	$59,037
2021 Betsy's Cove Bond	$72,472	($2,597)	$69,875	$2,662
Total General Obligation Bonds	$318,634	($68,844)	$249,791	$61,699

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, 2023 was $179,916.

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, 2023 was $69,875.

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

Year	*Principal*	*Interest*	*Total*
2024	$61,699	$7,054	$68,753
2025	$62,786	$5,967	$68,753
2026	$63,644	$5,109	$68,753
2027	$61,662	$1,597	$63,259
Totals	$249,791	$19,727	$269,517

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, 2023.

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, 2023, the offsetting receivable and payable balances were $536,367. $506,178 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, 2023, the member contribution rate was 7.65% and the employer contribution rate was 3.84% of applicable member compensation. The employer is also responsible for

contributing 14.89% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 14.29% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2023 and the previous two years are as follows:

For the year ended June 30,	*Employee Contributions*	*Employer Contributions*	*State of Maine Contributions*	*Applicable Member Compensation*
2023	$49,985	$32,285	$93,371	$653,399
2022	$47,213	$28,843	$88,192	$617,161
2021	$48,673	$33,522	$91,175	$636,249

A. 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.

B. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the School Department reported a net pension liability of $44,874. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2022, the School Department's proportion was .003022%, which was a decrease of .000543% from its proportion measured at June 30, 2021.

For the fiscal year ended June 30, 2023, the School Department recognized pension expense of $44,903. At June 30, 2023, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	*Deferred Inflows of Resources*
Differences between expected and actual experience	$2,235	$0
Changes in Assumptions	$8,713	$0
Net Difference between projected and actual investment earnings on pension plan investments	$0	$8,838
Changes in proportion and differences between employer contributions and proportionate share of contributions	$4,491	$7,328
Employer contributions made subsequent to measurement date	$32,285	$0
	$47,724	$16,166

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

Year ended June 30,	
2023	$40,195
2024	($5,504)
2025	($7,301)
2026	$4,168

F. Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

For the School employees, the mortality rate is based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table for males and females, projected generationally using the RPEC_2020 model for the SET Plan.

The actuarial assumptions used in the June 30, 2022 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	*Long-Term Expected Real Rate of Return*
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:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Proportionate Share of the Net Pension Liability	$87,874	$44,874	$9,072

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2022 Comprehensive Annual Financial Report available online at www.mainepers.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, 2022 there were 228 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

B. Benefits

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

C. Funding Policy

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

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2022, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

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

increases in the liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation	2.75%
Salary Increases	2.80% - 13.03% at selected years of service
Investment Rate of Return	6.50%, net of administrative and pension plan investment expense
Participation Rates for Future Retirees	100% of those currently enrolled
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance
Form of Benefit Payment	Lump Sum

For the 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:		
	On-Behalf Payments	*Benefits Expense*	*Net OPEB Liability*
2022	$1,103	$984	$9,258

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 of55% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members.

The retiree pays 45% of the blended premium rate for coverage elected. Spouses must contribute 100% of the blended premium amounts. This 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, 2022, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	16
Average age	48.25
Average service	11.26

E. Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.54% per annum for 2022 reporting.
	2.16% per annum for 2021 reporting
Salary Increase Rate	2.75% per year.
Administration and claims expense	Included in per capita claims cost

Healthcare cost trend rates:

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

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

F. Actuarial Assumptions

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

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

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

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

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

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

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

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

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

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

G. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of June 30, 2021 is 2.16% per annum. The discount rate as of June 30, 2022 is 3.54% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	Total OPEB Liability	*Plan Fiduciary Net Position*	*Net OPEB Liability*
Balances at 6/30/2021 (Reporting 6/30/2022)			
Changes:	$387,103	$0	$387,103
Service Cost	$4,911		$4,911
Interest	$8,313		$8,313
Changes of Benefits	$0		$0
Differences between expected and actual experience	$1,186		$1,186
Change of Assumptions	$7,721		$7,721
Contributions - Employer		$14,422	($14,422)
Benefit Payments	($14,422)	($14,422)	$0
Net changes	$7,709	$0	$7,709
Balances at 6/30/2022 (Reporting 6/30/2023)	$394,812	$0	$394,812

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

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

	1.0% Decrease (2.54%)	*Discount Rate (3.54%)*	*1.0% Increase (4.54%)*
Net OPEB Liability (Asset)	$446,465	$394,812	$351,902

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:

	1.0% Decrease	*Healthcare Trend Rate*	*1.0% Increase*
Net OPEB Liability (Asset)	$349,947	$394,812	$449,117

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.

	Deferred Outflows of Resources	*Deferred Inflows of Resources*
Differences between expected and actual experience	$988	$12,666
Changes in Assumptions	$60,435	$2,258
Net Difference between projected and actual earnings on OPEB plan investments	$0	$0
Employer contributions made subsequent to measurement date	$13,975	$0
	$75,398	$14,924

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

Year ended	
2023	$27,781
2024	$16,063
2025	$13,211
2026	$1,937
2027	$1,482
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, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	2.06% per annum for 2022 reporting.
	3.72% per annum for 2023 reporting.
Salary Increase Rate	2.75% per year.
Administration and claims expense	3.00% per annum.

Healthcare cost trend rates:

Pre -Medicare Medical: Initial trend of 7.90% applied in FYE 2022 grading over 20 years to 4.55% per annum.

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

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

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

E. *Actuarial Assumptions*

Rates of mortality are based on 112.1% and 118.5% of the 2010 Public Plan General Benefits Weighted Healthy Retiree Mortality Table, respectively, for males and females, 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, 2022 is based upon an earlier measurement date, as of December 31, 2021 and is 2.06% per

annum. The discount rate as of December 31, 2023 is based upon an earlier measurement date, as of December 30, 2022 and is 3.72% per annum. The rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher, for pay as you go plans.

G. *Changes in the Net OPEB Liability*

	Total OPEB Liability	*Plan Fiduciary Net Position*	*Net OPEB Liability*
Balances at 1/1/2022 (Reporting 12/31/2022) Changes:	$15,520	$0	$15,520
Service Cost	$334		$334
Interest	$325		$325
Changes of benefits	$0		$0
Differences between expected and actual experience	$0		$0
Changes of assumptions	($1,834)		($1,834)
Contributions - employer		$119	($119)
Benefit payments	($119)	($119)	$0
Net changes	($1,294)	$0	($1,294)
Balances at 1/1/2023 (Reporting 12/31/2023)	$14,226	$0	$14,226

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 is it were calculated using a discount rate that is 1 percentage point lower (2.72%) or 1 percentage point higher (4.72%) than the current discount rate:

	1.0% Decrease (2.72%)	*Discount Rate (3.72%)*	*1.0% Increase (4.72%)*
Net OPEB Liability (Asset)	$16,293	$14,226	$12,505

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

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

	1.0% Decrease	*Healthcare Trend Rate*	*1.0% Increase*
Net OPEB Liability (Asset)	$12,406	$14,226	$16,422

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

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 4 years.

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

	Deferred Outflows of Resources	*Deferred Inflows of Resources*
Differences between expected and actual experience	$38	$3
Changes in Assumptions	$379	$1,533
Net Difference between projected and actual earnings of OPEB plan investments	$0	$0
	$417	$1,536

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

Year ended	
2024	($304)
2025	($358)
2026	($457)
2027	$0
2028	$0
Thereafter	$0

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL - GENERAL FUND *(Exhibit VII)*

	Original Budget	*Final Budget*	*Actual*	*Variance Favorable (Unfavorable)*
Revenues:				
Tax Revenues	$2,847,062	$2,847,062	$2,871,792	$24,730
Excise Taxes	$211,000	$211,000	$248,371	$37,371
Subsidies & Grants	$63,500	$63,500	$65,200	$1,700
Local Sources	$0	$0	$2,624	$2,624
Interest Earned	$0	$0	$19,843	$19,843
Interest on Delinquent Taxes	$0	$0	$2,436	$2,436
Total Revenues	$3,121,562	$3,121,562	$3,210,267	$88,705
Expenditures (Net of Department Revenues):				
General Government	$297,182	$302,182	$307,608	($5,426)
Protection	$67,722	$67,722	$70,641	($2,919)
Health & Sanitation	$149,822	$151,322	$151,454	($132)
Public Transportation	$412,500	$412,500	$331,513	$80,987
Recreation	$37,000	$37,000	$29,150	$7,850
Donations and Public Assistance	$39,966	$39,966	$38,521	$1,445
Assessments and Debt Services	$374,350	$374,350	$277,349	$97,001
Total Expenditures	$1,378,541	$1,385,041	$1,206,235	$178,806
Excess Revenues Over Expenditures	$1,743,021	$1,736,521	$2,004,032	$267,511
Other Financing Sources (Uses):				
Operating Transfers In	$55,000	$55,000	$55,000	$0
Operating Transfers Out	($2,019,843)	($2,019,843)	($2,019,843)	$0
Excess Revenues and Other Financing Sourcing Over Expenditures and Other Financing Uses	($221,822)	($228,322)	$39,189	$267,511
Beginning Fund Balances	$742,261	$742,261	$742,261	$0
Ending Fund Balances	$520,439	$513,939	$781,450	$267,511

"Images of Brooksville Wanamaker Raphael

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - STATE EMPLOYEE AND TEACHER PLAN *(Exhibit VIII)*

For the Fiscal Year Ended June 30,	*Proportion of Net Pension Liability*	*Proportionate Share of Net Pension Liability (Assets)*	*Covered Employee Payroll*	*Share of Net Pension Liability (Asset) as a % of Its Covered Employees Payroll*	*Plan Total Pension Liability*	*Plan Fiduciary Net Position*	*Plan Net Pension Liability*	*Plan Fiduciary Net Position as a % of the Total Pension Liability*	*Plan Covered Employee Payroll*	*Plan Net Pension Liability as a % of the Covered Employee Payroll*
2023	0.003022%	$44,874	$653,399	6.868%	$16,981,792,082	$14,568,691,334	$2,413,100,748	85.790%	$2,221,410,193	108.629%
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.*

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF EMPLOYER CONTRIBUTIONS MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM *(Exhibit IX)*

For the Fiscal Year Ended June 30,	*Contractually Required Contribution*	*Actual Contribution*	*Contribution*	*Covered Employee Payroll*	*Contributions as a % of Covered Employee Payroll*
2023	$32,285	$32,285	$0	$653,399	4.941%
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 not required to be presented. A full 10 year schedule will be displayed as it becomes available.*

NOTES TO HISTORICAL PENSION INFORMATION MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Note 1 - Actuarial Methods and Assumptions

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

Additional information as of the latest actuarial valuation date, June 30, 2022, is as follows:

A. Actuarial Cost Method

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

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

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

B. Asset Valuation Method

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

C. Amortization

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

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2022 are as follows:

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

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 30, 2022.

(Exhibit X)

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY

Total OPEB Liability | *Plan Fiduciary Net Position*

For the Fiscal Years Ended	Service Cost (BOY)	Interest (includes Interest on Service Cost)	Differences between Expected and Actual Experience	Changes of Benefits and Assumptions	Benefit Payments, Including Refunds of Member contributions	Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Contributions - Employer	Contributions - Nonemployer	Benefit Payments, Including Refunds of Member contributions	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position - Beginning	Plan Fiduciary Net Position - Ending	Net OPEB Liability - Ending	Plan Fiduciary Net Position as a % of the Total OPEB Liability	Covered Employee Payroll	Net OPEB Liability as a % of the Covered Employee Payroll
Maine Education Association Benefit Trust School Plan																		
2023	$4,911	$8,313	$1,186	$7,721	($14,422)	$7,709	$387,103	$394,812	$14,422	$0	($14,422)	$0	$0	$0	$394,812	0.0000%	$722,259	54.66%
2022	$4,479	$8,540	$0	$2,712	($21,072)	($5,391)	$392,494	$387,103	$21,072	$0	($21,072)	$0	$0	$0	$387,103	0.0000%	$847,113	45.70%
2021	$2,669	$12,527	($25,332)	$56,636	($18,365)	$28,135	$364,359	$392,494	$18,365	$0	($18,365)	$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	($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	($21,819)	$0	$0	$0	$354,250	0.0000%	$890,987	39.76%
Maine Municipal Employees Health Trust Town Employees Plan																		
2023	$334	$325	$0	($1,834)	($119)	($1,294)	$15,520	$14,226	$119	$0	($119)	$0	$0	$0	$14,226	0.0000%	$24,000	59.28%
2022	$271	$314	$78	$335	($21)	$977	$14,543	$15,520	$21	$0	($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	($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	($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	($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	$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 year schedule will be displayed as it becomes available.*

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF OPEB CONTRIBUTIONS

(Exhibit XI)

For the Fiscal Years Ended	*Contractually Required Contribution*	*Actual Contribution*	*Contribution Deficiency*
Maine Education Association Benefit Trust School Plan			
2023	$14,422	$14,422	$0
2022	$21,072	$21,072	$0
2021	$18,365	$18,365	$0
2020	$22,600	$22,600	$0
2019	$21,819	$21,819	$0
Maine Municipal Employees Health Trust Town Employees Plan			
2023	$119	$119	$0
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.*

NOTES TO OPEB LIABILITY AND CONTRIBUTIONS

Note 1 – Actuarial Methods and Assumptions

Maine Education Association Benefit Trust School Plan

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

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

Changes of Assumptions

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

Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	2.16% per annum for 2021 reporting. 3.54% per annum for 2022 reporting.
Salary Increase Rate	2.75% per year
Administration and claims expense	Included in per-capita claims cost
Retirement Age	65

Healthcare cost trend rates:
Pre -Medicare Medical: Initial trend of 7.95% applied in FYE 2023 grading over 19 years to 4.00% per annum.
Medicare Medical: Initial trend of 0.00% applied in FYE 2023 grading over 18 years to 4.29% per annum.

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

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

- 98.3% and 87.5% respectively of the rates for males before age 85 and females before age 80.
- 106.4% and 122.3% respectively of the rates for males on and after age 85 and females on and after age 80.

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

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

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

Note 2 – Actuarial Methods and Assumptions

Maine Municipal Employees Health Trust Town Employees Plan

The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

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

Changes of Assumptions

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

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	2.06% per annum for 2022 reporting. 3.72% per annum for 2023 reporting.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum.
Retirement Age	65

Healthcare cost trend rates:
Pre -Medicare Medical: Initial trend of 7.90% applied in FYE 2022 grading over 20 years to 4.55% per annum.
Pre -Medicare Drug: Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% per annum.
Medicare Medical: Initial trend of 4.80% applied in FYE 2022 grading over 20 years to 4.55% per annum.
Medicare Drug: Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% per annum.
Rates of mortality are based on 112.1% and 118.5% of the 2010 Public Plan General Benefits Weighted Healthy Retiree Mortality Table, respectively, for males and females, 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, 2022.

"Images of Brooksville" *by Beth Weidenfeller*

SCHEDULE OF DEPARTMENTAL OPERATIONS

(Exhibit A-1, Page 1 of 3)

Department	*Beginning Balance*	*Appropriations*	*Departmental Revenues*	*Total Available*	*Expenditures/ Transfers Out*	*Lapsed Unexpected (Overdraft)*	*Ending Balance*
General Government							
Administration		$150,000	$1,576	$151,576	$149,355	$2,221	
Public Service Building	$1,986	$33,000	$70	$35,056	$34,128	$0	$928
Public Service Building Imp.	$10,044			$10,044	$3,343	$0	$6,701
Public Service Building Generator		$40,000		$40,000	$40,000	$0	
Grant Writing	$5,000	$2,500		$7,500		$0	$7,500
Maine Municipal Association		$3,332		$3,332	$3,332	$0	
Town Legal	$7,665		$29,000	$36,665	$28,069	$0	$8,596
Assessing		$12,000		$12,000	$8,515	$3,485	
Revaluation Reserve		$5,000		$5,000	$5,000	$0	
Multi Town Projects	$12,087			$12,087		$0	$12,087
Social Security & Medicare		$20,000		$20,000	$18,672	$1,328	
Insurances	$2,156	$6,000	$645	$8,801	$8,152	$0	$649
Health Insurance	$1,631	$4,500		$6,131	$5,972	$0	$159
Employee Insurance	$41		$11,548	$11,589	$11,589	$0	
Health Insurance Opt-Out	$8,722	$30,000		$38,722	$29,214	$0	$9,509
Computer & Software	$567			$567		$0	$567
Code Enforcement/Planning	$9,197		$4,679	$13,877	$5,713	$0	$8,164
Planning Board	$2,358			$2,358		$0	$2,358
Hancock County Planning		$850		$850	$850	$0	
Comprehensive Plan	$19,985			$19,985	$200	$0	$19,785
	$81,439	$307,182	$47,518	$436,139	$352,103	$7,035	$77,002
Public Safety:							
Volunteer Fire Department	$6,377	$34,444		$40,821	$36,771	$0	$4,049
Fire Truck Reserve		$10,000		$10,000	$10,000	$0	
Fire Station Reserve		$5,000		$5,000	$5,000	$0	
BVFD Hepatitis Account	$2,023			$2,023		$0	$2,023
Peninsula Ambulance Corp		$24,778		$24,778	$24,778	$0	
Animal Control	$1,324	$2,000	$509	$3,833	$2,321	$0	$1,512
Street Lights		$6,500		$6,500	$7,280	($780)	
	$9,724	$82,722	$509	$92,954	$86,150	($780)	$7,585

SCHEDULE OF DEPARTMENTAL OPERATIONS – (CONTINUED)

(Exhibit A-1, Page 2 of 3)

Department	*Beginning Balance*	*Appropriations*	*Departmental Revenues*	*Total Available*	*Expenditures/ Transfers Out*	*Lapsed Unexpected (Overdraft)*	*Ending Balance*
Health & Sanitation							
Blue Hill / Surry Transfer Station		$141,822		$141,822	$141,822	$0	
Septic Waste Disposal		$9,500		$9,500	$9,632	($132)	
	$0	$151,322	$0	$151,322	$151,454	($132)	$0
Public Transportation							
Highways & Bridges	$2,448	$70,000	$500	$72,948	$75,330	($2,382)	
Winter Roads	$41,546	$195,000	$23,302	$259,848	$236,724	$0	$23,124
Tarring Town Roads	$4,989			$4,989		$0	$4,989
Road Resurfacing	$553	$140,000		$140,553	$42,117	$0	$98,435
Cornfield Hill Rd		$7,500		$7,500	$1,143	$0	$6,357
Sand / Salt Shed Reserve		$15,000		$15,000	$15,000	$0	
Urban/Rural Initiative Program	$22,120		$61,196	$83,316	$60,000	$0	$23,316
	$71,656	$427,500	$84,998	$584,154	$430,315	($2,382)	$156,221
Donations							
Brooksville Library		$7,000		$7,000	$7,000	$0	
Downeast Community Partners		$5,016		$5,016	$5,016	$0	
WIC		$850		$850	$850	$0	
Downeast YMCA		$4,000		$4,000	$4,000	$0	
Northern Light Homecare		$4,025		$4,025	$4,025	$0	
Hospice of Hancock County		$1,500		$1,500	$1,500	$0	
Eastern Area on Aging		$2,190		$2,190	$2,190	$0	
Blue Hill Society Aid to Children		$2,600		$2,600	$2,600	$0	
Brooksville Historical Society		$1,000		$1,000	$1,000	$0	
Lifeflight		$935		$935	$935	$0	
Chamber of Commerce		$100		$100	$100	$0	
Memorial Ambulance		$500		$500	$500	$0	
Families First		$1,000		$1,000	$1,000	$0	
Cemetery Care	$95	$5,250		$5,345	$4,805	$540	
Veteran's Graves	$846			$846		$0	$846
	$941	$35,966	$0	$36,907	$35,521	$540	$846

SCHEDULE OF DEPARTMENTAL OPERATIONS – (CONTINUED)

(Exhibit A-1, Page 3 of 3)

Department	Beginning Balance	Appropriations	Departmental Revenues	Total Available	Expenditures/ Transfers Out	Lapsed Unexpected (Overdraft)	Ending Balance
Public Assistance							
General Assistance		$4,000		$4,000	$3,000	$1,000	
Low Income Housing	$1,000			$1,000		$0	$1,000
	$1,000	$4,000	$0	$5,000	$3,000	$1,000	$1,000
Recreation & Other							
Community Center	$22,925	$10,000	$2,318	$35,243	$7,468	$0	$27,775
Community Center Reserve		$4,000		$4,000	$4,000	$0	
Athletic Field		$5,000		$5,000	$4,711	$0	$289
Broadband Grant	$19,905		$500	$20,405	$395	$0	$20,010
Blue Hill Peninsula Tomorrow			$10,000	$10,000	$3,750	$0	$6,250
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	$19,608			$19,608	$19,000	$0	$608
Climate/Sea Level Change	$25,000			$25,000		$0	$25,000
Coastal Account	$24,655	$7,000	$86,579	$118,234	$97,223	$0	$21,011
	$124,819	$41,000	$99,397	$265,216	$151,547	$0	$113,669
Assessments & Debt Service							
School Debt Payment	$39,795			$39,795		$0	$39,795
Betsy's Cove Debt Payment		$69,000		$69,000	$68,753	$247	
Tax Anticipation Note Interest		$5,000		$5,000		$5,000	
County Tax		$206,259		$206,259	$206,259	$0	
County 911		$2,338		$2,338	$2,338	$0	
Overlay		$91,754		$91,754		$91,754	
	$39,795	$374,350	$0	$414,144	$277,349	$97,001	$39,795
Education							
School Department		$1,980,843		$1,980,843	$1,980,843	$0	
TOTALS	$329,373	$3,404,884	$232,422	$3,966,680	$3,468,281	$102,281	$396,117

SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE

(Exhibit A-2)

Beginning Unassigned Fund Balance		$343,398
Additions:		
Lapsed Accounts - Schedule of Departmental Operations	$102,281	
Excise Taxes (Net of Appropriated Revenue)	$37,371	
Decrease in Unavailable Tax Revenue	$27,539	
Interest Earned	$19,843	
Interest on Delinquent Taxes	$2,436	
Supplemental Taxes	$3,008	
Other Revenues / (Expenditures) (Net of Appropriated Revenue)	$2,624	
Total Additions		$195,103
Reductions:		
Appropriated Revenues	$169,322	
Other State Reimbursements (Net of Appropriated Revenue)	$567	
Abatements	$4,745	
Total Reductions		$174,634
Ending Unassigned Fund Balance		$363,866

SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS

(Exhibit A-3)

Tax Taxable Valuation		$433,571,300
Tax Rate per $1,000 Valuation		$6.50
Tax Assessment		$2,819,534.90
Collections and Adjustments:		
Cash Collections	$2,727,181	
Stabilization Due from State of Maine	$8,511	
Supplemental Taxes	($3,008)	
Abatements Granted	$1,681	
Total Collections and Adjustments		$2,734,366
Uncollected Taxes December 31		$85,169

SCHEDULE OF RESERVE FUNDS - GOVERNMENTAL FUNDS

(Exhibit A-4)

	Beginning Balance	Revenues	Expenditures	Transfers In/(Out)	Ending Balance
Reserve:					
Revaluation Reserve	$65,146	$1,398		$5,000	$71,544
Sand / Salt Shed	$148,285	$3,347		$15,000	$166,632
Scholarships	$1,100				$1,100
Mt. Rest Cemetery Care	$322	$7			$329
Fire Truck	$61,010	$1,381	$26,634	$10,000	$45,757
Fire Station	$75,165	$1,616		$5,000	$81,781
Harbor Boat & Dinghy	$6,590	$3,943			$10,532
Float Replacement	$61,878	$11,658			$73,535
Bicentennial Celebration	$158		$158		$0
Donations for Needy	$4,676		$639		$4,037
Public Service Building Imp.	$25,034	$545			$25,579
Community Building	$26,267	$602		$4,000	$30,870
School Construction	$4,251				$4,251
School Building Reserve - Upstarts	$37,185	$812			$37,997
Total Revenues	$517,066	$25,308	$27,431	$39,000	$553,943

COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS

(Exhibit B-1)

	Municipal Revenue Sharing	School Department	Town Reserves	Septic Program	Total Other Governmental
Assets & Other Debits					
Cash & Cash Equivalents			$571,189	$9,670	$580,860
Accounts Receivable				$81	$81
Due From Other Funds	$47,689	$506,178	$9,388		$563,255
Total Assets	$47,689	$506,178	$580,577	$9,752	$1,144,196
Liabilities & Fund Balances					
Liabilities:					
Due to Other Funds			$26,634	$254	$26,888
Unearned Revenue				$7,727	$7,727
Total Liabilities	$0	$0	$26,634	$7,981	$34,615
Fund Balances:					
Restricted	$47,689	$506,178			$553,867
Committed			$553,943	$1,771	$555,714
Total Fund Balances	$47,689	$506,178	$553,943	$1,771	$1,109,581
Total Liabilities & Fund Balances	$47,689	$506,178	$580,577	$9,752	$1,144,196

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS

(Exhibit B-2)

	Municipal Revenue Sharing	School Department	Town Reserves	Septic Program	Total Other Governmental
Revenues:					
Subsidies & Grants	$60,590	$284,309			$344,900
Program Revenues			$13,500		$13,500
Interest Earned			$11,808	$207	$12,015
Total Revenues	$60,590	$284,309	$25,308	$207	$370,414
Expenditures:					
Education		$2,330,331			$2,330,331
Reserves (Exhibit A-4)			$27,431		
Total Expenditures	$0	$2,330,331	$27,431	$0	$2,357,762
Excess of Revenues Over Expenditures	$60,590	($2,046,022)	($2,123)	$207	($1,987,348)
Other Financing Sources (Uses)					
Operating Transfers In		$1,980,843	$39,000		$2,019,843
Operating Transfers Out	($55,000)				($55,000)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	$5,590	($65,179)	$36,877	$207	($22,505)
Beginning Fund Balance	$42,098	$571,357	$517,066	$1,564	$1,132,086
Ending Fund Balance	$47,689	$506,178	$553,943	$1,771	$1,109,581

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

(Exhibit C-1)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA#	Grantor Pass-Through Number	Program Award Amount	Expenditures
U.S. Department of Education;				
Passed through State of Maine Department of Education				
Special Education Cluster:				
Title VI - Part B - Local Entitlement	84.027	013-05A-3046-12	$26,405	$26,405
Total Special Education Cluster			$26,405	$26,405
Title IA - Disadvantaged	84.010	013-05A-3107-13	$14,595	$14,595
Tier III - Program Improvement	84.010	013-05A-3106-13	$18,783	$23,775
Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act	84.425	-	$130,345	$37,689
Total U.S. Department of Education			$190,128	$102,464
U.S. Department of Treasury:				
Passed through State of Maine				
Coronavirus State & Local Fiscal Recovery Funds	21.027	-	$0	$48,023
Total U.S. Department of Treasury			$0	$48,023
U.S. Department of Agriculture:				
Passed through State of Maine Department of Education				
State Pandemic Electronic Benefit Transfer Grants	10.649	013-05A-6184-05	$628	$628
Child Nutrition Cluster				
National School Lunch Program	10.555	013-05A-3024-05	$21,709	$21,709
National School Breakfast Program	10.553	013-05A-3014-05	$2,619	$2,619
Total Child Nutrition Cluster			$24,328	$24,328
Food Distribution Cluster:				
Food Distribution – Donated Commodities	10.565	013-05A-6134-05	$2,574	$2,574
Total Food Distribution Cluster			$2,574	$2,574
Total U.S. Department of Agriculture			$27,530	$27,530
Totals			$217,658	$178,017

"First Snow" *by Ann Pollard Ranco*

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY that the pages herein, numbered from 1 to 250 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 01/01/23 to 12/31/23 as they existed on the first day of April 2023.

IN WITNESS THEREOF, we have hereunto set our hands at Brooksville, Maine, this 22nd day of June, 2023.

John H Gray, Chairman
Richard M Bakeman
Horace A Snow

"Images of Brooksville" *by Eric Hoover*

2023 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	$ 206,258.62		
2. Municipal Appropriation	$ 616,707.00		
3. TIF financing plan amount	$ 0.00		
4. School/ Education Appropriation	$ 1,980,842.54		
5. Overlay (Not to exceed 5% of Net Assessment)	$ 91753.84		
6. Total Assessments			**$ 2,895,562.00**
DEDUCTIONS			
7. State Municipal Revenue Sharing	$ 45,000.00		
8. Homestead Reimbursement	$ 27,497.52		
9. BETE Reimbursement	$ 29.58		
10. Other Revenues	$ 3,500.00		
11. Total Deductions		$ 76,027.10	
12. Net Assessment for Commitment			**$ 2,819,534.90**

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 12/31/23.

In case of the neglect of any person to pay the sum required by said list until after **10/31/23**; you will add interest to so much thereof as remains unpaid at the rate of 8.00 percent per annum, commencing 11/01/23 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 06/22/23.

Given under our hands this 22nd day of June, 2023.
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 **$2,819,534.90** (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 22nd day of June, 2023.
John H Gray , Chairman
Richard M Bakeman
Horace A Snow
Assessors of Brooksville

"Images of Brooksville" *by Deanna Churchill*

TAX COLLECTOR'S REPORT

COLLECTIONS

PROPERTY TAX RECEIPTS		***$2,783,554.85***
2022	$56,001.43	
2023	$2,726,297.05	
INTEREST	$1,089.42	
MAIL AND DEMAND FEES	$166.95	
AUTO RECEIPTS		***$245,191.83***
EXCISE	$245,104.83	
TRANSFER FEES	$87.00	
BOAT RECEIPTS		***$8,940.20***
EXCISE	$8,940.20	
TOTAL 2023 COLLECTIONS		***$3,037,686.88***

2023 PROPERTY TAX SUMMARY

COMMITMENT	$2,811,023.76	
SUPPLEMENTALS	$3,007.52	
ABATEMENT	($1,681.23)	
		$2,814,031.28
COLLECTED	$2,728,862.40	
UNCOLLECTED	$85,168.88	
		$2,814,031.28
		$0.00

YVONNE REDMAN
TAX COLLECTOR

2023 UNCOLLECTED TAXES

	Name	Amount Due
	BLACK, DAMON E	770.90
*	BLACK, ERNEST M	1,800.50
	BLAKE, JACOB A	232.70
	BLAKE, SALLY	910.00
	BOSE, SANJAY	488.15
	BUCKS HARBOR MARINA	372.45
	BUCKS HARBOR MARINA	1,515.15
*	CARTER-GOTT, JACQUELINE BATES	603.85
	CASSIS, LARRY B	2,161.25
	CHATTERJEE, SAMPRIT	3,777.15
	CLIFFORD, DARON A	1,329.25
*	CONDON POINT, LLC	16,310.45
	CONNOLLY, PAUL	1,601.60
*	CURTIS, MYRON W	933.40
*	EAKINS, JAN M	1,900.60
*	ELLIS, GREGORY P	77.35
	FAGAN, THOMAS B	507.65
	FAY, MICHAEL J	551.20
	FOWLER, JEREMY	612.30
	FOWLER, THOMAS (HEIRS)	1,298.05
	GATES, BEATRIX	1,093.95
	GIBSON, JOHN C, TRUSTEE	4,204.20
	GOKEY, CHARLES JR	950.95
	GREENBERG, DANIEL	332.80
	GREGOR, WILLIAM TAPLEY	3,007.52
	HANEY, MARY E	232.05
	HOOPES, CLAUDE BROWN	5,919.55
*	HOWARD, RICK	1,385.15
	JOHNSON, KATHERINE K, TRUSTEE	3,753.10
*	KLUGE(TRUSTEE), HERBERT VON	1,418.95
	LABRIE, ROGER	458.90
	LATITUDE 44, LLC	3,780.40
	LATITUDE 44, LLC	800.15
	LAW, CHARLES W	97.50
	LAW, CHARLES W	92.30
	LAW, CHARLES W	1,690.00
	LEBEL, FRED	1,079.65
	LEBEL, FREDERICK, JR	891.15
*	LIBBY, WENDY	759.85
	LIPPINCOTT, ALEXANDER	1,227.20
	LYMBURNER, SCOTT	194.35
*	MACARTHUR, ANDREW IRREVOCABLE	2,880.80
*	MACARTHUR, MARJORIE E	5,491.20
	McBETH, DAVID	1,569.10
	MCBETH, DAVID	1,277.25
	MIROLLI, GENE A	1,274.00
	PAYSON, SARAH H	1,732.25
	PEN BAY PROPERTIES, LLC.	2,234.05
	PERKINS, CHLOE A	393.25
	SHEPARD, HOLLY	617.50
*	SNOW, MAUDE (HEIRS)	22.75
*	THOMS COASTAL, LLC.	947.05
	WALES, JESSE	61.10
	WENDELL, CAMERON T	2,171.00
	WILBUR, SETH	302.25
	TOTAL	**92,097.17**

* Denotes taxes paid in full after December 31, 2023

2023 Taxpayers' Report

Owner	Land	Building	Exempt	Total	Tax Bill
81 POINT ROAD LLC	790,300	2,487,200	0	3,277,500	21,303.75
ACER PENN LLC	473,100	12,000	0	485,100	3,153.15
ACKERMAN, RICHARD H	213,800	400,700	0	614,500	3,994.25
ALLEN, BRANDON R	39,700	202,800	25,000	217,500	1,413.75
ALLEN, JOAN CLAPP	232,800	133,300	25,000	341,100	2,217.15
ALLEN, KERMIT P	4,300	0	0	4,300	27.95
ALLEN, NANCY	182,200	155,900	25,000	313,100	2,035.15
ALLEN, SARAH N	295,300	237,300	0	532,600	3,461.90
ALLEN, SPENCER & SUSAN & BRANDON	8,200	0	0	8,200	53.30
ALLEN, SPENCER & SUSAN & BRANDON	16,200	0	0	16,200	105.30
ALLEN, SPENCER K	67,100	243,000	25,000	285,100	1,736.37
ALLEN, SPENCER K	9,800	0	0	9,800	63.70
ALLEN, SPENCER K	4,800	0	0	4,800	31.20
ALLEN, SUSAN C	69,400	97,500	0	166,900	1,084.85
ALLENS PROPERTIES, INC	0	305,600	0	305,600	1,986.40
ALLOY, THOMAS F	334,000	0	0	334,000	2,171.00
ALT, MARYANNE F	251,300	252,900	0	504,200	3,277.30
ALT, NORMAN	237,400	0	0	237,400	1,543.10
ALTMAN, JOHN	92,200	298,800	0	391,000	2,541.50
ALTUNA, DAVID M	152,300	157,400	0	309,700	2,013.05
ANDERSON(TRUSTEE), DAVD	173,300	271,100	25,000	419,400	2,560.91
ANDREWS, ALLAN J	84,900	30,800	0	115,700	752.05
ANDREWS, BRENT A	54,300	204,800	25,000	234,100	1,521.65
ANDREWS, JERRY A	53,000	0	0	53,000	344.50
ANDREWS, JERRY A	247,700	120,300	31,000	337,000	2,052.27
ANDREWS, KEITH	60,500	90,300	25,000	125,800	759.07
ANDREWS, KEITH	33,500	0	0	33,500	217.75
ANSPACH, WILLIAM	38,500	11,700	0	50,200	326.30
ASHMORE, JOHN (LIFE ESTATE)	39,700	10,000	31,000	18,700	121.55
ASTBURY, TRACI B	93,000	226,700	25,000	294,700	1,915.55
AUSTIN, BRUCE A	66,300	142,700	25,000	184,000	1,196.00
AUSTIN, DAVID	61,100	0	0	61,100	397.15
AUSTIN, DAVID & DEVLIN, JOSEPH	46,300	0	0	46,300	300.95
AUSTIN, DAVID	52,100	79,900	31,000	101,000	603.71
AUSTIN, GERALD W	49,900	116,600	0	166,500	1,082.25
AUSTIN, HELEN E(LIFE ESTATE)	48,600	75,700	25,000	99,300	645.45
AWASOS	191,600	96,800	0	288,400	1,874.60
AYER, ROBERT M	529,000	186,700	25,000	690,700	4,489.55
AYER, ROBERT M	2,700	0	0	2,700	17.55
BABSON, SHERRIS L	28,800	0	0	28,800	187.20
BABSON, SHERRIS L	134,200	113,500	25,000	222,700	1,447.55
BAILEY, STEVEN	47,300	32,900	25,000	55,200	358.80
BAKEMAN JR., JOHN F	45,500	26,200	0	71,700	466.05
BAKEMAN, JOHN JR	45,600	156,900	25,000	177,500	1,153.75
BAKEMAN, RICHARD	13,800	0	0	13,800	89.70
BAKEMAN, RICHARD	130,600	171,000	25,000	276,600	1,797.90
BAKEMAN, RICHARD	39,400	0	0	39,400	256.10
BAKEMAN, RICHARD	7,000	0	0	7,000	45.50
BAKEMAN, RICHARD	10,200	0	0	10,200	66.30
BAKEMAN, RICHARD	40,500	0	0	40,500	263.25
BAKEMAN, RICHARD	99,400	48,100	0	147,500	958.75
BAKEMAN, RICHARD	10,900	0	0	10,900	70.85
BAKEMAN, RICHARD	78,000	0	0	78,000	507.00
BAKEMAN, RICHARD M, & DORIS G	20,000	0	0	20,000	130.00
BAKEMAN, RICHARD M, & DORIS G	5,900	0	0	5,900	38.35

Owner	Land	Building	Exempt	Total	Tax Bill
BAKEMAN, ROBERT V(LIFE ESTATE)	60,800	162,200	25,000	198,000	1,287.00
BANA, CORA K	527,600	156,500	0	684,100	4,446.65
BANCROFT-CLAPP FAMILY CORP	713,200	107,000	0	820,200	5,331.30
BANCROFT-CLAPP FAMILY	166,600	0	0	166,600	1,082.90
BANCROFT-CLAPP FAMILY	166,600	0	0	166,600	1,082.90
BANCROFT-CLAPP FAMILY	49,400	0	0	49,400	321.10
BANCROFT-CLAPP FAMILY	35,700	0	0	35,700	232.05
BANCROFT-CLAPP FAMILY	32,300	0	0	32,300	209.95
BANCROFT-CLAPP FAMILY	893,800	0	0	893,800	5,809.70
BANK SERVICE DEPARTMENT, INC	486,300	0	0	486,300	3,160.95
BARON, ADI S	357,400	256,900	0	614,300	3,992.95
BARTHOLOW(TRUSTEE), PETER B	274,000	721,000	0	995,000	6,467.50
BATES, CHRISTOPHER W	89,400	111,500	0	200,900	1,305.85
BATES, CHRISTOPHER W	6,400	0	0	6,400	41.60
BATES, CHRISTOPHER W	10,500	10,400	0	20,900	135.85
BATES, DONALD L	47,500	0	0	47,500	308.75
BATES, DONALD L	73,000	0	0	73,000	474.50
BATES, MURRAY	65,000	30,100	0	95,100	618.15
BATT, THOMAS ALAN	6,300	0	0	6,300	40.95
BATT, THOMAS ALAN	67,500	116,800	0	184,300	1,197.95
BAYSIDE PROP. OF BROOKSVILLE	379,200	206,800	0	586,000	3,809.00
BAYSIDE PROP. OF BROOKSVILLE	133,400	27,400	0	160,800	1,045.20
BEAL A. LOWEN REVOCABLE TRUST	63,000	0	0	63,000	409.50
BEAL A. LOWEN REVOCABLE TRUST	106,200	0	0	106,200	690.30
BEAL A. LOWEN REVOCABLE TRUST	276,200	325,000	0	601,200	3,907.80
BEAL A. LOWEN REVOCABLE TRUST	191,000	0	0	191,000	1,241.50
BEAL A. LOWEN REVOCABLE TRUST	190,800	0	0	190,800	1,240.20
BEAL A. LOWEN REVOCABLE TRUST	190,400	0	0	190,400	1,237.60
BEAL A. LOWEN REVOCABLE TRUST	129,600	0	0	129,600	842.40
BEARS, PATRICIA A SMITH	46,500	800	0	47,300	307.45
BEARS, PATRICIA SMITH	92,600	3,000	0	95,600	621.40
BEARS, PATRICIA SMITH	81,700	127,900	0	209,600	1,362.40
BEAULIEU, ADRIENNE	295,000	100,500	0	395,500	2,570.75
BECTON, MAXWELL K	363,000	579,100	0	942,100	6,123.65
BECTON, MAXWELL K	111,700	0	0	111,700	726.05
BEDFORD, SHERI HOUPT	104,400	0	0	104,400	678.60
BELL, GEORGE O, JR	64,000	145,100	25,000	184,100	1,196.65
BENNER, DAVID A	75,000	121,400	25,000	171,400	1,114.10
BENNETT, MICHELE H	85,200	140,300	0	225,500	1,465.75
BENOIT, RICHARD	70,800	175,900	0	246,700	1,603.55
BENSON, JEFFREY	627,300	468,500	0	1,095,800	7,122.70
BERNAL, DEBORAH A	31,900	95,800	25,000	102,700	616.53
BERNSTEIN, STEPHEN C	361,100	68,100	0	429,200	2,789.80
BESSETTE, ELIZABETH L	50,000	8,300	0	58,300	378.95
BESSETTE, ELIZABETH L	360,000	145,200	0	505,200	3,283.80
BEST FAMILY REALTY TRUST	398,500	93,900	0	492,400	3,200.60
BHYC- BUCKS HARBOR YACHT CLUB	534,400	114,500	0	648,900	4,217.85
BHYC NORTH, LLC	118,100	323,600	0	441,700	2,871.05
BHYC, LLC	449,500	68,400	0	517,900	3,366.35
BIGELOW, TALMAN	22,500	0	0	22,500	146.25
BILLINGS, MERTON C	46,300	29,700	31,000	45,000	292.50
BISHOP, DEBRAE	48,900	74,500	25,000	98,400	639.60
BISHOP, DONALD C, TRUSTEE	168,600	418,400	0	587,000	3,815.50
BISHOP, MAHALA B	92,500	177,200	0	269,700	1,753.05
BLACK, BOYD	62,600	180,400	25,000	218,000	1,417.00
BLACK, BOYD	4,700	5,000	0	9,700	63.05
BLACK, CORY	52,600	1,100	0	53,700	349.05

Owner	Land	Building	Exempt	Total	Tax Bill
BLACK, CORY	13,600	0	0	13,600	88.40
BLACK, DAMON E	98,500	20,100	0	118,600	770.90
BLACK, DANA & CHRISTINE	52,700	239,400	25,000	267,100	1,736.15
BLACK, DARIN R	72,000	45,700	0	117,700	765.05
BLACK, EDWARD M	60,600	49,900	0	110,500	718.25
BLACK, EDWARD M	42,200	2,000	0	44,200	287.30
BLACK, EDWARD M	57,000	123,800	25,000	155,800	1,012.70
BLACK, ERNEST M	132,500	144,500	0	277,000	1,800.50
BLACK, LISA M	41,600	25,400	25,000	42,000	273.00
BLACK, LISA M	57,000	53,900	0	110,900	720.85
BLACK, NADINE T	80,800	45,900	0	126,700	823.55
BLACK, STACEY	65,500	21,800	25,000	62,300	404.95
BLAKE, BOBBIE JO	47,800	48,400	0	96,200	625.30
BLAKE, JACOB A	35,800	0	0	35,800	232.70
BLAKE, MARK	33,800	5,800	0	39,600	257.40
BLAKE, MARK E	39,500	47,100	25,000	61,600	400.40
BLAKE, MARK E	51,900	11,100	0	63,000	409.50
BLAKE, MELVIN	62,000	172,100	25,000	209,100	1,359.15
BLAKE, MELVIN	60,400	103,800	25,000	139,200	841.59
BLAKE, MELVIN	24,400	0	0	24,400	158.60
BLAKE, PATRICIA J & WILLIAM	317,100	359,800	0	676,900	4,399.85
BLAKE, PENNY M	40,900	73,100	25,000	89,000	532.64
BLAKE, SALLY	53,900	111,100	25,000	140,000	910.00
BLANCO, RAMON	489,900	250,900	0	740,800	4,815.20
BLANDFORD, JERRY	62,100	142,600	0	204,700	1,330.55
BLANDFORD, JERRY	21,100	0	0	21,100	137.15
BLODGETT, DENIS H	800	0	0	800	5.20
BLODGETT, DENIS H	4,000	0	0	4,000	26.00
BLODGETT, DENIS H	76,800	177,200	25,000	229,000	1,488.50
BLODGETT, EDSON & SARAH	99,600	146,300	31,000	214,900	1,396.85
BLODGETT, EDSON & SARAH	16,000	0	0	16,000	104.00
BLODGETT, WILLIAM	63,800	0	0	63,800	414.70
BLUE HILL HERITAGE TRUST	133,900	0	0	133,900	870.35
BLUE HILL HERITAGE TRUST	2,100	0	0	2,100	13.65
BLUE HILL HERITAGE TRUST	227,900	0	0	227,900	1,481.35
BLUE HILL HERITAGE TRUST	24,700	0	0	24,700	160.55
BLUE HILL HERITAGE TRUST	32,500	0	0	32,500	211.25
BLUE HILL HERITAGE TRUST	343,800	0	0	343,800	2,234.70
BLUE HILL HERITAGE TRUST	14,900	0	0	14,900	96.85
BLUE HILL HERITAGE TRUST	64,400	0	0	64,400	418.60
BOARDMAN, ALBERT B	75,000	237,300	25,000	287,300	1,867.45
BOGYO, LOLA C	50,000	110,700	25,000	135,700	819.08
BOOTH, JESSICA C	58,300	125,000	0	183,300	1,191.45
BORGES(TRUSTEE), ROSEMARIE E	551,000	0	0	551,000	3,581.50
BORING, JOHN K	114,800	0	0	114,800	746.20
BORYAN, GREGORY	238,500	60,000	0	298,500	1,940.25
BOSE, SANJAY	75,100	0	0	75,100	488.15
BOSSI, ANNE C (TRUSTEE)	118,600	159,900	0	278,500	1,810.25
BOSSI, ANNE C (TRUSTEE)	87,800	22,500	0	110,300	716.95
BOWDEN, EVERETT (HEIRS)	106,800	0	0	106,800	694.20
BOWDEN, JACKIE LEA	62,400	69,900	0	132,300	859.95
BOWEN, ROBERT	18,700	11,300	0	30,000	195.00
BOYLE, JANE A (TRUSTEE)	221,200	3,800	0	225,000	1,462.50
BOYLE, JANE A (TRUSTEE)	93,200	0	0	93,200	605.80
BRAINERD & LOOMIS, JOHN	995,800	144,900	0	1,140,700	7,414.55
BRAND(TRUSTEE), ROBERT C	143,500	125,400	0	268,900	1,747.85
BRAND, ROBERT C, TRUSTEE	280,600	54,300	0	334,900	2,176.85

Owner	Land	Building	Exempt	Total	Tax Bill
BREECE, LINDA Y	787,300	471,200	25,000	1,233,500	8,017.75
BREHM(TRUSTEE), ERIC J	629,900	925,900	0	1,555,800	10,112.70
BRENNER, KRISTEN E	634,300	1,728,000	0	2,362,300	15,354.95
BRIDGES, CLARA	64,200	0	0	64,200	417.30
BRISKA, PATRICIA M(TRUST)	776,500	0	0	776,500	5,047.25
BROAD FAMILY, LLC	456,300	68,900	0	525,200	3,413.80
BROCK, TRUDI M	829,500	602,800	0	1,432,300	9,309.95
BROKAW, BAYARD F	92,300	65,700	0	158,000	1,027.00
BROOKSVILLE (UNKNOWN)	13,000	0	13,000	0	0.00
BROOKSVILLE (UNKNOWN)	154,000	0	154,000	0	0.00
BROOKSVILLE COMMUNITY CENTER	90,400	182,500	272,900	0	0.00
BROOKSVILLE ELEMENTARY	82,500	935,200	1,017,700	0	0.00
BROOKSVILLE FAMILY, LLC	412,000	0	0	412,000	2,678.00
BROOKSVILLE HISTORICAL	65,000	64,100	129,100	0	0.00
BROOKSVILLE TOWN LANDING	130,100	0	130,100	0	0.00
BROOKSVILLE VOLUNTEER FIRE	20,700	57,200	77,900	0	0.00
BROOKSVILLE VOLUNTEER FIRE	29,400	0	29,400	0	0.00
BROWN, J DORSEY	1,435,300	540,200	0	1,975,500	12,840.75
BROWN, J DORSEY III	66,000	0	0	66,000	429.00
BROWN, NANCY G A	99,400	227,100	0	326,500	2,122.25
BROWN, NANCY G A	157,200	94,300	0	251,500	1,634.75
BROWN, ROBERT P., JR	171,000	502,700	31,000	642,700	4,177.55
BROWN, ROBERT P., JR	200	0	0	200	1.30
BROWN, WILLARD, JR	86,200	0	0	86,200	560.30
BROWNELL, JR, RICHARD J	211,700	141,500	0	353,200	2,295.80
BRUBAKER, BRETTEN	9,200	0	0	9,200	59.80
BRUBAKER, BRETTEN	41,200	43,400	31,000	53,600	348.40
BRUBAKER, BRETTEN	18,800	0	0	18,800	122.20
BRYANT, PAULA A	36,600	0	0	36,600	237.90
BRYANT, PAULA A	36,100	0	0	36,100	234.65
BUCKLEY, LUCY GREGG	232,800	79,100	0	311,900	2,027.35
BUCKS DOCK, LLC	485,100	283,300	0	768,400	4,994.60
BUCKS HARBOR MARINA	177,500	55,600	0	233,100	1,515.15
BUCKS HARBOR MARINA	57,300	0	0	57,300	372.45
BUCKS HILL TRUST	121,500	131,500	0	253,000	1,644.50
BURK, KAREN MARIE, TRUSTEE	818,000	722,900	0	1,540,900	10,015.85
BURNHAM, CHARLES	86,400	201,600	25,000	263,000	1,601.34
BURT, ERNEST H	45,700	0	0	45,700	297.05
BURT, ERNEST H ALICE D	268,600	263,800	0	532,400	3,460.60
BURT, WINSTON S	183,200	129,100	0	312,300	2,029.95
BUTLER, JOHN K, JR	117,800	207,000	0	324,800	2,111.20
BUTTERFIELD, BRANDI R	42,000	0	0	42,000	273.00
BYARS, CAROL L	164,900	8,500	0	173,400	1,127.10
BYRNE, CONOR J	58,900	87,200	0	146,100	949.65
BYRNE, ROBIN K	64,800	138,300	0	203,100	1,246.70
CAMBRIDGE TRUST COMPANY	50,000	11,800	0	61,800	401.70
CAMPBELL KEVIN & ANITA B	10,800	0	0	10,800	70.20
CANFIELD, SCOTT	253,600	0	0	253,600	1,648.40
CANFIELD, SCOTT	4,600	0	0	4,600	29.90
CANFIELD, SCOTT	115,000	51,600	0	166,600	1,082.90
CANFIELD-RICHARDSON, AMANDA	163,800	0	0	163,800	1,064.70
CAPE ROSIER UNITARIAN CHURCH	70,400	48,700	119,100	0	0.00
CARLSON, STEPHEN F	314,500	83,000	0	397,500	2,583.75
CARRELL, DONALD & KAREN	54,300	167,700	0	222,000	1,443.00
CARRIVEAU, DIANE F	42,000	129,800	25,000	146,800	954.20
CARTER(HEIRS OF), SANDRA A	35,000	24,400	0	59,400	386.10

Owner	Land	Building	Exempt	Total	Tax Bill
CARTER, ANN R	76,300	139,000	0	215,300	1,399.45
CARTER, BECKY L	54,300	200,800	25,000	230,100	1,495.65
CARTER, CATHERINE PERKINS	209,800	407,300	0	617,100	4,011.15
CARTER, ROBERT B	155,600	127,100	0	282,700	1,837.55
CARTER, RONNA	90,100	26,000	0	116,100	754.65
CARTER-GOTT, JACQUELINE BATES	36,700	56,200	0	92,900	603.85
CASSIDY, DANIEL	214,000	280,300	0	494,300	3,212.95
CASSIDY, DINA R	192,400	0	0	192,400	1,250.60
CASSIS, LARRY B	152,800	179,700	0	332,500	2,161.25
CELEBRATION, LLC	543,000	0	0	543,000	3,529.50
CHALFANT(TRUSTEE), EDWARD C	74,600	0	0	74,600	484.90
CHALFANT(TRUSTEE), EDWARD C	55,600	64,200	0	119,800	778.70
CHAMOIS LLC	128,300	206,400	0	334,700	2,175.55
CHAMPLAIN CORPORATION	1,121,800	0	0	1,121,800	7,291.70
CHAMPLAIN CORPORATION	464,000	0	0	464,000	3,016.00
CHASE, CARL A(HEIRS OF)	923,200	331,200	0	1,254,400	8,153.60
CHASE, CHARLES	0	16,300	16,300	0	0.00
CHASE, ERIC A	643,500	382,500	25,000	1,001,000	6,131.86
CHASE, GEORGE A	544,200	59,300	0	603,500	3,922.75
CHASE, GEORGE A	4,900	0	0	4,900	31.85
CHASE, GEORGE W III	6,400	0	0	6,400	41.60
CHASE, GEORGE W III	1,942,200	263,000	0	2,205,200	14,333.80
CHASE, JOHANNA P	206,600	266,400	25,000	448,000	2,912.00
CHASE, JOHANNA P	0	18,900	18,900	0	0.00
CHASE, NIGEL	70,000	176,800	0	246,800	1,604.20
CHASE, PHILIP G	66,500	250,500	31,000	286,000	1,859.00
CHATTERJEE, SAMPRIT	325,000	256,100	0	581,100	3,777.15
CHERINGTON, GRETCHEN	306,500	161,900	0	468,400	3,044.60
CHRIST, GUS D	363,800	266,800	0	630,600	4,098.90
CHRIST, GUS DINO	70,000	0	0	70,000	455.00
CHRISTOS, PHYLLIS SCHULER	384,100	56,700	0	440,800	2,865.20
CHURCHILL, ERIC	34,200	71,100	0	105,300	684.45
CHURCHILL, ERIC	0	3,500	0	3,500	22.75
CHURCHILL, THOMAS	88,000	61,700	31,000	118,700	711.46
CIAMPA, DAVID	117,000	185,200	25,000	277,200	1,801.80
CIOCCA, JESSICA GWINN	70,000	144,700	0	214,700	1,395.55
CLANCY FAMILY LLC	513,300	103,800	0	617,100	4,011.15
CLAPP, ROBERT M	159,400	353,500	0	512,900	3,333.85
CLAPP, TROY A	48,300	0	0	48,300	313.95
CLAPP-MORRIS, JODIE E	177,500	337,900	0	515,400	3,350.10
CLARK, DANIEL BROOKS	534,800	309,600	0	844,400	5,488.60
CLARK, DONNA A	80,000	99,600	0	179,600	1,167.40
CLARK, ELAINE FRANCES	6,000	0	0	6,000	39.00
CLARK, M. HARRISON III	36,200	75,200	0	111,400	724.10
CLEVELAND, JULIE B(TRUSTEE)	702,700	294,200	0	996,900	6,479.85
CLEWS, MARGARET	36,400	0	0	36,400	236.60
CLIFFORD(TRUSTEE), GAYLE M	408,900	37,900	0	446,800	2,904.20
CLIFFORD(TRUSTEE), GAYLE M	36,100	0	0	36,100	234.65
CLIFFORD, AARON D & JOEL P	287,200	57,800	0	345,000	2,242.50
CLIFFORD, DARON A	140,000	64,500	0	204,500	1,329.25
CLIFFORD, EARL	0	6,000	0	6,000	39.00
CLIFFORD, EARL	194,800	89,700	25,000	259,500	1,686.75
CLIFFORD, EARL	195,500	800	0	196,300	1,275.95
CLIFFORD, EARL (LIFE ESTATE)	125,000	86,300	25,000	186,300	1,210.95
CLIFFORD, GAYLE M	176,900	307,400	0	484,300	3,147.95
CLIFFORD, OAKLY F	53,500	101,500	0	155,000	1,007.50

Owner	Land	Building	Exempt	Total	Tax Bill
CLIFFORD, PD (HEIRS)	0	24,900	0	24,900	161.85
CLIFFORD, PHILIP	111,300	151,500	25,000	237,800	1,446.52
CLIFFORD, PHILIP W	241,600	0	0	241,600	1,570.40
CLIFFORD, TRACY	52,100	139,800	25,000	166,900	1,084.85
CLOSSON, CARLTON L(HEIRS)	76,800	0	0	76,800	499.20
CLOSSON, MICHAEL	67,500	162,700	25,000	205,200	1,333.80
CLOSSON, MICHAEL, BENNET, M	107,800	54,700	0	162,500	1,056.25
CLOSSON, SHERRIANNE	84,300	56,700	25,000	116,000	699.05
CLUFF, STEPHEN	109,900	194,100	0	304,000	1,976.00
CLUFF, STEPHEN L	96,400	0	0	96,400	626.60
COCHRANE, CAMILLA MCKEE	63,400	0	0	63,400	412.10
COCHRANE, CAMILLA MCKEE	160,600	253,600	0	414,200	2,692.30
COIT, CHARLES S (TRUSTEE)	156,400	216,300	0	372,700	2,422.55
COLBY FAMILY REALTY, LLC	469,300	193,300	0	662,600	4,306.90
COLBY, EBEN	382,000	532,900	0	914,900	5,946.85
COLE, NANCY	301,200	3,300	0	304,500	1,979.25
COLEMAN, ELIOT	78,800	664,400	25,000	718,200	4,668.30
COLLINS, ROBERT C	51,400	216,300	0	267,700	1,740.05
COMMUNITY OF CHRIST	1,200,900	536,000	1,736,900	0	0.00
COMMUNITY PARTNERS OF	1,600	0	0	1,600	10.40
COMMUNITY PARTNERS OF	1,300	0	0	1,300	8.45
COMMUNITY PARTNERS OF	104,400	277,300	0	381,700	2,481.05
CONDON POINT, LLC	2,158,500	350,800	0	2,509,300	16,310.45
CONDON, CLARENCE III (TRUSTEE)	646,400	269,900	0	916,300	5,955.95
CONDON, HELEN J	71,600	94,500	25,000	141,100	917.15
CONDON, JEFFREY E	73,400	153,800	25,000	202,200	1,314.30
CONDON, PHILIP R	88,600	19,500	0	108,100	702.65
CONDON, PHILIP R	110,000	0	0	110,000	715.00
CONDON, PHILIP R	70,300	112,200	25,000	157,500	953.44
CONDONS POINT ROAD, LLC	1,319,800	0	0	1,319,800	8,578.70
CONDONS POINT ROAD, LLC	881,300	809,300	0	1,690,600	10,988.90
CONNOLLY, PAUL	117,700	128,700	0	246,400	1,601.60
CONOVER, ROBERT CRAIG	249,100	444,100	0	693,200	4,505.80
CONOVER, ROBERT CRAIG	209,300	0	0	209,300	1,360.45
CONOVER, ROBERT CRAIG	340,000	225,100	0	565,100	3,673.15
COOMER, GLORIA E	58,200	167,600	25,000	200,800	1,305.20
COOMER, GLORIA E	42,300	0	0	42,300	274.95
COOPER, DAVID A & LITTLEFIELD	94,900	0	0	94,900	616.85
COOPER, DONALD A	729,300	864,300	0	1,593,600	10,358.40
COOPER, DONALD A	79,300	37,800	0	117,100	761.15
COOPER, DONALD A	149,200	186,200	0	335,400	2,180.10
COOPER, DONALD A & LITTLFIELD	398,300	0	0	398,300	2,588.95
COOPER, THOMAS O, SR & JR	59,500	45,600	25,000	80,100	520.65
COPPAGE AMY J & BRILL CARL P	52,800	102,400	25,000	130,200	846.30
COSBY, N GUY	205,500	5,100	0	210,600	1,368.90
COUSAR, CHARLES D	225,100	312,100	0	537,200	3,491.80
COUSINS JR., JOHN	66,300	101,000	0	167,300	1,087.45
COUSINS, DEAN A	90,200	151,700	25,000	216,900	1,409.85
COUSINS, GAIL GRINDLE	53,500	118,200	0	171,700	1,116.05
COUSINS, STEPHEN D	332,500	61,400	0	393,900	2,560.35
COVINGTON, CHRISTOPHER	190,000	88,400	0	278,400	1,809.60
COWAN, DOUGLAS F. (TRUSTEE)	355,600	34,900	0	390,500	2,538.25
COWAN, DOUGLAS F., TRUSTEE	0	23,700	23,700	0	0.00
COWAN, SOPHIE SIDES (TRUSTEE	665,600	875,800	0	1,541,400	10,019.10
COX JR, ARCHIBALD	393,200	253,600	0	646,800	4,204.20
COX, ARCHIBALD, JR	1,438,000	445,700	0	1,883,700	12,244.05

Owner	Land	Building	Exempt	Total	Tax Bill
COX, SARAH	295,000	408,900	25,000	678,900	4,412.85
CRANMER, MICHAEL W	56,100	138,400	0	194,500	1,264.25
CRAVALHO, ERNEST G	177,400	764,000	0	941,400	6,119.10
CROSBY, TERESA	53,800	101,800	25,000	130,600	848.90
CURRIE, ALLAN D	101,500	299,800	0	401,300	2,608.45
CURTIS JR., PHILIP, MYRON &	560,700	325,700	0	886,400	5,761.60
CURTIS, MYRON W	59,900	83,700	0	143,600	933.40
CURTIS, PETER	366,000	40,700	0	406,700	2,643.55
CZERWINSKI, ERIC	52,800	192,900	0	245,700	1,597.05
CZERWINSKI, WALTER	49,300	18,900	0	68,200	443.30
DAILEY, KARINA E	278,200	109,800	0	388,000	2,522.00
DAILEY, KARINA E	42,000	44,300	0	86,300	560.95
DALESSANDRO, NANCY & VAN DE	75,600	118,700	0	194,300	1,262.95
DAVIES, JAQUELINE	658,100	248,300	0	906,400	5,891.60
DAVIS, JOEL P	1,004,800	479,000	31,000	1,452,800	9,443.20
DAVIS, JOEL P	71,300	0	0	71,300	463.45
DAVIS, MACKENZIE (TRUSTEE)	1,158,200	343,300	0	1,501,500	9,759.75
DAVIS, MACKENZIE (TRUSTEE)	736,900	14,700	0	751,600	4,885.40
DAVISON, JEAN	0	108,900	0	108,900	707.85
DEBORAH ANN RANCOURT& RENE	12,000	0	0	12,000	78.00
DEETJEN, PATRICIA B. (TRUSTEE)	549,600	233,300	0	782,900	5,088.85
DELANO, DALE C. TRUSTEE OF	346,900	105,600	0	452,500	2,941.25
DEVLIN, FRANCIS E	319,800	0	0	319,800	2,078.70
DEVLIN, FRANCIS E	375,700	90,000	0	465,700	3,027.05
DIDAY, JESSICA VH	128,700	252,800	0	381,500	2,479.75
DIEMOND, PETER	43,200	74,600	25,000	92,800	603.20
DIETRICH, DAVID M	561,100	318,500	0	879,600	5,717.40
DIETRICH, MARY LOU	184,000	172,500	25,000	331,500	2,022.13
DILLARD, ROBERT A	77,000	208,500	0	285,500	1,855.75
DILLON, VALERIE ANN	481,400	0	0	481,400	3,129.10
DISCHINGER, H RUSSELL	53,600	0	0	53,600	348.40
DITULLIO, WILLIAM M. C/O SUSAN	249,200	288,500	0	537,700	3,495.05
DIXON, WENDY	883,200	585,200	0	1,468,400	9,544.60
DODGE, ALISA	60,000	0	0	60,000	390.00
DODGE, CHARLES L	64,600	163,600	25,000	203,200	1,320.80
DODGES POINT COMPANY	264,500	269,000	0	533,500	3,467.75
DOG ISLAND COMPANY	30,100	0	0	30,100	195.65
DOG ISLAND COMPANY	685,700	153,400	0	839,100	5,454.15
DOLLEY, JASON S. & JOHN H	72,000	118,300	0	190,300	1,236.95
DONALD F. SNOW LIVING	39,800	0	0	39,800	258.70
DONNELLY, TRACY, TRUSTEE	70,100	77,600	0	147,700	960.05
DONOVAN, MELINDA N., TRUSTEE	288,000	319,200	0	607,200	3,946.80
DOOLITTLE(TRUSTEE), PENELOPE	292,200	21,800	0	314,000	2,041.00
DOW, CLIFFORD JAMES	65,200	45,400	0	110,600	718.90
DOW, LAWRENCE	105,000	186,000	25,000	266,000	1,619.07
DOW, LAWRENCE	0	9,700	0	9,700	63.05
DOW, LAWRENCE	225,200	800	0	226,000	1,469.00
DOW, MATHEW L	127,400	129,900	0	257,300	1,672.45
DOWLER, ANTHONY	63,700	28,400	0	92,100	598.65
DOWNEAST MAINE PROPERTY	24,700	0	0	24,700	160.55
DOWNEAST MAINE PROPERTY	30,700	0	0	30,700	199.55
DOWNEAST MAINE PROPERTY	28,200	0	0	28,200	183.30
DOWNEAST MAINE PROPERTY	25,900	0	0	25,900	168.35
DOWNEAST MAINE PROPERTY	25,600	0	0	25,600	166.40
DOWNEAST MAINE PROPERTY	22,700	0	0	22,700	147.55
DOWNEAST MAINE PROPERTY	57,500	0	0	57,500	373.75

Owner	Land	Building	Exempt	Total	Tax Bill
DOWNEAST MAINE PROPERTY	78,700	275,500	0	354,200	2,302.30
DREAMING OF MAINE, LLC	133,000	109,100	0	242,100	1,573.65
DRENGA, AMY H	86,500	114,700	25,000	176,200	1,145.30
DRURY, GEORGE DAVID	68,000	174,600	0	242,600	1,576.90
DUFFY, GERDA	156,100	77,800	0	233,900	1,520.35
DUFFY, NICHOLAS J	41,200	0	0	41,200	267.80
DUFFY, SHAWN H	50,000	125,600	0	175,600	1,141.40
DUFFY, SHAWN H	44,200	152,300	25,000	171,500	1,114.75
DULLNIG, JUDITH & JON F	74,400	307,800	0	382,200	2,484.30
DUNHAM, EDITH	68,300	236,600	0	304,900	1,981.85
DYER, BENJAMIN S	56,700	172,600	25,000	204,300	1,327.95
DYER, EVANGELINE E	18,700	5,600	0	24,300	157.95
DYER, EVANGELINE E	50,400	186,000	0	236,400	1,536.60
DYER, EVANGELINE E	20,000	0	0	20,000	130.00
DYER, JENNIFER A	13,100	2,900	0	16,000	104.00
DYER, JENNIFER A	62,400	120,300	25,000	157,700	1,025.05
DZAMBA, ANNE O	113,500	232,800	0	346,300	2,250.95
EAKINS, JAN M	142,000	150,400	0	292,400	1,900.60
EATON, CATHERINE LITTLEFIELD	230,400	136,200	25,000	341,600	2,220.40
EATON, DWIGHT L	20,000	0	0	20,000	130.00
EATON, DWIGHT L	230,400	197,800	25,000	403,200	2,620.80
EATON, DWIGHT L	43,800	5,600	0	49,400	321.10
EATON, DWIGHT L	24,500	21,600	0	46,100	299.65
EATON, JEFFREY C	21,100	26,600	0	47,700	310.05
EBELING, PETER	95,400	24,700	0	120,100	780.65
EDEN, LIANN (3/5 INT)	413,800	61,000	0	474,800	3,086.20
EDGEWOOD CEMETERY	50,600	800	51,400	0	0.00
EDNA MORRIS LUND, LLC	302,100	124,800	0	426,900	2,774.85
EDWARDS, BENJAMIN	49,100	0	0	49,100	319.15
EDWARDS, GREGG M	47,000	0	0	47,000	305.50
EDWARDS, PETER F	141,500	70,100	0	211,600	1,375.40
EGGEMOGGIN SANDS, LLC	3,700	0	0	3,700	24.05
ELLIOT, FREDERICK G	96,500	281,600	0	378,100	2,457.65
ELLIS, ANN	366,500	193,200	0	559,700	3,638.05
ELLIS, GREGORY P	11,900	0	0	11,900	77.35
ELLIS, JARED	63,100	0	0	63,100	410.15
ELLIS, JARED	42,600	66,900	0	109,500	711.75
EMANOVSKY, RICHARD W	67,800	163,000	25,000	205,800	1,337.70
EMERSON FAMILY, LLC	2,156,400	390,300	0	2,546,700	16,553.55
EMERSON, SAM	0	244,400	6,000	238,400	1,549.60
EMERSON, SAMUEL S	1,696,100	86,100	0	1,782,200	11,584.30
EPSTEIN, JOHN G	337,000	214,100	0	551,100	3,582.15
EVANS(TRUSTEE), DEBORAH J.G	145,500	222,800	25,000	343,300	2,231.45
EVANS, CHARLES	560,300	569,600	0	1,129,900	7,344.35
EVANS, IAN H	278,300	269,600	0	547,900	3,561.35
EVANS, JONATHAN C (HEIRS)	261,100	361,800	0	622,900	4,048.85
EVERGREEN BROOKSVILLE, LLC	275,500	0	0	275,500	1,790.75
EVERGREEN BROOKSVILLE, LLC	181,200	0	0	181,200	1,177.80
EVERGREEN CEMETERY	11,300	0	11,300	0	0.00
EWING, JAMES F (TRUST)	404,600	267,900	0	672,500	4,371.25
EYSENBACH, JAMES M. & MARGARET	580,800	353,900	0	934,700	6,075.55
EYSENBACH, JEANIE C. (TRUSTEE)	286,900	584,900	25,000	846,800	5,504.20
EYSENBACH, JEANIE C. (TRUSTEE)	289,300	0	0	289,300	1,880.45
FAGAN, THOMAS B	39,700	38,400	0	78,100	507.65
FALADE, ELIZABETH A. Trustee	337,000	214,600	0	551,600	3,585.40
FANGEL, RONALD	558,400	104,500	0	662,900	4,308.85

Owner	Land	Building	Exempt	Total	Tax Bill
FARNSWORTH, KEITH G	103,000	65,200	0	168,200	1,093.30
FASSNACHT, JOHN(TRUSTEE)	59,600	109,400	0	169,000	1,098.50
FAY, MICHAEL J	56,600	28,200	0	84,800	551.20
FERRARA, ANTHONY	37,200	0	0	37,200	241.80
FINE, ANNE L	97,000	0	0	97,000	630.50
FINE, ANNE L	109,400	129,700	0	239,100	1,554.15
FISCHER, MICHAEL A (TRUSTEE)	189,800	70,300	0	260,100	1,690.65
FISHER, ROBERT	128,500	180,600	0	309,100	2,009.15
FISHER, ROBERT	0	12,800	12,800	0	0.00
FLETCHER, WILLIAM E. (TRUSTEE)	285,700	258,900	0	544,600	3,539.90
FLOOD FAMILY HOLDINGS, LLC	379,000	194,600	0	573,600	3,728.40
FLORIO, PHILLIP	801,900	474,400	0	1,276,300	8,295.95
FONTAINE, PAUL A	79,400	96,400	0	175,800	1,142.70
FONTAINE, PAUL A	77,500	0	0	77,500	503.75
FORBES(TRUSTEE), MAYNARD C	213,100	933,600	0	1,146,700	7,453.55
FOSTER, JOANNE RODGERS	69,600	135,800	0	205,400	1,335.10
FOWLER, CAMMIE A	150,500	202,800	0	353,300	2,296.45
FOWLER, CATHY	0	20,500	0	20,500	133.25
FOWLER, DARRELL F. & PAMELA	547,700	0	0	547,700	3,560.05
FOWLER, DARRELL F. (1/2 INT	88,100	0	0	88,100	572.65
FOWLER, DARRELL F. (1/2 INT	85,200	177,700	25,000	237,900	1,546.35
FOWLER, JEREMY	0	94,200	0	94,200	612.30
FOWLER, LLOYD	7,300	6,000	0	13,300	86.45
FOWLER, LLOYD	36,000	0	0	36,000	234.00
FOWLER, MICHAEL F	95,100	141,400	0	236,500	1,537.25
FOWLER, MICHAEL J	94,400	0	0	94,400	613.60
FOWLER, RANDY	76,000	0	0	76,000	494.00
FOWLER, RANDY	64,500	94,900	0	159,400	1,036.10
FOWLER, ROY E	69,700	247,300	31,000	286,000	1,859.00
FOWLER, ROY E	99,400	0	0	99,400	646.10
FOWLER, THOMAS (HEIRS)	61,400	138,300	0	199,700	1,298.05
FOWLER, TIMOTHY L	90,600	159,100	25,000	224,700	1,460.55
FREEDMAN, BENJAMIN C	59,400	298,100	0	357,500	2,323.75
FREEDMAN, BENJAMIN CALDWELL	42,200	96,600	0	138,800	902.20
FREEDMAN, MATTHEW	86,700	0	0	86,700	563.55
FREEDMAN, MATTHEW S	50,000	155,000	25,000	180,000	1,170.00
FREEDMAN, MEGAN A	39,700	81,600	0	121,300	788.45
FREEMAN(TRUSTEE) JOHN D	1,176,700	294,100	0	1,470,800	9,560.20
FREEMAN, GARY	77,800	132,200	0	210,000	1,365.00
FREEMAN, GARY	50,000	0	0	50,000	325.00
FRENCH, GEORGE T	204,100	87,500	25,000	266,600	1,622.48
FRIEND, PHILIP O	53,500	122,400	25,000	150,900	980.85
FRUEH, CELINE	53,000	0	0	53,000	344.50
FRUEH, CELINE	60,200	0	0	60,200	391.30
FRUEH, CELINE T (TRUSTEE)	60,300	175,700	0	236,000	1,448.57
GAENSLER, ALEXANDER	45,700	0	0	45,700	297.05
GAENSLER, ALEXANDER	37,800	0	0	37,800	245.70
GALLAGHER-STANLEY REVOCABLE	498,700	160,900	0	659,600	4,287.40
GANDY, JOHN N	130,000	302,600	25,000	407,600	2,649.40
GARBER, RONALD L, TRUSTEE	790,500	400,400	0	1,190,900	7,740.85
GARCIA-MORENO	546,300	286,900	0	833,200	5,415.80
GATES, BEATRIX	75,100	118,200	25,000	168,300	1,093.95
GAWLEY, WILLIAM	54,800	89,000	25,000	118,800	772.20
GIBSON, JOHN C, TRUSTEE	387,500	259,300	0	646,800	4,204.20
GIFFORD, DONN G	625,400	800,500	25,000	1,400,900	8,586.38
GILL, PETER	63,500	0	0	63,500	412.75

Owner	Land	Building	Exempt	Total	Tax Bill
GILL, PETER	215,000	495,600	25,000	685,600	4,456.40
GILLIGAN, MATTHEW & JOANN	377,400	221,000	0	598,400	3,889.60
GLEEZEN, KENT	137,800	26,500	0	164,300	1,067.95
GLOBAL TOWERS PARTNERS	0	151,300	0	151,300	983.45
GODFREY, MIRIAM C	260,000	210,700	0	470,700	3,059.55
GOKEY, CHARLES JR	75,000	96,300	25,000	146,300	950.95
GOLDBERG, DAN SCOTT	186,900	165,700	0	352,600	2,291.90
GOLDBERG, DAN SCOTT	101,900	0	0	101,900	662.35
GOLDBERG, ELLEN JANE	236,500	0	0	236,500	1,537.25
GOLDBERG, ELLEN JANE	66,300	29,700	0	96,000	624.00
GOLDMAN(TRUSTEE), RITA D	346,200	103,100	0	449,300	2,920.45
GOOD LIFE CENTER	180,300	212,800	393,100	0	0.00
GOOD LIFE CENTER	5,900	0	5,900	0	0.00
GOODMAN, HENRY	39,700	67,900	0	107,600	660.86
GORDON, BRUCE G	682,500	321,200	0	1,003,700	6,524.05
GORMLEY, EDWIN S	53,200	17,800	0	71,000	461.50
GOV. BROOKS LODGE #142,	17,200	48,500	65,700	0	0.00
GOVERNOR BROOKS LODGE #142	35,000	0	0	35,000	227.50
GRAY, BERNARD LYMAN	18,600	0	0	18,600	120.90
GRAY, CAROLYN D	61,400	136,300	0	197,700	1,285.05
GRAY, CAROLYN DOW	87,100	7,800	0	94,900	616.85
GRAY, CYNTHIA A	422,700	57,400	0	480,100	3,120.65
GRAY, CYNTHIA A	169,400	119,200	0	288,600	1,875.90
GRAY, CYNTHIA A	503,700	54,200	0	557,900	3,626.35
GRAY, DARRELL S	91,200	0	0	91,200	592.80
GRAY, DONNA	70,000	38,300	0	108,300	703.95
GRAY, DONNA	50,000	0	0	50,000	325.00
GRAY, DOUGLASS W	4,500	0	0	4,500	29.25
GRAY, GERALD P	270,600	235,600	25,000	481,200	3,127.80
GRAY, GERALD P	83,900	148,200	0	232,100	1,508.65
GRAY, GERALD P	35,600	0	0	35,600	231.40
GRAY, HANNAH M	60,000	0	0	60,000	390.00
GRAY, JOHN (TRUSTEE)	105,600	171,600	25,000	252,200	1,639.30
GRAY, JOHN (TRUSTEE)	355,400	38,600	0	394,000	2,561.00
GRAY, JOHN E	183,500	179,600	25,000	338,100	2,197.65
GRAY, JOSEPH D	172,500	48,700	25,000	196,200	1,275.30
GRAY, JOSEPH D	154,100	165,000	0	319,100	2,074.15
GRAY, JOSEPH JR	0	22,000	0	22,000	143.00
GRAY, KENNETH	21,000	10,000	0	31,000	201.50
GRAY, MURRAY K (TRUSTEE)	146,700	108,800	0	255,500	1,660.75
GRAY, MURRAY K (TRUSTEE)	80,000	265,300	0	345,300	2,244.45
GRAY, MURRAY K (TRUSTEE)	55,200	26,000	0	81,200	527.80
GRAY, ROBERT	95,600	56,900	0	152,500	991.25
GRAY, ROBERT	23,200	40,700	0	63,900	415.35
GRAY, ROBERT	25,400	0	0	25,400	165.10
GRAY, ROBERT	242,500	153,200	0	395,700	2,572.05
GRAY, ROBERT	31,000	118,700	0	149,700	918.65
GRAY, ROBERT	67,000	0	0	67,000	435.50
GRAY, ROBERT	65,000	159,200	0	224,200	1,457.30
GRAY, ROBERT	34,200	64,700	0	98,900	642.85
GRAY, RODNEY & RODNEY, JR	146,200	76,600	0	222,800	1,448.20
GRAY, SAMI	42,000	0	0	42,000	273.00
GRAY, SAMI	4,600	0	0	4,600	29.90
GRAY, SAMI	54,800	53,300	0	108,100	702.65
GRAY, SAMI	800	0	0	800	5.20
GREEN, FAYAL B. (TRUSTEE)	327,100	82,800	0	409,900	2,664.35

Owner	Land	Building	Exempt	Total	Tax Bill
GREEN, FREDERICK W	1,005,400	1,094,400	0	2,099,800	13,648.70
GREEN, FREDERICK W	391,400	179,400	0	570,800	3,710.20
GREEN, LANDIS	533,200	0	0	533,200	3,465.80
GREENBERG, DANIEL	51,200	0	0	51,200	332.80
GREGOR, CAROL MCKAIN	225,500	319,500	0	545,000	3,542.50
GREGOR, WILLIAM	80,400	0	0	80,400	522.60
GREGOR, WILLIAM	181,500	236,600	0	418,100	2,717.65
GREGOR, WILLIAM	197,000	21,900	0	218,900	1,422.85
GREGOR, WILLIAM	456,000	94,300	0	550,300	3,576.95
GREGOR, WILLIAM TAPLEY	357,000	0	0	357,000	2,320.50
GREGOR, WILLIAM TAPLEY	2,700	0	0	2,700	17.55
GRIFFITH, JENNIFER	47,300	85,000	0	132,300	859.95
GRIMMIG, DEBORAH A	91,800	133,500	25,000	200,300	1,301.95
GRINDAL, BRUCE FRANK & LINETTE	175,800	190,100	0	365,900	2,378.35
GRINDLE, MICHAEL W	75,500	206,600	25,000	257,100	1,671.15
GRINDLE, TESSA	74,800	0	0	74,800	486.20
GRINDLE, WAYNE	80,400	192,100	31,000	241,500	1,569.75
GRINDLE, WAYNE INC	10,400	0	0	10,400	67.60
GROSS, ARNOLD JASPER, JR	8,400	0	0	8,400	54.60
GROSS, MARIE HEIRS	174,200	15,600	0	189,800	1,233.70
GUMMA'S BATHING BEACH LLC	13,900	0	0	13,900	90.35
GUPPY, ANNIE ROSE	68,200	207,300	25,000	250,500	1,628.25
HALE, CALVIN	70,900	134,000	25,000	179,900	1,169.35
HAMILL, ROBERT W & DONNA G	65,700	106,400	0	172,100	1,118.65
HANEY, MARY E	35,700	0	0	35,700	232.05
HANNON(TRUSTEE), GRETCHEN	195,400	229,700	0	425,100	2,763.15
HANRAHAN, STEPHEN	54,900	79,600	25,000	109,500	711.75
HANSON, JASON M	83,600	177,500	0	261,100	1,697.15
HARARI, DAVID	735,800	534,900	0	1,270,700	8,259.55
HARARI, DAVID	636,300	0	0	636,300	4,135.95
HARBOR WOOD LLC	54,700	102,600	0	157,300	1,022.45
HARBOR WOOD LLC	68,100	44,400	0	112,500	731.25
HARBORWOOD, LLC	52,900	131,100	0	184,000	1,196.00
HARDIE, WILLIAM J JR	59,200	64,200	0	123,400	802.10
HARDT(TRUSTEE), RUSSELL S	101,200	244,600	0	345,800	2,247.70
HARFORD, ELLEN M	63,300	0	0	63,300	411.45
HARFORD, ELLEN M. & HARFORD	57,400	192,800	25,000	225,200	1,463.80
HARMON, BRENT H	76,200	139,200	25,000	190,400	1,237.60
HARMON, BRITT R	71,400	104,400	0	175,800	1,142.70
HARMON, LLOYD C	194,900	163,500	0	358,400	2,329.60
HARRIS, ELLEN S	194,900	268,100	0	463,000	3,009.50
HARRIS, FRED	57,800	166,400	0	224,200	1,457.30
HARRIS, FREDERICK S	78,300	0	0	78,300	508.95
HARRIS, FREDERICK S	35,200	0	0	35,200	228.80
HARRIS, FREDERICK S	77,400	0	0	77,400	503.10
HARTLEY, DONALD L	102,100	98,700	25,000	175,800	1,065.97
HARTMAN, GEORGE E CIGLIANO	146,900	484,700	0	631,600	4,105.40
HATCH, SERENA M	15,800	0	0	15,800	102.70
HAWKINS, RONALD E	118,800	22,600	0	141,400	919.10
HAWKINS, RONALD E	3,200	0	0	3,200	20.80
HAYES, THOMAS	248,700	185,200	0	433,900	2,820.35
HAYES, THOMAS	50,500	0	0	50,500	328.25
HAYNES TIMBERLAND, INC	859,800	129,300	0	989,100	6,429.15
HAYWARD, STEPHEN H	43,000	0	0	43,000	279.50
HAYWARD, STEPHEN H	242,500	282,500	0	525,000	3,412.50
HEAD OF CAPE CEMETERY	22,500	0	22,500	0	0.00

Owner	Land	Building	Exempt	Total	Tax Bill
HEINEMAN, MARILYN	80,000	111,200	0	191,200	1,242.80
HEINEMAN, MARILYN J	220,900	285,100	0	506,000	3,289.00
HELLENDALE, RUFUS PAXTON	75,200	18,600	0	93,800	609.70
HENNESSY, MARY B	263,400	78,900	0	342,300	2,224.95
HENRY, JAMES S JR	30,500	0	0	30,500	198.25
HENRY, NICHOLAS J	8,300	0	0	8,300	53.95
HENRY, PATRICIA ANN	73,200	0	0	73,200	475.80
HENRY, PATRICIA ANN	26,600	0	0	26,600	172.90
HENRY, PATRICIA L	13,100	3,200	0	16,300	105.95
HERRICK, JUDYTH	18,800	0	0	18,800	122.20
HERRICK, ROBERT B	73,000	165,300	31,000	207,300	1,255.70
HERRICK, ROBERT B	67,100	91,300	0	158,400	1,029.60
HERRICK, ROBERT B & ELIZABETH	161,600	0	0	161,600	1,050.40
HERRICKS LANDING DOCK	46,200	17,200	0	63,400	412.10
HIBBEN, MARK R	93,100	51,200	0	144,300	937.95
HIGHT, RICHARD P. SR., & JANICE	230,200	55,000	0	285,200	1,853.80
HILDRETH, EDWARD C	339,500	270,300	25,000	584,800	3,576.41
HILDRETH, ZACHARY	0	38,600	0	38,600	250.90
HILDRETH, ZACHARY	50,600	83,000	0	133,600	868.40
HILL, DONALD R,JR. & SUSAN M	85,200	119,700	25,000	179,900	1,169.35
HILL, ELIZABETH P (TRUSTEE)	309,200	326,100	0	635,300	4,129.45
HILL, ELIZABETH P (TRUSTEE)	0	15,500	15,500	0	0.00
HILL, LAURA H	63,900	0	0	63,900	415.35
HIRAM BLAKE LTD. LIABILITY CO	205,500	0	0	205,500	1,335.75
HIRAM BLAKE LTD. LIABILITY CO	2,276,300	652,700	0	2,929,000	19,038.50
HIRAM BLAKE LTD. LIABILITY CO	5,400	0	0	5,400	35.10
HITCHCOCK, JOSEPH R	287,200	237,600	0	524,800	3,411.20
HIXON(TRUSTEE), TODD L	717,600	452,300	0	1,169,900	7,604.35
HOELKE, WILLIAM H II	36,000	0	0	36,000	234.00
HOEY, THOMAS & THOMAS	2,500	11,500	0	14,000	91.00
HOEY, THOMAS & THOMAS	76,600	99,400	25,000	151,000	981.50
HOEY, THOMAS & THOMAS	3,500	0	0	3,500	22.75
HOG ISLAND PROPERTY, LLC	290,500	37,500	0	328,000	2,132.00
HOLBROOK ISLAND SANCTUARY	7,247,500	140,100	7,387,600	0	0.00
HOLBROOK ISLAND WILDLIFE	524,500	0	524,500	0	0.00
HOLBROOK, CAROL E	190,800	21,600	0	212,400	1,303.98
HOLBROOK, DONALD	124,800	182,100	0	306,900	1,994.85
HOLMBERG, JOAN M	149,400	331,100	25,000	455,500	2,960.75
HOLMES, MARGARET M	270,100	158,800	0	428,900	2,787.85
HOLOWACZ, MARILYN J	125,800	212,600	0	338,400	2,199.60
HOOPER, MARGRETHE	82,600	32,900	0	115,500	750.75
HOOPES(TRUSTEE), LYN	115,300	32,600	0	147,900	961.35
HOOPES, CLAUDE BROWN	384,300	526,400	0	910,700	5,919.55
HOOPES, LYN L (TRUSTEE)	30,800	0	0	30,800	200.20
HORSESHOE CREEK CHURCH	30,300	48,000	78,300	0	0.00
HORTUS, LLC	533,800	40,300	0	574,100	3,731.65
HORWITZ, ELEANOR(TRUSTEE)	48,800	149,200	0	198,000	1,287.00
HOUDE(TRUSTEE), LYNNE M	151,000	222,700	0	373,700	2,429.05
HOUSE, ARTHUR E, JR & SHERRIN P	199,000	197,500	25,000	371,500	2,267.65
HOWARD, JOHN JJR	16,800	0	0	16,800	109.20
HOWARD, JOHN JJR	900	0	0	900	5.85
HOWARD, JOHN JJR	77,300	101,300	0	178,600	1,160.90
HOWARD, RICK	0	213,100	0	213,100	1,385.15
HOY, MARIE V (TRUSTEE)	73,700	0	0	73,700	479.05
HOY, MARIE V (TRUSTEE)	239,500	161,600	0	401,100	2,607.15
H-SIDE, LLC	162,800	0	0	162,800	1,058.20

Owner	Land	Building	Exempt	Total	Tax Bill
H-SIDE, LLC	115,600	152,200	0	267,800	1,740.70
HUISJEN, DANIEL	80,100	188,900	25,000	244,000	1,586.00
HUISJEN, DANIEL	69,000	2,300	0	71,300	463.45
HUMPHREY, ANN	225,300	142,000	25,000	342,300	2,224.95
HUNT-KASARJIAN REBECCA	41,000	1,100	0	42,100	273.65
HUTCHINS, ASHLEY L	79,400	173,000	0	252,400	1,640.60
HUTCHINS, DEBRA J	61,500	5,500	0	67,000	435.50
HUTCHINS, ELWYNN WAYNE	52,700	0	0	52,700	342.55
HUTCHINS, ERIC O	55,100	65,300	0	120,400	782.60
HUTCHINS, ERIC O	70,200	226,900	0	297,100	1,931.15
HUTCHINS, RUTH CLAPP & ELWYN	221,300	409,100	25,000	605,400	3,701.90
HUTCHINSON, FRANKLIN	49,100	49,800	0	98,900	642.85
INNES, ANDREW R	453,600	31,800	0	485,400	3,155.10
JACKS, CHRISTIAN	189,700	121,000	0	310,700	2,019.55
JACKSON, CAROLINE MAXWELL	128,600	0	0	128,600	835.90
JACKSON, JEREMY B C	364,400	415,500	0	779,900	5,069.35
JACKSON, MICHELLE BORROR	145,900	297,100	0	443,000	2,879.50
JACOBS, JOHN	591,900	226,800	0	818,700	5,321.55
JAFFE, REBECCA	267,300	116,500	0	383,800	2,494.70
JAGGER, WILLIAM F	10,500	27,700	0	38,200	248.30
JAMES R. LITTLEFIELD TRUST	113,900	0	0	113,900	740.35
JANES, STEPHEN PEPPER	261,800	105,300	0	367,100	2,386.15
JEMGLO, LLC.	39,600	0	0	39,600	257.40
JOHANSEN, EMILY M(TRUST)	188,600	173,500	0	362,100	2,353.65
JOHNSON, CYNTHIA	57,800	0	0	57,800	375.70
JOHNSON, KATHERINE K, TRUSTEE	454,500	122,900	0	577,400	3,753.10
JOHNSON, LYNNE A.	394,200	454,800	0	849,000	5,518.50
JONES(TRUSTEE)(50%), ROBERT E	67,300	187,600	0	254,900	1,656.85
JONES, BRADLEY J	33,700	18,400	0	52,100	338.65
JONES, BRADLEY J	67,600	138,300	25,000	180,900	1,175.85
JONES, HEATHER	64,000	6,100	0	70,100	455.65
JONES, NEIL	155,400	0	0	155,400	1,010.10
JONES, NEIL	80,500	0	0	80,500	523.25
JONES, PAULINE T	86,000	95,500	31,000	150,500	978.25
JONES, PAULINE T	35,200	6,800	0	42,000	273.00
JONES, PAULINE T	74,500	0	0	74,500	484.25
JONES, TIMOTHY D	36,700	4,100	0	40,800	265.20
JORDAN, BRIAN	333,600	210,900	0	544,500	3,539.25
JORDAN, MARTHA K	62,300	144,700	25,000	182,000	1,103.48
JOSEPH BLOOM LIVING TRUST	40,200	0	0	40,200	261.30
JOSEPH BLOOM LIVING TRUST	31,800	0	0	31,800	206.70
JOSEPH BLOOM LIVING TRUST	16,000	0	0	16,000	104.00
JUDKINS, DANIEL M	43,300	0	0	43,300	281.45
KALEY(TRUSTEE), JUSTIN	412,700	293,500	0	706,200	4,590.30
KALEY, JUSTIN (TRUSTEE)	44,600	0	0	44,600	289.90
KALEY, JUSTIN (TRUSTEE)	60,000	0	0	60,000	390.00
KALEY, JUSTIN (TRUSTEE)	254,600	163,200	25,000	392,800	2,553.20
KANE, ROSEMARIE C	335,400	158,300	0	493,700	3,209.05
KANE, SHELDON N	37,500	18,700	0	56,200	365.30
KASSOFF, ERNEST	37,100	96,600	0	133,700	869.05
KAUFMANN, VIRGINIA R	50,000	111,400	0	161,400	1,049.10
KAUFMANN, VIRGINIA R	63,500	190,700	0	254,200	1,652.30
KEEFE, THOMAS F., JR. & ALICE M	24,800	0	0	24,800	161.20
KEIM, BRANDON	50,700	0	0	50,700	329.55
KENNEDY, ANN C	312,400	244,700	0	557,100	3,621.15
KENNEDY, ROBERT D	250,100	144,800	0	394,900	2,566.85

Owner	Land	Building	Exempt	Total	Tax Bill
KEY NATIONAL TRUST COMPANY	2,207,300	285,200	0	2,492,500	16,201.25
KIMBALL, JOHN H	187,900	70,000	0	257,900	1,676.35
KIMBALL, JOHN H	107,700	213,100	31,000	289,800	1,883.70
KIMBALL, ROBERT D	87,900	126,400	25,000	189,300	1,230.45
KIMBALL, ROBERT D	0	17,200	17,200	0	0.00
KIMBALL, SELENA	67,200	47,800	0	115,000	747.50
KINDSCHI, MARK	48,800	102,200	25,000	126,000	759.75
KLAIN, RICHARD W	126,700	110,200	0	236,900	1,539.85
KLEIN, HAILEY D.D.	28,900	0	0	28,900	187.85
KLEINER, DANIEL (TRUSTEE)	68,000	0	0	68,000	442.00
KLEINER, DANIEL (TRUSTEE)	99,500	0	0	99,500	646.75
KLEINER, EDUARD K	466,700	664,900	0	1,131,600	7,355.40
KLEINER, EDUARD K	325,500	0	0	325,500	2,115.75
KLEINER, EDUARD K	86,600	0	0	86,600	562.90
KLUGE(TRUSTEE), HERBERT VON	218,300	0	0	218,300	1,418.95
KNAPP, ANNE	320,600	482,600	0	803,200	5,220.80
KNIGHT COTTAGE INC	694,700	252,100	0	946,800	6,154.20
KNIGHT, FREDERICK H, III & JUDITH	126,500	193,500	0	320,000	2,080.00
KNIGHT, LUCIA DEL SOL	63,400	0	0	63,400	412.10
KNIGHT, LUCIA DEL SOL	202,900	181,100	25,000	359,000	2,333.50
KOMINSKY, ANDREW LEWIS	240,200	143,500	0	383,700	2,494.05
KOMINSKY, ANDREW LEWIS	25,300	0	0	25,300	164.45
KRATZ, ALLEN W	362,500	75,400	0	437,900	2,846.35
KRAUS, ANNETTE H	130,000	0	0	130,000	845.00
KRIJGER, NOEL	312,100	348,700	0	660,800	4,295.20
KRODY FAMILY IRREVOCABLE	691,100	165,700	0	856,800	5,569.20
KURT, LAWRENCE HENRY	116,700	182,400	0	299,100	1,944.15
LABRIE, ROGER	0	70,600	0	70,600	458.90
LADD, ANDREW G	122,000	115,900	25,000	212,900	1,383.85
LADD, BASIL	137,100	169,100	0	306,200	1,990.30
LADD, BASIL	216,500	0	0	216,500	1,407.25
LADD, BASIL	50,700	45,600	0	96,300	625.95
LADD, BASIL	14,400	0	0	14,400	93.60
LADD, BASIL	220,600	36,800	0	257,400	1,673.10
LADD, BASIL	384,500	0	0	384,500	2,499.25
LADD, BASIL	87,600	0	0	87,600	569.40
LADD, BASIL	83,600	15,000	0	98,600	640.90
LADD, DOUGLAS	50,400	28,000	0	78,400	509.60
LADD, EDWARD A (LIFE LEASE)	44,700	15,700	25,000	35,400	230.10
LADD, GAIL	67,800	213,900	25,000	256,700	1,561.78
LADD, ROBERT	66,600	182,800	0	249,400	1,621.10
LADD, ZACHERY E	5,500	0	0	5,500	35.75
LADD, ZACHERY E	8,400	1,000	0	9,400	61.10
LAFERRIERE, ROBERT N	86,000	378,000	25,000	439,000	2,853.50
LAKEVIEW CEMETERY	53,500	0	53,500	0	0.00
LAMB, CHRISTINE M	269,800	228,500	25,000	473,300	2,891.68
LAMBORN, ARTHUR H., JR	167,500	0	0	167,500	1,088.75
LANCASTER, RONALD K	52,100	14,100	25,000	41,200	240.06
LANDON, S. WHITNEY IV, & AHERN	95,700	2,000	0	97,700	635.05
LANDRY-LANE, JANIS	176,800	282,000	0	458,800	2,982.20
LANGE, OLGA	172,100	130,800	25,000	277,900	1,683.18
LAPINE, BARBARA A	99,000	254,100	25,000	328,100	2,000.99
LARSON, LAKE	89,400	249,300	25,000	313,700	2,039.05
LARSON, LAKE	70,000	124,900	25,000	169,900	1,104.35
LATITUDE 44, LLC	281,700	299,900	0	581,600	3,780.40
LATITUDE 44, LLC	100,000	23,100	0	123,100	800.15

Owner	Land	Building	Exempt	Total	Tax Bill
LAW, CHARLES W	15,000	0	0	15,000	97.50
LAW, CHARLES W	14,200	0	0	14,200	92.30
LAW, CHARLES W	65,000	195,000	0	260,000	1,690.00
LEACH, GREG	85,400	376,500	25,000	436,900	2,839.85
LEACH, GREGORY	49,600	0	0	49,600	322.40
LEACH, JAN H	53,000	0	0	53,000	344.50
LEAF, THOMAS	51,800	139,800	0	191,600	1,245.40
LEARY, JOHN JR	42,000	0	0	42,000	273.00
LEBEL, FRED	82,000	109,100	25,000	166,100	1,079.65
LEBEL, FREDERICK, JR	60,500	101,600	25,000	137,100	891.15
LEBEL, RICHARD	140,000	191,800	0	331,800	2,156.70
LEBOUTILLIER, MEGAN	517,200	0	0	517,200	3,361.80
LEBOUTILLIER, MEGAN	601,500	0	0	601,500	3,909.75
LECK, ROBERT H	79,200	182,900	25,000	237,100	1,441.07
LECK, WILLIAM	81,200	147,500	25,000	203,700	1,324.05
LECK, WILLIAM	39,300	9,200	0	48,500	315.25
LECK, WILLIAM	53,700	89,000	0	142,700	927.55
LECK, WILLIAM B	84,000	0	0	84,000	546.00
LEE, BEVERLY T	39,700	51,700	25,000	66,400	431.60
LIBBY, WENDY	65,800	51,100	0	116,900	759.85
LIMEBURNER, BRIENNA M	72,700	53,000	0	125,700	817.05
LIMEBURNER, BRYANT	40,300	0	0	40,300	261.95
LIMEBURNER, BRYANT	4,500	0	0	4,500	29.25
LIMEBURNER, BRYANT	26,400	0	0	26,400	171.60
LIMEBURNER, BRYANT	68,000	118,800	0	186,800	1,214.20
LIMEBURNER, CORY	28,500	3,500	0	32,000	208.00
LIMEBURNER, CORY	57,800	0	0	57,800	375.70
LIMEBURNER, CORY	4,500	0	0	4,500	29.25
LIMEBURNER, CORY	200,100	295,600	25,000	470,700	3,059.55
LIMEBURNER, CRAIG L	13,100	3,100	0	16,200	105.30
LIMEBURNER, CRAIG L	72,500	107,600	0	180,100	1,170.65
LIMEBURNER, DENNIS	78,200	51,100	25,000	104,300	626.08
LIMEBURNER, TERESA	85,000	10,300	0	95,300	619.45
LINCOLN, DARCIE	274,800	336,000	0	610,800	3,749.64
LINDSAY, STEPHEN P	467,700	440,000	25,000	882,700	5,737.55
LIPPINCOTT, ALEXANDER	73,400	115,400	0	188,800	1,227.20
LIRAKIS, GEORGE E	64,300	163,800	25,000	203,100	1,320.15
LISHERNESS, SUSAN H	67,500	83,800	0	151,300	983.45
LISLE, ANDREW R	231,300	86,100	0	317,400	2,063.10
LITLEFIELD, FREDERICK SEWELL	68,700	0	0	68,700	446.55
LITTLE GAFFERT, LLC	43,300	0	0	43,300	281.45
LITTLE GAFFERT, LLC	63,000	0	0	63,000	409.50
LITTLE GAFFERT, LLC	576,200	202,400	0	778,600	5,060.90
LITTLEFIELD COTTAGE TRUST	9,100	0	0	9,100	59.15
LITTLEFIELD, BANCROFT JR	879,800	479,800	0	1,359,600	8,837.40
LITTLEFIELD, FREDERIC S	520,400	25,400	0	545,800	3,547.70
LITTLEFIELD, JOHN F	116,300	134,700	0	251,000	1,631.50
LIVINGSTON, DAVID M	82,500	124,200	0	206,700	1,343.55
LOMELI, KYLE	500,300	0	0	500,300	3,251.95
LOMELI, KYLE	19,600	0	0	19,600	127.40
LONG, JUSTIN A	88,700	174,500	0	263,200	1,710.80
LONGSON, KEITH	138,200	0	0	138,200	898.30
LONGSON, KEITH	332,000	393,000	0	725,000	4,712.50
LOOMIS, LAUREL CHAPMAN	390,400	63,500	0	453,900	2,950.35
LOOMIS, ROBERT M	91,700	91,500	25,000	158,200	1,028.30
LOOMIS, WILLIAM T, TRUSTEE	200,100	0	0	200,100	1,300.65
LOOMIS, WILLIAM T, TRUSTEE	319,700	248,400	0	568,100	3,692.65
LORD, PAUL F. & BULLION	35,600	24,500	0	60,100	390.65

Owner	Land	Building	Exempt	Total	Tax Bill
LORETTO, LINDA	53,400	0	0	53,400	347.10
LORRAIN, DONNA	38,500	84,700	0	123,200	800.80
LOWRY II, KEVIN J	67,500	149,000	0	216,500	1,407.25
LUDLOW, DAVID	76,600	288,600	25,000	340,200	2,211.30
LUDLOW, DAVID N	941,000	155,000	0	1,096,000	7,124.00
LUDLOW, DAVID N	54,300	1,300	0	55,600	361.40
LYMBURNER, ANDREW S	38,500	0	0	38,500	250.25
LYMBURNER, EUGENE M	17,900	22,200	0	40,100	260.65
LYMBURNER, EUGENE M	30,500	0	0	30,500	198.25
LYMBURNER, EUGENE M	119,700	0	0	119,700	778.05
LYMBURNER, EUGENE M	159,300	338,700	25,000	473,000	3,074.50
LYMBURNER, EUGENE M	89,400	0	0	89,400	581.10
LYMBURNER, FRANCIS R	53,600	0	0	53,600	348.40
LYMBURNER, JOHN	54,000	152,500	25,000	181,500	1,179.75
LYMBURNER, SCOTT	0	29,900	0	29,900	194.35
LYON, HALLE W	68,300	175,900	0	244,200	1,587.30
LYON, HALLE W	121,700	0	0	121,700	791.05
LYON, HALLE W	76,700	145,600	0	222,300	1,444.95
MACARTHUR WILLIAM & LUTZ T	7,800	0	0	7,800	50.70
MACARTHUR(TRUSTEE), WILLIAM H	258,100	143,800	0	401,900	2,612.35
MACARTHUR, ANDREW	588,400	179,700	0	768,100	4,992.65
MACARTHUR, ANDREW	293,200	150,000	0	443,200	2,880.80
MACARTHUR, LINDA	267,400	152,900	0	420,300	2,731.95
MACARTHUR, MARJORIE E	636,400	208,400	0	844,800	5,491.20
MACARTHUR, OLIVIA J	139,800	0	0	139,800	908.70
MACARTHUR, STEPHEN	317,500	368,000	25,000	660,500	4,041.53
MACDONALD, BENJAMIN J	76,500	151,000	25,000	202,500	1,316.25
MacLACHLAN, COURTNEY C	223,200	44,300	0	267,500	1,738.75
MACLEAN, KATHARINE CHASE, ET	1,400	0	0	1,400	9.10
MACLEAN, KATHARINE CHASE, ET	1,213,400	0	0	1,213,400	7,887.10
MACY, KASSONDRA L	39,700	0	0	39,700	258.05
MADIX, JAMES C	63,100	295,300	0	358,400	2,329.60
MAINE COAST HERITAGE TRUST	3,600	0	0	3,600	23.40
MAINE COAST HERITAGE TRUST	206,500	0	206,500	0	0.00
MAINE COAST HERITAGE TRUST	3,300	0	0	3,300	21.45
MAINE COAST HERITAGE TRUST	2,600	0	0	2,600	16.90
MAINE COAST HERITAGE TRUST	3,500	0	0	3,500	22.75
MAINE COAST HERITAGE TRUST	126,900	0	126,900	0	0.00
MAINE COAST HERITAGE TRUST	277,400	0	0	277,400	1,803.10
MAINE COAST HERITAGE TRUST	51,200	0	0	51,200	332.80
MAINE COAST HERITAGE TRUST	15,800	0	0	15,800	102.70
MANDELKORN, RICHARD	545,800	761,500	0	1,307,300	8,497.45
MANGER, JULES N (TRUSTEE)	637,900	171,400	0	809,300	5,260.45
MANN, ROBERTA L	119,700	85,900	0	205,600	1,336.40
MANNING, GEORGE E (TRUSTEE)	83,200	320,400	0	403,600	2,623.40
MANSFIELD, ELIZABETH E	30,200	0	0	30,200	196.30
MANSFIELD, ELIZABETH E	199,600	0	0	199,600	1,297.40
MANSFIELD, ELIZABETH E	81,600	141,300	0	222,900	1,448.85
MARBACH, CHARLES F P	68,100	63,000	25,000	106,100	689.65
MARCUS, NORMAN A & BONNIE	380,500	536,100	0	916,600	5,957.90
MARINO, CHRISTOPHER	50,500	114,500	0	165,000	1,072.50
MARK A. PALMER 2012 TRUST	69,800	155,400	0	225,200	1,463.80
MARLOW, DAVID E	443,000	155,800	0	598,800	3,892.20
MARTIN(TRUSTEE), KELLY	54,300	86,900	0	141,200	917.80
MARTIN, H CURTISS	193,500	431,900	0	625,400	4,065.10
MARTIN, PEGGY C	27,000	0	0	27,000	175.50
MARTIN, PEGGY C	12,900	2,600	0	15,500	100.75
MCBETH, DAVID	151,700	44,800	0	196,500	1,277.25
MCBETH, DAVID	82,000	159,400	0	241,400	1,569.10

Owner	Land	Building	Exempt	Total	Tax Bill
MCCLELLAN, MILLA L	394,000	35,700	0	429,700	2,793.05
MCCLURE, KATHLEEN	73,500	229,600	25,000	278,100	1,807.65
MCGLONE, MICHAEL JOHN	470,400	121,600	25,000	567,000	3,685.50
MCGUIGAN, MICHAEL S	172,500	156,600	0	329,100	2,139.15
MCHENRY, WILLIAM L	404,300	191,900	0	596,200	3,875.30
MCKENNEY(TRUSTEE), WILLIAM	68,200	170,400	0	238,600	1,550.90
MCKINLEY, JEANNE T	626,800	303,400	25,000	905,200	5,883.80
MCMILLEN, MICHAEL A	228,600	949,900	25,000	1,153,500	7,497.75
MCNIFF, BRIAN	148,100	311,600	0	459,700	2,988.05
MCVAY, BRYAN I	38,600	0	0	38,600	250.90
MCVAY, SALLY	53,700	216,800	0	270,500	1,758.25
MCVAY, SALLY	31,400	0	0	31,400	204.10
MCVAY, SALLY	35,500	106,500	25,000	117,000	760.50
MCWEENY, WILLIAM T	165,600	236,700	25,000	377,300	2,237.64
MELIA, SUSAN A	86,300	160,300	0	246,600	1,602.90
MELLOR(TRUSTEE), DAVID L AND	443,000	224,000	0	667,000	4,335.50
MELLOR(TRUSTEES), DAVID L AND	2,200	0	0	2,200	14.30
MENGES, ERIC S (TRUSTEE), CRAIG	292,200	29,700	0	321,900	2,092.35
MERRICK, EDWARD B	33,900	0	0	33,900	220.35
MERRICK, TONI RUSSELL	205,800	39,600	0	245,400	1,595.10
MERRICK, TONI RUSSELL	28,100	0	0	28,100	182.65
MERRILL, RICHARD	37,500	93,700	0	131,200	852.80
METHODIST CHURCH	84,300	149,500	233,800	0	0.00
MICHAELS, EDWARD L. & DEBBIE L	242,300	337,400	25,000	554,700	3,605.55
MICHAELS, EDWARD L. & DEBBIE L	377,000	0	0	377,000	2,450.50
MIGEL, CASSANDRA M	169,100	203,200	0	372,300	2,419.95
MILES, JOHN C	69,000	66,900	0	135,900	883.35
MILLER(TRUSTEE), LINCOLN W	629,500	382,800	0	1,012,300	6,579.95
MILLER, D SEWALL	258,900	0	0	258,900	1,682.85
MILLER, PETER L	616,800	44,100	0	660,900	4,295.85
MILTNER, KENNETH F	117,400	256,200	31,000	342,600	2,086.37
MIROLLI, GENE A	52,400	143,600	0	196,000	1,274.00
MITCHELL, ANDREW S	47,400	88,800	0	136,200	885.30
MITCHELL, DANIEL J A	29,000	92,300	0	121,300	788.45
MITCHELL, KATRINA	48,000	94,200	0	142,200	924.30
MOIR, SHEILA	60,500	145,500	25,000	181,000	1,098.70
MONTANA, JOHN B	376,500	175,000	0	551,500	3,584.75
MOON, CASSIE LYNN	30,800	4,900	0	35,700	232.05
MOORE, CATHERINE A	201,800	277,400	0	479,200	3,114.80
MORRIS, DANETTE LICKERS	281,300	289,100	0	570,400	3,707.60
MT. REST CEMETERY ASSOC	75,200	0	75,200	0	0.00
MUMMA FARM, LLC	50,200	98,400	0	148,600	965.90
MURPHY, KEVIN D	104,000	99,700	0	203,700	1,324.05
N BROOKSVILLE FIRE HOUSE	27,100	31,300	58,400	0	0.00
N BROOKSVILLE METHODIST	36,900	146,000	182,900	0	0.00
NAGASHIMA-WHALEN, LAUREN S	167,700	79,400	0	247,100	1,606.15
NARKEWICZ-HOFF, KAREN	912,200	121,300	0	1,033,500	6,717.75
NARKEWICZ-HOFF, KAREN	781,800	0	0	781,800	5,081.70
NAUTILUS ISLAND, LLC	774,000	958,000	0	1,732,000	11,258.00
NEAL(TRUSTEE), KEVIN	126,600	158,700	0	285,300	1,854.45
NELSON, DAVID I	5,300	0	0	5,300	34.45
NELSON, DAVID I	412,600	326,000	0	738,600	4,800.90
NELSON, DAVID I	198,000	0	0	198,000	1,287.00
NELSON, PETER A	112,800	445,000	0	557,800	3,625.70
NEMSER, PAUL E	324,700	243,600	0	568,300	3,693.95
NEVELLS, SANDRA M	57,700	157,600	0	215,300	1,399.45
NICHOLS, MARY	346,900	99,400	0	446,300	2,900.95
NICHOLS, THOMAS B, CHARLES & L	139,800	0	0	139,800	908.70
NICHOLS, THOMAS B., CHARLES T	56,300	98,900	0	155,200	1,008.80

Owner	Land	Building	Exempt	Total	Tax Bill
NICHOLS, THOMAS& WEAVER, D	1.700	0	0	1.700	11.05
NICKERSON, ROSEMARY (50%)	568,200	377,700	0	945,900	6,148.35
NORELIUS, BRUCE (TRUSTEE)	1,900	0	0	1,900	12.35
NORELIUS, BRUCE (TRUSTEE)	0	6.700	6.700	0	0.00
NORELIUS, BRUCE(TRUSTEE)	800	0	0	800	5.20
NORELIUS, BRUCE(TRUSTEE)	57.400	178.400	0	235.800	1.532.70
NORTHERN NEW ENGLAND	0	7.500	0	7.500	48.75
NORUMBEGA RIDGE II, LLC	162.000	139.300	0	301.300	1.958.45
NORUMBEGA RIDGE LIMITED	108.700	0	0	108.700	706.55
NORVEGA, LLC	79,700	0	0	79,700	518.05
NORVEGA, LLC	1.656.100	83.800	0	1.739.900	11.309.35
NORVEGA, LLC	539.000	0	0	539.000	3.503.50
NORWOOD, LEIGH	52.500	0	0	52.500	341.25
NORWOOD, LEIGH	68.400	137.000	0	205.400	1.335.10
NOWLAND, AMY H	53.000	0	0	53.000	344.50
NOWLAND, NICHOLAS P JR	43.400	52.000	0	95.400	620.10
NUTT, RICHARD S. & LORNA	231,200	171,900	25,000	378,100	2,457.65
OAKLAND HOUSE RESORT, LLC	1.849.100	313.000	0	2.162.100	14.053.65
OAKLAND HOUSE RESORT, LLC	336.600	447.800	0	784.400	5.098.60
OAKLAND HOUSE RESORT, LLC	900	0	0	900	5.85
O'BRIEN, JAMES J JR	68.600	167.400	25.000	211.000	1.371.50
O'CONNELL, STEPHEN E	75.100	93.900	0	169.000	1.098.50
O'CONNOR, HARRISON	52.800	209.400	0	262.200	1.704.30
OGG-MANCUSO, COURTNEY & OGG	465,600	150,600	0	616,200	4,005.30
O'HANLON, KEVIN	53.700	27.200	25.000	55.900	363.35
O'HANLON, KEVIN	64.800	0	0	64.800	421.20
OLD LANDING HOLDINGS , LLC	277.400	0	0	277.400	1.803.10
OLD LANDING HOLDINGS , LLC	373.400	65.400	0	438.800	2.852.20
OLD LANDING HOLDINGS , LLC	184.500	0	0	184.500	1.199.25
ORLANDO, ANNE M (TRUSTEE)	823.200	28.300	0	851.500	5.534.75
OSBORN, RUSSELL M	172,600	201,200	25,000	348,800	2,267.20
OSGOOD, BRIAN	51.300	143.100	25.000	169.400	1.101.10
OSGOOD, BRIAN M	91.000	8.900	0	99.900	649.35
OSGOOD, BROOKS W	50.000	147.800	0	197.800	1.285.70
OSGOOD, JUSTIN W	45.400	1.000	0	46.400	301.60
OSGOOD, PHILIP G	562.900	553.400	0	1.116.300	7.255.95
OSPREY COVE LANE, LLC	703.300	2.645.200	0	3.348.500	21.765.25
O'TOOLE, NEIL	50,000	102,000	0	152,000	988.00
PADUANO, NANCY C	908.300	801.800	0	1.710.100	11.115.65
PARKE, RICHARD E	280.500	64.100	0	344.600	2.239.90
PARKER, SCOTT H	95.100	153.600	25.000	223.700	1.454.05
PARKER, THADDEUS C (TRUSTEE)	146.000	325.300	0	471.300	3.063.45
PARKER, THADDEUS C (TRUSTEE)	50.500	0	0	50.500	328.25
PARKER, THADDEUS C (TRUSTEE)	880.800	1.246.200	0	2.127.000	13.825.50
PARKES, CLARA H	29,200	200	0	29,400	191.10
PARKES, CLARA H	2.400	0	0	2.400	15.60
PARKES, CLARA HILL	2.800	0	0	2.800	18.20
PARKES, CLARA HILL	83.500	209.100	0	292.600	1.901.90
PARKES, ERIC S	30.200	200	0	30.400	197.60
PARKES, ERIC S	2.800	0	0	2.800	18.20
PARKES, JEFFREY T	29.200	200	0	29.400	191.10
PARKES, JEFFREY T	2,800	0	0	2,800	18.20
PARKS, RICHARD	49,500	15,700	0	65,200	423.80
PASCAL(TRUSTEE), CAMILLE L	38.500	0	0	38.500	250.25
PASCAL(TRUSTEE), CAMILLE L	268.500	500	0	269.000	1.748.50
PASCAL(TRUSTEE), CAMILLE L	37.100	90.800	0	127.900	831.35
PASCAL(TRUSTEE), CAMILLE L	63.700	130.700	0	194.400	1.192.82
PATHE, LOUISE C. (½ INTEREST)	102.300	0	0	102.300	664.95
PATTEN, ELIZABETH B, CASEY, EMMA	236.000	667.100	0	903.100	5.870.15
PATTEN, W A BRYAN	19,700	0	0	19,700	128.05

Owner	Land	Building	Exempt	Total	Tax Bill
PATTEN, W. A. BRYAN & KATHLEEN	314.100	0	0	314.100	2.041.65
PAULMIER, GREGORY B	152,900	37,200	0	190,100	1,235.65
PAULMIER, GREGORY B	156,500	135,900	0	292,400	1,900.60
PAYNE, CLARE	97.300	185.200	25.000	257.500	1.567.24
PAYSON, SARAH H	57.800	208.700	0	266.500	1.732.25
PEASLEY, BERWYN	900	0	0	900	5.85
PEASLEY, BERWYN	65.500	178.800	25.000	219.300	1.333.31
PEASLEY, BERWYN	22.400	0	0	22.400	145.60
PEASLEY, BERWYN M JR	149.000	376.700	0	525.700	3.417.05
PEASLEY, BERWYN SR	64,400	0	0	64,400	418.60
PEASLEY, FRANK S	66.300	187.900	25.000	229.200	1.489.80
PEASLEY, FRANK S	103.400	103.800	0	207.200	1.346.80
PEASLEY, FRANK S	87.600	0	0	87.600	569.40
PEASLEY, FREIDA	124.200	172.400	25.000	271.600	1.653.85
PEASLEY, FREIDA	18.800	0	0	18.800	122.20
PEASLEY, GREGORY	324.300	202.500	25.000	501.800	3.066.27
PEASLEY, ROGER & PEASLEY, WM M	105,100	86,000	0	191,100	1,242.15
PEASLEY, TONYIA ML	39.600	25.700	0	65.300	424.45
PEN BAY PROPERTIES, LLC	165.800	177.900	0	343.700	2.234.05
PENFIELD, NICHOLAS H	303.100	155.300	25.000	433.400	2.817.10
PERALTA, KIM	92.500	204.900	25.000	272.400	1.770.60
PERKINS, CHLOE A	40.200	45.300	25.000	60.500	393.25
PERKINS, MARTHA E	108.400	0	0	108.400	704.60
PERKINS, THOMAS R, (TRUSTEE)	172,500	46,300	0	218,800	1,422.20
PERRY, VICTORIA JOANNE	332.500	62.500	0	395.000	2.567.50
PETERS, SARA M (TRUSTEE)	140.500	119.400	0	259.900	1.689.35
PHILBRICK, GILBERT E	139.300	160.300	0	299.600	1.947.40
PHIPPS, ROBERT H	84.200	0	0	84.200	547.30
PIERCE, MICHAEL J, CO-TRUSTEE	654.400	340.500	0	994.900	6.466.85
PIERCE, MICHAEL J, CO-TRUSTEE	708.500	0	0	708.500	4.605.25
PIERCE, PAMELA	2,800	0	0	2,800	18.20
PIKE, JACQUELINE M	39.700	57.200	25.000	71.900	467.35
PIPER-PAGE FAMILY CORP	265.400	163.300	0	428.700	2.786.55
PLUFF, FREDERICK L	315.600	67.600	0	383.200	2.490.80
PLUFF, FREDERICK L	378.000	147.800	0	525.800	3.417.70
PLUFF, FREDERICK L	7.500	0	0	7.500	48.75
PLUMB CRAZY, LLC	61.000	149.200	0	210.200	1.366.30
POHLE, WILLIAM	73,200	0	0	73,200	475.80
POINT AT CAPE ROSIER, THE	59.200	0	0	59.200	384.80
POOLE, NANCY C	44.100	71.000	0	115.100	748.15
POOLE, NANCY C	69.900	79.700	0	149.600	972.40
POOLE, ROBERT	52.700	160.100	25.000	187.800	1.220.70
POOLE, ROBERT	47.100	42.900	0	90.000	585.00
POOLE, ROBERT R	20.400	0	0	20.400	132.60
PORTER, JOHN H III	551,600	39,500	0	591,100	3,842.15
PORTER, RAYMOND C (5/8 INT)	300.700	76.600	0	377.300	2.452.45
POWELL, JOHN H	61.500	199.200	25.000	235.700	1.532.05
POWELL, JOHN H	61.300	51.300	0	112.600	731.90
POWELL, JOHN H	112.800	0	0	112.800	733.20
PRENTICE FAMILY LAND TRUST	32.700	1.600	0	34.300	222.95
PRENTICE FAMILY LAND TRUST	145.800	10.400	0	156.200	1.015.30
PRESSMAN, MARY H (TRUSTEE)	368,400	80,100	0	448,500	2,915.25
PRESSMAN, MARY H (TRUSTEE)	193,200	0	0	193,200	1,255.80
PRIOR, MICHAEL T	752.800	577.100	0	1.329.900	8.644.35
PRITCHARD, MONALEE (TRUSTEE)	203.100	186.700	0	389.800	2.533.70
PS HOLDINGS, LLC	114.000	114.100	0	228.100	1.482.65
PS HOLDINGS, LLC	109.800	46.900	0	156.700	1.018.55
PUBLIC SERVICE BUILDING	66.000	1.027.900	1.093.900	0	0.00
PUNDT, RALPH H	64.100	313.200	0	377.300	2.452.45
QUINN, LYNNE J	3,500	0	0	3,500	22.75

Owner	Land	Building	Exempt	Total	Tax Bill
QUINN, LYNNE J	75,400	109,600	0	185,000	1,202.50
RACKLIFFE, MARGARET	87,100	7,800	0	94,900	616.85
RACKLIFFE, PAMELA ANN	72,800	199,200	0	272,000	1,670.90
RACKLIFFE, PAMELA ANN	0	7,200	7,200	0	0.00
RAK(HEIRS OF), KAREN	203,000	80,200	0	283,200	1,840.80
RANKIN, DONNA	158,900	329,000	0	487,900	3,171.35
RANKIN, EDWARD J	41,700	48,000	0	89,700	583.05
RAPHAEL, CHRISTOPHER C AND	275,000	188,100	25,000	438,100	2,675.49
RAZI, IOANA FAMILY, LLC., ET AL	31,600	0	0	31,600	205.40
RAZI, IOANA, ET AL (TIC)	167,000	0	0	167,000	1,085.50
RAZI, IOANA, JOAN, KATHERINE, JOHN	255,100	96,800	25,000	326,900	2,124.85
REACH, MELINDA	65,000	132,000	0	197,000	1,280.50
REDMAN, YVONNE	73,500	41,200	25,000	89,700	583.05
REEVES, RANDOLPH (TRUSTEE)	297,400	90,600	0	388,000	2,522.00
REINOSO, JANE A(TRUSTEE)	245,300	216,400	0	461,700	3,001.05
RETREAT, LLC	53,800	61,400	0	115,200	748.80
REYNOLDS, EDWARD P	111,800	115,900	0	227,700	1,480.05
REYNOLDS, EDWARD P	24,500	0	0	24,500	159.25
REYNOLDS, JAMES	0	35,400	0	35,400	230.10
RICH, CHARLES A	507,400	713,800	0	1,221,200	7,937.80
RICKERT, PAUL J	47,900	48,900	25,000	71,800	466.70
RITTER, SUSAN R	357,900	72,000	0	429,900	2,794.35
RIVERA, CHARLOTTE A	12,000	0	0	12,000	78.00
RIZZO, JOSEPH W	50,000	149,900	25,000	174,900	1,136.85
ROBBINS, LORILIE	89,400	31,200	0	120,600	783.90
ROBINSON, RUTH	1,600	0	0	1,600	10.40
ROBINSON, RUTH	61,000	24,500	0	85,500	555.75
ROBINSON, RUTH	1,336,200	780,800	25,000	2,092,000	12,829.10
ROBINSON, RUTH	148,800	119,700	0	268,500	1,745.25
ROBINSON, RUTH	6,600	0	0	6,600	42.90
ROBINSON, RUTH	600	0	0	600	3.90
ROBINSON, RUTH	35,600	13,300	0	48,900	317.85
ROBINSON, RUTH	26,800	0	0	26,800	174.20
ROBINSON, RUTH	271,300	0	0	271,300	1,763.45
ROBINSON, RUTH	38,500	0	0	38,500	250.25
ROGERS, BRUCE A	10,500	0	0	10,500	68.25
ROK-DOK, LLC	234,100	184,400	0	418,500	2,720.25
ROSSIGNOL, CLAYTON A	116,100	280,300	0	396,400	2,576.60
ROSSOW, KATHERINE	0	19,000	19,000	0	0.00
ROSSOW, KATHERINE	129,300	472,400	25,000	576,700	3,748.55
ROWE, LUCY B	619,300	106,100	0	725,400	4,715.10
RUSS, JOEL B	237,200	64,400	0	301,600	1,960.40
RYAN, PATRICK L	68,800	118,200	25,000	162,000	1,053.00
RYAN, RUTH M	49,500	231,500	0	281,000	1,826.50
RYAN, RUTH M	35,700	0	0	35,700	232.05
RYAN, TIMOTHY J	66,300	0	0	66,300	430.95
RYAN, VERNON T	66,700	146,600	31,000	182,300	1,184.95
SACHS, LAURI J	47,600	8,400	0	56,000	364.00
SALERNO, MARNI FAYE	61,800	96,900	0	158,700	1,031.55
SAMPSON(TRUSTEE), ELIZABETH	80,700	151,900	0	232,600	1,511.90
SANBORN(HEIRS OF), GAYLOR	84,300	84,500	0	168,800	1,097.20
SANBORN, EUNICE	98,800	0	0	98,800	642.20
SANBORN, EUNICE & BOYINGTON	237,200	123,900	0	361,100	2,347.15
SANDBERG, KATHRYN	559,100	224,900	0	784,000	5,096.00
SANDECKI, ALBERT	74,100	71,500	0	145,600	946.40
SANDECKI, ALBERT	70,600	140,900	0	211,500	1,374.75
SANDECKI, KATHERINE	57,100	228,000	0	285,100	1,853.15
SANFORD, NANCY	122,200	95,100	0	217,300	1,412.45
SATRIANO(TRUSTEE), BERNICE E	551,900	0	0	551,900	3,587.35
SATTERTHWAITE, SARAH B	181,300	54,700	0	236,000	1,534.00

Owner	Land	Building	Exempt	Total	Tax Bill
SATTERTHWAITE, SARAH B	273,700	208,500	0	482,200	3,134.30
SATTERTHWAITE, SARAH B(75%)	749,000	600	0	749,600	4,872.40
SATTERTHWAITE, SARAH(TRSTEE)	77,500	189,300	0	266,800	1,734.20
SAUNDERS, GREGORY S	56,500	155,700	25,000	187,200	1,216.80
SCALLOP SHELL HOLDINGS, LLC	594,900	51,000	0	645,900	4,198.35
SCHAAD, MICHAEL	489,300	161,400	0	650,700	4,229.55
SCHAAD, MICHAEL	115,300	260,600	0	375,900	2,443.35
SCHAD, FRANCIS J	61,600	217,800	0	279,400	1,816.10
SCHECK, PETER	103,100	226,800	0	329,900	2,144.35
SCHECK, WILLIAM M	187,800	75,500	0	263,300	1,711.45
SCHECK, WILLIAM M	185,000	0	0	185,000	1,202.50
SCHIMMELPFENNIG, LIESA	91,900	166,500	0	258,400	1,679.60
SCHMITT, ELIZABETH	48,800	0	0	48,800	317.20
SCHMITT, ELIZABETH	301,600	180,600	0	482,200	3,134.30
SCHMITT, ELIZABETH	38,100	0	0	38,100	247.65
SCHMITT, ELIZABETH A	5,800	0	0	5,800	37.70
SCHMITT, WILLIAM R (TRUSTEE)	253,000	213,400	0	466,400	3,031.60
SCHONBERG, INA	113,700	14,900	0	128,600	835.90
SCHWARZER, GAIL S	311,100	155,500	0	466,600	3,032.90
SCHWENK, VINCENT L	52,500	0	0	52,500	341.25
SCHWENK, VINCENT L	289,400	309,300	25,000	573,700	3,729.05
SCOTT-SUTHERLAND, JENNIFER	6,300	0	0	6,300	40.95
SCOTT-SUTHERLAND, JENNIFER	32,200	0	0	32,200	209.30
SCOTT-SUTHERLAND, JENNIFER	1,065,000	234,100	25,000	1,274,100	8,281.65
SEAL COVE BOAT YARD, INC	0	759,900	0	759,900	4,939.35
SEGER, RICHARD	35,000	0	0	35,000	227.50
SEIDMAN, TIMOTHY MARC	55,300	185,900	0	241,200	1,567.80
SEWALL, KATHERINE B (TRUSTEE)	784,300	187,800	0	972,100	6,318.65
SHAHEEN, GREGORY T	106,300	266,500	0	372,800	2,423.20
SHAHEEN, GREGORY T	87,700	0	0	87,700	570.05
SHARKEY, JOSEPH	67,900	0	0	67,900	441.35
SHARP, MICHAEL	311,800	368,900	0	680,700	4,424.55
SHAUGHNESSY, CHARLOTTE	334,300	247,200	25,000	556,500	3,401.82
SHAUGHNESSY, MARK	60,300	0	0	60,300	391.95
SHAW, ELIZABETH W	240,100	0	0	240,100	1,560.65
SHELLER, MIMI	617,800	290,900	0	908,700	5,906.55
SHEPARD, HOLLY	50,700	44,300	0	95,000	617.50
SHERFIELD, MEGAN	129,000	48,400	0	177,400	1,153.10
SHETTERLY, ROBERT B, JR	342,300	339,100	0	681,400	4,429.10
SHORE OAKS, LLC	420,800	588,200	0	1,009,000	6,558.50
SHORT, EILEEN	123,800	0	0	123,800	804.70
SIDDIQI, KATE H	396,000	0	0	396,000	2,574.00
SIEBERT, DEAN E	34,200	100,500	0	134,700	875.55
SILVEN, ANNE H	914,800	163,300	0	1,078,100	7,007.65
SILVEN, ANNE H	752,400	483,700	0	1,236,100	8,034.65
SILVER, SANDRA J	617,300	179,200	0	796,500	5,177.25
SIMANTON, CAROL M	51,400	169,700	0	221,100	1,437.15
SIMANTON, CAROL M	26,800	38,800	0	65,600	426.40
SIOPY, ALEXANDER	648,400	431,900	0	1,080,300	7,021.95
SKOGLUND, CAROL B	82,300	109,100	25,000	166,400	1,081.60
SLATER, JOYCE F	60,700	148,500	0	209,200	1,359.80
SMEDAL, HARALD A	85,800	168,200	25,000	229,000	1,391.96
SMEDAL, HARALD A	36,500	0	0	36,500	237.25
SMEDAL, SUSAN J	213,000	104,800	0	317,800	2,065.70
SMITH COVE PRESERVATION	57,400	0	0	57,400	373.10
SMITH COVE, LLC	2,625,000	1,811,800	0	4,436,800	28,839.20
SMITH COVE, LLC	349,600	0	0	349,600	2,272.40
SMITH COVE, LLC	533,000	1,173,600	0	1,706,600	11,092.90
SMITH(TRUSTEE), JOSHUA M	203,300	172,900	0	376,200	2,445.30
SMITH, JASON P (TRUSTEE)	2,700	0	0	2,700	17.55

Owner	Land	Building	Exempt	Total	Tax Bill
SMITH, JASON P (TRUSTEE)	231.900	120.000	0	351.900	2.287.35
SMITH, JASON P (TRUSTEE)	138,200	0	0	138,200	898.30
SMITH, JASON P(TRUSTEE)	28,500	0	0	28,500	185.25
SMITH, MICHAEL	51.200	0	0	51.200	332.80
SMITH, MICHAEL D	0	124.100	25.000	99.100	644.15
SMITH, MICHAEL DAVID	9.800	0	0	9.800	63.70
SMITH, MICHAEL DAVID	13.500	0	0	13.500	87.75
SMITH, SANDRA	257.500	119.000	0	376.500	2.447.25
SMITH, VICTOR	0	4.700	0	4.700	30.55
SNIPES, JAMES & WEST, LYNN	786,500	298,300	0	1,084,800	7,051.20
SNOW, DARCY E	60.500	47.700	0	108.200	703.30
SNOW, DARCY E	29.600	0	0	29.600	192.40
SNOW, EDGAR	42.000	0	0	42.000	273.00
SNOW, EDGAR B	50.300	125.700	25.000	151.000	913.20
SNOW, ELIZABETH	177.800	144.500	25.000	297.300	1.932.45
SNOW, ELIZABETH	77.500	135.100	0	212.600	1.381.90
SNOW, ELIZABETH	0	129,700	0	129,700	843.05
SNOW, HORACE A	137.000	0	0	137.000	890.50
SNOW, HORACE A	70.900	187.500	31.000	227.400	1.478.10
SNOW, HORACE A	800	0	0	800	5.20
SNOW, JOSHUA E	39.400	0	0	39.400	256.10
SNOW, MAUDE (HEIRS)	3.500	0	0	3.500	22.75
SODERBERG, ROBERT C (TRUSTEE)	117.400	85.800	0	203.200	1.320.80
SOLASTER, LLC	358,000	45,100	0	403,100	2,620.15
SPEAR, JODY	70.100	134.500	25.000	179.600	1.167.40
SPENCER(TRUSTEE), WILLIAM P	304.500	106.900	0	411.400	2.674.10
SPENCER, GUILFORD II(TRUSTEE)	170.100	0	0	170.100	1.105.65
SPENCER, WILLIAM	220.600	31.700	0	252.300	1.639.95
ST. PETER, ALEXANDRA	84.900	104.000	0	188.900	1.227.85
STAHNKE, BRUCE	149.300	84.500	25.000	208.800	1.357.20
STAPLES, BRUCE	62,100	0	0	62,100	403.65
STEELE, JENNIFER B	146.300	175.700	25.000	297.000	1.930.50
STEELE, JENNIFER B	131.300	0	0	131.300	853.45
STEELE, TIMOTHY T (TRUSTEE)	456.700	0	0	456.700	2.968.55
STEVENS, CAROLYN D	47.900	127.500	25.000	150.400	977.60
STEVENS, WALLACE (HEIRS)	213.800	26.700	0	240.500	1.563.25
STEVENS, WALLACE (HEIRS)	161.000	0	0	161.000	1.046.50
STOCKDELL, ARRIAN MYRICK	84,700	131,000	0	215,700	1,402.05
STOLL, KURT S	250.000	374.600	25.000	599.600	3.667.11
STOLLER, NANCY J	14.800	3.500	0	18.300	118.95
STOLLER, NANCY J (TRUSTEE)	81.100	160.400	0	241.500	1.569.75
STOLLER, NANCY J (TRUSTEE)	66.400	0	0	66.400	431.60
STONE, CHARLES LYNN JR	6.600	0	0	6.600	42.90
STONE, CHARLES LYNN JR	2.146.300	731.700	0	2.878.000	18.707.00
STONE, CHARLES LYNN JR	0	9,300	9,300	0	0.00
STORM, PAMELA	258.300	258.000	0	516.300	3.355.95
STRATTON, JOSEPH	71.300	123.700	25.000	170.000	1.105.00
SUBER, PETER D	180.600	371.900	0	552.500	3.591.25
SULLIVAN, MARY LYNN	159.900	69.700	0	229.600	1.492.40
SULLIVAN, MARY LYNN	54.100	24.600	0	78.700	511.55
SUNDAY RIVIERA HOLDINGS, LLC	315.000	304.300	0	619.300	4.025.45
SUNDAY RIVIERA HOLDINGS, LLC	758,100	581,300	0	1,339,400	8,706.10
SUNDAY RIVIERA HOLDINGS, LLC	82,500	0	0	82,500	536.25
SUNRISE, LLC	125.800	150.600	0	276.400	1.796.60
SUNRISE, LLC	390.800	0	0	390.800	2.540.20
TANDY, PRISCILLA	255.500	89.400	25.000	319.900	1.951.20
TANDY, RICHARD	282.300	102.900	0	385.200	2.503.80
TANDY, RICHARD B	27.200	0	0	27.200	176.80
TANIS, STEPHEN G	399.000	214.700	0	613.700	3.989.05
TAPLEY FARM PROPERTIES	190,000	177,800	0	367,800	2,390.70

Owner	Land	Building	Exempt	Total	Tax Bill
TAPLEY(HEIRS), PAUL R	50.800	98.900	0	149.700	973.05
TAPLEY, JEAN ELLEN	12,000	0	0	12,000	78.00
TAPLEY, JOSEPH A	463,000	247,900	25,000	685,900	4,458.35
TAPLEY, PATRICIA	80.000	0	0	80.000	520.00
TARR, CHARLES E	250.000	344.100	25.000	569.100	3.699.15
TARR, CHARLES E	250.000	354.700	0	604.700	3.930.55
TAYLOR, MAUREEN A	74.700	130.900	0	205.600	1.336.40
THE CASTINE RED COATS TRUST	195.900	152.300	0	348.200	2.263.30
THE CONDON FAMILY REAL ESTATE	127.000	0	0	127.000	825.50
THE CONDON FAMILY REAL ESTATE	11,200	0	0	11,200	72.80
THE CONDON FAMILY REAL ESTATE	11.400	0	0	11.400	74.10
THE CONDON FAMILY REAL ESTATE	189.100	165.200	25.000	329.300	2.140.45
THE CONDON FAMILY REAL ESTATE	246.700	0	0	246.700	1.603.55
THE JILL ANDREA DAY LIVING TRUST	57.000	181.200	25.000	213.200	1.385.80
THE KEEPERS FOR THE	41.200	85.500	126.700	0	0.00
THE KEEPERS FOR THE	16.600	28.600	45.200	0	0.00
THE POINT, DOW FARM ROAD,LLC	689,800	824,600	0	1,514,400	9,843.60
THE SHACK, LLC	255.100	104.400	0	359.500	2.336.75
THIBAULT, TRACEY L	17.500	1.500	0	19.000	123.50
THOKATAUS, LLC	621.500	930.400	0	1.551.900	10.087.35
THOM, KATHERINE R	323.400	0	0	323.400	2.102.10
THOMS COASTAL, LLC	53.100	92.600	0	145.700	947.05
THOMSON, DEBORAH D (TRUSTEE)	589.400	471.000	31.000	1.029.400	6.302.50
THOMSON, ROBERT & DEBORAH	6,800	0	0	6,800	44.20
THONER, STEPHEN A	97.200	129.900	0	227.100	1.476.15
THORON-MACARTHUR, LUZ	229.400	284.900	0	514.300	3.342.95
THURSTON, DONALD(LT) & ROBERT	253.600	139.400	0	393.000	2.554.50
THURSTON, MATHEW W	61.900	70.600	0	132.500	861.25
TOMKINS, WILLIAM S	206.400	127.900	25.000	309.300	2.010.45
TOMSON, CAROL N	130.000	86.500	0	216.500	1.407.25
TOOKER, HEATHER F	857,500	989,600	25,000	1,822,100	11,843.65
TOUSEY, JOANNA	30.200	200	0	30.400	197.60
TOUSEY, JOANNA	2.800	0	0	2.800	18.20
TOUSEY, KATHARINE(TRUST)	1.477.000	9.600	0	1.486.600	9.662.90
TOUSEY, KATHARINE(TRUST)	118.000	0	0	118.000	767.00
TOWN OF BROOKSVILLE	30.600	0	30.600	0	0.00
TOWN OF BROOKSVILLE	85.400	22.200	107.600	0	0.00
TOWN OF BROOKSVILLE	61,000	25,500	86,500	0	0.00
TOWN OF BROOKSVILLE	13.300	0	13.300	0	0.00
TOWN OF BROOKSVILLE	39.600	0	39.600	0	0.00
TOWN OF BROOKSVILLE	8.500	0	8.500	0	0.00
TOWN OF BROOKSVILLE	68.100	0	68.100	0	0.00
TOWN OF BROOKSVILLE	35.400	0	35.400	0	0.00
TOWN OF BROOKSVILLE, A FIELD	65.000	7.200	72.200	0	0.00
TOWN OF BROOKSVILLE, SANDPILE	6,000	0	6,000	0	0.00
TP RENTAL PROPERTIES, LLC	70.400	388.300	0	458.700	2.981.55
TRAUB III, ALEXANDER S.& NANCY	359.400	60.400	0	419.800	2.728.70
TRIANO, NICHOLAS C	49,600	30,700	0	80,300	521.95
TROWBRIDGE, PATRICK	190,500	205,300	25,000	370,800	2,410.20
TUCKER(TRUSTEE), MATHEW	943,400	384,200	0	1,327,600	8,629.40
TUCKER, MARC S	661,400	674,900	0	1,336,300	8,685.95
TWITCHELL, JAMES E	335,800	185,600	0	521,400	3,201.31
TYLER, LUCIE A	63,300	185,000	25,000	223,300	1,451.45
U S CELLULAR	0	211,900	0	211,900	1,377.35
UNKNOWN	50,500	0	0	50,500	328.25
VAALAND CLUB, K A	3,072,000	590,400	0	3,662,400	23,805.60
VALDES, MARJORIE V	372,100	178,300	0	550,400	3,577.60
VAN BUSKIRK, ROBIN H	96,200	127,200	0	223,400	1,452.10
VAN DER EB, PETER J	3,700	0	0	3,700	24.05

Owner	Land	Building	Exempt	Total	Tax Bill
VAN DER EB, PETER J	210,600	210,500	25,000	396,100	2,574.65
VAN DER EB, PETER J	10,200	0	0	10,200	66.30
VAN DER EB, PETER J	1,000	0	0	1,000	6.50
VAN DUSEN, CHARLES D	1,326,600	336,300	25,000	1,637,900	10,646.35
VARNUM, ALBERT G., & SUSAN	51,300	102,500	25,000	128,800	837.20
VARNUMVILLE ROAD REALTY	64,000	205,100	6,000	263,100	1,710.15
VAUGHAN, ANDREA	4,300	0	0	4,300	27.95
VAUGHAN, ANDREA	221,200	0	0	221,200	1,437.80
VAUGHAN, ROBERT	395,300	244,400	25,000	614,700	3,995.55
VAUGHAN, ROBERT	5,800	0	0	5,800	37.70
VAUGHAN, ROBERT	601,900	12,900	0	614,800	3,996.20
VAUGHAN, SAMUEL H	302,100	173,300	0	475,400	3,090.10
VEAGUE, JOHN R & GANEM, B	1,069,000	431,600	0	1,500,600	9,753.90
VELIA MAURI FOWLER (TRUSTEE)	245,500	202,900	0	448,400	2,914.60
VELIA MAURI FOWLER (TRUSTEE)	329,200	0	0	329,200	2,139.80
VENNO, PAUL W	173,400	102,700	25,000	251,100	1,632.15
VENNO, PAUL W	93,200	0	0	93,200	605.80
VERSANT POWER	2,604,300	0	0	2,604,300	16,927.95
W BROOKSVILLE CONG. CHURCH	50,400	91,500	141,900	0	0.00
WADSWORTH, BECKY K	64,200	327,000	25,000	366,200	2,380.30
WAITE JR., DAVID R	75,100	172,800	25,000	222,900	1,448.85
WAITE, JONATHAN CHAPMAN	27,500	0	0	27,500	178.75
WALES, JESSE	9,400	0	0	9,400	61.10
WALKER POND LITTLEFIELD	142,600	0	0	142,600	926.90
WALKER, WILLIAM H & JUDY P	162,900	123,300	0	286,200	1,860.30
WALKERS CEMETERY	36,700	0	36,700	0	0.00
WARDELL, PATRICK	346,800	158,900	0	505,700	3,287.05
WARDWELL, HORACE	10,200	7,000	0	17,200	111.80
WARING, PAUL L	260,500	196,800	0	457,300	2,972.45
WAS, BRENT G	39,800	119,800	0	159,600	1,037.40
WASKILEWICZ, SHIRLEY	105,200	233,600	31,000	307,800	1,889.96
WASSINK, MICHELLE	81,500	131,500	25,000	188,000	1,222.00
WASSINK, MICHELLE	900	0	0	900	5.85
WEBNER, WILLIAM RUSSELL	84,800	1,900	0	86,700	563.55
WEBSTER, ANDREW	38,500	118,400	0	156,900	1,019.85
WELCH, PAUL G	773,800	303,600	0	1,077,400	7,003.10
WENDEL, WHALL JR (TRUSTEE)	1,273,000	1,020,400	0	2,293,400	14,907.10
WENDEL, WHALL JR (TRUSTEE)	292,500	0	0	292,500	1,901.25
WENDELL(TRUSTEE), EDWARD E JR	85,700	0	0	85,700	557.05
WENDELL(TRUSTEE), EDWARD E JR	80,700	0	0	80,700	524.55
WENDELL, CAMERON T	148,100	185,900	0	334,000	2,171.00
WENDELL, EDWARD, JR & MARY M	1,009,600	749,300	0	1,758,900	11,432.85
WENDELL, MARY M (TRUSTEE)	83,300	0	0	83,300	541.45
WESSEL, LORI	53,000	0	0	53,000	344.50
WESSEL, NORRIS	18,600	0	0	18,600	120.90
WESSEL, PHILIP	8,800	0	0	8,800	57.20
WESSEL, PHILIP	229,400	24,100	0	253,500	1,647.75
WESSEL, PHILIP	50,000	116,300	25,000	141,300	918.45
WETLANDS FOUNDATION	105,000	0	0	105,000	682.50
WETLANDS FOUNDATION	805,000	17,100	0	822,100	5,343.65
WETLANDS FOUNDATION	369,000	117,900	0	486,900	3,164.85
WHIDDEN, ROGER G	461,300	124,200	0	585,500	3,805.75
WHITE, CRAIG	733,900	155,800	0	889,700	5,783.05
WHITE, MICHAEL P	122,700	55,800	0	178,500	1,160.25
WHITNEY, DAVID G	53,700	147,600	25,000	176,300	1,145.95
WHITTIER, THOMAS N	293,700	229,400	0	523,100	3,400.15

Owner	Land	Building	Exempt	Total	Tax Bill
WILBUR, SETH	46,500	0	0	46,500	302.25
WILDER, SYLVIA A	345,600	205,500	25,000	526,100	3,215.63
WILKINSON, THOMAS J	517,400	348,600	0	866,000	5,629.00
WILLIAM H. MACARTHUR	549,500	0	0	549,500	3,571.75
WILLIAM H. MACARTHUR	206,300	0	0	206,300	1,340.95
WOLF, KEVIN W	29,800	53,000	0	82,800	538.20
WOOD, KENDALL H	40,300	52,700	25,000	68,000	442.00
WOOD, KENDALL H	50,700	33,400	0	84,100	546.65
WOODWORTH, LORI A	8,800	0	0	8,800	57.20
WOODWORTH, LORI A	97,000	0	0	97,000	630.50
WOODWORTH, LORI A	70,800	12,900	0	83,700	544.05
WOODWORTH, STEPHEN	15,000	0	0	15,000	97.50
WOODWORTH, STEPHEN	156,700	0	0	156,700	1,018.55
WOODWORTH, STEPHEN	9,000	0	0	9,000	58.50
WOODWORTH, STEPHEN	205,500	308,000	0	513,500	3,337.75
WOODWORTH, STEPHEN	13,800	0	0	13,800	89.70
WOODWORTH, STEPHEN	70,100	74,100	0	144,200	937.30
WOODWORTH, STEPHEN	7,800	0	0	7,800	50.70
YANETSKO, MARAH A	80,500	218,900	0	299,400	1,946.10
YETI'S MISCHIEF, LLC	253,800	244,100	0	497,900	3,236.35
YOUNG, JEFFREY NEIL	358,300	290,100	0	648,400	4,214.60
ZIMMERMAN, LANDIS P	295,900	95,200	0	391,100	2,542.15
ZUERNER, PETER F	86,500	123,700	0	210,200	1,366.30

"Images of Brooksville" *Beth Weidenfeller*

Did you know..Brooksville is nearly an Island? It is surrounded by three bodies of water. Can you name them?

If you guessed ***the Bagaduce River***, ***Walker's Pond*** & ***the Penobscot Bay*** *...then you are correct!*

TOWN CLERK'S REPORT

Marriages Recorded: 4

Eila Riiska and Joseph Sharkey
Kristin Fowler and Calvin Hale
Catherine Nevin and Erik Bailey
Sara Clifford and Evan Motycka

Births Recorded: 5

Congratulations to:

Jasmine Bernal and Jesse Carter
Matthew and Katrina Mitchell
Evan and Clare Wall
Joshua and Megan Bolton
Jacob and Sarah Hill

Deaths Recorded: 17

Sandra Slater	*Vincent Schwenk*	*Basil Ladd*
David Austin	*Susanna Elliot*	*Edna Grindle*
Parrott Kessler	*Joseph Bloom*	*Kyle Jones*
Paul Venno	*Lois Miltner*	*Marie Clifford*
William Pohle	*Gail Cousins*	*George Lirakis*
Eugene Leach	*Janet Limeburner*	

Dog Licenses issued:	271
Inland Fisheries & Wildlife Licenses issued:	60

3 Elections: 21 New Voters Registered

March 6th Annual Town Election
November 7th Statewide Referendum Election
November 9th Special Town Meeting

Respectfully Submitted,
Amber Bakeman
Town Clerk

"Images of Brooksville" *by Beth Weidenfeller*

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 2023:	26
Internal Plumbing:	12
External Plumbing:	14
Total number of Permits issued:	26
Total amount collected:	$4,422.50
Total sent to DHS:	$1,287.50
Reimbursement for overpayment.:	0.00
Amount retained by LPI Inspector:	$3,135.00

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

"Images of Brooksville" *by Patty Tapley*

Did you know that the Country will turn 250 years old on July 4, 2026? Do you What the word is for the 250th year? Well if you guessed **Semi-quincentennial** *.. then you would have been correct. Now that is a mouthful!*

REPORT OF THE PLANNING BOARD

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

As in previous years, 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 2024:

Jan. 2, 2024	July 2, 2024
Feb. 6, 2024	Aug. 6, 2024
Mar. 12, 2024	Sept. 3, 2024
Apr. 2, 2024	Oct. 1, 2024
May 7, 2024	Nov. 12, 2024
June 4, 2024	Dec. 3, 2024

Respectfully submitted:

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

"Images of Brooksville" *by Beth Weidenfeller*

Code Enforcement Officer's Report

JANUARY, 2023 – DECEMBER, 2023

It seems as though Brooksville has been "discovered". There are few pieces of land or houses available "For Sale". Some new homes are being built many more are seeing additions and improvements. This keeps our local tradesmen and women busy. If you try to contact an electrician, plumber, or a builder you find that there is a waiting period for them to arrive at your home. As previously stated, the trend to come early and stay late by our summer residents continues. You may note that for some the stay has become permanent. I know that seasonal "quiet" we enjoy gets here later each fall. However life goes on.

Briefly this is what went on in Brooksville in 2023:

Houses	3	Roads	0
Cottages	0	Driveways	1
Business Remodels	0	Sub Divisions	0
Additions	3	Lot Divisions	0
Garages	3	Shore Zone	1
Decks	4	Rip Raps	2
Wharfs, Docks	1	Cell Tower	2
Barns	0	Stairs	2
Residential Remodels	2	Swimming Pool	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 Vanessa Rancourt*

REPORT OF THE ROAD COMMISSIONER

Winter finally got here along with rain and wind. We had some washouts along with a lot of trees uprooted and blown down.

This year we paved the Old County Rd and replaced culverts. The State was going to pave from the Grange Hall to Harborside as part of the Callahan Mine reclaiming project. They were not able to get to it in 2023 but plan to in 2024. Hopefully they will.

We did the usual grading and ditching along many of the Town Roads as well as mowing the sides. Gravel was added to many as there always seems the need to build up, over, or out each year.

If you have any questions, do not hesitate to call me at 479-7509 or the Town office at 326-4518. Hope everyone has a good year!

Respectfully,
Mark
Mark Blake, Road Commissioner

BROOKSVILLE VOLUNTEER FIRE DEPARTMENT

January 23, 2024
Dear Citizens of Brooksville,

It's hard to believe we are in 2024! We hope you have a great New Year!
In 2023, Brooksville responded to 57 calls with various incidents from falling trees, flooded roads, flooded basements, assisting with CPR (with 5 calls), automobile accidents, and helping with lift to assist in the area.

Brooksville Volunteer Fire Department stayed on top of training such as Narcan, Chainsaw safety, CPR (which was open to the public), and driver training. The Fire Department has added two new members, one person was a member in the past and has rejoined. We are always looking for new members to join the fire department. If interested stop at the fire station Thursday evenings as this is a weekly meeting from 6pm-8pm or contact Fire Chief Matt Dow at 207-479-1911.

Brooksville Volunteer Department has purchased an Off the road stretcher with the help of Friends and Neighbors of Holbrook Sanctuary and Penobscot Mason. We have used this two times for two incidents on a hiking trail and boat incident to make this easier for the victim and volunteers.

Brooksville Volunteer Fire Department's goal within the next 2-5 years to build a new fire station to replace the aging building. The fire department is in the process of doing grants with other organizations.

We are always looking for memberships. You can contact the fire chief at the number above for questions.
Burning permits are required thru Matt Dow or Amber Bakeman at the town office Monday and Wednesday from 9am -2 pm and Thursday evening from 6pm-8pm or online.

Thank You for your support!
Matt Dow, Fire Chief and the BVFD
Burn permits available at: https://apps1.web.maine.gov/burnpermit/public/index.html

"Images of Brooksville" *by Wannamaker Raphael*

"Images of Brooksville" *by Wannamaker Raphael*

REPORT OF THE HARBOR COMMITTEE

To the Selectmen and Citizens of Brooksville:

In 2024 the Committee is planning to replace two floats at Dodge's Point Landing that are reaching the end of their useful life. The Town is planning to improve the ramp access at Wharf Road in 2024 as well. Normal maintenance of other floats and landings will take place over the winter.

In 2023 there were some changes in Brooksville waters. The Harbor Committee and the Harbormaster, along with other town officials and the Community Center, worked together to mitigate the effects of the lack of access to Buck's Harbor resulting from the closure of Buck's Harbor Marina. More dinghy spaces and more reserve parking for the Betsy's Cove Landing provided some relief but could not replace all that was lost.

On January 9, 2024, The Maine Business and Consumer Court dismissed two appeals filed by Bucks Harbor Marina challenging two Brooksville Harbormaster enforcement actions. The decisions of the Business and Consumer Court validate the actions of the Brooksville Harbormaster and the Harbor Committee, upholding their determination that Bucks Harbor Marina was operating in violation of the 2020 Consent Agreement entered into between the Town and Bucks Harbor Marina and in violation of the Brooksville Harbor ordinance in 2021 and 2022.

The Town and the Harbor Committee are more than willing to work with Bucks Harbor Marina in order for them to open and operate in compliance with the Brooksville Harbor Ordinance for the 2024 season.

Thank you to the Harbormaster, The Town House Gang and the Select Board for all their help and support this year. 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

Harbormaster's Report to the Town of Brooksville

The big news on the Brooksville waterfront for 2023 was the announcement of closure of the Bucks Harbor Marina in May. Although the marina has been listed for sale since that announcement, to the best of my knowledge, and as of the submission date of this report, no sale has occurred. Due to the marina closure, it was quite a bit more crowded and busy at the Besty's Cove town landing this past Summer. It is certainly a good thing that last year's improvements there provided for more parking and a better launch configuration. The Town added an extra dinghy dock to provide additional space for dinghies, and allowed additional designated overflow parking at the community center. Also this year, due to reduced winter ice in Betsy's Cove, the floats there were left in place through scallop season to provide public access year round. You may have noticed several skiffs on the dock through the winter.

Potential dredging in Betsy's cove is still under review. 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. The Army Corps of Engineers progress to develop a plan has come to a stop as current estimated costs are far higher than previous estimates.

I'm happy to report that there were few serious incidents on the water here this year. One emergency call requesting an ambulance was met by the Brooksville emergency crew at Bucks Harbor Yacht Club. And a fatality on a vessel in Smith cove, near Dodge Point was answered by Castine's emergency team. We are lucky to have competent volunteers on call in our communities.

The fishermen have had a decent year in general, although fewer fishermen were landing here after the poor earnings the previous year discouraged some.

I'd like to thank the Bucks Harbor Yacht Club for allowing the Harbormaster access to their float. The 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 I'd like to thank everyone who pitched in to secure various marine interests prior to serious storms in September, October, and December. Thanks to community efforts, no serious damage to marine interests in Brooksville this year. Well done everyone!

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

Brooksville Community Center Commission

The Brooksville Community Center is pleased to announce another safe, successful, and active year at the Community Center in 2023. The Community Center has continued being a place where many can gather to share a meal or cribbage board, birthday celebrations, celebrate coming additions, unions of couples, passing of dear loved ones and many other events.

Some of the most notable events that the Center hosted this past year was having a youth hunter's day breakfast, the 3 Mile Line band come and perform, and our annual Craft Fair. The Craft Fair, this year, has had the best attendance since prior to our replacing the gym floor with all the tables being claimed for crafters and the gym had a steady flow of people in and out throughout the day. This past year the Center has also been used by local groups and individuals for activities such as basketball, the Odd Fellows monthly cribbage tournament, Brooksville Farmer's Market, several corn hole tournaments, and most recently for The Last Night celebration.

We cannot thank everyone enough who have donated to the Center this past year for our repairs concerning the roof and general fund. We cannot continue to maintain our Center in great shape without you. We also appreciate the many town members who come each year to the annual town meeting and vote to pass our funding requests. The plan for this year is to continue raising funds to repair the rubber roof and continue making improvements to the Center. Some of the improvements we have completed this year is new lighting that is energy efficient, new chairs, new chair holder, new tables, and new faucets in the bathrooms. Some of the new improvements that we are hoping to consider this year are sound proofing and cabinet doors for our open cabinets.

Thank you again for all your continued support for the Center throughout the years. 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 12/31/2022	$13,135.47
2023 Receipts	+ 6,186.19
	$ 19,321.66
Expenditures	-14,765.50
Balance 12/31/23	$ 4,1556.16

**Above is the Final statement of the BCC personal checking account ending December 31, 2023*

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

"Images of Brooksville" *by Eric Hoover*

Comprehensive Planning Committee

The Comprehensive Planning committee has been largely inactive this year as its members recover from their three years of non-stop work.

It is noteworthy that Brooksville's plan has become a model for what a Comprehensive Plan should be, and area towns have consulted with Committee members for advice and guidance. The Blue Hill Comprehensive Plan has created a FAQ leaflet clearly modeled on Brooksville's.

I met with John Gray on Wednesday 1/10, the day of the great flood, to find which of the Comprehensive Plan recommendations the Town was putting most time and money into implementing, and, appropriately, given the weather, he said it was the dealing with problems anticipated to be caused by rising sea levels and related climate change issues. The Sea Level and Climate Change Committee, chaired by Annie Guppy, was created to address these problems. Most of the actions regarding these problems have, however, been addressed on a regional basis this year through the $125,000 grant received through the auspices of the Community Resilience partnership under the leadership of Allen Kratz. A report on actions so far taken & money spent on the 3 Town Vulnerability Assessment, funded by that grant, has just been published and distributed to interested parties, including our selectmen. It is to be noted that the selectmen donated $10,000 authorized to fund the activities

of Brooksville's Climate Change Committee to help fund the three-town (Brooksville, Blue Hill & Surry) project.

The Housing Committee, chaired by Bruce Stahnke, and whose creation was also recommended by the Comprehensive Plan, has continued to meet this year, gathering information and talking to parties concerned with this issue in neighboring towns and around the State about the best ways to address the affordable housing issue which continues to plague the area. To see details of their activities consult their minutes, which are posted on the newly upgraded Town Website.

Comprehensive Committee members and the selectmen will meet in the next few weeks to decide on implementation priorities in the coming year regarding the Comprehensive Plan recommendations. The Comprehensive Plan is available on the Town Web Page, and any suggestions from community members regarding what this year's priorities should be would be welcome. Contact John Gray or Jonathan Hall with your thoughts.

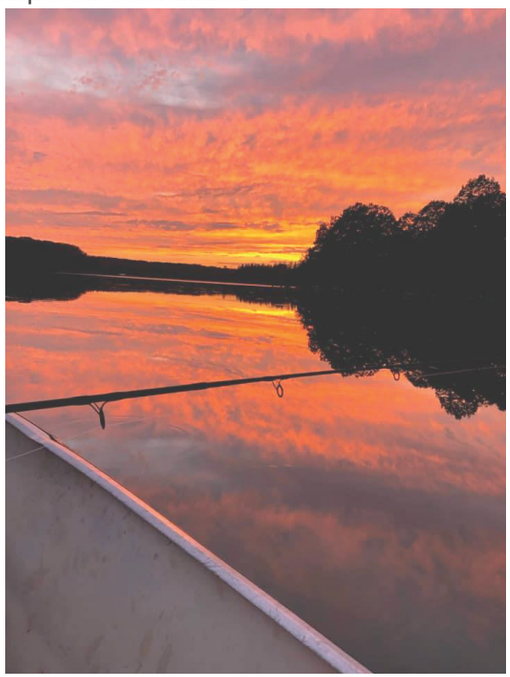
Jonathan Hall & John Gray, Co-chairs

"Images of Brooksville" *by Christina Leaf*

Walker Pond Landing

Protection from invasive aquatic species has been a major concern at Walker Pond Landing. There are eleven invasive aquatic plants in Maine, as well as the Chinese Mystery Snail. Recently Milfoil was found in Big Lake in Washington County, and even closer to home, in Alamoosook Lake; the first invasive in Hancock County. A cooperative effort from Brooksville, Sedgwick, and The Friends of Walker Pond, has continued to provide Courtesy Boat Inspectors seven days a week during the boating season. One thousand boat inspections were completed, and two potentially invasive plants were sent to DEP to be positively identified, and were found to be native. The real prevention, of course, depends on boaters being mindful of the threat. Please check your boat on the way in and the way out.

Respectfully submitted,
John Kimball
Courtesy Boat Inspector Coordinator



"Always find the time...to get out on the Water" *by Patty Tapley*

2023/24 Brooksville from Alewife Committee Town Report

Overview:
The Brooksville Alewife Committee worked successfully in 2023 towards its shared vision (with the towns of Penobscot and Sedgwick) to:

- Monitor all alewife populations in the Bagaduce Watershed
- Restore Access and Fish to all habitat where alewife have historically existed
- Locally manage alewife in the Bagaduce Watershed
- Ensure the sustainability of these socio-economically important runs of ours

The Brooksville alewife committee works with alewife committees in Sedgwick and Penobscot towards these goals, and associated activities towards meeting goals. We partner with local non-profits like Maine Center for Coastal Fisheries and Maine Coast Heritage Trust and with the Maine Department of Marine Resources towards these goals. We work closely alongside the Alewife Committees from Sedgwick and Penobscot in a Three Town Alewife Committee where we hold joint meetings that guide efforts and activities.

Restoration:
Restoration projects support and leadership from Maine Coast Heritage Trust were completed in 2021, where habitat was restored/improved for all streams and ponds in the Bagaduce Watershed. In Brooksville, this was reflected in a restoration project to allow access for fish into Parker Pond, and a habitat improvement project at Walker Pond improving access for fish entering or leaving the pond. This is ongoing work, however and the alewife committee spends over a hundred hours each year maintain stream and pond access for fish through activities like notching beaver dams and clearing debris from streams.

Monitoring:
2023 marked the seventh year that we counted fish entering Walker Pond, and where we had our largest returns recorded at 544,392 fish. Previous counts have ranged from 128,214 fish (when this work was started) to this year's return of nearly half a million fish, and we have an average of roughly 311,000 fish return each year. These numbers are nearly double the recommended number of fish that should return to healthy alewife systems each year. The state defines that a "sustainable" level of fish returns to a healthy pond is 235 fish returning per surface acre of the pond. This "escapement goal" at Walker Pond would be 164,500 fish that we should aim for each year. 2023 more than tripled that number and

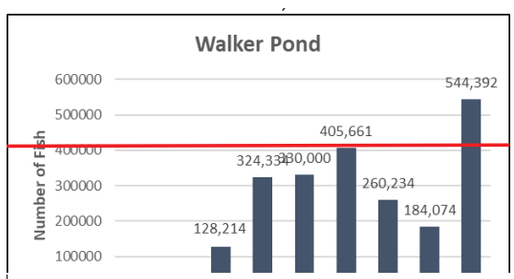


Figure 1. Escapement Numbers of Adult Alewife Returning to Walker Pond. Red line represents our "sustainability" goal for returns.

is no doubt, due in part to our collective work. This marks our seventh year of fish counts. Three more years and we will have ten years of data which would allow us to discuss the potential for any harvest, if the Town so chooses. Other Ponds in the Bagaduce also had record setting years with 126,000 fish and 83,000 fish counted at Wight's Pond and Pierce Pond, respectively. Walker Pond fish counts were determined by physically being on site and counting fish as they enter the pond by the old mill pond near the outlet of Walker Pond. We also installed solar powered video counting devices in 2023 to count fish at Parker and Frost Ponds. Those video recordings are currently being analyzed, as are scale samples from this year's run that are being analyzed by Maine DMR. In addition to counting fish returning to our ponds, we take scale and other biological samples from a small subset of fish to determine the overall health of the fish returning and to be able to describe the run in terms of age of fish, sex ratios and other parameters. We participated in the New-England wide River Herring Network and collected zooplankton samples to look at food for juvenile alewife, and samples of those juveniles leaving ponds in the summer and fall to look at emigration timing and health of fish heading out to sea for that portion of their life cycles.

Figure 2. Kathy Lymburner collects scale samples from a fish returning to Walker Pond to look at the health of the run.

Sustainability
It is the Alewife Committee's belief that in order for these fish to continue to return to our communities into the future, we must pass on the skills and knowledge of this work to the next generation of town residents. To that goal, we partner with schools and the community in several events aimed at training this next generation in why alewife are important to our communities and what we have to do to keep them swimming home to Brooksville.
On May 13th we held our annual Alewife Celebration that had over 200 attendees from around the Peninsula and the state. We had fish counting demonstrations, fish printing for kiddos to leave with a shirt imprinted with a real painted alewife, ice cream, and demonstrations from presenters at Maine Maritime Academy, Blue Hill Heritage Trust, Maine Seagrant, UMaine, and others. Stay tuned for next year's celebration.

We also hosted over 100 peninsula students k-12 on field trips out to one or more of the alewife runs in the Bagaduce where children helped fish over obstacles and participated in counting and sampling activities that are part of our routine and will soon be part of theirs. Thank you to all of the teachers, especially our own Tanya Bannon at Brooksville Elementary for making this happen.

Figure 3. 2023 Alewife Celebration

We want to put out a special thanks to our Town for being so supportive of our efforts and to all of the folks we see during the run. Our connection to these fish is ultimately what will make them sustainable. Whether we are connected to alewives through food, bait, a livelihood, or just mutual respect and appreciation, that connection is what is important. And it's something we all share as residents of Brooksville (Past, Present and Future)

This report was put together by Mike Thalhauser at Maine Center for Coastal Fisheries along with Brooksville Alewife Committee Members: Kathy, Gunnar and John Lymburner, Boyd Black, and Dana Black. Please address any inquiries or if you would like to participate in our work to mthalhauser@coastalfisheries.org.

Figure 4. Elementary Students help fish over a tough part of a stream during low water

*Did you know in 1776 America a pair of shoes cost about .75¢. That whale oil was used to light homes. It was a bit before Google so people often spent their time playing games, like checkers. Checkerboard and pieces cost about 2 shillings, and 6 pence. A pound of coffee cost roughly $2.23! What do you think Starbucks would have charged?! PS *A* ***shilling*** *was coin, it was stamped: value $^{1}/_{8th}$ of a dollar and a* ***pence****, a penny!*

TALKING TRASH

Sixty-plus Brooksville residents once again volunteered their time in early May to make our 7th Annual Roadside Clean-up a huge success. We thank Joe Devlin for towing the trash to the landfill and Ned Hildreth for handling the returnables, which went to the Brooksville Fire Department this year. Kudos to the many volunteers who pick up trash year-round to keep Brooksville Beautiful.

That's the good news. The news that is still hard to digest and see is that **we continue to have a trash problem in Brooksville.** Here's a breakdown of our trash based on observation -

45% -Beer & Soda cans, bottles, and packaging
25% -Items blown out of the back of trucks. eg construction, packing, paper products
15% -Dunkin Donut cups
10% -Cigarette and tobacco packaging
5% -Other

97 cans collected in the mile hiking, out of Buck's Harbor, just one day!

Most of our citizens are not littering. I am still trying to figure out how to reach the people that are. At least 25% of the trash could be eliminated by checking our pickup trucks for loose items before driving. Do we know people who are littering?

Can we further reduce the amount of roadside trash by saying -

Please remember to dispose of your trash properly?

Please consider how you can be part of the solution.

Let's keep Brooksville Beautiful! Thank you, Barbara Kourajian

Did you know that the Brooksville Elementary School has collected more than… are your ready… 933,333 bottles and cans to raise money for their school? Well, it is true, a student by the name of Elizabeth decided not to throw away money. Especially when she knew her school could use it. That first year she, her school mates, and families collected nearly one half of a million Bottles and Cans. Right here in Brooksville!

Brooksville Free Public Library Annual Report to the Community

This past year was an exciting one for the Brooksville Free Public Library. We had a full calendar of events, exhibits, discussion groups, classes, and so much more. There are a few things we'd like to highlight and a few people we'd like to thank.

We were the fortunate recipients of a grant from the Maine State Library that allowed us to increase our hours from 21 per week to 28. This means that in addition to our regular schedule on Mondays and Wednesdays from 9am-5pm, Thursdays from 6-8pm, and Saturdays mornings, we are now also open Tuesdays from 12-5pm and on Saturday from 9am-2pm. The grant will help offset additional staffing costs for three years and the response from the community has been overwhelmingly positive.

This last year saw the return and growth of many programs at the library including the After School Reading program, which had been on hold since March 2020 because of the pandemic. It's wonderful to welcome several children to the library every Tuesday afternoon where, after a snack, they read with adult volunteers. The program instills a love of libraries and helps our youngest residents understand that the library is a place for them to enjoy throughout their lives.

And the last year was a very busy one here at the Brooksville Library! We recorded 8,551 library visits and we hosted 108 programs throughout the year attended by 1,154 people. We had several wonderful art exhibits, including one that raised money for the Maine Lobsterman's Association (with thanks to Sarah Baskin for all her hard work on that!) We circulated 2,576 library items: books, DVDs, and audiobooks. And we broke a record at the "famous" dessert auction where generous donors bid $3,885, all in support of the library. We are so grateful for all the support we receive from the community including the numerous hours that volunteers give to the library. We absolutely could not do our work without all of you.

Lastly, we want to thank both a long time staff member and an almost-equally long time volunteer who have moved onto other things but whose work and commitment we continue to benefit from to this day. Halle Lyon worked Thursday nights and Saturday mornings at the library for many years and recently retired from library work (although she can often be found at our monthly Readers' Cafe!) Halle was a kind and welcoming presence at the library who also happened to be an experienced and skilled librarian. We miss her but are glad she now has more time to pursue other interests. And we are always glad to see her back at the library as a patron! Kevin Hunt, formally of Brooksville but now living in Blue Hill, served on the library's board for many years as the Board Treasurer. He was crucial in helping the library achieve the financial stability we have today and we miss his guidance and knowledge. Thank you Halle and Kevin for everything you gave the library over the years!

Finally, thank you to all of our generous donors who make our work possible, including the Town of Brooksville. More than 75% of our income comes from individual donations and the annual municipal appropriation. We thank you and hope to see you at the library soon!

Brook Ewing Minner, Library Director

http://brooksvillelibrary.org/ https://www.facebook.com/brooksvillelibrary/

"Images of Brooksville" *by Brie Limeburner*

Brooksville Historical Society

Hello,

Well, it is hard to believe but another year is once again coming to a close. The leaves have gone from spring's new growth green, to autumn browns. You see and hear the hunters, as they are gathering some of winters supply of meat; turkey, moose, deer, or bear. The cellars are filling with the roasts, steaks, and maybe even a bit of mince meat. It's time to.. get the wood, gather perennial bulbs... rush to find room for all of the summer furniture, and of course, put the drying windows back in place to keep out the cold. Our basement, cellar, or cold rooms are seeing more activity than they have seen, well since last year.

Can you believe some houses are built without a cellar! Where do they put everything? I must admit our cellar is very rough compared to many, but still it is always filled with wood, food for the winter, and a few plants which Gayle thinks she may be able to save for the next year. It never seems to work, but she still does it, because that's what a basement is for!

Have you ever thought about the role of a basement? Through the years they have played an important part in the survival of a community. See, though there were stores, which may have been accessible in the seasons without mud, ice, and snow...During winter, travel to them, even if they would have what you needed, may not have been possible. So that means folks had to make serious, survival plans each year. Cellars played a big part of that. Each year, summer's fruits and vegetables were picked and prepared for storage. Fall brought the gathering of apples and game, which would be turned into cider, sauce, mincemeat…or salted, canned, dried, or stored. A cold dry place to keep all of these was a necessity for a family

during the long cold months of winter. Many families planned to save a bit more than may be needed, for the unexpected guest, a celebration or perhaps for a neighbor in need.

Did you know, not all cellars were under the house. Often, they were a dug hole or a cave, or possibly just a room on the north end or attic of the home. I guess that is why there are so many names for them. It really didn't matter where; it was any place that would stay cold and dry through winter.

Have you ever gone to an apple orchard and visited their cold room? It's chilly, even on a warm autumn day you still wish you had your mittens and a hat. But that smell of the cold, the sweet, and the zing of apples...so much more fragrant than they will ever be anywhere else. Well, that is kind of what I think cellars of years gone by must have smelled like. Cold crisp apples, just waiting until they would be turned into a warm apple pie!

So, while you go about your day, think about what your parents and grandparents' basements, cellars, or cold rooms meant to them, their lives, their family's health, and their community. They were planners, they were workers, they were incredibly strong and resilient. They did in a morning, more than most of us accomplish in a day.

I would like to thank everyone for helping to make the Historical Society an active and vibrant part of the community. We too have a cold room, instead of food it safely stores the documents of your history. This year the members have been busy with windows, painting and keeping the doors open for you. Did you stop by this year, I think the roof on the porch makes the building look even more welcoming, which is what we want. It is your history within those walls. We want you to always feel welcome. I could not ask for better people to work with and live among.

Well, I guess I've talked long enough, I have got to get back to the firewood. Yes, it is November, and I am still getting my wood in. Remember I said our cellar is rough, well it is, and it also gets wet on extremely rainy years.... need I say more. But it will all be worth it on the cold nights of winter, and maybe there will be a hot apple pie waiting for me when I get done. No, I am more a baked apple kinda man, hmm, I guess I'd better get going. Thank you for helping us to keep the lights on and as always, remember today for tomorrow it will be history…even my baked apple, if I don't finish up soon.

Oh yes, I must not forget. As you all know, it takes many hands to keep the BHS and museum functioning. This year, 2023, represented our 55th year. Our deepest thanks to our Volunteers, Members, and You! Without you, there would be no Historical Society. We appreciate all of the ways you find to support us, not only by your annual donations and treasures, but by stopping by and sharing your memories. Connecting with you is the reason we are here. So, if you think of a story you want to be remembered; drop us a line, send an email, or catch us on Facebook. We will look forward to hearing from you! Earl

The BHS Board of Directors meet at 4:30 pm on the second Wednesday of every month, except during January and February. All meetings are open to the public.

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

The Museum is open on Sunday and Wednesday afternoons from 1:00 to 4:00 during the months of July and August.

Annual Brooksville Community Memorial Gathering
At Town Landing at Dodge's Point

Musical Prelude: Jackie Pike, fiddle, Kathleen Caldwell, cello, Kathy Cowan, recorder

Greeting — Joan MacCracken

Three deaths: A Story from Mexico — Anne Ferrara

Music: — Kathy, Jackie

Reading: *Be Gentle with Grief* A Celtic Prayer — Joan

Passing of the Basket - Reading of each name and dates of birth and death

Memories of our neighbor by friends or family with Creation of the Memorial Bouquet

"Oh heart, if one should say to you that the soul perishes like the body, answer that the flower withers, but the seed remains" — Kahlil Gibran

Tossing of the flowers off the dock — Music

Litany of Remembrance — Anne

"Joy comes, grief goes, we know not how." — James Russell Lowell

Closing song — Kathy, Jackie, Kathleen

Postlude: Folk tunes — Share stories and refreshments

We will always remember you:

David French	Patricia Nelson	Denise Dion
Edson Blodgett	David Nelson	Katherine Peasley
Miriam Black	Christie Chatto	Raymond Pata Jr.
Albert Varnum Jr.	John Wallace	Sarah Cox

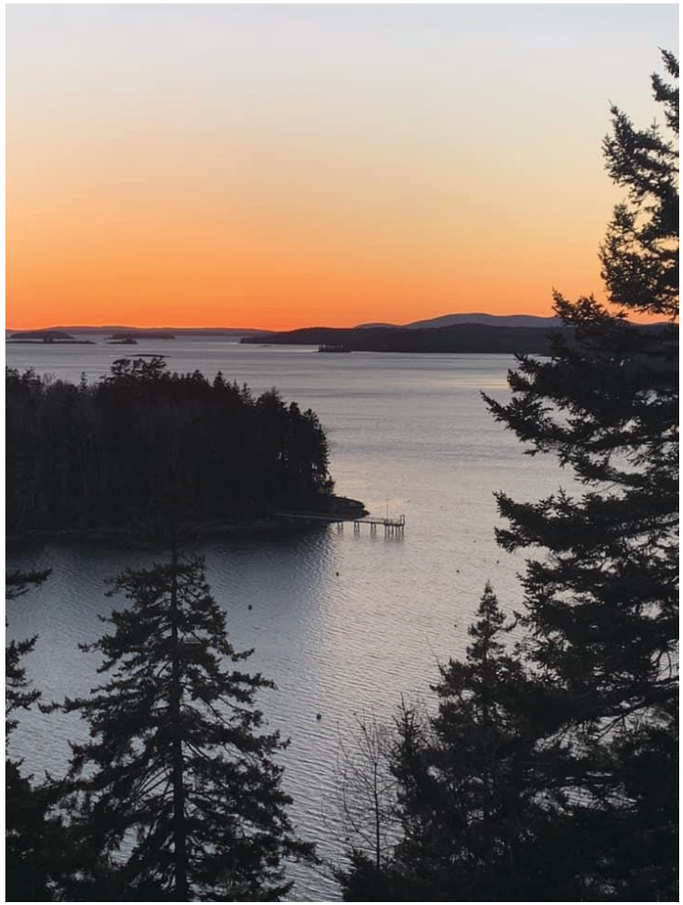
"2023 Community Memorial Gathering" *by Wanamaker Raphael*

What a wonderful event to remember family and friends who were a part of the Town. I regret that I can't be there to participate. Please know it means a great deal to know that Daddy is still thought of, talked about and just remembered. While he

may have left town for his military career, the plan was always to return and retire in his beloved Brooksville! His love for the community never wavered and he relished sharing in every aspect of its history. As I continue the process of going through things in the barn, I find things I knew, some things are a vague recollection from over the years and then the occasional item or two I didn't know or realize. Daddy was a rich resource of knowledge (and trivia!), and I find myself missing being able to ask him "What was the answer or story to "that" again?"

From Daddy's perspective, there was no better place than Brooksville to grow up, play, work and live. He often told me that there were to be no regrets when he and mom are gone, as they have been extremely and richly blessed throughout their lives with our family, friends and places we have lived. God is truly good!

Kindest regards, Gaye Blodgett McInerney



"Images of Brooksville" *by Andy Ladd*

GOVERNOR BROOKS LODGE #142 INTERNATIONAL ORDER of ODD FELLOWS

DEDICATED TO FRIENDSHIP, LOVE, & TRUTH

620 Bagaduce Rd, Brooksville, Maine 04617

First Annual report from Our New Hall

Cleanup of construction debris indicates the close of a building project. Cleanup has commenced at our new home on Bagaduce Road. The membership intends to start landscaping in the spring. Our endeavors to support the community are funded by resources such as monthly cribbage tournaments, raffles, and donations. Our major fund raiser involves the collection of "returnable" (not to be confused with recycle) bottles, and cans. Brother Robert Bakeman our resident artist/painter just completed a paint job on our newest box located at the Town House. The Fellows built a shed at our new location to accommodate bottle/can storage. While we don't live the lifestyle of the rich and famous, we do make enough to support all of our charitable works. One other activity we are proud to be a part of is the Annual IOOF Potato Run. Former Grand Master Jerrold Farnum started this program when he was the Grand Master. IOOF 142 takes a trip to Houlton in the fall for a truck load of potatoes. The spuds are sent to local food pantries and delivered to private homes to those in need.

Brooksville Elementary School activities include a spring beach party cookout, funding Christmas gifts, and soon we will resume cribbage classes for the fifth-grade math class. It should be noted some of our former students give the seasoned veterans a challenge at our tournaments. One of our most enjoyable undertakings is dining with the Senior Citizens monthly at Meals for Me. Miss Audrey and company always allow us to participate in the festivities. I am amazed at how fast a concept of design and fabrication of handicapped access ramps comes to fruition. We have had to opportunity to see how much a person's "quality of life" improves when they have access to the outside world.

Look us up on our Facebook page to stay abreast of our activities.

We Remain Fraternally Yours,
Governor Brooks Lodge

Governor Brooks Lodge Members

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510–1904
(202) 224–2523
(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 serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly $590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,
Susan M Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

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

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – Dirigo – because you all certainly do lead the way and exemplify the best of Maine.

First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,
Angus S. King, Jr., *United States Senate*

Nina Azella Milliken
276 Turkey Farm Road
Blue Hill, ME 04614
Residence: (207) 412-8828
Nina.Milliken@legislature.maine.gov

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: MAINE RELAY 711

Dear Brooksville Neighbors:

I remain humbled and grateful to serve as your representative in the Maine House of Representatives. When I was elected in 2022, I assured you that I would tackle some of Maine's most pressing issues and I have been working hard in Augusta to do exactly that. Thank you for trusting me with this important role. The first session of the 131st Legislature made transformational investments in the lives of Maine people, making it easier for more folks to make ends meet and to help create communities where all Mainers can thrive, including folks right here in Brooksville.

The Legislature invested in the well-being of Maine workers and families by establishing a comprehensive paid family and medical leave program, increasing funding for Pre-K and child care support and taking significant steps to address Maine's significant shortage of affordable and available housing. These issues still require attention and I will continue to work on them. Additionally, two bills that I sponsored are now law, including one that requires all on duty uniformed patrol officers to carry naloxone hydrochloride, also known as Narcan.

As of this writing, we have begun the second regular session of the 131st Legislature. We will consider hundreds of bills before we adjourn, which will likely be in mid-April. Once again, I am proud to serve on the Criminal Justice and Public Safety Committee, where we work on issues related to criminal law and procedure, supporting our first responders and keeping Mainers safe. In addition to committee work, substance use disorder is one of my focal points in the legislature and I continue to work with a variety of stakeholders to improve access to safety and treatment for folks who suffer, often in silence, from this devastating issue. I will also be working hard to ensure ongoing funding for community organizations who support domestic and sexual violence victims.

If there is anything I can do to be of assistance to you or your family, please feel free to reach out. I always enjoy connecting with constituents – whether you have concerns about local matters, questions about state programs or would like to discuss thoughts on legislation. I can be reached at nina.milliken@legislature.maine.gov and (207) 412-8828.

Nina Milliken, State Representative

District 107: Blue Hill ● Brooksville ● Castine ● Sedgwick ● Surry Trenton

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

To The Citizens of Brooksville, January 2024

I am excited to share that today, as I write this letter, our school is powered by solar. Shifting to solar will be an environmental and cost-saving measure for our town. Thank you, Tony Ferrara, for leading the work to make this happen.

Ms. Kathy Allen retired last spring after over twenty years as our Grades 1-2 Teacher. Custodian Michael Maynard retired last year as well. He had served the school since February 2013. Physical Education Teacher Mr. Dwayne Carter announced his retirement this fall as well. He has served our town for over 30 years. Thank you, Ms. Allen, Mr. Maynard, and Mr. Carter, for your dedication to our children.

This summer, we replaced two positions that have been vacant at BES for some time. Maria Razi joined the staff as our World Language Teacher, and Emily Stodola became our Music Teacher. Under Ms. Razi and Mrs. Stodula's guidance, students produced an outstanding program this winter, our first student concert since December 2019. Thank you, Ms. Razi and Mrs. Stodola.

Ms. Linda Murray joined us last spring to fill the Special Education Teacher vacancy created when Ms. Brittany Hale transitioned to the 7 & 8 English Language Arts/Social Studies/Reading Specialist Teacher. Ms. Murray is leaving this month due to medical reasons. Ms. Justine Appel replaced Kathy Allen as the Grades 1-2 Classroom teacher, which opened the Ag Arts position. Our Guidance Teacher position has been open since Mrs. Erica Garvey left to work full-time at Surry School. We are actively looking for a Special Education Teacher, an Agricultural Arts Teacher, and a Guidance Teacher.

Using Elementary and Secondary School Emergency Funds (ESSER), we've hired Nurse Amy Mattson to work three days each week. This provides four days of nursing each week and supports Nurse Jenny Pert who is here one day each week. Jake Sprowl was employed late last winter as our part-time custodian, replacing Michael Maynard.

For the past three years we've worked to improve mathematics instruction. This year is our first year implementing Open Up Resources: Mathematics. This program integrates research-based practices in math instruction. The publisher is a non-profit organization looking to increase equity in education by making high-quality curricula affordable and accessible to towns.

Last spring, we were selected to participate in the Maine PBIS (Positive Behavioral Supports and Interventions) Cohort. This award-winning program

assists schools in teaching positive and respectful behavior so that all students can learn.

As you can see in the Enrollment By Grade chart below we currently have 40 students registered. The School Board, administration and staff are finding ways in increase our student population and while being fiscally responsible and continuing high quality education.

Thank you for continuing to support our work with the children of Brooksville. It is a privilege to serve as your principal.

Respectfully Submitted,

Cammie Fowler, Principal

*Brooksville Elementary students:

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

"Images of Brooksville" *by Nicholas Jossem*

Superintendent's Office - Union 93 - PO Box 630 20 Hinckley Ridge Rd
Blue Hill ● Brooksville ● Castine ● Penobscot ● Surry

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

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

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

At the midway point in the school year, I am happy to report that we have made progress in all three of these areas to date. It is important to note that Brooksville has done an exceptional job in the area of school safety. They are up to date on all required safety drills, and continue to make school safety a top priority.

Under the strong leadership of our principal, Cammie Fowler, staff at Brooksville Elementary School have begun to implement the Positive Behavior Interventions and Supports program, or PBIS. This program is common in many of our schools across the district, **as** well as state-wide. The focus of this program is to reinforce the positive behavior that occurs each and every day, which helps to decrease the unwanted behaviors that could impact student learning. Brooksville Elementary School is in the first year of their cohort work with the Maine Department of Education, which is providing coaching and support to our administration and staff. We are happy with how the implementation process has gone to date, and look forward to seeing this program's continued growth and success.

The staff in Brooksville Elementary School has made a significant impact on our students. We are seeing both academic and social-emotional growth from our students. Our teaching staff and support staff are putting in countless hours to provide the academic rigor necessary to both challenge our students and support their learning. I would like to recognize the efforts of Dwayne Carter, our Physical Education teacher. He is retiring at the end of the school year after 30 years of working in our community. He has made an impact on countless students throughout the years, and he is going to leave us with tremendous shoes to fill. We wish Dwayne well in his retirement.

On the financial side, the Brooksville School Committee is continuing to look into grant funding for an electric bus. There are competitive grants available that help to subsidize the entire cost of this type of project that my office is actively exploring. The school committee is carefully developing a budget that will support our students, while also being fiscally responsible. The proposed budget includes:

- Funds were added to the capital improvement reserve account as we look towards future infrastructure improvements
- Funds were added to the school bus reserve account towards purchasing a school bus in future years, not the FY25 budget
- Continued commitment to our academic programming

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

Respectfully submitted,
Derek Perkins

Derek Perkins, Superintendent of Schools
Dawn McLaughlin, Assistant Superintendent ● Sheila Irvine, Director of Special Services
Blue Hill, Maine 04617● Phone: (207)326-9927 ● www.schoolunion93.org

A Note Regarding GSA's Supplemental Tuition Request

Since 2021, in order to meet their financial obligations, George Stevens Academy has requested tuition payments above the tuition rate set by the State. This year's supplemental request is $1,700 per student, which is the same as the past two years. As is the case with all budget items, this needs to be approved by the voters. In 2021 and 2022 it was included in the Secondary Education section of the school budget and passed when the school budget was approved by the Town. Last year it was included in a separate warrant article, voted and passed by secret ballot at Town Meeting.

This year, the School Committee has voted to decide the question by referendum during the Municipal Election rather than at Town Meeting. This vote will take place on Tuesday March 5 at the Town House during regular polling hours. If you wish to have a say on this question you can either vote in person or request an absentee ballot from the Town Clerk. The referendum ballot is printed elsewhere in the Town Report.

The remaining school articles, along with the municipal articles, will be decided, as usual, at the annual Town Meeting, on Wednesday March 6 at the school.

Matthew Freedman, Chair
Brooksville School Committee

George Stevens Academy Annual Report to the Community January 2024

Dear Citizens of the Blue Hill Peninsula,

We happily share this financial update for George Stevens Academy. We hope you agree that the school is a cornerstone of the educational and cultural activities in our community, and we hope that this information can strengthen our combined efforts to maximize what we provide for the students in seven sending towns and beyond.

Again last year the citizens in our sending towns approved supplemental tuition beyond the state's maximum, and for that we are deeply grateful. As of this writing, the Maine Department of Education set the average cost per high school student in Hancock County at $20,233 in 2021 (the latest figure available from the MDOE). That year, the state-set tuition was $11,951. Public monies account for 76% of GSA revenue, and the supplemental tuition is essential to allowing us to serve all our students well. Last year our request for the supplemental tuition was approved by a significant majority; 71% approved the supplement. We cannot thank you enough for such support.

Total tuition and fees from the fiscal year ending 6/30/2023 came to $4,297,780. The bulk of the remainder of GSA operating revenues in 2022-2023 came from fundraising ($712,941 unrestricted and restricted) and monies drawn from the endowment ($698,718), as reported in the audit available on our website.

We continue to work with the Budget Review Committee (BRC) with representatives from each town. This group received the same first budget draft as the GSA Board of Trustees, and over the next three months had the opportunity to review it and subsequent drafts, ask questions, and make suggestions. They were given the final budget which, although the BRC did not approve it, was adopted in October. It includes a $20,000 surplus, and while this does not provide the reserve we will always aim for, we do have board funds that we can access in an emergency. The surplus was hard fought, and I am glad we could end in this place. The budget is lean but responsibly funds the staff and programs the community expected. The process of developing the 2024-2025 GSA budget has commenced.

The 2023-2024 education cost for our 246 day students is budgeted at $5,099,041. As approved in January 2024, the state tuition for 2023-2024 accounts for $3,432,937. GSA is very appreciative that the sending towns approved the supplemental tuition of $418,200, which will help ensure the budget is balanced for the year.

Another very important source of revenue for GSA are the gifts and contributions from the extraordinary generosity of alumni, families, and friends. Over many years, this philanthropy has created the endowment, which provides annual income to support operations. In addition, contributions to the GSA Fund grew in excess of 26% last year. Total gifts and contributions were $712,941 in 2022-2023. These gifts ensure a unique educational program to serve all students from the peninsula with a range of academic and career aspirations.

This report offers one more chance to express GSA's appreciation for such necessary support of our town academy. We cannot be the GSA you count on without you.

Respectfully submitted,
Shelley Borror Jackson, Interim Head of School

www.georgestevensacademy.org.

Brooksville Elementary School 2024 - 2025 Final

Account Number / Description	2 Years Prior Actual 7/1/2022-6/30/2023	1 Year Prior Adopted 7/1/2023 - 6/30/2024	1 Year Prior Act to Date 7/1/2023 - 6/30/2024	Budget Total 7/1/2024-6/30/2025	Budget Difference 7/1/2024 - 6/30/2025
S5. System Administration Svcs					
School Committee Services					
1. 1000-0000-2310-51500-9000 Board Stipends	125.00	125.00	0.00	2,500.00	2,375.00
2. 1000-0000-2310-52200-9000 Medi/FICA	9.55	7.64	0.00	187.50	179.86
3. 1000-0000-2310-52600-9000 Unemployment Insurance	1.40	0.80	0.00	16.00	15.20
4. 1000-0000-2310-52700-9000 Workers Compensation	0.55	0.36	0.00	7.20	6.84
5. 1000-0000-2310-53000-9000 Purchased Professional Services	15,117.87	10,000.00	2,474.10	10,000.00	0.00
Notes: Audit Services $7,500 Legal Services $2,500					
6. 1000-0000-2310-53300-9000 Training/Professional Development/Confer	159.00	300.00	0.00	300.00	0.00
7. 1000-0000-2310-58000-9000 Miscellaneous Board Expenses	1,867.98	2,400.00	1,441.70	2,400.00	0.00
Notes: Dues and Fees $533 Advertising					
Total School Committee Svcs	$17,281.35	$12,833.80	$3,915.80	$15,410.70	$2,576.90
Office of the Supt. Services					
8. 1000-0000-2320-53410-9000 Assessment for Administration (prorate)	48,482.13	46,360.72	25,507.98	52,398.45	6,037.73
9. 1000-0000-2500-53410-9000 Assessment for Business Services	22,739.14	22,570.11	11,443.48	24,209.47	1,639.36
Total Office of the Supt. Serv	$71,221.27	$68,930.83	$36,951.46	$76,607.92	$7,677.09
S5.Total System Admin Service	$88,502.62	$81,764.63	$40,867.26	$92,018.62	$10,253.99
S7. Student Transportation Svc					
10. 1000-0000-2700-51180-9000 Bus Driver Wages - Regular Runs	51,737.44	45,729.23	25,183.86	47,102.85	1,373.62
Notes: Teresa Crosby $29.06/hr $24,192.45Rosemarie Kane 27.52/hr $22,910.40					
11. 1000-0000-2700-51232-9000 Substitute Bus Driver	0.00	1,000.00	0.00	1,000.00	0.00
12. 1000-0000-2700-52180-9000 Health Insurance	9,618.59	11,557.00	4,728.80	11,914.00	357.00
13. 1000-0000-2700-52230-9000 Substitutes Medi/FICA	0.00	500.00	0.00	500.00	0.00
14. 1000-0000-2700-52280-9000 Medi/FICA	3,958.12	3,498.28	1,926.70	3,603.36	105.08
15. 1000-0000-2700-52680-9000 Unemployment Ins	216.49	264.00	40.41	216.00	(48.00)
16. 1000-0000-2700-52730-9000 Substitute Workers Comp	0.00	130.00	0.00	130.00	0.00
17. 1000-0000-2700-52780-9000 Workers Comp	3,074.91	2,794.05	1,582.15	2,877.99	83.94
18. 1000-0000-2700-54300-9000 Repair and Maintenance of Buses	13,204.45	10,000.00	13,337.22	12,000.00	2,000.00
19. 1000-0000-2700-55200-9000 Insurance on School Buses	1,213.00	1,200.00	1,184.00	1,200.00	0.00
20. 1000-0000-2700-55310-9000 Bus Driver Training/Prof Development	0.00	1,463.67	0.00	1,500.00	36.33
Notes: DOE required training for Drivers					
21. 1000-0000-2700-55320-9000 Bus Radio Service	720.00	720.00	1,304.25	720.00	0.00
22. 1000-0000-2700-55800-9000 Mileage Reimbursment	0.00	300.00	0.00	300.00	0.00
Notes: Transportation to Colwell's in Ellsworth					
23. 1000-0000-2700-56260-9000 Energy - Motor Fuels	15,817.36	14,000.00	5,160.66	14,000.00	0.00
Notes: 2600 gallons @$5.30					
24. 1000-0000-2700-58310-9000 Principal on Notes or Leases	1,022.00	19,522.00	19,522.00	19,522.00	0.00
Notes: Lease Payment 5 of 5					
25. 1000-0000-2750-51180-9000 Driver Wages - Out of District Placement	270.00	3,000.00	0.00	3,000.00	0.00
26. 1000-0000-2750-52280-9000 MEDICARER	20.66	250.00	0.00	250.00	0.00
27. 1000-0000-2750-52680-9000 MESUTA	2.98	30.00	0.00	30.00	0.00
28. 1000-0000-2750-52780-9000 Worker's Comp	16.50	200.00	0.00	200.00	0.00
29. 1000-0000-2750-55140-9000 Other Purchased Trans. Services	23,164.80	3,000.00	0.00	3,000.00	0.00
S7. Total Transportation Svc	$124,057.30	$119,158.23	$73,970.05	$123,066.20	$3,907.97
S1. Regular Instructional Svcs					
Elementary Instructional Svcs					
30. 1000-1100-1000-51010-1000 Teacher Salaries	441,081.81	490,674.08	155,329.88	475,997.30	(14,676.78)
Notes: J Appel Gr 1&2 $46,000 T BannonGr 5/6 $56,000 Vacant P.E 40% $19,800 J Devine Math $61,933 C Fowler 50% $47,500 A Gray Pre K -K $50,000 N Patterson Art 40% $25,857C Wallace Gr 3&4 $49,000 B Hale Interventionist $50,000 **Reduced $6,600 by Title IA Grant Funds** M Razi World Language 30% $18,619 E Stodala Music 40% $21,600 Vacancy Ag Arts 50 % $24,750 ****Retirement Payout $11,538.30****					
31. 1000-1100-1000-51020-1000 Instructional Aides/Assistant Wages	12,846.66	0.00	8,143.29	0.00	0.00
32. 1000-1100-1000-51230-1000 Substitute Wages	6,635.00	18,750.00	3,562.50	18,750.00	0.00
Notes: 150 days * $125 per day					
33. 1000-1100-1000-51500-1000 Stipends	12,850.08	1,500.00	0.00	1,500.00	0.00
Notes: Kieve 1 Teacher, 4 nights 8th Grade Class Trip, 2 Teachers, 3 nights					
34. 1000-1100-1000-52010-0000 Health Insurance	0.00	0.00	61.48	0.00	0.00
35. 1000-1100-1000-52110-1000 Teacher Health Insurance	130,191.50	138,640.00	59,052.51	114,534.00	(24,106.00)
Notes: Estimating 5% Anthem increase, 4% Dental increase for FY25					

36. 1000-1100-1000-52120-1000 Instruct. Aides Health Insurance	695.82	0.00	0.00	0.00	0.00
37. 1000-1100-1000-52200-1000 Stipend Medi	214.66	0.00	0.00	0.00	0.00
38. 1000-1100-1000-52210-1000 Teacher Medi/FICA	6,610.94	12,533.57	2,173.32	9,496.77	(3,036.80)
39. 1000-1100-1000-52220-1000 Instr. Aides Medi/FICA	980.49	0.00	622.83	0.00	0.00
40. 1000-1100-1000-52230-1000 Substitute Medi/FICA	331.82	0.00	272.55	0.00	0.00
41. 1000-1100-1000-52250-1000 Stipend Medicare	0.00	197.00	0.00	197.00	0.00
42. 1000-1100-1000-52300-1000 Stipend Retirement	447.71	17.75	0.00	17.75	0.00
43. 1000-1100-1000-52310-1000 Teacher Retirement	25,231.15	23,118.42	6,943.33	18,769.94	(4,348.48)
44. 1000-1100-1000-52320-1000 Ed Tech Retirement	1.32	0.00	0.00	0.00	0.00
45. 1000-1100-1000-52330-1000 Substitute Retirement	110.44	201.60	0.00	201.60	0.00
46. 1000-1100-1000-52510-1000 Course/Tuition Reimbursment	10,138.49	8,595.00	7,577.00	9,005.00	410.00
Notes: 5 courses * $1,801 per course					
47. 1000-1100-1000-52610-1000 Teacher Unemployment Ins	1,613.23	1,682.94	385.11	1,410.10	(272.84)
48. 1000-1100-1000-52620-1000 Instr. Aides Unemployment Ins	57.23	0.00	12.65	0.00	0.00
49. 1000-1100-1000-52630-1000 Substitute Unemployment Ins	67.49	11.20	34.78	11.20	0.00
50. 1000-1100-1000-52700-1000 Stipend Workers Comp	51.84	0.00	0.00	0.00	0.00
51. 1000-1100-1000-52710-1000 Teacher Workers Compensation	3,382.17	2,109.89	926.42	1,997.18	(112.71)
52. 1000-1100-1000-52720-1000 Instr. Aides Workers Compensation	52.08	0.00	34.75	0.00	0.00
53. 1000-1100-1000-52730-1000 Substitute Workers Comp	27.27	0.00	16.63	0.00	0.00
54. 1000-1100-1000-53000-1000 Purchased Professional Services	660.96	600.00	859.50	600.00	0.00
Notes: AimsWeb $200					
55. 1000-1100-1000-53300-1000 Professional Development/Conferences	3,581.01	2,775.00	255.15	2,775.00	0.00
Notes: Inservices $1200 Conferences $600 Union Inservice $975					
56. 1000-1100-1000-55810-1000 Employee Travel for Professional Develop	179.20	150.00	0.00	150.00	0.00
57. 1000-1100-1000-56100-1000 Instructional Supplies	6,869.06	7,000.00	5,931.92	7,000.00	0.00
58. 1000-1100-1000-56400-1000 Texts, Workbooks and Consumables	5,357.78	17,000.00	23,246.70	7,000.00	(10,000.00)
59. 1000-1100-1000-57301-1000 Instructional Equipment	1,435.11	2,000.00	1,374.04	2,000.00	0.00
60. 1000-1100-1000-58000-1000 Educational Field Trips	2,055.54	2,270.00	0.00	2,270.00	0.00
Notes: Kieve (7) @ $205 additional field trips					
61. 1000-1100-1000-59000-1000 Other Costs of Education (ex. Dues)	0.00	15,000.00	0.00	0.00	(15,000.00)
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	579.13	3,500.00	1,899.79	5,000.00	1,500.00

Notes: Self Insurance for all MacBook Airs $1,800 Apps & On line Subscriptions $1,000 Office Computers $2,000					
64. 1000-1100-2700-52280-1000 Medi/FICA	0.00	165.55	0.00	165.55	0.00
65. 1000-1100-2700-52680-1000 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	16,810.64	0.00	7,030.80	0.00	0.00
68. 1000-1110-1000-52120-1000 RTI Ed Tech Anthem	221.70	0.00	0.00	0.00	0.00
69. 1000-1110-1000-52220-1000 MEDICARE	1,286.03	0.00	537.85	0.00	0.00
70. 1000-1110-1000-52620-1000 MESUTA	160.04	0.00	0.00	0.00	0.00
71. 1000-1110-1000-52720-1000 RT1 Ed Tech Workers Comp	71.58	0.00	32.47	0.00	0.00
72. 1000-1110-1000-56100-1000 RTI Instructional Supplies	0.00	200.00	0.00	200.00	0.00
Total Elementary Instruction	$692,886.98	$748,854.86	$286,317.25	$694,211.25	$(54,643.61)
Regular Secondary Program					
73. 1000-1200-1000-55610-9999 Tuition to LEA Within Maine	28,109.15	36,622.00	3,523.48		1,968.00
Notes: DISHS- 1 students= $13,650 Ellwsorth- 1 student= $13,417 Bucksport/Reach- 1 student= $11,523					
74. 1000-1200-1000-55630-9999 Tuition to Private Schools	474,826.33	442,000.00	266,509.67	491,400.00	49,400.00
Notes: George Stevens Academy 32 students+ 2 extra x $13,650 $464,100 Blue Hill Harbor School 2 students = $27,300 34 Students total Tuition= $491,400					
75. 1000-1200-1000-55680-9999 Insured Value Factor	25,934.37	26,520.00	7,664.55	29,484.00	2,964.00
Notes: Insured Value Factor 6%					
Total Regular Secondary Prog	$528,869.85	$505,142.00	$277,697.70	$559,474.00	$54,332.00
Gifted and Talented Program					
76. 1000-4900-1000-53300-1000 Training/Professional Development/Confer	0.00	300.00	802.71	300.00	0.00
77. 1000-4900-1000-55000-1000 Other Purchased Services	0.00	200.00	0.00	200.00	0.00
78. 1000-4900-1000-56100-1000 Instructional Supplies	0.00	300.00	0.00	300.00	0.00
Total Gifted and Talented Prog	$0.00	$800.00	$802.71	$800.00	$0.00
S1.Total Regular Instruction	$1,221,756.83	$1,254,796.86	$564,817.66	$1,254,485.25	$(311.61)
S4. Student and Staff Support					
Guidance Services					
79. 1000-0000-2120-51010-1000 Guidance Salaries	18,600.00	21,182.53	0.00	9,900.00	(11,282.53)
Notes: Vacancy 1 Day a week					
80. 1000-0000-2120-52210-1000 Medi/FICA	269.62	275.50	0.00	757.35	481.85
81. 1000-0000-2120-52310-1000 Retirement	732.26	774.60	0.00	45.00	(729.60)
82. 1000-0000-2120-52610-1000 Unemployment Insurance	125.46	132.00	17.69	89.10	(42.90)

83. 1000-0000-2120-52710-1000 Workers Compensation	78.44	81.70	12.32	42.57	(39.13)
84. 1000-0000-2120-56100-1000 Instructional Supplies	162.29	200.00	0.00	200.00	0.00
85. 1000-0000-2120-56400-1000 Texts and Supplements	162.84	200.00	0.00	200.00	0.00
Total Guidance Services	$20,130.91	$22,846.33	$30.01	$11,234.02	$(11,612.31)
Library Services					
86. 1000-0000-2220-51020-1000 Library Technician Wages	10,725.22	9,559.90	6,071.43	9,849.00	289.10
Notes: A Wind 2 days per week, 7 hours per day $20.10					
87. 1000-0000-2220-52120-1000 Health Insurance	3,724.56	4,469.00	2,074.23	4,765.00	296.00
88. 1000-0000-2220-52220-1000 Medi/FICA	76.72	138.62	52.75	142.81	4.19
89. 1000-0000-2220-52320-1000 Retirement	414.10	378.99	271.37	452.14	73.15
90. 1000-0000-2220-52620-1000 Unemployment Ins	58.11	72.87	34.22	56.35	(16.52)
91. 1000-0000-2220-52720-1000 Library Tech. Workers Comp	46.17	41.11	27.65	42.35	1.24
92. 1000-0000-2220-56100-1000 Instructional Supplies	593.78	690.00	495.00	690.00	0.00
Notes: Library World $440 Supplies and Equipment $250					
93. 1000-0000-2220-56400-1000 Books and Periodicals	1,337.25	3,000.00	35.94	3,000.00	0.00
Notes: Books/ Subscriptions & Online Services					
Total Library Services	$16,975.91	$18,350.49	$9,062.59	$18,997.65	$647.16
Student Health Services					
94. 1000-0000-2130-51010-1000 Nurse Salaries	10,190.52	10,298.40	8,769.39	43,265.60	32,967.20
Notes: J. Pert 1 day per week 7 hours per week @ $38.63 per hour, 40 weeks *** added 3 days to budget for total of 4 days a week ***					
95. 1000-0000-2130-52110-1000 Health Insurance	4,296.81	6,278.02	2,379.33	11,829.00	5,550.98
Notes: J Pert 1 Day Vacancy 4 Days					
96. 1000-0000-2130-52210-1000 Medi/FICA	139.44	232.71	360.68	2,722.58	2,489.87
97. 1000-0000-2130-52310-1000 Retirement	394.60	601.95	223.37	689.98	88.03
98. 1000-0000-2130-52510-1000 Course/Tuition Reimbursment	0.00	429.00	0.00	429.00	0.00
99. 1000-0000-2130-52610-1000 Unemployment Ins	105.31	141.84	83.37	233.91	92.07
100. 1000-0000-2130-52710-1000 Workers Compensation	43.62	67.96	39.95	209.72	141.76
101. 1000-0000-2130-53300-1000 Training/Professional Development/Confer	0.00	284.00	0.00	284.00	0.00
102. 1000-0000-2130-54300-1000 Repair and Maintenance	17.50	35.00	75.00	35.00	0.00
Notes: Audiometer Calibration					
103. 1000-0000-2130-55800-1000 Employee Travel	0.00	50.00	0.00	50.00	0.00
104. 1000-0000-2130-56000-1000 Health Supplies	1,065.25	1,100.00	74.69	1,100.00	0.00

Notes: Adult Epipens $200 Junior Epipens $200 First Aid Supplies $700					
105. 1000-0000-2130-56400-1000 Books and Periodicals	0.00	120.00	0.00	120.00	0.00
106. 1000-0000-2130-59000-1000 Other Costs (ex. Dues)	0.00	35.00	0.00	35.00	0.00
Total Student Health Services	$16,253.05	$19,673.88	$12,005.78	$61,003.79	$41,329.91
Instructional Staff Training					
107. 1000-0000-2213-51010-1000 Teacher Certification Salaries	1,950.00	3,000.00	0.00	3,000.00	0.00
108. 1000-0000-2213-52210-1000 Medi/FICA	28.28	29.00	0.00	29.00	0.00
109. 1000-0000-2213-52310-1000 Retirement	253.33	67.20	0.00	67.20	0.00
110. 1000-0000-2213-52610-1000 Unemployment Ins	2.20	24.00	0.00	24.00	0.00
111. 1000-0000-2213-52710-1000 Workers Compensation	8.39	7.40	0.00	7.40	0.00
112. 1000-0000-2213-53300-1000 Training/Professional Development/Confer	364.67	10,000.00	0.00	2,000.00	(8,000.00)
Notes: Professional Development in Writing					
Total Instruct. Staff Training	$2,606.87	$13,127.60	$0.00	$5,127.60	$(8,000.00)
Curriculum Development					
113. 1000-0000-2210-51010-1000 Curriculum Development Salaries	1,433.74	1,078.00	1,697.50	1,078.00	0.00
Notes: 3 days * 7 teachers * 7 hours/day * $35/hour					
114. 1000-0000-2210-52210-1000 Medi/FICA	20.77	46.89	24.63	46.89	0.00
115. 1000-0000-2210-52310-1000 Curriculum Retirement	91.09	171.40	75.88	171.40	0.00
116. 1000-0000-2210-52610-1000 Unemployment Ins	0.28	32.34	0.00	32.34	0.00
117. 1000-0000-2210-52710-1000 Workers Compensation	6.15	11.68	7.28	11.68	0.00
Total Curriculum Development	$1,552.03	$1,340.31	$1,805.29	$1,340.31	$0.00
S4.Total Student/Staff Support	$57,518.77	$75,338.61	$22,903.67	$97,703.37	$22,364.76
S6. School Administration					
118. 1000-0000-2400-51040-1000 Principal Salary	43,999.94	45,320.00	26,146.10	47,500.00	2,180.00
Notes: C Fowler Principal 50%					
119. 1000-0000-2400-51180-1000 Secretary Salaries	33,657.83	35,863.44	15,688.61	36,932.16	1,068.72
Notes: 175 student days + 7 inservice days + 11 holidays + 26 extra days = 219 days					
120. 1000-0000-2400-51230-1000 Substitute Wages	1,325.92	200.00	125.00	200.00	0.00
121. 1000-0000-2400-52140-1000 Principal Health Ins	9,599.88	9,416.00	5,768.43	10,386.00	970.00
Notes: C Fowler 50%					
122. 1000-0000-2400-52180-1000 Secretary Health Ins	10,641.36	11,173.00	6,555.56	11,914.00	741.00
123. 1000-0000-2400-52230-1000 Substitute Medi/FICA	101.44	15.00	9.56	15.00	0.00

124. 1000-0000-2400-52240-1000 Principal Medi/FICA	631.35	657.14	375.09	688.75	31.61
125. 1000-0000-2400-52280-1000 Secretary Medi/FICA	2,574.98	2,743.55	1,200.18	2,825.31	81.76
126. 1000-0000-2400-52340-1000 Retirement	1,689.42	1,800.09	1,168.59	2,183.05	382.96
127. 1000-0000-2400-52590-1000 Tution Reimbursement	0.00	1,719.00	0.00	1,719.00	0.00
128. 1000-0000-2400-52630-1000 Substitute Unemployment Ins	14.59	1.00	1.13	1.00	0.00
129. 1000-0000-2400-52640-1000 Principal Unemployment Ins	59.99	66.00	31.02	54.00	(12.00)
130. 1000-0000-2400-52680-1000 Secretary Unemployment Ins	120.00	132.00	21.83	108.00	(24.00)
131. 1000-0000-2400-52730-1000 Substitute Workers Comp	5.71	2.00	0.54	2.00	0.00
132. 1000-0000-2400-52740-1000 Principal Workers Comp	189.28	194.88	112.50	204.25	9.37
133. 1000-0000-2400-52780-1000 Secretary Workers Comp	142.96	154.21	74.42	158.81	4.60
134. 1000-0000-2400-53300-1000 Training/Professional Development/Confer	0.00	1,000.00	0.00	1,000.00	0.00
135. 1000-0000-2400-54330-9000 Purchased Technology Services	0.00	1,571.00	1,571.00	1,571.00	0.00
Notes: Server Hosting					
136. 1000-0000-2400-55300-1000 Communications	2,660.36	3,000.00	933.98	3,000.00	0.00
Notes: Telephone and Postage School Messenger $375					
137. 1000-0000-2400-56000-1000 General Supplies	214.88	300.00	40.00	300.00	0.00
Notes: Office Supplies $300					
138. 1000-0000-2400-56400-1000 Books and Periodicals	0.00	50.00	0.00	50.00	0.00
139. 1000-0000-2400-57390-1000 Equipment	0.00	100.00	0.00	100.00	0.00
140. 1000-0000-2400-58000-1000 Miscellaneous Expenses	250.00	100.00	125.00	250.00	150.00
Notes: Dues					
141. 1000-0000-2401-54000-1000 Purchased Property Services	685.07	1,500.00	0.00	1,500.00	0.00
142. 1000-0000-2401-54440-1000 Rent/Lease of Other Equipment	3,278.99	0.00	3,024.15	0.00	0.00
S6. Total School Administration	$111,843.95	$117,078.31	$62,972.69	$122,662.33	$5,584.02
S8. Facilities Maintemance					
143. 1000-0000-2600-51180-1000 Custodian Wages	63,379.25	65,724.00	34,761.51	64,888.20	(835.80)
Notes: R Violette $46,897.20 J Sprowl $17,901					
144. 1000-0000-2600-51230-1000 Substitute Wages	0.00	2,514.82	197.76	2,514.82	0.00
Notes: coverage for sick days and vacation days					
145. 1000-0000-2600-51580-1000 Stipends	1,060.00	1,500.00	785.00	1,500.00	0.00
Notes: Asbestos Coordinator $250 Licensed Water Operator= $1,250					

146. 1000-0000-2600-52180-1000 Custodian Health Insurance	22,020.48	23,114.00	13,234.08	23,828.00	714.00
147. 1000-0000-2600-52230-1000 Substitute Medi/FICA	0.00	165.33	15.12	165.33	0.00
148. 1000-0000-2600-52280-1000 Custodian Medi/FICA	4,961.40	7,698.96	2,659.26	7,635.01	(63.95)
149. 1000-0000-2600-52630-1000 Substitute Unemployment Ins	0.00	21.61	1.78	21.61	0.00
150. 1000-0000-2600-52680-1000 Custodian Unemployment Ins	212.85	264.00	113.39	216.00	(48.00)
151. 1000-0000-2600-52730-1000 Substitute Workers Comp	0.00	0.00	7.56	0.00	0.00
152. 1000-0000-2600-52780-1000 Custodian Workers Comp	3,522.57	3,656.76	1,460.53	3,624.83	(31.93)
153. 1000-0000-2600-54000-1000 Purchased Property Services	1,715.00	3,100.00	0.00	3,100.00	0.00
Notes: Rubbish Removal $1,200(FY21 $1,200) Testing and Fees $200 Snow Plowing and Sanding $1,700					
154. 1000-0000-2600-54300-1000 Purchased Repair and Maintenance Service	49,268.30	14,750.00	5,164.82	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 Soccer Field Lease (Year 8 of 10) $500 Mechanical Systems Contract $3,500					
155. 1000-0000-2600-55200-1000 Property and Casualty Insurance	4,634.00	4,013.10	5,419.00	5,689.95	1,676.85
Notes: Supplies for daily maintenance and minor repairs. All cleaning supplies, toilet paper, paper towels, tissues, replacement hardware, light bulbs, etc. Custodial Supplies $5,675 Miscellaneous Repairs $1675 FY24 $5,419 + 5%= $5,689.95					
156. 1000-0000-2600-55800-1000 Mileage Reimbursement	0.00	200.00	0.00	200.00	0.00
157. 1000-0000-2600-56000-1000 General Custodial Supplies	9,092.89	7,500.00	7,714.66	7,500.00	0.00
158. 1000-0000-2600-56200-1000 Energy - Electricity	19,520.68	28,000.00	9,211.54	25,000.00	(3,000.00)
159. 1000-0000-2600-56240-1000 Energy - Heating Oil	27,543.80	37,000.00	17,813.22	37,000.00	0.00
Notes: 8200 gallons @$4.50					
160. 1000-0000-2600-57300-1000 Equipment	0.00	0.00	0.00	8,000.00	8,000.00
Notes: Lawn Mower $6,000 Other equipment if needed $2,000					
161. 1000-0000-2600-57311-1000 Building Furniture/Fixtures	390.43	2,500.00	0.00	1,500.00	(1,000.00)
S8. Total Facilities Maint	$207,321.65	$201,722.58	$98,559.23	$207,133.75	$5,411.17
S2. Special Education Program					
162. 1000-2200-1000-51010-1000 Teacher Salaries	46,000.00	48,000.00	25,492.50	49,500.00	1,500.00
Notes: Vacancy MA Step 5 $49,500					
163. 1000-2200-1000-51020-1000 Instructional Aides/Assistant Wages	8,050.45	31,471.20	2,849.99	40,838.11	9,366.91
Notes: G Tobey Ed Tech I $22,687.84(E Crosby Ed Tech III $26,451.60 (Local Entitlement Grant Funded)R Kane Ed Tech I *80%* $18,150.27					
164. 1000-2200-1000-51230-1000 Substitute Wages	2,113.40	1,000.00	619.38	1,000.00	0.00
165. 1000-2200-1000-52110-1000 Teacher Health Insurance	22,779.90	24,520.00	7,794.70	11,338.00	(13,182.00)

166. 1000-2200-1000-52120-1000 Ed Tech Health Insurance	3,429.00	0.00	0.00	0.00	0.00
Notes: funded by local entitlement					
167. 1000-2200-1000-52210-1000 Teacher Medicare	608.82	696.00	385.34	3,786.75	3,090.75
168. 1000-2200-1000-52220-1000 Ed Tech Medi/FICA	116.72	3,964.04	218.02	4,680.62	716.58
169. 1000-2200-1000-52230-1000 Substitute Medi/FICA	113.08	8.00	47.38	8.00	0.00
170. 1000-2200-1000-52310-1000 Teacher Retirement	1,811.02	1,843.20	1,187.98	0.00	(1,843.20)
171. 1000-2200-1000-52320-1000 Retirement	312.96	2.74	0.00	2.74	0.00
172. 1000-2200-1000-52330-1000 Substitute Retirement	30.11	0.00	0.00	0.00	0.00
173. 1000-2200-1000-52510-1000 Course/Tuition Reimbursment	0.00	3,438.00	0.00	3,438.00	0.00
Notes: 1 Teacher1 Ed Tech					
174. 1000-2200-1000-52610-1000 Teacher Unemployment Ins	119.22	132.00	146.27	108.00	(24.00)
175. 1000-2200-1000-52620-1000 Ed Tech Unemployment Ins	39.05	331.86	16.16	312.00	(19.86)
176. 1000-2200-1000-52630-1000 Substitute Unemployment Ins	22.52	1.00	5.57	1.00	0.00
177. 1000-2200-1000-52710-1000 Teacher Workers Compensation	193.54	206.40	144.78	212.85	6.45
178. 1000-2200-1000-52720-1000 Ed Tech Workers Compensation	32.01	223.05	12.25	263.33	40.28
179. 1000-2200-1000-52730-1000 Substitute Workers Comp	9.09	3.00	2.66	3.00	0.00
180. 1000-2200-1000-53300-1000 Professional Development/Conferences	51.88	400.00	0.00	400.00	0.00
181. 1000-2200-1000-55000-1000 Other Purchased Services	0.00	500.00	0.00	3,500.00	3,000.00
182. 1000-2200-1000-55610-9999 Tuition to LEA's Within Maine	3,877.12	11,000.00	0.00	4,200.00	(6,800.00)
Notes: Sped Surcharge 1 Ellsworth Student					
183. 1000-2200-1000-55630-9999 Tuition to Private Organizations	33,531.96	46,326.00	0.00	58,000.00	11,674.00
Notes: Special Ed Surcharge for 10 Students @ $5,800					
184. 1000-2200-1000-56100-1000 Instructional Supplies	2,820.45	3,000.00	2,436.16	3,000.00	0.00
185. 1000-2200-1000-57351-1000 Technology Software for Special Educatio	0.00	242.00	0.00	242.00	0.00
Notes: SameGoal Inc. $242					
186. 1000-2500-2330-53440-9000 Assessment for Special Ed Admin	26,778.86	39,328.67	16,697.76	39,761.49	432.82
187. 1000-2800-2140-53440-1000 Purchased Psychological Services	22,849.35	2,200.00	2,183.18	2,200.00	0.00
188. 1000-2800-2140-53440-9999 Purchased Psychological Services	0.00	2,500.00	0.00	2,500.00	0.00
189. 1000-2800-2150-51010-1000 Clinician/Pathologist Salaries	9,036.48	10,295.88	6,108.19	14,967.09	4,671.21
190. 1000-2800-2150-52110-1000 Clinincian/Pathologist Health Ins	2,702.28	2,619.00	3,089.84	6,276.00	3,657.00
191. 1000-2800-2150-52210-1000 Medi/FICA	131.04	149.29	88.55	217.02	67.73
192. 1000-2800-2150-52310-1000 Speech Pathologist Retirement	355.86	395.15	273.02	669.26	274.11

193. 1000-2800-2150-52610-1000 Unemployment Ins	98.68	96.70	67.52	90.67	(6.03)
194. 1000-2800-2150-52710-1000 Workers Compensation	38.50	44.28	32.25	64.36	20.08
195. 1000-2800-2150-53300-1000 Training/Professional Development/Confer	0.00	60.00	227.50	60.00	0.00
196. 1000-2800-2150-53440-1000 Purchased Speech Pathology Services	5,680.89	0.00	0.00	0.00	0.00
197. 1000-2800-2150-55000-1000 Other Purchased Services	25,478.75	10,000.00	8,057.50	10,000.00	0.00
Notes: Tutor for 1 students					
198. 1000-2800-2150-55810-1000 Employee Travel for Professional Develop	91.00	250.00	0.00	250.00	0.00
199. 1000-2800-2160-53440-1000 Purchased Occupational Therapy Services	16,060.00	4,200.00	10,340.00	8,000.00	3,800.00
200. 1000-2800-2180-53440-1000 Purchased Physical Therapy Serivices	0.00	1,000.00	840.00	1,000.00	0.00
Total S2. Special Education	$235,363.99	$250,447.46	$89,364.45	$270,890.29	$20,442.83
S3. Other Instruction					
201. 1000-4300-1000-51010-1000 Teacher Salaries	1,721.80	1,320.00	1,345.62	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	284.10	1,200.00	0.00
Notes: Garden Camp Assistant					
203. 1000-4300-1000-52210-1000 Literacy Teacher Medi/FICA	17.93	0.00	19.50	0.00	0.00
204. 1000-4300-1000-52220-1000 Literacy Ed Tech Medi/FICA	0.00	0.00	4.12	0.00	0.00
205. 1000-4300-1000-52310-1000 Literacy Teacher Retirement	66.06	0.00	60.16	0.00	0.00
206. 1000-4300-1000-52320-1000 Literacy Ed Tech Retirement	0.00	0.00	12.70	0.00	0.00
207. 1000-4300-1000-52610-1000 Literacy Teacher Unemployment Ins	2.63	0.00	3.92	0.00	0.00
208. 1000-4300-1000-52620-1000 Literacy Ed Tech Unemployment Ins	0.00	0.00	2.56	0.00	0.00
209. 1000-4300-1000-52710-1000 Workers Compensation	8.72	0.00	5.78	0.00	0.00
210. 1000-9100-1000-51550-1000 Co-Curricular Stipends	1,000.00	1,500.00	0.00	1,500.00	0.00
Notes: 8th Grade Advisor $1,000 Drama $500					
211. 1000-9100-1000-52250-1000 Medi/FICA	76.50	19.58	0.00	19.58	0.00
212. 1000-9100-1000-52350-1000 Retirement	0.00	71.56	0.00	71.56	0.00
213. 1000-9100-1000-52650-1000 Medicare	0.00	13.50	0.00	13.50	0.00
214. 1000-9100-1000-52750-1000 Workers Compensation	4.30	4.88	0.00	4.88	0.00
215. 1000-9100-1000-55000-1000 Other Purchased Services	900.06	1,600.00	0.00	600.00	(1,000.00)
Notes: Spelling Bee $150 Honors Festival $50 Athletic Banquet $200 X Country Fee $200					
216. 1000-9200-1000-51500-1000 Extra-Curricular Stipends	3,299.99	4,350.00	1,233.00	4,350.00	0.00

Notes: Athletic Director $1,000 Coaches Combined with Penobscot: Boys "A" Basketball $400 Girls "A" Basketball $400 Boys "B" Basketball (JV) $350 Girls 'B' Basketball (JV) $350 Boys Baseball $350 Girls Softball $350 Soccer "A" $350 Soccer "B" (JV) $250 XC $550

217. 1000-9200-1000-52200-1000 Medi/FICA	190.45	233.33	73.68	233.33	0.00
218. 1000-9200-1000-52600-1000 Unemployment Ins	36.33	30.50	11.10	30.50	0.00
219. 1000-9200-1000-52700-1000 Workers Comp	14.17	11.02	5.31	11.02	0.00
220. 1000-9200-1000-53000-1000 Officiating	1,322.38	2,100.00	0.00	2,100.00	0.00
221. 1000-9200-1000-56100-1000 Supplies	211.59	700.00	1,275.00	700.00	0.00
222. 1000-9200-1000-57390-1000 Equipment	385.04	950.00	0.00	950.00	0.00
223. 1000-9200-2700-52280-1000 Medi/FICA	0.00	46.00	0.00	46.00	0.00
S3. Total Other Instruction	$9,257.95	$14,150.37	$4,336.55	$13,150.37	$(1,000.00)
S9. Other Expenditures including Food Service Operations					
224. 2930-0000-3100-51180-9000 Salaries	35,180.40	30,529.20	15,581.70	31,443.10	913.90
Notes: S. Dodge $25.46 hr					
225. 2930-0000-3100-51232-9000 Substitute Wages	3,458.82	1,000.00	1,730.40	1,000.00	0.00
226. 2930-0000-3100-52180-9000 Support Staff Health Ins	11,010.24	11,557.00	6,617.04	11,914.00	357.00
227. 2930-0000-3100-52230-9000 Substitute Medi/FICA	264.60	62.00	132.38	62.00	0.00
228. 2930-0000-3100-52280-9000 Medi/FICA	2,691.33	2,335.48	1,192.02	2,405.40	69.92
229. 2930-0000-3100-52630-9000 Substitute Unemployment Ins	38.01	2.00	15.58	2.00	0.00
230. 2930-0000-3100-52680-9000 Unemployment Ins	120.00	132.00	26.70	108.00	(24.00)
231. 2930-0000-3100-52730-9000 Substitute Workers Comp	132.12	44.00	66.11	44.00	0.00
232. 2930-0000-3100-52780-9000 Workers Comp	2,237.86	1,166.22	778.72	1,201.13	34.91
233. 2930-0000-3100-53300-9000 Training/Professional Development/Confer	808.22	500.00	0.00	500.00	0.00
234. 2930-0000-3100-54300-9000 Repair and Maintenance	6,939.91	3,000.00	2,445.01	5,000.00	2,000.00
Notes: Refrigerator/Freezer Cleaning Dishwasher,Mixer,Steamer Repairs					
235. 2930-0000-3100-55800-9000 Employee Travel	0.00	165.00	0.00	165.00	0.00
236. 2930-0000-3100-56230-9000 Propane Gas	742.70	1,300.00	1,365.64	1,300.00	0.00
237. 2930-0000-3100-56300-9000 Food for Lunch	21,247.68	27,000.00	10,908.24	25,000.00	(2,000.00)
238. 2930-0000-3100-56310-9000 Non Food Supplies	943.75	500.00	124.75	500.00	0.00
239. 2930-0000-3100-57301-9000 Supply Equipment	64.57	1,000.00	0.00	500.00	(500.00)
240. 2930-0000-3100-58000-9000 Miscellaneous	277.00	600.00	54.00	600.00	0.00
Notes: Thanksgiving					
241. 2930-0000-3130-56300-9000 Food for Breakfast	2,527.46	4,500.00	1,951.23	4,500.00	0.00
242. 2930-0000-3130-56310-9000 Breakfast Supplies	0.00	100.00	0.00	100.00	0.00
243. 2930-0000-3130-57301-9000 Breakfast Equipment	0.00	100.00	0.00	100.00	0.00
Total S9. Food Service	$88,684.67	$85,592.90	$42,989.52	$86,444.63	$851.73
S12. Total Expenditure Request	**$2,144,307.73**	**$2,200,049.95**	**$1,000,781.08**	**$2,267,554.81**	**$67,504.86**

Anticipated Revenue					
State Share					
244. 1000-0000-0000-43111-0000 State EPS Allocation	(145,362.74)	(94,932.75)	(39,555.30)	(81,961.32)	12,971.43
Local Share					
245. 1000-0000-0000-41211-0000 Local EPS Allocation	(1,114,183.82)	(1,050,589.66)	(1,050,589.66)	(958,104.94)	92,484.72
246. 1000-0000-0000-41213-0000 Additional Local Appropriation	(698,620.91)	(989,527.54)	(928,934.64)	(1,101,043.92)	(111,516.38)
247. 1000-0000-0000-41215-0000 Local Nutrition Allocation	(47,663.14)	0.00	0.00	(61,444.63)	(61,444.63)
Balance Foward					
248. 1000-0000-0000-45000-0000 Balance Forward	0.00	(40,000.00)	0.00	(40,000.00)	0.00
TOTAL EPS REVENUE	$(2,005,830.61)	$(2,175,049.95)	$(2,019,079.60)	$(2,242,554.81)	$(67,504.86)
Local Nutrition Allocation					
249. 2930-0000-0000-41611-0000 Daily Sales-School Lunch Program	(1,657.70)	0.00	(510.00)	0.00	0.00
250. 2930-0000-0000-44551-0000 State Lunch Subsidy	(21,400.55)	(19,500.00)	(3,671.84)	(19,500.00)	0.00
251. 2930-0000-0000-44554-0000 State Breakfast Subsidy	(4,598.63)	(5,500.00)	(1,060.20)	(5,500.00)	0.00
Total School Lunch Revenue	$(27,656.88)	$(25,000.00)	$(5,242.04)	$(25,000.00)	$0.00
TOTAL REVENUE	$(2,033,487.49)	$(2,200,049.95)	$(2,024,321.64)	$(2,267,554.81)	$(67,504.86)
Reserve Accounts					
School Bus Reserve					
252. 4000-0000-0000-33013-0000 School Bus Reserve Fund Balance	(31,500.00)	0.00	(31,500.00)	(36,500.00)	(36,500.00)
253. 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	$(31,500.00)	$0.00	$(31,500.00)	$(41,500.00)	$(41,500.00)
UpStarts Account					
254. 4000-0000-0000-33010-0000 Building Reserve (Upstarts) Fund Balance	(37,147.74)	0.00	(37,147.74)	(42,601.00)	(42,601.00)
Total UpStarts Reserve	$(37,147.74)	$0.00	$(37,147.74)	$(42,601.00)	$(42,601.00)
Grounds Improvement Reserve					
255. 4000-0000-0000-33012-0000 Grounds Improvement Fund Balance	(45,268.00)	0.00	(45,268.00)	(37,147.74)	(37,147.74)
Total Grounds Improvement Rsrv	$(45,268.00)	$0.00	$(45,268.00)	$(37,147.74)	$(37,147.74)
Septic System Reserve					
256. 4000-0000-0000-33014-0000 Septic System Reserve Fund Balance	(50,000.00)	0.00	(50,000.00)	(50,000.00)	(50,000.00)
Total Septic System Reserve	$(50,000.00)	$0.00	$(50,000.00)	$(50,000.00)	$(50,000.00)
Technology Reserve					
257. 4000-0000-0000-33015-0000 Technology Reserve Fund Balance	5,000.00	0.00	5,000.00	(15,000.00)	(15,000.00)
258. 4000-0000-0000-45208-0000 Local Allocation Technology Reserve	(5,000.00)	0.00	0.00	0.00	0.00
Total Technology Reserve	$0.00	$0.00	$5,000.00	$(15,000.00)	$(15,000.00)
Capital Improvement Fund					
259. 4000-0000-0000-37210-0000 Roof Repair Fund	0.00	0.00	0.00	(5,000.00)	(5,000.00)
260. 4000-0000-0000-45209-0000 Local Allocation Roof Repair Reserve	0.00	0.00	0.00	(5,000.00)	(5,000.00)
Total Capital Improvement Fund	$0.00	$0.00	$0.00	$(10,000.00)	$(10,000.00)

Report of the Brooksville Budget & Advisory Committee

January 27, 2024

This has been a fairly quiet year for the Town Budget in terms of large new expenditures. The request for Town funding toward the re-opening of some form of the Deer Isle Nursing Home has not materialized, although the need is still with us. We've had several opportunities to try out the new Town House generator, paid for with federal ARPA funds, and it has been working well.

Expenses are up, however, and this year's theme is that it just costs more to take care of what we have. Here are some examples. After seven years at the same level, the Library has requested an increase of $2000 to support the increased services and programs which are available to everyone free of charge. The Fire Department request is up, mostly due to increased costs for equipment and insurance. We are proposing a modest increase in wages for town employees to keep up with the cost of living. The Town now owns two plow trucks which need to be maintained and, eventually, replaced. Improvements to parking in South Brooksville and other road work are on the warrant. The transfer station has increased significantly.

The roof of the Community Center will have to be replaced in the next few years and the North Brooksville Fire Station, which came to us as a re-purposed Ellsworth car wash almost fifty years ago, is also in need of replacement. We have recommended adding to the reserve accounts for both of these.

Last year the Town approved funds for the creation of detailed plans and bid documents for a Salt Shed so we could finally move ahead with the project. We recently received those documents and, as this report goes to press, are preparing to put the project out to bid. Since this will be an expensive project, we are also looking into funding sources. If anyone submits a bid and it is accepted, a special town meeting will probably be required for approval. More information should be available by our regular Town Meeting on March 6. The plans and bid documents are available at the Town House for anyone who is interested and will also be available on the Town website.

On a lighter note, in 2026 our country will be celebrating its 250th birthday, and we've been asked to set aside some funds to help with the celebration. There will be more about this as we get closer, but there will be plenty of opportunities for anyone interested to participate in the planning.

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.

Respectfully submitted,

Matthew Freedman, Chair	Earl Clifford, Jr
David Ciampa, co-secretary	John Kimball
David Zachow, co-secretary	Andrew Ladd

DRAFT **Town of Brooksville** **DRAFT**

2024 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 8:00 AM on Tuesday the fifth (5th) day of March, A.D., 2024 and at the Brooksville Elementary School at 7:00 PM on Wednesday the sixth (6th) 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 Select Board Member, Assessor, and Overseer of the Poor, Tax Collector, Treasurer, Town Clerk, Municipal Fire Chief, School Board members, and Planning Board members.

M3. To see if the Town will vote, by referendum ballot, to commit to paying an extra $1,700 in tuition for each Brooksville student attending George Stevens Academy for the 2024-2025 school year, and shall the Town raise and appropriate $57,800 in additional local funds which exceed the State's Essential Programs and Services allocation model for this purpose?

The Registrar of Voters hereby gives notice that she will be in session at the Brooksville Public Service Building at 8:00 AM on the fifth (5th) day of March, A.D., 2024 and at 6:30 PM at the Brooksville Elementary School Wednesday the sixth (6th) day of March, A.D., 2024, for the purpose of updating the Voters list.

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: $1,254,485.25

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: $270,890.29

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

School Committee Recommends: $13,150.37

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: $97,703.37

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: $92,018.62

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

School Committee Recommends: $122,662.33

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

School Committee Recommends: $123,066.20

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: $207,133.75

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: $61,444.63

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: $1,040,066.26 be appropriated and $958,104.94 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: $1,162,488.55 for additional local funds and gives the following reason for exceeding the State's Essential Programs and Services funding model by $1,162,488.55, 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 Schools 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, 2024 and ending June 30, 2025 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: $2,242,554.81

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 raise for the Capital Improvement Reserve Fund.

School Committee Recommends: $5,000.00

Town Meeting Articles

M4. To see what the Town will vote as compensation for the following officers: Three Select Board Members, 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 $2,000.00 stipend going to the Chairperson of the Select Board	
Tax Collector	$17,505.00
Treasurer	$14,855.00
Town Clerk	$12,735.00

Leave all other compensations to Select Board.

Budget & Advisory Committee Recommends: YES

M5. To see if the Town will vote to raise and appropriate **$** 175,000.00 for the **Current Administration Account**.

Budget & Advisory Committee Recommends: $ 175,000.00

$60,000 tax commitment, $50,000 auto excise, $50,000 surplus, and $15,000 reserve MSRS funds.

M6. To see if the Town will vote to raise and appropriate $ 6,000.00 for the **Employee Health Trust Account** for 2024. (c/o account)

Budget & Advisory Committee Recommends: $ 6,000.00

M7. 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 tax commitment, $10,000 auto excise, and $10,000 surplus.

M8. To see if the Town will vote to raise and appropriate $20,000.00 for the **Legal Account.** (c/o account)

Budget & Advisory Committee Recommends: $ 20,000.00

M9. To see if the Town will vote to raise and appropriate $ 9,000.00 for the 2024 Insurance Account, which includes **Worker's Compensation, Unemployment Act and Public Officials Liability** for Town Employees. (c/o account)

Budget & Advisory Committee Recommends: $ 9,000.00

M10. 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

M11. To see if the Town will vote to raise and appropriate $ 21,000.00 for the Town's share of the **Social Security/ Medicare Plan**.

Budget & Advisory Committee Recommends: $ 21,000.00

$15,000 tax commitment, $1,000 excise, and $5,000 surplus.

M12. To see if the Town will vote to raise and appropriate $ 35,000.00 for the **Public Service Building Account**. (c/o account)

Budget & Advisory Committee Recommends: $ 35,000.00

$29,000 tax commitment and $6,000 surplus.

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

Budget & Advisory Committee Recommends: $ 4,000.00

$4,000 MRSA Reserve Account

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

Budget & Advisory Committee Recommends: $ 2,000.00

M15. To see if the Town will vote to authorize the Select Board to transfer $10,000.00 from the **Comprehensive Plan Account** into the Salt Shed Reserve Account. Any remaining funds *(approx. $9,984.52)* will be added to the existing **Ordinance Review and Update Account** which going forward would be called the **Ordinance & Comprehensive Plan Review & Update Account** (C/O Account)

Budget & Advisory Committee Recommends: YES

M16. To see if the Town will vote to raise and appropriate $ 10,500.00 for the **Septic Waste Disposal Site Fee Account**.

Budget & Advisory Committee Recommends: $10,500.00

$5,000 tax commitment, $5,000 auto excise and $500 surplus.

M17. To see if the Town will vote to raise and appropriate $ 2,500.00 for the **2024 Hancock County RCC/911** annual dispatching fees.

Budget & Advisory Committee Recommends: $ 2,500.00

M18. To see if the Town will vote to raise and appropriate $ 3,429.00 for the 2024 **Maine Municipal Association Dues**.

Budget & Advisory Committee Recommends: $ 3,429.00

M19. 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

M20. To see if the Town will vote to raise and appropriate $ 935.00 for the 2024 **Hancock County Planning Commission Dues**.

Budget & Advisory Committee Recommends: $ 935.00

M21. To see if the Town will vote to raise and appropriate $ 6,000.00 for the **Brooksville Athletic Field Account**. (c/o account)

Budget & Advisory Committee Recommends: $ 6,000.00

M22. 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

M23. To see if the Town will vote to raise and appropriate $ 10,000.00 for the operating expenses and maintenance costs of the **Brooksville Community Center**. (c/o account)

Budget & Advisory Committee Recommends: $ 10,000.00

M24. 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

M25. 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

M26. To see if the Town will vote to raise and appropriate up to $45,374.00 for the general operating expenses and alerting system of the **Brooksville Volunteer Fire Department Inc.** (c/o account)

Budget & Advisory Committee Recommends: $ 45,374.00

M27. To see if the Town will authorize the Select Board to accept $45,000.00 from the Clifford "Kip" Leach Community Foundation. These monies are for improvement and community minded projects, and to offset the tax burden. All expenditures are at the Select Board's discretion. Foundation suggested expenditures:

1) $10,000.00 to create 5 "Maintenance" CTF accounts. $2,000.00 each for the 4 primary cemeteries & 1 for Other cemetery lots in Town.
2) $5,000.00 added to the Clifford "Kip" Leach Annual Community Donation Account.
3) $30,000.00 for Highway & Bridges Account.
    a. $10,000.00 to be used toward road projects or equipment purchases.
    b. With the rest to be used to the Road Commissioner's discretion as needed and/or toward creating a parking area on a portion of Map 1, lot 43, for parking at Bakeman Beach.

Budget & Advisory Committee Recommends: YES

This would decrease the funds raised by property tax commitment.

M28. To see if the Town will vote to raise and appropriate $80,000.00 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: $ 80,000.00

$35,000 excise, $15,000 surplus, and $30,000 CAL Kip Community Foundation.

M29. To see if the Town will authorize the Select Board to appropriate $ 50,000.00 for the **Hot-Top and Resurfacing Account** to be used on Town roads. (c/o account)

Budget & Advisory Committee Recommends: $ 50,000.00

$50,000 LRAP/URIP.

M30. To see if the Town will vote to raise and appropriate $ 205,000.00 *plus Park Fee Revenue* for the **2024-2025 Winter Roads Account**, including snow removal, sanding and stockpiling sand. (c/o account)

Budget & Advisory Committee Recommends: $ 205,000.00

$75,000 tax commitment, $80,000 auto excise, and $50,000 surplus.

M31. To see if the Town will vote to make the **Cornfield Hill Road** Account a continuing account and to raise and appropriate $ 13,000.00 to complete repairs to the drainage and increase public parking along Cornfield Hill Road.

Budget & Advisory Committee Recommends: $ 13,000.00

$3,000 Auto Excise and $10,000. LRAP/URIP Account.

M32. 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

$ 5,000 surplus

M33. To see if the Town will vote to raise and appropriate $ 25,000.00 for the **Salt Shed Reserve Account**. (c/o account)

Budget & Advisory Committee Recommends: $ 25,000.00

$15,000 tax commitment and $10,000 to come from the Comprehensive plan account.

M34. To see if the Town will vote to raise and appropriate $ 15,000.00 for the **BVFD Station Construction Reserve Account.** (c/o account)

Budget & Advisory Committee Recommends: $ 15,000.00

M35. To see if the Town will vote to raise and appropriate $ 10,000.00 for the **Brooksville Community Center Building Major Construction Reserve Account**. (c/o account)

Budget & Advisory Committee Recommends: $ 10,000.00

M36. To see if the Town will vote to raise and appropriate $ 5,000.00 for the **Brooksville Public Service Building Major Repair Reserve Account**. (c/o account)

Budget & Advisory Committee Recommends: $ 5,000.00

M37. To see if the Town will vote to raise and appropriate $ 5,000.00 for the **Brooksville Public Service Building Addition & Construction Reserve Account**. (c/o account)

Budget & Advisory Committee Recommends: $ 5,000.00

M38. To see if the Town will vote to raise and appropriate $ 1,000.00 for the **Code Enforcement and Planning Board Account.** (c/o account)

Budget & Advisory Committee Recommends: $ 1,000.00

M39. To see if the Town will vote to raise and appropriate $4,348.50 to cover historic (2019-2022) Septic Waste fees generated by Robert Gray Plumbing and Heating which were never billed.

Budget & Advisory Committee Recommends: YES

M40. To see if the Town will vote to establish a continuing account for the purpose of necessary blasting projects along municipal roadways. The Road Commissioner is asking $10,000.00 be raised and appropriated for this purpose.

Budget & Advisory Committee Recommends: $10,000.00

M41. To see if the Town will vote to establish a **Public Works Truck & Equipment Reserve Account** to use toward future purchases. Request $10,000.00. (c/o account)

Budget & Advisory Committee Recommends: $10,000.00

M42. To see if the Town will vote to raise and appropriate $2,500.00 to establish a continuing account to go toward any plans for celebration, parade, fireworks, etc., for the upcoming **Nation's 250th Anniversary** in 2026.

Budget & Advisory Committee Recommends: $2,500.00

$1,500 tax commitment and $1,000 watercraft excise.

M43. To see if the Town will vote to raise and appropriate $ 8,000.00 for the **Street Light Account**.

Budget & Advisory Committee Recommends: $ 8,000.00

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

Budget & Advisory Committee Recommends:

M45. To see if the Town will vote to charge **interest on** any and/or all **unpaid taxes** after **October 31, 2024** at the State of Maine allowable rate. (***8.5%*** *as of Oct. 31, 2023)*

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

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

Budget & Advisory Committee Recommends: YES

M47. To see if the Town will vote to authorize the municipal officers to dispose of tax acquired property as they deem in the best interests of the Town, to be undertaken in accordance with current state statute.

Budget & Advisory Committee Recommends:

M48. 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

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

Budget & Advisory Committee Recommends: YES

M50. To see if the Town will authorize the Select Board to carry forward any remaining balances as verified by the audit for the fiscal year ending December 31, 2023 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 & Comp Plan Review & Update Account, combining both accounts.
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 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
Cornfield Hill Road drainage and Public Parking Account

Budget & Advisory Committee Recommends: YES

M51. 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

M52. To see if the Town will authorize the Select Board to continue in a **Loader/Backhoe** lease or rent contract for 2024.

Budget & Advisory Committee Recommends: YES

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

Budget & Advisory Committee Recommends: YES

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

Budget & Advisory Committee Recommends: YES

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

Budget & Advisory Committee Recommends: $ 4,025.00

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

Budget & Advisory Committee Recommends: $ 1,500.00

M57. To see if the Town will vote to raise and appropriate $ 2,200.00 in support of **Eastern Area Agency on Aging**.

Budget & Advisory Committee Recommends: $ 2,200.00

M58. To see if the Town will vote to raise and appropriate $ 27,115.00 in support of **Peninsula Ambulance Corps**.

Budget & Advisory Committee Recommends: $ 27,115.00

M59. 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

M60. To see if the Town will vote to raise and appropriate $ 3,295.10 in support of **Downeast Community Partners.** (*formerly WHCA)*

Budget & Advisory Committee Recommends: $ 3,295.10

M61. To see if the Town will vote to raise and appropriate $ 500.00 in support of **WIC.**

Budget & Advisory Committee Recommends: $ 500.00

M62. 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

M63. To see if the Town will vote to raise and appropriate $ 935.00 in support of **Lifeflight.**

Budget & Advisory Committee Recommends: $ 935.00

M64. 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

M65. To see if the Town will vote to raise and appropriate $ 9,000.00 for the **Brooksville Public Library Association, Inc**.

Budget & Advisory Committee Recommends: $ 9,000.00

M66. To see if the Town will vote to raise and appropriate $ 5,250.00 ($5.00 per lot) to support the **2024 annual maintenance of the Town Cemeteries' lots**.

Budget & Advisory Committee Recommends: $ 5, 250.00

M67. 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

M68. 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

M69. 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 01/01/2024 to 12/31/2024.

Budget & Advisory Committee Recommends: YES

M70. 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 $ 190,000.00

Budget & Advisory Committee Recommends: $ 190,000.00

$120,000 tax commitment, $20,000 excise and $ 50,000 surplus.

M71. To see if the Town will vote to authorize the Selectboard to enter into an agreement with RJD Appraisal to begin the process of Revaluation, which may include quarterly reviews leading up to the Revaluation.

Budget & Advisory Committee Recommends: YES

Given under our hands at Brooksville, Maine, on this date February__, 2024.

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

Amber Bakeman, Town Clerk
Town of Brooksville, Maine

Notice of Posting

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

TOWN OF BROOKSVILLE

COUNTY OF HANCOCK STATE OF MAINE

CANDIDATES FOR OFFICE AT THE BROOKSVILLE TOWN ELECTIONS ON MARCH 5, 2024

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 8:00AM AND CLOSE AT 8:00PM

SELECT BOARD MEMBER, ASSESSOR & OVERSEER OF POOR THREE YEAR TERM VOTE FOR ONE ☐ HORACE SNOW ☐ _____	**TREASURER** ONE YEAR TERM VOTE FOR ONE ☐ FREIDA L PEASLEY ☐ _____
TOWN CLERK ONE YEAR TERM VOTE FOR ONE ☐ AMBER BAKEMAN ☐ _____	**MUNICIPAL FIRE CHIEF** ONE YEAR TERM VOTE FOR ONE ☐ MATTHEW DOW ☐ _____
TAX COLLECTOR ONE YEAR TERM VOTE FOR ONE ☐ YVONNE REDMAN ☐ _____	**SCHOOL BOARD** TWO YEAR TERM VOTE FOR ONE ☐ _____ ☐ _____
PLANNING BOARD THREE YEAR TERM VOTE FOR TWO ☐ DONALD CONDON ☐ CHRISTOPHER RAPHAEL ☐ _____	**SCHOOL BOARD** THREE YEAR TERM VOTE FOR TWO ☐ MATTHEW FREEDMAN ☐ ALEXANDRA PLOTKIN ☐ _____
	THANK YOU FOR VOTING

Town of Brooksville
2024 Annual Town Ballots

March 5, 2024
Sample Ballot
Amber Bakeman, Town Clerk

TOWN OF BROOKSVILLE

COUNTY OF HANCOCK STATE OF MAINE

REFERENDUM ARTICLE AT THE BROOKSVILLE TOWN ELECTIONS ON MARCH 5, 2024

MAKE A CROSS (X) OR A CHECKMARK (v) IN THE SQUARE TO THE LEFT OF THE ARTICLE INDICATING YOUR CHOICE.

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

REFERENDUM

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

Shall the Town commit to paying an extra $1,700 in tuition for each Brooksville student attending George Stevens Academy for the 2024-2025 school year, and shall the Town raise and appropriate $57,800 in additional local funds which exceed the State's Essential Programs and Services allocation model for this purpose?

☐ **YES**

☐ **NO**

The School Committee gives the following reason for exceeding the State's Essential Programs & Services funding model by $57,800: in order to pay a tuition charge above the amount otherwise allowable by Title 20-A, section 5806. This figure is based on the anticipated number of Brooksville students at GSA for the 2024-2025 school year, which is 32, out of a total of 39 Brooksville high school students age. Tuition for two additional students has been budgeted as a contingency.

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 budget for educational programs.

Town of Brooksville
2024 Annual Town Ballots
March 5, 2024

Sample Ballot

Amber Bakeman, Town Clerk

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