

A working waterfront



Life the way it is meant to be....

Brooksville - 2019

2020	For Your Information			2020
phone 326-4518 - Brooksville Public Service Building - fax 326-8039				
OFFICE	MONDAY	WEDNESDAY	THURSDAY	SATURDAY
Tax Collector	9-2	9-2	6-8pm	
Town Office	9-2	9-2		
Selectmen		9-11:30	see schedule	
Town Clerk	9-2	9-2	6-8pm	
Library(326-4560)	9-5	9-5	6-8pm	9-12pm
Planning/Code Office		9-12		
Harbormaster - for hours call the office at 326-4518				

Selectmen's 2020 Evening Meeting Schedule

January	2, 16 & 30	July	2, 16 & 30
February	13 & 27	August	13 & 27
March	12 & 26	September	10 & 24
April	9 & 23	October	1, 15 & 29
May	7 & 21	November	12 & 26
June	4 & 18	December	10 & 24
		January 2021	7 & 21

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

Brooksville Planning Board 2020 Schedule

January	7	July	7
February	4	August	4
March	10	September	1
April	7	October	6
May	5	November	10
June	2	December	1

Brooksville Elementary School

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

Brooksville Elementary School	326-8500
Principal, Cammie Fowler	326-8500
Superintendent, Mark Hurvitt	374-9927

ANIMAL CONTROL OFFICER, Gerry Estabrook	326-4591
CODE ENFORCEMENT OFFICER, Joe Devlin	326-4518
PLUMBING INSPECTOR, John Gray	326-4578

Brooksville Post Office 326-4873

Brooksville Volunteer Fire Department

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

❖❖❖EMERGENCY PHONE NUMBERS❖❖❖

AMBULANCE	911
POLICE	911
FIRE	911

**2020 MUNICIPALITY OF BROOKSVILLE – MAINE 2020
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 **WEDNESDAY** THE **FIRST (1st) DAY OF April AT 9:00 AM UNTIL 12:00 PM** FOR THE PURPOSE OF REVISING LISTS OF THE ESTATES TAXABLE IN SAID MUNICIPALITY.

OWNERS

ALL PERSONS LIABLE TO TAXATION IN THE MUNICIPALITY OF BROOKSVILLE, MAINE AND ALL PERSONAL REPRESENTATIVES, TRUSTEES, ETC., OF ALL ESTATE TAXES IN SAID MUNICIPALITY OF SUCH PERSONS PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL , NOT BY LAW EXEMPT FROM TAXATION, OF WHICH THEY WERE POSSESSED ON THE FIRST DAY OF APRIL, 2020, 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
Wednesday, April 1, 2020
From 9:00am – 12:00 noon**

Assessors, Selectmen – Brooksville 2020

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

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Municipal Telephone Numbers

326-4518	Town Office – Phone
326-8039	Town Office – Fax
911	FIRE-AMBULANCE-POLICE
326-4560	Brooksville Free Public Library
326-8500	Brooksville Elementary School
374-9927	Union 93 Superintendent's Office
326-4578	Selectman, John H Gray
326-4776	Selectman, Richard M Bakeman
326-8217	Selectman, Horace A Snow
326-4518	Treasurer, Freida L Peasley
326-4518	Tax Collector, Yvonne Redman
326-4518	Town Clerk, Amber Bakeman
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
326-4591	Animal Control Officer, Gerald Estabrook
326-4578	Plumbing Inspector, John H Gray
479-1911	Municipal Fire Chief, Matthew Dow
479-7509	Road Commissioner, Mark Blake
359-8495	Health Officer, Dr. Dennis DeSilvey
326-4873	Brooksville Post Office

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

By mail – PO Box 314, Brooksville, Maine 04617

or visit us at 1 Town House Road in Brooksville

Check out the Town Website –
brookvillemaine.org



Take It Outside - Holbrook Island Sanctuary
Held first in 2017, and continuing to grow each year

2019 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.
	Despe Lebel
	Bradley Jones
	Eliot Coleman
	Barbara Blake-Chapman
	Donald Condon, Chair.
	Philip Wessel
	Gerald Gray
	Denis Blodgett
	Chris Raphael
	Darcy Snow, Alt
	Joseph Devlin
	John H Gray
	Gerald Estabrook
	Matthew Dow
	Formed as needed
	Matthew Freedman, Chair.
	Earl Clifford, Jr
	Dana Hooper
	Andrew Ladd
	John Kimball
	Pamela Storm
	Tom Perkins
Harbor Master	Mark Shaughnessy, Chair.
Harbor Committee	Chris Bates
	Donald Condon
	Edward Black
	Patrick Ryan
	Robert Vaughan
	Robert Fisher
	James Wadman, CPA
Municipal Auditor	Ellery Bane, RJD Appraisal
Assessor's Agent	Dr. Dennis DeSilvey
Health Officer	

***Today and always we will
...remember these 11 neighbors and friends.***

January 11, 1925	Keith Horace Snow	January 11, 2019
❧	94 years	❧
July 21, 1938	Evalyn Pearl Blake	February 9, 2019
❧	80 years, 6 months, 19 days	❧
October 12, 1950	Sarah Hall Payson	March 27, 2019
❧	68 years, 5 months, 15 days	❧
July 23, 1932	Joseph Robert Gray	June 29, 2019
❧	86 years, 11 months, 6 days	❧
August 23, 1932	Ruth Virginia Stevens	July 31, 2019
❧	86 years, 11 months, 8 days	❧
March 17, 1933	Wallace Crawford Palmer Jr.	October 3, 2019
❧	86 years, 6 months, 16 days	❧
March 19, 1944	Susan Becker Chase	October 27, 2019
❧	75 years, 7 months, 8 days	❧
December 24, 1941	Carl Alfred Chase	October 27, 2019
❧	77 years, 10 months, 3 days	❧
December 24, 1977	Gerald Randolph Hooper Jr.	November 2, 2019
❧	41 years, 10 months, 9 days	❧
February 16, 1953	David Michael Livingston	November 18, 2019
❧	66 years, 9 months, 2 days	❧
August 22, 1923	Joan Tower Lippke	December 5, 2019
❧	96 years, 3 months, 13 days	❧



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

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

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

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

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

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



A rummage sale in the South Brooksville Methodist Church

We would like to say Thank-you to Elizabeth Clifford, Jo Andrews, Freida Peasley, Chris Pinchbeck and Landvest, Julie Cleveland, the Members of the I.O.O.F. Lodge & Sherris Babson for sharing their Photo, with a special Thank you to Amber Bakeman for proofreading, and the Town House Gang. It is with their skill, generosity and time that we bring you the 2019 Annual Town Report.

Brooksville
Celebrating 202 years as an Organized Town

As your Selectmen and Assessors, we present to you the 2019 Annual Report.

This year has been a very busy one. You have committees working on Broadband improvement, finalizing an updated Comprehensive Plan, establishing Solar Electrical generation and we are hoping to create a committee to help navigate the concern over Rising Tides and the affect it will have on our Town. We would like to thank all of the people who have volunteered their time and efforts on various committees, both old and newly established.

We have been working with the towns of Brooklin and Sedgwick to look into alternative trash disposal options should the need arise or if the cost at the Blue Hill-Surry Transfer Station became prohibitive. This would be a tri-town venture and each town will be asking the tax payers to consider placing \$15,000.00 into an account to look into land options, the engineering and feasibility of the project. Our preference is to stay with the BH-S facility because it is convenient, has very accessible hours, and we have had a good working relationship there.

We have successfully worked with Sedgwick on the Walker's Pond Public Landing. The elementary school joins in with other Peninsula towns in both academic and athletic areas. Working with both Brooklin and Sedgwick on the trash disposal make us interested in exploring other areas where Towns may work together for the benefit of all.

We have been fortunate to work with Ciona Ulbrich of the Maine Coast Heritage Trust on several projects this year. One regards the question of ownership and access to Bakeman Beach. That is no longer in question, thanks to Ciona and the Trust. MCHT purchased the property then transferred ownership over to the residents of Brooksville. The second project currently in the works is access to the outlet of Walker's Pond. This is a circumstance where we will again partner with a neighboring Town, as we will be asking that Sedgwick also partner with us in this. The Trust has purchased the property and now plans to establish viewing and parking areas. This will help in the management of alewives and make it easier to check the water levels of the Pond. MCHT hopes to offer this property to the Towns in 2020.

The parking and access at South Wharf Road Landing has proceeded slowly. We do have an engineered set of plans drawn up by Andrew McCullough and are currently working through the several opinions and thoughts on exactly how we should proceed.

At the Walker's Pond Landing we will be continuing to improve the road in 2020. We were able to complete the lower section and are now addressing the section of roadway to Route 15. The stewards and Friends of Walker's Pond continue to help us provide a wonderful, accessible and enjoyable Landing which can be appreciated spring, summer, fall and winter. We hope you do.

This year we hope to start the construction process on a Salt Shed. We will be asking for \$20,000.00 to add to the existing reserve account, giving us roughly \$125,000.00. We will also be asking for your authorization to solicit bids for construction of a Salt Shed.

The Fire Department is planning for a new station at North Brooksville. Currently they have a little over \$30,000.00 and will be asking that \$20,000.00 be added to that reserve account this year.

We will asking be for an increase in the town paid share on health insurance. Insurance costs increase drastically each year but we have not increased the town support. We will be asking it be increased from \$4,000.00 to \$6,000.00 per person annually.

There is a concern at the Betsy's Cove Landing. We are noticing a deterioration of the retaining wall. The Harbor Committee is looking into what can and should be done. They will be asking for an additional \$12,750.00 this year to help fund any engineering and or plans which will need to be done to identify the cause and explore options to correct the problem.

In 2020 we will be presenting in the Annual Warrant, a total municipal bill of \$951,664.24, for your approval, which is actually down a little more than 1.25% from last year. However the Town has seen a slow but steady drop in our undesignated surplus balance. This is due to our continuing efforts to keep your property tax bills down. This year we will not be able to rely on that as heavily. That along with an increase of roughly \$10,000 for the annual County Tax and increased costs in both the elementary and high school budgets, which are paid solely through property tax assessment, indicate we can likely expect a mil rate increase this year.

As always in ending we would like to take this opportunity to say thank you to each of you for all you do for Brooksville. We try to never forget this and we appreciate all of you, and the way you genuinely care about our Town. As a community we are very fortunate, you are what keeps *our 200+ year old Town*.... growing strong. You make Brooksville - HOME!

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

Respectfully Submitted,

John H Gray, Chairman Richard M Bakeman Horace A Snow
Brooksville Board of Selectmen, 2019

Please join us in remembering Tom Perkins, our Harbormaster.



November 26, 1956 - January 19, 2020

In January Tom passed away, we are still shocked, he had survived major heart surgery, and was learning to live well, within the parameters of acute sugar diabetes. It seemed he could adapt to anything.

Tom spent his first summer with us in Betsy's Cove, but since then, when not on his boat, became a welcome and well known member of the Town House Gang. His door was always open to anyone who had a question or just for a chat. Chatting happened a lot and that was not always Tom's fault. People just enjoyed dropping by to talk and spend time with him. He always had a story to share and took the time to listen to yours.

Tom loved life and his family. He had done many things and truly enjoyed sharing his stories about...well everything. He was a bottomless source of the way things were, a great kidder, always laid back, easy going, and liked, it seemed, everyone he met. He is missed. We lost our friend, our gentle giant,

- Tom Perkins -

2019 SELECTMEN'S REPORT 2019

Total Receipts:	\$ 3,940,024.61
Total Warrants:	\$ 3,809,800.29
2019 Property Tax	\$ 2,495,017.01
Tax Interest	\$ 1,278.35
2020 Property Tax	\$ 292.08
2018 Property Tax	\$ 36,728.69
Tax Fines, Fees & Service Charges	\$ 233.05
Tax Liens, Interest & Charges	\$ 34,285.00
In Lieu of Taxes	\$ 250.00
State Tree Growth Classification Reimbursement	\$ 2,900.77
Homestead Tax Exemption Revenue	\$ 15,228.00
State Veteran's Reimbursement	\$ 235.00
Sale of Tax Acquired Property	\$ -
Snowmobile Reimbursement	\$ 105.92
Automobile Excise Tax	\$ 213,885.04
Watercraft Excise Tax	\$ 8,794.60
Municipal Revenue Sharing	\$ 17,075.48
Urban Renewal Initiative Program	\$ 52,560.00
State CDBG Septic System Replacement Program	\$ 9,327.03
Comprehensive Planning Committee	\$ 16,745.28
Ordinance Review & Update Account	\$ 2,357.75
Liquor / Special Amusement License	\$ 30.00
Auto Graveyard Permit	\$ 100.00
Funds invested in FDIC CD	\$ 774,754.86
General Fund Checking Interest	\$ 1,640.30
CD Investment Interest	\$ 1,929.56
Undesignated Surplus	\$ 388,161.00

2019 - HANCOCK COUNTY TAX

Paid to Hancock County Treasurer	\$ 201,648.44
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2019 OVERLAY

Assessed		\$ 78,927.25
Commitment Variance	\$ 0.02	
Balance to Surplus		\$ 78,927.27

TAX ANTICIPATED LOAN FUNDS

Appropriation article M43		\$ 5,000.00
Interest paid on TA Loan Interest	\$ -	
Balance to Surplus		\$ 5,000.00

SALT SHED RESERVE

Balance January 1, 2019		\$ 94,968.71
Interest		\$ 478.97
Article M34	\$ 10,000.00	
Balance December 31, 2019c/o		\$ 105,447.68

MOUNT REST OLD SECTION ACCOUNT

Balance January 1, 2019		\$ 317.31
Interest		\$ 1.52
Balance December 31, 2019c/o		\$ 318.83

BROOKSVILLE BI-CENTENNIAL CELEBRATION IN 2019

Balance January 1, 2019		\$	7,010.73
Interest		\$	33.48
1817-2019 Celebration Income & Disbursements	- Expended		+ Income
Events Supplies	\$	166.29	
Special Order Anniversary Clothing	\$	-	
2019 Income and Paying it Forward Benefit Breakfasts			
Breakfast for Library, income to Library	\$	641.00	\$ 641.00
Breakfast for Community Center, income to BCC	\$	543.00	\$ 543.00
Clothing, Cards and Cookbooks			\$ 252.00
	\$	1,350.29	\$ 1,436.00
Balance December 31, 2019c/o			\$ 7,129.92

VETERAN LOT RECLAIMING ACCOUNT

Balance December 31, 2019c/o		\$	846.33
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PLUMBING PERMITS

Beginning Balance		\$	1,209.50
2019 System Permits		\$	6,615.00
Paid to DHS	\$	1,675.00	
Paid to Plumbing Inspector	\$	4,837.50	
Class Manual	\$	-	
Balance December 31, 2019c/o			\$ 1,312.00

PLANNING BOARD AND CODE ENFORCEMENT

Beginning Balance		\$	9,977.74
Article M9		\$	2,000.00
Income from Permits Issued		\$	3,275.10
Paid to Code Enforcement Officer	\$	4,210.00	
Paid to Code Enforcement Officer Mileage	\$	85.68	
Class, Manual, Publication, etc	\$	-	
Balance December 31, 2019c/o			\$ 10,957.16

LEGAL SERVICES ACCOUNT

Beginning Balance		\$	6,882.10
Article M12		\$	3,000.00
Planning Board	\$	1,742.18	
Septic System	\$	1,131.48	
Balance December 31, 2019c/o			\$ 7,008.44

ASSESSOR'S PROFESSIONAL ASSISTANCE

Article M16		\$	9,500.00
Paid to RJD Appraisal Firm - Spring Work	\$	5,600.00	
Paid to RJD Appraisal Firm -Ellery Bane	\$	3,180.00	
Paid for Maps	\$	-	
Balance to Surplus			\$ 720.00

HANCOCK COUNTY PLANNING COMMISSION

Article M11		\$	850.00
Stop Payment	\$	25.00	
Balance to Surplus			\$ 825.00

MAINE MUNICIPAL ASSOCIATION DUES

Article M10		\$	3,392.00
Paid to MMA	\$		2,946.00
Balance to Surplus		\$	446.00

SOCIAL SECURITY AND MEDICARE ACCOUNT

Article M13		\$	17,500.00
Receipts		\$	24.54
Reimbursement Due from Harbor Account for HM Share		\$	1,300.50
Town's SS/Medicare Share Paid	\$		16,809.60
Balance to Surplus		\$	2,015.44

WC, UC AND LIABILITY INSURANCE ACCOUNT

Beginning Balance		\$	3,811.21
Article M14		\$	7,000.00
Reimbursement from UC Audit		\$	1,259.97
Paid to ME Employer's Mutual Ins Co- Worker's Comp	\$		6,015.00
Merle Grindle Ins Officer Liability	\$		450.00
Crime Policy	\$		-
Glatfelter Insurance	\$		1,680.00
Balance to carry forward		\$	3,926.18

GENERAL ASSISTANCE & SUPPORT

Article M30		\$	2,000.00
Paid toward Fuel & Grocery Requests	\$		700.00
Balance to Surplus		\$	1,300.00

SPECIAL GENERAL ASSISTANCE

Beginning Balance Jan. 1, 2019		\$	2,096.00
Receipts		\$	1,000.00
General Assistance	\$		1,000.00
Balance Dec. 31, 2019c/o		\$	2,096.00

2019 PHOTO COPIER REVENUE & COMPUTER UPDATE ACCOUNT

Beginning Balance		\$	423.04
Receipts - 2019 Copier Monies		\$	29.07
Balance Dec. 31, 2019c/o		\$	452.11

TAX COLLECTOR AGENT FEES

Beginning Balance		\$	17.00
Collected in 2019		\$	4,174.00
Paid Tax Collector Fees	\$		4,192.00
Ending Balance		\$	(1.00)

TOWN CLERK AGENT FEES

Beginning Balance		\$	4.00
Collected in 2019		\$	1,314.50
Paid Town Clerk Fees	\$		1,277.50
Payable to Town Clerk		\$	41.00

EMPLOYEE HEALTH TRUST

Beginning Balance Town Share		\$	5,122.37
Article M6 Appropriation		\$	4,000.00
Beginning Balance Employee Share		\$	1,809.83
Employee Share Received		\$	21,406.73
Town Share Paid MMA Health Trust	\$	3,835.65	
Employee Share Paid MMA Health Trust	\$	20,890.54	
Balance Town Share December 31, 2019c/o		\$	5,286.72
Balance Employee Share December 31, 2019c/o		\$	2,326.02

EMPLOYEE OPT OUT OF OFFERED HEALTH INSURANCE PLAN REIMBURSEMENT

Beginning Balance		\$	16,927.32
Article M7 Appropriation		\$	10,000.00
Paid to Reimburse Insurance Costs for JHG	\$	4,000.00	
Paid to Reimburse Insurance Costs for FLP	\$	4,000.00	
Paid to Reimburse Insurance Costs for AB	\$	3,144.19	
Paid to Reimburse Insurance Costs for HAS	\$	4,000.00	
Paid to Reimburse Insurance Costs for MD	\$	600.00	
Paid to Reimburse Insurance Costs for RMB	\$	4,000.00	
Balance December 31, 2019c/o		\$	7,183.13

CURRENT ADMINISTRATION

Article M4		\$	135,000.00
Receipts		\$	600.50
Town Audit	\$	7,773.50	
Town Report	\$	4,100.82	
Elected Officers -			
Tax Collector	\$	15,749.98	
Treasurer	\$	12,842.86	
Town Clerk/Registrar	\$	8,339.60	
Selectmen	\$	18,187.48	
Elections	\$	1,659.50	
Office Manager	\$	31,350.00	
Office Assist, Records and 911	\$	8,257.50	
Postage & Supplies	\$	1,170.05	
Paper, Ink, Office Supplies	\$	2,051.38	
Classes, Fees and Publications	\$	186.00	
Hancock County Registry of Deeds	\$	914.92	
Advertisement & Public Notice	\$	775.22	
Computer Supplies, Software, Materials & Copier	\$	16,524.16	
Memorial Flags, Misc. supplies, School's 1099's	\$	765.02	
Insurance	\$	1,680.00	
Notary	\$	77.00	
	\$	<u>132,404.99</u>	
Balance December 31, 2019		\$	3,195.51

BPSB MAJOR MAINTENANCE REPAIR ACCOUNT

Beginning Balance		\$	2,658.66
Article M22		\$	5,000.00
Water System	\$	564.00	
	\$	<u>564.00</u>	
Balance December 31, 2019c/o		\$	7,094.66

PUBLIC SERVICE BUILDING ACCOUNT

Beginning Balance		\$	-
Article M21		\$	32,000.00
Receipts		\$	71.00
Expenses:			
Heating Fuel	\$	7,002.69	
Telephone	\$	1,579.81	
Electricity	\$	3,924.78	
Building Maint & Supplies	\$	1,893.25	
Janitorial Service	\$	7,875.15	
Insurance	\$	4,308.50	
Water & Water Testing	\$	1,351.02	
		<u>\$</u>	<u>27,935.20</u>

Balance December 31, 2019c/o		\$	4,135.80
Accounts Payable		\$	1,414.66

DEPARTMENT OF INLAND FISHERIES & WILDLIFE

Beginning Balance		\$	1,632.52
Receipts		\$	34,416.64
Paid to Department of Inland Fisheries & Wildlife	\$	34,754.14	
Balance December 31, 2019c/o		\$	1,295.02

DEPARTMENT OF AGRICULTURE

Receipts		\$	745.00
Paid to Department of Agriculture	\$	693.00	
Balance December 31, 2019c/o		\$	52.00

HANCOCK COUNTY RCC / 9 1 1

Article M29		\$	2,138.86
Paid to Hancock County RCC/911	\$	2,138.86	

ANIMAL CONTROL ACCOUNT

Beginning Balance		\$	118.34
Annual Appropriation M8		\$	2,200.00
Licenses, Fees and Penalties		\$	390.00
Paid to Animal Control Officer	\$	1,800.00	
Class and instruction	\$	100.00	
Paid for ACO mileage	\$	147.22	
Balance December 31, 2019c/o		\$	661.12

STREET LIGHT ACCOUNT

Article M20		\$	5,500.00
Paid to Bangor Hydro Electric Co	\$	5,308.51	
Balance to Surplus		\$	191.49

BVFD FIRE TRUCK RESERVE ACCOUNT

Beginning Balance		\$	45,299.23
		\$	-
Interest		\$	217.91
Balance December 31, 2019c/o		\$	45,517.14

BROOKSVILLE VOLUNTEER FIRE DEPARTMENT

Beginning Balance		\$	2,926.04
Article M28		\$	35,000.00
Receipt		\$	-
Expenses:			
Sta. #2 Electricity	\$	524.36	
Sta. # 2 Heating Fuel	\$	830.58	
Sta. # 2 Building Maintenance	\$	-	
Tower Relay	\$	305.44	
Building Maintenance	\$	3,276.19	
Fire Chief	\$	5,000.00	
Telephone	\$	1,884.63	
Equipment & Maintenance	\$	2,101.00	
Insurance	\$	6,926.50	
Radio & Specialty Equipment	\$	960.58	
Truck Fuel	\$	151.88	
Misc Supply and Blueprints	\$	4,067.10	
Truck Maintenance	\$	<u>2,925.51</u>	
	\$	28,953.77	
Balance December 31, 2019c/o		\$	8,972.27
Accounts Payable		\$	458.42

BVFD STATION RESERVE

Beginning Balance		\$	30,031.21
Interest		\$	45.08
Balance December 31, 2019 c/o		\$	30,076.29

BVFD AIRPACKS

Article M27		\$	23,500.00
Paid to Merrimac Capital Services	\$	23,203.60	
		\$	296.40

BVFD - HEPATITIS VACCINATION ACCOUNT

Beginning Balance		\$	2,023.25
Balance December 31, 2019c/o		\$	2,023.25

2008-2019 CURRENT SHORE ACCESS PROJECT

Balance December 31, 2018c/o		\$	2,226.20
Article M37 to Improve Access and Parking at S Wharf Rd		\$	10,000.00
Expended	\$	3,550.00	
Balance December 31, 2019c/o		\$	8,676.20

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

Beginning Balance		\$	14.74
Article M18 to Sedgwick-Brooksville Landing Checking Acct.		\$	20,000.00
Transferred to Sedgwick-Brooksville Landing Checking Acct	\$	20,000.00	
Balance December 31, 2019c/o		\$	14.74

COASTAL WATERS - DINGHY AND BOAT RESERVE

Monies from Harbor Ordinance Account	\$	5,684.14
Interest	\$	72.88
in from Coastal Account to Boat Reserve	\$	14,000.00
Balance c/o	\$	19,757.02

COASTAL WATERS - FLOAT REPLACEMENT RESERVE

Beginning Balance	\$	43,683.52
Interest	\$	223.30
in from Coastal Account to Float Reserve	\$	10,000.00
<i>Out to Coastal Acc't for Float replacement & Repair</i>	\$	-
Balance December 31, 2019c/o	\$	53,906.82

Brooksville Coastal Waters Account

Beginning Balance Harbor Committee Account	\$	36,680.64
Monies from Mooring Fees and Other	\$	73,251.75
Article M69	\$	4,000.00
Interest	\$	177.75
<i>Out to Boat & Float Reserves</i>	\$	24,000.00
<i>In from Reserve Account</i>	\$	-
Expenses:		
Harbormaster-Tom Perkins	\$	17,000.00
Secretarial & General Assistance to Harbormaster	\$	877.68
Professional Assistance	\$	250.00
Dues and Fees	\$	1,578.13
Boat Allowance and Fuel	\$	4,353.08
Office Expenses & Supplies	\$	660.50
Marine Services	\$	1,969.98
Marine Supplies	\$	978.96
Ground & Site Maintenance - Dodge Point	\$	945.00
Ground & Site Maintenance - Bagaduce Falls	\$	995.00
Ground & Site Maintenance - Betsy Cove	\$	9,710.00
Routine Float Maintenance	\$	871.40
Insurance	\$	1,970.00
Miscellaneous	\$	414.32
New Boat Purchase	\$	12,900.00
Reimbursement for Overpayment	\$	-
Due Town of Brooksville Social Security & Medicare	\$	1,300.50
	\$	<u>80,774.55</u>
Balance December 31, 2019c/o	\$	33,335.59
Accounts Payable		

BROOKSVILLE ATHLETIC FIELD

Balance January 1, 2019c/o	\$	719.63
Article M19	\$	3,000.00
Receipts	\$	-
Electricity	\$	243.36
Field supplies	\$	600.00
Repairs	\$	-
Mowing Field	\$	1,760.00
Insurance	\$	950.00
Balance December 31, 2019c/o	\$	166.27

BROOKSVILLE COMMUNITY CENTER

Beginning Balance		\$	9,086.54
Article M39		\$	10,000.00
Expenses:			
Electricity	\$	1,147.60	
Heating Fuel	\$	2,521.94	
Phone	\$	532.07	
Insurance	\$	1,243.00	
Maintenance	\$	6,227.00	
	\$	<u>11,671.61</u>	
Balance December 31, 2019c/o		\$	7,414.93

BES SEPTIC SYSTEM RESERVE

Beginning Balance		\$	22,500.00
Appropriation		\$	2,500.00
Balance December 31, 2019c/o		\$	25,000.00

BROOKSVILLE SCHOOL DEPARTMENT

Due School Department 1/1/19		\$	511,029.78
Receipts		\$	140,648.07
Town Appropriation			\$1,782,119.51
Cash Disbursement	\$	1,924,409.92	
Due School Department 12/31/19c/o		\$	509,387.44

BROOKSVILLE SCHOOL BUS RESERVE

Beginning Balance		\$	30,000.00
Appropriation		\$	5,000.00
Balance December 31, 2019c/o		\$	35,000.00

BES CONSTRUCTION LOAN PAYMENT

Beginning Balance		\$	39,794.53
Balance December 31, 2019c/o		\$	39,794.53

UP stARTS - SCHOOL BUILDING RESERVE ACCOUNT

Beginning Balance		\$	42,119.75
Interest		\$	202.62
Balance December 31, 2019c/o		\$	42,322.37

TAR & COLDPATCH MAINTENANCE ACCOUNT

Beginning Balance		\$	355.30
Article M32		\$	18,000.00
Paid for Cold Patch	\$	884.60	
Paid to Road Commissioner for Road Work	\$	768.00	\$ 2,177.60
Balance December 31, 2019c/o		\$	16,702.70

STATE URBAN RURAL INITIATIVE PROGRAM

Beginning Balance		\$	19,023.82
Receipt from URIP		\$	52,560.00
Expended- Article M33 (Used to resurface town roads)	\$	55,000.00	
Balance December 31, 2019c/o		\$	16,583.82

HIGHWAY MAINTENANCE ACCOUNT

Beginning Balance	\$	4,281.76
Article M31	\$	56,000.00
Receipts	\$	-
Expenses:		
Insurance	\$	903.00
Tractor Fuel	\$	1,925.28
Rental Equipment-Tractor	\$	7,722.96
Rental Equipment- Wood Chipper	\$	4,728.00
Mark Blake & Crew	\$	8,410.00
Brush Removal and Roadside Clearing	\$	1,129.00
Parts and Repairs	\$	4,195.48
Culverts & Supplies	\$	7,700.88
Gravel	\$	9,536.00
Municipal and E911 Signage	\$	962.62
Vermin Relocation	\$	300.00
Shoulder Work	\$	5,521.00
Mowing Roadsides	\$	2,985.00
	<u>\$</u>	<u>56,019.22</u>
Balance December 31, 2019c/o	\$	4,262.54

LOCAL ROADS - ANNUAL PAVING AND RESURFACING PROJECT

Beginning Balance	\$	25,237.54
Article M33 from URIP	\$	55,000.00
Article M33 Property Tax Commitment	\$	10,000.00
Article M33 Excise	\$	30,000.00
Article M33 From Surplus	\$	35,000.00
Reimbursement from SBTL	\$	-
Paid for Paving & Resurfacing	\$	65,650.07
Balance December 31, 2019c/o	\$	89,587.47

WINTER ROAD SNOW REMOVAL ACCOUNT

Beginning Balance	\$	-
Article M36	\$	225,000.00
Park Fee Sharing	\$	17,085.40
Expenses:		
Fuel	\$	2,372.06
Tractor Rental	\$	16,752.16
Tractor Maintenance	\$	2,637.86
Ice Sand	\$	49,545.50
Ice Salt	\$	9,991.45
Plow Steel	\$	8,466.58
Alden & Daryl Astbury Crews- S & W Brooksville	\$	88,560.20
Earl Clifford- Cape	\$	46,112.35
Sand Pile Maintenance	\$	3,253.00
School Parking Lot	\$	962.60
Drifts	\$	560.00
Supplies	\$	279.42
Insurance	\$	903.00
	<u>\$</u>	<u>230,396.18</u>
Balance December 31, 2019c/o	\$	11,689.22

SEPTIC WASTE DISPOSAL FEE ACCOUNT

Article M24		\$	8,000.00
Paid to Snow's P&H and Gray's P&H Town Share Fee	\$	9,090.15	
Paid to Other Transporters - Town Share Fee	\$	845.00	
Balance to Surplus		\$	(1,935.15)
Accounts Payable			

BLUE HILL / SURRY TRANSFER & DISPOSAL ACCOUNT

Article M23		\$	95,000.00
Paid to the Town of Blue Hill for the year 2019	\$	94,923.00	
Balance to Surplus		\$	77.00

BROOKSVILLE FREE PUBLIC LIBRARY

Article M17		\$	7,000.00
Paid to Brooksville Free Public Library	\$	7,000.00	

BROOKSVILLE HISTORICAL SOCIETY

Article M42		\$	1,000.00
Paid to Brooksville Historical Society	\$	1,000.00	

ARTICLE M41 - CEMETERY ASSOCIATION LOT MAINTENANCE

Article Appropriation		\$	5,000.00
Lakeview Cemetery Association (162 @ \$5 per)	\$	810.00	
Mt Rest Cemetery Association (495 @ \$5 per)	\$	2,475.00	
Walker Cemetery Association (60 @ \$5 per)	\$	300.00	
Evergreen Cemetery Association (132 @ \$5 per)	\$	660.00	
Edgewood Cemetery Association (112 @ \$5 per)	\$	560.00	
Balance to Surplus		\$	195.00

BROOKSVILLE PUBLIC SERVICE BUILDING CONSTRUCTION RESERVE

Beginning Balance		\$	15,006.78
Interest		\$	7.51
		\$	-
Balance December 31, 2019 c/o		\$	15,014.29

REVALUATION RESERVE

Beginning Balance		\$	25,023.35
Interest		\$	44.46
Article M15		\$	10,000.00
Balance December 31, 2019 c/o		\$	35,067.81

BROADBAND GRANT

Beginning Balance		\$	7,735.59
Receipts 2019		\$	15,000.00
Expended	\$	1,050.00	
Balance December 31, 2019 c/o		\$	21,685.59

COMMUNITY CENTER CONSTRUCTION/REPAIR RESERVE

Beginning Balance		\$	5,000.93
Interest		\$	0.93
Article M40		\$	5,000.00
Expended	\$	10,001.86	
Balance December 31, 2019 c/o		\$	-

DONATIONS

Article M60 for Downeast Community Partners		\$	3,945.00
Paid to Downeast Community Partners	\$	3,945.00	
Article M62 for the WIC program		\$	585.00
Paid to WIC Program	\$	585.00	
Article M55 for Northern Light Homecare & Hospice		\$	4,025.00
Paid to Northern Light Homecare & Hospice	\$	4,025.00	
Article M58 for Peninsula Ambulance Corps		\$	21,417.00
Paid to Peninsula Ambulance Corps	\$	21,417.00	
Article M57 for Eastern Area Agency on Aging		\$	1,825.00
Paid to Eastern Area Agency on Aging	\$	1,825.00	
Article M59 for Downeast YMCA		\$	1,000.00
Paid to Downeast YMCA	\$	1,000.00	
Article M63 for Community Health & Counseling		\$	137.00
Paid to Community Health & Counseling	\$	137.00	
Article M61 for Blue Hill Society Aid to Children		\$	2,600.00
Paid to Blue Hill Society Aid to Children	\$	2,600.00	
Article M56 for Hospice of Hancock County		\$	1,500.00
Paid to Hospice of Hancock County	\$	1,500.00	
Article M66 for Penobscot East		\$	100.00
Paid to Penobscot East	\$	100.00	
Article M67 for Life Flight		\$	934.00
Paid to Life Flight	\$	934.00	
Article M65 Yesterdays Child		\$	300.00
Paid to Yesterdays Child	\$	300.00	
Article M64 for Peninsula Chamber of Commerce		\$	100.00
Paid to Peninsula Chamber of Commerce	\$	100.00	

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

TREASURER'S REPORT

Cash Receipts for 2019	\$3,940,024.61	
Included in Receipts were transfers from Money Market Acct.	<u>(600,000.00)</u>	
Total Receipts		\$3,340,024.61
Cash Disbursements (55 Warrants Paid)	\$3,809,800.29	
Included in Warrants were Transfers to Money Market Acct.	<u>(600,000.00)</u>	
Total Disbursements		\$3,209,800.29
Tax Property Liens Collected	\$30,854.04	
Tax Lien Interest Charges	<u>\$1,202.90</u>	
Total Collected on Liened Property		\$34,285.00
2018 Liens Uncollected (2017 Tax)	0	
2019 Liens Uncollected (2018 Tax)	6	
Undesignated Fund Balance	\$ 388,161.00	

	Balance	Interest
Investment Checking		\$1,640.30
Investment Account	\$776,684.42	\$1,929.56
Upstarts Account (School)	\$42,322.37	\$202.62
Salt Shed Account	\$105,447.68	\$478.97
Septic System Account	\$9,371.90	\$44.87
Fire Truck Account	\$45,517.14	\$217.91
Bi-Centennial Celebration	\$7,044.21	\$33.48
Cemetery Trust Funds	\$80,043.84	\$383.58
Mt Rest Old Section	\$318.83	\$1.52
Coastal Committee Account	\$36,858.39	\$177.75
Boat & Dinghy Reserve	\$19,757.02	\$72.88
Self-insurance & Float Replacements	\$53,906.82	\$223.30
Fire Station Construction	\$30,076.29	\$45.08
Property Revaluation	\$35,067.81	\$44.46
Public Service Bldg Addition	\$15,014.29	\$7.51
Community Center Construction	CLOSED	\$2.41
Total Interest Earned	<u>\$1,257,431.01</u>	<u>\$5,506.20</u>

Respectfully submitted,
 Freida L. Peasley
 Treasurer, 2019

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Brooksville, Maine (the Town) as of and for the fiscal year ended December 31, 2019, including the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Brooksville, Maine, as of December 31, 2019, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension and other post-employment benefits disclosure schedules on pages 3 through 6 and 32 through 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which

consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,
James W. Wadman, C.P.A.
January 28, 2020



TOWN OF BROOKSVILLE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2019

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, 2019. 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, 2019 by \$7,020,097 (presented as “net position”). Of this amount, \$1,107,267 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 \$111,951 (a 1.6% decrease) for the fiscal year ended December 31, 2019.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended December 31, 2019, the Town's governmental funds reported a combined ending fund balance of \$1,641,109 with \$389,515 being general unassigned fund balance. This unassigned fund balance represents approximately 14% of the total general fund expenditures for the year.

Long-term Debt:

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

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison, pension and 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 7-8 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type (if applicable) and fiduciary. The governmental activities are

prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's 4 own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach. The basic governmental fund financial statements can be found on pages 9-10 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 13- 31 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). This section also includes the Pension and Other Post-Employment Benefits disclosure Exhibits as required under GASB Statements #68 and #75. Required supplementary information can be found on page 32-39 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

80% 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.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2019</i>	<i>Total 2018</i>
Current Assets & Other	1,772,561	-	1,772,561	1,643,227
Capital Assets	5,645,711	-	5,645,711	5,897,148
Total Assets	7,418,272	-	7,418,272	7,540,375
Current Liabilities & Other	27,621	-	27,621	19,436
Long-Term Liabilities	370,554	-	370,554	391,236
Total Liabilities	398,175	-	398,175	410,672
Net Position:				
Invested in Capital Assets	5,645,711	-	5,645,711	5,897,148
Restricted	267,119	-	267,119	214,147
Unrestricted	1,107,267	-	1,107,267	1,018,408
Total Net Position	7,020,097	-	7,020,097	7,129,703
Total Liabilities & Net Position	7,418,272	-	7,418,272	7,540,375

Changes in Net Position

Approximately 86 percent of the Town’s total revenue came from property and excise taxes, approximately 9 percent came from State subsidies and grants, and approximately 5 percent came from services, investment earnings and other sources. Depreciation expense on the Town’s governmental and business-type activity assets represents \$393,670 of the total expenses for the fiscal year.

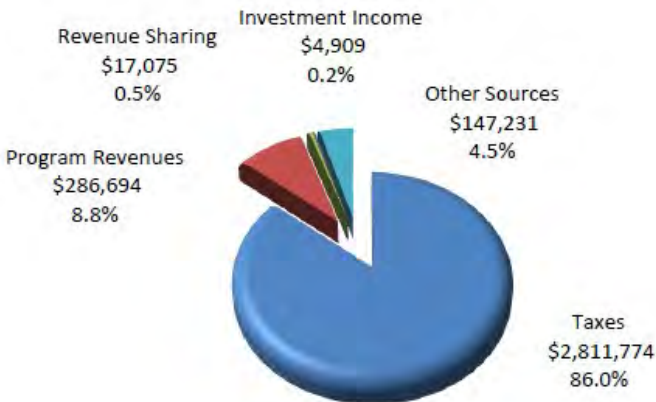
CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town’s investment in capital assets for its governmental and business-type activities amounts to \$15,242,941, net of accumulated depreciation of \$9,597,230 leaving a net book value of \$5,645,711. Current year additions include \$79,753 in building improvements, \$65,650 in road improvements and \$12,900 in equipment purchases.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2019</i>	<i>Total 2018</i>
Revenues:				
Taxes	2,811,774		2,811,774	2,737,562
Program Revenues	286,694		286,694	277,809
Investment Income	4,909		4,909	4,895
Revenue Sharing	17,075		17,075	13,213
Other	147,231		147,231	130,156
Total	3,267,683	-	3,267,683	3,163,635
Expenses:				
General Government	246,019		246,019	247,861
Protection	97,074		97,074	102,003
Health / Sanitation	104,858		104,858	102,433
Transportation	625,340		625,340	634,886
Education	1,991,860		1,991,860	1,978,901
Unclassified	110,696		110,696	107,429
Assessments	203,787		203,787	198,385
Total	3,379,634	-	3,379,634	3,371,898
Changes in Net Position	(111,951)	-	(111,951)	(208,262)

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 \$1,641,109, an increase of \$112,707 in comparison with the prior year. Approximately 24 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.

Variations between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$25,481 positive variance in revenues. Excise tax revenues exceeded budget by \$19,180 while several other revenues categories are not budgeted. Property tax revenues were \$2,558 below budget.
- \$217,679 positive variance in expenditures. Primarily due to conservative spending, use of carry-forward fund balances and the overlay on taxes totaling \$78,927. Road carry-forward balances increased by approximately \$90,000.

REQUESTS FOR INFORMATION

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

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF NET POSITION
DECEMBER 31, 2019

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets & Deferred Outflows</u>	
<u>Assets</u>	
Cash and Cash Equivalents	\$1,641,950
Accounts Receivable	\$676
Taxes Due	\$81,541
<u>Capital Assets:</u>	
Land	\$438,414
Other Capital Assets, net of Accumulated Depreciation	\$5,207,297
	<u>\$7,369,877</u>
<u>Total Assets</u>	
<u>Deferred Outflows of Resources</u>	
Related to Pensions	\$25,617
Related to Other Post-Employment Benefits	\$22,777
	<u>\$48,394</u>
<u>Total Deferred Outflows of Resources</u>	
	<u>\$7,418,271</u>
<u>Liabilities, Deferred Inflows and Net Position</u>	
<u>Liabilities</u>	
<u>Current Liabilities:</u>	
Accounts Payable	\$6,460
Due to Other Governments	\$7,727
<u>Long-Term Liabilities:</u>	
Net Pension Liability	\$7,139
Net Other Post-Employment Benefits Liability	\$363,415
	<u>\$384,741</u>
<u>Total Liabilities</u>	
<u>Deferred Inflows of Resources:</u>	
Related to Pensions	\$929
Related to Other Post-Employment Benefits	\$12,212
Property Taxes Collected in Advance	\$293
	<u>\$13,434</u>
<u>Total Deferred Inflows of Resources</u>	
<u>Net Position</u>	
Net Investment in Capital Assets	\$5,645,711
Restricted	\$267,119
Unrestricted	\$1,107,267
	<u>\$7,020,097</u>
<u>Total Net Position</u>	
	<u>\$7,418,271</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	
	<u>\$7,418,271</u>

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

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	<u>Revenue and Changes in Net Position</u>
<u>Primary Government</u>				<u>Governmental Activities</u>
<u>Governmental Activities</u>				
General Government	\$246,019	\$3,908		(\$242,112)
Public Safety	\$97,074	\$1,149		(\$95,925)
Health & Sanitation	\$104,858			(\$104,858)
Public Transportation	\$625,340		\$52,560	(\$572,780)
Recreation	\$79,140	\$73,430	\$15,000	\$9,290
Donations and Public Assistance	\$31,556			(\$31,556)
Education, including On-Behalf Payments	\$1,991,860	\$7,923	\$132,725	(\$1,851,212)
Assessments and Debt Service	\$203,787			(\$203,787)
<u>Total Governmental Activities</u>	<u>\$3,379,634</u>	<u>\$86,409</u>	<u>\$200,285</u>	<u>(\$3,092,940)</u>
<u>Total Primary Government</u>	<u>\$3,379,634</u>	<u>\$86,409</u>	<u>\$200,285</u>	<u>(\$3,092,940)</u>
<u>General Revenues:</u>				
Tax Revenues				\$2,589,094
Excise Taxes				\$222,680
State Subsidies				\$84,321
Local Sources				\$74,842
Interest Earned				\$4,909
Interest on Delinquent Taxes				\$5,143
<u>Total Revenues</u>				<u>\$2,980,989</u>
<u>Changes in Net Position</u>				<u>(\$111,951)</u>
<u>Net Position - Beginning, as restated</u>				<u>\$7,132,048</u>
<u>Net Position - Ending</u>				<u>\$7,020,097</u>

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

TOWN OF BROOKSVILLE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2019

(Exhibit III)

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
<u>Assets & Other Debits</u>			
Cash and Cash Equivalents	\$1,278,105	\$363,844	\$1,641,950
Accounts Receivable	\$0	\$81	\$81
Taxes Due	\$81,541		\$81,541
Due From Other Funds	\$848	\$570,750	\$571,598
<u>Total Assets</u>	<u>\$1,360,494</u>	<u>\$934,676</u>	<u>\$2,295,170</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$6,460		\$6,460
Due to Other Funds	\$570,750	\$254	\$571,004
<u>Total Liabilities</u>	<u>\$577,210</u>	<u>\$254</u>	<u>\$577,464</u>
<u>Deferred Inflows of Resources:</u>			
Property Taxes Collected in Advance	\$293		\$293
Unavailable Revenue	\$68,578	\$7,727	\$76,305
<u>Total Deferred Inflows of Resources</u>	<u>\$68,870</u>	<u>\$7,727</u>	<u>\$76,597</u>

<u>Fund Balances:</u>			
Restricted	\$38,269	\$564,151	\$602,420
Committed	\$97,073	\$362,545	\$459,618
Assigned	\$189,557	\$0	\$189,557
Unassigned	\$389,515	\$0	\$389,515
	<hr/>	<hr/>	<hr/>
<u>Total Fund Balances</u>	<u>\$714,414</u>	<u>\$926,695</u>	<u>\$1,641,109</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$1,360,494</u>	<u>\$934,676</u>	<u>\$2,295,170</u>
<u>Total Fund Balance - Governmental Funds</u>			\$1,641,109
<i>Net position reported for governmental activities in the statement of net position is different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			
			\$5,645,711
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			
			\$68,578
Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds			
Net Pension Liability, Deferred Inflows and Outflows related to Pension Plans			\$17,549
Net Liability, Deferred Inflows and Outflows related to Other Post-Employment Benefits			<u>(\$352,850)</u>
<u>Net Position of Governmental Activities</u>			<u>\$7,020,097</u>

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

TOWN OF BROOKSVILLE, MAINE (Exhibit IV)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
<u>Revenues:</u>			
Tax Revenues, including Homestead Reimbursement	\$2,590,455		\$2,590,455
Excise Taxes	\$222,680		\$222,680
State Subsidies, including On-Behalf Contributions	\$58,242	\$166,727	\$224,969
Local Sources	\$440	\$74,402	\$74,842
Interest Earned	\$3,534	\$1,375	\$4,909
Interest on Delinquent Taxes	\$5,143		\$5,143
	<hr/>	<hr/>	<hr/>
<u>Total Revenues</u>	<u>\$2,880,493</u>	<u>\$242,505</u>	<u>\$3,122,998</u>
<u>Expenditures(Net of Departmental Revenues):</u>			
General Government	\$224,777		\$224,777
Public Safety	\$80,933		\$80,933
Health & Sanitation	\$104,858		\$104,858
Public Transportation	\$339,073	\$0	\$339,073
Recreation	\$18,962	\$14,907	\$33,869
Donations and Public Assistance	\$30,556	\$1,000	\$31,556
Education, including On-Behalf Retirement Contributions		\$1,991,439	\$1,991,439
Assessments and Debt Service	\$203,787		\$203,787
	<hr/>	<hr/>	<hr/>
<u>Total Expenditures</u>	<u>\$1,002,945</u>	<u>\$2,007,346</u>	<u>\$3,010,291</u>
<u>Excess Revenues Over Expenditures</u>	\$1,877,548	(\$1,764,842)	\$112,707
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	\$12,731	\$1,820,120	\$1,832,851
Operating Transfers Out	(\$1,820,120)	(\$12,731)	(\$1,832,851)
	<hr/>	<hr/>	<hr/>
<u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	\$70,160	\$42,547	\$112,707
<u>Beginning Fund Balance</u>	\$644,254	\$884,149	\$1,528,402
	<hr/>	<hr/>	<hr/>
<u>Ending Fund Balance</u>	<u>\$714,414</u>	<u>\$926,695</u>	<u>\$1,641,109</u>

Reconciliation to Statement of Activities, change in Net Position:

Net Change in Fund Balances - Above	\$112,707
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	(\$1,361)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds -	
Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)	(\$2,701)
Other Post-Employment Benefits (Deferred Outflows, Net Liability, Deferred Inflows)	\$30,841
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	\$131,520
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.	<u>(\$382,956)</u>

Change in Net Position of Governmental Activities

(\$111,951)

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit V)

	<u>Nonexpendable</u>
<u>Assets</u>	
Cash & Cash Equivalents	<u>\$80,044</u>
<u>Total Assets</u>	<u>\$80,044</u>
<u>Liabilities</u>	
Due to Other Funds	<u>\$594</u>
<u>Total Liabilities</u>	<u>\$594</u>
<u>Net Position</u>	
Reserved for Endowments	\$66,547
Unrestricted	<u>\$12,902</u>
<u>Total Net Position</u>	<u>\$79,450</u>
<u>Total Liabilities & Net Position</u>	<u>\$80,044</u>

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

TOWN OF BROOKSVILLE, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit VI)

	<u>Nonexpendable</u>
<u>Additions</u>	
Perpetual Care Received	\$0
Investment Earnings	<u>\$384</u>
<u>Total Additions</u>	<u>\$384</u>
<u>Reductions</u>	
Cemetery Care	<u>\$594</u>
<u>Total Reductions</u>	<u>\$594</u>
<u>Net Change</u>	(\$211)
<u>Beginning Net Position</u>	<u>\$79,660</u>
<u>Ending Net Position</u>	<u>\$79,450</u>

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

TOWN OF BROOKSVILLE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Note 1 - Summary of Significant Accounting Policies

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

A. Financial Reporting Entity

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

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the Town. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The material effect of interfund activity has been removed from these financial statements. *Governmental activities* , which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities* , which rely to a significant extent on fees and charges for support.

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

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting* . Revenues are recognized when transactions occur and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting* . Revenues are recognized when they are both measurable and available. Revenues are

considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

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

The Town reports unavailable revenue on its governmental fund financial statements. Unavailable revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unavailable revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major and non-major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The special revenue funds account for specific projects or programs such as the school department and school reserve funds, fire truck and public works reserves and recreational reserves.

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

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

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

D. Assets, Liabilities and Net Position or Fund Balance

Deposits and Investments

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

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

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

Accounts Receivable and Payable

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

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

Capital Assets

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

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

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

Pensions

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System(the System) and additions to / deductions from the System fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

Other Post Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Maine Municipal Employees Health Trust (MMEHT) and the Maine Education Association Benefits Trust (MEABT) and additions to / deductions from MMEHT and MEABT's fiduciary net position have been determined on the same basis as they are reported by MMEHT and MEABT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

Interfund Receivable and Payables

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

Accumulated Unpaid Vacation and Sick Leave

Employees are granted vacation and sick leave in varying amounts based on length of service. The value of accumulated vacation and sick leave at June 30 for the school department employees is recorded on the financial statements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business type activities or proprietary fund type financial statements. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

In accordance with GASB Statement 54, the Town classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors or creditors, or amounts constrained due to constitutional provisions or enabling legislation.

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

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

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

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

The Town has identified December 31, 2019 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
<u>Restricted</u>			
Education Fund		\$556,828	\$556,828
State Road Assistance	\$16,584		\$16,584
Broadband Grant	\$21,686		\$21,686
Municipal Revenue Sharing		\$7,323	\$7,323
<u>Committed</u>			
Town Reserves (Exhibit A-4)		\$361,072	\$361,072
Health Insurance Opt-Out	\$7,183		\$7,183
Septic System Replacements		\$1,473	\$1,473
Comprehensive Plan	\$16,745		\$16,745
Coastal Account	\$33,336		\$33,336
Walker's Pond Landing	\$15		\$15
School Debt Payment	\$39,795		\$39,795
<u>Assigned</u>			
Public Service Building Imp.	\$7,095		\$7,095
Legal	\$7,008		\$7,008
Insurances	\$3,926		\$3,926
Health Insurance	\$5,287		\$5,287
Employee Insurance	\$2,326		\$2,326
Computer & Software	\$452		\$452
Code Enforcement	\$10,957		\$10,957
Fire Department	\$8,514		\$8,514

Fire Department - Hepatitis	\$2,023	\$2,023
Planning Board	\$2,358	\$2,358
Animal Control	\$741	\$741
Town Roads	\$4,263	\$4,263
Winter Roads	\$11,689	\$11,689
Tarring	\$16,703	\$16,703
Road Resurfacing	\$89,587	\$89,587
Veteran's Graves	\$846	\$846
Community Center	\$7,070	\$7,070
Walker's Pond	\$8,676	\$8,676
Public Access	\$35	\$35
<u>Unassigned</u>	<u>\$389,515</u>	<u>\$389,515</u>
<u>Total Fund Balances</u>	<u>\$714,414</u>	<u>\$1,641,109</u>

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

Fund Balance

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

Net Position

Net position is required to be classified into three components - net investment in capital assets, restricted; and unrestricted. These classifications are defined as follows:

Net Investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$267,119 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 \$66,547 for cemetery purposes. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established.

G. Estimates

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

Note 2 - Deposits

Deposits

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

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC). The financial institutions holding the Town's cash accounts are participating in the Federal Deposit Insurance Corporation (FDIC) program. For interest and non-interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to \$250,000 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 \$1,721,993 and the bank balance was \$1,796,7000. The Town has no uninsured and uncollateralized deposits as of December 31, 2019.

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, 2019 and committed on June 4, 2019. Interest of 9% 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, \$68,578 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, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$438,414			\$438,414
<u>Capital assets being depreciated</u>				
Buildings and Improvements	\$2,863,218	\$79,753		\$2,942,970
Equipment	\$821,695	\$12,900	\$26,783	\$807,812
Infrastructure	\$10,988,094	\$65,650		\$11,053,745
<u>Total capital assets being depreciated</u>	<u>\$15,111,421</u>	<u>\$158,303</u>	<u>\$26,783</u>	<u>\$15,242,941</u>
<u>Less accumulated depreciation for</u>				
Buildings and Improvements	\$1,223,416	\$61,231		\$1,284,648
Equipment	\$458,138	\$33,208	\$10,713	\$480,633
Infrastructure	\$7,532,720	\$299,230		\$7,831,949
<u>Total accumulated depreciation</u>	<u>\$9,214,274</u>	<u>\$393,670</u>	<u>\$10,713</u>	<u>\$9,597,230</u>
<u>Net capital assets being depreciated</u>	<u>\$5,897,148</u>	<u>(\$235,367)</u>	<u>\$16,070</u>	<u>\$5,645,711</u>
<u>Governmental Activities</u>				
<u>Capital Assets, net</u>	<u>\$5,897,148</u>	<u>(\$235,367)</u>	<u>\$16,070</u>	<u>\$5,645,711</u>

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

<u>Governmental Activities</u>	
General Government	\$17,335
Public Safety	\$14,993
Education	\$58,070
Recreation	\$3,915
Public Transportation, including depreciation of general infrastructure assets	\$299,357
<u>Total Depreciation Expense - Governmental Activities</u>	<u>\$393,670</u>

Note 5 - Long-Term Debt

The Town had no Long-Term Debt for the year ended December 31, 2019:

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, 2019.

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, 2019, the offsetting receivable and payable balances were \$571,598. \$556,828 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, 2019, the member contribution rate was 7.65% and the employer contribution rate was 3.97% of applicable member compensation. The employer is also responsible for contributing 11.68% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 11.08% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2019 and the previous two years are as follows:

<u>For the year ended June 30,</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>State of Maine Contributions</u>	<u>Applicable Member Compensation</u>
2019	\$45,493	\$24,386	\$65,891	\$594,682
2018	\$46,018	\$24,636	\$66,651	\$601,544
2017	\$46,373	\$21,034	\$60,740	\$606,184

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves

contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those Schools Systems contributing towards the net pension liability of the plan using grant funding.

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

At June 30, 2019, the School Department reported a net pension liability of \$7,139. The net pension liability was measured as of June 30, 2018, 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, 2019, the School Department's proportion was .0005%, which was no change from its proportion measured at June 30, 2018.

For the fiscal year ended June 30, 2019, the School Department recognized pension expense of \$24,594. At June 30, 2019, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$218	\$0
Changes in Assumptions	\$449	\$0
Net Difference between projected and actual ^{act} vestment earnings on pension plan investments	\$0	\$928
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$564	\$1
Employer contributions made subsequent to measurement date	<u>\$24,386</u>	<u>\$0</u>
	<u>\$25,617</u>	<u>\$929</u>

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

<u>Year ended June 30,</u>	
2019	\$25,464
2020	\$135
2021	(\$661)
2022	(\$249)

F. Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2018 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, 2018 are summarized in the following table:

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

G. Discount Rate

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

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

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

	<u>1% Decrease</u> <i>(5.75%)</i>	<u>Current Discount</u> <u>Rate (6.75%)</u>	<u>1% Increase</u> <i>(7.75%)</i>
Proportionate Share of the Net Pension Liability	\$13,192	\$7,139	\$2,097

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2018 Comprehensive Annual Financial Report available online at www.mainepeps.org or by contacting the System at (207) 512-3100.

Note 7 - Other Post Employment Benefits

A. Plan Description - School Department Group Life Plan

Qualifying personnel of the Department participate in the Group Life Insurance Plan for Retired State Employees and Teachers as provided by the Maine Public Employees Retirement System (SET Plan). The plan is a multiple-employer, cost sharing plan with a special funding situation. As of June 30, 2018 there were 220 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

The Group Life Insurance Plan for Retired Participating Local District (PLD) (PLD Consolidated Plan) employees is a multiple employer cost sharing plan. As of June 30, 2018, there were 138 employers participating in the plan.

B. Benefits

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

C. Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit monthly a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2018, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

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

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.75%, net of administrative and pension plan investment expense
Participation Rates for Future Retirees	100% of those currently enrolled
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance
Form of Benefit Payment	Lump Sum

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

E. On-Behalf Payments

As mentioned in Section A. above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the Net OPEB liability. The Net OPEB Liability is not recorded on the School Department financial statements since it is a liability of the State of Maine and not a liability of the School Department.

	<i>Allocation of:</i>		
	<u>On-Behalf</u>	<u>Benefits</u>	<u>Net OPEB</u>
	<u>Payments</u>	<u>Expense</u>	<u>Liability</u>
2018	\$1,079	\$1,141	\$11,820

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 multi-employer, cost sharing OPEB plan.

B. Eligibility

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

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

C. Cost Sharing Provisions

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

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

D. Employees covered by benefit terms:

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

Inactive employees or beneficiaries currently receiving benefit payments	11
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	18
Average age	48.99
Average service	14.84

E. Net OPEB Liability

The School Department’s net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	3.87% per annum.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	Included in per capita claims cost
<i>Healthcare cost trend rates:</i>	

Pre -Medicare Medical: Initial trend of 5.55% applied in FYE 2018 grading over 15 years to 3.73% per annum.

Medicare Medical: Initial trend of 3.72% applied in FYE 2018 grading over 15 years to 2.81% per annum.

F. Actuarial Assumptions

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

Healthy Annuitants: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Healthy Employees: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table rates after the end of the Total Employee Mortality Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Disabled Annuitants: based on 108% and 105% of the RP-2014 Total Dataset Disabled Annuitant Mortality Table, respectively for males and females, projected from the 2006 base rates using the

RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

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, 2018 and are based on the experience study covering the period from June 30, 2012 through June 30, 2015.

The Entry Age Normal Actuarial Cost Method was used to value the Plan’s actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. 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, 2018. 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, 2017 is 3.58% per annum. The discount rate as of June 30, 2018 is 3.87% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 6/30/2017</u>	\$374,120	\$0	\$374,120
<u>Changes:</u>			
Service Cost	\$2,405		\$2,405
Interest	\$13,092		\$13,092
Change of Assumptions	(\$13,548)		(\$13,548)
Contributions - Employer		\$21,819	(\$21,819)
Benefit Payments	(\$21,819)	(\$21,819)	\$0
<u>Net changes</u>	<u>(\$19,870)</u>	<u>\$0</u>	<u>(\$19,870)</u>
<u>Balances at 6/30/18</u>	<u>\$354,250</u>	<u>\$0</u>	<u>\$354,250</u>

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 (2.87%) or 1 percentage point higher (4.87%) than the current discount rate:

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
<u>Net OPEB Liability (Asset)</u>	<u>\$311,407</u>	<u>\$354,250</u>	<u>\$407,308</u>

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

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

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$0	\$0
Changes in Assumptions	\$0	\$11,290
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	<u>\$22,600</u>	<u>\$0</u>
	<u>\$22,600</u>	<u>\$11,290</u>

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

<u>Year ended</u>	
2019	\$20,342
2020	(\$2,258)
2021	(\$2,258)
2022	(\$2,258)
2023	(\$2,258)
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 June 30, 2018, 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	55.72
Average service	28.84

D. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2019, 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, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	4.10% per annum.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	3.00% per annum.
<i>Healthcare cost trend rates:</i>	

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

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

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

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

E. Actuarial Assumptions

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

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

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

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

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

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, 2017 is based upon an earlier measurement date, as of December 29, 2016 and is 3.78% per annum. The discount rate as of December 31, 2018 is based upon an earlier measurement date, as of December 28, 2017 and is 3.44% per annum. The rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher, for pay as you go plans.

G. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 1/1/2018</u>	\$9,606	\$0	\$9,606
<u>Changes:</u>			
Service Cost	\$152		\$152
Interest	\$336		\$336
Differences between expected and actual experience	\$0		\$0
Changes of assumptions	(\$926)		(\$926)
Contributions - employer		\$3	(\$3)
Benefit payments	(\$3)	(\$3)	\$0
<u>Net changes</u>	<u>(\$441)</u>	<u>\$0</u>	<u>(\$441)</u>
<u>Balances at 1/1/2019</u>	<u>\$9,165</u>	<u>\$0</u>	<u>\$9,165</u>

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

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.10%) or 1 percentage point higher (5.10%) than the current discount rate:

	<u>1.0% Decrease (3.10%)</u>	<u>Discount Rate (4.10%)</u>	<u>1.0% Increase (5.10%)</u>
Net OPEB Liability (Asset)	\$10,615	\$9,165	\$7,971

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

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

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
Net OPEB Liability (Asset)	\$7,925	\$9,165	\$10,682

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 with the net recognition over the next five years, and thereafter.

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$177	\$0
Changes in Assumptions	\$0	\$922
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$177</u>	<u>\$922</u>

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

<u>Year ended</u>	
2020	(\$146)
2021	(\$146)
2022	(\$146)
2023	(\$151)
2024	(\$156)
Thereafter	\$0

Note 8 - Restatement of Beginning Net Position

The following adjustment was made at January 1, 2019 to restate net position on the governmental-wide financial statements:

	<u>Governmental Activities</u>
Net Other Post-Employment Benefits Liability	(\$371,776)
Net Position, as previously stated	<u>\$7,503,824</u>
Net Position, restated	<u>\$7,132,048</u>

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit VII)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Tax Revenues	\$2,593,013	\$2,593,013	\$2,590,455	(\$2,558)
Excise Taxes	\$203,500	\$203,500	\$222,680	\$19,180
State Subsidies	\$58,500	\$58,500	\$58,242	(\$258)
Local Sources	\$0	\$0	\$440	\$440
Interest Earned	\$0	\$0	\$3,534	\$3,534
Interest on Delinquent Taxes	\$0	\$0	\$5,143	\$5,143
<u>Total Revenues</u>	<u>\$2,855,013</u>	<u>\$2,855,013</u>	<u>\$2,880,493</u>	<u>\$25,481</u>
<u>Expenditures (Net of Department Revenues):</u>				
General Government	\$247,242	\$247,242	\$224,777	\$22,465
Protection	\$87,617	\$87,617	\$80,933	\$6,684
Health & Sanitation	\$103,000	\$103,000	\$104,858	(\$1,858)
Public Transportation	\$429,000	\$429,000	\$339,073	\$89,927
Recreation	\$34,000	\$34,000	\$18,962	\$15,038
Donations and Public Assistance	\$32,051	\$32,051	\$30,556	\$1,495
Assessments and Debt Service	\$287,715	\$287,715	\$203,787	\$83,927
<u>Total Expenditures</u>	<u>\$1,220,625</u>	<u>\$1,220,625</u>	<u>\$1,002,945</u>	<u>\$217,679</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$1,634,388</u>	<u>\$1,634,388</u>	<u>\$1,877,548</u>	<u>\$243,160</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$12,731	\$12,731	\$12,731	\$0
Operating Transfers Out	(\$1,820,120)	(\$1,820,120)	(\$1,820,120)	\$0
<u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	<u>(\$173,000)</u>	<u>(\$173,000)</u>	<u>\$70,160</u>	<u>\$243,160</u>
<u>Beginning Fund Balances</u>	<u>\$644,254</u>	<u>\$644,254</u>	<u>\$644,254</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$471,254</u>	<u>\$471,254</u>	<u>\$714,414</u>	<u>\$243,160</u>

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - STATE EMPLOYEE AND TEACHER PLAN
FOR THE YEAR ENDED DECEMBER 31, 2019

<i>For the Fiscal Year Ended June 30,</i>	<i>Proportion of Net Pension Liability</i>	<i>Proportionate Share of Net Pension Liability (Asset)</i>	<i>Covered Employee Payroll</i>	<i>Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll</i>	<i>Plan Total Pension Liability</i>
2019	0.0005%	\$7,139	\$594,682	1.200%	\$14,031,187,845
2018	0.0005%	\$7,510	\$601,544	1.248%	\$13,484,886,512
2017	0.0004%	\$7,491	\$606,184	1.236%	\$13,069,954,948
2016	0.0005%	\$6,332	\$553,671	1.144%	\$12,616,287,054
2015	0.0005%	\$4,926	\$570,692	0.863%	\$12,320,158,783

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information

(Exhibit VIII)

<i>Plan Fiduciary Net Position</i>	<i>Plan Net Pension Liability</i>	<i>Plan Fiduciary Net Position as a % of the Total Pension Liability</i>	<i>Plan Covered Employee Payroll</i>	<i>Plan Net Pension Liability as a % of the Covered Employee Payroll</i>
\$11,632,192,771	\$2,398,995,074	82.902%	\$1,808,274,919	132.668%
\$10,893,291,864	\$2,591,594,648	80.781%	\$1,860,230,663	139.316%
\$9,960,335,390	\$3,109,619,558	76.208%	\$1,816,435,084	171.194%
\$10,242,097,022	\$2,374,190,032	81.182%	\$1,699,160,889	139.727%
\$10,337,639,472	\$1,982,519,311	83.908%	\$1,676,857,294	118.228%

is not required to be presented. A full 10 year schedule will be displayed as it becomes available

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit IX)

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a % of Covered Employee Payroll</i>
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.

TOWN OF BROOKSVILLE, MAINE
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2018, is as follows:

A. Actuarial Cost Method

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

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

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

B. Asset Valuation Method

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

C. Amortization

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

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2017 are as follows:

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

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2018 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, 2018.

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2019

For the Fiscal Years Ended	Service Cost (BOY)	Interest (Includes Interest on Service Cost)	Differences between Expected and Actual Experience	Changes of Assumptions	Total OPEB Liability			
					Benefit Payments, Including Refunds of Member Contributions	Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending
<u>Maine Education Association Benefit Trust School Plan</u>								
2019	\$2,405	\$13,092	\$0	(\$13,548)	(\$21,819)	(\$19,870)	\$374,120	\$354,250
<u>Maine Municipal Employees Health Trust Town Employees Plan</u>								
2019	\$152	\$336	\$0	(\$926)	(\$3)	(\$441)	\$9,606	\$9,165
2018	\$141	\$348	\$267	\$0	(\$224)	\$532	\$9,074	\$9,606

* Amounts presented for each fiscal year were determined as of January 1 of the previous year. Retroactive information is not

(Exhibit X)

Plan Fiduciary Net Position									
Contributions - Employer	Contributions - Member	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
\$3	\$0	(\$3)	\$0	\$0	\$0	\$9,165	0.0000%	\$24,000	38.19%
\$0	\$0	\$0	\$0	\$0	\$0	\$9,606	0.0000%	\$24,000	40.03%

required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF BROOKSVILLE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF OPEB CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit XI)

<u>For the Fiscal Years Ended</u>	<u>Contractually Required Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency</u>
<u>Maine Education Association Benefit Trust School Plan</u> 2019	\$22,600	\$22,600	\$0
<u>Maine Municipal Employees Health Trust Town Employees Plan</u> 2019	\$3	\$3	\$0
2018	\$0	\$0	\$0

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



TOWN OF BROOKSVILLE, MAINE
NOTES TO OPEB LIABILITY AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

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

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

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

Changes of Assumptions

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

Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	3.87% per annum.
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 5.55% applied in FYE 2018 grading over 15 years to 3.73% per annum.

Medicare Medical: Initial trend of 3.72% applied in FYE 2018 grading over 15 years to 2.81% per annum.

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

Healthy Annuitants: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Healthy Employees: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using the RP-2014 Total Dataset Employee Mortality Table rates after the end of the Total Employee Mortality Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Disabled Annuitants: based on 108% and 105% of the RP-2014 Total Dataset Disabled Annuitant Mortality Table, respectively, for males and females, projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Note 1 – Actuarial Methods and Assumptions
Maine Municipal Employees Health Trust Town Employees Plan

The total OPEB liability in the January 1, 2019 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, 2019, 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	4.10% per annum
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum
Retirement Age	65

Healthcare cost trend rates:

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

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

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

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

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

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriations</u>	<u>Departmental Revenues</u>	<u>Total Available</u>	<u>Expenditures/Transfers Out</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>General Government</u>							
Administration		\$135,000	\$604	\$135,604	\$132,405	\$3,199	
Public Service Building		\$32,000	\$71	\$32,071	\$29,350	\$2,721	
Public Service Building Imp.	\$2,659	\$5,000		\$7,659	\$564	\$0	\$7,095
Maine Municipal Association		\$3,392		\$3,392	\$2,946	\$446	
Hancock County Planning		\$850		\$850	\$850	\$0	
Town Legal	\$6,882	\$3,000		\$9,882	\$2,874	\$0	\$7,008
Assessing		\$9,500		\$9,500	\$8,780	\$720	
Revaluation Reserve		\$10,000		\$10,000	\$10,000	\$0	
Social Security & Medicare		\$17,500	\$1,325	\$18,825	\$16,810	\$2,015	
Insurances	\$3,811	\$7,000	\$1,260	\$12,071	\$8,145	\$0	\$3,926
Health Insurance	\$5,122	\$4,000		\$9,122	\$3,836	\$0	\$5,287
Employee Insurance	\$1,810			\$23,217	\$20,891	\$0	\$2,326
Health Insurance Opt-Out	\$16,927	\$10,000	\$21,407	\$26,927	\$19,744	\$0	\$7,183
Computer & Software	\$423		\$29	\$452		\$0	\$452
Code Enforcement/Planning	\$9,978	\$2,000	\$3,275	\$15,253	\$4,296	\$0	\$10,957
Planning Board	\$2,358			\$2,358		\$0	\$2,358
Comprehensive Plan	\$3	\$18,000		\$18,003	\$1,258	\$0	\$16,745
	\$49,973	\$257,242	\$27,970	\$335,186	\$262,747	\$9,101	\$63,337
<u>Public Safety</u>							
Volunteer Fire Department		\$35,000		\$37,926	\$29,412	\$0	\$8,514
BVFD Airpicks		\$23,500		\$23,500	\$23,204	\$296	
BVFD Hepatitis Account	\$2,023			\$2,023		\$0	\$2,023
Peninsula Ambulance Corp		\$21,417		\$21,417	\$21,417	\$0	
Animal Control	\$132	\$2,200	\$1,149	\$3,481	\$2,740	\$0	\$741
Street Lights		\$5,500		\$5,500	\$5,309	\$191	
	\$5,082	\$87,617	\$1,149	\$93,848	\$82,082	\$488	\$11,278

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriations</u>	<u>Departmental Revenues</u>	<u>Total Available</u>	<u>Expenditures/Transfers Out</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>Health & Sanitation:</u>							
Blue Hill / Surry Transfer Station		\$95,000		\$95,000	\$94,923	\$77	
Septic Waste Disposal		\$8,000		\$8,000	\$9,935	(\$1,935)	
	\$0	\$103,000	\$0	\$103,000	\$104,858	(\$1,858)	\$0
<u>Public Transportation:</u>							
Highways & Bridges	\$4,282	\$56,000		\$60,282	\$56,019	\$0	\$4,263
Winter Roads		\$225,000	\$17,085	\$242,085	\$230,396	\$0	\$11,689
Tarring Town Roads	\$355	\$18,000		\$18,355	\$1,653	\$0	\$16,703
Road Resurfacing	\$25,238	\$130,000		\$155,238	\$65,650	\$0	\$89,587
Sand / Salt Shed Reserve		\$10,000		\$10,000	\$10,000	\$0	\$0
Urban/Rural Initiative Program	\$19,024		\$52,560	\$71,584	\$55,000	\$0	\$16,584
	\$48,898	\$439,000	\$69,645	\$557,544	\$418,718	\$0	\$138,826
<u>Donations:</u>							
Brooksville Library		\$7,000		\$7,000	\$7,000	\$0	\$0
WHCA		\$3,945		\$3,945	\$3,945	\$0	\$0
WIC		\$585		\$585	\$585	\$0	\$0
Downeast YMCA		\$1,000		\$1,000	\$1,000	\$0	\$0
Hancock County Homecare		\$4,025		\$4,025	\$4,025	\$0	\$0
Hospice of Hancock County		\$1,500		\$1,500	\$1,500	\$0	\$0
Eastern Area on Aging		\$1,825		\$1,825	\$1,825	\$0	\$0
Yesterday's Children		\$300		\$300	\$300	\$0	\$0
Blue Hill Society Aid to Children		\$2,600		\$2,600	\$2,600	\$0	\$0
Brooksville Historical Society		\$1,000		\$1,000	\$1,000	\$0	\$0
Lifelight		\$934		\$934	\$934	\$0	\$0
Penobscot East Resource Center		\$100		\$100	\$100	\$0	\$0
Community Health & Counseling		\$137		\$137	\$137	\$0	\$0
Chamber of Commerce		\$100		\$100	\$100	\$0	\$0
Cemetery Care		\$5,000		\$5,000	\$4,805	\$195	\$0
Veteran's Graves	\$846			\$846		\$0	\$846
	\$846	\$30,051	\$0	\$30,897	\$29,856	\$195	\$846

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriations</u>	<u>Departmental Revenues</u>	<u>Total Available</u>	<u>Expenditures/Transfers Out</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>Public Assistance</u>							
General Assistance	\$0	\$2,000	\$0	\$2,000	\$700	\$1,300	\$0
<u>Recreation & Other</u>							
Community Center	\$9,087	\$10,000		\$19,087	\$12,017	\$0	\$7,070
Community Center Reserve	\$5,000	\$5,000		\$5,000	\$5,000	\$0	\$0
Athletic Field	\$3,000	\$3,000		\$3,000	\$3,000	\$0	\$0
Broadband Grant	\$7,736		\$15,000	\$22,736	\$1,050	\$0	\$21,686
Walker's Pond Access	\$2,226	\$10,000		\$12,226	\$3,550	\$0	\$8,676
Walker's Pond Landung	\$15	\$20,000		\$20,015	\$20,000	\$0	\$15
Public Access	\$35			\$35		\$0	\$35
Coastal Account	\$36,681	\$4,000	\$73,430	\$114,110	\$80,775	\$0	\$33,336
	\$55,779	\$52,000	\$88,430	\$196,208	\$125,391	\$0	\$70,817
<u>Assessments & Debt Service</u>							
School Debt Payment	\$39,795			\$39,795		\$0	\$39,795
Tax Anticipation Note Interest		\$5,000		\$5,000		\$5,000	
County Tax		\$201,648		\$201,648	\$201,648	\$0	
County 911		\$2,139		\$2,139	\$2,139	\$0	
Overlay		\$78,927		\$78,927		\$78,927	
	\$39,795	\$287,715	\$0	\$327,509	\$203,787	\$83,927	\$39,795
<u>Education</u>							
School Department		\$1,782,120		\$1,782,120	\$1,782,120	\$0	
<u>TOTALS</u>	\$200,373	\$5,040,744	\$187,194	\$3,428,311	\$3,010,259	\$93,153	\$324,899

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$443,881
<u>Additions:</u>		
Lapsed Accounts - Schedule of Departmental Operations	\$93,153	
Excise Taxes (Net of Appropriated Revenue)	\$19,180	
Interest Earned	\$3,534	
Interest on Delinquent Taxes	\$5,143	
Decrease in Unavailable Tax Revenue	\$1,361	
Supplemental Taxes	\$3,058	
Other Revenues / (Expenditures) (Net of Appropriated Revenue)	(\$22)	
<u>Total Additions</u>		\$125,407
<u>Reductions:</u>		
Appropriated Revenues	\$173,000	
Abatements	\$6,773	
<u>Total Reductions</u>		\$179,773
<u>Ending Unassigned Fund Balance</u>		\$389,515



TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit A-3)

<u>Total Taxable Valuation</u>		\$450,603,000
Tax Rate per \$1,000 Valuation		\$5.72
<u>Tax Assessment</u>		\$2,577,449
<u>Collections and Adjustments:</u>		
Cash Collections	\$2,503,081	
Supplemental Taxes	(\$3,058)	
Abatements Granted	\$3,529	
<u>Total Collections and Adjustments</u>		\$2,503,552
<u>Uncollected Taxes December 31</u>		\$73,897

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF RESERVE FUNDS - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit A-4)

<u>Reserve:</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Ending Balance</u>
Revaluation Reserve	\$25,023	\$44		\$10,000	\$35,068
Sand / Salt Shed	\$94,969	\$479		\$10,000	\$105,448
Athletic Field	\$720		\$3,553	\$3,000	\$166
Mt. Rest Cemetery Care	\$317	\$2			\$319
Fire Truck	\$45,299	\$218			\$45,517
Fire Station	\$30,031	\$45			\$30,076
Harbor Boat & Dinghy	\$5,684	\$14,073			\$19,757
Float Replacement	\$43,684	\$223		\$10,000	\$53,907
Bicentennial Celebration	\$7,011	\$1,469	\$1,350		\$7,130
Donations for Needy	\$2,096	\$1,000	\$1,000		\$2,096
Public Service Building Imp.	\$15,007	\$8			\$15,014
Community Building	\$5,001	\$2	\$10,003	\$5,000	\$0
School Construction	\$4,251				\$4,251
School Building Reserve - Upstarts	\$42,120	\$203			\$42,322
<u>Total Revenues:</u>	<u>\$321,213</u>	<u>\$17,766</u>	<u>\$15,907</u>	<u>\$38,000</u>	<u>\$361,072</u>

TOWN OF BROOKSVILLE, MAINE
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2019

(Exhibit B-1)

	Municipal Revenue Sharing	School Department	Town Revenues	Septic Program	Total Other Governmental
<i>Assets & Other Debits</i>					
Cash & Cash Equivalents			\$354,472	\$9,372	\$363,844
Accounts Receivable	\$7,323	\$556,828		\$81	\$81
Due From Other Funds			\$6,599		\$570,750
Total Assets	\$7,323	\$556,828	\$361,072	\$9,453	\$934,676
<i>Liabilities & Fund Balances</i>					
Liabilities:					
Due to Other Funds				\$254	\$254
Unearned Revenue				\$7,727	\$7,727
Total Liabilities	\$0	\$0	\$0	\$7,981	\$7,981
Fund Balances:					
Restricted	\$7,323	\$556,828			\$564,151
Committed			\$361,072	\$1,473	\$362,545
Total Fund Balances	\$7,323	\$556,828	\$361,072	\$1,473	\$926,695
Total Liabilities & Fund Balances	\$7,323	\$556,828	\$361,072	\$9,453	\$934,676

TOWN OF BROOKSVILLE, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Municipal Revenue Sharing	School Department	Town Reserves	Specific Program	Total Other Governmental
Revenues:					
State Subsidies	\$17,075	\$82,682			\$99,757
Program Revenues		\$57,966	\$16,436		\$74,402
Interest Earned			\$1,350	\$45	\$1,375
Total Revenues	\$17,075	\$140,648	\$17,766	\$45	\$175,535
Expenditures:					
Education		\$1,924,469	\$15,907		\$1,924,469
Reserves (Exhibit A-4)					\$15,907
Total Expenditures:	\$0	\$1,924,469	\$15,907	\$0	\$1,940,376
Excess of Revenues Over Expenditures:	\$17,075	(\$1,783,821)	\$1,859	\$45	(\$1,764,842)
Other Financing Sources (Used):					
Operating Transfers In		\$1,782,120	\$8,000		\$1,820,120
Operating Transfers Out	(\$12,731)				(\$12,731)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses:	\$4,344	(\$1,702)	\$9,859	\$45	\$45,547
Beginning Fund Balance	\$2,978	\$558,530	\$321,213	\$1,428	\$884,149
Ending Fund Balance	\$7,323	\$556,828	\$361,072	\$1,473	\$926,695

TOWN OF BROOKSVILLE, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit C-1)

<u>Federal Grantor/Pass-Through</u> <u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass-Through Number</u>	<u>Program Award Amount</u>	<u>Passed through to Subrecipients</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>					
<u>Passed through State of Maine</u>					
<u>Department of Education</u>					
Title IA - Disadvantaged	84.010	013-05A-3057-13	\$13,500	\$0	\$10,413
Local Entitlement	84.027	013-05A-3046-12	\$24,901	\$0	\$26,034
	84.173	013-05A-6247-23	\$1,146	\$0	\$1,146
Rural Education Achievement Program	84.213	013-05A-6336-13	\$10,511	\$0	\$10,511
<u>Total State of Maine Department of Education</u>			<u>\$50,058</u>	<u>\$0</u>	<u>\$48,104</u>
<u>Total U.S. Department of Education</u>			<u>\$50,058</u>	<u>\$0</u>	<u>\$48,104</u>
<u>U.S. Department of Agriculture:</u>					
<u>Passed through State of Maine</u>					
<u>Department of Education</u>					
National School Lunch Program - Lunch	10.555	-	\$9,854	\$0	\$9,854
National School Lunch Program - Breakfast	10.555	-	\$4,442	\$0	\$4,442
National School Lunch Program - Other	10.555	-	\$292	\$0	\$292
Food Distribution - Donated Commodities	10.550	-	\$1,767	\$0	\$1,779
<u>Total U.S. Department of Agriculture</u>			<u>\$16,355</u>	<u>\$0</u>	<u>\$16,367</u>
<u>Totals</u>			<u>\$66,413</u>	<u>\$0</u>	<u>\$64,471</u>



"The Eye of the Beholder" Do you see a tree? Or Do you see a dog following his master on a great hunt?

**2019 Town of Brooksville
ASSESSORS' CERTIFICATION OF ASSESSMENT**

WE HEREBY CERTIFY that the pages herein, numbered from 1 to 242 inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of *Brooksville* for State, County, District, and Municipal Taxes for the fiscal year 01/01/19 to 12/31/19 as they existed on the first day of April 2019.

IN WITNESS THEREOF, we have hereunto set our hands at Brooksville, Maine, this 4th day of June, 2019.

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

2019 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	\$ 201,648.45	
2. Municipal Appropriation	\$ 546,548.86	
3. TIF financing plan amount	\$ 0.00	
4. School/ Education Appropriation	\$ 1,782,119.51	
5. Overlay (Not to exceed 5% of Net Assessment)	\$ <u>78,927.28</u>	
6. Total Assessments		<u>\$ 2,609,244.10</u>

DEDUCTIONS

7. State Municipal Revenue Sharing	\$ 12,731.24	
8. Homestead Reimbursement	\$ 15,536.14	
9. BETE Reimbursement	\$ 127.56	
10. Other Revenues	\$ <u>3,500.00</u>	
11. Total Deductions	\$ <u>31,794.16</u>	
12. Net Assessment for Commitment		<u>\$ 2,577,449.16</u>

CERTIFICATE OF COMMITMENT

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

Herewith are committed to you true lists of the assessments of the Estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of **\$2,577,449.16** (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 06/04/19.

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

You are to pay to *Freida Peasley*, the Municipal Treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before 12/31/19.

In case of the neglect of any person to pay the sum required by said list until after **10/31/19**; you will add interest to so much thereof as remains unpaid at the rate of 9.00 percent per annum, commencing 11/01/19 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 **06/04/19**.

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

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

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER

Title 36 MRSA s 712

State of Maine

County of Hancock, ss.

We hereby certify that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Brooksville for the fiscal year 01/01/19 to 12/31/19, at 5.72 mils on the dollar, on a total taxable valuation of \$450,603,000.00.

ASSESSMENTS

1. County Tax	\$ 201,648.45	
2. Municipal Appropriation	\$ 546,548.86	
3. TIF financing plan amount	\$ 0.00	
4. School/ Education Appropriation	\$ 1,782,119.51	
5. Overlay (Not to exceed 5% of Net Assessment)	\$ <u>78,927.28</u>	
6. Total Assessments		<u>\$ 2,609,244.10</u>

DEDUCTIONS

7. State Municipal Revenue Sharing	\$ 12,731.24	
8. Homestead Reimbursement	\$ 15,536.14	
9. BETE Reimbursement	\$ 127.56	
10. Other Revenues	\$ <u>3,500.00</u>	
11. Total Deductions	\$ <u>31,794.16</u>	
12. Net Assessment for Commitment		<u>\$ 2,577,449.16</u>

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

Given under our hands this 4th day of June, 2019.

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

TAX COLLECTOR'S REPORT

COLLECTIONS

PROPERTY TAX RECEIPTS

\$2,540,364.74

2018 \$36,728.67

2019 \$2,502,265.61

INTEREST \$1,370.46

MAIL AND DEMAND FEES

AUTO RECEIPTS

\$215,857.81

EXCISE \$215,749.81

TRANSFER FEES \$108.00

BOAT RECEIPTS

\$8,963.80

EXCISE \$8,963.80

TOTAL 2019 COLLECTIONS

\$2,765,186.35

2019 PROPERTY TAX SUMMARY

COMMITMENT \$2,577,449.24

SUPPLEMENTALS \$2,901.18

ABATEMENT (\$6,132.40)

\$2,580,350.42

COLLECTED \$2,508,279.33

UNCOLLECTED \$72,071.09

\$2,580,350.42

RESPECTFULLY SUBMITTED,

YVONNE REDMAN

TAX COLLECTOR

2019 UNCOLLECTED TAXES

	Name	Amount Due
	BEARS, PATRICIA A SMITH	244.24
	BEARS, PATRICIA SMITH	492.49
	BEARS, PATRICIA SMITH	1078.79
*	BIGELOW, TALMAN	152.15
	BLACK, DAMON E	606.32
*	BLACK, LISA M	478.49
	BOYLE, JANE A (TRUSTEE)	1,648.50
	BOYLE, JANE A (TRUSTEE)	603.46
*	BRENNER, KRISTEN E	306.40
	BUCKS HARBOR MARINA PROPERTIES, LLC	295.15
	BUCKS HARBOR MARINA PROPERTIES, LLC	1558.70
	CASSIS, LARRY B	1712.00
	CHAPMAN, MARCIA W	833.98
	CLIFFORD, DARON A	1053.05
	CLOSSON, SHERRIANNE	612.04
	DENNISON, MARK W	595.45
	DYER, JENNIFER A	111.54
	DYER, JENNIFER A	826.54
	ELLIS, ANN	3618.47
	FAGAN, THOMAS B	402.12
	FAY, MICHAEL J	436.44
	FOWLER, JEREMY	462.75
	FOWLER, THOMAS (HEIRS)	1,027.88
	GATES, BEATRIX	1,002.72
	GIBSON, JOHN C, TRUSTEE	4,148.72
*	GLOBAL TOWERS PARTNERS	865.44
	GOKEY, CHARLES JR	767.62
*	HANEY, MARY E	183.61
	HOOPEES, CLAUDE BROWN	804.35
	HOPKINS, LISA J	1589.02
*	HUNT-KASARJIAN REBECCA	216.79
	JOHNSON, KATHERINE K, TRUSTEE	3880.45
	LAMBORN, ARTHUR H., JR.	1230.37
*	LATITUDE 44, LLC	3582.44
*	LATITUDE 44, LLC	633.78
	LEARY, JOHN JR	216.22
*	LEBEL, FRED	869.44
	LEBEL, FREDERICK, JR	782.50

2019 UNCOLLECTED TAXES Continued

Name	Amount Due
MACY, KASSONDRA L	204.20
McBETH, DAVID	1,243.53
MCBETH, DAVID	1336.19
MELIA, SUSAN A	1269.27
MIROLLI, GENE A	1,010.15
PAYSON, SARAH H	1,372.23
PEN BAY PROPERTIES, LLC.	1769.20
PERKINS, CHLOE A	482.20
REYNOLDS, JAMES	182.47
ROSSIGNOL, CLAYTON A	1,241.24
ROWELL, CARLTON, TRUSTEE	2,374.94
SCHOEDINGER, GEORGE,III& LESLEY (TRUSTEES)	9284.13
SHEPARD, HOLLY	501.07
* SPRINGER, LAWRENCE E	9330.46
* THONER, STEPHEN A	366.65
UNKNOWN	260.26
WENDELL, CAMERON T	1,719.43
TOTAL	73,878.04

* Denotes taxes paid in full after December 31, 2019



Gathering a seine net full of fish to be transported onto the awaiting smack.

2019 Taxpayers' Report

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
81 POINT ROAD LLC.	1,008,200	2,238,400	0	3,246,600	18,570.55
9 BLAKEPOINT ROAD	454,600	39,300	0	493,900	2,825.11
ABERIZK, CAROL F.,	160,600	122,400	0	283,000	1,618.76
ACER PENN LLC	598,600	10,800	0	609,400	3,485.77
ACKERMAN, RICHARD H	252,700	360,800	0	613,500	3,509.22
ADAM, JOE	190,100	141,700	0	331,800	1,897.90
ALLEN, BRANDON R	35,800	182,500	0	218,300	1,248.68
ALLEN, JOAN CLAPP	293,300	120,000	20,000	393,300	2,249.68
ALLEN, JOHN WAYNE	37,800	0	0	37,800	216.22
ALLEN, KERMIT P	3,800	0	0	3,800	21.74
ALLEN, NANCY	218,000	140,300	20,000	338,300	1,935.08
ALLEN, SARAH N	371,000	213,700	0	584,700	3,344.48
ALLEN, SPENCER & SUSAN	7,400	0	0	7,400	42.33
ALLEN, SPENCER & SUSAN	14,600	0	0	14,600	83.51
ALLEN, SPENCER K	60,500	218,700	20,000	259,200	1,482.62
ALLEN, SPENCER K	9,000	0	0	9,000	51.48
ALLEN, SPENCER K	4,700	0	0	4,700	26.88
ALLEN, SUSAN C	62,400	87,700	0	150,100	858.57
ALLENS PROPERTIES, INC.	0	275,100	0	275,100	1,573.57
ALT, MARYANNE F	226,100	227,600	0	453,700	2,595.16
ALT, NORMAN	299,000	0	0	299,000	1,710.28
ALTMAN, JOHN	84,500	268,900	0	353,400	2,021.45
ANDERSON, JANET S	217,000	244,000	0	461,000	2,636.92
ANDREWS, BRENT A	48,900	184,400	20,000	213,300	1,220.08
ANDREWS, JERRY A	47,700	0	0	47,700	272.84
ANDREWS, JERRY A	223,000	108,300	26,000	305,300	1,746.32
ANDREWS, JERRY A	76,400	27,800	0	104,200	596.02
ANDREWS, KEITH	54,500	81,300	20,000	115,800	662.38
ANDREWS, KEITH	30,200	0	0	30,200	172.74
ANSPACH, WILLIAM	34,700	10,500	0	45,200	258.54
ASHMORE, JOHN (LIFE	35,800	9,000	26,000	18,800	107.54
ASTBURY, TRACI B	83,700	204,100	20,000	267,800	1,531.82
AUSTIN, BRUCE A	60,300	128,400	20,000	168,700	964.96
AUSTIN, DAVID	55,000	0	0	55,000	314.60
AUSTIN, DAVID & DEVLIN,	41,600	0	0	41,600	237.95
AUSTIN, DAVID B	46,900	72,000	26,000	92,900	531.39
AUSTIN, GERALD W	44,900	102,500	0	147,400	843.13
AUSTIN, HELEN E(LIFE	43,700	64,000	20,000	87,700	501.64
AWASOS	172,400	87,100	0	259,500	1,484.34
AYER, ROBERT M	674,300	168,000	20,000	822,300	4,703.56
AYER, ROBERT M	3,500	0	0	3,500	20.02
BABSON, SHERRIS L	25,900	0	0	25,900	148.15
BABSON, SHERRIS L	120,700	102,200	20,000	202,900	1,160.59
BAILEY, STEVEN	42,500	29,600	20,000	52,100	298.01
BAKEMAN JR., JOHN F	40,900	23,600	0	64,500	368.94
BAKEMAN, JOHN JR	41,000	141,200	20,000	162,200	927.78
BAKEMAN, RICHARD	101,000	0	0	101,000	577.72
BAKEMAN, RICHARD	15,700	0	0	15,700	89.80
BAKEMAN, RICHARD	129,400	153,900	20,000	263,300	1,506.08
BAKEMAN, RICHARD	35,400	0	0	35,400	202.49
BAKEMAN, RICHARD	6,300	0	0	6,300	36.04
BAKEMAN, RICHARD M	89,500	47,700	0	137,200	784.78
BAKEMAN, RICHARD M	36,400	0	0	36,400	208.21
BAKEMAN, RICHARD M	14,000	0	0	14,000	80.08
BAKEMAN, RICHARD M	70,200	0	0	70,200	401.54

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
BAKEMAN, RICHARD M, &	18,000	0	0	18,000	102.96
BAKEMAN, RICHARD M, &	6,400	0	0	6,400	36.61
BAKEMAN, ROBERT V(LIFE	54,700	129,100	20,000	163,800	936.94
BANA, CORA K	669,700	137,400	0	807,100	4,616.61
BANCROFT-CLAPP FAMILY	905,400	96,300	0	1,001,700	5,729.72
BANCROFT-CLAPP FAMILY	214,100	0	0	214,100	1,224.65
BANCROFT-CLAPP FAMILY	214,100	0	0	214,100	1,224.65
BANCROFT-CLAPP FAMILY	44,500	0	0	44,500	254.54
BANCROFT-CLAPP FAMILY	32,200	0	0	32,200	184.18
BANCROFT-CLAPP FAMILY	29,000	0	0	29,000	165.88
BANCROFT-CLAPP FAMILY	1,106,800	0	0	1,106,800	6,330.90
BANK SERVICE	623,300	0	0	623,300	3,565.28
BARTHELMAN, WILLIAM	237,900	0	0	237,900	1,360.79
BARTHELMAN, WILLIAM B	235,600	68,100	0	303,700	1,737.16
BARTHLOW, PETER B	246,700	648,900	0	895,600	5,122.83
BATES, CHRISTOPHER W	80,500	99,200	0	179,700	1,027.88
BATES, CHRISTOPHER W	116,100	43,900	20,000	140,000	800.80
BATES, CHRISTOPHER W	8,200	0	0	8,200	46.90
BATES, CHRISTOPHER W	9,500	9,300	0	18,800	107.54
BATES, DONALD L	42,700	0	0	42,700	244.24
BATES, DONALD L	65,700	0	0	65,700	375.80
BATES, MURRAY	58,500	27,200	0	85,700	490.20
BATT, THOMAS ALAN	5,700	0	0	5,700	32.60
BATT, THOMAS ALAN	60,800	105,200	0	166,000	949.52
BAUT, DARLENE L. (	246,000	130,100	0	376,100	2,151.29
BAYSIDE PROP. OF	189,900	24,700	0	214,600	1,227.51
BAYSIDE PROP. OF	483,000	186,100	0	669,100	3,827.25
BEACH, LOIS S	338,100	81,000	0	419,100	2,397.25
BEAL A. LOWEN REVOCABLE	128,000	0	0	128,000	732.16
BEAL A. LOWEN REVOCABLE	248,600	292,500	0	541,100	3,095.09
BEAL A. LOWEN REVOCABLE	171,900	0	0	171,900	983.27
BEAL A. LOWEN REVOCABLE	171,700	0	0	171,700	982.12
BEAL A. LOWEN REVOCABLE	171,400	0	0	171,400	980.41
BEAL A. LOWEN REVOCABLE	116,600	0	0	116,600	666.95
BEAL A. LOWEN REVOCABLE	57,500	0	0	57,500	328.90
BEARS, PATRICIA A SMITH	41,900	800	0	42,700	244.24
BEARS, PATRICIA SMITH	83,400	2,700	0	86,100	492.49
BEARS, PATRICIA SMITH	73,500	115,100	0	188,600	1,078.79
BEAULIEU, ADRIENNE	373,500	90,500	0	464,000	2,654.08
BECK, DIANA J	53,000	78,500	20,000	111,500	637.78
BECTON, MAXWELL K	100,500	0	0	100,500	574.86
BEDFORD, SHERI HOUP	94,000	0	0	94,000	537.68
BELL FAMILY CEMETERY	244,800	147,200	0	392,000	2,242.24
BELL FAMILY CEMETERY	124,300	0	0	124,300	711.00
BELL, GEORGE O, JR	57,600	130,600	20,000	168,200	962.10
BENNER, DAVID A	67,500	109,200	0	176,700	1,010.72
BENNETT, MICHELE H	98,800	0	0	98,800	565.14
BENNETT, MICHELE H	76,700	126,200	0	202,900	1,160.59
BENOIT, RICHARD	63,700	158,400	0	222,100	1,270.41
BERNAL, MICHAEL J	28,700	86,200	20,000	94,900	542.83
BESSETTE, ELIZABETH L	440,200	130,600	0	570,800	3,264.98
BESSETTE, ELIZABETH L	45,000	7,500	0	52,500	300.30
BEST FAMILY REALTY	507,200	84,600	0	591,800	3,385.10
BETZ, ANDRE R	1,054,500	542,800	0	1,597,300	9,136.56
BHYC- BUCKS HARBOR	681,300	103,100	0	784,400	4,486.77
BHYC NORTH, LLC	106,300	291,200	0	397,500	2,273.70

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
BHYC, LLC	575,900	61,000	0	636,900	3,643.07
BIGELOW, TALMAN	26,600	0	0	26,600	152.15
BILLINGS, MERTON C	41,700	26,700	26,000	42,400	242.53
BISHOP, DONALD C,	151,700	329,000	0	480,700	2,749.60
BLACK, BOYD	56,300	162,400	20,000	198,700	1,136.56
BLACK, BOYD A	4,200	5,000	0	9,200	52.62
BLACK, DAMON E	88,700	17,300	0	106,000	606.32
BLACK, DANA & CHRISTINE	47,400	215,600	20,000	243,000	1,389.96
BLACK, DARIN R	64,800	41,100	0	105,900	605.75
BLACK, EDWARD M	54,500	44,900	0	99,400	568.57
BLACK, EDWARD M	38,000	2,000	0	40,000	228.80
BLACK, EDWARD M	51,300	111,400	20,000	142,700	816.24
BLACK, ERLINE ET AL	72,700	41,300	20,000	94,000	537.68
BLACK, ERNEST M	119,300	130,300	0	249,600	1,427.71
BLACK, FLORENE(TRUSTEE)	332,100	114,700	0	446,800	2,555.70
BLACK, LEWIS F	60,800	1,000	0	61,800	353.50
BLACK, LEWIS F	12,200	0	0	12,200	69.78
BLACK, LISA M	37,400	26,900	20,000	44,300	253.40
BLACK, LISA M	51,300	48,600	0	99,900	571.43
BLACK, MIRIAM F	107,700	78,400	20,000	166,100	950.09
BLACK, STACEY	59,000	23,900	20,000	62,900	359.79
BLAKE, BILLIE JO	0	4,700	0	4,700	26.88
BLAKE, BOBBIE JO	43,000	7,300	0	50,300	287.72
BLAKE, MARK	30,500	5,200	0	35,700	204.20
BLAKE, MARK E	35,600	42,500	20,000	58,100	332.33
BLAKE, MARK E	53,100	10,000	0	63,100	360.93
BLAKE, MELVIN	45,100	88,600	0	133,700	764.76
BLAKE, MELVIN	55,800	154,900	20,000	190,700	1,090.80
BLAKE, MELVIN C	54,400	93,500	20,000	127,900	731.59
BLAKE, MELVIN C	21,900	0	0	21,900	125.27
BLAKE, PATRICIA J &	285,400	323,800	0	609,200	3,484.62
BLAKE, PENNY M	36,800	65,800	20,000	82,600	472.47
BLAKE, SALLY	48,500	95,200	20,000	123,700	707.56
BLANCO, RAMON	608,300	225,800	0	834,100	4,771.05
BLANDFORD, JERRY	55,800	127,900	0	183,700	1,050.76
BLANDFORD, JERRY	19,000	0	0	19,000	108.68
BLODGETT, DENIS	700	0	0	700	4.00
BLODGETT, DENIS H	2,000	0	0	2,000	11.44
BLODGETT, DENIS H	3,600	0	0	3,600	20.59
BLODGETT, DENIS H	69,100	159,600	20,000	208,700	1,193.76
BLODGETT, EDSON & SARAH	89,600	131,700	26,000	195,300	1,117.12
BLODGETT, EDSON B.&	14,400	0	0	14,400	82.37
BLODGETT, WILLIAM	62,800	0	0	62,800	359.22
BLOOM, JOSEPH	23,100	0	0	23,100	132.13
BLOOM, JOSEPH	15,500	0	0	15,500	88.66
BLOOM, JOSEPH	14,400	0	0	14,400	82.37
BLUE HILL HERITAGE	7,000	0	0	7,000	40.04
BLUE HILL HERITAGE	33,800	0	0	33,800	193.34
BLUE HILL HERITAGE	500	0	0	500	2.86
BLUE HILL HERITAGE	57,900	0	0	57,900	331.19
BLUE HILL HERITAGE	15,600	0	0	15,600	89.23
BLUE HILL HERITAGE	87,800	0	0	87,800	502.22
BLUE HILL HERITAGE	3,700	0	0	3,700	21.16
BLUE HILL HERITAGE	16,600	0	0	16,600	94.95
BOARDMAN, ALBERT B	67,500	213,500	0	281,000	1,607.32
BOGYO, LOLA C	45,000	99,600	20,000	124,600	712.71

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
BOOTH, JESSICA C	52,500	112,500	0	165,000	943.80
BORGES, L J	701,100	0	0	701,100	4,010.29
BORING, JOHN K	103,300	0	0	103,300	590.88
BORYAN, GREGORY	106,800	0	0	106,800	610.90
BORYAN, GREGORY	243,000	54,000	0	297,000	1,698.84
BOSSI, ANNE C (TRUSTEE)	106,800	144,100	0	250,900	1,435.15
BOSSI, ANNE C (TRUSTEE)	102,100	20,300	0	122,400	700.13
BOWDEN, EVERETT (HEIRS)	96,100	0	0	96,100	549.69
BOWDEN, JACKIE LEA	56,200	63,000	0	119,200	681.82
BOWEN, ROBERT	16,900	10,200	0	27,100	155.01
BOYLE, JANE A (	284,400	3,800	0	288,200	1,648.50
BOYLE, JANE A (	105,500	0	0	105,500	603.46
BRAINERD & LOOMIS, JOHN	1,271,700	130,500	0	1,402,200	8,020.58
BRAND, CURTIS	129,200	113,000	0	242,200	1,385.38
BRAND, ROBERT C,	355,000	48,700	0	403,700	2,309.16
BREECE, LINDA Y	1,005,500	424,100	20,000	1,409,600	8,062.91
BRENNER, KRISTEN E	801,700	1,555,200	0	2,356,900	13,481.47
BRIDGES, CLARA	57,800	0	0	57,800	330.62
BRISKA, PATRICIA	995,900	0	0	995,900	5,696.55
BROKAW, BAYARD F	122,500	172,900	0	295,400	1,689.69
B'VILLE (UNKNOWN)Bucks Is	16,700	0	16,700	0	0.00
B'VILLE (UNKNOWN)Thrumcap Is	198,000	0	198,000	0	0.00
BROOKSVILLE COMMUNITY	81,300	164,300	245,600	0	0.00
BROOKSVILLE ELEMENTARY	74,300	841,700	916,000	0	0.00
BROOKSVILLE HISTORICAL	58,500	57,800	116,300	0	0.00
BROOKSVILLE TOWN	167,300	0	167,300	0	0.00
BROOKSVILLE VOLUNTEER	26,400	0	26,400	0	0.00
BROWN, J DORSEY	1,833,800	486,100	0	2,319,900	13,269.83
BROWN, J DORSEY III	59,400	0	0	59,400	339.77
BROWN, NANCY G A	197,500	83,200	0	280,700	1,605.60
BROWN, NANCY G A	89,400	204,400	0	293,800	1,680.54
BROWN, ROBERT P, JR &	83,200	159,500	0	242,700	1,388.24
BROWN, ROBERT P., JR.	153,900	449,500	26,000	577,400	3,302.73
BROWN, ROBERT P., JR.	100	0	0	100	0.57
BROWN, WILLARD W., JR.	57,200	13,400	0	70,600	403.83
BROWN, WILLARD, JR	77,600	0	0	77,600	443.87
BROWNELL, JR, RICHARD	190,500	127,300	0	317,800	1,817.82
BRUBAKER, BRETEN	8,300	0	0	8,300	47.48
BRUBAKER, BRETEN	37,100	37,900	26,000	49,000	280.28
BRUBAKER, BRETEN	34,400	0	0	34,400	196.77
BUCKS DOCK, LLC	617,000	255,100	0	872,100	4,988.41
BUCKS HARBOR MARINA	51,600	0	0	51,600	295.15
BUCKS HARBOR MARINA	222,400	50,100	0	272,500	1,558.70
BUCKS HILL TRUST C/O	109,400	118,400	0	227,800	1,303.02
BURK, KAREN MARIE,	722,700	215,000	0	937,700	5,363.64
BURNHAM, CHARLES	77,800	157,200	20,000	215,000	1,229.80
BURT, ERNEST H	58,800	0	0	58,800	336.34
BURT, ERNEST H ALICE D	241,700	237,400	0	479,100	2,740.45
BURT, WINSTON S	230,500	116,200	0	346,700	1,983.12
BUTLER, JOHN K, JR	106,000	186,400	0	292,400	1,672.53
BYARS, CAROL L	212,000	7,600	0	219,600	1,256.11
BYRNE, ROBIN K	58,300	124,500	0	182,800	1,045.62
CALDWELL, KATHLEEN C	35,800	73,500	0	109,300	625.20
CAMBRIDGE TRUST COMPANY	45,000	10,700	0	55,700	318.60
CAMPBELL KEVIN & ANITA	13,000	0	0	13,000	74.36
CANFIELD, SCOTT	5,900	0	0	5,900	33.75

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
CANFIELD, SCOTT	325,400	0	0	325,400	1,861.29
CANFIELD, SCOTT W	103,500	46,400	0	149,900	857.43
CANFIELD-RICHARDSON,	210,600	0	0	210,600	1,204.63
CAPE ROSIER GRANGE	18,600	51,500	70,100	0	0.00
CAPE ROSIER UNITARIAN	63,400	43,800	107,200	0	0.00
CARDOSO-VICENTE,	102,300	13,500	0	115,800	662.38
CARLSON, STEPHEN F	398,500	74,700	0	473,200	2,706.70
CARRELL, DONALD & KAREN	48,900	151,000	0	199,900	1,143.43
CARRIVEAU, DIANE F	37,800	116,900	20,000	134,700	770.48
CARTER, BECKY L	48,900	178,000	20,000	206,900	1,183.47
CARTER, CATHERINE	264,000	366,600	0	630,600	3,607.03
CARTER, ROBERT B	176,000	61,300	0	237,300	1,357.36
CARTER, ROBERT B	77,100	0	0	77,100	441.01
CARTER, RONNA	0	23,400	0	23,400	133.85
CARTER, SANDRA A	31,500	21,900	20,000	33,400	191.05
CARTER-GOTT, JACQUELINE	33,000	43,000	0	76,000	434.72
CASSIDY, DANIEL	267,800	252,300	0	520,100	2,974.97
CASSIDY, DINA R	246,100	0	0	246,100	1,407.69
CASSIS, LARRY B	137,500	161,800	0	299,300	1,712.00
CELEBRATION, LLC	693,900	0	0	693,900	3,969.11
CHAMOIS LLC	102,000	0	0	102,000	583.44
CHAMPLAIN CORPORATION	1,437,300	0	0	1,437,300	8,221.36
CHAMPLAIN CORPORATION	595,800	0	0	595,800	3,407.98
CHAPMAN, MARCIA W	145,800	0	0	145,800	833.98
CHASE, CARL A	1,175,400	298,100	20,000	1,453,500	8,314.02
CHASE, CHARLES	0	17,800	17,800	0	0.00
CHASE, ERIC A	816,800	344,400	20,000	1,141,200	6,527.66
CHASE, ERIC A	82,700	149,800	0	232,500	1,329.90
CHASE, GEORGE A	684,200	53,300	0	737,500	4,218.50
CHASE, GEORGE A	6,300	0	0	6,300	36.04
CHASE, GEORGE W III	8,200	0	0	8,200	46.90
CHASE, GEORGE W III	2,404,600	236,900	0	2,641,500	15,109.38
CHASE, JOHANNA P	258,800	70,300	0	329,100	1,882.45
CHASE, NIGEL	63,000	159,100	0	222,100	1,270.41
CHASE, PHILIP G	59,900	225,600	26,000	259,500	1,484.34
CHATTERJEE, SAMPRIT	292,500	230,500	0	523,000	2,991.56
CHERINGTON, GRETCHEN	388,300	145,800	0	534,100	3,055.05
CHRIST, GUS D	327,400	229,700	0	557,100	3,186.61
CHRIST, GUS DINO	63,000	0	0	63,000	360.36
CHURCHILL, ERIC	0	3,200	0	3,200	18.30
CHURCHILL, ERIC	30,800	64,100	0	94,900	542.83
CHURCHILL, THOMAS	79,200	55,500	26,000	108,700	621.76
CIAMPA, DAVID	105,300	166,700	20,000	252,000	1,441.44
CLANCY FAMILY LLC	650,700	93,400	0	744,100	4,256.25
CLAPP, ROBERT M	198,900	318,200	0	517,100	2,957.81
CLAPP, TROY A	43,900	0	0	43,900	251.11
CLAPP-MORRIS, JODIE E	222,100	304,100	0	526,200	3,009.86
CLARK, DANIEL BROOKS	681,800	278,600	0	960,400	5,493.49
CLARK, JOHN	72,000	89,800	0	161,800	925.50
CLARK, M. HARRISON III	32,600	67,700	0	100,300	573.72
CLARK, STEVEN	1,194,700	345,800	0	1,540,500	8,811.66
CLEVELAND, JULIE	895,500	264,800	0	1,160,300	6,636.92
CLEWS, MARGARET	32,800	0	0	32,800	187.62
CLIFFORD, AARON D &	363,500	52,100	0	415,600	2,377.23
CLIFFORD, DARON A	126,000	58,100	0	184,100	1,053.05
CLIFFORD, EARL	175,300	80,700	0	256,000	1,464.32

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
CLIFFORD, EARL	0	5,400	0	5,400	30.89
CLIFFORD, EARL	250,200	800	0	251,000	1,435.72
CLIFFORD, EARL (LIFE	155,800	77,700	20,000	213,500	1,221.22
CLIFFORD, GAYLE M	159,200	261,900	0	421,100	2,408.69
CLIFFORD, KATHERINE B.	247,400	79,500	26,000	300,900	1,721.15
CLIFFORD, OAKLY F	48,200	91,400	0	139,600	798.51
CLIFFORD, PD (HEIRS)	49,500	22,400	0	71,900	411.27
CLIFFORD, PHILIP	137,300	130,600	20,000	247,900	1,417.99
CLIFFORD, PHILIP	348,100	0	0	348,100	1,991.13
CLIFFORD, TRACY	46,900	125,800	20,000	152,700	873.44
CLOSSON, MICHAEL	60,800	146,500	20,000	187,300	1,071.36
CLOSSON, MICHAEL,	138,600	44,300	0	182,900	1,046.19
CLOSSON, SHERRIANNE	75,900	51,100	20,000	107,000	612.04
CLUFF, STEPHEN	98,900	161,900	0	260,800	1,491.78
CLUFF, STEPHEN L	86,800	0	0	86,800	496.50
COCHRANE, CAMILLA MCKEE	193,100	207,500	0	400,600	2,291.43
COCHRANE, CAMILLA MCKEE	81,600	0	0	81,600	466.75
COIT, CHARLES S	140,800	194,800	0	335,600	1,919.63
COLBY FAMILY REALTY	597,600	174,000	0	771,600	4,413.55
COLBY, EBEN	481,500	461,000	0	942,500	5,391.10
COLE, NANCY	383,400	3,000	0	386,400	2,210.21
COLEMAN, ELIOT	71,000	571,700	20,000	622,700	3,561.84
COLLINS, ROBERT C	46,300	229,900	0	276,200	1,579.86
COMMUNITY OF CHRIST	1,536,400	482,700	2,019,100	0	0.00
COMMUNITY PARTNERS OF	1,500	0	0	1,500	8.58
COMMUNITY PARTNERS OF	1,200	0	0	1,200	6.86
COMMUNITY PARTNERS OF	94,000	220,300	0	314,300	1,797.80
CONDON, CLARENCE III	825,300	242,900	0	1,068,200	6,110.10
CONDON, DONALD	237,000	148,700	20,000	365,700	2,091.80
CONDON, DONALD & BRENDA	114,300	0	0	114,300	653.80
CONDON, DONALD & BRENDA	10,100	0	0	10,100	57.77
CONDON, DONALD & BRENDA	316,200	0	0	316,200	1,808.66
CONDON, HELEN J	64,400	85,100	20,000	129,500	740.74
CONDON, HELEN J &	12,400	0	0	12,400	70.93
CONDON, JEFFREY E	66,000	138,400	20,000	184,400	1,054.77
CONDON, PHILIP R	79,700	9,400	0	89,100	509.65
CONDON, PHILIP R	99,000	0	0	99,000	566.28
CONDON, PHILIP R	63,300	101,000	20,000	144,300	825.40
CONDON, RALPH (HEIRS)	800	0	0	800	4.58
CONOVER, ROBERT CRAIG	313,400	399,700	0	713,100	4,078.93
CONOVER, ROBERT CRAIG	267,900	0	0	267,900	1,532.39
CONOVER, ROBERT CRAIG	306,000	202,600	0	508,600	2,909.19
COOMER, GLORIA E	52,400	150,900	20,000	183,300	1,048.48
COOMER, GLORIA E	38,000	0	0	38,000	217.36
COON, FRED EVERETT	439,300	92,800	0	532,100	3,043.61
COOPER, DAVID A &	112,000	0	0	112,000	640.64
COOPER, DONALD A &	875,000	778,600	0	1,653,600	9,458.59
COOPER, DONALD A &	71,300	34,000	0	105,300	602.32
COOPER, DONALD A &	134,200	167,600	0	301,800	1,726.30
COOPER, DONALD A &	509,100	0	0	509,100	2,912.05
COOPER, THOMAS O, SR &	53,600	44,500	20,000	78,100	446.73
COPPAGE AMY J & BRILL	47,500	92,100	0	139,600	798.51
COSBY, N GUY	257,200	4,600	0	261,800	1,497.50
COUSAR, CHARLES D	264,700	273,000	0	537,700	3,075.64
COUSINS, DEAN A	81,200	136,500	20,000	197,700	1,130.84
COUSINS, GAIL GRINDLE	48,200	106,400	0	154,600	884.31

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
COWAN, DOUGLAS F.,	848,500	788,400	0	1,636,900	9,363.07
COWAN, SOPHIE SIDES (	453,900	31,400	0	485,300	2,775.92
COX JR, ARCHIBALD	353,900	228,300	0	582,200	3,330.18
COX, ARCHIBALD, JR	3,064,000	401,100	0	3,465,100	19,820.37
COX, SARAH	265,500	368,000	20,000	613,500	3,509.22
CRANMER, MICHAEL W	50,500	124,600	0	175,100	1,001.57
CRAVALHO, ERNEST G	214,300	687,600	0	901,900	5,158.87
CROSBY, TERESA	48,400	91,600	20,000	120,000	686.40
CURRIE, ALLAN D	91,400	269,800	0	361,200	2,066.06
CURTIS JR., PHILIP,	504,600	293,100	0	797,700	4,562.84
CURTIS, MYRON W	53,900	75,500	0	129,400	740.17
CURTIS, PETER	329,400	36,600	0	366,000	2,093.52
CZERWINSKI, ERIC	47,500	173,600	0	221,100	1,264.69
CZERWINSKI, WALTER	61,000	17,000	0	78,000	446.16
DABBS, RICHARD S	660,800	0	0	660,800	3,779.78
DABBS, RICHARD S	772,200	0	0	772,200	4,416.98
DAILEY, KARINA E	351,900	99,000	0	450,900	2,579.15
DALESSANDRO, NANCY &	68,000	106,900	0	174,900	1,000.43
DAVIS, JOEL P	1,271,500	431,100	26,000	1,676,600	9,590.15
DAVIS, JOEL P	64,200	0	0	64,200	367.22
DAVIS, MACKENZIE	1,469,700	309,000	0	1,778,700	10,174.16
DAVIS, MACKENZIE B	941,600	13,300	0	954,900	5,462.03
DAVISON, JEAN	0	98,000	0	98,000	560.56
DAY, JILL A	51,300	163,200	20,000	194,500	1,112.54
DEETJEN, PATRICIA B.	699,600	210,000	0	909,600	5,202.91
DELANO, DALE C. TRUSTEE	440,800	95,100	0	535,900	3,065.35
DENAUT, JAMES A	980,600	0	0	980,600	5,609.03
DENNISON, MARK W	49,400	74,700	20,000	104,100	595.45
DEVLIN, FRANCIS E	287,800	0	0	287,800	1,646.22
DEXTER, EDWIN M	5,400	0	0	5,400	30.89
DIEMOND, PETER	38,800	67,200	20,000	86,000	491.92
DIETRICH, DAVID M	710,000	286,600	0	996,600	5,700.55
DIETRICH, MARY LOU	165,900	106,000	20,000	251,900	1,440.87
DISCHINGER, H RUSSELL	48,200	0	0	48,200	275.70
DISCHINGER, H RUSSELL	374,700	313,800	20,000	668,500	3,823.82
DITULLIO, WILLIAM M.	314,400	259,700	0	574,100	3,283.85
DIXON, WENDY	1,116,700	526,600	0	1,643,300	9,399.68
DODGE, CHARLES L	58,100	147,200	20,000	185,300	1,059.92
DODGES POINT COMPANY	334,300	242,100	0	576,400	3,297.01
DOG ISLAND COMPANY,	38,700	0	0	38,700	221.36
DOG ISLAND COMPANY,	876,400	138,000	0	1,014,400	5,802.37
DOLLEY, JASON S. & JOHN	64,800	106,500	0	171,300	979.84
DONNELLY, TRACY,	63,100	69,900	0	133,000	760.76
DONOVAN, MELINDA N.,	363,500	287,300	0	650,800	3,722.58
DOW, CLIFFORD JAMES	58,600	63,000	0	121,600	695.55
DOW, LAWRENCE	121,700	111,900	0	233,600	1,336.19
DOW, LAWRENCE	94,500	167,400	20,000	241,900	1,383.67
DOW, LAWRENCE	0	8,800	0	8,800	50.34
DOW, LAWRENCE	289,100	700	0	289,800	1,657.66
DOWLER, ANTHONY	57,400	25,500	0	82,900	474.19
DREAMING OF MAINE, LLC.	119,700	98,200	0	217,900	1,246.39
DRENGA, AMY H	77,900	102,700	0	180,600	1,033.03
DRURY, GEORGE DAVID	61,200	157,200	0	218,400	1,249.25
DUFFY, MICHAEL	194,900	70,000	0	264,900	1,515.23
DUFFY, SHAWN H	39,800	137,100	0	176,900	1,011.87
DULLNIG, JUDITH & JON F	67,000	277,000	0	344,000	1,967.68

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
DUNHAM, EDITH	61,500	212,900	0	274,400	1,569.57
DYER, ALICE F	454,900	261,100	0	716,000	4,095.52
DYER, BENJAMIN S	53,000	155,400	20,000	188,400	1,077.65
DYER, EVANGELINE E	33,700	5,000	0	38,700	221.36
DYER, EVANGELINE E	54,600	167,400	0	222,000	1,269.84
DYER, EVANGELINE E	18,000	0	0	18,000	102.96
DYER, JENNIFER A	16,900	2,600	0	19,500	111.54
DYER, JENNIFER A	56,200	108,300	20,000	144,500	826.54
DZAMBA, ANNE O	102,100	209,500	0	311,600	1,782.35
EAKINS, JAN M	127,800	135,400	0	263,200	1,505.50
EATON, DWIGHT L	291,900	178,000	20,000	449,900	2,573.43
EATON, DWIGHT L	56,300	5,100	0	61,400	351.21
EATON, DWIGHT L	18,000	0	0	18,000	102.96
EATON, DWIGHT L	22,000	19,400	0	41,400	236.81
EBELING, PETER	111,800	22,300	0	134,100	767.05
EDEN, LIANN (3/5 INT)	529,000	55,000	0	584,000	3,340.48
EDGEWOOD CEMETERY,	45,600	800	46,400	0	0.00
EDNA MORRIS LUND, LLC.	381,300	112,300	0	493,600	2,823.39
EDWARDS, DOUGLAS H.,	44,200	0	0	44,200	252.82
EDWARDS, GREGG M	42,300	0	0	42,300	241.96
EGGEMOGGIN SANDS, LLC.	4,800	0	0	4,800	27.46
ELLIOT, FREDERICK G	86,900	253,600	0	340,500	1,947.66
ELLIS, ANN	458,700	173,900	0	632,600	3,618.47
ELLIS, JARED	38,400	60,000	0	98,400	562.85
EMANOVSKY, RICHARD W	61,000	146,700	20,000	187,700	1,073.64
EMERA MAINE	2,198,200	0	0	2,198,200	12,573.70
EMERSON FAMILY, LLC	2,534,800	346,800	0	2,881,600	16,482.75
EMERSON, SAM	0	220,000	6,000	214,000	1,224.08
EMERSON, SAMUEL S	2,165,000	77,500	0	2,242,500	12,827.10
EVANS, CHARLES	706,400	512,600	0	1,219,000	6,972.68
EVANS, IAN H	250,400	242,600	0	493,000	2,819.96
EVANS, JONATHAN C	329,900	325,600	0	655,500	3,749.46
EVANS, SPENCER, TRUSTEE	178,400	200,600	20,000	359,000	2,053.48
EVERGREEN BROOKSVILLE,	232,900	0	0	232,900	1,332.19
EVERGREEN BROOKSVILLE,	354,200	0	0	354,200	2,026.02
EVERGREEN CEMETERY	10,200	0	10,200	0	0.00
EWING, JAMES F (TRUST)	512,700	241,100	0	753,800	4,311.74
EYSENBACH, JAMES M. &	738,000	318,500	0	1,056,500	6,043.18
EYSENBACH, JEANIE C.	367,000	0	0	367,000	2,099.24
EYSENBACH, JOHN P.&	258,200	526,400	20,000	764,600	4,373.51
FAGAN, THOMAS B	35,700	34,600	0	70,300	402.12
FALADE, ELIZABETH A.	427,500	193,100	0	620,600	3,549.83
FANGEL, RONALD	709,700	94,000	0	803,700	4,597.16
FARR, PHILIP	45,000	113,200	20,000	138,200	790.50
FARR, PHILIP &	20,200	0	0	20,200	115.54
FARR, PHILIP &	41,000	0	0	41,000	234.52
FASSNACHT, JOHN	53,600	98,400	0	152,000	869.44
FAY, MICHAEL J	50,900	25,400	0	76,300	436.44
FINE, ANNE L	98,400	116,800	0	215,200	1,230.94
FINE, ANNE L	124,700	0	0	124,700	713.28
FISCHER, MICHAEL A	239,200	63,300	0	302,500	1,730.30
FISHER, ROBERT	115,700	162,600	0	278,300	1,591.88
FLETCHER, WILLIAM E. (	345,400	233,000	0	578,400	3,308.45
FLOOD FAMILY HOLDINGS,	479,600	175,100	0	654,700	3,744.88
FONTAINE, PAUL A	71,400	86,700	0	158,100	904.33
FONTAINE, PAUL A	99,600	0	0	99,600	569.71

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
FOSTER, JOANNE RODGERS	62,600	99,500	0	162,100	927.21
FOWLER, CAMMIE A	135,500	182,500	0	318,000	1,818.96
FOWLER, CATHY	0	22,000	0	22,000	125.84
FOWLER, DARRELL F. &	672,700	0	0	672,700	3,847.84
FOWLER, DARRELL F. (1/2	76,600	159,900	20,000	216,500	1,238.38
FOWLER, DARRELL F. (1/2	79,900	0	0	79,900	457.03
FOWLER, JEREMY	0	80,900	0	80,900	462.75
FOWLER, LLOYD	6,500	5,400	0	11,900	68.07
FOWLER, LLOYD	32,400	0	0	32,400	185.33
FOWLER, LLOYD & CARTER,	58,100	85,500	0	143,600	821.39
FOWLER, LLOYD& RANDY &	103,300	0	0	103,300	590.88
FOWLER, MARGARET L	59,900	164,500	20,000	204,400	1,169.17
FOWLER, MICHAEL F	85,500	127,200	0	212,700	1,216.64
FOWLER, MICHAEL J	85,000	0	0	85,000	486.20
FOWLER, ROY E	62,700	222,600	26,000	259,300	1,483.20
FOWLER, ROY E	89,500	0	0	89,500	511.94
FOWLER, THOMAS (HEIRS)	55,200	124,500	0	179,700	1,027.88
FOWLER, TIMOTHY L	81,500	143,200	20,000	204,700	1,170.88
FREEDMAN, BENJAMIN C	53,500	268,300	0	321,800	1,840.70
FREEDMAN, BENJAMIN	38,000	86,900	0	124,900	714.43
FREEDMAN, MATTHEW	78,000	0	0	78,000	446.16
FREEDMAN, MATTHEW S	45,000	139,600	20,000	164,600	941.51
FREEMAN, GARY	70,000	119,000	0	189,000	1,081.08
FREEMAN, GARY	45,000	0	0	45,000	257.40
FREEMAN, JOHN D	1,498,300	264,700	0	1,763,000	10,084.36
FRENCH, GEORGE T	183,700	78,700	20,000	242,400	1,386.53
FRIEND, PHILIP O	48,200	110,200	20,000	138,400	791.65
FRUEH, CELINE T	54,200	158,200	0	212,400	1,214.93
FURLAUD, ALICE N	375,700	19,600	0	395,300	2,261.12
GARBER, RONALD L,	986,800	360,400	0	1,347,200	7,705.98
GARCIA-MORENO,	696,600	258,300	0	954,900	5,462.03
GATES, BEATRIX	68,900	106,400	0	175,300	1,002.72
GAWLEY, WILLIAM	49,300	80,100	20,000	109,400	625.77
GETCHELL-FORBES, JEAN L	191,800	840,200	0	1,032,000	5,903.04
GIBSON, JOHN C,	491,800	233,500	0	725,300	4,148.72
GIFFORD, DONN G	793,800	720,600	0	1,514,400	8,662.37
GILES, BETTY JANE	704,500	0	0	704,500	4,029.74
GILES, BETTY JANE	1,160,700	99,200	0	1,259,900	7,206.63
GILL, PETER	193,500	425,800	0	619,300	3,542.40
GILLIGAN, MATTHEW &	479,500	198,900	0	678,400	3,880.45
GLEEZEN, KENT	124,000	23,900	0	147,900	845.99
GLOBAL TOWERS PARTNERS	0	151,300	0	151,300	865.44
GODFREY, MIRIAM C	328,500	50,800	0	379,300	2,169.60
GODSCHALK-VANDUSEN,	1,684,000	302,600	0	1,986,600	11,363.35
GOKEY, CHARLES JR	67,500	86,700	20,000	134,200	767.62
GOLDBERG, DAN SCOTT	233,000	149,100	0	382,100	2,185.61
GOLDBERG, DAN SCOTT	131,100	0	0	131,100	749.89
GRAY, CAROLYN , TRUSTEE	10,700	0	0	10,700	61.20
GRAY, CAROLYN D	55,200	122,700	0	177,900	1,017.59
GRAY, CAROLYN DOW	110,500	7,000	0	117,500	672.10
GRAY, CYNTHIA A	538,600	51,600	0	590,200	3,375.94
GRAY, CYNTHIA A	212,000	107,300	0	319,300	1,826.40
GRAY, CYNTHIA A	647,600	48,800	0	696,400	3,983.41
GRAY, DARRELL S	82,100	0	0	82,100	469.61
GRAY, DONNA	63,000	19,000	0	82,000	469.04
GRAY, DONNA	45,000	0	0	45,000	257.40

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
GOLDBERG, ELLEN JANE	304,100	0	0	304,100	1,739.45
GOLDBERG, ELLEN JANE	59,600	26,800	0	86,400	494.21
GOOD LIFE CENTER	162,300	191,900	0	354,200	2,026.02
GOOD LIFE CENTER	7,600	0	0	7,600	43.47
GOODMAN, HENRY	35,800	61,100	0	96,900	554.27
GORDON, BRUCE G	870,800	283,700	0	1,154,500	6,603.74
GOV. BROOKS LODGE #142,	15,400	43,700	59,100	0	0.00
GRAY, BERNARD LYMAN	16,700	0	0	16,700	95.52
GRAY, DOUGLASS W	4,100	0	0	4,100	23.45
GRAY, GERALD P	342,200	212,000	20,000	534,200	3,055.62
GRAY, GERALD P	75,500	118,000	0	193,500	1,106.82
GRAY, GERALD P	32,000	0	0	32,000	183.04
GRAY, JOHN (TRUSTEE)	95,000	154,500	20,000	229,500	1,312.74
GRAY, JOHN (TRUSTEE)	449,800	34,700	0	484,500	2,771.34
GRAY, JOHN E	236,800	249,100	0	485,900	2,779.35
GRAY, JOSEPH D	155,300	43,900	20,000	179,200	1,025.02
GRAY, JOSEPH D	125,200	1,400	0	126,600	724.15
GRAY, JOSEPH JR	0	19,800	0	19,800	113.26
GRAY, KENNETH	18,900	10,000	0	28,900	165.31
GRAY, MURRAY K	182,800	98,000	0	280,800	1,606.18
GRAY, MURRAY K	72,000	238,800	0	310,800	1,777.78
GRAY, MURRAY K	50,600	23,400	0	74,000	423.28
GRAY, NANCY J	76,300	22,000	0	98,300	562.28
GRAY, ROBERT	86,100	51,200	0	137,300	785.36
GRAY, ROBERT	20,900	36,600	0	57,500	328.90
GRAY, ROBERT	22,900	0	0	22,900	130.99
GRAY, ROBERT L	301,200	137,900	0	439,100	2,511.65
GRAY, ROBERT L	27,900	106,800	0	134,700	770.48
GRAY, ROBERT L	60,300	0	0	60,300	344.92
GRAY, ROBERT L	58,500	143,300	0	201,800	1,154.30
GRAY, ROBERT L	30,800	58,300	0	89,100	509.65
GRAY, RODNEY & RODNEY,	182,200	69,000	0	251,200	1,436.86
GRAY, SAMI	37,800	0	0	37,800	216.22
GRAY, SAMI J	4,200	0	0	4,200	24.02
GRAY, SAMI J	49,400	48,000	0	97,400	557.13
GRAY, SAMI J	800	0	0	800	4.58
GREEN, FAYAL B.	414,700	74,500	0	489,200	2,798.22
GREEN, FREDERICK W	68,600	102,700	0	171,300	979.84
GREEN, FREDERICK W &	1,292,800	985,000	0	2,277,800	13,029.02
GREEN, FREDERICK W &	352,300	161,400	0	513,700	2,938.36
GREGOR, CAROL MCKAIN	131,900	268,600	0	400,500	2,290.86
GREGOR, WILLIAM	1,000	0	0	1,000	5.72
GREGOR, WILLIAM	100,800	0	0	100,800	576.58
GREGOR, WILLIAM	163,400	193,900	0	357,300	2,043.76
GREGOR, WILLIAM	247,500	19,800	0	267,300	1,528.96
GREGOR, WILLIAM	580,500	79,300	0	659,800	3,774.06
GROSS, MARIE HEIRS	221,100	14,000	0	235,100	1,344.77
GUMMA'S BATHING BEACH	17,800	0	0	17,800	101.82
GUPPY, ANNIE ROSE	61,400	186,600	20,000	228,000	1,304.16
HAASE, JEFFERSON	811,400	76,200	0	887,600	5,077.07
HADDOCK, PETER D	91,100	220,100	0	311,200	1,780.06
HALE, CALVIN	63,800	120,600	20,000	164,400	940.37
HALE, JAMIE	67,600	81,900	20,000	129,500	740.74
HAMILL, ROBERT W &	59,100	95,900	0	155,000	886.60
HAMMER, JOHN	15,800	1,300	0	17,100	97.81
HANEY, MARY E	32,100	0	0	32,100	183.61

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
GREGOR, WILLIAM TAPLEY	700	0	0	700	4.00
GREGOR, WILLIAM TAPLEY	105,300	17,800	0	123,100	704.13
GRIMMIG, DEBORAH A	59,900	120,200	20,000	160,100	915.77
GRINDAL, BRUCE FRANK &	219,000	171,100	0	390,100	2,231.37
GRINDLE, MICHAEL W	71,600	186,000	20,000	237,600	1,359.07
GRINDLE, TESSA	67,300	0	0	67,300	384.96
GRINDLE, WAYNE	72,400	156,200	26,000	202,600	1,158.87
GRINDLE, WAYNE INC.	9,400	0	0	9,400	53.77
GROSS, ARNOLD JASPER,	10,400	0	0	10,400	59.49
HARARI, DAVID	929,500	481,400	0	1,410,900	8,070.35
HARBOR WOOD LLC	61,300	40,000	0	101,300	579.44
HARBOR WOOD LLC	134,100	339,000	0	473,100	2,706.13
HARBOR WOOD LLC	49,200	85,700	0	134,900	771.63
HARBOR WOODS, LLC	19,000	24,600	0	43,600	249.39
HARBORWOOD, LLC.	47,600	116,200	0	163,800	936.94
HARDIE, WILLIAM J JR.	53,300	57,800	0	111,100	635.49
HARDING, MARILEE	61,400	128,900	0	190,300	1,088.52
HARFORD, ELLEN M	57,000	0	0	57,000	326.04
HARFORD, ELLEN M. &	51,600	160,900	20,000	192,500	1,101.10
HARMON, BRENT H	68,600	125,300	20,000	173,900	994.71
HARMON, BRITT R	64,200	86,500	0	150,700	862.00
HARRIS, ELLEN S	133,800	24,800	0	158,600	907.19
HARRIS, FRED	52,100	149,900	0	202,000	1,155.44
HARRIS, FREDERICK S	34,400	0	0	34,400	196.77
HARRIS, FREDERICK S	80,200	0	0	80,200	458.74
HARTLEY, DONALD L	91,900	88,900	20,000	160,800	919.78
HARTMAN, GEORGE E	510,400	436,300	0	946,700	5,415.12
HATCH, SERENA M	20,300	0	0	20,300	116.12
HAWKINS, RONALD E	106,900	20,300	0	127,200	727.58
HAWKINS, RONALD E	4,100	0	0	4,100	23.45
HAWKINS, RONALD E	10,100	0	0	10,100	57.77
HAYES, THOMAS	314,000	166,700	0	480,700	2,749.60
HAYES, THOMAS	45,500	0	0	45,500	260.26
HAYNES TIMBERLAND, INC.	1,093,300	116,400	0	1,209,700	6,919.48
HAYWARD, STEPHEN H	38,700	0	0	38,700	221.36
HAYWARD, STEPHEN H	289,500	201,900	0	491,400	2,810.81
HEAD OF CAPE CEMETERY,	20,300	0	20,300	0	0.00
HEINEMAN, MARILYN	72,000	100,100	0	172,100	984.41
HEINEMAN, MARILYN J	275,300	256,600	0	531,900	3,042.47
HELLENDALE, RUFUS	67,600	16,800	0	84,400	482.77
HELLER, CAROLYN A	71,400	155,700	0	227,100	1,299.01
HENKEL, CONSTANCE	557,300	201,600	20,000	738,900	4,226.51
HENKEL, CONSTANCE G	2,000	0	0	2,000	11.44
HENRY, JAMES S JR	39,200	0	0	39,200	224.22
HENRY, NICHOLAS J	10,700	0	0	10,700	61.20
HENRY, PATRICIA ANN	65,900	0	0	65,900	376.95
HENRY, PATRICIA L	16,900	2,900	0	19,800	113.26
HENTHORNE, PRISCILLA E	354,700	409,300	20,000	744,000	4,255.68
HERRICK HEIGHTS, LLC	61,200	0	0	61,200	350.06
HERRICK HEIGHTS, LLC	47,900	0	0	47,900	273.99
HERRICK HEIGHTS, LLC	46,400	0	0	46,400	265.41
HERRICK HEIGHTS, LLC	54,100	0	0	54,100	309.45
HERRICK HEIGHTS, LLC	45,400	0	0	45,400	259.69
HERRICK HEIGHTS, LLC	53,400	0	0	53,400	305.45
HERRICK HEIGHTS, LLC	49,100	0	0	49,100	280.85
HERRICK HEIGHTS, LLC	58,700	0	0	58,700	335.76

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
HERRICK HEIGHTS, LLC	48,600	0	0	48,600	277.99
HERRICK HEIGHTS, LLC	52,500	0	0	52,500	300.30
HERRICK HEIGHTS, LLC	49,500	0	0	49,500	283.14
HERRICK HEIGHTS, LLC	47,900	0	0	47,900	273.99
HERRICK HEIGHTS, LLC	55,600	0	0	55,600	318.03
HERRICK HEIGHTS, LLC	47,100	0	0	47,100	269.41
HERRICK, JUDYTH	16,900	0	0	16,900	96.67
HERRICK, ROBERT B	65,700	148,800	26,000	188,500	1,078.22
HERRICK, ROBERT B	53,000	45,600	0	98,600	563.99
HERRICK, ROBERT B &	207,800	0	0	207,800	1,188.62
HERRICKS LANDING DOCK &	59,400	15,700	0	75,100	429.57
HIBBEN, MARK R	83,800	46,000	0	129,800	742.46
HIGHT, RICHARD P. SR.,	292,500	49,600	0	342,100	1,956.81
HILDRETH, EDWARD C	42,900	74,700	0	117,600	672.67
HILDRETH, EDWARD C	425,800	243,300	20,000	649,100	3,712.85
HILDRETH, ZACHARY	0	14,500	0	14,500	82.94
HILL, DONALD R, JR. &	76,700	107,700	0	184,400	1,054.77
HILL, ELIZABETH P	390,700	260,800	0	651,500	3,726.58
HIRAM BLAKE LTD.	185,000	0	0	185,000	1,058.20
HIRAM BLAKE LTD.	2,880,200	560,700	0	3,440,900	19,681.95
HIRAM BLAKE LTD.	4,900	0	0	4,900	28.03
HITCHCOCK, JOSEPH R	363,500	213,800	0	577,300	3,302.16
HIXON, TODD L	916,900	325,200	0	1,242,100	7,104.81
HLAVATY, NICHOLAS	35,800	107,900	0	143,700	821.96
HOEY, THOMAS & THOMAS,	2,300	10,400	0	12,700	72.64
HOEY, THOMAS & THOMAS,	68,900	89,600	20,000	138,500	792.22
HOEY, THOMAS E.&	3,100	0	0	3,100	17.73
HOFFMAN, DANIEL G.	425,800	109,500	0	535,300	3,061.92
HOLBROOK ISLAND	9,266,000	126,100	9,392,100	0	0.00
HOLBROOK ISLAND	472,100	0	472,100	0	0.00
HOLBROOK, CAROL E	171,700	19,500	0	191,200	1,093.66
HOLBROOK, DONALD	112,300	164,000	0	276,300	1,580.44
HOLMBERG, JOAN M	134,600	298,100	20,000	412,700	2,360.64
HOLMES, MARGARET M	341,500	143,000	0	484,500	2,771.34
HOLOWACZ, MARILYN J	144,500	191,400	0	335,900	1,921.35
HOOPER, MARGRETHE	74,300	29,700	0	104,000	594.88
HOOPES, CLAUDE BROWN	488,300	473,800	0	962,100	5,503.21
HOPKINS, LISA J	93,700	204,100	20,000	277,800	1,589.02
HORSESHOE CREEK CHURCH	27,300	43,200	70,500	0	0.00
HORWITZ,	72,200	118,600	0	190,800	1,091.38
HOUDE, LYNNE M & STEVEN	184,500	200,400	0	384,900	2,201.63
HOUSE, ARTHUR E, JR &	241,000	167,300	20,000	388,300	2,221.08
HOWARD, JOHN JJR	15,100	0	0	15,100	86.37
HOWARD, JOHN JJR	800	0	0	800	4.58
HOWARD, JOHN JJR	69,600	91,200	0	160,800	919.78
HOWARD, RICK	0	191,900	0	191,900	1,097.67
HOY, MARIE V (TRUSTEE)	66,300	0	0	66,300	379.24
HOY, MARIE V (TRUSTEE)	215,600	139,700	0	355,300	2,032.32
HUISJEN, DANIEL	72,100	170,100	20,000	222,200	1,270.98
HUISJEN, DANIEL	62,100	2,000	0	64,100	366.65
HUMPHREY, ANN	281,600	128,000	20,000	389,600	2,228.51
HUNT, KEVIN M &	422,800	187,600	20,000	590,400	3,377.09
HUNTER, RETA F	115,300	227,600	0	342,900	1,961.39
HUNT-KASARJIAN REBECCA	36,900	1,000	0	37,900	216.79
HUTCHINS, ELWYNN WAYNE	62,600	36,300	0	98,900	565.71
HUTCHINS, ERIC O	63,100	204,200	0	267,300	1,528.96

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
HUTCHINS, RUTH CLAPP &	326,900	478,300	20,000	785,200	4,491.34
HUTCHINSON, FRANKLIN	44,200	44,900	0	89,100	509.65
JACKS, CHRISTIAN	238,100	108,900	0	347,000	1,984.84
JACKSON, JEREMY B C	462,800	374,000	0	836,800	4,786.50
JACOBS, JOHN	761,000	204,300	0	965,300	5,521.52
JAGGER, WILLIAM F	9,500	24,900	0	34,400	196.77
JANES, STEPHEN PEPPER	328,700	94,800	0	423,500	2,422.42
JEMGLO, LLC.	35,600	0	0	35,600	203.63
JOHANSEN, EMILY	239,000	156,100	0	395,100	2,259.97
JOHNSON, CYNTHIA	52,000	0	0	52,000	297.44
JOHNSON, KATHERINE K,	578,600	99,800	0	678,400	3,880.45
JONES, BRADLEY J	25,900	16,500	0	42,400	242.53
JONES, BRADLEY J	107,400	124,500	20,000	211,900	1,212.07
JONES, HEATHER	0	5,500	0	5,500	31.46
JONES, LESLIE A	84,600	0	0	84,600	483.91
JONES, LESLIE A	701,900	0	0	701,900	4,014.87
JONES, NEIL	194,400	0	0	194,400	1,111.97
JONES, NEIL J	72,500	0	0	72,500	414.70
JONES, PAULINE T	31,700	6,100	0	37,800	216.22
JONES, PAULINE T	77,400	86,000	26,000	137,400	785.93
JONES, PAULINE T	67,000	0	0	67,000	383.24
JONES, ROBERT E	60,600	168,900	0	229,500	1,312.74
JONES, TIMOTHY D	33,000	3,700	0	36,700	209.92
JORDAN, MARTHA K	56,000	130,300	20,000	166,300	951.24
JOSEPH, JAY R	100,600	104,400	0	205,000	1,172.60
JOSEPH, JAY R	31,500	0	0	31,500	180.18
JUDKINS, DANIEL M	39,000	0	0	39,000	223.08
KAHN, EMILY	700,400	0	0	700,400	4,006.29
KALEY, JUSTIN (TRUSTEE)	321,500	147,000	0	468,500	2,679.82
KALEY, JUSTIN (TRUSTEE)	40,100	0	0	40,100	229.37
KALEY, JUSTIN (TRUSTEE)	54,000	0	0	54,000	308.88
KANE, ROSEMARIE C	425,500	142,400	0	567,900	3,248.39
KANE, SHELTON N	33,800	16,800	0	50,600	289.43
KAPLAN-PERKINS, ANN R	81,600	97,200	0	178,800	1,022.74
KAUFMANN, VIRGINIA R	45,000	100,200	0	145,200	830.54
KAUFMANN, VIRGINIA R	57,200	171,700	0	228,900	1,309.31
KEDDY, JANE	30,800	90,600	0	121,400	694.41
KEEFE, THOMAS F., JR. &	29,200	0	0	29,200	167.02
KEEGSTRA, ERIC	44,700	14,200	0	58,900	336.91
KENNEDY, MONA L	65,300	81,500	20,000	126,800	725.30
KENNEDY, ROBERT D	315,800	130,400	0	446,200	2,552.26
KEY NATIONAL TRUST	2,832,300	256,800	0	3,089,100	17,669.65
KIMBALL, DON L	459,700	61,300	0	521,000	2,980.12
KIMBALL, JOHN	60,500	43,000	0	103,500	592.02
KIMBALL, JOHN H	97,400	191,800	26,000	263,200	1,505.50
KIMBALL, JOHN H	237,800	63,000	0	300,800	1,720.58
KIMBALL, ROBERT D	79,300	113,800	20,000	173,100	990.13
KINDSCHI, MARK	43,900	92,000	20,000	115,900	662.95
KLAIN, RICHARD W	114,100	99,300	0	213,400	1,220.65
KLEINER, DANIEL	61,200	0	0	61,200	350.06
KLEINER, DANIEL	89,600	0	0	89,600	512.51
KLEINER, EDUARD K	420,000	598,400	0	1,018,400	5,825.25
KLEINER, EDUARD K	293,000	0	0	293,000	1,675.96
KLEINER, EDUARD K	77,900	0	0	77,900	445.59
KNAPP, ANNE	288,500	434,300	0	722,800	4,134.42
KNIGHT COTTAGE INC.,	886,100	226,900	0	1,113,000	6,366.36

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
KNIGHT, FREDERICK H,	113,900	174,200	0	288,100	1,647.93
KNIGHT, LUCIA DEL SOL	81,600	0	0	81,600	466.75
KNIGHT, LUCIA DEL SOL	248,900	162,100	20,000	391,000	2,236.52
KOMINSKY, ANDREW LEWIS	216,100	129,200	0	345,300	1,975.12
KOMINSKY, ANDREW LEWIS	32,500	0	0	32,500	185.90
KRATZ, ALLEN W	460,200	67,900	0	528,100	3,020.73
KRODY FAMILY	883,400	149,100	0	1,032,500	5,905.90
KURT, LAWRENCE HENRY	105,000	164,100	0	269,100	1,539.25
LABRIE, ROGER	0	5,500	0	5,500	31.46
LADD, BASIL	110,300	79,400	0	189,700	1,085.08
LADD, BASIL	123,400	152,200	0	275,600	1,576.43
LADD, BASIL	194,900	0	0	194,900	1,114.83
LADD, BASIL	45,600	41,000	0	86,600	495.35
LADD, BASIL L	13,000	0	0	13,000	74.36
LADD, BASIL L	490,900	0	0	490,900	2,807.95
LADD, BASIL L	78,800	0	0	78,800	450.74
LADD, BASIL L	198,500	33,200	0	231,700	1,325.32
LADD, BASIL L	75,200	13,500	0	88,700	507.36
LADD, DOUGLAS	45,300	25,200	0	70,500	403.26
LADD, EDWARD A (LIFE	40,200	14,200	20,000	34,400	196.77
LADD, GAIL	56,700	192,500	20,000	229,200	1,311.02
LADD, ZACHERY E	7,600	1,000	0	8,600	49.19
LADD, ZACHERY E	4,900	0	0	4,900	28.03
LAFERRIERE, ROBERT N &	77,400	340,300	20,000	397,700	2,274.84
LAKEVIEW CEMETERY,	48,200	0	48,200	0	0.00
LAMB, CHRISTINE M	335,900	205,700	0	541,600	3,097.95
LAMBORN, ARTHUR H., JR.	215,100	0	0	215,100	1,230.37
LANCASTER, RONALD K	46,900	12,800	20,000	39,700	227.08
LANDON, S. WHITNEY IV,	86,100	1,900	0	88,000	503.36
LANDRY-LANE, JANIS	159,100	253,800	0	412,900	2,361.79
LANGE, OLGA	154,900	116,400	20,000	251,300	1,437.44
LAPINE, BARBARA A	89,100	228,800	20,000	297,900	1,703.99
LARSON, LAKE	80,500	130,900	20,000	191,400	1,094.81
LARSON, LAKE	63,000	112,400	20,000	155,400	888.89
LATITUDE 44, LLC	356,400	269,900	0	626,300	3,582.44
LATITUDE 44, LLC	90,000	20,800	0	110,800	633.78
LAVINE, LOUISE B.,	581,400	61,900	0	643,300	3,679.68
LAW, CHARLES W	13,500	0	0	13,500	77.22
LAW, CHARLES W	12,800	0	0	12,800	73.22
LAW, CHARLES W	72,400	197,000	0	269,400	1,540.97
LAW, CHARLES W	47,800	83,400	0	131,200	750.46
LAW, CHARLES W	58,500	175,500	0	234,000	1,338.48
LE, BRIAN B	453,700	130,100	20,000	563,800	3,224.94
LEACH, CLIFFORD A	395,900	220,200	0	616,100	3,524.09
LEACH, CLIFFORD A	46,400	0	0	46,400	265.41
LEACH, CLIFFORD A	368,100	34,200	0	402,300	2,301.16
LEACH, GREG	76,900	328,300	20,000	385,200	2,203.34
LEACH, GREGORY	59,900	0	0	59,900	342.63
LEACH, JAN H	68,200	0	0	68,200	390.10
LEAF, THOMAS	60,800	134,100	0	194,900	1,114.83
LEAF, THOMAS	46,600	117,600	0	164,200	939.22
LEARY, JOHN JR	37,800	0	0	37,800	216.22
LEBEL, FRED	73,800	98,200	20,000	152,000	869.44
LEBEL, FREDERICK, JR	54,500	82,300	0	136,800	782.50
LEBEL, RICHARD	126,000	172,900	0	298,900	1,709.71
LECK, ROBERT H	71,200	164,600	20,000	215,800	1,234.38

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
LECK, WILLIAM	73,100	132,800	20,000	185,900	1,063.35
LECK, WILLIAM	35,400	8,300	0	43,700	249.96
LECK, WILLIAM	48,400	80,100	0	128,500	735.02
LECK, WILLIAM B	75,600	0	0	75,600	432.43
LEE, BEVERLY T	35,800	46,500	20,000	62,300	356.36
LIMEBURNER, BRYANT	51,800	0	0	51,800	296.30
LIMEBURNER, BRYANT D	4,100	0	0	4,100	23.45
LIMEBURNER, BRYANT D	23,800	0	0	23,800	136.14
LIMEBURNER, BRYANT D	61,200	107,000	0	168,200	962.10
LIMEBURNER, CORY	25,700	3,200	0	28,900	165.31
LIMEBURNER, CORY P	180,100	265,600	20,000	425,700	2,435.00
LIMEBURNER, CORY P	4,100	0	0	4,100	23.45
LIMEBURNER, CRAIG L	11,800	2,800	0	14,600	83.51
LIMEBURNER, DENNIS	74,500	46,000	20,000	100,500	574.86
LIMEBURNER, TERESA	76,500	9,400	0	85,900	491.35
LINCOLN, DARCIE	247,300	302,500	0	549,800	3,144.86
LINDSAY, STEPHEN P	595,500	396,000	0	991,500	5,671.38
LIPPINCOTT, ALEXANDER	66,100	103,900	0	170,000	972.40
LIPPKE, JAMES & JOAN T	74,300	0	0	74,300	425.00
LIPPKE, JAMES A	961,400	523,200	0	1,484,600	8,491.91
LIRAKIS, GEORGE E	57,900	147,500	20,000	185,400	1,060.49
LISHERNESS, SUSAN H	60,800	75,400	0	136,200	779.06
LISLE, ANDREW R	292,200	77,500	0	369,700	2,114.68
LITTLEFIELD, FREDERICK	61,800	0	0	61,800	353.50
LITTLE GAFFERT, LLC	55,700	0	0	55,700	318.60
LITTLE GAFFERT, LLC	81,000	0	0	81,000	463.32
LITTLE GAFFERT, LLC	734,300	182,100	0	916,400	5,241.81
LITTLEFIELD COTTAGE	103,700	29,300	0	133,000	760.76
LITTLEFIELD COTTAGE	8,200	0	0	8,200	46.90
LITTLEFIELD, BANCROFT	1,118,500	431,900	0	1,550,400	8,868.29
LITTLEFIELD, FREDERIC S	659,000	22,900	0	681,900	3,900.47
LITTLEFIELD, HERRICK B	39,600	0	0	39,600	226.51
LITTLEFIELD, JOHN F	91,200	0	0	91,200	521.66
LITTLEFIELD, SALLY M	476,700	521,200	20,000	977,900	5,593.59
LIVINGSTON, DAVID M	74,300	111,800	0	186,100	1,064.49
LONGSON, KEITH	124,400	0	0	124,400	711.57
LONGSON, KEITH	298,800	354,700	0	653,500	3,738.02
LOOMIS, LAUREL CHAPMAN	497,600	57,200	0	554,800	3,173.46
LOOMIS, ROBERT M	82,600	82,400	0	165,000	943.80
LOOMIS, WILLIAM T,	257,200	0	0	257,200	1,471.18
LOOMIS, WILLIAM T,	287,700	223,700	0	511,400	2,925.21
LORD, PAUL F. &	32,000	22,000	0	54,000	308.88
LORETTO, LINDA	48,100	0	0	48,100	275.13
LORRAIN, DONNA	34,600	76,300	0	110,900	634.35
LOVE, MARJORIE	55,500	196,000	0	251,500	1,438.58
LUDLOW, DAVID	75,200	243,900	20,000	299,100	1,710.85
LUDLOW, DAVID N	1,203,300	139,500	0	1,342,800	7,680.82
LUDLOW, DAVID N	100,100	0	0	100,100	572.57
LUDLOW, DAVID N	48,900	1,300	0	50,200	287.14
LYMBURNER, ANDREW S	34,700	0	0	34,700	198.48
LYMBURNER, ANNE E	35,600	0	0	35,600	203.63
LYMBURNER, EUGENE M	22,900	20,000	0	42,900	245.39
LYMBURNER, EUGENE M	48,300	12,900	0	61,200	350.06
LYMBURNER, EUGENE M	32,500	0	0	32,500	185.90
LYMBURNER, EUGENE M	48,600	137,200	20,000	165,800	948.38
LYMBURNER, EUGENE M	161,800	0	0	161,800	925.50

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
LYMBURNER, EUGENE M	169,900	194,900	0	364,800	2,086.66
LYMBURNER, EUGENE M	81,200	0	0	81,200	464.46
LYMBURNER, JOHN	0	26,900	0	26,900	153.87
LYMBURNER, RICHARD B	184,000	136,200	20,000	300,200	1,717.14
LYON, HALLE W	61,400	158,300	0	219,700	1,256.68
LYON, K HALLE W	156,200	0	0	156,200	893.46
LYON, K HALLE W	69,000	131,000	0	200,000	1,144.00
MACARTHUR WILLIAM &	7,000	0	0	7,000	40.04
MACARTHUR, ANDREW	750,700	139,900	0	890,600	5,094.23
MACARTHUR, ANDREW	263,900	135,000	0	398,900	2,281.71
MACARTHUR, LINDA	240,700	31,400	0	272,100	1,556.41
MACARTHUR, LUZ	283,500	255,300	0	538,800	3,081.94
MACARTHUR, MARJORIE E	808,400	187,300	0	995,700	5,695.40
MACARTHUR, STEPHEN	285,700	331,400	20,000	597,100	3,415.41
MACARTHUR, WILLIAM	298,100	0	0	298,100	1,705.13
MACARTHUR, WILLIAM H	232,300	129,600	0	361,900	2,070.07
MACARTHUR, WILLIAM,	697,400	0	0	697,400	3,989.13
MACARTHUR, WILLIAM,	185,700	0	0	185,700	1,062.20
MACDONALD, BENJAMIN J	68,900	135,900	0	204,800	1,171.46
MacLACHLAN, COURTNEY C	286,900	39,900	0	326,800	1,869.30
MACLEAN, KATHARINE	759,100	46,000	0	805,100	4,605.17
MACLEAN, KATHARINE	1,800	0	0	1,800	10.30
MACLEAN, KATHARINE	1,553,700	0	0	1,553,700	8,887.16
MACY, KASSONDRA L	35,700	0	0	35,700	204.20
MADIX, JAMES C	56,800	265,900	0	322,700	1,845.84
MAGDZIARZ, MARCIA,	58,300	0	0	58,300	333.48
MAINE COAST HERITAGE	4,300	0	0	4,300	24.60
MAINE COAST HERITAGE	2,300	0	0	2,300	13.16
MAINE COAST HERITAGE	4,500	0	0	4,500	25.74
MAINE COAST HERITAGE	163,100	0	163,100	0	0.00
MAINE COAST HERITAGE	356,600	0	0	356,600	2,039.75
MAINE COAST HERITAGE	12,000	0	0	12,000	68.64
MAINE COAST HERITAGE	3,200	0	0	3,200	18.30
MAINE COAST HERITAGE	265,500	0	265,500	0	0.00
MAINE COAST HERITAGE	65,800	0	0	65,800	376.38
MAINE COAST HERITAGE	20,300	0	0	20,300	116.12
MALINA, CLAIRE	55,600	84,000	0	139,600	798.51
MANGER, JULES N	810,200	154,300	0	964,500	5,516.94
MANNING, GEORGE E	79,600	247,100	0	326,700	1,868.72
MANSFIELD, ELIZABETH E	38,500	0	0	38,500	220.22
MANSFIELD, ELIZABETH E	255,600	0	0	255,600	1,462.03
MANSFIELD, ELIZABETH E	73,400	127,200	0	200,600	1,147.43
MARBACH, CHARLES F P	61,300	56,200	20,000	97,500	557.70
MARCUS, NORMAN A &	480,200	482,500	0	962,700	5,506.64
MARINO, CHRISTOPHER	45,500	103,100	0	148,600	849.99
MARK A. PALMER 2012	62,800	139,900	0	202,700	1,159.44
MARLOW, DAVID E	562,100	108,400	0	670,500	3,835.26
MARTIN, BARBARA	110,400	161,900	20,000	252,300	1,443.16
MARTIN, H CURTISS	174,200	388,700	0	562,900	3,219.79
MARTIN, PEGGY C	24,300	0	0	24,300	139.00
MARTIN, PEGGY CHATTO	11,600	2,300	0	13,900	79.51
MCBETH, DAVID	193,200	40,400	0	233,600	1,336.19
McBETH, DAVID	73,800	143,600	0	217,400	1,243.53
MCCLELLAN, MILLA L	400,000	32,300	0	432,300	2,472.76
MCCLURE, KATHLEEN	66,200	184,600	20,000	230,800	1,320.18
MCGUIGAN, MICHAEL S	216,000	140,900	0	356,900	2,041.47

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
MCHENRY, WILLIAM L	513,900	172,700	0	686,600	3,927.35
MCKINLEY, JEANNE T	794,900	273,100	20,000	1,048,000	5,994.56
MCMILLEN, MICHAEL A	205,800	855,100	20,000	1,040,900	5,953.95
MCNIFF, BRIAN	133,300	280,500	0	413,800	2,366.94
MCVAY, BRYAN I	34,800	0	0	34,800	199.06
MCVAY, SALLY	48,300	195,200	0	243,500	1,392.82
MCVAY, SALLY J	28,300	0	0	28,300	161.88
MCVAY, SALLY J	32,000	96,100	20,000	108,100	618.33
MCWEENY, WILLIAM T	193,800	203,600	20,000	377,400	2,158.73
MELIA, SUSAN A	77,700	144,200	0	221,900	1,269.27
MELTREDER, JOSEPH	635,100	144,900	20,000	760,000	4,347.20
MENGES, ERIC S	375,500	26,900	0	402,400	2,301.73
MERRICK, EDWARD B	43,600	0	0	43,600	249.39
MERRICK, TONI RUSSELL	185,200	35,700	0	220,900	1,263.55
MERRICK, TONI RUSSELL	36,100	0	0	36,100	206.49
MERRILL, RICHARD	33,700	84,400	0	118,100	675.53
MESSER, MARK	301,300	0	0	301,300	1,723.44
METHODIST CHURCH,	75,900	134,600	210,500	0	0.00
MEYER, ANNE 2007	367,700	33,800	0	401,500	2,296.58
MICHAELS, EDWARD L. &	218,100	303,600	0	521,700	2,984.12
MICHAELS, EDWARD L. &	339,300	0	0	339,300	1,940.80
MIGEL, CASSANDRA M	152,100	182,900	0	335,000	1,916.20
MILES, JOHN C	62,100	60,200	0	122,300	699.56
MILLER, D SEWALL	332,900	0	0	332,900	1,904.19
MILLER, JONATHAN S	795,400	421,700	0	1,217,100	6,961.81
MILLER, PETER L	797,400	238,500	0	1,035,900	5,925.35
MILTNER, KENNETH F	105,700	230,600	26,000	310,300	1,774.92
MINER, ALISON	122,000	239,800	0	361,800	2,069.50
MIROLLI, GENE A	47,200	129,400	0	176,600	1,010.15
MITCHELL, ANDREW S	42,600	79,900	0	122,500	700.70
MITCHELL, DANIEL J A	26,100	83,100	0	109,200	624.62
MOIR, SHEILA	54,500	131,100	20,000	165,600	947.23
MONTANA, JOHN B	476,600	157,500	0	634,100	3,627.05
MOON, CASSIE LYNN	27,700	4,400	0	32,100	183.61
MOONEY, JOHN JOSEPH	104,100	137,000	0	241,100	1,379.09
MORRIS, DANETTE LICKERS	355,300	260,200	0	615,500	3,520.66
MOSS, BENJAMIN	171,000	161,400	0	332,400	1,901.33
MOSS, MARTHA B. (LIFE	34,600	106,500	20,000	121,100	692.69
MT. REST CEMETERY	67,700	0	67,700	0	0.00
MURPHY, KEVIN D	93,600	89,800	0	183,400	1,049.05
MYERS, ANN CATHERINE	50,100	50,100	0	100,200	573.14
MYERS, SUSAN A	67,100	0	0	67,100	383.81
MYRICK, MARGARET	76,300	117,900	0	194,200	1,110.82
N BROOKSVILLE FIRE	24,400	28,200	52,600	0	0.00
N BROOKSVILLE METHODIST	33,200	131,400	164,600	0	0.00
NAUTILUS ISLAND, LLC	971,100	862,800	0	1,833,900	10,489.91
NEAL, PHILIP R	113,900	142,900	20,000	236,800	1,354.50
NELSON, DAVID I	4,700	0	0	4,700	26.88
NELSON, DAVID I	524,700	293,500	0	818,200	4,680.10
NELSON, DAVID I	254,500	0	0	254,500	1,455.74
NELSON, PETER A	101,500	400,500	0	502,000	2,871.44
NEMSER, PAUL E	411,700	219,300	0	631,000	3,609.32
NEVELLS, SANDRA M	51,900	141,800	0	193,700	1,107.96
NICHOLAS, BRUCE	810,200	0	0	810,200	4,634.34
NICHOLS, MARY	446,000	89,400	0	535,400	3,062.49
NICHOLS, THOMAS B,	125,800	0	0	125,800	719.58

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
NICHOLS, THOMAS B.,	50,800	82,100	0	132,900	760.19
NICHOLS, THOMAS&	1,600	0	0	1,600	9.15
NICKERSON, ROSEMARY	724,800	339,900	0	1,064,700	6,090.08
NORELIUS, BRUCE	1,700	0	0	1,700	9.72
NORELIUS,	700	0	0	700	4.00
NORELIUS,	51,700	136,500	0	188,200	1,076.50
NORTHERN NEW ENGLAND	0	7,500	0	7,500	42.90
NORUMBEGA RIDGE II, LLC	145,800	125,400	0	271,200	1,551.26
NORUMBEGA RIDGE LIMITED	115,100	0	0	115,100	658.37
NORVEGA, LLC	102,500	0	0	102,500	586.30
NORVEGA, LLC	2,094,900	75,500	0	2,170,400	12,414.69
NORVEGA, LLC	693,000	0	0	693,000	3,963.96
NORWOOD, LEIGH	47,300	0	0	47,300	270.56
NORWOOD, LEIGH A	61,600	123,400	0	185,000	1,058.20
NOWLAND, AMY H	68,200	0	0	68,200	390.10
NOWLAND, NICHOLAS P JR	39,000	6,600	0	45,600	260.83
NUTT, RICHARD S. &	284,600	154,800	20,000	419,400	2,398.97
OAKLAND HOUSE RESORT,	302,900	300,300	0	603,200	3,450.30
OAKLAND HOUSE RESORT,	2,336,900	281,900	0	2,618,800	14,979.54
OAKLAND HOUSE RESORT,	1,200	0	0	1,200	6.86
O'CONNOR, HARRISON	47,500	188,400	0	235,900	1,349.35
OGG-MANCUSO, COURTNEY &	594,200	135,500	0	729,700	4,173.88
O'HANLON, KEVIN	48,400	13,400	0	61,800	353.50
OLD LANDING HOLDINGS ,	356,600	0	0	356,600	2,039.75
OLD LANDING HOLDINGS ,	474,400	58,900	0	533,300	3,050.48
OLD LANDING HOLDINGS ,	234,300	0	0	234,300	1,340.20
OLDENBURG, FREDERICK	633,800	0	0	633,800	3,625.34
OLDENBURG, FREDERICK	17,600	0	0	17,600	100.67
ORLANDO, ANNE M	1,043,300	25,500	0	1,068,800	6,113.54
OSBORN, RUSSELL M	205,000	181,100	20,000	366,100	2,094.09
OSGOOD, BRIAN	46,100	128,100	20,000	154,200	882.02
OSGOOD, BRIAN M	82,200	8,000	0	90,200	515.94
OSGOOD, BROOKS W	45,000	133,000	0	178,000	1,018.16
OSGOOD, JUSTIN W	34,500	0	0	34,500	197.34
OSGOOD, PHILIP G	717,900	498,100	0	1,216,000	6,955.52
OSGOOD, RICHARD R. ,	936,700	140,200	0	1,076,900	6,159.87
OSPREY COVE LANE, LLC.	889,400	2,380,700	0	3,270,100	18,704.97
O'TOOLE, NEIL	45,000	91,800	0	136,800	782.50
PADUANO, NANCY C	1,150,900	721,600	0	1,872,500	10,710.70
PARKE, RICHARD E	354,100	57,700	0	411,800	2,355.50
PARKER, SCOTT H	85,600	134,200	0	219,800	1,257.26
PARKER, THADDEUS C	142,300	234,100	0	376,400	2,153.01
PARKER, THADDEUS C	1,126,100	261,800	0	1,387,900	7,938.79
PARKES, CLARA H	37,100	200	0	37,300	213.36
PARKES, CLARA H	3,100	0	0	3,100	17.73
PARKES, CLARA HILL	75,200	188,200	0	263,400	1,506.65
PARKES, CLARA HILL	2,500	0	0	2,500	14.30
PARKES, ERIC S	38,000	200	0	38,200	218.50
PARKES, ERIC S	3,500	0	0	3,500	20.02
PARKES, JEFFREY T	37,100	200	0	37,300	213.36
PARKES, JEFFREY T	3,500	0	0	3,500	20.02
PASCAL, CAROLE F,	338,900	500	0	339,400	1,941.37
PASCAL, THOMAS J	33,400	81,700	20,000	95,100	543.97
PASCAL, THOMAS J	57,300	117,600	20,000	154,900	886.03
PASCAL, THOMAS J,	34,700	0	0	34,700	198.48
PATTEN, ELIZABETH B,	212,400	600,600	0	813,000	4,650.36

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
PATTEN, LEE W	684,500	0	0	684,500	3,915.34
PATTEN, W A BRYAN	17,700	0	0	17,700	101.24
PATTEN, W. A. BRYAN & PAULMIER, GREGORY B	403,800	0	0	403,800	2,309.74
PAULMIER, GREGORY B	191,900	33,500	0	225,400	1,289.29
PAYNE, CLARE	87,600	149,600	0	237,200	1,356.78
PAYNE, LEWIS	127,400	63,100	0	190,500	1,089.66
PAYSON, SARAH H	52,000	187,900	0	239,900	1,372.23
PEARL, MONA	104,500	252,200	26,000	330,700	1,891.60
PEASLEY, BERWYN	800	0	0	800	4.58
PEASLEY, BERWYN	59,000	161,000	20,000	200,000	1,144.00
PEASLEY, BERWYN	20,200	0	0	20,200	115.54
PEASLEY, BERWYN M JR	26,900	47,700	0	74,600	426.71
PEASLEY, BERWYN SR	89,100	0	0	89,100	509.65
PEASLEY, FRANK S	59,600	169,100	20,000	208,700	1,193.76
PEASLEY, FRANK S	93,100	93,400	0	186,500	1,066.78
PEASLEY, FRANK S	78,800	0	0	78,800	450.74
PEASLEY, FREIDA	111,800	155,200	20,000	247,000	1,412.84
PEASLEY, FREIDA	16,900	0	0	16,900	96.67
PEASLEY, GREGORY	410,600	182,300	20,000	572,900	3,276.99
PEASLEY, GREGORY I	59,200	47,600	0	106,800	610.90
PEASLEY, ROGER &	94,600	77,400	0	172,000	983.84
PEASLEY, TONYIA ML	50,900	23,200	0	74,100	423.85
PEN BAY PROPERTIES,	149,200	160,100	0	309,300	1,769.20
PENFIELD, NICHOLAS H	371,500	139,800	0	511,300	2,924.64
PERALTA, KIM	83,300	184,400	20,000	247,700	1,416.84
PERKINS, CHLOE A	36,100	48,200	0	84,300	482.20
PERKINS, THOMAS R JR	79,800	157,100	0	236,900	1,355.07
PERKINS, THOMAS R JR	139,300	0	0	139,300	796.80
PERKINS, THOMAS R,	216,000	41,600	0	257,600	1,473.47
PERRY, VICTORIA JOANNE	421,700	56,300	0	478,000	2,734.16
PETERS, SARA M	175,500	107,500	0	283,000	1,618.76
PHILBRICK, GILBERT E	125,400	144,300	0	269,700	1,542.68
PHIPPS, ROBERT H	75,800	0	0	75,800	433.58
PIERCE, MICHAEL J,	905,000	0	0	905,000	5,176.60
PIERCE, MICHAEL J,	832,300	306,500	0	1,138,800	6,513.94
PIERCE, PAMELA	44,000	63,600	0	107,600	615.47
PIERCE, PAMELA	2,500	0	0	2,500	14.30
PIKE, JACQUELINE M	35,800	51,500	20,000	67,300	384.96
PIPER-PAGE FAMILY CORP	335,500	146,900	0	482,400	2,759.33
PLUFF, FREDERICK L	400,900	60,900	0	461,800	2,641.50
PLUFF, FREDERICK L	481,100	133,000	0	614,100	3,512.65
PLUFF, FREDERICK L	6,800	0	0	6,800	38.90
PLUMB CRAZY, LLC	54,900	134,300	0	189,200	1,082.22
POHLE, WILLIAM	65,900	0	0	65,900	376.95
POINT AT CAPE ROSIER,	76,100	0	0	76,100	435.29
POOLE, NANCY C	39,700	63,900	0	103,600	592.59
POOLE, NANCY C	62,900	71,700	0	134,600	769.91
POOLE, REBECCA R	48,900	70,400	20,000	99,300	568.00
POOLE, ROBERT	47,500	144,200	20,000	171,700	982.12
POOLE, ROBERT	42,400	43,100	0	85,500	489.06
POOLE, ROBERT R	18,400	0	0	18,400	105.25
PORTER, JOHN H III	702,700	35,600	0	738,300	4,223.08
PORTER, RAYMOND C (5/8	380,800	68,900	0	449,700	2,572.28
POWELL, JOHN H	55,400	179,500	20,000	214,900	1,229.23
POWELL, JOHN H	55,100	46,200	0	101,300	579.44
POWELL, JOHN H	101,600	0	0	101,600	581.15

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
PRENTICE FAMILY LAND	42,000	1,500	0	43,500	248.82
PRENTICE FAMILY LAND	185,100	9,300	0	194,400	1,111.97
PRESSMAN, MARY H	468,200	72,100	0	540,300	3,090.52
PRESSMAN, MARY H	247,000	0	0	247,000	1,412.84
PRIOR, MICHAEL T	949,700	519,500	0	1,469,200	8,403.82
PRITCHARD, MONALEE	182,800	168,100	0	350,900	2,007.15
PS HOLDINGS, LLC	140,800	102,700	0	243,500	1,392.82
PS HOLDINGS, LLC	86,600	114,500	0	201,100	1,150.29
PS HOLDINGS, LLC.	98,800	42,200	0	141,000	806.52
PUBLIC SERVICE	59,400	925,100	984,500	0	0.00
PUNCH BOWL CHOWDER &	611,500	0	0	611,500	3,497.78
PUNDT, RALPH H	57,700	282,000	0	339,700	1,943.08
QUINN, LYNNE J	67,900	98,600	0	166,500	952.38
QUINN, LYNNE J	3,200	0	0	3,200	18.30
RACKLIFFE, MARGARET	110,500	7,000	0	117,500	672.10
RACKLIFFE, PAMELA ANN	117,000	272,300	0	389,300	2,226.80
RACKLIFFE, PAMELA ANN	65,500	172,100	0	237,600	1,359.07
RAK, KAREN	255,200	72,200	20,000	307,400	1,758.33
RANKIN, DONNA	183,800	296,300	0	480,100	2,746.17
RANKIN, EDWARD J	37,500	43,200	0	80,700	461.60
RAPHAEL, CHRISTOPHER C	247,500	169,300	20,000	396,800	2,269.70
RAZI, IOANA FAMILY,	40,700	0	0	40,700	232.80
RAZI, IOANA, ET AL	150,300	0	0	150,300	859.72
RAZI, IOANA, JOAN,	322,200	87,100	20,000	389,300	2,226.80
REDMAN, STEVE	37,800	39,900	0	77,700	444.44
REDMAN, YVONNE	66,200	37,200	20,000	83,400	477.05
REEVES, RANDOLPH	376,600	81,500	0	458,100	2,620.33
REINOSO, JANE	306,800	95,100	0	401,900	2,298.87
RETREAT, LLC.	48,400	55,300	0	103,700	593.16
REYNOLDS, JAMES	0	31,900	0	31,900	182.47
RICH, CHARLES A	635,600	642,500	0	1,278,100	7,310.73
RICKERT, PAUL J	43,100	44,000	20,000	67,100	383.81
RITTER, SUSAN R	454,900	65,000	0	519,900	2,973.83
RIVERA, CHARLOTTE A	10,800	0	0	10,800	61.78
RIZZO, JOSEPH W	45,000	134,900	20,000	159,900	914.63
ROBBINS, LORILIE	80,400	64,000	0	144,400	825.97
ROBINSON, RUTH	500	0	0	500	2.86
ROBINSON, RUTH	1,400	0	0	1,400	8.01
ROBINSON, RUTH	55,100	22,100	0	77,200	441.58
ROBINSON, RUTH	1,648,800	701,900	20,000	2,330,700	13,331.60
ROBINSON, RUTH	186,400	107,700	0	294,100	1,682.25
ROBINSON, RUTH	8,400	0	0	8,400	48.05
ROBINSON, RUTH	32,100	12,000	0	44,100	252.25
ROBINSON, RUTH L	371,000	0	0	371,000	2,122.12
ROGERS, BRUCE A	13,500	0	0	13,500	77.22
ROK-DOK, LLC	295,200	166,000	0	461,200	2,638.06
ROSSIGNOL, CLAYTON A	49,700	167,300	0	217,000	1,241.24
ROSSOW, KATHERINE	153,400	425,200	0	578,600	3,309.59
ROWE, LUCY B	788,200	95,500	0	883,700	5,054.76
ROWELL, CARLTON,	134,600	280,600	0	415,200	2,374.94
RUSS, JOEL B	300,100	58,000	0	358,100	2,048.33
RYAN, ELIZABETH	1,127,300	728,400	0	1,855,700	10,614.60
RYAN, PATRICK L	61,900	106,400	20,000	148,300	848.28
RYAN, RUTH M	44,500	208,400	0	252,900	1,446.59
RYAN, RUTH M	32,100	0	0	32,100	183.61
RYAN, TIMOTHY J	59,700	0	0	59,700	341.48

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
RYAN, VERNON T	60,000	131,900	26,000	165,900	948.95
SANBORN, EUNICE	88,900	0	0	88,900	508.51
SANBORN, EUNICE &	303,700	111,600	0	415,300	2,375.52
SANBORN, GAYLOR	75,800	76,100	20,000	131,900	754.47
SANDBERG, KATHRYN	711,600	202,400	0	914,000	5,228.08
SANDECKI, ALBERT	63,600	126,800	0	190,400	1,089.09
SANDECKI, ALBERT	66,700	64,400	0	131,100	749.89
SANDECKI, KATHERINE	51,400	205,200	0	256,600	1,467.75
SANFORD, NANCY	110,000	85,600	0	195,600	1,118.83
SATTERTHWAITE, SARAH B	227,300	49,200	0	276,500	1,581.58
SATTERTHWAITE, SARAH B	246,300	187,700	0	434,000	2,482.48
SATTERTHWAITE, SARAH B(	956,300	600	0	956,900	5,473.47
SATTERTHWAITE,	69,700	170,300	0	240,000	1,372.80
SAUNDERS, GREGORY S	50,900	140,100	20,000	171,000	978.12
SCHAAD, MICHAEL	2,081,300	0	0	2,081,300	11,905.04
SCHAAD, MICHAEL	103,800	234,500	0	338,300	1,935.08
SCHMITT, ELIZABETH	62,800	0	0	62,800	359.22
SCHMITT, ELIZABETH	380,800	162,500	0	543,300	3,107.68
SCHMITT, ELIZABETH	34,300	0	0	34,300	196.20
SCHMITT, ELIZABETH A	5,200	0	0	5,200	29.74
SCHMITT, WILLIAM R	227,700	192,100	0	419,800	2,401.26
SCHOEDINGER,	881,100	742,000	0	1,623,100	9,284.13
SCHWARZER, GAIL S	395,400	139,900	0	535,300	3,061.92
SCHWENK, VINCENT L	47,300	0	0	47,300	270.56
SCHWENK, VINCENT L	366,300	278,300	20,000	624,600	3,572.71
SCOTT-SUTHERLAND,	8,100	0	0	8,100	46.33
SCOTT-SUTHERLAND,	41,300	0	0	41,300	236.24
SCOTT-SUTHERLAND,	1,363,500	210,800	0	1,574,300	9,005.00
SEAL COVE BOAT YARD,	0	684,100	0	684,100	3,913.05
SEDGWICK STORAGE, LLC	63,300	71,100	0	134,400	768.77
SEGER, RICHARD	31,500	0	0	31,500	180.18
SEWALL, KATHERINE B	1,002,800	169,000	0	1,171,800	6,702.70
SHAHEEN, GREGORY T	80,500	0	0	80,500	460.46
SHARP, MICHAEL	395,100	332,000	0	727,100	4,159.01
SHAUGHNESSY, CHARLOTTE	419,600	222,500	20,000	622,100	3,558.41
SHAUGHNESSY, MARK	54,300	0	0	54,300	310.60
SHELLER, MIMI	533,500	261,900	0	795,400	4,549.69
SHEPARD, HOLLY	45,600	42,000	0	87,600	501.07
SHETTERLY, ROBERT B, JR	429,500	305,200	0	734,700	4,202.48
SHORE OAKS, LLC	535,200	529,400	0	1,064,600	6,089.51
SHORT, EILEEN	150,400	0	0	150,400	860.29
SILVEN, ANNE H	1,181,000	147,000	0	1,328,000	7,596.16
SILVEN, ANNE H	954,900	435,300	0	1,390,200	7,951.94
SILVER, SANDRA J	786,400	136,200	0	922,600	5,277.27
SIMANTON, CAROL M	46,300	152,800	0	199,100	1,138.85
SIMANTON, CAROL M	24,200	34,900	0	59,100	338.05
SIMPSON, JANET	524,800	264,100	20,000	768,900	4,398.11
SINCLAIR, MICHAEL D	832,100	388,700	0	1,220,800	6,982.98
SINCLAIR, MICHAEL D	726,300	0	0	726,300	4,154.44
SKOGLUND, CAROL B	74,100	98,400	20,000	152,500	872.30
SLATER, JOYCE F	54,600	133,700	0	188,300	1,077.08
SMEDAL, HARALD A	77,200	150,900	20,000	208,100	1,190.33
SMEDAL, HARALD A	32,900	0	0	32,900	188.19
SMEDAL, SUSAN J	268,100	82,800	0	350,900	2,007.15
SMITH COVE PRESERVATION	62,700	0	0	62,700	358.64
SMITH COVE, LLC	3,334,500	1,630,700	0	4,965,200	28,400.94

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
SMITH COVE, LLC	314.600	0	0	314.600	1,799.51
SMITH COVE, LLC	679,500	121,300	0	800,800	4,580.58
SMITH, JASON P	292.400	108.100	0	400.500	2,290.86
SMITH, JASON P	2,400	0	0	2,400	13.73
SMITH, JASON P (TRUSTEE)	25.700	0	0	25.700	147.00
SMITH, MARGARET R	117.000	0	0	117.000	669.24
SMITH, MICHAEL	46.100	0	0	46.100	263.69
SMITH, MICHAEL D	0	111.700	20,000	91,700	524.52
SMITH, MICHAEL DAVID	17.100	0	0	17.100	97.81
SMITH, MICHAEL DAVID	11,600	0	0	11,600	66.35
SMITH, SANDRA	325.300	86.500	0	411.800	2,355.50
SMITH, SPENCER	570.900	28.600	0	599.500	3,429.14
SMITH, VICTOR	0	4.300	0	4.300	24.60
SNIPES, JAMES & WEST,	1,004.900	268.500	0	1,273.400	7,283.85
SNOW, DARCY E	54.500	43.000	0	97.500	557.70
SNOW, DARCY E	26.600	0	0	26.600	152.15
SNOW, DONALD F	35.800	0	0	35.800	204.78
SNOW, EDGAR	37,800	0	0	37,800	216.22
SNOW, EDGAR B	45.300	113.100	20,000	138,400	791.65
SNOW, ELIZABETH	211.700	130.000	20,000	321,700	1,840.12
SNOW, ELIZABETH	69.800	121.700	0	191,500	1,095.38
SNOW, ELIZABETH	0	116.800	0	116,800	668.10
SNOW, HORACE A	123.300	0	0	123,300	705.28
SNOW, HORACE A	63.800	168.800	20,000	212,600	1,216.07
SNOW, HORACE A	700	0	0	700	4.00
SNOW, JOSHUA E	35.500	0	0	35,500	203.06
SNOW, KEITH	92.700	58,700	0	151,400	866.01
SNOW, MAUDE (HEIRS)	3.200	0	0	3,200	18.30
SODERBERG, ROBERT C	96.900	0	0	96,900	554.27
SOUZA, MILDRED	42.800	7.600	0	50,400	288.29
SPEAR, JODY	63.100	121.200	0	184,300	1,054.20
SPELMAN, ELIZABETH V	332.900	71.000	0	403,900	2,310.31
SPENCER, GUILFORD	153.100	0	0	153,100	875.73
SPENCER, GUILFORD, LAW,	533.400	96.200	0	629,600	3,601.31
SPENCER, ROGER L	55.700	57,200	0	112,900	645.79
SPOFFORD, BRITTANY A	59.600	90.900	0	150,500	860.86
SPRINGER, LAWRENCE E	797.900	833.300	0	1,631,200	9,330.46
STAHNKE, BRUCE	134.400	76.200	0	210,600	1,204.63
STAPLES, BRUCE	55.900	0	0	55,900	319.75
STEELE, JENNIFER B	131.600	158.200	20,000	269,800	1,543.26
STEELE, TIMOTHY T	586.900	0	0	586,900	3,357.07
STEVENS, CAROLYN D	43.100	114.800	20,000	137,900	788.79
STEVENS, WALLACE	252.200	28,200	20,000	260,400	1,489.49
STEVENS, WALLACE	144.900	0	0	144,900	828.83
STINE, NANCY	421.700	55.300	20,000	457,000	2,614.04
STINE, NANCY L (1/2)	92.000	0	0	92,000	526.24
STOLL, KURT S	225.000	337.200	20,000	542,200	3,101.38
STOLLER, NANCY J	19.100	3.200	0	22,300	127.56
STOLLER, NANCY J	95.000	144.300	0	239,300	1,368.80
STOLLER, NANCY J	82.000	0	0	82,000	469.04
STONE, CHARLES LYNN JR	8.500	0	0	8,500	48.62
STONE, CHARLES LYNN JR	2,741,000	658,500	0	3,399,500	19,445.14
STORM, PAMELA	308.300	232.300	0	540,600	3,092.23
STRATTON, JOSEPH	64.100	111.400	0	175,500	1,003.86
STRAUSS, ROBERT C	1,023.600	426.900	0	1,450,500	8,296.86
SUBER, PETER D	219.200	334.700	0	553,900	3,168.31

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
SULLIVAN, MARY LYNN	199,800	62,800	0	262,600	1,502.07
SULLIVAN, MARY LYNN	48,700	22,200	0	70,900	405.55
SUNDAY RIVIERA	283,500	274,000	0	557,500	3,188.90
SUNRISE, LLC.	113,200	135,500	0	248,700	1,422.56
SUNRISE, LLC.	502,500	0	0	502,500	2,874.30
SUTHERLAND, III,	293,500	172,300	0	465,800	2,664.38
SWEET, SALLY	488,000	41,800	0	529,800	3,030.46
TANDY, PRISCILLA	118,100	0	0	118,100	675.53
TANDY, PRISCILLA	322,500	80,700	20,000	383,200	2,191.90
TANDY, RICHARD	354,200	92,600	0	446,800	2,555.70
TANDY, RICHARD B	24,500	0	0	24,500	140.14
TANIS, STEPHEN G	507,300	193,200	0	700,500	4,006.86
TAPLEY, JEAN ELLEN	10,800	0	0	10,800	61.78
TAPLEY, JOSEPH A	588,400	187,600	0	776,000	4,438.72
TAPLEY, PAUL R. &	45,700	87,300	0	133,000	760.76
TARR, CHARLES	319,200	0	0	319,200	1,825.82
TARR, CHARLES E	225,000	309,700	20,000	514,700	2,944.08
TARR, CHARLES E	225,000	319,200	0	544,200	3,112.82
TAYLOR, MAUREEN A	67,200	117,800	0	185,000	1,058.20
THE KEEPERS FOR THE	37,100	76,900	114,000	0	0.00
THE KEEPERS FOR THE	14,900	25,800	40,700	0	0.00
THE R. PATA, JR TRUST	42,500	76,500	0	119,000	680.68
THE SHACK, LLC.	322,100	93,900	0	416,000	2,379.52
THOKATAUS, LLC	790,200	837,600	0	1,627,800	9,311.02
THOMAS, EDWARD R III	69,300	187,600	20,000	236,900	1,355.07
THOMSON, ROBERT &	8,700	0	0	8,700	49.76
THOMSON, ROBERT B	748,600	424,100	26,000	1,146,700	6,559.12
THONER, STEPHEN A	47,900	16,200	0	64,100	366.65
THONER, STEPHEN A	87,400	116,900	0	204,300	1,168.60
THURSTON, DONALD(LT) &	320,200	125,400	0	445,600	2,548.83
TOMKINS, WILLIAM S	255,900	115,100	20,000	351,000	2,007.72
TOMSON, CAROL N	117,000	77,800	0	194,800	1,114.26
TOOKER, HEATHER F	1,095,800	890,700	20,000	1,966,500	11,248.38
TOUSEY, JOANNA	38,000	200	0	38,200	218.50
TOUSEY, JOANNA	3,500	0	0	3,500	20.02
TOUSEY,	1,876,100	8,600	0	1,884,700	10,780.48
TOUSEY,	151,600	0	0	151,600	867.15
TOWN OF BROOKSVILLE	37,800	0	37,800	0	0.00
TOWN OF BROOKSVILLE	109,800	20,000	129,800	0	0.00
TOWN OF BROOKSVILLE	54,900	23,000	77,900	0	0.00
TOWN OF BROOKSVILLE	7,700	0	7,700	0	0.00
TOWN OF BROOKSVILLE,	31,800	0	31,800	0	0.00
TOWN OF BROOKSVILLE,	58,500	6,600	65,100	0	0.00
TOWN OF BROOKSVILLE,	5,400	0	5,400	0	0.00
TRAUB III, ALEXANDER	456,200	54,400	0	510,600	2,920.63
TRIANO, NICHOLAS C	44,600	27,700	0	72,300	413.56
TROWBRIDGE, PATRICK	177,100	184,800	20,000	341,900	1,955.67
TRUE, PATRICIA	247,900	249,600	26,000	471,500	2,696.98
TRUESDALE, ELIZABETH H	67,600	0	0	67,600	386.67
TUCKER, MARC S	844,600	607,500	0	1,452,100	8,306.01
TWITCHELL, JAMES E	425,400	167,100	0	592,500	3,389.10
TYLER, LUCIE A	57,000	164,300	20,000	201,300	1,151.44
U S CELLULAR	0	211,900	0	211,900	1,212.07
UNKNOWN	45,500	0	0	45,500	260.26
VAALAND CLUB, K A	3,928,300	231,800	0	4,160,100	23,795.77
VALDES, MARJORIE V	472,600	151,700	0	624,300	3,571.00

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
VAN DER EB, PETER J	4,700	0	0	4,700	26.88
VAN DER EB, PETER J	190,200	194,400	20,000	364,600	2,085.51
VAN DER EB, PETER J	9,200	0	0	9,200	52.62
VAN DER EB, PETER J	900	0	0	900	5.15
VARNUM, ALBERT G., & VARNUMVILLE ROAD REALTY	46,200	92,200	20,000	118,400	677.25
VAUGHAN, ANDREA	57,600	184,800	6,000	236,400	1,352.21
VAUGHAN, ANDREA	3,900	0	0	3,900	22.31
VAUGHAN, ANDREA	284,400	0	0	284,400	1,626.77
VAUGHAN, ROBERT	496,100	178,800	20,000	654,900	3,746.03
VAUGHAN, ROBERT	7,400	0	0	7,400	42.33
VAUGHAN, ROBERT	912,700	11,600	0	924,300	5,287.00
VAUGHAN, ROBERT	0	155,900	0	155,900	891.75
VEAGUE, JOHN R & GANEM,	1,368,700	388,500	0	1,757,200	10,051.18
VELIA MAURI FOWLER	221,600	182,700	0	404,300	2,312.60
VELIA MAURI FOWLER	417,800	0	0	417,800	2,389.82
VENNO, PAUL W	215,300	92,400	20,000	287,700	1,645.64
VENNO, PAUL W	83,900	0	0	83,900	479.91
W BROOKSVILLE CONG.	45,300	82,300	127,600	0	0.00
WADSWORTH, BECKY K	58,000	273,700	20,000	311,700	1,782.92
WAITE JR., DAVID R	67,600	147,900	0	215,500	1,232.66
WALES, JESSE	8,400	0	0	8,400	48.05
WALKER POND LITTLEFIELD	183,000	0	0	183,000	1,046.76
WALKER, WILLIAM H & WALKERS CEMETERY	146,600	111,000	0	257,600	1,473.47
WARD, PATRICK	33,100	0	33,100	0	0.00
WARDELL, PATRICK	312,100	143,100	0	455,200	2,603.74
WARDWELL, HORACE	9,200	6,300	0	15,500	88.66
WARDWELL, KAREN	72,000	136,700	0	208,700	1,193.76
WARING, PAUL L	326,300	134,600	0	460,900	2,636.35
WASKILEWICZ, SHIRLEY	97,200	210,300	26,000	281,500	1,610.18
WASSINK, MICHELLE	73,400	118,400	20,000	171,800	982.70
WEBSTER, KARL S	413,500	192,500	0	606,000	3,466.32
WEISS, JANET	75,200	159,700	0	234,900	1,343.63
WELCH, PAUL G	989,100	273,300	0	1,262,400	7,220.93
WENDEL, WHALL JR	1,620,900	918,400	0	2,539,300	14,524.80
WENDEL, WHALL JR	374,600	0	0	374,600	2,142.71
WENDELL, CAMERON T	133,300	167,300	0	300,600	1,719.43
WENDELL, EDWARD, JR & WENDELL, MARY M	1,286,500	674,400	0	1,960,900	11,216.35
WESSEL, LORI	75,000	0	0	75,000	429.00
WESSEL, LORI	68,200	0	0	68,200	390.10
WESSEL, NORRIS	18,900	0	0	18,900	108.11
WESSEL, PHILIP	7,900	0	0	7,900	45.19
WESSEL, PHILIP W	292,000	21,700	0	313,700	1,794.36
WESSEL, PHILIP W	45,000	104,800	20,000	129,800	742.46
WETLAND FOUNDATION,	132,300	0	0	132,300	756.76
WETLANDS FOUNDATION	1,035,000	15,400	0	1,050,400	6,008.29
WETLANDS FOUNDATION,	456,300	106,100	0	562,400	3,216.93
WHIDDEN, ROGER G	587,300	112,100	0	699,400	4,000.57
WHITE, FRANK I (TRUSTEE)	233,000	206,800	0	439,800	2,515.66
WHITE, MICHAEL	686,200	685,400	0	1,371,600	7,845.55
WHITE, MICHAEL P	680,200	14,900	0	695,100	3,975.97
WHITNEY, DAVID G	48,300	132,900	20,000	161,200	922.06
WHITTIER, THOMAS N	264,300	206,400	0	470,700	2,692.40
WIETHORN, CELIA M & WIGHT, MICHAEL	32,400	0	0	32,400	185.33
WIGHT, MICHAEL	70,800	247,900	0	318,700	1,822.96
WIGHT, MICHAEL	69,800	0	0	69,800	399.26
WILBUR, SETH	41,800	0	0	41,800	239.10

Owner	Land Value	Building	Exempt	Total Value	Tax Bill
WILDER, SYLVIA A	436,600	185,000	20,000	601,600	3,441.15
WILKINSON, THOMAS J	655,000	313,800	0	968,800	5,541.54
WOOD, KENDALL H	45,700	30,200	0	75,900	434.15
WOOD, KENDALL H	36,300	47,900	20,000	64,200	367.22
WOODWARD, CATHERINE E	291,900	122,600	0	414,500	2,370.94
WOODWORTH, LORI A	7,900	0	0	7,900	45.19
WOODWORTH, LORI A	87,300	0	0	87,300	499.36
WOODWORTH, LORI A	63,700	11,600	0	75,300	430.72
WOODWORTH, STEPHEN	13,500	0	0	13,500	77.22
WOODWORTH, STEPHEN	192,400	0	0	192,400	1,100.53
WOODWORTH, STEPHEN P	8,100	0	0	8,100	46.33
WOODWORTH, STEPHEN P	245,300	277,200	0	522,500	2,988.70
WOODWORTH, STEPHEN P	12,400	0	0	12,400	70.93
WOODWORTH, STEPHEN P	63,100	66,700	0	129,800	742.46
WOODWORTH, STEPHEN P	7,000	0	0	7,000	40.04
YETI'S MICSHIEF, LLC	320,500	219,600	0	540,100	3,089.37
YOUNG, RAYMOND E	10,800	0	0	10,800	61.78
ZIMMERMAN, GEORGE L	366,200	85,700	0	451,900	2,584.87
ZUERNER, PETER F	77,900	111,400	0	189,300	1,082.80



Victor Dyer in Harborside

TOWN CLERK'S REPORT

Births Recorded: 3

Congratulations to:

Samuel & Ireen Vaughan

Natasha Allen & Dale Haley

Frank & Holly Shepard

Deaths Recorded: 11

Keith Horace Snow	94	January 11, 1925 - January 11, 2019
Evalyn Pearl Blake	80	July 21, 1938 - February 9, 2019
Sarah Hall Payson	68	October 12, 1950 - March 27, 2019
Joseph Robert Gray	86	July 23, 1932 - June 29, 2019
Ruth Virginia Stevens	86	August 23, 1932 - July 31, 2019
Wallace Crawford Palmer Jr.	86	March 17, 1933 - October 3, 2019
Susan Becker Chase	75	March 19, 1944 - October 27, 2019
Carl Alfred Chase	77	December 24, 1941 - October 27, 2019
Gerald Randolph Hooper Jr.	41	December 24, 1977 - November 2, 2019
David Michael Livingston	66	February 16, 1953 - November 18, 2019
Joan Tower Lippke	96	August 22, 1923 - December 5, 2019

Marriages Recorded: 7

United in Marriage:

Chelsea Hopkins & Alfred Knoll VI

Elizabeth Beltz & Samuel Hoadley

Katherine Keefe & Jeffrey Condon

Mackenzie Lirakis & Nicholas Staropoli

Marina Van der Eb & Anthony Codega

Melissa Manyak & Richard Lebel

One marriage requested not to be publicized

Dog Licenses issued: 211

Inland Fisheries & Wildlife Licenses issued: 97

Burn Permits Issued: 169

Respectfully Submitted,

Amber Bakeman

Town Clerk



Lucy Bakeman and brother Jesse

REPORT OF THE PLANNING BOARD

To the Selectmen and Citizens of the Town of Brooksville:

The Planning Board remained active in 2019, with Board members participating in our regular monthly meetings to review any new applications. The volume of applications for construction and renovations in the Shoreland Zone and new Road Entrances remained low, and there were no applications for New Subdivisions, however, we continue to meet monthly. The Planning Board continued to work with the Comprehensive Planning Committee as it gathers information to review and update the Comprehensive Plan for the Town.

In past years, Planning Board Members have attended Workshops presented by the Hancock County Planning Commission, however, due to staffing changes and re-organization within the HCRC, no workshops were offered in 2019.

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

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

The Planning Board meets at the Public Service Building at 7:00 p.m. on the first Tuesday of each month with the exception of March and November, when meetings are delayed one week due to Elections. We will meet on the following dates in 2020 :

Jan. 7, 2020	July 7, 2020
Feb. 4, 2020	Aug. 4, 2020
Mar. 10, 2020	Sept. 1, 2020
Apr. 7, 2020	Oct. 6, 2020
May 5, 2020	Nov. 10, 2020
June 2, 2020	Dec. 1, 2020

Respectfully submitted:

Donald Condon, Chairman
Philip Wessel, Secretary
Denis Blodgett

Gerald Gray
Chris Raphael
Darcy Snow, Alternate

Code Enforcement Officer's Report

2019 was a busy year at the Brooksville Town House with many Code activities around and about Town.

Permits were issued for a multitude of projects that generated much work for residents of our community. Keep in mind this report reflects the permits required by Land Use Laws. It looks like 2020 will be as equally active. Our town stays busy with State logging permits too. Here is what happened this year:

Houses	4	Roads	0
Cottages	0	Driveways	5
Remodels (Business)	1	Cell Tower	1
Additions (Residential)	4	Sub-Divisions	0
Additions (Business)	0	Lot Divisions	0
Garages	1	Applications Refused	0
Decks/Patios/Porches	4	Shore Zone	3
Wharfs/Piers	2	Rip Rap Applications	1
Barns	0		

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

I will be at the Town Office every Wednesday morning from 8:00AM - Noon.

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

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

The Brooksville Planning Board requires all Applications be submitted to:

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

Applications must be received 2 weeks prior to meetings

Did you know - No matter the bait, the hook, the spot or the net, you will never catch a sardine in the ocean? That is because you catch herring, which may be processed and canned, then becoming sardines....

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 2019:	38
Internal Plumbing:	18
External Plumbing:	<u>20</u>
Total number of Permits issued:	38
Total amount collected:	\$6,820.00
Total sent to DHS:	\$1,660.00
Total sent to DEP:	180.00
Total Fees, Training and Manuals:	0.00
Amount retained by LPI Inspector:	\$4,980.00

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



We chat, we share, we learn from each other...

REPORT OF THE ROAD COMMISSIONER

Last year the Wharf Road and Parsonage Road were paved, finishing up all of Wharf Road and South Wharf Road. This year we will be paving as far as we can on the Cape Rosier Road.

All the dirt roads were graded and raked with gravel added on some of them. Some ditching was done on most of the roads. Some of the culverts on the Cape Rosier Road will be replaced before the paving. Mowing was done on all the town roads and some brush was cut. Any questions feel free to call me at 479-7509 or the town office at 326-4518

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



Laying a foundation in Buck's Harbor. Mell Condon's Store across the road with Clara standing in doorway

Brooksville Maine Volunteer Fire Department

The Brooksville Volunteer Fire Department had a busy eventful 2019 year with 53 calls. BVFD purchased a new Thermal Imaging Camera to take place of its 20 year old camera and 6 Indian Pumps to help fight grass fires.

The BVFD future goal is to purchase a new Fire Station to replace the old station 2 on Varnumville Road. We are doing various research such as grants and other funding and other resources that are available to help with the purchase of a new fire station.

Burn permits are required year-round when burning outdoors. Permits are available at the Brooksville Town Office on Mondays and Wednesdays from 9:00 am to 2:00 pm and Thursday evenings from 6:00 PM to 8:00 PM and online www.MaineForestService.org

As always we are looking for new volunteers. Join us at the station every Thursday evening from 6:00 PM to 8:00 PM. Also, I want to Thank all the volunteers for helping out.

If you have any questions or concerns please contact Matt Dow, Fire Chief at 207-479-1911.

Structure Fire	1	Mutual Aid	5
Odor at house	1	Medical assist/Car accident.	1
Electrical Fire	1	Lift to Assist	5
Tree in Road	7	Chimney fire.	1
Fire Alarm	4	School Fire Alarm.	1
1055	9	Pole on Fire.	1
Gas Alarm	4	Medical call.	2
Flood/water in Road.	2	Live Wire on Ground	1
Smoke investigation	2	Lift Assist/Victim under tree	1
Outside burn close to house	1	Car hit tree in Road	1
Citizen to Assist	1	Missing Person.	1

Respectfully,
Matthew Dow, Fire Chief

REPORT OF THE HARBOR COMMITTEE

To the Selectmen and Citizens of Brooksville:

During 2019 the three town landings at Dodge's Point, Bagaduce Falls and Betsy's Cove were enjoyed by townspeople throughout the boating season. The town added a new landing at the end of South Wharf road this year. Maintenance will be conducted where needed on floats and piers over the winter.

The committee spent considerable time and resources exploring the possibility of providing all tide access at the Betsy's Cove landing. Currently, Brooksville does not have any public all tide access. The Army Corp of Engineers is evaluating the possibility of deepening the channel to the Betsy's Cove pier and the committee is assisting in that evaluation. As soon as we have determined what may be possible, we will share our findings with the town.

The Selectmen asked for the Committee's assistance in addressing the deterioration of the retaining wall at the Betsy's Cove parking lot. The evaluation of the possibilities for rebuilding the wall and possibly expanding the number of parking spaces is ongoing. The committee will work with the selectmen to present the best options to the town as soon as possible solutions are identified.

The Harbor Committee lost a great friend and important contributor when Harbormaster Tom Perkins passed away in January, 2020. Tom was well liked by all who worked with him including town officials, town employees and the boating public. He was an asset to the town and will be greatly missed by all.

The Committee would like to thank all the people who help make Brooksville's landings, harbors and shorefront work for everyone.

Respectfully submitted,

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

Harbormaster's Report to the Town of Brooksville

Another summer has come and gone, and by all accounts, it was a successful summer boating season.

The summer boating season started out very slowly this year, with the cold and wet weather slowing down a lot of boating activity. But as expected activity increased with the warm weather in July.

There were several boats that went aground or adrift this fall, and thanks to our database of boat owners I was able to identify and report the issues to the boat owners.

I have excellent support from the local fishermen, and if I need help or advice they have all been willing to help me. I also rely on several local people that work with me on mooring placement and repair. Andy Ladd and Sparky Clifford are both easy to work with, and I continue to have a good relationship with both.

I have continued to enjoy the support of the Town Office, as well as everyone in the Town of Brooksville. I cannot say enough good things about all the help I have received from the Town Office personnel, they all make my job much easier.

Last summer the fees where increased for Mooring fees. This change was met with little or no resistance from the boating public and I appreciate your cooperation with this change.

I wanted to thank the Bucks Harbor Yacht Club for allowing the Town to dock the Harbormaster boat at the Yacht Club dock. It has made my job much easier and I think has enhanced the availability of the boat for any emergency that might come up in Brooksville. I am happy that we have such an open and positive relationship with the Yacht Club.

The waiting list that has been in effect has been shortened, and I have made a lot of different mooring moves. So far I have been able to accommodate the requests for moorings and mooring conflicts.

Respectfully submitted,
Tom Perkins
Brooksville Harbormaster.



Proposed amendments to the Harbor Ordinance appearing on the Annual Town Warrant as "M24. To see if the Town will vote to approve the proposed amendments to the current Harbor Ordinance for the Town of Brooksville."

1st. To replace Section 7.9:

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

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

7.9.2 Neglect to remove or replace a mooring. In the case of the neglect or the refusal of the mooring owner to remove a mooring, to modify a mooring, or to replace a mooring with one of different character, when so directed by the Harbormaster, the Harbormaster may cause the mooring to be removed from service or from the Harbor.

7.9.3 Any removal shall be at the expense of the mooring owner and in accordance with MSRA 38 sec.4.

With:

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

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

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

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

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

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

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

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

7.9.6 Disposal of abandoned or seized moorings:

7.9.6.1 If the mooring has no value, it may be disposed of in an appropriate manner.

7.9.6.2 If the mooring has value, the Town will provide Public Notice of its sale by closed bid.

2nd. To add to Section 12.1 Town Landings:

4. South Wharf Road at the end of said road in West Brooksville

3rd. To add to Definitions:

Mooring removal: Dropping the chain to the bottom or putting a different buoy on the mooring.

Brooksville Community Center Commission

This year at the Community Center has been both busy and quiet at the same time. We were finally able to replace our gym floor this year. The project started at the beginning of October and was completed by the end of November. It looks great and we look forward to hosting a celebration event later on this year to say thank you to everyone that has helped make this possible.

At the beginning of the year we hosted a couple fundraising paint and sips along with a great St. Patrick's Day breakfast. This past summer we continued to host the Brooksville Farmer's Market, Brooksville High School Alumni Banquet and also the West Brooksville Congregational Church's Talent Show. Unfortunately this year we were not able to hold our annual Hunter's Breakfast due to the floor project and also had to move our annual Craft Fair to the Brooksville Elementary School. We are so grateful to the School for hosting our annual craft fair this year.

We can't say thank you enough for all the community's support in helping maintain and in using our building for their needs such as weddings, anniversary parties, graduations, memorials, and more. Please if you are interested in helping reach out to a member or come to one our monthly meetings. We are always looking for new ideas and new members.

Thank you and again and we're looking forward to another great year for 2020.

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

Brooksville Community Center Treasurer's Report

Carry over balance 12/31/2018	\$ 37,117.95
2019 Receipts	<u>+ 20,491.24</u>
	\$57,609.29
Expenditures	<u>- 54,996.58</u>
Balance 12/31/19	\$ 2,612.71

**Above is the Final statement of the BCC personal checking account ending December 31, 2019*

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

Comprehensive Planning Committee

A Comprehensive Plan is a document in which a town takes stock of its current resources and conditions, articulates present and future needs and goals, and suggests means of implementing those goals.

Towns enjoy two fiscally important benefits from preparing and adopting a Comprehensive Plan that the State's Department of Agriculture, Conservation and Forestry determines to be consistent with Maine's Growth Management Act. First, a "finding of consistency" activates a number of State actions and benefits. For example, the State will not award grant funding for growth-related capital investments to a town without a consistent Plan. Other grant programs award point priorities and some agencies, such as Maine DOT, give priority in funding projects.

Second, such a Plan establishes the basis for a town to adopt land-use ordinances, such as zoning and subdivision plans, and a basis for defending against legal challenge land-use decisions based on the Comprehensive Plan.

Brooksville's last Comprehensive Plan was drafted in 2006 and approved in 2008. Since the State requires renewal every 12 years, in May 2018 a Comprehensive Plan Committee was formed. The Committee was chaired by John Gray until May 2019, when Sarah Cox assumed that responsibility *pro tem*.

We turned to the Hancock County Planning Commission, who had assisted us in 2006, since writing a Plan is not a job for amateurs. Their Planner said that we needed to address 13 topics: Population & Demographics, Economy, Housing, Transportation, Public Facilities, Recreation, Water Resources, Natural Resources, Marine Resources, Agriculture & Forestry, Historical & Archaeological Resources, Fiscal Capacity & Capital, and Existing Land Use Investment. At their suggestion we began our process by sending out a survey and holding focus group meetings to get townspeople's views on Brooksville's strengths and weakness in these areas. We also formed subcommittees to gather information regarding current conditions and future needs.

Unfortunately the HCPC disintegrated in Fall 2018, and our work was mostly on hold until this Spring. We then began biweekly meetings to analyze our survey results and to further the collection of required information. Our search for a Planner was unsuccessful until early January 2020, when we believe we found an excellent one.

We thank the members of the Committee and its many friends for their time and hard work and look forward to the completion of our Plan next August.

John H. Gray and Jonathan Hall, co-chairs as of January 1, 2020

Committee members: Norman Alt, Richard Bakeman, Denis Blodgett, Don Condon, Sarah Cox, Bud Fisher, Pam Fowler, John Kimball, Allen Kratz, Michael Maynard, Earl Clifford, Jr, Hal Snow, Nancy Sanford, Pam Storm, Peter Van der Eb, David Zachow, *ex officio*, and Debbie Grimmig, Secretary.

Walker Pond Landing

A section of the road to the landing was paved this year, reducing maintenance costs and providing easy access to the boat ramp. A gangway to a swim float was also constructed this year, providing a safer segregation of boating and swimming activities.

The Friends of Walker Pond continued to support the landing, providing three thousand dollars for boat inspections and bag dispensers for K-9 waste control . Tom Schley and Nicholas Beaudoin did an excellent job providing boat inspections and maintaining the facilities this season.

The road will be plowed and sanded again this year, continuing year round access. Come enjoy it.

Respectfully submitted,
John Kimball,
Courtesy Boat Inspector Coordinator



Marilyn Heineman, representing the Friends of Walker Pond, presents the Sedgwick and Brooksville selectmen with a \$3,000 check for boat inspections.

Did You Know?

Damariscotta means - "the meeting place of the alewives"

Brooksville Free Public Library Annual Report

I have spent most of my adult life working in libraries. Beginning over 20 years ago when I had a work study job in my college library, I knew that libraries were my professional calling. So I've thought a lot about what makes a great library. There are many ways to answer that question but here are some options.

A great library has a diverse selection of books with at least something to offend and delight everyone. A great library is lively and full of energy but reserves a few quiet nooks for reading or quiet contemplation. A great library offers a variety of programs that appeal to lots of different people. A great library is a place where everyone feels welcome and lingers a bit longer than planned. A great library is well supported by its community.

I share all this because you, the residents of Brooksville, have a truly wonderful library. Notice I did not say "a wonderful library for a small town." No, your library is everything a great library should be and it's my pleasure to serve as your librarian.

Would you believe that the library recorded over 9,000 visitors this year? And that we circulated over 2,800 library items? We also hosted 129 programs that were attended by 1,600 people. These are impressive numbers for a community of this size and I hope they make you proud.

But what really makes this library such a special place are the people. The library is staffed by many volunteers who do everything from checking out books to tracking down overdue materials (nicely, we are very nice here at the library!) to overseeing the financial management by serving on the Board of Directors. We have volunteers who teach classes and those who offer to repair our much loved dollhouse.

And none of this work would matter at all if it weren't for our patrons who use and support the library. We are so grateful for your gifts of financial support and so glad to see you come through the library door. Brooksville is very fortunate to have a bright, warm, well-loved library and it is truly my pleasure to serve as your librarian.

If you've not been to the library lately, I hope you'll visit us in 2020. I am always interested in your ideas and thoughts about anything library related. Please do not hesitate to contact me at any time. Thank you, again, for your support of this wonderful institution.

Warmly,
Brook Ewing Minner, Library Director



Brooksville Historical Society

We are very proud of what the society members have accomplished in 2019. After years of planning, months of stress, and many hours of labor, we saw our dreams for the BHS building come together. The move and foundation were only the first part. As I well know, each member has tugged, lifted, moved (& sometimes moved again) scraped, painted, polished and scrubbed, every piece and part.... in, on, and surrounding the building! All working to bring us to July 27th. In coordination with the Touring Through Time weekend we reopened the BHS building to visitors. It was well received by members of our community as well as passersby. I think the yard sale, food and music helped but the star of the day was certainly our wonderful old building.

It was a great re-opening. Bobby Cleveland played us through the day as he welcomed visitors to music. Julie and Josh helped with a cookout style luncheon, with burgers and dogs made to order. Lorraine, Ellen, Reta, and Debbie greeted those interested in touring the museum and learning about the renovation. Bob Bakeman demonstrated nautical knot tying, and splicing all while sharing stories of the sea. Abbie and Lauren with the help of Eric and Dick oversaw the yard sale. It was a fun day which added a bit to our coffers and tons to our spirits. I believe we can all feel confident that the future of Brooksville's history is bright!

This year was not all about preserving history within the buildings walls though. We also tried our hand at sharing some of Brooksville's history, through photographs, with the community. Josh Snow, Abbie, Julie, and Ellen organized a picture slide show and presented it to the Town. Josh narrated the 100+ photo show with information, questions and a few well placed jokes. I hope we can repeat this type of event. I think all involved really enjoyed it, I know I did.

This year Abbie McMillen decided to step down as Treasurer. I would like to say Thank you to Abbie she has carefully managed the Society through thick and thin and seen us to the point of reopening on a solid foundation. Ellen Harford has generously offered to take her place. I would like to thank her for filling this position.

Now the BHS Building is enjoying a rebirth, complete with new walls, fresh paint, organized spaces, and curtains hung. It is no longer dark and dreary, it is now bright and inviting, and it is our job to keep it that way. This year we will be replacing 14 windows. The new boathouse windows, like the old, will be six over six, so you shouldn't notice much of a difference. They will help to tighten up and protect the building from rain and wind. Through the winter we will also establish a schedule and maintenance plan to keep up with future needs of the Boat and Hearse House structures. Now that we have it all shiny and new we must keep it that way for the historians of tomorrow.

Just think, 20 years ago we were all preparing for Y2K. What would it bring? Black outs, dark ages, and/or loss of information? Survival bootcamps sprung up, everyone was stocking up freeze dried food and impending catastrophe stories filled the air. Thankfully it wasn't a disaster, the lights stayed on, the computer actually could count past 1999, and now it too is a part of our history.

Hmmm, history, it has been discussed much in the past few years. Good or bad, exciting or horrifying, shiny or tarnished, it is all our history. Knowledge is power. What we know, remember and discuss, we learn from. If we hide what is not perfect or pleasant from our past, what will we know, remember, or discuss? What will we learn? Learn your history, both good and bad. Grow and thrive from the good, and from the bad, learn to never repeat it.

In ending I would like to say on behalf of the Brooksville Historical Society - Thank you Brooksville for everything you have done and continue to do to support us. We greatly appreciate the \$1000.00 the Town has given us each year, it will help us keep the heat up and the lights on! Thank you.

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

2020- Historical Society Monthly Meeting Schedule - 2020

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

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

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

Thank you,
 2019 Board members:
 Earl Clifford, Lorraine Dyer, Connie Henkel, Debbie Grimmig, Dick Gregor, Eric Chase, Reta & Bill Hunter, Abbie McMillen, Josh Snow, Julie Cleveland, Bob Bakeman, Ellen Harford & William Hotchkiss



Bobby Cleveland welcoming all at our July 2019 Grand Re-Opening

Annual Brooksville Memorial Gathering at Dodge Point Town Landing

On Sunday July 28th 2019 at 3pm many neighbors, friends, and families gathered together at the Town Landing to honor the passing of twelve Brooksville residents who had died in 2018: Ronald Allen, Sarah Clark, Pat Farr, Robert Hamilton, Francis Lymburner, Marilyn Lymburner, Dorothy Noble, Hubert Simanton, Roger Spencer, Robert Strauss, William Tomkins and Charles Treyball.

The service included soothing music by local musicians, Kathleen Caldwell, Kathy Cowan, and Jackie Pike and meditative readings by Anne Ferrara and Joan MacCracken. Attendees could speak about their deceased friends and neighbors, if they were moved to do so. Beautiful stories of love and friendship emerged. Slowly a bouquet was created, followed by our traditional flower toss off the boat landing. This year the family of Hubie Simanton threw the individual flowers into Smith Cove's beautiful waters while the rest looked on in silence. After a final lovely musical piece, folks were invited to share some home-made refreshments.

Many families today do not have formal memorial services for their loved one. Our ceremony gives family, friends, and neighbors the opportunity to honor and remember those who have died.

A Celtic Prayer

author unknown

Do not hurry as you walk with grief
It does not help the journey
Walk slowly, pausing often

Do not hurry as you walk with grief
Be not disturbed by memories
that come unbidden

Swiftly forgive and let
Unspoken words, unfinished conversations
be resolved in your memories

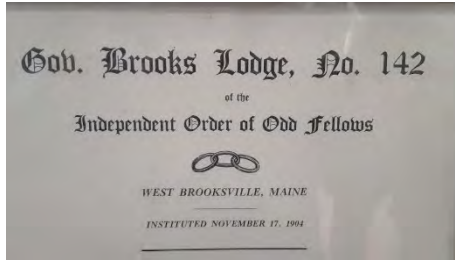
Be not disturbed
Be gentle with the one who walks with grief

If it is you, be gentle with yourself
Swiftly forgive, walk slowly,
Pause often,
Take time

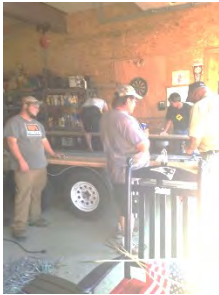
Be gentle as you walk with grief



Meals for Me prep



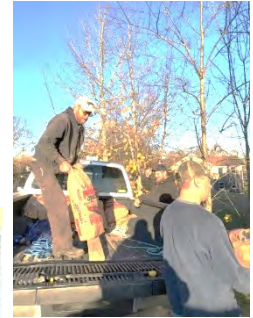
Gig's 55th year of Fellowship



Building 200th Float



After School Cribbage



Potato Run



Tommy & Boyd splitting wood



Waiting on the Lobster



Building a ramp

Governor Brooks
Lodge #142



Independent Order
of Odd Fellows

"To visit the sick, relieve the distressed, bury the dead, to educate the orphan and protect the widow. Observe the principles of brotherly love"

The Brooksville IOOF Chapter received its official beginning on a wintery evening on November 17, 1904. Thirty-six men, after first petitioning the Grand Lodge IOOF of Maine, were granted Charter and the Governor Brooks Lodge #142 was born.

I am told the building the Odd Fellows call home has had an interesting past. It's first life was as a Hall in Searsport. From there it was transported over the ice to West Brooksville, it's second home, on what is now called, Ferry Road to the property of Miss Sarah Ellison. Miss Ellison rented the hall to the Odd Fellows until 1906 when she agreed to sell the structure to the group and have it moved to its third and present home.

After more than 100 years the membership at the Lodge continues to maintain high numbers. They still honor their mission statement and embrace the principles of brotherhood.

From building handicap accessible ramps for neighbors in need, to taking the time to bring food to shut-ins. Those Odd Fellows are involved in our community everywhere you look.

In the fall they join with other area Lodges to buy potatoes that are then donated to the elderly and those in need. In Brooksville they first make a donation to the Meals for Me program, then make between 15-20 stops delivering wonderful Maine potatoes to our neighbors. Finally it is out of town and off to Blue Hill, where they are always a welcome sight at the Tree of Life Pantry.

They have a number of fun raising....I mean fundraising.... events in the community to support their charitable giving. Those fellows hold both Spring and Fall firewood raffles each year (*Tickets available at the Town Office, see Yvonne*), collect returnable bottles and cans, and host a hugely successful monthly cribbage tournament during the fall, winter and spring. All of these things make it possible for them to give back to their community, to you. They work with the area schools and churches to make sure no child goes without a gift at Christmas, they prepare and donate a meal to the Meals for Me program each month and they even make the time to go into the elementary school to teach, yes that is right they teach, cribbage to students.

They meet every Tuesday, their membership includes Odd Fellows from other towns on the peninsula. Each week they gather to discuss the needs in their community and how they may be of help. Meetings consist of the business at hand but together they also break bread, enjoying a meal together, strengthening the bonds of brotherhood. The meals are prepared by different members each week and range from a simple mac & cheese to a full roast turkey dinner with all the fixings. I have heard they have the occasional scallop chowder (with more scallop than chowder) and even a lobster feed.

Though the true origin of the name Odd Fellows is rather vague in history, one thing is crystal clear - We are very lucky to have them.

If you are interested in learning more about these fellows and all of the wonderful things they are involved in, stop by the lodge on a Tuesday evening. Or you can ask a member, they are all around you, they are the ones lending a neighbor a hand.

Blue Hill Heritage Trust

Blue Hill Heritage Trust's mission is, "to lead in conserving land, water, and wildlife habitat on the greater Blue Hill Peninsula. To teach and practice a stewardship ethic. To promote ecological, economic, and community health for this and future generations." We welcome use of our properties for a variety of uses including hunting, and we hope that the community is taking full advantage of our land and trails.

We have not added this year to the 259 acres we own in Brooksville, and our most popular property in town continues to be John B. Mountain. In 2019, the Trust voluntarily paid \$1,399 in real estate taxes to Penobscot and a total of \$17,100 to all the towns in our service area. Our lands are open to the public and we maintain trails, but we continue to believe that it is important to keep land on the tax rolls. In addition, our properties provide a return in ecosystem services, public health, in recreational and traditional uses, and indirectly in the tourist dollars that flow to our area precisely because our communities protect and preserve land and water.

The Trust did a number of community activities in Brooksville this year, including a Full Moon hike up John B this summer, and our annual Horseshoe Crab walk at Snow Natural Area. We also planted some Brooksville garlic in our Trust garden here at the office last fall. This was seed garlic bought from students at the school, who grew them to make money, and we planted them to our backyard. The students gave us a discounted price because we are a nonprofit and food grown here goes to the local food bank. Hopefully we will have a good crop this coming year.

Over last summer, we held public listening sessions in all our towns, including two in Brooksville. I want to thank all those who took time out of a busy summer to share ideas and ask questions. In our annual report this year we will give an overview of those sessions, as well as the public survey we conducted last year.

Blue Hill Heritage Trust is committed to both conserving land in our towns and serving those communities, and we want to thank all our Brooksville supporters for being our partners in this work. We are very much looking forward to another good year in 2020 and hope to see many of you out enjoying the land and water this coming year.

With regards from all of us at BHHT,
Hans M. Carlson
Executive Director



If you see a gaggle, a flock, a congregation, a murder, a cauldron,
and a sleuth all in one day, what do you think you have you seen?

Yes! Groups of different animals!

But do you know which goes with which?

_____ of sheep, _____ of crows, _____ of bear,
_____ of geese, _____ of alligators or _____ of bats.

PENINSULA AMBULANCE CORPS

This was the first year of Peninsula Ambulance Corps (PAC) 6th decade! Our longevity is due not only to the dedication of staff and management but also to the steadfast support of our Town governments and those many private citizens who respond to our appeal every year.

Our new manager, Alan Henschke, completed his first full year at PAC. The management team is continuing to reorganize our business model to improve efficiency and to match our staffing model with call volume patterns. 2019 performance demonstrates how these changes have improved our bottom line. We have had an increase in the availability of ambulances to serve the community and an increase in our call volume.

PAC has partnered with Healthy Peninsula, At Home Downeast, and Northern Light Blue Hill Hospital to provide Community Paramedicine services to the communities we serve and been approved by the State of Maine to do so. Funded by a grant, there is no charge to patients at this time. The program enables EMS staff to visit patients in their homes and provide services such as welfare checks, home safety evaluations, medication reconciliation, vital sign checks and other procedures as requested by a patient's physician. PAC then provides reports to the patient's physician and care givers.

We are proud of our 5 full-time and 25 part-time staff—the Paramedics and EMTs who make the program work. We continue to provide staff with continuing education for mandated federal and state classes. Our employees like their jobs and provide real benefit to the communities we serve.

Our fleet of three ambulances allows us to maintain our staffing model of two on-duty ambulances with a spare to use when an ambulance needs to be serviced. This also allows us to staff the third ambulance for a stand-by such as the Blue Hill Fair and at times of high call volume. We utilize management to staff the third ambulance during these high-volume times, which allows us to respond to more calls.

Our largest customers remain Medicare (federal government) and Medicaid/MaineCare (state government). Together, they represent 44% of our billing. However, for every \$1 of that billing, we are paid only \$0.70 at best. Medicaid reimbursements are often less than 50%. This accounts for most of our operating deficit. The remaining shortfall is the result of running a service in a large territory with a small population.

Call volume—the basis upon which we are reimbursed—was 1,448, an increase of 370 calls from 2018. Totals by Towns are given in the chart below. Inter-hospital patient transports, which were 39% of call volume, are also included in call totals. We identified another 25 calls (all non-emergency) which we could have completed if we had had available staff. This is down from 69 calls in 2018. This increase improves our income and our service to all residents of the Greater Blue Hill Peninsula.

2019 Calls by Town:

Blue Hill	715	Brooklin	48	Brooksville	62
Castine	111	Penobscot	77	Sedgwick	86
Surry	177	Other Towns	172		

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

This year we are asking our Towns for the same support as last year: \$18.50 for the operating budget and \$4.43 for the ambulance reserve fund, for a total of \$22.93 per capita. Next year, in addition to increasing our call volume, we will be further invigorating our annual campaign.

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

We thank you for your steady and generous support.



Dear Peninsula Community,

2019 was a busy and productive year for the Blue Hill Peninsula Chamber of Commerce. We continue to increase in membership which shows strength and growth in the economic health of the Peninsula. Of note is the increase in businesses owned and operated by Millennials and GenXers moving to and living on the Peninsula as well as the quality and diversity of the businesses and organizations successfully operating across our region. Both show that the people who live and work on this peninsula are supportive of a strong local economy, one that is open for business year-round as well as having a thriving tourism economy.

In 2019 the Chamber of Commerce was proud to continue hosting a series of events in local towns to help show community members and visitors alike all that our peninsula has to offer:

- Eight Open Houses were held at businesses in Castine, Penobscot and Blue Hill
- The Peninsula Harvest Festival, co-hosted with Mainescape and BHHT
- The Annual Tree Lighting in Blue Hill with promotion of events and holiday shopping across the peninsula

New to the Chamber this year was:

- Small Business Expo, which connected area businesses and non-profits with local vendors who can help support and improve their operation.
- The Fall Listening Session for all area businesses, an opportunity for businesses to share their successes, struggles and ways the Chamber can better support them in the future.
- The Peninsula Art Show at Parker Ridge was a wonderful weekend long celebration of our local artists and a chance for them to show and sell their work.

The Chamber acts as the Peninsula's Visitors Center. Over the past few years traffic in our office, on our website and on social media continuously increased. Annually the Chamber produces an Area Guide which highlights all Chamber Members as well as showcases the Peninsula as a destination for visitors and residents alike. This past year we increased printing to 11,000 copies and distributed the guide to visitors centers as far afield as Pennsylvania and mailed copies all around the world. We have a lot to offer here on the Blue Hill Peninsula, and the Blue Hill Peninsula Chamber of Commerce is proud to serve this community and its businesses/organizations and support the growth and sustainability of our local economy.

Chrissy Beardsley Allen
Board President



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next three years, I will continue to do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

During my first year in office, I directed the implementation of the voter-approved Medicaid expansion, allowing over 40,000 Maine people to gain health care coverage. We added state- guaranteed protections for people with pre-existing conditions, passed a prescription drug reform package, and restored the Maine Drugs for the Elderly and Disabled program, covering an additional 1,800 seniors. And we continue to work on strategies to bring down the cost of health care for small businesses and others. I also signed an Executive Order directing my Administration to develop effective opioid prevention efforts in schools, make Narcan more available, increase medication assisted treatment, train recovery coaches, and expand drug courts.

Protecting Maine's environment and tackling climate change are key priorities of my Administration. I am committed to increasing Maine's Renewable Portfolio Standard to 80 percent by 2030; improving our modes of transportation; weatherizing homes and businesses; and reaching 100 percent renewable energy by 2050. By embracing the green technology of the future, we will reduce the impacts of climate change, create good-paying jobs, preserve clean air and water, and protect our state's farming, fishing, and forestry industries.

The biennial budget provided more revenue sharing, more homestead reimbursements, and more disaster assistance for towns - which all together will result in relief for property taxpayers. It invested \$115 million in education and school renovations, and we are working toward Pre-K for every 4-year-old, increasing post-high school options that result in a valued credential, and making sure that every able adult is working. Further, I, along with government agencies, small business owners, entrepreneurs, economists, and hard-working Mainers, developed a statewide economic development plan, the first in nearly 25 years. We will diversify our economy, empower innovators, and attract young, talented people to live, work, and raise their families herly in Maine.

It is time for new, dynamic ideas that will change Maine for the better. I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, healthy people, and prosperous communities.

Thank you,



Janet T. Mills
Governor

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the “Military Widow’s Tax,” an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people’s health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine’s Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation’s premiere biomedical research institution, including significant boosts for Alzheimer’s disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation’s crumbling infrastructure and ensure that Maine’s housing needs are addressed. For Maine’s roads, bridges, airports, and

seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

*The Horseshoe Crab comes to the banks of the Bagaduce River to mate each year
Waiting for them to arrive each spring is just one of the
gifts of nature we enjoy here.*

But did you know -

- There are only 4 different types of horseshoe crabs in the world and that the ones that come to the Bagaduce are the only type that live in the Americas.
- The horseshoe crab has been around for millions of years, they lived with the dinosaurs. Actually they lived 200 million years before the dinosaurs...
- A horseshoe crab can live for about 20 years. After 10 years they reach maturity and will then come ashore each spring to mate.
- That the Horseshoe crab is not a crab at all. They are more closely related to the spider.
- That their long spiny tail is often used by the crab to flip himself over when he finds himself lying flat on his back!
- They are unique and desired for special qualities of their blood. Several conscientious medical laboratories have begun to gather the horseshoe crabs, draw some of their blood off, let them regenerate and then release back into the wild.

Hopefully more Laboratories will follow suit in the future, so that we will be able to appreciate and enjoy those wonderfully odd and ancient creatures for another million years or so.

Dear Friends,

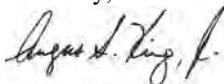
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that’s my job: to listen to you, act where I can to build on what’s good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we’re doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I’ve met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I’ve pushed hard for this type of legislation and was proud to have provisions I’ve advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we’ll keep working to confront this tragic problem.

I’ve also worked to strengthen the future of our forest economy. Maine’s forests have powered our state’s economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That’s why, together with the other members of the state’s Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine’s forest economy, and we’re already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It’s often said that Maine is like a big small town (with very long streets)—that’s because at our heart, we’re one big community. It’s not only a pleasure to serve you– it’s a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Sincerely,



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



Congress of the United States
House of Representatives
Washington, DC 20515

WASHINGTON OFFICE
1323 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306

LEWISTON DISTRICT OFFICE
179 LISBON STREET
LEWISTON, ME 04240
PHONE: (207) 241-6767

CARIBOU DISTRICT OFFICE
7 HATCH DRIVE
SUITE 230
CARIBOU, ME 04736
PHONE: (207) 492-6009

FACEBOOK: FACEBOOK.COM/REP GOLDEN
TWITTER: @REP GOLDEN

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

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

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our service members have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,

Member of Congress

**129th Legislature
Senate of
Maine
Senate District 7**



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

Dear Friends and Residents of Brooksville,

It's been an honor to serve as your state senator for the past year. I first ran for office to advocate for policies that improve the lives of people across Hancock County. This year, Democrats and Republicans worked together to pass significant legislation to provide property tax relief, lower the cost of prescription drugs, expand broadband, and promote green energy jobs.

We passed a bipartisan budget that provides \$130 million in property tax relief without raising taxes. We increased the Homestead Exemption and expanded the Property Tax Fairness Credit. We also created a new program that will provide a check for at least \$100 to every household that qualified for the Homestead Exemption by April 1, 2019.

We worked to make health care more affordable and more accessible. We passed laws to require insurance companies to cover hearing aids, protect coverage for those with preexisting conditions and lower prescription drug costs.

Talking to people across Hancock County, the lack of reliable, high-speed internet is one of the issues people raise most often. Internet access allows small businesses to reach new markets, helps kids succeed in school and makes health care more accessible. The budget includes \$4 million to expand access to reliable, high-speed internet. That funding will begin to address this issue.

And we passed a number of new laws to promote solar energy generation. These laws promote local solar projects, such as those at school districts and town offices; expand Maine's renewable energy portfolio; and incentivize more solar projects in Maine with a goal of installing 100,000 heat pumps by 2025.

We made progress this year, but there's more to do. In Augusta, I'll keep working on the issues that impact people in Hancock County on a daily basis. I can be reached at (207) 287-1515 or

Louis.Luchini@legislature.maine.gov

I look forward to working with you this year.

Sincerely,

A handwritten signature in cursive script that reads "Louis Luchini".

Louie Luchini
State Senator



**Jack & Jenny Allen Lymburner's
Mule Team**

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

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

Dear Brooksville residents:

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

During the Legislature's second session, we will review more than 650 pieces of legislation covering a wide variety of topics. Last year, our Legislature passed bills to expand health care coverage, reign in the skyrocketing prices of prescription drugs, address climate change, lift up working Maine families, support our schools, improve broadband access, and provide meaningful property tax relief.

When it comes to health care, we are focused on making sure comprehensive care is not limited by age, gender, pre-existing conditions, or income. There are bills up for discussion that would address surprise billing, cap out-of-pocket costs for medications like insulin, and improve dental health coverage. Every Mainer deserves access to quality, affordable health care, and we are fighting for just that.

With a roadmap provided by the 10-year strategic economic development plan from Gov. Mills, our Legislature will also be working to implement policies that grow jobs and support local industries. Mainers are willing to work, and we need secure, good-paying jobs that support our families, strengthen our communities, and grow our economy.

I continue to serve on the State and Local Government Committee, where we are working on legislation related to Maine's aging population, our state's roads, and procurement of American-made goods.

The work I do in Augusta is an extension of the important work we all do here for our community. It is about moving forward together, sharing the load, and making sure that everything we do reflects shared values, hopes, and dreams about what we want this community, and our state, to be. Please contact me if I can be of any help, if you want to discuss or testify on any legislation, or if you would like to visit the State House. My email is Sarah.Pebworth@legislature.maine.gov. My phone number is (207) 479-4741. I also send out periodic e-newsletters. Please let me know if you would like to receive them.

Respectfully,



Sarah Pebworth
State Representative



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

To The Citizens of Brooksville,

January 2020

As you look at our budget, my hope is that these numbers have meaning. You can find the cost of heating the building, staff salaries, and how much it is to lease a new bus. But, what you might not be able to see, is that this pays for educating 105 children, ranging in age from preschool to high school seniors. I hope you personally know some of these children and their families. I hope you watch their games or concerts, recognize their names in the newspaper, or have been in our school building during the school day and met them. This budget helps us connect kids with teachers, makes breakfasts and lunches possible, and takes care of our teenagers who don't have a town high school. My hope is that you know these things that you cannot see. There is so much good created with this money. In just a few years, these kids will be the people we count on to provide our medical care, fix our plumbing, and help run our town. This budget is a good investment in Brooksville.

Currently, 63 children are enrolled at Brooksville Elementary school. This fall we hired Erica Garvey as our school counselor. Ms. Garvey's energy and involvement have been a great asset. Ed Tech Adam Hatch left in December when his services were no longer needed. Otherwise, our staff remains consistent.

I invite all Brooksville residents to attend school events, volunteer at the school, follow us online, or just get to know the kids next door to fully appreciate what your tax dollars accomplish. Thank you for your support.

Respectfully Submitted,

Cammie Fowler, Principal

*Elementary students:

Grade	PreK	K	1	2	3	4	5	6	7	8
Enrollment	3	6	5	3	5	5	8	10	13	5

Do you know what was unique about Maine's 4th of July in 1879?

There was a freak snowstorm that blanketed coastal parts of the State!



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

January, 2020

To the Citizens of Brooksville:

The proposed expenditure budget for the school is up \$51,027.85 or 2.58%. Here are some highlights: Given our needs in 2020, we have decided to add 1 day a week to the Guidance position (making it 2) and, correspondingly, have decided to reduce the Technology position by 1 day a week (making it 2). Budget-wise, this will be a wash. We will be getting a new bus, pairing it with our 2015 bus, and retiring our 2009 bus to be our spare. We haven't had a spare bus in a while, and, when we needed one, we've been borrowing Penobscot's. We will be leasing the new bus for 2 years, and then paying it off with our Bus Reserve fund. Special Education is up about 20K (high school surcharges and elementary speech). Health insurance is up about 18K. We were able to give our hourly staff a 3% raise this year. There are no new positions.

Pre K-8 enrollment stands at 63.

State subsidy is \$87,899.69 for 2019-20. My guess is \$67,000.00 for 2020-21. That figure will be set in April.

Brooksville Elementary continues to be a busy place and a thriving community. There are many new faces on the teaching staff, and the team that Cammie has put together is energetic and creative. There are challenges ahead, like improving our MEA standardized testing scores, in grades 3-8, but the staff and the principal are working hard on that, and I expect you will see an uptick in the Brooksville scores in 2020-21. I am happy to say that this is my 14th Town Meeting as your Brooksville Superintendent.

Respectfully,
Mark Hurvitt
Superintendent

George Stevens Academy Annual Report to the Community

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

<u>GSA Enrollment</u>	<u>Boys</u>	<u>Girls</u>
Grade 9	53	33
Grade 10	40	39
Grade 11	36	44
Grade 12	<u>51</u>	<u>34</u>
	180	150

Enrollment by Sending Towns and Others:

Blue Hill 116, Brooklin 21, Brooksville 32, Castine 13, Cranberry Isles 1, Fletchers's Landing Twp. 1, Hancock 2, Lamoine 1, Orland 11, Otis 2, Penobscot 19, Sedgwick 41, Surry 35, Boarding 29, Private Pay 6

Governance – Board of Trustees

Samantha Politte, *Chair*, Blue Hill
 Sally Mills '85, *Vice Chair*, Blue Hill
 James Markos, *Treasurer*, Blue Hill
 Phyllis Taylor, *Clerk*, Blue Hill

Jeffrey Allen '79, Blue Hill
 Michael Astbury '03, Blue Hill
 Bill Case, Blue Hill
 Sally Chadbourne, Castine
 James Crawford, Blue Hill
 Tyler Knowles, Blue Hill

Deborah Ludlow '79, Brooksville
 Michael McMillen, Brooksville
 Brendon Reay, Blue Hill
 Zoe Tenney '93, Sedgwick
 Jon Woodward, '66 Sedgwick

Administration

Timothy J Seeley, Head of School
 Libby Rosemeier, Asst. to Head of School
 Frederick Heilner, Business Manager
 Todd Eckenfelder, Dean of Students
 David Stearns, Dean of Curriculum & Instruction
 Larry Gray, Athletics Director

Michael Foster, Admissions
 Peter Goss, College & Career Counseling
 Rada Starkey, Director of Development
 Karen Brace, GSA Fund Director
 Mark Messer, Director of Communications
 Liffey Thorpe, Campaign Communications

We continue our program and facilities planning to correct long-standing issues and set GSA up for the next few decades with a first rate campus and programming, looking at all we do to be sure we are making the best use of the resources we have, and forming plans to get the resources we need. Our goal is to be an exemplary school in all ways, take advantage of our location, and of the communities we are a part of. We welcome support from community members. If you are interested in getting involved with our school, please contact us at 374-2808, or see us on Facebook.

Finances

The state-set tuition rate for FY19 was \$11,759.07, but our actual per-student-cost was close to \$14,700 (comparable to the costs of similarly-sized public high schools). To close tuition gaps like this one, we have, for years, relied on three additional revenue sources: income from our endowment (following strict laws limiting the amount we can spend); philanthropic gifts to the school, including the annual GSA Fund which goes directly into the operating budget; and surplus revenue from our international boarding program. Revenue from that third source has diminished dramatically over the past two years, and is unlikely to rebound. For that reason, we have begun discussions with the "tuitioning" towns (including Blue Hill) about increasing tuition (Maine law allows this) to help us close the tuition gap.

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

Timothy J. Seeley
 Head of School

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

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description

S5. System Administration Svcs

	2 Years Prior Actual 7/1/2018 - 6/30/2019	1 Year Prior Adopted 7/1/2019 - 6/30/2020	1 Year Prior Act to Date 7/1/2019 - 6/30/2020	Budget Total 7/1/2020 - 6/30/2021	Budget Difference 7/1/2020 - 6/30/2021
School Committee Services					
1. 1000-0000-2310-51500-9000 Board Stipends	\$125.00	\$125.00	\$125.00	\$125.00	\$0.00
2. 1000-0000-2310-52200-9000 MediFICA	\$9.55	\$7.64	\$9.55	\$7.64	\$0.00
3. 1000-0000-2310-52600-9000 Unemployment Insurance	\$1.00	\$0.80	\$1.25	\$0.80	\$0.00
4. 1000-0000-2310-52700-9000 Workers Compensation	\$0.55	\$0.36	\$0.55	\$0.36	\$0.00
5. 1000-0000-2310-53000-9000 Purchased Professional Services	\$7,368.31	\$12,000.00	\$1,907.50	\$12,000.00	\$0.00
<i>Notes: Audit Services \$7,000 (FY19 Audit \$6,389) Legal Services \$5,000</i>					
6. 1000-0000-2310-53300-9000 Training/Professional Development/Confer	\$194.00	\$300.00	\$0.00	\$300.00	\$0.00
7. 1000-0000-2310-58000-9000 Miscellaneous Board Expenses	\$2,567.98	\$1,868.00	\$1,405.02	\$1,868.00	\$0.00
<i>Notes: Dues and Fees \$368 Advertising \$1,500</i>					
Total School Committee Svcs	\$10,266.39	\$14,301.80	\$3,448.87	\$14,301.80	\$0.00
Office of the Supt. Services					
8. 1000-0000-2320-53410-9000 Assessment for Administration (prorate)	\$41,199.25	\$45,325.94	\$20,569.30	\$46,100.42	\$774.48
9. 1000-0000-2320-55210-9000 Property Insurance	\$122.78	\$0.00	\$0.00	\$0.00	\$0.00
10. 1000-0000-2500-53410-9000 Assessment for Business Services	\$19,149.10	\$21,809.47	\$7,218.15	\$20,964.17	(\$845.30)
Total Office of the Supt. Serv	\$60,471.13	\$67,135.41	\$27,787.45	\$67,064.59	(\$70.82)
Contingency					
11. 1000-0000-2311-59000-9000 Contingency	\$485.61	\$15,000.00	\$7,440.58	\$15,000.00	\$0.00
Total Contingency	\$485.61	\$15,000.00	\$7,440.58	\$15,000.00	\$0.00
S5.Total System Admin Service	\$71,223.13	\$96,437.21	\$38,676.90	\$96,366.39	(\$70.82)
S6. Student Transportation Svc					
12. 1000-0000-2700-51180-9000 Bus Driver Wages - Regular Runs	\$45,447.51	\$33,360.39	\$18,686.00	\$34,359.35	\$998.96
<i>Notes: Chuck Dodge \$23.76/hr \$43,080.69 Teresa Crosby \$25.09/hr \$20,887.43</i>					
13. 1000-0000-2700-51232-9000 Substitute Bus Driver	\$2,867.20	\$5,500.00	\$861.86	\$5,500.00	\$0.00
14. 1000-0000-2700-52180-9000 Health Insurance	\$17,517.61	\$21,162.98	\$10,224.35	\$21,367.92	\$204.94
<i>Notes: 6% ins/ 4% dental</i>					
15. 1000-0000-2700-52230-9000 Substitutes MediFICA	\$219.32	\$500.00	\$65.95	\$500.00	\$0.00
16. 1000-0000-2700-52280-9000 MediFICA	\$3,476.74	\$2,552.07	\$1,429.50	\$2,252.57	(\$299.50)
17. 1000-0000-2700-52630-9000 Substitute Unemployment Ins	\$22.93	\$0.00	\$8.63	\$0.00	\$0.00
18. 1000-0000-2700-52680-9000 Unemployment Ins	\$198.54	\$192.00	\$33.28	\$192.00	\$0.00
19. 1000-0000-2700-52730-9000 Substitute Workers Comp	\$175.18	\$130.00	\$52.65	\$130.00	\$0.00

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description	2 Years Prior Actual 7/1/2018- 6/30/2019	1 Year Prior Adopted 7/1/2019 - 6/30/2020	1 Year Prior Act to Date 7/1/2019 - 6/30/2020	Budget Total 7/1/2020 - 6/30/2021	Budget Difference 7/1/2020 - 6/30/2021
20. 1000-0000-2700-52780-9000 Workers Comp	\$2,693.09	\$2,038.32	\$1,355.48	\$1,799.11	(\$239.21)
21. 1000-0000-2700-54300-9000 Repair and Maintenance of Buses	\$13,491.97	\$17,000.00	\$22,696.30	\$15,000.00	(\$2,000.00)
22. 1000-0000-2700-55200-9000 Insurance on School Buses	\$1,140.00	\$1,200.00	\$715.00	\$1,200.00	\$0.00
Notes: FY 20 \$715					
23. 1000-0000-2700-55310-9000 Bus Driver Training/Prof Development	\$0.00	\$0.00	\$0.00	\$1,463.67	\$1,463.67
Notes: DOE required training for Drivers					
24. 1000-0000-2700-55320-9000 Bus Radio Service	\$720.00	\$720.00	\$360.00	\$720.00	\$0.00
25. 1000-0000-2700-55800-9000 Mileage Reimbursement	\$140.60	\$300.00	\$214.68	\$300.00	\$0.00
Notes: Transportation to Colwell's in Ellsworth					
26. 1000-0000-2700-56260-9000 Energy - Motor Fuels	\$12,502.19	\$12,000.00	\$3,757.25	\$12,000.00	\$0.00
27. 1000-0000-2700-58310-9000 Principal on Notes or Leases	\$0.00	\$0.00	\$0.00	\$18,500.00	\$18,500.00
Notes: Lease Payment 1 of 5					
28. 1000-0000-2750-55140-9000 Other Purchased Trans. Services	\$3,726.24	\$0.00	\$0.00	\$0.00	\$0.00
S6. Total Transportation Svc	\$104,339.12	\$96,655.76	\$60,460.93	\$115,284.62	\$18,628.86
S7. Regular Instructional Svcs					
Elementary Instructional Svcs					
29. 1000-1100-1000-51010-1000 Teacher Salaries	\$423,415.61	\$439,956.90	\$191,987.72	\$445,394.26	\$5,437.36
Notes: K Allen \$64,462.15 T Barron \$45,103.37 D Carter 40% \$26,060.62 Nat Cole 40% \$15,039.53 J Devine \$54,736.07 C Fowler 50% \$41,200 A Gray \$37,829 N Patterson 40% \$ 22,865.73 V Richardson 40% \$ 24,145.02 C Wallace \$37,202.60 W Whitlake					
30. 1000-1100-1000-51020-1000 Instructional Aides/Assistant Wages	\$10,744.38	\$10,679.34	\$5,532.57	\$11,001.76	\$322.42
Notes: J Appel 1/2 time Ed Tech III					
31. 1000-1100-1000-51230-1000 Substitute Wages	\$11,915.78	\$13,500.00	\$2,248.00	\$13,500.00	\$0.00
Notes: 150 days * \$90 per day					
32. 1000-1100-1000-51500-1000 Stipends	\$1,751.37	\$1,500.00	\$235.52	\$1,500.00	\$0.00
Notes: Kieve 1 Teacher, 4 nights 8th Grade Class Trip, 2 Teachers, 3 nights					
33. 1000-1100-1000-52110-1000 Teacher Health Insurance	\$122,845.93	\$120,452.44	\$72,441.95	\$139,077.33	\$18,624.89
Notes: Estimating 6% Anthem increase, 4% Dental increase for FY21					
34. 1000-1100-1000-52120-1000 Instruct. Aides Health Insurance	\$3,890.81	\$5,290.75	\$2,948.19	\$5,341.98	\$51.23
35. 1000-1100-1000-52130-1000 RT1 Anthem	\$1,240.24	\$0.00	\$0.00	\$0.00	\$0.00
36. 1000-1100-1000-52200-1000 Stipend Medi	\$25.34	\$0.00	\$3.42	\$0.00	\$0.00
37. 1000-1100-1000-52210-1000 Teacher Medi/FICA	\$6,689.99	\$6,895.70	\$3,049.65	\$6,974.51	\$78.81
38. 1000-1100-1000-52220-1000 Instr. Aides Medi/FICA	\$155.76	\$154.85	\$80.18	\$159.53	\$4.68
39. 1000-1100-1000-52230-1000 Substitute Medi/FICA	\$520.43	\$0.00	\$138.64	\$0.00	\$0.00
40. 1000-1100-1000-52250-1000 Stipend Medicare	\$0.00	\$197.00	\$0.00	\$197.00	\$0.00

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description

2 Years Prior Actual 7/1/2018 - 6/30/2019	1 Year Prior Adopted 7/1/2019 - 6/30/2020	1 Year Prior Act to Date 7/1/2019 - 6/30/2020	Budget Total 7/1/2020 - 6/30/2021	Budget Difference 7/1/2020 - 6/30/2021
\$69.51	\$17.75	\$9.80	\$17.75	\$0.00
\$16,588.99	\$17,466.30	\$10,069.48	\$18,549.45	\$1,083.15
\$426.63	\$423.97	\$230.17	\$437.38	\$13.41
\$46.01	\$201.60	\$111.15	\$201.60	\$0.00
\$6,631.00	\$11,046.00	\$2,300.00	\$8,130.00	(\$2,916.00)
<i>Notes: 5 courses * \$1626 per course</i>				
\$0.00	\$6,312.00	\$0.00	\$4,878.00	(\$1,434.00)
<i>Notes: 3 Courses * \$1626</i>				
\$7.17	\$0.00	\$0.00	\$0.00	\$0.00
\$1,209.36	\$1,203.78	\$326.16	\$1,476.61	\$272.83
\$57.78	\$48.00	\$8.35	\$48.00	\$0.00
\$95.07	\$11.20	\$22.48	\$11.20	\$0.00
\$7.53	\$0.00	\$1.01	\$0.00	\$0.00
\$1,329.44	\$1,921.38	\$1,083.10	\$1,944.76	\$23.38
(\$8.82)	\$45.92	\$23.79	\$47.31	\$1.39
\$51.36	\$0.00	\$9.68	\$0.00	\$0.00
\$442.00	\$1,072.50	\$675.26	\$1,072.50	\$0.00
\$1,575.18	\$3,175.00	\$1,840.42	\$3,175.00	\$0.00
\$41.20	\$300.00	\$43.60	\$300.00	\$0.00
\$5,073.91	\$7,500.00	\$6,354.08	\$7,500.00	\$0.00
\$9,884.17	\$9,000.00	\$3,817.47	\$9,000.00	\$0.00
\$5,000.00	\$2,000.00	\$155.00	\$2,000.00	\$0.00
\$1,876.00	\$4,390.00	\$1,530.14	\$3,500.00	(\$890.00)
<i>Notes: Kieve (10) @ \$205 additional field trips</i>				
\$7,930.25	\$3,400.00	\$2,555.36	\$2,800.00	(\$600.00)
<i>Notes: Self Insurance for all MacBook Airs \$1,800 Apps & On line Subscriptions \$1,000</i>				
\$0.00	\$165.55	\$0.00	\$165.55	\$0.00
\$0.00	\$21.61	\$0.00	\$21.61	\$0.00
\$0.00	\$141.25	\$0.00	\$141.25	\$0.00
\$0.00	\$400.00	\$0.00	\$0.00	(\$400.00)
\$11,203.38	\$10,679.34	\$5,469.53	\$11,001.76	\$322.42
<i>Notes: 1/2 time J. Appel</i>				

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description	2 Years Prior Actual		1 Year Prior Adopted		1 Year Prior Act to Date		Budget Total		Budget Difference	
	7/1/2018-6/30/2019	7/1/2019-6/30/2020	7/1/2019-6/30/2020	7/1/2019-6/30/2020	7/1/2020-6/30/2020	7/1/2020-6/30/2021	7/1/2020-6/30/2021	7/1/2020-6/30/2021	7/1/2020-6/30/2021	
68. 1000-1110-1000-52120-1000 RTI Ed Tech Anthem	\$5,466.83	\$0.00	\$0.00	\$2,917.45	\$5,451.00	\$5,451.00	\$5,451.00	\$5,451.00	\$0.00	
69. 1000-1110-1000-52220-1000 MEDICARE	\$162.51	\$154.85	\$154.85	\$79.34	\$159.53	\$159.53	\$159.53	\$159.53	\$4.68	
70. 1000-1110-1000-52320-1000 Retirement	\$444.71	\$423.97	\$423.97	\$227.52	\$437.38	\$437.38	\$437.38	\$437.38	\$13.41	
71. 1000-1110-1000-52620-1000 MESUTA	\$61.49	\$48.00	\$48.00	\$8.36	\$48.00	\$48.00	\$48.00	\$48.00	\$0.00	
72. 1000-1110-1000-52720-1000 RTI Ed Tech Workers Comp	\$48.15	\$45.92	\$45.92	\$23.52	\$47.31	\$47.31	\$47.31	\$47.31	\$1.39	
73. 1000-1110-1000-56100-1000 RTI Instructional Supplies	\$200.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00	
Total Elementary Instruction	\$659,116.45	\$680,442.87	\$680,442.87	\$318,458.06	\$705,909.32	\$705,909.32	\$705,909.32	\$705,909.32	\$25,466.45	
Regular Secondary Program										
74. 1000-1200-1000-55610-9999 Tuition to LEA Within Maine	\$55,257.62	\$36,000.00	\$36,000.00	\$18,443.52	\$23,400.00	\$23,400.00	\$23,400.00	\$23,400.00	(\$12,600.00)	
Notes: Deer Isle-Stonington High School 2 students FY21 Estimated Tuition= \$11,700 Total 2 students * \$11,700=\$23,400										
75. 1000-1200-1000-55630-9999 Tuition to Private Schools	\$315,538.45	\$444,000.00	\$444,000.00	\$238,481.95	\$444,600.00	\$444,600.00	\$444,600.00	\$444,600.00	\$600.00	
Notes: George Stevens Academy 33+2 additional students = \$409,500 Blue Hill Harbor School 3 student = \$35,100 FY21 Estimated Tuition \$11,700 Total 38 students * \$11,700= \$444,600										
76. 1000-1200-1000-55680-9999 Insured Value Factor	\$18,918.91	\$25,132.08	\$25,132.08	\$14,308.93	\$25,166.04	\$25,166.04	\$25,166.04	\$25,166.04	\$33.96	
Notes: Insured Value Factor 6%										
Total Regular Secondary Prog	\$389,714.98	\$505,132.08	\$505,132.08	\$271,234.40	\$493,166.04	\$493,166.04	\$493,166.04	\$493,166.04	(\$11,966.04)	
Gifted and Talented Program										
77. 1000-4900-1000-53300-1000 Training/Professional Development/Confer	\$0.00	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	
78. 1000-4900-1000-55000-1000 Other Purchased Services	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00	
Notes: Contracted - testing										
79. 1000-4900-1000-56100-1000 Instructional Supplies	\$227.13	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	
Total Gifted and Talented Prog	\$227.13	\$900.00	\$900.00	\$0.00	\$900.00	\$900.00	\$900.00	\$900.00	\$0.00	
S7. Total Regular Instruction	\$1,049,058.56	\$1,186,474.95	\$1,186,474.95	\$589,692.46	\$1,199,975.36	\$1,199,975.36	\$1,199,975.36	\$1,199,975.36	\$13,500.41	
S8. Student and Staff Support										
Guidance Services										
80. 1000-0000-2120-51010-1000 Guidance Salaries	\$8,848.22	\$8,849.11	\$8,849.11	\$2,941.52	\$15,644.92	\$15,644.92	\$15,644.92	\$15,644.92	\$6,795.81	
Notes: E Garvey 2 Days										
81. 1000-0000-2120-52210-1000 Medi/FICA	\$128.18	\$129.58	\$129.58	\$42.70	\$226.85	\$226.85	\$226.85	\$226.85	\$97.27	
82. 1000-0000-2120-52310-1000 Retirement	\$348.66	\$354.79	\$354.79	\$122.40	\$650.83	\$650.83	\$650.83	\$650.83	\$296.04	
83. 1000-0000-2120-52610-1000 Unemployment Insurance	\$68.00	\$71.49	\$71.49	\$29.40	\$120.00	\$120.00	\$120.00	\$120.00	\$48.51	
84. 1000-0000-2120-52710-1000 Workers Compensation	\$23.00	\$38.43	\$38.43	\$18.44	\$67.27	\$67.27	\$67.27	\$67.27	\$28.84	

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Account Number / Description

2 Years Prior Actual 7/1/2018- 6/30/2019	1 Year Prior Adopted 7/1/2019 - 6/30/2020	1 Year Prior Act to Date 7/1/2019 - 6/30/2020	Budget Total 7/1/2020 - 6/30/2021	Budget Difference 7/1/2020 - 6/30/2021
\$0.00	\$200.00	\$0.00	\$200.00	\$0.00
\$0.00	\$200.00	\$0.00	\$200.00	\$0.00
\$9,416.06	\$9,843.40	\$3,154.46	\$17,109.87	\$7,266.47
85. 1000-0000-2120-56100-1000 Instructional Supplies	\$9,504.91	\$4,984.84	\$8,192.80	\$240.10
86. 1000-0000-2120-56400-1000 Texts and Supplements	\$137.81	\$115.31	\$118.80	\$3.49
Library Services	\$377.35	\$315.72	\$325.71	\$9.99
87. 1000-0000-2220-51020-1000 Library Technician Wages <i>Notes: A Wind 2 days per week, 7 hours per day \$16.72</i>	\$76.04	\$63.62	\$66.02	\$2.40
88. 1000-0000-2220-52220-1000 Medi/FICA	\$40.87	\$34.20	\$35.23	\$1.03
89. 1000-0000-2220-52320-1000 Retirement	\$430.00	\$1,240.00	\$1,240.00	\$0.00
90. 1000-0000-2220-52620-1000 Unemployment Ins				
91. 1000-0000-2220-52720-1000 Library Tech. Workers Comp				
92. 1000-0000-2220-56100-1000 Instructional Supplies <i>Notes: Library World \$440 Supplies and Equipment \$500 Screen-Free Week/Family Night \$300</i>				
93. 1000-0000-2220-56400-1000 Books and Periodicals	\$2,252.64	\$3,000.00	\$3,000.00	\$0.00
Total Library Services	\$12,819.62	\$12,721.55	\$12,978.56	\$257.01
Student Health Services				
94. 1000-0000-2130-51010-1000 Nurse Salaries <i>Notes: J. Per 7 hours per week @ \$32.71 per hour, 40 weeks</i>	\$9,152.32	\$8,892.80	\$9,158.80	\$266.00
95. 1000-0000-2130-52110-1000 Health Insurance	\$5,274.02	\$5,918.13	\$6,805.75	\$887.62
96. 1000-0000-2130-52210-1000 Medi/FICA	\$122.09	\$212.33	\$216.18	\$3.85
97. 1000-0000-2130-52310-1000 Retirement	\$363.36	\$546.24	\$557.31	\$11.07
98. 1000-0000-2130-52510-1000 Course/Tuition Reimbursement	\$306.00	\$429.00	\$429.00	\$0.00
99. 1000-0000-2130-52610-1000 Unemployment Ins	\$67.40	\$135.81	\$138.47	\$2.66
100. 1000-0000-2130-52710-1000 Workers Compensation	\$24.33	\$61.92	\$63.06	\$1.14
101. 1000-0000-2130-53300-1000 Training/Professional Development/Confer	\$277.52	\$284.00	\$284.00	\$0.00
102. 1000-0000-2130-54300-1000 Repair and Maintenance	\$16.25	\$35.00	\$35.00	\$0.00
<i>Notes: Autometer Calibration</i>				
103. 1000-0000-2130-55800-1000 Employee Travel	\$0.00	\$50.00	\$50.00	\$0.00
104. 1000-0000-2130-56000-1000 Health Supplies	\$860.00	\$1,400.00	\$1,100.00	(\$300.00)
<i>Notes: Adult Epipens \$200 Junior Epipens \$200 Hepatitis B Vaccine \$300 First Aid Supplies \$400</i>				
105. 1000-0000-2130-56400-1000 Books and Periodicals	\$11.35	\$120.00	\$120.00	\$0.00
106. 1000-0000-2130-59000-1000 Other Costs (ex. Dues)	\$26.12	\$35.00	\$35.00	\$0.00
<i>Notes: National School Nurses Association</i>				
Total Student Health Services	\$16,500.76	\$18,120.23	\$18,992.57	\$8872.34

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Account Number / Description	2 Years Prior Actual 7/1/2018 - 6/30/2019	1 Year Prior Adopted 7/1/2019 - 6/30/2020	1 Year Prior Act to Date 7/1/2019 - 6/30/2020	Budget Total 7/1/2020 - 6/30/2021	Budget Difference 7/1/2020 - 6/30/2021		
Instructional Staff Training							
107. 1000-0000-2213-51010-1000 Teacher Certification Salaries	\$0.00	\$2,000.00	\$3,500.00	\$3,000.00	\$1,000.00		
108. 1000-0000-2213-52210-1000 Medi/FICA	\$0.00	\$29.00	\$49.99	\$29.00	\$0.00		
109. 1000-0000-2213-52310-1000 Retirement	\$0.00	\$67.20	\$124.75	\$67.20	\$0.00		
110. 1000-0000-2213-52610-1000 Unemployment Ins	\$0.00	\$24.00	\$10.00	\$24.00	\$0.00		
111. 1000-0000-2213-52710-1000 Workers Compensation	\$0.00	\$7.40	\$15.05	\$7.40	\$0.00		
Total Instruct. Staff Training	\$0.00	\$2,127.60	\$3,699.79	\$3,127.60	\$1,000.00		
Curriculum Development							
112. 1000-0000-2210-51010-1000 Curriculum Development Salaries	\$1,540.00	\$1,078.00	\$2,304.50	\$1,078.00	\$0.00		
<i>Notes: 3 days * 7 teachers * 7 hours/day * \$22/hour</i>							
113. 1000-0000-2210-52210-1000 Medi/FICA	\$22.28	\$46.89	\$33.38	\$46.89	\$0.00		
114. 1000-0000-2210-52310-1000 Curriculum Retirement	\$61.13	\$171.40	\$95.87	\$171.40	\$0.00		
115. 1000-0000-2210-52610-1000 Unemployment Ins	\$1.41	\$32.34	\$1.54	\$32.34	\$0.00		
116. 1000-0000-2210-52710-1000 Workers Compensation	\$6.63	\$11.68	\$9.91	\$11.68	\$0.00		
Total Curriculum Development	\$1,631.45	\$1,340.31	\$2,445.20	\$1,340.31	\$0.00		
S8.Total Student/Staff Support							
S9 School Administration							
117. 1000-0000-2400-51040-1000 Principal Salary	\$39,499.98	\$40,000.00	\$23,076.90	\$41,200.00	\$1,200.00		
<i>Notes: C Fowler Principal 50%</i>							
118. 1000-0000-2400-51180-1000 Secretary Salaries	\$36,377.41	\$30,572.40	\$15,821.22	\$31,483.44	\$911.04		
<i>Notes: 175 student days + 7 inservice days + 11 holidays + 26 extra days = 219 days</i>							
119. 1000-0000-2400-51230-1000 Substitute Wages	\$1,425.60	\$200.00	\$405.72	\$200.00	\$0.00		
120. 1000-0000-2400-52140-1000 Principal Health Ins	\$8,543.93	\$18,442.25	\$5,134.05	\$9,771.68	(\$8,670.57)		
<i>Notes: C Fowler 50%</i>							
121. 1000-0000-2400-52180-1000 Secretary Health Ins	\$9,809.92	\$10,581.49	\$5,895.25	\$10,683.96	\$102.47		
122. 1000-0000-2400-52230-1000 Substitute Medi/FICA	\$109.04	\$15.00	\$31.04	\$15.00	\$0.00		
123. 1000-0000-2400-52240-1000 Principal Medi/FICA	\$566.36	\$580.00	\$330.75	\$597.40	\$17.40		
124. 1000-0000-2400-52280-1000 Secretary Medi/FICA	\$2,782.81	\$2,338.79	\$1,210.33	\$2,408.48	\$69.69		
125. 1000-0000-2400-52340-1000 Retirement	\$1,568.08	\$1,588.00	\$959.97	\$1,637.92	\$49.92		
126. 1000-0000-2400-52590-1000 Tuition Reimbursement	\$0.00	\$1,578.00	\$0.00	\$1,626.00	\$48.00		
<i>Notes: 1 Course</i>							
\$40,367.89				\$44,153.09	\$24,255.62	\$53,548.91	\$9,395.82

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Account Number / Description	2 Years Prior Actual 7/1/2018- 6/30/2019	1 Year Prior Adopted 7/1/2019 - 6/30/2020	1 Year Prior Act to Date 7/1/2019 - 6/30/2020	Budget Total 7/1/2020 - 6/30/2021	Budget Difference 7/1/2020 - 6/30/2021
127. 1000-0000-2400-52630-1000 Substitute Unemployment Ins	\$11.41	\$1.00	\$4.06	\$1.00	\$0.00
128. 1000-0000-2400-52640-1000 Principal Unemployment Ins	\$48.00	\$48.00	\$30.38	\$48.00	\$0.00
129. 1000-0000-2400-52680-1000 Secretary Unemployment Ins	\$96.01	\$96.00	\$23.30	\$96.00	\$0.00
130. 1000-0000-2400-52730-1000 Substitute Workers Comp	\$6.13	\$2.00	\$1.74	\$2.00	\$0.00
131. 1000-0000-2400-52740-1000 Principal Workers Comp	\$118.18	\$172.00	\$99.30	\$177.16	\$5.16
132. 1000-0000-2400-52780-1000 Secretary Workers Comp	\$92.86	\$131.46	\$73.04	\$135.38	\$3.92
133. 1000-0000-2400-53300-1000 Training/Professional Development/Confer	\$434.00	\$400.00	\$0.00	\$500.00	\$100.00
134. 1000-0000-2400-55300-1000 Communications	\$2,715.73	\$3,000.00	\$1,284.34	\$3,000.00	\$0.00
<i>Notes: Telephone and Postage School Messenger \$375</i>					
135. 1000-0000-2400-56000-1000 General Supplies	\$873.59	\$700.00	\$304.06	\$700.00	\$0.00
<i>Notes: Office Supplies \$400 Graduation Supplies \$300</i>					
136. 1000-0000-2400-56400-1000 Books and Periodicals	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
137. 1000-0000-2400-57390-1000 Equipment	\$48.98	\$150.00	\$0.00	\$150.00	\$0.00
138. 1000-0000-2400-58000-1000 Miscellaneous Expenses	\$650.00	\$600.00	\$290.00	\$600.00	\$0.00
<i>Notes: Dues</i>					
139. 1000-0000-2401-54000-1000 Purchased Property Services	\$1,083.26	\$1,085.00	\$0.00	\$1,085.00	\$0.00
<i>Notes: Copier Maintenance Agreement</i>					
140. 1000-0000-2401-54440-1000 Rent/Lease of Other Equipment	\$2,110.50	\$1,055.25	\$1,055.25	\$1,055.25	\$0.00
<i>Notes: Copier Lease Agreement</i>					
\$9. Total School Administration	\$108,971.78	\$113,436.64	\$56,030.70	\$107,273.67	(\$6,162.97)
S10. Facilities Maintenance					
141. 1000-0000-2600-51180-1000 Custodian Wages	\$54,884.83	\$52,431.46	\$25,743.82	\$54,008.29	\$1,576.83
<i>Notes: C Dennison, \$37,898.29 M Maynard \$16,170.00</i>					
142. 1000-0000-2600-51230-1000 Substitute Wages	\$1,359.54	\$2,514.82	\$156.42	\$2,514.82	\$0.00
<i>Notes: coverage for sick days and vacation days 80 Summer Hours</i>					
143. 1000-0000-2600-51580-1000 Stipends	\$1,000.00	\$1,500.00	\$500.00	\$1,500.00	\$0.00
<i>Notes: Asbestos Coordinator \$250 Licensed Water Operator= \$1,250</i>					
144. 1000-0000-2600-52180-1000 Custodian Health Insurance	\$20,086.35	\$21,162.98	\$13,068.25	\$21,741.18	\$578.20
145. 1000-0000-2600-52230-1000 Substitute Medi/FICA	\$104.01	\$165.33	\$11.97	\$165.33	\$0.00
146. 1000-0000-2600-52280-1000 Custodian Medi/FICA	\$4,184.18	\$6,682.08	\$1,957.78	\$6,802.71	\$120.63
147. 1000-0000-2600-52630-1000 Substitute Unemployment Ins	\$0.00	\$21.61	\$0.00	\$21.61	\$0.00
148. 1000-0000-2600-52680-1000 Custodian Unemployment Ins	\$180.24	\$323.99	\$71.65	\$323.99	\$0.00
149. 1000-0000-2600-52730-1000 Substitute Workers Comp	\$51.93	\$0.00	\$5.98	\$0.00	\$0.00

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	2 Years Prior Actual 7/1/2018 - 6/30/2019	1 Year Prior Adopted 7/1/2019 - 6/30/2020	1 Year Prior Act to Date 7/1/2019 - 6/30/2020	Budget Total 7/1/2020 - 6/30/2021	Budget Difference 7/1/2020 - 6/30/2021
150. 1000-0000-2600-52780-1000 Custodian Workers Comp	\$995.69	\$3,148.98	\$1,107.74	\$3,209.21	\$60.23
151. 1000-0000-2600-54000-1000 Purchased Property Services	\$1,600.00	\$3,100.00	\$65.00	\$3,100.00	\$0.00
Notes: Rubbish Removal \$1,200 (FY20 \$1,200) Testing and Fees \$200 Snow Plowing and Sanding \$1,700					
152. 1000-0000-2600-54300-1000 Purchased Repair and Maintenance Service	\$56,950.75	\$24,250.00	\$17,139.42	\$16,750.00	(\$7,500.00)
Notes: Seacoast Fire Alarm Monitoring \$1,400 Fire Alarm Inspection \$850 Plumbing & Heating Repairs \$10,500 Electrical Repairs \$2,500 Soccer Field Lease (Year 4 of 5) \$500 Building Landscaping \$1,000					
153. 1000-0000-2600-55200-1000 Property and Casualty Insurance	\$2,277.00	\$2,390.85	\$2,453.00	\$2,551.50	\$160.65
Notes: FY20 \$2,430 + 5%					
154. 1000-0000-2600-55800-1000 Mileage Reimbursement	\$190.40	\$200.00	\$24.20	\$200.00	\$0.00
155. 1000-0000-2600-56000-1000 General Custodial Supplies	\$5,692.33	\$7,500.00	\$3,254.21	\$7,500.00	\$0.00
Notes: Supplies for daily maintenance and minor repairs. All cleaning supplies, toilet paper, paper towels, tissues, replacement hardware, light bulbs, etc. Custodial Supplies \$5,500 Interior Painting \$300 Miscellaneous Repairs \$1,500 Exterior Pain					
156. 1000-0000-2600-56200-1000 Energy - Electricity	\$20,055.05	\$18,000.00	\$5,901.20	\$20,000.00	\$2,000.00
157. 1000-0000-2600-56240-1000 Energy - Heating Oil	\$19,672.00	\$22,000.00	\$18,232.00	\$21,000.00	(\$1,000.00)
158. 1000-0000-2600-57311-1000 Building Furniture/Fixtures	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00
Notes: Classroom Chairs					
\$10. Total Facilities Maint	\$189,284.30	\$165,892.10	\$90,192.64	\$161,888.64	(\$4,003.46)
\$11. Special Education Program					
159. 1000-2200-1000-51010-1000 Teacher Salaries	\$34,920.99	\$37,161.64	\$15,583.70	\$37,829.00	\$667.36
Notes: B Hale \$37,829					
160. 1000-2200-1000-51020-1000 Instructional Aides/Assistant Wages	\$14,746.11	\$19,747.52	(\$1,039.08)	\$22,578.44	\$2,830.92
Notes: A Dodge Ed Tech III \$22,003.52(35 hrs a week) (\$19,759.16) Local Entitlement Grant Funded) A Hatch Ed Tech I \$22,097.07(40 hrs a week)					
161. 1000-2200-1000-51230-1000 Substitute Wages	\$3,990.71	\$1,000.00	\$1,247.91	\$1,000.00	\$0.00
162. 1000-2200-1000-52110-1000 Teacher Health Insurance	\$17,088.40	\$18,442.25	\$10,268.43	\$18,991.93	\$549.68
163. 1000-2200-1000-52120-1000 Ed Tech Health Insurance	\$8,078.04	\$27,112.98	\$6,596.52	\$21,367.92	(\$5,745.06)
164. 1000-2200-1000-52210-1000 Teacher Medicare	\$506.25	\$538.84	\$225.94	\$548.52	\$9.68
165. 1000-2200-1000-52220-1000 Ed Tech Medi/FICA	\$1,010.20	\$1,510.69	\$818.21	\$1,556.50	\$45.81
166. 1000-2200-1000-52230-1000 Substitute Medi/FICA	\$284.19	\$8.00	\$95.47	\$8.00	\$0.00
167. 1000-2200-1000-52310-1000 Teacher Retirement	\$1,375.92	\$1,475.32	\$648.23	\$1,573.69	\$98.37
168. 1000-2200-1000-52320-1000 Retirement	\$119.31	\$0.00	\$259.90	\$2.74	\$2.74

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Account Number / Description	2 Years Prior Actual 7/1/2018 - 6/30/2019	1 Year Prior Adopted 7/1/2019 - 6/30/2020	1 Year Prior Act to Date 7/1/2019 - 6/30/2020	Budget Total 7/1/2020 - 6/30/2021	Budget Difference 7/1/2020 - 6/30/2021
169. 1000-2200-1000-52510-1000 Course/Tuition Reimbursement	\$2,072.41	\$3,156.00	\$792.70	\$3,252.00	\$96.00
<i>Notes: 1 Teacher 1 Ed Tech</i>					
170. 1000-2200-1000-52610-1000 Teacher Unemployment Ins	\$95.98	\$96.00	\$28.34	\$120.00	\$24.00
171. 1000-2200-1000-52620-1000 Ed Tech Unemployment Ins	\$115.99	\$96.00	\$27.96	\$96.00	\$0.00
172. 1000-2200-1000-52630-1000 Substitute Unemployment Ins	\$31.93	\$1.00	\$12.46	\$1.00	\$0.00
173. 1000-2200-1000-52710-1000 Teacher Workers Compensation	\$101.34	\$159.80	\$90.59	\$162.66	\$2.86
174. 1000-2200-1000-52720-1000 Ed Tech Workers Compensation	\$43.04	\$84.91	\$53.02	\$87.72	\$2.81
175. 1000-2200-1000-52730-1000 Substitute Workers Comp	\$17.14	\$3.00	\$5.36	\$3.00	\$0.00
176. 1000-2200-1000-53300-1000 Professional Development/Conferences	\$0.00	\$400.00	\$58.01	\$400.00	\$0.00
177. 1000-2200-1000-55000-1000 Other Purchased Services	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00
<i>Notes: *** Extended School Year Services***</i>					
178. 1000-2200-1000-55610-9999 Tuition to LEA's Within Maine	\$5,652.48	\$0.00	\$1,141.61	\$0.00	\$0.00
179. 1000-2200-1000-55630-9999 Tuition to Private Organizations	\$25,888.31	\$28,800.00	\$12,601.85	\$47,766.45	\$18,966.45
<i>Notes: Special Ed Surcharge for 6 Students 15% of Ed Tech @ GSA</i>					
180. 1000-2200-1000-56100-1000 Instructional Supplies	\$2,919.62	\$3,000.00	\$1,320.04	\$3,000.00	\$0.00
181. 1000-2200-1000-57351-1000 Technology Software for Special Educatio	\$0.00	\$802.00	\$225.15	\$802.00	\$0.00
<i>Notes: Kurzweil \$560 SameGoal Inc. \$242</i>					
182. 1000-2500-2330-53300-9000 Training/Professional Development/Confer	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00
183. 1000-2500-2330-53440-9000 Assessment for Special Ed Admin	\$25,079.74	\$27,552.69	\$11,412.13	\$27,397.64	(\$155.05)
184. 1000-2800-2140-53440-1000 Purchased Psychological Services	\$0.00	\$2,200.00	\$2,430.00	\$2,200.00	\$0.00
185. 1000-2800-2140-53440-9999 Purchased Psychological Services	\$0.00	\$2,200.00	\$0.00	\$2,500.00	\$300.00
186. 1000-2800-2150-51010-1000 Clinician/Pathologist Salaries	\$7,654.71	\$7,823.06	\$3,375.95	\$8,243.87	\$420.81
187. 1000-2800-2150-52110-1000 Clinician/Pathologist Health Ins	\$1,657.00	\$0.00	\$1,194.80	\$2,208.72	\$2,208.72
188. 1000-2800-2150-52210-1000 Medi/FICA	\$111.02	\$113.43	\$48.95	\$119.54	\$6.11
189. 1000-2800-2150-52310-1000 Speech Pathologist Retirement	\$301.70	\$310.58	\$140.47	\$342.95	\$32.37
190. 1000-2800-2150-52610-1000 Unemployment Ins	\$59.04	\$62.58	\$33.77	\$82.44	\$19.86
191. 1000-2800-2150-52710-1000 Workers Compensation	\$27.94	\$33.64	\$19.60	\$35.45	\$1.81
192. 1000-2800-2150-53300-1000 Training/Professional Development/Confer	\$56.25	\$0.00	\$0.00	\$60.00	\$60.00
193. 1000-2800-2150-53440-1000 Purchased Speech Pathology Services	\$375.00	\$0.00	\$0.00	\$0.00	\$0.00
194. 1000-2800-2150-55810-1000 Employee Travel for Professional Develop	\$0.00	\$250.00	\$0.00	\$250.00	\$0.00
195. 1000-2800-2160-53440-1000 Purchased Occupational Therapy Services	\$3,700.00	\$4,200.00	\$1,160.00	\$4,200.00	\$0.00
196. 1000-2800-2180-53440-1000 Purchased Physical Therapy Services	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Total S11. Special Education	\$158,155.76	\$189,841.93	\$70,877.99	\$210,288.18	\$20,446.25

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description

S12. Other Instruction

197. 1000-4300-1000-51010-1000 Teacher Salaries Notes: Garden Camp 6hrs 1 day week for 10 Weeks @ \$22 hr	\$814.00	\$1,320.00	\$1,146.00	\$1,320.00	\$0.00
198. 1000-4300-1000-51020-1000 Instructional Aides/Assistant Wages Notes: Garden Camp 6 hrs 1 day week for 10 Weeks @ \$15 hr	\$810.00	\$900.00	\$787.50	\$900.00	\$0.00
199. 1000-4300-1000-52210-1000 Literacy Teacher Medi/FICA	\$11.81	\$0.00	\$16.63	\$0.00	\$0.00
200. 1000-4300-1000-52220-1000 Literacy Ed Tech Medi/FICA	\$11.75	\$0.00	\$11.42	\$0.00	\$0.00
201. 1000-4300-1000-52310-1000 Literacy Teacher Retirement	\$32.32	\$0.00	\$47.66	\$0.00	\$0.00
202. 1000-4300-1000-52320-1000 Literacy Ed Tech Retirement	\$32.17	\$0.00	\$32.76	\$0.00	\$0.00
203. 1000-4300-1000-52620-1000 Literacy Ed Tech Unemployment Ins	\$6.48	\$0.00	\$7.88	\$0.00	\$0.00
204. 1000-4300-1000-52710-1000 Workers Compensation	\$3.51	\$0.00	\$4.95	\$0.00	\$0.00
205. 1000-9100-1000-51550-1000 Co-Curricular Stipends Notes: 8th Grade Advisor \$1,000 Garden Club Coordinator \$1,000 Drama \$500	\$3,000.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00
206. 1000-9100-1000-52250-1000 Medi/FICA	\$74.49	\$19.58	\$0.00	\$19.58	\$0.00
207. 1000-9100-1000-52350-1000 Retirement	\$99.24	\$71.56	\$0.00	\$71.56	\$0.00
208. 1000-9100-1000-52650-1000 Medicare	\$19.88	\$13.50	\$0.00	\$13.50	\$0.00
209. 1000-9100-1000-52750-1000 Workers Compensation	\$12.90	\$4.88	\$0.00	\$4.88	\$0.00
210. 1000-9100-1000-55000-1000 Other Purchased Services	\$2,362.17	\$2,720.00	\$345.00	\$2,720.00	\$0.00

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

211. 1000-9200-1000-51500-1000 Extra-Curricular Stipends

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

212. 1000-9200-1000-52200-1000 Medi/FICA	\$174.23	\$233.33	\$45.50	\$233.33	\$0.00
213. 1000-9200-1000-52300-1000 MSRSRETER	\$105.21	\$0.00	\$20.80	\$0.00	\$0.00
214. 1000-9200-1000-52600-1000 Unemployment Ins	\$35.40	\$0.00	\$7.00	\$30.50	\$0.00
215. 1000-9200-1000-52700-1000 Workers Comp	\$15.72	\$11.02	\$4.30	\$11.02	\$0.00
216. 1000-9200-1000-53000-1000 Officiating	\$1,990.94	\$2,100.00	\$91.25	\$2,100.00	\$0.00
217. 1000-9200-1000-56100-1000 Supplies	\$664.97	\$700.00	\$445.66	\$700.00	\$0.00
218. 1000-9200-1000-57390-1000 Equipment	\$943.68	\$950.00	\$944.76	\$950.00	\$0.00

Notes: Uniforms

219. 1000-9200-2700-52280-1000 Medi/FICA

S12. Total Other Instruction

	\$0.00	\$46.00	\$0.00	\$46.00	\$0.00
	\$15,645.87	\$15,470.37	\$4,959.07	\$15,470.37	\$0.00

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description	2 Years Prior Actual 7/1/2018 - 6/30/2019	1 Year Prior Adopted 7/1/2019 - 6/30/2020	1 Year Prior Actual Date 7/1/2019 - 6/30/2020	Budget Total 7/1/2020 - 6/30/2021	Budget Difference 7/1/2020 - 6/30/2021
S13. Food Service Operations					
220. 2930-0000-3100-51180-9000 Salaries	\$28,496.74	\$25,786.80	\$13,378.86	\$26,564.85	\$778.05
221. 2930-0000-3100-51232-9000 Substitute Wages	\$3,957.74	\$1,000.00	\$344.90	\$1,000.00	\$0.00
222. 2930-0000-3100-52180-9000 Support Staff Health Ins	\$9,809.92	\$10,581.49	\$5,895.25	\$10,683.96	\$102.47
223. 2930-0000-3100-52230-9000 Substitute Med/FICA	\$302.78	\$62.00	\$26.39	\$62.00	\$0.00
224. 2930-0000-3100-52280-9000 Medi/FICA	\$2,161.16	\$1,972.69	\$1,023.47	\$2,032.21	\$59.52
225. 2930-0000-3100-52630-9000 Substitute Unemployment Ins	\$31.66	\$2.00	\$1.93	\$2.00	\$0.00
226. 2930-0000-3100-52680-9000 Unemployment Ins	\$96.01	\$96.00	\$21.30	\$120.00	\$24.00
227. 2930-0000-3100-52730-9000 Substitute Workers Comp	\$150.42	\$44.00	\$13.18	\$44.00	\$0.00
228. 2930-0000-3100-52780-9000 Workers Comp	\$180.80	\$985.06	\$658.32	\$1,014.78	\$29.72
229. 2930-0000-3100-53300-9000 Training/Professional Development/Confer	\$649.88	\$500.00	\$150.00	\$500.00	\$0.00
230. 2930-0000-3100-54300-9000 Repair and Maintenance	\$1,918.60	\$1,200.00	\$1,525.70	\$2,500.00	\$1,300.00
<i>Notes: Refrigerator/Freezer Cleaning Dishwasher, Mixer, & Steamer Repairs</i>					
231. 2930-0000-3100-55800-9000 Employee Travel	\$229.68	\$165.00	\$50.00	\$165.00	\$0.00
232. 2930-0000-3100-56230-9000 Propane Gas	\$1,049.28	\$1,300.00	\$267.24	\$1,300.00	\$0.00
233. 2930-0000-3100-56300-9000 Food for Lunch	\$13,811.01	\$16,000.00	\$7,526.26	\$14,000.00	(\$2,000.00)
234. 2930-0000-3100-56310-9000 Non Food Supplies	\$345.33	\$500.00	\$500.00	\$500.00	\$0.00
235. 2930-0000-3100-57301-9000 Supply Equipment	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00
236. 2930-0000-3100-58000-9000 Miscellaneous	\$328.10	\$600.00	\$548.26	\$600.00	\$0.00
<i>Notes: Thanksgiving</i>					
237. 2930-0000-3130-56300-9000 Food for Breakfast	\$3,871.56	\$5,000.00	\$1,731.88	\$4,000.00	(\$1,000.00)
238. 2930-0000-3130-56310-9000 Breakfast Supplies	\$44.75	\$100.00	\$36.11	\$100.00	\$0.00
239. 2930-0000-3130-57301-9000 Breakfast Equipment	\$0.00	\$100.00	\$84.73	\$100.00	\$0.00
Total S13. Food Service	\$67,435.42	\$66,495.04	\$34,283.78	\$65,788.80	(\$706.24)
S17. Total Expenditure Request					
Anticipated Revenue					
State Share	\$1,804,481.83	\$1,974,857.09	\$969,430.09	\$2,025,884.94	\$51,027.85
240. 1000-0000-0000-43111-0000 State EPS Allocation	(\$77,464.40)	(\$87,899.69)	(\$36,624.85)	(\$67,000.00)	\$20,899.69
Local Share					
241. 1000-0000-0000-41211-0000 Local EPS Allocation	(\$899,076.21)	(\$914,430.46)	\$0.00	(\$1,092,669.34)	(\$178,238.88)
242. 1000-0000-0000-41213-0000 Additional Local Appropriation	(\$836,805.76)	(\$838,931.59)	\$0.00	(\$675,426.80)	\$163,504.79
243. 1000-0000-0000-41215-0000 Local Nutrition Allocation	(\$28,000.00)	(\$41,995.04)	\$0.00	(\$45,000.00)	(\$3,004.96)

Brooksville Elementary School 2019 - 2020 Final

Account Number / Description

	2 Years Prior Actual 7/1/2018 - 6/30/2019	1 Year Prior Adopted 7/1/2019 - 6/30/2020	1 Year Prior Actio Date 7/1/2019 - 6/30/2020	Budget Total 7/1/2020 - 6/30/2021	Budget Difference 7/1/2020 - 6/30/2021
Balance Forward	\$0.00	(\$91,600.31)	\$0.00	(\$125,000.00)	(\$33,399.69)
244. 1000-0000-0000-45000-0000 Balance Forward	(\$1,841,346.37)	(\$1,974,857.09)	(\$36,624.85)	(\$2,005,096.14)	(\$30,239.05)
TOTAL EPS REVENUE					
Local Nutrition Allocation					
245. 2930-0000-0000-41611-0000 Daily Sales-School Lunch Program	(\$6,883.65)	\$0.00	(\$2,103.65)	(\$8,500.00)	(\$8,500.00)
246. 2930-0000-0000-41612-0000 Daily Sales-School Breakfast Program	(\$1,109.00)	\$0.00	(\$449.00)	(\$2,000.00)	(\$2,000.00)
247. 2930-0000-0000-44551-0000 State Lunch Subsidy	(\$10,257.07)	\$0.00	(\$5,056.54)	(\$6,531.04)	(\$6,531.04)
248. 2930-0000-0000-44554-0000 State Breakfast Subsidy	(\$4,330.89)	\$0.00	(\$1,850.96)	(\$3,757.76)	(\$3,757.76)
Total School Lunch Revenue	(\$22,580.61)	\$0.00	(\$9,460.15)	(\$20,788.80)	(\$20,788.80)
TOTAL REVENUE	(\$1,863,926.98)	(\$1,974,857.09)	(\$46,085.00)	(\$2,025,884.94)	(\$51,027.85)
Reserve Accounts					
School Bus Reserve					
249. 4000-0000-0000-33013-0000 School Bus Reserve Fund Balance	(\$30,000.00)	\$0.00	(\$30,000.00)	(\$50,000.00)	(\$50,000.00)
250. 4000-0000-0000-45206-0000 Local Allocation School Bus Reserve	\$10,000.00	\$0.00	\$0.00	(\$10,000.00)	(\$10,000.00)
Total School Bus Reserve	(\$20,000.00)	\$0.00	(\$30,000.00)	(\$60,000.00)	(\$60,000.00)
UpStarts Account					
251. 4000-0000-0000-33010-0000 Building Reserve (Upstarts) Fund Balance	(\$42,018.66)	\$0.00	(\$42,018.66)	(\$41,689.59)	(\$41,689.59)
Total Building Reserve	(\$42,018.66)	\$0.00	(\$42,018.66)	(\$41,689.59)	(\$41,689.59)
Grounds Improvement Reserve					
252. 4000-0000-0000-33012-0000 Grounds Improvement Fund Balance	(\$45,268.00)	\$0.00	(\$45,268.00)	(\$35,000.00)	(\$35,000.00)
Total Grounds Improvement Rsrv	(\$45,268.00)	\$0.00	(\$45,268.00)	(\$35,000.00)	(\$35,000.00)
Septic System Reserve					
253. 4000-0000-0000-33014-0000 Septic System Reserve Fund Balance	(\$25,000.00)	\$0.00	(\$25,000.00)	(\$25,000.00)	(\$25,000.00)
254. 4000-0000-0000-45207-0000 Local Allocation Septic System Reserve	\$5,000.00	\$0.00	\$0.00	(\$10,000.00)	(\$10,000.00)
Total Septic System Reserve	(\$20,000.00)	\$0.00	(\$25,000.00)	(\$35,000.00)	(\$35,000.00)
Total Reserve Accounts	(\$127,286.66)	\$0.00	(\$142,286.66)	(\$171,689.59)	(\$171,689.59)
Reserve Accounts					
Technology Reserve					
255. 4000-0000-0000-45208-0000 Local Allocation Technology Reserve	\$0.00	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)
Total Technology Reserve	\$0.00	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)

Brooksville Budget & Advisory Report 2019

January 26, 2020

As we head into the third year of our Town's third century we're again asking the citizens of Brooksville to weigh in on their Town's annual budget. This year's municipal budget request is a bit lower than last year's. Here are a few of the items that came before the Budget & Advisory Committee this year:

The Community Center Committee has completed the floor replacement project. We would encourage anyone to go take a look at this significant improvement. We are fortunate to have this facility for our use and we would like to thank the Committee for their hard work in maintaining and operating it. This year, in addition to their regular operating budget we are requesting an additional \$5,000 to be placed in a reserve account for future repairs.

In an effort to move the Salt Shed project closer to reality, there is an article authorizing the Selectmen to solicit bids for the project this year. The goal is to complete construction sometime in 2021 pending approval of financing at next year's Town Meeting. Watch for it!

The Fire Department is continuing to work towards replacement of the North Brooksville station. A preliminary plan has been drawn up and is available for viewing at the Town House. We are requesting an additional \$25,000 for the BVFD Station Construction Reserve Account, which would bring that balance up to just over \$55,000. Work is continuing on planning and searching for possible funding sources. A definite date has not been set for construction but we are hoping to bring this project before the Town in the not too distant future.

In response to uncertainty about future costs for the disposal of trash at the Blue Hill/Surry Transfer Station a committee was formed with representatives from Brooklin, Sedgwick & Brooksville to discuss the possibility of these three towns jointly operating a new transfer station. The idea is to have a plan in case the current situation becomes untenable. The Selectmen have requested that \$15,000 be available from surplus for a possible engineering study. It turned out that this year's budget request from Blue Hill/Surry came in at a very modest increase so it's unlikely that this will need to be spent this year. However, the rate is set year-to-year and our Town has no say in it. Therefore, it probably makes sense to have some sort of a backup plan.

Due to a change in circumstances a couple of years ago, the harbormaster was left without an office. The library agreed to carve out a space for an office in their storage area, which has worked out well, at least for the time being. This resulted in a considerable savings to the Town by avoiding paying rent elsewhere. In order to, as they put it, share in that savings, the Library has requested an additional \$1,500 over their usual \$7,000 request.

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

Respectfully submitted,

Matthew Freedman, Chair
Pam Storm, Secretary

Andy Ladd
Earl Clifford, Jr.

John Kimball
Dana Hooper

David Zachow

Town of Brooksville
2020 Annual Town Warrant

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

Greetings. *In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Brooksville, in said County, qualified by law to vote in Town affairs, to meet at the Brooksville Public Service Building at 10:00 AM on Monday the second (2nd) day of March, A.D., 2020 and at the Brooksville Elementary School at 7:00 PM on Tuesday the third (3rd) day of March to vote on the following Articles:*

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

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

The Registrar of Voters hereby gives notice that she will be in session at the Brooksville Public Service Building at 10:00 AM on Monday the second (2nd) day of March, A.D., 2020 and at 6:30PM at the Brooksville Elementary School Tuesday the third (3rd) day of March, A.D., 2020, for the purpose of updating the Voters list.

Town Articles

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

Request:

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

Leave all other compensations to Select Board.

Budget & Advisory Committee Recommends: **YES**

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

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

M5. To see if the Town will vote to raise and appropriate \$20,000.00 for the purpose of completing the update to the current **Comprehensive Plan**.

Budget & Advisory Committee Recommends: \$ 20,000.00 with \$8,000.00 from tax commitment, \$2,000.00 excise and \$10,000.00 surplus

M6. To see if the Town will vote to raise and appropriate \$ 5,000.00 for the **Employee Health Trust Account** for 2020. (c/o account)

Budget & Advisory Committee Recommends: \$ 5 ,000.00 from excise

M7. To see if the Town will vote to raise and appropriate \$ 40,000.00 for qualified employees who choose to **Opt Out** of the Maine Municipal Associations' Employee Health Trust, currently offered. (This would reimburse Medical expenses, up to \$ 6,000.00, of those qualified employees who are insured by other carriers.) (c/o account)

Budget & Advisory Committee Recommends: \$40,000.00 with \$30,000.00 from tax commitment and \$10,000.00 excise

M8. 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

M9. To see if the Town will vote to raise and appropriate \$ 1,000.00 for the **Code Enforcement Officer Account**. (c/o account)

Budget & Advisory Committee Recommends: \$1,000.00

M10. To see if the Town will vote to raise and appropriate \$ 3,392.00 for the 2020 **Maine Municipal Association Dues**.

Budget & Advisory Committee Recommends: \$ 3,392.00

M11. To see if the Town will vote to appropriate \$ 15,000.00 from Surplus, to use toward **Investigating Tri-Town Solid Waste Removal Options** for the future. (for more information on this article see pages 8 & 139)

Budget & Advisory Committee Recommends: \$15,000.00 from surplus

M12. To see if the Town will vote to raise and appropriate \$4,000.00 for the **Legal Account.** (c/o account)

Budget & Advisory Committee Recommends: \$ 4,000.00 with \$2,000.00 from tax commitment and \$2,000.00 surplus

M13. To see if the Town will vote to raise and appropriate \$ 17,000.00 for Town's share of the **Social Security/ Medicare Plan.**

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

M14. To see if the Town will vote to raise and appropriate \$ 6,000.00 for the 2020 Insurance Account, which includes **Worker's Compensation, Unemployment Act and Public Officials Liability** for Town Employees. (c/o account)

Budget & Advisory Committee Recommends: \$6,000.00 with \$5,000.00 from tax commitment and \$1,000.00 excise

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

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

M16. To see if the Town will vote to raise and appropriate \$10,000.00 for professional assistance to the Assessors for **updating the Town property valuation and maps.**

Budget & Advisory Committee Recommends: \$ 10,000.00 with \$4,500.00 from tax commitment and \$5,500.00 from surplus

M17. To see if the Town will vote to raise and appropriate \$ 4,000.00 for the **Current Shore Access Project Account . Currently South Wharf Rd.** (c/o account)

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

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

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

M19. To see if the Town will vote to raise and appropriate \$ 3,500.00 for the **Brooksville Athletic Field Account.**(c/o account)

Budget & Advisory Committee Recommends: \$ 3,500.00

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

Budget & Advisory Committee Recommends: \$ 5,500.00

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

Budget & Advisory Committee Recommends: \$ 32,000.00

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

Budget & Advisory Committee Recommends: \$ 5,000.00

M23. To see what sum if any the Town will vote to raise and appropriate for **Construction Addition Brooksville Public Service Building Reserve** . (c/o account)

Budget & Advisory Committee Recommends: \$ 5,000.00 *from surplus*

M24. To see if the Town will vote to raise and appropriate \$10,000.00 for the **Septic Waste Disposal Site Fee Account**.

Budget & Advisory Committee Recommends: \$10,000.00 *with \$7,000.00 from tax commitment and \$3,000.00 surplus*

M25. To see what sum if any the Town will vote to raise and appropriate to be paid to the Town of Blue Hill for use of the **Blue Hill/Surry Transfer Station** Disposal Facility. Request \$95,247.00.

Budget & Advisory Committee Recommends: \$ 95,247.00

M26. To see if the Town will vote to approve the proposed amendments to the current **Harbor Ordinance** for the Town of Brooksville (*attached to warrant or as appearing on page 105 in this town report.*)

Budget & Advisory Committee Recommends: YES

M27. To see if the Town will vote to raise and appropriate \$ 12,750.00 for the **Harbors and Coastal Waters Account**, to use toward engineering and exploration costs incurred at Betsy's Cove. (c/o account)

Budget & Advisory Committee Recommends :\$ 12,750.00

M28. To see if the Town will vote to raise and appropriate \$ 4,000.00 for the **Brooksville Coastal Waters Account** from Watercraft Excise.

Budget & Advisory Committee Recommends: \$ 4,000.00

M29. To see if the Town will vote to raise and appropriate \$ 25,000.00 for the **BVFD Station Construction Reserve Account** (c/o account)

Budget & Advisory Committee Recommends: \$ 25,000.00 with \$25,000.00 from tax commitment

M30. To see if the Town will vote to raise and appropriate \$ 5,000.00 for the **BVFD Truck Reserve Account** (c/o account)

Budget & Advisory Committee Recommends: \$ 5,000.00

M31. To see if the Town will vote to raise and appropriate up to \$ 30,000.00 for the general operating expenses and alerting system of the **Brooksville Volunteer Fire Department Inc.** (c/o account)

Budget & Advisory Committee Recommends: \$ 30,000.00 with \$20,000.00 from tax commitment, \$5,000.00 from excise and \$5,000.00 surplus

M32. To see if the Town will vote to raise and appropriate \$ 2,204.24 for the **2020 Hancock County RCC/911** annual dispatching fees.

Budget & Advisory Committee Recommends: \$ 2,204.24

M33. To see if the Town will vote pursuant to 23 M.R.S.A. § 2953, that orders of the municipal officers, with respect to the closing of roads to winter maintenance, shall be a final determination.

Budget & Advisory Committee Recommends: YES

M34. To see if the Town will vote to raise and appropriate \$ 56,000.00 for the **Highway & Bridge Maintenance Account**. This account will include regular highway & bridge maintenance as well as ditching & shoulder work, brush removal, and mowing. (c/o account)

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

M35. To see if the Town will vote to raise and appropriate \$ 2,000.00 for the **Tar, Filler and Patch** - Road Maintenance Account. This account will include minor repair and upkeep of Town roads. (c/o account)

Budget & Advisory Committee Recommends: \$ 2,000.00 with \$2,000.00 excise

M36. To see if the Town will authorize the Select Board to appropriate an additional \$45,000 to the **Hot-Top and Resurfacing Account** to be used on Town roads. (c/o account)

Budget & Advisory Committee Recommends: \$ 45,000.00 with \$45,000.00 from URIP

M37. To see if the Town will vote to raise and appropriate \$20,000.00 to add to the **Salt Shed Reserve Account** (c/o account)

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

M38. To see what action the Town will take in regards to hourly wages paid on the Town roads for labor and equipment.

Budget & Advisory Committee Recommends:

Labor	\$ 14.73
Operator	17.56
Summer Truck	27.50
Winter Operator	19.26
Plow, Sander & Truck	77.00
Pick up, plow & sand gear	49.50
Road Commissioner	22.66

M39. To see if the Town will vote to raise and appropriate \$225,000.00 plus *Park Fee Revenue* for the **2020-2021 Winter Roads Account**, including snow removal, sanding and stockpiling sand. (c/o account)

Budget & Advisory Committee Recommends: \$225,000.00 with \$140,000.00 from tax commitment, 45,000.00 auto excise and \$40,000.00 surplus

M40. 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 with \$3,000.00 from tax commitment and \$1,000.00 from surplus

M41. To see if the Town will vote to raise and appropriate \$ 5,000.00 to establish a **Brooksville Community Center Building Major Construction Reserve** Account. This would be a continuing account.

Budget & Advisory Committee Recommends: \$ 5,000.00

M42. To see if the Town will vote to raise and appropriate \$10,000.00 for the operating expense and maintenance cost of the **Brooksville Community Center**. (c/o account)

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

M43. To see if the Town will vote to raise and appropriate \$ 8,500.00 for the **Brooksville Public Library Association, Inc.**

Budget & Advisory Committee Recommends: \$ 8,500.00

M44. To see if the Town will vote to raise and appropriate \$ 5,000.00 (\$5.00 per lot) to support the **2020 annual maintenance of the Town Cemeteries' lots**.

Budget & Advisory Committee Recommends: \$ 5,000.00

M45. 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

M46. To see if the Town will vote to authorize the Select Board to obligate the Town in regards to **Tax Anticipation Loans**, if necessary. Request \$ 5,000.00 to cover any interest and charges a tax anticipated loan incurs.

Budget & Advisory Committee Recommends: \$ 5,000.00

M47. To see if the Town will vote to authorize the Select Board to spend up to 25% of the budgeted amount in each budget category of the current annual budget during the period from the beginning of the next fiscal year to the next annual Town meeting.

Budget & Advisory Committee Recommends: YES

M48. To see if the Town will vote to charge **interest on any and/or all unpaid taxes** after **October 31, 2020** at the State of Maine allowable rate. (*9% as of Dec. 31, 2019*)

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

M49. To see if the Town will vote to authorize the Select Board to establish **Investment Accounts**, within the laws of the State of Maine, during certain months of the municipal year as determined by the Selectmen. The purpose of such accounts is to utilize interest on funds during this time period.

Budget & Advisory Committee Recommends: YES

M50. To see if the Town will vote to authorize the Select Board and Treasurer, on behalf of the Town, to sell and dispose or lease any or all real estate it may acquire by virtue of foreclosed tax lien mortgages by advertising and accepting sealed bids, and to execute quit claim deeds for such property. Except that the Municipal Officers shall use the special sale process required by 36 M.R.S § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Budget & Advisory Committee Recommends: YES

M51. To see if the Town will authorize the Select Board to accept any and all **donations** to the Town of Brooksville.

Budget & Advisory Committee Recommends: YES

M52. 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

M53. 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, 2019 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
- Comprehensive Plan Account
- Brooksville Animal Control Account
- Brooksville Planning & Code Enforcement Account
- Brooksville Ordinance Review & Update Account
- Brooksville Community Center Account
- Brooksville Community Center Major Repair 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
- State URIP Funds
- Winter Road Maintenance and Repair Account
- Tar and Cold Patch Repair Account
- Brooksville Volunteer Fire Dept. Account
- Brooksville Volunteer Fire Dept. Capital Reserve Fire Truck Account
- Brooksville Fire Station Construction Reserve Account
- Brooksville Hepatitis Account
- Brooksville Veteran Burial Lot Renovation Account
- Brooksville Comprehensive Plan Account
- Brooksville Public Service Building Account
- Town Office Addition Reserve Account
- Brooksville Public Service Building Maintenance Reserve Account
- Employee Health Insurance Trust Accounts
- Employee Opt Out of Provided Health Insurance Accounts
- Brooksville WC, UC and Public Officials Liability Insurance Account
- Local Road Assistance/ Urban-Rural Initiative Program Revenue Account
- Brooksville Cemetery Trust Fund Accounts
- Mount Rest Cemetery Old Section Account
- Broadband Account

Budget & Advisory Committee Recommends: YES

M54. To see if the Town will vote to accept all **State of Maine funds** as so listed in the following categories:

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

Budget & Advisory Committee Recommends: YES

M55. To see if the Town will authorize the Select Board to continue in a **Loader/Backhoe** lease or rent contract for 2020.

Budget & Advisory Committee Recommends: YES

M56. 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

M57. 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

M58. 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

M59. 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

M60. To see if the Town will vote to raise and appropriate \$ 1,825.00 in support of **Eastern Area Agency on Aging**.

Budget & Advisory Committee Recommends: \$ 1,825.00

M61. To see if the Town will vote to raise and appropriate \$21,417.00 in support of **Peninsula Ambulance Corps**.

Budget & Advisory Committee Recommends: \$ 21,417.00

M62. To see if the Town will vote to raise and appropriate \$ 1,300.00 in support of **Down East YMCA**.

Budget & Advisory Committee Recommends: \$1,300.00

M63. To see what sum, if any, the Town will vote to raise and appropriate \$ 3,945.00 in support **Downeast Community Partners** *formally Washington-Hancock Community Agency.*

Budget & Advisory Committee Recommends: \$ 3,945.00

M64. To see if the Town will vote to raise and appropriate \$ 2,100.00 in support of **Blue Hill Society for Aid to Children.**

Budget & Advisory Committee Recommends: \$ 2,100.00

M65. To see if the Town will vote to raise and appropriate \$ 405.00 in support of **WIC.**

Budget & Advisory Committee Recommends: \$ 405.00

M66. 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

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

Budget & Advisory Committee Recommends: \$ 934.00

M68. To see if the Town will vote to authorize the Selectmen to notify DMR that the Town wishes to exercise its exclusive rights to the alewives in the Town of Brooksville during the time period 01/01/2020 to 12/31/2020.

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

Budget & Advisory Committee Recommends: YES

M69. To see if the Town will vote to create a **Rising Tide and Climate Change Committee** to keep an eye on changes and the effect changes may have in Brooksville. (c/o account)

Budget & Advisory Committee Recommends: YES

M70. To see if the Town will authorize the Select Board to solicit bids for a salt shed to be constructed in the year 2021 pending approval of funding by the Town.

Budget & Advisory Committee Recommends: YES



School Warrant Articles

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

S2. To see if the Town will authorize the School Committee to expend state and federal funds and other receipts to operate the schools for the period July 1, 2020 to June 30, 2021.

S3. To see if the Town will authorize the School Committee to carry forward any surplus verified by the audit from the 2018-2019 fiscal year budget to be used to reduce the tax commitment for the 2020-2021 budget.

S4. To see what sum the Town will authorize the School Committee to expend for System Administration Services for the July 1, 2020 to June 30, 2021 fiscal year.

School Committee Services
Office of the Supt. Services
Contingency

School Committee Recommends: \$96,366.39

S5. To see what sum the Town will authorize the School Committee to expend for Student Transportation Services for the July 1, 2020 to June 30, 2021 fiscal year.

School Committee Recommends: \$115,284.62

S6. To see what sum the Town will authorize the School Committee to expend for Regular Instructional Services for the July 1, 2020 to June 30, 2021 fiscal year.

Elementary Instructional Services
Regular Secondary Program
Gifted and Talented Program

School Committee Recommends: \$1,199,975.36

S7. To see what sum the Town will authorize the School Committee to expend for Student and Staff Support Services for the July 1, 2020 to June 30, 2021 fiscal year.

Guidance Services

Library Services
 Student Health Services
 Instructional Staff Training
 Curriculum Development
 School Committee Recommends: \$53,548.91

S8. To see what sum the Town will authorize the School Committee to expend for School Administration for the July 1, 2020 to June 30, 2021 fiscal year.
 School Committee Recommends: \$107,273.67

S9. To see what sum the Town will authorize the School Committee to expend for Facilities Maintenance for the July 1, 2020 to June 30, 2021 fiscal year.
 School Committee Recommends: \$161,88.64

S10. To see what sum the Town will authorize the School Committee to expend for Special Education for the July 1, 2020 to June 30, 2021 fiscal year.
 Special Education Program
 Office of the Director of Special Education Services
 School Committee Recommends: \$210,288.18

S11. To see what sum the Town will authorize the School Committee to expend for Other Instruction for the July 1, 2020 to June 30, 2021 fiscal year.
 Summer School Program
 Co-Curricular Activities
 Extra-Curricular Activities
 School Committee Recommends: \$15,470.37

S12. To see what sum the Town will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (Recommend: \$1,158,458.14) for the July 1, 2020 to June 30, 2021 fiscal year and to see what sum the Town will raise as the Town's contribution to the total cost of funding public education from pre- kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, Section 15688.
 School Committee Recommends: \$1,092,669.34

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

"State-Mandated Explanation: The Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money

determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars."

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

S13. (Written Ballot Required) To see what sum the Town will raise and appropriate in additional local funds for school purposes for the July 1, 2020 to June 30, 2021 fiscal year. Recommend \$675,426.80, which exceeds the State's Essential Programs and Services allocation model by \$675,426.80 as required to fund the budget recommended by the school committee.

School Committee Recommends: \$675,426.80

(In order to maintain current educational programs and offerings, the school committee recommends raising the \$675,426.80 in additional funds, which exceeds the State's Essential Programs and Services funding model by \$675,426.80)

"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 pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual debt service payment on non-state-funded school construction projects or the non-state-funded portion of a school construction project that will help achieve the Town's budget for educational programs."

S14. To see what sum the Town will authorize the school committee to expend for the fiscal year beginning July 1, 2020 and ending June 30, 2021 from the school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy, and other receipts for the support of schools.

School Committee Recommends: \$ 1,960,096.14

S15. To see what sum the Town will expend for the food service program (\$65,788.80) and to see what sum the Town will raise and appropriate for the local share (Recommend \$45,000) for the July, 2020 to June 30, 2021 fiscal year; with the authorization to expend any additional, incidental, or miscellaneous receipts in the interest and the well being of the food service program.

School Committee Recommends: \$65,788.80

S16. To see if the Town will vote to raise \$10,000 for the Septic Reserve Account, making it \$35,000.00

School Committee Recommends: \$10,000.00

S17. To see if the Town will raise \$10,000.00 for the School Bus Reserve Account, making it \$60,000.00

School Committee Recommends: \$10,000.00

S18. To see if the Town will vote to raise \$5,000 for the Technology Reserve Account, making it \$5,000.00

School Committee Recommends: \$5,000.00

S19. To see if the Town will increase the Insured Value Factor paid to George Stevens Academy by \$300 per student for Brooksville students attending George Stevens Academy for the 2020-2021 School Year as permitted by Section 5806(2) of Title 20-A of the Maine Statutes.

School Committee Recommends: YES

Budget & Advisory Committee Recommends: YES

Given under our hands at Brooksville, Maine this 19th day of February, A.D. 2020.

Attested: *Amber Bakeman*

Town Clerk

John H Gray, Chairman

Richard M Bakeman

Horace A Snow

Brooksville Selectmen



What a lovely day for a picnic.

TOWN OF BROOKSVILLE

COUNTY OF HANCOCK

STATE OF MAINE

CANDIDATES FOR OFFICE AT THE BROOKSVILLE TOWN ELECTIONS ON MARCH 2, 2020

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

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

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

<p>FOR SELECTMAN, ASSESSOR & OVERSEER OF POOR THREE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> RICHARD M BAKEMAN <input type="checkbox"/> _____</p>	<p>FOR TREASURER ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> FREIDA L PEASLEY <input type="checkbox"/> _____</p>
<p>FOR TOWN CLERK ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> AMBER BAKEMAN <input type="checkbox"/> _____</p>	<p>FOR MUNICIPAL FIRE CHIEF ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> MATTHEW DOW <input type="checkbox"/> _____</p>
<p>FOR TAX COLLECTOR ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> YVONNE REDMAN <input type="checkbox"/> _____</p>	<p>FOR ROAD COMMISSIONER ONE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> MARK E BLAKE <input type="checkbox"/> _____</p>
<p>FOR BUDGET & ADVISORY COMMITTEE THREE YEAR TERM VOTE FOR TWO</p> <p><input type="checkbox"/> MATTHEW FREEDMAN <input type="checkbox"/> JOHN KIMBALL <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____</p>	<p>FOR PLANNING BOARD THREE YEAR TERM VOTE FOR TWO</p> <p><input type="checkbox"/> DENIS BLODGETT <input type="checkbox"/> PHILIP WESSEL <input type="checkbox"/> _____ <input type="checkbox"/> _____</p>
<p>FOR SCHOOL BOARD THREE YEAR TERM VOTE FOR ONE</p> <p><input type="checkbox"/> ELIOT COLEMAN <input type="checkbox"/> _____</p>	<p align="center">THANK YOU FOR VOTING</p>



We hope you've enjoyed the
2019 Town Report



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