

ANNUAL REPORT

of the Town Officials

Edgecomb

Maine

For the Year Ending June 30, 2021



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*Cover photo courtesy
(Bisi Cameron Yee, Lincoln County News)*

Dedication



Frances Mague

Edgecomb's 2021 Annual Report is dedicated to Frances Mague. Fran is a longtime Edgecomb resident and has been a dedicated public servant in our town for over 30 years. Colleagues who have worked with her over the years in the Town Hall or on various boards and committees have described Fran as kind and helpful, with an unwavering commitment to her community, with a friendly spirit, a twinkle in her eye, and a wry sense of humor.

Fran's many talents and strong commitment to service have led her to participate in many aspects of Edgecomb's government. A strong supporter of education, Fran took a leadership role with the Edgecomb Eddy School during its earliest growth period. She served on the School Committee from 1981-1992 and chaired this committee from 1982-1992.

Fran went on to serve as a member of the Select Board from 1992-1997. At the same time, she also served for nine years as Edgecomb's Director of the new Boothbay Region Refuse Disposal District.

The town currently benefits from Fran's ability with numbers as she serves on the Budget Committee and as the town's Bookkeeper and Deputy Treasurer.

Annually, residents are greeted by Fran's friendly face as she serves at election time as a Ballot Clerk and at town meetings as a Moderator.

Fran is an excellent model of a good citizen, one who selflessly offers her talents, time, and energy wherever she is needed. Her commitment to Edgecomb, generous contributions to the common good, and unwavering spirit of volunteerism make her a "true jewel of Edgecomb," says Selectman Ted Hugger.

Town Officials

* Elected or Appointed after 6/30/21

Selectmen, Assessors of Taxes
and Overseers of the Poor

Dawn Murray, Chair 2023*
Jack Sarmanian, (resigned 2020)
Micheal Smith, Chair 2024
Ted Hugger, 2022

Secretary

Barbara Brennan

Town Clerk

Claudia P Coffin
633-5324; 350-0963

Tax Collector

Rebecca Brewer, Tax Collector*
Kim Batchelder, Deputy Tax Collector

Treasurer

Claudia P Coffin

Deputy Treasurer

Frances Mague

Animal Control Officer

David Pratt, 380-6247

Appeals Board

Heather Burt 2022
Nick Mirabile 2023
Karen Green 2024
Alesia Norling 2024

Boat Access Committee

Thomas Boudin
David Nutt, Jr.
Corning Townsend
Edward Hamilton
Mark Graham

Budget Committee	Jack Brennan Karen Potter Joseph McSwain Janet Blevins Fran Mague Stein Eriksen
Code Enforcement Officer	Ken Vinal (resigned 2021)
9-1-1 Addressing Officer	Jarrold Pinkham (resigned 2021)
Plumbing Inspector	George Chase*
Conservation Committee	Gary Balducci Tom Boudin Tom Abello Judy McQuillen Andy Abello Mark Warren Barry Hathorne
Constable	Robert Leone
Emergency Management Director	William Witzell
Deputy Emergency Management Director	Roland Abbott
Fire Chief	Roy Potter, 882-9957
Forest Fire Warden	Roy Potter
Harbor Master	Corning Townsend, 380-1515 David Nutt, Deputy Harbor Master Terry Stockwell, Deputy Harbor Master*
Land Use Ordinance Review Committee	Rebecca Graham, Chair David Nutt, Jr. Chair Barry Hathorne Skip White Jack French

Planning Board	Barry Hathorne, Chairman 2022 Rebecca Graham, 2024 Gretchen Burleigh-Johnson 2022 Cory Mullins 2024 John French 2023 Roman Petersen, Alternate (resigned 2021) John Dunlap, Alternate
Public Health Officer	Dr. Kathryn Rohr 2023
Registrar of Voters	Claudia P Coffin
Road Commissioner	Scott Griffin
Schmid Preserve Committee	Elizabeth McSwain, Chair, 2022 Andy Abello, 2022 Laura Lubelczyk, 2023 Rick Nelson, 2021 David Nutt, Jr., 2021 Rebecca Schaffner, 2023
School Board	Heather Sinclair, Chair, 2023 Nichole Price, 2024 Arthur Gary 2022
Shellfish Warden	Nick Upham
Shellfish Committee	James Beam Brian Main Donald Clark
Waterfront Committee	John Traina Corning Townsend Robert Johnson David Nutt Ron Carey Terry Stockton

Election Clerks	Thomas Abello Janet Blevins Barbara Carleton Jill Hugger Alvin Reid Margaret Hunter Thomas Boudin Diane Eacobacci Ted Hugger David Nutt, Jr. Amy Thompson Micheal Smith	Deborah Bachelder Paula Swetland Mark Graham Patricia Jeremiah Martha Speed Kim Bachelder Ann Burt Rebecca Graham Frances Mague Becky Smith Julie Truesdell Amy Winston
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State Senator	Chloe Maxmin
State Address:	Chloe.Maxmin@legislature.maine.gov 3 State House Station Augusta, Maine 04333-0003 (207) 287-1505
Home Address:	30 Kalers Pond Road Waldoboro, ME 04572 (207) 832-4658
State Representative	Holly Stover
Capitol Address:	Holly.Stover@legislature.maine.gov House of Representatives 2 State House Station Augusta, ME 04333-0002 (207) 287-1430
Home Address:	71 Dover Rd Boothbay, ME 04537 (207) 633-5979

Select Board

Navigating During a Pandemic

The COVID-19 pandemic continued to dominate actions and discussions of the Select Board for the fiscal year 2020 - 2021. When the Town Hall re-opened, we all witnessed first hand the challenges of providing services with limited personnel. The Town Clerk and Tax Collector steadfastly manned the Town Hall, modifying systems and procedures as necessary to carry on with day-to-day business. Committee meetings continued through the use of Zoom online conferencing, and the annual Town Meeting and voting on the Warrant was successfully accomplished through referendum voting.

After several terms as a Selectman, Jack Sarmanian announced his retirement in the fall of 2020. Jack served as a Selectman for 13 years. His colleagues and the residents of Edgecomb are grateful for his leadership, knowledge, and experience in leading our town. In December of 2020, we welcomed Dawn Murray, who was elected to fill Jack's vacant seat. Dawn's rich background and prior experiences have prepared her well for the many facets of small-town leadership.

Projects, Progress, Priorities

- The budgeting process in 2021 proceeded via Zoom, as required by the confines of the pandemic. But the Budget Committee, a dedicated group of citizens, crafted a budget with a clear emphasis on their key priorities of providing solid support for firefighting, ambulance service, education, and road maintenance. For two years in a row, the Budget Committee delivered a budget with a tax-rate decrease.
- The Maine DOT presented two rather large projects to be completed in 2021: a new design for the intersection of Route 1 and Route 27 and an improvement of the blind curve on Eddy Rd. Both of these projects were initiated by town residents making observations about these roads from a safety perspective. Citizen's input does matter, and sometimes improvements do result!
- The Select Board has finalized two real estate transactions related to parcels of land owned by Edgecomb. A section of the Lallis property has been sold, with the town retaining the remaining 34 acres and also maintaining a right-of-way to the Riverlink trail. A second parcel owned by Stephensen Marine Trust was sold to an abutter, reclaiming all fees and legal costs for the town.

- Federal American Rescue Program funds have promoted consideration by the Wiscasset Water District to expand water pipes down Rt. 27 through Edgcomb to better serve future needs of the Peninsula. Discussion about this topic will continue.

Looking Ahead

Following are some goals defined by two Town Forums conducted by the Select Board over the past three years. The Board plans to work on these during the upcoming fiscal year and will be looking to Edgcomb residents for ideas, input, and involvement.

- Develop a plan to fund and execute property re-evaluation over the next two years;
- Improve communication with the School Committee and Administration in order to streamline the budgeting process and work to reduce the burden on tax-payers where possible;
- Establish a “Future Vision” committee to study the town’s long-term financial needs to improve the quality of life in Edgcomb. This vision will consider all stakeholders: fire department, schools, town management, and maintenance of the town’s physical assets;
- Evaluate the staffing needs and work environment at the Town Hall and develop plans for expanding and improving as needed.

Respectfully submitted,
MIKE SMITH
TED HUGGER
DAWN MURRAY, Chair

Independent Auditors' Report

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Edgecomb as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements.

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 from 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, business-type activities, and each major fund of the Town of Edgecomb as of June 30, 2021 and 2020, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and Schedules A-1 through A-4 on pages 37-39 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Edgecomb's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, Schedules B-1 through B-12 are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Bath, Maine
January 18, 2022

Management's Discussion and Analysis Fiscal Year Ended June 30, 2021

The Municipal Officials of the Town of Edgecomb, Maine offer the readers of Edgecomb's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended June 30, 2021.

The Financial Statements

The financial statements presented herein include all of the activities of the Town of Edgecomb, Maine as prescribed by GASB (Governmental Accounting Standards Board) Statement No. 34. The government-wide financial statements present the financial picture of the Town using the accrual basis of accounting. These statements include all assets of the Town as well as all liabilities, including long-term debt. Notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Statement of Net Position and Statement of Activities

The Statement of Net Position and Statement of Activities report information about all assets and liabilities of the Town using the accrual basis of accounting. In the Statement of Net Position and Statement of Activities, the Town's activities are separated as follows:

Governmental Activities: The Town's basic services are reported in this category and are included in the Statement of Activities which include General Government, Health and Sanitation, Highways and Bridges, Education, Intergovernmental on Behalf Payments (See audit report Note H), County Tax Assessment, Public Safety, Unclassified, General Assistance, and Public Agencies.

Business-Type Activities: The Town's wastewater services are reported in this category.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State law or by grantor. The Town of Edgecomb currently manages the following funds: Fire Truck Reserve, School Reserve, Schmid Preserve, Woodend Landing, Cemetery Trust, K. Owen and Dodge Fund.

Governmental Funds and Activities

The Town's basic services are reported in governmental funds, which provide a detailed shorter-term view of the Town's general government operations and the basic services it provides. A comparison of the Governmental Expense Activities for the fiscal years 2017, 2018, 2019, 2020 and 2021 are shown next page:

Governmental Activities:	FY17 Expense	FY18 Expense	FY19 Expense	FY20 Expense	FY21 Expense
General Government	175,601.04	173,116.00	165,645.89	175,248.70	177,444.71
Health and Sanitation	112,649.00	117,935.00	123,524.00	127,729.00	134,537.00
Highways and Bridges	500,212.40	549,936.74	552,704.37	718,240.02	574,301.98
Education	2,559,644.86	2,653,654.62	2,839,711.40	3,912,915.48	3,485,469.92
Intergovernmental on Behalf Payments	80,167.00	78,285.61	92,410.01	120,296.44	123,295.20
County Tax Assessment	383,831.95	419,144.33	300,176.47	296,506.86	319,794.01
Public Safety	156,735.13	118,722.81	255,801.06	319,635.37	322,860.48
Unclassified	13,789.00	13,352.91	13,355.35	14,177.76	38,096.36
General Assistance	1,641.04	800.00	1,726.50	4,004.82	860.00
Public Agencies	15,781.00	14,781.00	29,285.00	29,320.00	29,306.00
Total Governmental Activities	4,000,052.42	4,139,729.02	4,374,340.05	5,718,074.45	5,205,965.66

A comparison of the Governmental Revenue Activities for the fiscal years 2017, 2018, 2019, 2020 and 2021 are shown below:

General Revenues:	FY17 Revenue	FY18 Revenue	FY19 Revenue	FY20 Revenue	FY21 Revenue
Property Taxes	3,502,278.00	3,543,975.51	3,605,091.71	3,923,303.19	3,832,876.16
Homestead Reimbursement	32,310.00	45,099.59	56,854.29	59,999.12	77,380.13
Excise Taxes	234,878.47	245,635.74	272,760.14	239,787.45	313,161.12
Intergovernmental	48,176.14	50,396.74	58,662.83	94,193.43	110,833.92
Interest Earnings	7,000.54	6,852.65	31,660.76	28,883.74	66,176.88
Gain (Loss) on Sale of Assets			(46,742.00)	(5,316.40)	
	3,824,643.15	3,891,960.23	3,978,287.73	4,340,850.53	4,400,428.21

Administrative Notes

Surplus at the end of fiscal year 2019/20 was \$818,837.96. \$203,000.00 was used to reduce the tax commitment for the fiscal year 2020/21. Surplus for 2020/21 ended the year at \$1,074,325.76. The total tax commitment for 2020/2021 was \$3,833,124.28, a decrease of \$99,124.60 from the previous year.

Edgecomb's tax rate for 2020/21 was 17.938 per \$1,000.00 of valuation. This was a decrease from the rate of 2019/20 by .632. Edgecomb's County tax assessment in fiscal 2019/20 was \$296,506.86, and decreased to \$319,794.01 for the 2020/21 fiscal year.

Town of Edgcomb **Exhibit A**
Statements of Net Position — June 30, 2021 and 2020

	Governmental Activities	Business-type Activities	2021 Totals	2020 Totals
ASSETS AND DEFERRED OUTFLOWS				
CURRENT ASSETS:				
Cash (Note B)	2,385,150.29	133,197.05	2,518,347.34	2,033,120.38
Accounts Receivable (Note C)	38,269.47	5,805.98	44,075.45	167,856.97
Taxes Receivable (Schedules B-6 & B-7)	65,012.74		65,012.74	6,866.95
Tax Liens (Schedule B-8)	44,147.92		44,147.92	128,139.43
Tax Acquired Property (Schedule B-9)	3,632.09		3,632.09	21,936.29
Investments	284,325.90		284,325.90	234,813.52
Total Current Assets	2,820,538.41	139,003.03	2,959,541.44	2,592,733.54
PROPERTY, PLANT, AND EQUIPMENT (NOTE J)				
Land and Land Improvements	675,006.46	-	675,006.46	675,006.46
Buildings	5,486,061.69		5,486,061.69	5,457,233.22
Equipment	1,021,742.23		1,021,742.23	1,020,032.23
Infrastructure	4,068,642.19		4,068,642.19	3,971,805.99
Sewer		3,900.00	3,900.00	3,900.00
Total Property, Plant, and Equipment	11,251,452.57	3,900.00	11,255,352.57	11,127,977.90
Less: Accumulated Depreciation	4,582,250.00	1,372.00	4,583,622.00	4,222,091.00
Net Property, Plant, and Equipment	6,669,202.57	2,528.00	6,671,730.57	6,905,886.90
DEFERRED OUTFLOWS OF RESOURCES:				
Related to Pension (Note H)	49,986.00	-	49,986.00	50,047.00
Related to OPEB	208,255.00		208,255.00	15,976.00
Total Deferred Outflows of Resources	258,241.00	-	258,241.00	66,023.00
Total Assets and Deferred Outflows	9,747,981.98	141,531.03	9,889,513.01	9,564,643.44
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION				
CURRENT LIABILITIES:				
Notes and Bonds Payable (Note D)	465,284.02	-	465,284.02	492,918.01
Accounts Payable	102,595.47		102,595.47	243,793.54
Accrued Wages	154,667.12		154,667.12	180,318.92
Deferred Revenue (Note R)	37,884.50		37,884.50	13,776.28
Net Pension Liability	29,674.00		29,674.00	24,026.00
Other Post Employment Benefit Liability	441,850.00		441,850.00	213,968.00
Accrued Interest	10,954.60		10,954.60	12,130.23
Total Current Liabilities	1,242,909.71	-	1,242,909.71	1,180,930.98

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Town of Edgecomb **Exhibit A cont.**
Statements of Net Position — June 30, 2021 and 2020

	Governmental Activities	Business-type Activities	2021 Totals	2020 Totals
LONG-TERM LIABILITIES:				
Notes and Bonds Payable -				
Net of Current Portion (Note D)	1,615,675.21		1,615,675.21	2,173,695.40
Total Liabilities	<u>2,858,584.92</u>	-	<u>2,858,584.92</u>	<u>3,354,626.38</u>
DEFERRED INFLOWS OF RESOURCES:				
Related to Pension (Note H)	10,128.00	-	10,128.00	22,389.00
Related to OPEB	6,644.00		6,644.00	8,859.00
Total Deferred Inflows of Resources	<u>16,772.00</u>	-	<u>16,772.00</u>	<u>31,248.00</u>
NET POSITION:				
Net Invested in Capital Assets	4,588,243.34	2,528.00	4,590,771.34	4,239,273.49
Restricted for:				
Committed	207,654.98		207,654.98	196,787.17
Other Purposes	1,202,558.42		1,202,558.42	959,964.74
Unrestricted	874,168.32	139,003.03	1,013,171.35	782,743.66
Total Net Position	<u>6,872,625.06</u>	<u>141,531.03</u>	<u>7,014,156.09</u>	<u>6,178,769.06</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>9,747,981.98</u>	<u>141,531.03</u>	<u>9,889,513.01</u>	<u>9,564,643.44</u>

The accompanying notes are an integral part of the financial statements

Town of Edgcomb
Statements of Activities for the years ended June 30, 2021 and 2020
Exhibit B

Functions/Programs	Program Revenues				Net (Expense) Revenue and Change in Net Position			
	Expenses	Charges For Services	Operating		Governmental Activities	Business-type Activities	2021 Total	2020 Total
			Grants And Contributions					
Primary Government:								
Governmental Activities:								
General Government	177,444.71	39,297.65	-	(138,147.06)	(138,147.06)	-	(138,147.06)	(121,287.62)
Health and Sanitation	134,537.00			(134,537.00)	(134,537.00)		(134,537.00)	(127,729.00)
Highways and Bridges	574,301.98		28,772.00	(545,529.98)	(545,529.98)		(545,529.98)	(669,698.02)
Education	3,485,469.92		1,322,806.48	(2,162,663.44)	(2,162,663.44)		(2,162,663.44)	(2,325,574.24)
Intergovernmental on								
Behalf Payments	123,295.20		123,295.20					
County Tax Assessment	319,794.01			(319,794.01)	(319,794.01)		(319,794.01)	(296,506.86)
Public Safety	322,860.48	16,874.67		(305,985.81)	(305,985.81)		(305,985.81)	(313,239.26)
Unclassified	38,096.36	71,873.33		33,776.97	33,776.97		33,776.97	3,205.67
General Assistance	860.00			(860.00)	(860.00)		(860.00)	(4,004.82)
Public Agencies	29,306.00			(29,306.00)	(29,306.00)		(29,306.00)	(29,320.00)
Total Governmental Activities	5,205,965.66	128,045.65	1,474,873.68	(3,603,046.33)	(3,603,046.33)	-	(3,603,046.33)	(3,884,154.15)
Business-Type Activities:								
Wastewater	37,004.33	64,295.31				27,290.98	27,290.98	(477.38)
Total Primary Government	5,242,969.99	192,340.96	1,474,873.68	(3,603,046.33)	(3,603,046.33)	27,290.98	(3,575,755.35)	(3,884,631.53)

continued next page

Exhibit C

Town of Edgcomb
Reconciliation of Total Governmental Fund Balance to Net Position of
Governmental Activities for the years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Capital Projects	30,916.90	30,778.31
Capital Reserves	176,738.08	166,008.86
Other Purposes	1,202,558.42	959,965.14
Unrestricted (Schedule B-2)	<u>1,074,325.76</u>	<u>803,070.52</u>
Total Governmental Fund Balances (Exhibit E)	2,484,539.16	1,959,822.83
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	6,669,202.57	6,903,260.50
Deferred outflows for pension are deferred as expense related to OPEB expenses.	208,255.00	15,976.00
Deferred outflows are deferred as expense in the fund financial statements and in the government-wide financial statements as expense in the year following the year paid.	49,986.00	50,047.00
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(29,674.00)	(24,026.00)
Bonds payable are not due and payable in the current period and therefore are not reported in the funds.	(2,080,959.23)	(2,666,613.41)
Interest payable on long-term debt does not require current financial resources and, therefore, interest payable is not reported as a liability in the governmental funds balance sheet.	(10,954.60)	(12,130.23)
Accrued compensated absences do not require current financial resources and, therefore, are not reported as a liability in the governmental funds balance sheet.	(40,770.00)	(39,704.20)
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(10,128.00)	(22,389.00)
Property taxes not collected within sixty days after year end are deferred as revenue in the fund financial statements. In the government-wide financial statements the revenue is income in the year it is assessed.	81,622.16	123,216.39
OPEB liability is not due and payable in the current period and therefore is not reported in the funds.	(441,850.00)	(213,968.00)
Deferred inflows are deferred revenues related to OBEB expenses that are amortized in the government-wide financial statements.	(6,644.00)	(8,859.00)
Net Position of Governmental Activities (Exhibit A)	<u>6,872,625.06</u>	<u>6,064,632.88</u>

The accompanying notes are an integral part of the financial statements.

Exhibit D

Town of Edgecomb
Reconciliation of the Statements of Revenues, Expenditures, and Changes in
Fund Balance of Governmental Funds to the Statement of Activities
for the years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Net Change in Fund Balance -		
Total Governmental Funds (Exhibit F)	524,716.33	204,894.20
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation (depreciation exceeds capital outlays).	(234,057.93)	(133,823.00)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Position.	585,654.18	485,268.80
Loan proceeds are revenue in the Governmental Funds, but the proceeds increase liabilities in the Statement of Net Position.		(84,863.00)
Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income the year they are assessed.	(41,594.23)	(3,307.73)
Accrual for compensated absences does not require current financial resources and, therefore, compensated absences are not reported a liability in the governmental funds balance sheet.	(1,065.80)	(22.00)
Interest payable on long-term debt does not require current financial resources and, therefore, interest payable is not reported as a liability in the governmental funds balance sheet.	1,175.63	1,084.64
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.	6,552.00	7,149.87
The sale of assets is recorded as revenue in the governmental funds, but in the statement of activities it is reduced by the net book value the assets sold.		(5,316.00)
OPEB expense is adjusted for changes in earnings, contributions, and contributions subsequent to the measurement date.	(33,388.00)	(9,369.00)
Change in Net Position of Governmental Activities (Exhibit B)	<u>807,992.18</u>	<u>461,696.78</u>

The accompanying notes are an integral part of the financial statements.

Town of Edgcomb **Exhibit E**
Balance Sheets – Governmental Funds
June 30, 2021 and 2020

	GOVERNMENTAL FUND TYPES				2021 TOTAL	2020 TOTAL
	MAJOR	NON MAJOR		2021 TOTAL		
	GENERAL	CAPITAL RESERVES	CAPITAL PROJECTS			
ASSETS:						
Cash (Note B)	2,177,495.31	176,738.08	30,916.90	2,385,150.29	1,926,699.76	
Accounts Receivable (Note C)	38,269.47			38,269.47	162,767.81	
Taxes Receivable	65,012.74			65,012.74	6,866.95	
Tax Liens	44,147.92			44,147.92	128,139.43	
Tax Acquired Property	3,632.09			3,632.09	21,936.29	
Investments	284,325.90			284,325.90	234,813.52	
Total Assets	<u>2,612,883.43</u>	<u>176,738.08</u>	<u>30,916.90</u>	<u>2,820,538.41</u>	<u>2,481,223.76</u>	
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:						
Liabilities:						
Accounts Payable	102,595.47	-	-	102,595.47	243,793.54	
Accrued Salaries	113,897.12			113,897.12	140,614.72	
Total Liabilities	<u>216,492.59</u>	<u>-</u>	<u>-</u>	<u>216,492.59</u>	<u>384,408.26</u>	
Deferred Inflows of Resources:						
Deferred Revenue (Note R)	37,884.50	-	-	37,884.50	13,776.28	
Deferred Tax Revenue (Note G)	81,622.16			81,622.16	123,216.39	
Total Deferred Inflows of Resources	<u>119,506.66</u>	<u>-</u>	<u>-</u>	<u>119,506.66</u>	<u>136,992.67</u>	
Fund Balance:						
Committed for Capital Projects	-	176,738.08	30,916.90	207,654.98	196,787.17	
Assigned for Subsequent Years Expenditure (Note F)	1,202,558.42			1,202,558.42	959,965.14	
Unassigned	1,074,325.76			1,074,325.76	803,070.52	
Total Fund Balance	<u>2,276,884.18</u>	<u>176,738.08</u>	<u>30,916.90</u>	<u>2,484,539.16</u>	<u>1,959,822.83</u>	
Total Liabilities, Deferred Inflows, and Fund Balance	<u>2,612,883.43</u>	<u>176,738.08</u>	<u>30,916.90</u>	<u>2,820,538.41</u>	<u>2,481,223.76</u>	

The accompanying notes are an integral part of the financial statements.

Town of Edgecomb
Statements of Revenues, Expenditures, and
Changes in Fund Balances – Governmental Funds
for the years ended June 30, 2021 and 2020

Exhibit F

	GOVERNMENTAL FUND TYPES				
	MAJOR	NON MAJOR		2021 TOTAL	2020 TOTAL
	GENERAL	RESERVES	CAPITAL PROJECTS		
REVENUES:					
Intergovernmental					
Revenue	110,833.92	-	-	110,833.92	94,193.43
Homestead					
Reimbursement	77,380.13			77,380.13	59,999.12
Property Taxes	3,874,470.39			3,874,470.39	3,926,610.92
Excise Tax	313,161.12			313,161.12	239,787.45
Education	1,322,806.48			1,322,806.48	1,579,417.38
General Government	39,297.65			39,297.65	53,961.08
Public Safety	16,874.67			16,874.67	6,396.11
Highways and Bridges	47,123.21			47,123.21	48,542.00
Unclassified	71,873.33			71,873.33	17,383.43
Interest Income	65,861.74	176.55	138.59	66,176.88	28,883.74
Maine State Retirement on Behalf					
Payments (Note H)	123,295.20			123,295.20	120,296.44
Total Revenues	6,062,977.84	176.55	138.59	6,063,292.98	6,175,471.10
EXPENDITURES:					
Education	3,703,190.85	-	-	3,703,190.85	4,114,359.95
General Government	175,390.71			175,390.71	173,191.70
Highways and Bridges	693,762.92			693,762.92	722,181.19
Public Safety	146,630.23	184,516.67		331,146.90	458,865.18
Health and Sanitation	134,537.00			134,537.00	127,729.00
Unclassified	37,903.36			37,903.36	13,984.76
Special Assessments	319,794.01			319,794.01	296,506.86
General Assistance	860.00			860.00	4,004.82
Social Agencies	29,306.00			29,306.00	29,320.00
Maine State Retirement on Behalf Payments					
	123,295.20			123,295.20	120,296.44
Total Expenditures	5,364,670.28	184,516.67	-	5,549,186.95	6,060,439.90
Excess of Revenues Over					
(Under) Expenditures	698,307.56	(184,340.12)	138.59	514,106.03	115,031.20

continued next page

OTHER FINANCING SOURCES (USES):

Loan Proceeds	-	-	-	-	84,863.00
Operating Transfers - In	10,610.30	195,069.34		205,679.64	155,721.41
Operating Transfers - Out					
	(195,069.34)			(195,069.34)	(150,721.41)
Total Other Financing Sources (Uses)	(184,459.04)	195,069.34	-	10,610.30	89,863.00
Excess of Revenues and Other Sources Over Expenditures and Other Uses	513,848.52	10,729.22	138.59	524,716.33	204,894.20
Fund Balance, July 1	1,763,035.66	166,008.86	30,778.31	1,959,822.83	1,754,928.63
Fund Balance, June 30	<u>2,276,884.18</u>	<u>176,738.08</u>	<u>30,916.90</u>	<u>2,484,539.16</u>	<u>1,959,822.83</u>

The accompanying notes are an integral part of the financial statements.

Exhibit G

Town of Edgecomb
Statements of Revenues, Expenses, and Changes in Net Position
Wastewater Department - Enterprise
for the years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Billings	64,295.31	33,815.61
Interest Income	103.87	201.19
Total Operating Revenues	<u>64,399.18</u>	<u>34,016.80</u>
OPERATING EXPENSES:		
Administrative Costs	-	5,022.39
Purchased Sewer	36,906.33	34,172.60
Depreciation	98.00	98.00
Total Operating Expenses	<u>37,004.33</u>	<u>39,292.99</u>
Net Income (Loss)	27,394.85	(5,276.19)
Net Position, July 1	<u>114,136.18</u>	<u>119,412.37</u>
Net Position, June 30	<u><u>141,531.03</u></u>	<u><u>114,136.18</u></u>

Exhibit H

Statements of Cash Flows
Wastewater Department - Enterprise
for the years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Users	63,578.49	30,516.13
Interest Income	103.87	201.19
Payments to Vendors	<u>(36,906.33)</u>	<u>(39,194.99)</u>
Net Cash Provided by (Used in)		
Operating Activities	26,776.03	(8,477.67)
Cash Balance, July 1	<u>106,421.02</u>	<u>114,898.69</u>
Cash Balance, June 30	<u><u>133,197.05</u></u>	<u><u>106,421.02</u></u>

The accompanying notes are an integral part of the financial statements.

Exhibit I

**Town of Edgcomb
Statements of Fiduciary Net Position
Nonspendable Trust Funds
for the years ended June 30, 2021 and 2020**

ASSETS		
	<u>2021</u>	<u>2020</u>
ASSETS		
Cash (Note B)	25,526.68	25,384.51
Investments (Note N)	128,937.40	117,591.46
Total Assets	154,464.08	142,975.97
LIABILITIES AND NET POSITION		
LIABILITIES	-	-
NET POSITION:		
Restricted	106,943.75	102,200.48
Unrestricted	47,520.33	40,775.49
Total Net Position	154,464.08	142,975.97
Total Liabilities and Net Position	154,464.08	142,975.97

Exhibit J next page

Exhibit K

**Statement of Cash Flows
Fiduciary Fund Type - Nonspendable Trust Funds
for the years ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Dividend and Interest Income	2,465.92	2,888.59
Reimbursements Paid to the General Fund		(10,610.30)
Capital Gain Distribution	1,567.19	1,655.75
Net Cash Provided by Operating Activities	(6,577.19)	4,544.34
CASH FLOWS FROM INVESTING ACTIVITIES:		
(Purchase) Sale of Investments	6,719.36	(4,389.04)
Increase in Cash	142.17	155.30
Cash Balance, July 1	25,384.51	25,229.21
Cash Balance, June 30	25,526.68	25,384.51

The accompanying notes are an integral part of the financial statements.

Exhibit J

Town of Edgecomb
Statements of Changes in Fiduciary Net Position - Nonspendable Trust Funds
for the years ended June 30, 2021 and 2020

	CEMETERY TRUST FUNDS	SCHOLAR- SHIPS	WORTHY POOR	MAR O F. HAMMOND TRUST	2021 TOTAL	2020 TOTAL
REVENUES:						
Dividends and Interest	4.35	0.07	137.75	2,323.75	2,465.92	2,888.59
Unrealized Appreciation/Depreciation				18,065.30	18,065.30	(2,668.36)
Capital Gain/Loss				1,567.19	1,567.19	1,655.75
Total Revenues	4.35	0.07	137.75	21,956.24	22,098.41	1,875.98
EXPENSES:						
Transfer to General Fund				10,610.30	10,610.30	
Changes in Net Position	4.35	0.07	137.75	11,345.94	11,488.11	1,875.98
Net Position, July 1	1,304.39	760.66	23,319.46	117,591.46	142,975.97	141,099.99
Net Position, June 30	1,308.74	760.73	23,457.21	128,937.40	154,464.08	142,975.97

The accompanying notes are an integral part of the financial statements.

TOWN OF EDGECOMB
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Edgcomb conform to generally accepted accounting principles as applicable to governmental units.

1. Financial Reporting Entity

The Town of Edgcomb was incorporated in 1794. The Town operates under a town meeting form of government.

In evaluating the Town of Edgcomb as a reporting entity, management has addressed all potential component units. The primary criteria for including a component reporting entity are the exercise of financial accountability by the Town of Edgcomb's municipal officials.

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

2. Basic Financial Statements - Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The Town's fire protection, recreation, public works, and general administrative services are classified as governmental activities.

In the government-wide Statements of Net Position, the governmental column is presented on a consolidated basis by column, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net invested in capital assets; restricted; and unrestricted. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (fire, public works, administrative, etc.). The functions are also supported by general government revenues (property, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, and operating and capital grants. Program revenues must be directly associated with the function (fire, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

3. Basic Financial Statements - Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

a. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

1. General Fund:

The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Capital Reserves:

Capital Reserve funds are used to account for financial resources to be used for short-term financing of public improvement projects through the Tax Increment Finance (TIF) District.

3. Capital Projects:

Capital Projects funds are used to account for financial resources to be used for road construction projects. Funds were received from a 2,372,300.00 bond issued in 2014 and are being used to fund upgrades to town roads.

Additionally, the Town reports the following fund types:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category) for the determination of major funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

The Proprietary Fund is the fund used to account for all financial resources relating to the Wastewater Department. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

4. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied:

a. Accrual:

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

b. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Statutes authorize the Treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the terms of the instrument, order, or article creating the fund do not prohibit the investment in financial institutions as described in Section 5706 MRSA and securities as described in Sections 5711 through 5717 MRSA.

b. Accounts Receivable:

Accounts Receivable is stated at realizable value at June 30, 2021. Based on prior collections of accrued receivables an allowance for uncollectable accounts is not necessary.

c. Investments:

Investments are stated at fair value (quoted market price or the best available estimate).

d. Capital Assets:

Capital assets purchased or acquired with an original cost of 1,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives (*next page*):

Buildings	20-50 Years
Machinery and Equipment	5-10 Years
Improvements	10-20 Years
Other Infrastructure	10-50 Years

e. Revenues:

Substantially, all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

f. Expenditures:

Expenditures are recognized when the related fund liability is incurred.

g. Fund Balance:

In accordance with GASB Statement No. 54, the Town employs terminology and classifications for fund balance items as follows:

Nonspendable fund balances include amounts that are not expected to be converted to cash, or that are legally required to be maintained intact. The fund balance of the Town's trust funds are classified as nonspendable.

Restricted fund balances are amounts that can be used only for specific purposes because of legislation or restrictions imposed by donors. The fund balances of the special revenue funds are classified as restricted.

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government. Budget carry forward amounts (other than the school budget) and the fund balances in the Capital Projects Fund and the Cemetery Maintenance Fund are in this category.

Assigned fund balances are amounts that the Town intends to use for specific purposes. The Board of Selectmen approved carryovers are included in assigned fund balances.

Unassigned fund balance is all amounts in the General Fund that are not assigned to another category. Only the General Fund can have an unassigned fund balance.

h. Compensated Absences:

The Town accrues accumulated unpaid teachers' salaries for the period July 1 to completion of the teachers' contracts.

i. Use of Estimates:

The presentation of financial statements in conformity with generally accepted accounting principles 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.

j. **Deferred Inflows and Outflows of Resources:**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The deferred outflows relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The deferred inflows relate to the net pension liability, which include the differences between expected and actual experience and changes in proportion and differences between Town contributions and proportionate share of contributions, which is deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

6. Implementation of New Accounting Standards

a. Statement No. 90, "Majority Equity Interests", an amendment of GASB Statements No. 14 and No. 61 is effective for the fiscal year ending June 30, 2021. The primary objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Management has determined that the impact of this statement is not material to the financial statements.

7. Future Accounting Pronouncements

a. Statement No 87, “Leases” effective for the fiscal year ending June 30, 2022. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. Management has determined that the impact of this statement is not material to the financial statements.

b. Statement No. 89, “Accounting for Interest Cost Incurred before the End of a Construction Period”, effective for the fiscal year ending June 30, 2022. The objectives of this statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This statement establishes accounting requirements for interest cost incurred before the end of a construction period. Management has determined that the impact of this statement is not material to the financial statements.

c. Statement No. 91, “Conduit Debt Obligations” is effective for the fiscal year ending June 30, 2022. The objective of the statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required disclosures. Management has determined that this statement is not applicable.

d. Statement No. 93, “Replacement of Interbank Offered Rates” is effective for the year ending June 30, 2022. The objective of this statement is to improve guidance regarding the governments that have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) - most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021. The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Management has determined that this statement is not applicable.

e. Statement No. 94, “Public Private Partnerships” is effective for the fiscal year ending June 30, 2023. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Management has determined that this statement is not applicable.

f. Statement No. 96, “Subscription-Based Information Technology Arrangements” is effective for the fiscal year ending June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined that this statement is not applicable.

g. Statement No. 97, “Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans” is effective for the fiscal year ending June 30, 2022. This statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or another employee benefit plan (for example, certain Section 457 Plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. Management has determined that this statement is not applicable.

8. Subsequent Events

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

NOTE B - CASH:

Cash

The Town’s cash is categorized to give an indication of the level of risk assumed by the Town at year end. These categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the Town or by its agent in the Town’s name.

continued next page

Category #2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category #3 - Uncollateralized (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Town's name.)

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing					
Accounts	2,916,724.61	3,447,979.89	532,161.18	2,915,818.71	-
Non-Interest					
Bearing Accounts	2,079.08				-
	<u>2,918,803.69</u>	<u>3,447,979.89</u>	<u>532,161.18</u>	<u>2,915,818.71</u>	

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable at June 30, 2021 consists of the following:

Due from the State of Maine	32,788.13
Due from other Governments	5,481.34
Individuals	5,805.98
	<u>44,075.45</u>

NOTE D - NOTES AND BONDS PAYABLE:

Long-Term Debt activity for the year ended June 30, 2021 is as follows:

	BALANCE		REDUCTIONS	BALANCE
	7/1/20	ADDITIONS		6/30/21
Maine Municipal Bond Bank -				
School Loan	468,530.52		234,265.27	234,265.25
Maine Municipal Bond Bank -				
Fire Station Loan	343,723.00		27,742.00	315,981.00
Maine Municipal Bond Bank -				
Road Construction Loan	1,526,999.80		149,335.66	1,377,664.14
The First - School Bus	56,099.38		56,099.38	
The First - Fire Truck	201,074.50		48,025.66	153,048.84
The First - School Bus	70,186.21		70,186.21	
	<u>2,666,613.41</u>		<u>585,654.18</u>	<u>2,080,959.23</u>

Maine Municipal Bond Bank - School Loan

The proceeds of the note funded construction of a new K-6 school. The note carries an interest rate of 3.25% to 5.125% and matures on November 1, 2021. The principal payment due each November 1st is 234,265.25, with the initial payment being due on November 1, 2002. Interest on the note is payable each May 1st and November 1st for the life of the loan.

Maine Municipal Bond Bank - Fire Station Loan

The proceeds of the note funded construction of a new fire station. The note carries an interest rate of .831% to 5.094% and matures on November 1, 2030. The principal payment due November 1st is 24,730.00, with the initial payment being due on November 1, 2011. Interest on the note is payable each May 1st and November 1st for the life of the loan.

Maine Municipal Bond Bank - Road Construction Loan

The proceeds of the note funded repairs and improvements to town roads. The note carries an interest rate of .45% to 4.14% and matures in November of 2028. Principal payments are due November 1st with the initial payment being due November 1, 2014. Interest on the note is payable each May 1st and November 1st for the life of the loan.

The First - School Bus

The proceeds of the note funded the purchase of a school bus. The note carries an interest rate of 3.25% and was paid in full. Principal and interest payments of 1,556.71 are due monthly.

The First - Fire Truck Loan

The proceeds of the note funded the purchase of a fire truck. The note carries an interest rate at 3.00% and matures in 2024. Annual principal and interest payments of 54,149.44 are due on the note in March.

The First - School Bus

The proceeds of the note funded the purchase of a school bus. The note carries an interest rate of 2.77% and was paid in full. Principal and interest payments of 1,517.86 are due monthly.

The annual requirements to amortize the notes and bonds are as follows:

FISCAL			
YEAR ENDING	PRINCIPAL	INTEREST	TOTAL
2022	465,284.02	63,500.19	528,784.21
2023	237,560.58	52,114.66	289,675.24
2024	244,601.23	45,046.36	289,647.59
2025	198,029.50	37,452.71	235,482.21
2026	204,618.88	30,854.14	235,473.02
2027-2031	730,865.02	47,305.90	778,170.92
Total	<u>2,080,959.23</u>	<u>276,273.96</u>	<u>2,357,233.19</u>

NOTE E - GENERAL FUND BUDGET:

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

At the annual town meeting, held in May of each year, the townspeople vote on various articles on which amounts for appropriations have been recommended by the Board of Selectmen and/or the budget committee.

NOTE F - ASSIGNED FOR SUBSEQUENT YEARS EXPENDITURES:

Historically, the townspeople vote to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

General Government	65,745.74
Public Safety	21,065.07
Highways and Bridges	54,361.83
Education	730,246.44
Special Assessments	45,725.00
General Assistance	1,140.00
Unclassified	284,274.34
	<u>1,202,558.42</u>

NOTE G - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied October 20, 2020 on the assessed value listed as of April 1, 2020 for all taxable real and personal property located in the Town. Taxes were due November 30, 2020. Interest accrued at 7.00% on December 1, 2020.

Tax liens are filed against delinquent real estate taxpayers after eight months but within one year of the original tax commitment. If the tax, interest, and costs have not been paid eighteen months after the filing of a lien certificate then the lien is automatically foreclosed.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within sixty days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within sixty days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within sixty days after year end as stated above.

NOTE H - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:**Summary of Significant Accounting Policies**

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows for resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Maine Public Employees Retirement System***General Information about the Pension Plan***

Plan Description - Teaching-certified employees of the Town of Edgecomb are provided with pensions through the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan), cost-sharing multiple-employer defined benefit pension plans, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at www.maineipers.org.

Benefits Provided - The SET Plan provides defined retirement benefits based on members' 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. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For SET members, normal retirement age is 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. MPERS also provides disability and death benefits, which are established by statute.

Contributions - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

SET Plan - Maine statute requires the State to contribute a portion of the Town's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The Town of Edgecomb's contractually required contribution rate for the year ended June 30, 2021, was 14.96% of annual payroll of which 4.16% of payroll was required from the Town and 10.80% was required from the State. Contributions to the pension plan from the Town was 123,295.20 for the year ended June 30, 2021.

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

The net pension liabilities were measured as of June 30, 2020, the latest measurement date available, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating School Administrative Units and the State (SET Plan), actuarially determined.

SET Plan - At June 30, 2020, the Town reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Town. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town of Edgecomb's Proportionate Share of the Net Pension Liability	29,674.00
State's Proportionate Share of the Net Pension Liability Associated with the Town of Edgecomb	1,052,936.00
Total	<u>1,082,610.00</u>

At June 30, 2021, the Town of Edgecomb's proportion of the SET Plan was .001818%, which was a decrease of .000179% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the Town recognized pension expense of 162,741.00 and revenue of 123,295.00 for support provided by the State for the SET Plan, resulting in a net pension expense of 39,446.00. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	949.00	629.00
Changes in Assumptions		
Net Difference between Projected and Actual Earnings on Pension Plan Investments	1,229.00	
Changes in Proportion and Differences between Town Contributions and Proportionate Share of Contributions	1,810.00	9,499.00
Town Contributions Subsequent to the Measurement Date	<u>45,998.00</u>	
Total	<u>49,986.00</u>	<u>10,128.00</u>

\$45,998.00 is reported as deferred outflows of resources related to pensions resulting from the Town of Edgecomb's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2021	(9,137.00)
2022	826.00
2023	1,092.00
2024	1,081.00

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

	<u>SET Plan</u>
Inflation	2.75%
Salary Increases, per year	2.75% - 14.5%
Investment return, per annum, compounded annually	6.75%
Cost of living benefit increases, per annum	2.20%

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for Males and Females.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

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 asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public Equities	30.0%	6.0%
US Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount Rate - The discount rate used to measure the total pension liability was 6.75% for the SET Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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 liabilities.

Sensitivity of the Town of Edgcomb’s proportionate share of the net pension liabilities to changes in the discount rate - The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.75% for the SET Plan, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using the discount rate that is 1 percentage-point lower 5.75% for SET Plan or 1 percentage-point higher 7.75% for SET Plan than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
SET Plan			
Town of Edgcomb’s Proportionate Share of the Net Pension Liability	51,464.00	29,674.00	11,513.00

Pension Plan Fiduciary Net Position - Detailed information about the pension plan’s fiduciary net position is available in the separately issued MPERS financial report.

Payables to the Pension Plan - none as of June 30, 2021.

Changes of Benefit Terms - None

Changes of Assumptions - None

NOTE I - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

During the year expenditures exceeded total appropriations in the following general fund categories:

FUNCTION	APPROPRIATION			VARIANCE
	AND REVENUE	EXPENDITURES		
Road Reconstruction	199,322.67	199,322.68		(.01)
Abatements	4,271.50	4,512.82		(241.32)
Parks	703.81	1,500.00		(796.19)

The overdrafts were the result of budgeted revenues exceeding actual revenues and expenses exceeding appropriations.

NOTE J - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2021:

	BALANCE		ADDITIONS	DISPOSALS	BALANCE	
	7/1/20				6/30/21	
Non-Depreciable Assets:						
Land	670,181.46					670,181.46
Depreciable Assets:						
Land Improvements	4,825.00					4,825.00
Buildings	5,457,233.22	28,828.47				5,486,061.69
Equipment	1,020,032.23	1,710.00				1,021,742.23
Infrastructure	3,971,805.99	96,836.20				4,068,642.19
Sewer	3,900.00					3,900.00
	11,127,977.90	127,374.67				11,255,352.57

continued next page

Accumulated			
Depreciation	(4,222,091.00)	(361,531.00)	(4,583,622.00)
Net Property, Plant, and			
Equipment	<u>6,905,886.90</u>	<u>(234,156.33)</u>	<u>6,671,730.57</u>

Depreciation expense for the period totaled 361,531.00. Of that amount 2,054.00 was for Administration; 145,657.00 was for Highways and Bridges; 69,772.00 was for Public Safety; 143,757.00 was for Education; 193.00 was Unclassified; and 98.00 was for Sewer.

NOTE K - RISK MANAGEMENT:

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. All significant losses are covered by commercial insurance. There has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. The Town self-insures for unemployment compensation.

NOTE L - OVERLAPPING DEBT:

The Town of Edgecomb is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of County expenses. Long-term debt outstanding in Lincoln County, for which the Town of Edgecomb would be proportionally responsible in the event the County defaulted, amounted to 3,511,150.00 at December 31, 2020. The Town of Edgecomb's share would be 2.99% of the debt, or approximately 104,875.00.

NOTE M - CONTRACTS:

On April 10, 2019 the Town of Edgecomb entered into an agreement with S.R. Griffin Construction, Inc. to plow town roads. Total cost of the agreement for the current year one is 256,246.00, paid with five equal installments of 51,249.00 per month. The contract length will be for five (5) years ending in April 2024, with future payments of 2021-22 fiscal year 260,090.00; 2022-23 fiscal year 263,991.00; and 2023-24 fiscal year 267,951.00.

On June 18, 2018, the Town of Edgecomb entered into an agreement with Central Lincoln County Ambulance Service to provide Ambulance Service to the Town of Edgecomb. The contract started November 1, 2019 and is for a period of 5 years. The Town of Edgecomb pays 17,000.00 per year and Central Lincoln County Ambulance is responsible for all bad debts as part of the contract.

NOTE N - INVESTMENTS:

The Town's investments in marketable securities with readily determinable fair values and all investments in debt securities are stated at their fair values in the Statements of Financial Position. Realized and unrealized gains and losses are included in the change in net assets.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Town uses various methods including market, income, and cost approaches.

Based on these approaches, the Town often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumption about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Town utilizes valuation on the observability of the inputs used in the valuation techniques the Organization is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values.

Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 - Pricing inputs are observable for the assets or liabilities, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair value is derived principally from observable market data or other valuation methodologies.

Level 3 - Pricing inputs are unobservable for the assets or liabilities and include situations where there is little, if any, market activity. The inputs into the determination of fair value require significant judgment or estimation.

The following table summarizes the levels in the ASC 820-10 fair value hierarchy into which the Town's financial instruments fall as of June 30, 2021:

Investments at Fair Value as of June 30, 2021

	Level 1	Level 2	Level 3	Total
Money Market	107,011.63			107,011.63
Mutual Funds	306,251.67			306,251.67
	413,263.30			413,263.30

Investments at Fair Value as of June 30, 2020

	Level 1	Level 2	Level 3	Total
Money Market	106,123.02			106,123.02
Mutual Funds	246,281.96			246,281.96
	352,404.98			352,404.98

The Town's Investments as of June 30, 2021 and 2020 are stated at fair value. Shares of the investment account are valued at quoted market prices, which represent the net value of the shares held by the Town at year end.

Investments at June 30, 2021 Consist of the Following

	COST	UNREALIZED APPRECIATION	FAIR MARKET VALUE
Money Market	107,011.63		107,011.63
Mutual Funds	214,293.31	91,958.36	306,251.67
	321,304.94	91,958.36	413,263.30

Investments at June 30, 2020 Consist of the Following

	COST	UNREALIZED APPRECIATION	FAIR MARKET VALUE
Money Market	106,123.02		106,123.02
Mutual Funds	213,745.25	32,536.71	246,281.96
	319,868.27	32,536.71	352,404.98

NOTE O - HAMMOND TRUST:

In February of 2000, the Town was named as the beneficiary of the Maro F. Hammond Trust. The Trust named two trustees for the first five years. After the initial five year period, the assets reverted to the Town and the Board of Selectmen became the trustees. In April of 2005, the assets were transferred to the Town. The transfer totaled 122,865.00 of which 96,250.00 is restricted principal. Funds are available under the terms of the Trust for beautification of the Town.

NOTE P - TAX INCREMENT FINANCING DISTRICT:

Under Title 30, Subchapter II-B of the Maine State Statutes, the Town of Edgcomb formed a Tax Increment Finance (TIF) District to finance certain public improvements to the Davis Island Environmental Protection Development District and Tax Increment Financing District. The expenditures from this development project will be recouped in future years via an incremental tax levied upon the Districts' "captured assessed value" over a thirty year period to expire June 30, 2037. The tax increment will be held in the form of a sinking fund. The short-term financing mechanism for the public improvements project is a reimbursement agreement between the Town and the developer.

The Town established the Davis Island Environmental Protection Development District and Tax Increment Financing District at a special town meeting held on November 4, 2004. This agreement was for the improvement of facilities within the District by Edgcomb Development, LLC. During the following thirty years of the development program, the Town will capture one hundred percent (100%) of the increase in the assessed value due to real and personal property improvements, allocating fifty five percent (55%) of the incremental municipal tax increment revenues to the Company pursuant to a credit enhancement agreement. No part of the incremental revenues from the additional personal property will be returned to the Company pursuant to the Development Program.

The Real Property Captured Tax Increment Revenues shall be calculated based on real property values in excess of the Town's valuation of the District as of April 1, 2006. The Company increment portion will be used by the Company either to pay costs of the project directly or to pay debt service used to finance the project. The project costs financed by the Real Property Captured Tax Increment Revenues will represent only a portion of the total costs of the project. All additional costs of the Company in respect of the project will be the responsibility of the Company. After thirty years, the Company will have no further right to the Company Increment Portion, and it will form part of the Town's general revenues.

All remaining municipal tax increment revenues on retained captured asset value from the District will be used to pay costs of road and related improvements, and other project costs described in 30-A M.R.S.A. §5252(8) and has to be approved by the board of selectmen.

At the May 22, 2010 town meeting, the land area covered within the District was expanded to include the new location for the fire station.

NOTE Q - WASTEWATER INTERLOCAL AGREEMENT:

The Town of Edgecomb contracted with the Town of Wiscasset to receive waste from the sewage line on Davis Island. The Town of Edgecomb was responsible for paying an impact fee of 129,200.00 to the Town of Wiscasset. The agreement allows for up to 51,000 gallons of waste to be processed for the Town of Edgecomb. The agreement is effective for 40 years from the date of inception of the agreement.

NOTE R - DEFERRED REVENUE:

Deferred Revenue consists of the following:

State of Maine	
Balance, July 1, 2020	12,770.14
Excess Revenue Sharing Receipts	<u>24,675.67</u>
Balance, June 30, 2021	37,445.81
Prepaid 2021 Real Estate Taxes	<u>438.69</u>
	<u><u>37,884.50</u></u>

NOTE S - GLI OTHER POST-EMPLOYMENT BENEFITS PLAN:

General Information about the OPEB Plan

GLI OPEB Plan Description

The School Department participates in the Group Life Insurance (GLI) Plan for Retired State Employee's and Teachers administered by MainePERS. It is a multiple-employer cost-sharing plan with a special funding situation. As of June 30, 2020, there were 233 employers, including the State of Maine, participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public-school teachers in the plan.

Coverage for active employees is available to eligible participants and includes basic insurance consisting of life insurance and accidental death and dismemberment insurance in the amount equal to the participant's annual base compensation rounded up to the next 1,000.00. Additional supplemental insurance coverage is available to those participants who elect basic coverage. Participants may also elect to insure the life of a dependent not otherwise insured under the basic and supplemental insurance provisions of the program.

GLI OPEB Plan Benefits

The OPEB plan provides basic group life insurance benefits, during retirement, to retirees who participated in the group life insurance plan 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 the rate of 15% per year to the greater of 40% of the initial amount or 2,500.00.

GLI OPEB Plan Funding Policy

Premium rates are those determined by MainePERS's Board of Trustees to be actuarially sufficient to pay anticipated claims. The premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage while participants are active members. Premiums for basic life insurance coverage for retired teachers are paid by the State of Maine as the total dollar amount of each year's annual required contribution.

GLI OPEB Plan Financial Reporting

MainePERS issues annual financial reports for the Group Life Insurance Plan which can be found online at: mainepers.org/Publications/Publications.htm#AnnualReports

NOTE T - HEALTH INSURANCE - OTHER POST-EMPLOYMENT BENEFITS PLAN:

Health Insurance OPEB Plan Description

The School Department sponsors a post-retirement benefit plan providing health insurance to retiring employees. The plan is a single-employer defined benefit OPEB plan administered by the Maine Education Association Benefits Trust (MEABT). The State Legislature has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Health Insurance OPEB Plan Benefits

MEABT provides healthcare insurance benefits for retirees and their dependents. 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. 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. Thus, the total premium is paid for by both the State and the retiree and/or spouse.

At June 30, 2021, the following were covered by benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	6
Active employees	<u>17</u>
Total members	<u>23</u>

Health Insurance OPEB Plan

The Department's total OPEB liability of 441,850.00 was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Beginning balance	<u>213,968.00</u>
Changes for the Year:	
Service Cost	3,267.00
Interest	7,603.00
Changes in Assumptions or Other Inputs	<u>217,012.00</u>
Net Changes	<u>227,882.00</u>
Ending Balance	<u>441,850.00</u>

Change in assumptions reflects a change in the discount rate from 3.50% to 2.21%.

For the year ended June 30, 2021, the School Department recognized OPEB expense of 30,414.00. At

June 30, 2021, the School Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u>
Differences between Expected and Actual Experience	27,116.00	
Changes in Assumptions and Other Inputs	182,746.00	6,644.00
Differences between Projected and Actual Earnings on Plan Investments	<u>(1,607.00)</u>	
Contributions Subsequent to the Measurement Date	<u>208,255.00</u>	<u>6,644.00</u>

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

YEAR ENDING

June 30, 2022	33,736.00
June 30, 2023	33,736.00
June 30, 2024	33,737.00
June 30, 2025	35,950.00
June 30, 2026	33,029.00
Thereafter	<u>33,030.00</u>
Total	<u>203,218.00</u>

Actuarial Assumptions and Other Inputs

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

<u>Inflation</u>	<u>Not Reported</u>
Salary Increases	2.75% - 14.50% Per Year
Discount Rate	3.50% Per Annum in 2019 and 2.21% in 2020
Healthcare Cost Trend Rates - Pre-Medicare	6.21% for 2020 Grading over 18 Years to 3.25%
Healthcare Cost Trend Rates - Medicare	0% for 2020 Grading over 18 Years to 3.15%
Retirees' Share of the Benefit Related Costs	55% of the Blended Premium Rate with a State Subsidy for the Remaining 45%

Mortality rates were based on the 2010 Public Teachers Benefits Weighted Health Retiree Mortality Table, for males and females.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period June 30, 2012 through June 30, 2015.

Discount Rate

The rate used to measure the total OPEB liability was 3.50% per annum. Since the plan is pay as you go and is not funded, the discount rate was based upon the Bond Buyer 20-Bond GO Index. 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.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the School Department's total OPEB liability calculated using the discount rate of 3.50%, as well as what the School Department's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (2.50%) or 1 percentage-point higher (4.50%) than the current rate:

	1% Decrease (2.50%)	Current Rate (3.50%)	1% Increase (4.50%)
Total OPEB liability	559,810	441,850	357,375

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

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

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	352,669	441,850	565,618

Schedule A-1

Town of Edgecomb
Budgetary Comparison Schedule – General Fund
for the year ended June 30, 2021

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
Intergovernmental Revenue	110,833.92	110,833.92
Property Taxes	3,833,124.28	3,874,470.39
Excise Taxes		313,161.12
General Government	2,000.00	39,297.65
Homestead	77,380.05	77,380.13
Public Safety		16,874.67
Highways and Bridges	29,000.00	47,123.21
Education		1,322,806.48
Interest		65,861.74
Unclassified	1,500.00	71,095.33
BETE	767.66	778.00
Maine State Retirement on Behalf Payment (Note H)		123,295.20
Total Revenues	4,054,605.91	6,062,977.84
EXPENDITURES:		
General Government	182,554.70	175,390.71
Public Safety	148,592.36	146,630.23
Highways and Bridges	680,424.67	693,762.92
Health and Sanitation	134,537.00	134,537.00
Education	2,569,806.00	3,703,190.85
Special Assessments	319,794.01	319,794.01
General Assistance	2,000.00	860.00
Social Agencies	29,306.00	29,306.00
Unclassified	9,720.00	37,903.36
Maine State Retirement on Behalf Payment (Note H)		123,295.20
Total Expenditures	4,076,734.74	5,364,670.28
Excess of Revenues Over (Under) Expenditures	(22,128.83)	698,307.56

continued next page

OTHER FINANCING		
SOURCES (USES)		
Operating Transfer - In -		
Hammond Trust	-	10,610.30
Operating Transfer - Out	(170,904.74)	(195,069.34)
Total Other Financing Sources (Uses)	(170,904.74)	(184,459.04)
Excess of Revenues and		
Other Sources Over (Under)		
Expenditures and Other Uses	(193,033.57)	513,848.52
Fund Balance, July 1, 2020	1,763,035.66	1,763,035.66

Schedule B-1

Town of Edgcomb
Statement of Cash Receipts and Distribuments
for the year ended June 30, 2021

Cash Balance, July 1, 2020		1,956,802.25
ADD: CASH RECEIPTS:		
Tax Collections:		
Prepaid	438.69	
Current Year	3,768,443.05	
Prior Year	<u>101,333.55</u>	
Total Tax Collections		3,870,215.29
Departmental (Schedule B-3)		1,466,408.65
State Revenue Sharing		135,509.59
Homestead Reimbursement		74,551.00
Accounts Receivable		145,395.89
Woodend Income		<u>46,832.18</u>
Total Cash Receipts		5,738,912.60
Total Cash Available		<u>7,695,714.85</u>
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule B-3)	4,654,416.04	
Accounts Payable	243,793.54	
Transfer to TIF Reserve	195,069.34	
Summer Wages	<u>140,614.72</u>	
Total Cash Disbursements		5,233,893.64
Cash Balance, June 30, 2021		<u><u>2,461,821.21</u></u>

Schedule B-2

Town of Edgecomb
Statement of Changes in Unassigned Fund Balance
for the year ended June 30, 2021

Unassigned Fund Balance, July 1, 2020		818,837.96
INCREASES:		
Operating Account Balances Lapsed (Schedule B-3)	416,900.37	
Decrease in Deferred Tax Revenues	<u>41,587.43</u>	
		<u>458,487.80</u>
Total Available		1,277,325.76
DECREASE:		
Appropriated at Town Meeting		<u>203,000.00</u>
Unassigned Fund Balance, June 30, 2021		<u><u>1,074,325.76</u></u>

TOWN OF EDGECOMB

Schedule B-3

TOWN OF EDGECOMB
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2021

	BALANCE FORWARD JULY 1, 2020	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	LAPSED UNEXPENDED (OVERDRAFT)	BALANCE FORWARD JUNE 30, 2021
GENERAL GOVERNMENT:										
Town Officials - Salaries	\$ 99,23	\$ 72,153.00	\$ -	\$ -	\$ 72,257.23	\$ 72,195.41	\$ -	\$ 72,195.41	\$ 56.82	\$ 30,971.27
Town Expenses	27,668.22	89,278.00	8,878.61	-	125,824.83	94,853.56	-	94,853.56	22,986.91	1,000.00
Town Revenues			22,986.91		22,986.91					1,091.65
Signage	885.65	1,000.00	206.00		2,715.33	1,623.70		1,623.70	4,087.50	1,271.00
Animal Control		1,623.70			5,190.00	1,102.50		1,102.50	4,892.78	1,271.00
Plumbing Fees		6,000.00	5,190.00		6,000.00	1,107.22		1,107.22		2,160.32
Planning Board	1,271.00				1,271.00					60.00
Planning Board Grant			796.13		14,945.60	2,160.32		2,160.32		12,785.28
Town Hall Repairs	8,149.47	6,000.00	40.00		3,000.00	72.00		60.00		3,000.00
Engineers	32.00	3,000.00			15,045.54	2,288.00		2,288.00		12,760.54
Shellfish Contamination	5,372.84	3,500.00	1,200.00	4,975.70	2,854.00					2,854.00
Mooring Fees/Harbor Master	2,854.00									65,745.71
ASK Grant	\$ -46,332.41	\$ 182,554.70	\$ 39,237.65	\$ -4,975.70	\$ 273,160.46	\$ 175,390.71	\$ -	\$ 175,390.71	\$ -32,024.01	\$ -
PUBLIC SAFETY:										
Fire Truck Loan	\$ -	\$ 13,537.36	\$ -	\$ -	\$ 13,537.36	\$ 13,537.36	\$ 8,500.00	\$ 13,537.36	\$ -	\$ 15,502.55
Fire Truck Reserve	10,564.55	134,355.00	13,438.00		24,002.55			8,500.00		5,562.52
Fire Department	(8,754.57)	700.00	3,436.67	9,603.29	138,640.39	133,077.87		133,077.87	685.00	
EMA					700.00	15.00		15.00		
	\$ 1,809.98	\$ 148,592.36	\$ 16,874.67	\$ 9,603.29	\$ 176,880.30	\$ 146,630.23	\$ 8,500.00	\$ 155,130.23	\$ 685.00	\$ 21,065.07
HIGHWAYS AND BRIDGES:										
Local Road Assistance	\$ 5,901.00	\$ -	\$ 28,772.00	\$ -	\$ 34,673.00	\$ -	\$ 29,000.00	\$ 29,000.00	\$ -	\$ 5,673.00
Show and Ice Removal	17,536.73	316,246.00			333,882.73	311,121.61		311,121.61		22,461.12
Local Road Maintenance	4,050.68	97,856.00			71,906.68	66,248.43		66,248.43		5,626.25
Mill Road Repair		97,000.00	18,351.21		115,351.21	115,351.21		115,351.21		
Road Reconstruction Loan		199,322.67	199,322.67		199,322.68	199,322.68		199,322.68		
Storm Damage Fund	23,391.74				23,391.74		1,103.29	1,103.29		20,569.46
	\$ 50,680.15	\$ 680,424.67	\$ 47,123.21	\$ -	\$ 778,228.03	\$ 693,262.92	\$ 30,103.29	\$ 723,366.21	\$ (0.01)	\$ 34,361.83
HEALTH AND SANITATION:										
Boothbay Region Disposal	\$ -	\$ 134,537.00	\$ -	\$ -	\$ 134,537.00	\$ 134,537.00	\$ -	\$ 134,537.00	\$ -	\$ -
EDUCATION:										
School	\$ 512,273.96	\$ 2,469,806.00	\$ 360,060.95	\$ 361,780.59	\$ 3,803,921.50	\$ 2,516,521.23	\$ 585,548.50	\$ 3,102,069.73	\$ -	\$ 701,851.77
School Lunch			46,062.38	20,435.00	67,097.58	66,919.58	178.00	67,097.58		7,765.16
School Activities	7,923.86		2,627.59		10,551.45	2,786.29		2,786.29		8,059.45
Federal Funds	8,659.45		5,402,888.17	11,384.08	599,373.70	551,672.25		551,672.25		12,500.00
School Reserve	12,867.55		2.51		12,570.06					
	\$ 540,824.82	\$ 2,469,806.00	\$ 949,641.80	\$ 393,599.67	\$ 4,453,872.29	\$ 3,137,899.35	\$ 585,726.50	\$ 3,723,625.85	\$ -	\$ 730,246.41

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TOWN OF EDGECOMB
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2021

	BALANCE FORWARD JULY 1, 2020	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	TOTAL	LAPSED UNEXPENDED (OVER/DRAFT)	BALANCE FORWARD JUNE 30, 2021
SPECIAL ASSESSMENTS:										
County Tax	\$ -	\$ 319,794.01	\$ -	\$ -	\$ 319,794.01	\$ 319,794.01	\$ -	\$ 319,794.01	\$ -	\$ -
Overly		9,966.43	9,966.43		9,966.43	2,000.00	2,000.00	2,000.00	7,966.43	45,725.00
TIF Financing Plan	\$ 69,889.60	\$ 170,904.74	\$ -	\$ -	\$ 240,794.34	\$ 195,069.34	\$ 197,069.34	\$ 195,069.34	\$ 7,966.43	\$ 45,725.00
	\$ 69,889.60	\$ 300,665.18	\$ -	\$ -	\$ 570,554.78	\$ 319,794.01	\$ 197,069.34	\$ 516,863.35	\$ -	\$ -
GENERAL ASSISTANCE	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 860.00	\$ -	\$ 860.00	\$ -	\$ 1,140.00
SOCIAL AGENCIES:										
Central Lincoln County Ambulance	\$ -	\$ 17,000.00	\$ -	\$ -	\$ 17,000.00	\$ 17,000.00	\$ -	\$ 17,000.00	\$ -	\$ -
Wiscasset Boat/Yacht Harbor Libraries		6,500.00	6,500.00		6,500.00	6,500.00		6,500.00		
Spectrum Generations		1,046.00	1,046.00		1,046.00	1,046.00		1,046.00		
New Hope For Women		660.00	660.00		660.00	660.00		660.00		
Woodhucks		600.00	600.00		600.00	600.00		600.00		
Healthy Kids		2,000.00	2,000.00		2,000.00	2,000.00		2,000.00		
Lincoln County TV		500.00	500.00		500.00	500.00		500.00		
Mid-Coast Maine Community Action		1,000.00	1,000.00		1,000.00	1,000.00		1,000.00		
	\$ -	\$ 29,306.00	\$ -	\$ -	\$ 29,306.00	\$ 29,306.00	\$ -	\$ 29,306.00	\$ -	\$ -
UNCLASSIFIED:										
Abatement and Supplementals	\$ -	\$ -	\$ 778.00	\$ 4,271.50	\$ 4,271.50	\$ 783.87	\$ 3,728.95	\$ 4,512.82	\$ (241.32)	\$ -
BETE Reimbursement			778.00		778.00		767.66	767.66	10.34	
Costs and Interest on Taxes			7,981.47		7,981.47		19,771.21	19,771.21	7,981.47	
Property Sales			58,898.79		58,898.79		39,127.58	39,127.58	308,185.42	
Excise Taxes			308,185.42		308,185.42		4,975.70	4,975.70	8,367.89	
Boat Excise Taxes			4,975.70		4,975.70		2,111.95	2,111.95	8,367.89	1,926.66
Investment Interest	1,818.28	2,200.00	0.33	46,832.18	49,850.69	2,111.95	2,680.20	2,680.20		282,184.50
Schmid Preserve	238,032.52				238,032.52					
Woodlot Fund										
State of Maine Veterans Reimbursement										
State of Maine Homestead	(5,610.21)	7,500.00	10,610.30	77,380.13	93,500.63	12,500.09	77,380.05	93,500.00	3,480.09	
Genetics			703.81	1,203.00	1,906.81	9,020.00	1,500.00	1,500.00	406.81	
Parks			112.54		112.54				112.54	
Snowmobile Fees	150.61		0.03		150.64					150.64
Ancient Connetics	269.54		4,063.00		4,332.54					12.54
Tax Collector Fees			8,794.04		8,794.04					
State of Maine Tree Growth	\$ 234,660.74	\$ 9,720.00	\$ 413,471.32	\$ 129,686.81	\$ 787,538.87	\$ 162,335.82	\$ 110,803.77	\$ 127,039.59	\$ 376,224.94	\$ 284,274.34
	\$ 944,197.70	\$ 4,257,605.91	\$ 1,466,408.65	\$ 537,865.47	\$ 7,206,077.73	\$ 4,654,416.04	\$ 932,202.90	\$ 5,586,618.94	\$ 416,900.37	\$ 1,202,538.42

Schedule B-4

Town of Edgecomb
Valuation, Assessment, and Collections
for the year ended June 30, 2021

VALUATION:

Real Estate	212,775,983.00
Personal Property	<u>911,400.00</u>
Total	<u><u>213,687,383.00</u></u>

ASSESSMENT:

Valuation x Rate (213,687,383.00 x .017938)	3,833,124.11
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COLLECTIONS AND CREDITS:

Cash Collections	3,768,443.05	
Abatements	3,728.95	
Taxes to Tax Acquired	40.70	
Prepaid Taxes	<u>317.18</u>	
Total Collections and Credits		<u>3,772,529.88</u>
2020-2021 Taxes Receivable		<u><u>60,594.23</u></u>

COMPUTATION OF ASSESSMENT

Tax Commitment	3,833,124.28	
State Revenue Sharing	110,833.92	
Homestead Reimbursement	77,380.05	
Surplus	203,000.00	
Local Road Assistanace	29,000.00	
BETE	767.66	
Unclassified	1,500.00	
General Government	<u>2,000.00</u>	
		4,257,605.91

REQUIREMENTS:

Appropriations	1,358,039.47	
County Tax	319,794.01	
Local Education	<u>2,569,806.00</u>	
		<u>4,247,639.48</u>
OVERLAY		<u><u>9,966.43</u></u>

Schedule B-5

Town of Edgecomb
Reconciliation of Treasurer's Cash Balance
June 30, 2021

GENERAL FUND CHECKING:

The First - General Fund

Balance Per Bank Statement	2,082,922.04	
Add: Deposits in Transit	17,412.36	
Deduct: Outstanding Checks	<u>(404,953.25)</u>	
Balance, June 30, 2021		1,695,381.15

The First - Tax Collector Checking

Balance Per Bank Statement	14,204.14	
Deduct: Outstanding Checks	<u>(9,994.88)</u>	
Balance, June 30, 2021		4,209.26

GENERAL FUND SAVINGS:

The First - New School Reserve

Balance Per Bank Statement		12,570.06
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The First - Schmid Preserve

Balance Per Bank Statement		1,620.95
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The First - Ancient Cemetery

Balance Per Bank Statement		150.87
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Wells Fargo Advisors - Woodend Fund

Balance Per Bank Statement		284,325.90
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School Activities Account

Balance Per Statement		7,765.16
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School Debit Card Account

Balance Per Bank Statement		3,186.15
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School Lunch Checking

Balance Per Bank Statement		178.08
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School Operating Checking

Balance Per Bank Statement	580,116.86	
Deduct: Outstanding Checks	<u>(129,762.31)</u>	
		450,354.55

PETTY CASH

		<u>2,079.08</u>
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Cash and Investments Balance, June 30, 2021		<u><u>2,461,821.21</u></u>
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Schedule B-6

Town of Edgecomb
Statement of Prior Years Taxes Receivable
June 30, 2021

<u>Personal Property</u>		
<u>2019-2020</u>		
AT&T Mobility, LLC	514.82	
Edgecomb Bayview Properties, LLC	118.29	
Hilton Commercial Properties, LLC	68.73	
Village at Sheepscot, LLC	<u>928.50</u>	
		1,630.34
<u>2018-2019</u>		
Edgecomb Bayview Properties, LLC	1.13	
Village at Sheepscot, LLC	<u>83.25</u>	
		84.38
<u>2016-2017</u>		
MUZAK, LLC		8.94
<u>2012-2013</u>		
Edgecomb Bayview Properties, LLC	83.70	
SBM Proper A, Inc.	<u>1.97</u>	
		85.67
<u>2011-2012</u>		
Edgecomb Bayview Properties, LLC	87.90	
Graybar Financial Services	<u>14.08</u>	
		101.98
<u>2010-2011</u>		
DFS-SPV-LP	11.05	
Graybar Financial Services	13.26	
SBM Properties	1,128.40	
SBM Properties	195.00	
SBM Properties	<u>576.42</u>	
		1,924.13
<u>2009-2010</u>		
Edgecomb Development		<u>583.07</u>
		<u><u>4,418.51</u></u>

Schedule B-7

**Town of Edgecomb
Tax Liens – June 30, 2021**

Real Estate2020-2021

Babiec, Jason S. & Mildred	1,486.24
Brault, Junellen	72.60
Brown, Karen E. & James R.	17.85
Campbell, Virginia	0.24
Carver, Davis B. & Carla J.	575.81
Chase, Thomas Evan	859.23
Chubbucket, Kevin & Tammy	1,017.08
Chubbucket, Pamela M.	2,499.12
Cost, Rodney	590.79
Cost, Rodney	67.27
Defrancesco, Martha	2.08
Doherty, Christopher	794.54
Dreamland Realty Trust	10.18
Gaslin, Rocky	1.58
Halm, Kathleen M.	22.42
Halm, Kathleen M.	1,187.13
Harris, Daniel	943.95
Harris, Daniel	591.95
Haskell, Angela	1,418.14
Hathorne, Barry	2,160.22
Hathorne, Barry	1,964.21
Hathorne, Barry	717.52
Hathorne, Barry	3,284.00
Heaberlin, Nicholas	997.35
Hoagland, Erik	833.47
Iceberg Properties, LLC	4.81
Kaplan, Joann S.	38.57
Luoma, Rachael M.	1,068.76
Malone, George	0.30
McKay, Michael E. & Geneva A.	1,168.37
McLellan, Kimberly	560.56
McLellan, Kimberly	3,091.35
Mirabile, Nicholas	3,949.48
Mirabile, Nicholas	428.54

continued next page

Myles, Jeffrey T.	2,752.73	
Noyes, Shelia	9.55	
O'Donnell, William T.	10.84	
Peaslee, Laurence & Nancy	1,492.21	
Reilly, Kevin	J,2,851.28	
River Road LLC	54.29	
Seidel, William E.	1,606.65	
Sinclair, Donald C., II & Melanee W.	17.18	
Sommelier Holdings, LLC	51.57	
Spaaltro, Alyssabeth	1.20	
Sprague, Robert	828.00	
Stetson, James W.	814.68	
Teague, Richard A.	889.55	
Twisted Iron Customs, LLC	69.06	
Twisted Iron Customs, LLC	7,534.75	
US Bank National Association	1,439.24	
Village at Sheepscot, LLC	756.62	
Wright, Estate of Herman N., Jr.	1,345.81	
Wrights Garage	2,212.83	
Young, Michael R.	3.25	
		<u>57,167.00</u>

Personal Property2020-2021

AT&T Mobility, LLC	1,682.05	
Edgecomb Bayview Properties, LLC	114.27	
Florida's Natural Food Service, Inc.	0.02	
Hilton Commercial Properties, LLC	603.70	
Mayne, Michael A.	42.15	
Okie, John & Karen	0.02	
Timepayment Corp.	88.08	
Village at Sheepscot, LLC	896.90	
Winters, HT	0.04	
		<u>3,427.23</u>
		<u>60,594.23</u>

Schedule B-8

**Town of Edgecomb
Prior Years Tax Liens**

Real Estate2019-2020

Casella, Anthony	1,338.90
Chase, Thomas Evan	869.94
Chubbuck, Kevin & Tammy	630.50
Chubbuck, Pamela M.	2,587.17
Cost, Rodney	611.60
Cost, Rodney	69.64
Doherty, Chris	826.37
Halm, Kathleen M.	23.21
Harris, Daniel	977.21
Harris, Daniel	612.81
Haskell, Angela	1,468.11
Hathorn, Barry	2,236.33
Hathorn, Barry	2,033.42
Hathorn, Barry	742.80
Hathorn, Barry	3,441.49
Hoagland, Erik	683.64
Luoma, Rachael M.	1,106.42
McLellan, Kimberly	580.31
McLellan, Kimberly	3,200.26
Mirabile, Nicholas	4,088.63
Mirabile, Nicholas	443.64
Myles, Jeffrey T.	1.84
Reilly, Kevin J.	2,951.74
Sommelier Holdings, LLC	37.71
Sprague, Robert & Pamela	898.96
Teague, Richard A.	472.06
Twisted Iron Customs, LLC	71.49
Twisted Iron Customs, LLC	8,067.64
Village at Sheepscot, LLC	783.28
Wrights Garage	<u>2,290.80</u>

44,147.92

Schedule B-9**Town of Edgecomb
Tax Acquired Property – June 30, 2021**

Thorne, Ronald	16.14	
Wooster, Elaine	3,494.32	
Race, Clarence A.	<u>121.63</u>	
		<u><u>3,632.09</u></u>

Schedule B-10**Abatements — June 30, 2021**

<u>2019 - 2020</u>		
Paul & Pauline Holloway	3,728.95	
Katherine & Jeffrey Dempski	381.18	
Edward Conlon	381.18	
Roy & Karen Potter	<u>21.51</u>	
		<u><u>4,512.82</u></u>

Schedule B-11**Trust Funds — June 30, 2021**

	<u>RESTRICTED FOR PRINCIPAL</u>	<u>UNEXPENDED INCOME</u>	<u>TOTAL</u>
CEMETERY TRUST FUNDS:			
Chase Point	1,000.00	308.74	1,308.74
SCHOLARSHIPS:			
Annie Colby Award	590.00	170.73	760.73
WORTHY POOR:			
Dodge Fund	17,000.00	6,457.21	23,457.21
GENERAL UNRESTRICTED:			
Maro F. Hammond Trust	<u>88,353.75</u>	<u>40,583.65</u>	<u>128,937.40</u>
Totals	<u><u>106,943.75</u></u>	<u><u>47,520.33</u></u>	<u><u>154,464.08</u></u>

Treasurer

June 30, 2021

General Fund

Cash	
Receipts	\$5,425,732.88
Includes Transfers	
Checking Balance 6/30/20	\$1,631,631.92
Total Warrants	<u>(5,361,763.63)</u>
Checking Balance 6/30/21 – The First	\$1,695,601.17
Petty Cash (Tax Collector)	75.00
Woodend Boat Fund – Wells Fargo	284,325.90
School Reserve-CD – The First	12,570.06
Ancient Cemetery SV – The First	150.87
Road Paving/Reconstruction-The First	<u>30,916.90</u>
Total	\$2,023,639.90

Trust Funds

Chase Point Cemetery-CD – The First	1,082.06
Chase Point Cemetery Interest-SV – The First	226.68
Dodge Fund-(CD CNB)	17,000.00
Dodge Fund Interest-SV CNB	6457.21
Owen (Annie Colby Chase) – SV Key	760.73
Schmid Preserve-SV –The First	1620.95
Maro Hammond Trust – Wells Fargo	128,937.40

Frances Mague was appointed Deputy Treasurer

Respectfully submitted,
CLAUDIA P. COFFIN, Treasurer

Tax Collector 2020-2021

Commitment:	\$3,833,124.28
Taxes Collected:	\$3,768,791.33
Pre-paid 2020 taxes:	310.09
Uncollected Personal Property 2020:	2,099.49
Abatements:	4,512.82
Refunded Abatements:	(783.87)
Foreclosures:	1,334.03
Total Taxes Accounted For:	<u>\$3,776,268.89</u>
Taxes Receivable 6/30/2021:	\$56,860.39
Collected Personal Property Taxes	
Previous Years:	\$1,120.70
Vehicle Excise Taxes:	306,511.84
Boat Excise Taxes:	4,975.70
Interest Collected:	4,431.02
Petty Cash:	75.00
Agent Fees:	\$3,858.00

Kim Bachelder elected Tax Collector

Rebecca Brewer and Claudia Coffin appointed Deputy Tax Collectors

Respectfully submitted,
REBECCA BREWER,
Deputy Tax Collector

Town Clerk

Vital statistics Recorded - July 1, 2020 to July 31, 2021

Births 10

Marriages

Resident 10

Nonresident 4

Deaths – Residents -14

August 21, 2020	Peter Bruce Baade	84 yrs.
August 22, 2020	Herbert Donald Kroitzsh	80 yrs.
September 15, 2020	Anna K. Davis	77 yrs.
September 30, 2020	Patricia Ann Hill	64 yrs.
October 7, 2020	Priscilla A. Hansen	77 yrs.
October 30, 2020	Erik K. Carlson	50 yrs.
November 10, 2020	Richard D. Reid	93 yrs.
January 29, 2021	Laurence E. Peaslee, Sr.	85 yrs.
January 30, 2021	Emily Berry Smith	97 yrs.
May 5, 2021	Marsha Ray Dalton	73 yrs.
May 10, 2021	Robert Gascoigne, Sr.	94 yrs.
May 22, 2021	Shirley Ann Davison	77 yrs.
May 23, 2021	Susan R. Hawks	80 yrs.
June 29, 2021	Bradley Daniel Berryman	50 yrs.

2021 **Inland Fisheries & Wildlife** licenses sold and/or issued 18

Shellfish licenses sold and/or issued July 1, 2020 – June 30, 2021

Non Resident Recreational - 4

2021 **Dog licenses** sold and/or issued

Male/Female	4
Spayed/Neutered	67
Service	1

PLEASE REMEMBER DOG LICENSES ARE DUE EVERY YEAR BY JAN.1 FOR THE FOLLOWING YEAR. THEY ARE AVAILABLE IN THE OFFICE BY NOVEMBER 1.

A valid rabies certificate must be presented at the time of licensing as well as a certificate of spaying or neutering, if it has not been recorded with the Town Clerk previously.

Fees are:

Spayed/Neutered	\$6.00
Females/Males	\$11.00

A LATE FEE OF \$25.00 IS ADDED AFTER JANUARY 31, per dog for every year in arrears as well as all annual fees in arrears

Oaths of Office Administered & Recorded – 39

Elections recorded – July 1, 2020 to June 30, 2021

- Special Referendum Election – July 14, 2020
- Town Secret Ballot / Referendum Election – August 29, 2020
- Referendum Election – October 15, 2020
- General Election – November 3, 2020
- Town Secret Ballot Election – December 5, 2020
- AOS Budget Meeting – May 13, 2021
- Town Secret Ballot / Referendum Election – May 21, 2021

As of March 7, 2021 there were 1,138 **registered voters**.

Democratic Party	422
Green Independent Party	46
Republican Party	309
Unenrolled	361

Frances Mague was appointed as Deputy Clerk

Office Hours

Tuesdays	1 – 5 p.m.
Thursdays	1 – 7 p.m.

The Town Clerk may also be reached for appointments by calling 633-5324 or 350-0963.

Respectfully submitted,
 CLAUDIA P. COFFIN
 Town Clerk

CEO / LPI Report

Permits issued July 1, 2020 to June 30, 2021

During this period 31 building permits and 21 plumbing permits were issued.

Building permits are as follows:

- 9 garages
- 9 sheds
- 4 new houses
- 4 decks
- 3 driveway/ earth moving
- 2 additions
- 1 studio

Plumbing permits Issued consisted of 10 subsurface waste systems and 11 internal plumbing permits.

Respectfully submitted,
GEORGE CHASE, CEO/LPI

Edgecomb Fire Department

“Nothing is impossible, the impossible just may take a little longer” - Steven Fenton

The department responded to 183 calls for service in calendar year 2021. EMS-73, MVA w/injuries-10, MVA no injury-55, Alarms/Miscellaneous-21, Structure Fires-10, Storms-14. Totaling-1,023 man hours. Members of the department spent an additional 1,115 man hours on training and 482 man hours on truck & equipment checks as well as other station responsibilities. Just for clarification the members of the department only get paid \$15.00 an hour responding to calls. This means that of the 2,620 man hours that your department worked, the town only paid for 1,023 man hours. The officers of the department worked an additional 2,344 hours.

The year 2021 continued to be a challenge with the continuation of COVID-19. Despite this challenge fire department members continued to answer calls for service in our community.

The biggest concern we are facing is the cost of regular and unexpected maintenance on our aging fire trucks. For the past several years, we have overspent our budgeted maintenance amount trying to keep our trucks in service. In doing so it has put a burden on our scheduled replacement of essential firefighting gear.

In 2019, we replaced our 1991 Beck due to failing state inspection with a 1992 KME as a short term fix due to the fact of the delivery of our new Squad 4. When this truck was purchased we knew it was only going to buy us a few years due to the age of the truck. Since 2019, we have requested that money be put into the truck fund so that our trucks may get onto a replacement schedule. The only money that has gone into the truck fund since 2018 has been the sale of trucks that have been removed from service and the money that has been received from reimbursements for motor vehicle accidents. With the average cost of a new fire truck going up 7-10% yearly, our goal is to be more fiscally responsible to get our trucks on a planned replacement schedule. The department is starting a truck committee. We are looking for members of our community to join this committee to help us achieve this goal. If you are interested in the committee please contact me.

The department would like to welcome the following members who have joined our department. Thomas Babineau, Forrest Carver, Lance Govang and Gwen Harmon. Congratulations to Ryan Potter and Aidan Tracy for advancing from our Junior Firefighter Program to Certified Interior Firefighter. Job well done!!

We would like to extend a grateful thank you to the members of our community for your continued support. This year we were able to resume our Pancake Breakfast and Fish Fry. We enjoy these events greatly as they are a way for our community to come together and get to know the members of the department.

As we have seen in the media about the shortage of man-power for ambulance services, this shortage has also affected fire departments as well. If you have the time and/or desire to help out, please consider joining the fire department. Volunteers are desperately needed. If you are interested please stop by the station on any Tuesday night @ 6:30 to meet the crew.

I would like to take this opportunity to thank all the members of the department for all that you do. I know it can be challenging at times to do what we do, but we continue to move forward together. The hurdles and challenges we have overcome this past year could not have been done without the help from our support system we get from home.

“The best way to find yourself is to lose yourself in the service of others.” - Gandhi

Respectfully,
ROY D. POTTER

Just a reminder, any outdoor burning requires a Burn Permit. Permits obtained online are not valid until after 5 p.m. unless steady rain falls or the ground is covered in snow. Burn Permits are issued by the following personnel:

Roy Potter, Town Fire Warden	882-9957 or 232-6742
Tom Trowbridge, Deputy Fire Warden	882-7696 or 380-1110
John Potter, Deputy Fire Warden	882-8366

Members of the Department

Roy Potter, Chief
Roland Abbott, Asst.Chief
John Potter Jr, 1st Captain
Mark Babineau, 2nd Captain
Tom Trowbridge, Lieutenant
Kate Pinkham, Department Chaplain
Ryann Trask, Firefighter/A-EMT
Ryan Potter, Firefighter/EMT
Daren Graves, EMR
Kyle Leavitt, Firefighter
Leah Potter, Firefighter
Natalie Potter, Firefighter
Brian Sukeforth, Firefighter
Aidan Tracy, Firefighter
Forrest Carver, Fire Support
Lance Govang, Fire Support
Gwen Harmon, Fire Support
Karen Potter, Fire Support
Bill Witzell, Fire Support
Thomas Babineau, Junior Firefighter
Carolyn Potter, Junior Firefighter

Emergency Management Agency

To protect the lives and property of the citizens and visitors of the town of Edgecomb, ensuring preparation for, response to, mitigation of, and recovery from the effects of natural or manmade disasters, consistent with the resources provided.

In terms of major storms and other natural disasters, we have again been very fortunate this year, not having to contend with any major storms or other major events, unlike many other parts of the country. We just hope our good fortune continues. At the same time, we are working with the Lincoln County EMA to be prepared in the event that our good fortune runs out.

While we have been fortunate in this regard, the COVID-19 Omicron variant has been a whole other matter. While it has not proven to be as deadly as its predecessors, it has proven to be much more contagious, and therefore, very dangerous. We urge all of you to use common sense precautions: get inoculated (including booster), avoid large gatherings where possible, mask up (ideally N95) when indoors or in close proximity to crowds and maintain proper social distancing.

We have been able to secure a supply of PPE for our First Responders.

Again this year, we are asking for your help. In order for us to assist the most at-risk citizens of Edgecomb during an emergency, we need to compile a directory of those who, due to age, health, physical, or other limitations would need help during an emergency such as severe storms or prolonged power outages. To date we have had very few replies to this request, but it is the best way for us to help those of us who are at most risk during an emergency. If you are or know a person at risk as described above, please furnish their name, address, and phone number so that we can provide necessary assistance. Please contact us at the town website, edgecomb.org; click on Contact Us, then Emergency Management Director and leave information or call at 508-446-3228.

Remember, in time of immediate emergency, dial 911.

Respectfully Submitted,
WILLIAM E. WITZELL,
Director
ROLAND ABBOTT,
Deputy Director

Edgecomb Planning Board

July 2020 – June 2021

The Planning Board had an interesting year, welcoming new businesses to town and dealing with issues new to the Planning Board.

In July of 2020, Fran Rudoff of the Watershed Center for Ceramic Arts discussed with the Board the plans for the center, which included construction of a studio with classrooms, studio, and glaze room on the first floor and sleeping rooms, kitchen, and common area on the second floor for visiting artists. In August the Board held a public hearing, following which the Board approved the application.

In August Nick Mirabile presented his application for the relocation of Harbor-Tech Solutions and Java Tech Cafe to 25 US Route 1 as the Woodsong Market. The business consists of tech support, computer repair, office supplies, and deli-style food with limited inside and outside seating. The application was unanimously approved.

In November, another new business was welcomed to Edgecomb when the Board approved the application of Mary Blanchard for a change of use from the former On Board Fabrics on Route 27 to Blanchard Creamery.

A third new business was approved by the Board in February 2021 when Scott Libby applied for a change of use from a carpet showroom to Royal River Heat Pumps on Route 1.

The Board held several meetings during the year to consider Syncarpha's application for a solar farm on 19.8 acres on Route 1 in the Commercial Growth District. The installation, which was approved following a public hearing, will consist of 15,000 panels and provide a 15% discount to customers who enroll. Because Edgecomb voters had not yet approved an ordinance regulating solar installations, the Board did the necessary research to assure that the application met industry standards with particular emphasis on decommissioning.

Shoreland approvals by the Planning Board included a site plan review for the expansion of a residence and construction of a garage, a building permit for the addition of a deck, a building permit for a shed and garage,

and a building permit for an addition to a house and garage. The Board also approved a blasting permit for property on Emerson Farm Road, a change of use from pool building to residential unit at Sheepscoot Harbor View Condominium, and earth moving and filling on Route 1.

Respectfully submitted,
BARRY HATHORNE, Chair
GRETCHEN BURLEIGH JOHNSON
JACK FRENCH
REBECCA GRAHAM
CORY MULLINS
JOHN DUNLAP, Alternate

Website Committee

As *edgecomb.org* has morphed into one more tool for communication within the town, its maintenance and expenses have been incorporated into Edgcomb's general government fund rather than being a separate line item. Recently we have hired a technical support person to help with routine maintenance and technical assistance to update website features. This support should ease the burden of committee members, allowing them to focus on keeping information current and useful.

Often people learn about events in town - like town meetings, Fire Department pancake breakfasts, or the annual Charlie Brown Christmas tree festivities - via the Facebook page. They then turn to *edgecomb.org* for further information, such as the actual text of a Town Warrant, or details of upcoming elections. The two sites, *edgecomb.org* and Edgcomb's Facebook page, work in tandem for communication. Recently, many residents have also joined the social app Nextdoor as a means to share local information on everything from finding help with yard work, to alerting folks about a stray cat, or discussions about traffic concerns. The internet has finally become a viable tool for connection within our town.

There is a desperate need for volunteers on the Website Committee. We need new blood, including creative vision more than technical skill. The committee needs representation from a wider cross-section of town interests. We need to broaden the views shared on the website, and can only do that with a broader base of input. Yes, there is always need for folks who are comfortable posting news and calendar items, but that's not essential. The Website Committee could benefit from your ideas and feedback in two or three meetings a year. Or, you might choose to post information about your corner of town, such as a school, the church, Historical Society, or the east side of town. What is your particular corner?

Please consider volunteering a little of your time, input and expertise to make *edgecomb.org* keep pace with all the goings on in our town.

Respectfully submitted,
JANET BLEVINS
PAULA SWETLAND

Ordinance Review Committee

This year the ordinance committee members began a review of necessary changes to municipal ordinances as a result of new legislation and burgeoning development.

As a result of a solar development proposal along the Rt. 1 Growth Corridor, it was necessary to put in place a solar ordinance that would not only protect existing lands but make sure the town was not stuck with the residual clean-up for the nearly 20 acres of energy generating material in the future.

While solar may be necessary and heavily incentivized, the projects developed before the state had advisory resources to review projects that did not reach the threshold for site law review leaving the lift to local communities. Because a state level site law review is a cumbersome process, the vast majority of solar projects have remained just under the 20-acre threshold to avoid additional review.

Edgecomb's ordinance makes sure that any future proposed development under the threshold for a state review protects such development from further fragmenting natural habitats by requiring a habitat review and bonds the project for end of life or insolvency purposes. The ordinance protects taxpayers from the decommissioning costs of abandoned equipment regardless of change of ownership or continued operation.

Additionally, the Ordinance Committee recognized that the town's Comprehensive Plan is due for review. As required by state law, the town must review and update its Comprehensive Plan every 10 years. The Select Board has authorized the reconstitution of the Comprehensive Plan Committee, and we are seeking Edgecomb residents who wish to participate in the process.

With state planning assistance, the Comprehensive Planning Committee will review Edgecomb's current ordinances and zoning areas and see where updates may be necessary. In addition, the review will incorporate new state suggestions for climate related storm and public health hazards as they relate to building and infrastructure threats, ways to use planning to encourage or support "aging in place" strategies, and encourage workforce housing investment. Becoming involved in the Comprehensive Planning Committee is a great way for new residents to connect with your neighbors, learn of Edgecomb's natural and historic assets, and think strategically about how planning can support building a broad tax base while maintaining community character.

Finally, none of our work would have been possible without the incredible assistance from our Secretary, Jackie Lowell. Jackie is a wealth of knowledge, not only helping to keep us all organized, but also helping the committee find access to many resources, provide guidance and knowledge of how ordinances were developed and acting as the gate keeper for questions from the public at large. Both the Planning Board and Ordinance Committee would like to thank her for keeping us right!

If you would like to join the Comprehensive Planning Committee, please contact David Nutt or me using the contact information below. Please consider volunteering for any town committee as a rewarding way to learn about the incredible lifts happening through local government.

Respectfully,
REBECCA GRAHAM, Chair
rebecca.graham22@gmail.com
207-350-0419

DAVID NUTT, Vice Chair
dcnutt@gmail.com
207-751-1177

Ordinance Committee Members:
REBECCA GRAHAM
DAVID NUTT
SKIP WHITE
JOHN FRENCH
BARRY HAWTHORN

Road Commissioner

General maintenance was performed on all roads in 2021. This included road postings, spring grading of dirt roads, cold patching potholes in paved roads, sign repairs/replacement, tree trimming along roadsides, culvert cleaning/replacement, shoulder grading and shaping, as well as roadside mowing. Several hazardous trees were also removed from Cross Point Road this fall as well.

Last season's paving was delayed due to weather conditions. Preparation for paving a portion of Middle Road was accomplished last fall. Paving will commence on nine-tenths of a mile on the Dodge Road end of Middle Road in the spring as soon as conditions allow. Clifford Road will also be prepped and paved this spring around the same time. Later in this season's construction period, approximately one mile on the north end of Cross Point Road will be prepped and paved.

We are living in challenging times and appreciate everyone's support and patience while roads are under construction. Please feel free to leave any concerns or questions on our email or the email found on the town's website.

Respectfully submitted,
SCOTT GRIFFIN
Road Commissioner

Harbormaster

The total number of registered mooring balls on the Sheepscot, Cross and Damariscotta rivers is 118, including 5 new in 2021 and 8 cancelled in the Edgcomb Mooring Field. A few of the 118 are no longer active; however, the actual number is not known since rarely do people cancel their mooring if not used or the property is sold. Although 60% of the 41 mooring balls in the Edgcomb Mooring Field on either side of the Davie's Bridge are registered, there were less than 10 boats occupying those moorings in 2021. The Edgcomb Mooring Field is open to anyone, and currently there is no waiting list.

The Damariscotta River is showing increased growth and interest as a viable waterway for commercially grown oysters. There were 6 new, or renewed, oyster leases approved by the Harbormaster in 2021 along with 3 dock permits.

Terry Stockton was sworn in as the Deputy Harbormaster for Edgcomb for 2021 after David Nutt's resignation as Deputy. Mr. Stockton will be sworn in as Harbormaster for a one-year term at the Spring 2022 town meeting. Corning Townsend will continue as Deputy Harbormaster in 2022, also for a one-year term. Edgcomb is extremely fortunate to have Mr. Stockton as Harbormaster as he is very experienced in the field and knowledgeable of state and federal regulations through his previous experience as the Harbormaster for Southport ME.

There was no annual meeting of Harbormasters in Castine, ME in March of 2021 due to COVID-19. Therefore the actual expenses of the Edgcomb Waterfront Committee for 2021 were slightly below the estimated budget. The estimated budget for 2022 is lower than that of 2021 as no equipment replacement is needed and no one could attend the annual Castine meeting in the spring of 2022.

The Waterfront Committee has modified the COASTAL WATERS ORDINANCE and submitted their proposal to the Select Board for review to be voted upon by the town at the Spring meeting with a Warrant Article.

Respectfully submitted,
 CORNING TOWNSEND,
 Harbormaster
 TERRY STOCKTON,
 Deputy Harbormaster

BOB JOHNSON
 JOHN TRAINA
 RON CAREY
 DAVID NUTT

Edgecomb Eddy School

Teaching through the COVID-19 pandemic has required an incredible amount of creativity, flexibility, optimism, and compassion. We are proud of our staff and students for thriving, even in the midst of a difficult year.

Although we are still modifying our learning environment in response to the COVID-19 pandemic, we are beginning the return to “normalcy” at school. Teachers have been providing the high-quality instruction for which Edgecomb Eddy is known. Our sixth graders were very happy to resume their annual trip to Chewonki. It has been wonderful to welcome parents to attend our Performance Festivals and Spelling Bee. We have been able to add some new activities to engage our students, such as Garden Club and Wilderness Wednesdays. Students are so happy to again play and learn with students of different ages, as we brought back all-school recess, peer tutors, and reading buddies. We have also increased our intervention efforts, in order to provide support (academic and social-emotional) to students who might need additional assistance. We would like to thank our wonderful guidance counselor, Haley Bezon, for her ongoing support of the Edgecomb Eddy community.

Students, teachers and staff have been diligent with sanitization and cleaning practices which has allowed us to remain open 5 days a week with very minimal disruptions from COVID-19. The addition of pooled testing has also helped minimize the interruptions to students’ learning. We are very grateful to Candie Crocker, our amazing school nurse, for helping us follow our safety plan and stay healthy while we access in-person learning. We would also like to thank the parents and extended families of Edgecomb Eddy School for their flexibility and support throughout the school year.

At the writing of this report, we are happy to state that our enrollment has risen to 115. Our continued agreement with RSU 12, which gives Alna and Westport families the opportunity to access education in Edgecomb, accounts for 21 students. We anticipate continued growth next year, as our primary classes have record high enrollment. We are thrilled that the school building and both buses are completely paid off.

We are happy to welcome many new staff members this school year. Rachael Kellogg is our Kindergarten teacher and Nicole Ellis is our fifth and sixth grade Math/Science teacher. Brogan Barter is our new Custodian. We also have four new Educational Technicians: Brooke Chaney, Ruth Thyen, Erika Landry, and Daniel Parrott. This is in addition to a new administrative team: Christina Boursaw, Principal and Bob Kahler, Superintendent.

As always, we would like to thank our School Committee members, the Edgecomb Select Board, and our Parent Teacher Club for their constant support in our efforts at Edgecomb Eddy School.

Edgecomb School Budget Committee

Robert Kahler, Superintendent

Heather Sinclair, Board Chairperson

Nichole Price, Board Member

Art Geary, Board Member

Chris Baribeau, Special Education Director

Christina Boursaw, Principal

EES Staff Salaries 2021-2022

Employee Name	Position	2021-22 Salary
Christina Boursaw	Principal	\$90,000.00
Maureen Cooper	Administrative Assistant	\$36,875.52
Sally Monroe	Pre-K Teacher	\$59,543.58
Rachael Kellogg	Kindergarten Teacher	\$69,478.56
Cindy Casey	First Grade Teacher	\$65,903.91
Jennifer Gosselin	Second Grade Teacher	\$82,562.44
Michelle Fortin	Third Grade Teacher	\$69,802.91
Sarah Currier	Fourth Grade Teacher	\$52,660.28
Nancy Rose	Fifth Grade Teacher	\$85,282.84
Nicole Ellis	Sixth Grade Teacher	\$52,660.28
Amanda Cotier	Special Education Teacher	\$59,543.58
Jennifer McIvor	Music*	\$23,936.24
Robin MacCreedy	Integrated Studies*	\$50,114.45
Haley Bezon	Guidance Counselor*	\$38,755.36

continued next page

Candie Crocker	School Nurse*	\$18,691.20
Susan Fleck	Ed Tech III	\$28,759.20
Laurie Brown	Ed Tech III	\$28,759.20
Brooke Chaney	Ed Tech III	\$26,578.80
Daniel Parrott	Ed Tech III	\$23,598.00
Erika Landry	Ed Tech III	\$27,655.20
Ruth Thyen	Ed Tech III	\$15,518.25
David Morton	Bus Driver	\$18,043.80
Kelsey Knof	Bus Driver	\$17,696.10
Laurie Hall	Cafeteria Worker	\$21,982.48
Scott Carpenter	Maintenance Manager	\$44,720.00
Brogan Barter	Custodian	\$36,420.80
Dave Benner	Maintenance Supervisor	\$2,458.11
	*Indicates part-time	

Edgecomb School Committee

The Edgecomb Eddy School Committee recognizes that the past year has been a time of many changes, both locally and globally. We are excited to welcome Superintendent Robert Kahler and Principal Christina Boursaw to our community, and wish to extend our appreciation and thanks to Tom Abello for his years of service on the school committee. The 2021-22 school year has seen our school function in new ways in a pandemic: students are fully immersed in school experiences, parents are returning to the building for performance festivals and spelling bees, and phenomenal whole school concerts are taking place in ways that ensure maximum participation and safety. Edgecomb Eddy continues to thrive with 119 students enrolled, up from 69 just five years ago. The staff works hard to provide challenging and rewarding learning opportunities for all students. The school committee wishes to thank the staff for all their hard work, and to acknowledge the value of those students from Westport and Alna who choose Edgecomb Eddy because of the nurturing environment and quality of education provided.

During this time of increasing enrollment and academic growth, the school committee is proud to have put forth a series of budgets that have limited expenditures, returned more than half a million dollars of education designated funding to the taxpayers of Edgecomb, and continued the recommended use of reserve funds to properly budget for capital improvements and unanticipated costs. The recommended budget for fiscal year 2023 shows a \$190,209 decrease in budgeted expenditures as we continue to refine our budget to better predict actual expenditures. We originally recommended using \$200,000 of educationally designated funds to reduce local taxes for 2023, but after hearing about additional challenges that are facing the town, we proposed a second idea which uses anticipated tuition from the remainder of this school year to further reduce the tax burden while maintaining the original reserve fund requests. This will meet all of this year's school operational needs while reducing the anticipated amount of carryover into next year. Our final recommendation is to use \$350,000 of education funding to reduce taxes and to use an additional \$250,000 to increase reserve funds for capital improvement projects and unanticipated other costs. These reserves are the best way to allow us to provide more predictable budgets, to more proactively deal with issues (such as the roof)

without having to ask taxpayers for a large budget increase, and to budget closer to actuals in subsequent years. These reserve funds provide the school committee with a tool to address large or unexpected expenses so we no longer have to include those funds in the annual assessment to the taxpayers in Edgecomb.

Edgecomb Eddy is a success story. Over the last five years we have seen an average enrollment increase of 14.4% per year, a matching 258% average annual increase in tuition, a significant increase in state subsidy, and only a 3.6% increase in expenditures per year. The last three years including our current budget recommendation for next year show a 1.27% reduction in expenditures. Meanwhile the school committee has recommended the use of \$650,000 education designated dollars to reduce local taxes, and only used \$161,629 toward capital improvements, and the percent of town taxes used for the school has decreased from 61.82% in 2018 to 56% in 2021. Budgets are a reflection of our values - and the last two years have taught us just how much we value safe schools, healthy students, and quality education. Edgecomb can and should continue to invest in education.

HEATHER SINCLAIR, Chair
ART GAREY, Vice-Chair
NICHOLE PRICE

Boothbay Region Refuse Disposal District

**PO Box 105, Boothbay, Maine 04537 • 633-5006
www.boothbayrefuse.com**

2021 was a very busy year at the transfer station. We saw high volumes of both trash and construction waste. We haven't seen numbers like 2021 since the 90s. Recycling markets thankfully have rebounded, creating more revenue to add to the budget.

We purchased a new wood grinder at a cost of \$1 million. Our old one was 15 years old and was getting tired.

Hopefully by the time you're reading this, we are back taking our trash to Fiberright. They ran into money issues and went bankrupt. There is a new plan to re-open the facility and hopefully it will happen soon.

The Board of Directors meets monthly on the second Thursday of every month at 5:00 PM. You are always welcome to attend.

Winter Hours:

Mon. - Sat. 8:00 AM to 4:00PM (October 16th-April 15th)

Summer Hours:

Mon. - Sat. 8:00 AM to 5:00PM (April 16th-October 15th)

Board of Directors:

Rob Hopkins, Treasurer, Southport
Kurt Crosby, Clerk, Edgecomb
Jody Lewis, Boothbay
Charles Cunningham, V. Chair, Boothbay
Gary Farnham, Chairman, Boothbay Harbor
JD Warren, Boothbay Harbor

BRRDD Staff:

Steve Lewis, Manager
William Johnson, Foreman
Rena Smith, Assisant Foreman
Tyler Balsdon, Driver
Jake Hodgdon, Attendant
Shane Therien, Attendant
Steven Lewis, Attendant
David Manson, Attendant
Rob Latter, Driver
David Brewer, Driver
Jill Wood, Bookkeeper

BOOTHBAY REGION REFUSE DISPOSAL DISTRICT
Calendar Year 2021 Operations Summary
DISPOSAL SUMMARY

MSW - Compacted Solid Waste to

Coastal Resource of Maine (Fiberight)		Calendar Year 2020
Shipped 371 Containers - 4,975.56 Tons		Tons - 4,459.78
Average Cost per Ton \$72.28 (tipping fee only)	\$359,633.48	\$322,397.50
Performance Credits Received 2021	(\$23,454.32)	(\$19,346.97)
Total Cost -	\$336,179.16	\$303,050.53

**CDB - Construction/Demolition/Bulky to the
Waste Management Landfill**

		Calendar Year 2020
Shipped 489 Containers - 3,809.78 Tons		Tons - 3,137.57
Average Cost per Ton - \$69.14 (tipping fee at landfill)		
Total Cost	\$263,408.19	\$207,393.38

TOTAL TONS

Calendar Year 2020
DISPOSED: 7,885.34 COST \$599,587.35 7,597.35 Tons \$510,443.91

THE DISTRICT PAID TO RECYCLE THESE MATERIALS

<u>Material</u>	<u>Cost</u>	<u>Cost Savings</u>	<u>Calendar Year 2020</u>	
			<u>Tons</u>	<u>Cost Savings</u>
E-Waste (TVs, computers etc.)				
Shipped 26.45 Tons	N/A	\$4,914.23	26.451	\$4,914.23
Tires to BDS Recycling				
Shipped 31.49 Tons	\$3,149.00	\$0.00	27.78	\$2,698.20
Waste Oil to Clean Harbors				
Shipped 5,950 gal. (25.1 T)	\$1,320.00	\$1,957.80	5,950 gal.	\$1,957.80
Cooking Oil				
Shipped 3,000 gal. (14.3 T)	\$0.00	\$1,115.40	3,000 gal.	\$1,115.40
Asphalt shingles to Commercial Paving				
Shingles 510.56 Tons	\$29,457.65	\$2,489.36	380.43	\$21,837.92
SUBTOTAL -				
PAID TO RECYCLE	Expense	Cost Savings	Calendar Year 2020	
Tons: 568.50	\$33,926.65	\$16,768.98	474.06 tons	\$25,856.12

**BOOTHBAY REGION REFUSE DISPOSAL DISTRICT
2021 RECYCLING AND PROCESSING SUMMARY**

Material	Tons	Income	Cost Savings	Calendar Year 2020	
				Tons	Income
CARDBOARD	367.32	\$19,342.80	\$29,042	342.56	\$11,989.60
NEWSPRINT	71.41	\$4,345.00	\$6,858	57.43	\$2,297.20
MIXED PAPER	178.90	\$6,956.20	\$9,305	167.44	(5,140.98)
PLASTIC (HDPE)	14.23	\$4,980.50	\$894	41.32	\$3,045.90
GLASS/mixed	61.90	(\$3,220.63)	\$6,360	74.04	(\$3,460.63)
STEEL/TIN CANS	16.80	\$1,680.00	\$1,328	14.08	\$563.20
SCRAP METALS	275.65	\$49,617.00	\$29,001	470.78	\$32,954.60
COMPOST	600.00	\$ 0.00	\$47,400	600.00	\$0.00
GREEN WOOD WASTE					
Chips - Residents	1,800.90	\$3,300.00	\$51,370	1,320.40	\$3,055.00
Chips - Biomass	6,429.56	\$51,230.99	\$415,395	6,179.67	\$49,437.36
Demo chips	2,088.67	\$5,221.68	\$218,083	2,109.56	\$5,129.29
SUBTOTAL TONS:	11,905.34	\$146,674.18	\$921,450	11,377.30	\$99,970.54

GRAND TOTAL: ALL RECYCLED MATERIALS

	TONS	INCOME	COST SAVINGS
This Year 2021	12,473.84	\$146,674.18	\$921,450.00
Last Year 2020	11,850.04	\$99,970.54	\$897,853.00

Lincoln County Sheriff's Office

As I begin my 20th year as your Sheriff, I look back at 2021 as a year of planning and I look forward to 2022 as a year of action.

During the past year, my team and I began closely tracking our crime and crash locations with an emphasis on enhancing our patrols in the areas reporting high totals in both. Based on a national model for data driven policing we plan, in early 2022, to focus some of our patrols in three areas of the County, identified by our data. Our goal is to use the data to enhance the location and time of day of some of our patrol activity. Our hope is to see a reduction in both crash and crime as a result.

Additionally in 2021 we began a more formal process to track our use of force reports. This data for 2021 will be available for viewing on our website (www.lincolnso.me) in January of 2022 with plans to update the data each quarter in 2022. The decision to share this information is based solely on our goal to improve communication and transparency. It is simply a window into what we do and how often we do it with regard to the use of physical force. Take a look, you may find it interesting and certainly if you have any questions or concerns, let me know.

We also put in place the building blocks for a citizen's advisory committee (CAC) last year. As it develops, the group will provide me community perspective and opinion on a wide range of issues including policy review. The CAC will be diverse in every way and serve a vital role during our plan to be one of the first Sheriff's Offices in the State of Maine to receive accreditation thru the Maine Law Enforcement Accreditation Program sponsored by the Maine Chiefs of Police Association. The accreditation process is underway, with a goal of reaching accreditation in early 2023.

Many law enforcement agencies both locally and nationally have struggled to fill their vacancies and we too have struggled. I am happy to report I have hired five new deputy sheriffs since late 2021. These new deputies are diverse in many ways including the first full-time female Patrol Deputy in over 10 years. We do still have some openings, three in fact as of the date of this letter. If you know someone who is looking for a unique opportunity to serve our community, please have them reach out to me or any of my staff.

Thank you for the opportunity to serve as your Sheriff. Please reach out to me at any time if I can be of assistance to you.

Respectfully submitted,
TODD B. BRACKETT, Sheriff

Schmid Preserve Advisory Board

The Schmid Preserve Advisory Board oversees the maintenance and management of the 766 acre Schmid Preserve located in the center of Edgcomb. There are four public access points to the preserve, three with parking areas and informational kiosks, all stocked with paper maps.

The advisory board is composed of six Edgcomb residents and one selectboard member. The town provides a budget of \$2,200 to pay for field mowing, map printing, our meeting secretary's salary, plus materials for road maintenance and bridging, which we try to purchase yearly.

All maintenance is performed by volunteers and we are fortunate to have a dedicated group who provide tractor services, labor, plowing, mowing of areas other than the fields, trail marking and maintenance. This year one of our board members remapped all the trails and created a beautiful new map of the preserve which shows many historic and natural features. The new maps are available at the kiosks and a large colored version is posted in each kiosk as well. Thank you Becky Schaffner for all your hard work on this project.

We also constructed several new bridges and continued our maintenance of the roads and trails. The maintenance is continuous. The trails are cut back and trees and limbs that have fallen over the trails during the year are removed. We have seen increased use by mountain bikers, hikers, and hunters as well as skiers and snow shoers. We have logged over 200 hundred hours of volunteer work this year alone.

We applied for and received a grant from the Maine Forest Service to update our forest management plan which was sorely overdue, as it was written over 20 years ago. Barrie Brusila of Mid-Maine Forestry, who wrote the original plan, is performing the update. We have had several meetings, as she progresses, to discuss her findings. The plan should be complete later this spring for the town's review and implementation. One of the major concerns is the growing problem of invasive insects and plants on the preserve. The new plan should provide some guidance as to mitigation and we are anxious to address these issues before they get more serious.

Finally, we were able to start an endowment with a \$10,000 donation which enabled us to have the Maine Community Foundation establish and oversee the Charles and Constance Schmid Land Preserve Endowment Fund. The money we earn in interest will be reinvested into the fund or used for special projects and needs on the preserve which the town of Edgecomb cannot fund. This endowment cannot be touched except for use by the preserve and it will exist in perpetuity. We are actively seeking donations and bequests for this endowment and are currently working on a fund raising plan.

If you or anyone you know cares to donate to the endowment fund or wishes to be added to our list of volunteers, send an email to elizabethmcswain@gmail.com.

Respectfully Submitted,
Members of the
Schmid Advisory Board
ANDY ABELLO
LAURA LUBELCZYK
LISA MCSWAIN, Chair
DAVID NUTT
RICK NELSON
REBECCA SCHAFFNER
MIKE SMITH, Selectboard

State Senator's Report

Thank you for the opportunity to represent you in the Maine Senate; I am truly humbled that you chose me to be your voice in Augusta during this unprecedented time.

In our first session, the Legislature focused on laws that would make a real difference in the lives of all Maine people. We passed laws to help improve access to affordable, high-quality medical care and lifesaving medications like insulin. We invested in senior living and nursing facilities and in our direct care workers, who have been so vital during the pandemic. We passed a two-year bipartisan budget that, for the first time, meets the state's obligation to fund 55% of K-12 public education. We also restored municipal revenue sharing and increased property tax relief programs, all of which will help reduce property taxes for Maine people.

In the Legislature, I have been appointed to serve on the Marine Resources Committee and the Agriculture, Conservation and Forestry Committee. These committees are responsible for overseeing matters that directly impact our communities and heritage industries, like farming and fishing. We know that the coming years will present these industries with real challenges if we do not prepare, and the survival of these industries is essential. Protecting our environment and natural resources is a priority for me because of the impacts it has on our health, our culture and our economy.

On January 5, 2022, the Legislature began the second regular session, which is scheduled to continue until mid-April. Our committee work will be conducted remotely for the time being, but we will be meeting in person at the State House to vote on legislation. Every committee meeting is streamed live and archived at www.legislature.maine.gov, and you can also testify during public hearings from the comfort of your own home. The State House is open to visitors, and I encourage you to visit any time.

I know many in our community are still struggling, and I want to remind you that I'm here as a resource for you and your family. If you need help finding resources, sorting out an issue with a state agency, or just want to talk something through, please reach out any time. You can call me on my cell phone at (207) 200-6224 or email me at Chloe.Maxmin@legislature.maine.gov. I really mean it when I say reach out anytime.

Sincerely,
CHLOE MAXMIN, State Senator

State Representative's Report

In 2021, despite the challenges of the COVID-19 pandemic, we were able to deliver big victories for the people of Maine. We passed a two-year state budget with overwhelming bipartisan support that will stabilize property taxes, keep free breakfast and lunch available to all students and protect our natural resources. We took steps to make health care more accessible, made much-needed investments in our infrastructure, allocated federal relief funds to help small businesses, filled workforce shortages and expanded access to child care.

As I write this, we have begun the second year of the two-year term in January 2022. In the coming months, I will be working to build on these successes and focusing on the areas where more work is needed. That includes expanding access to affordable housing, combatting the opioid epidemic and strengthening our workforce. I will also be focusing on the legislation I have sponsored to support individuals and businesses engaged in Maine's fixed gear fishing industry.

I continue to serve on the Health and Human Services Committee, where we oversee policy related to the Department of Health and Human Services, as well as policies concerning MaineCare, mental health, tobacco sales, medical marijuana, homelessness and public assistance. I also serve on the Government Oversight Committee which is charged with ensuring state agencies and programs are working as effectively and efficiently as possible.

Through my committee work, constituent service correspondence and other legislative business, I am committed to hearing all viewpoints and perspectives, regardless of party, to best advocate for our community and move our state forward.

Please contact me if I can be of any assistance or if you would like to discuss or testify on any legislation. My email is Holly.Stover@legislature.maine.gov. My phone number is 207-633-5979. I also send out periodic email newsletters. Please let me know if you would like to receive them.

Respectfully,
HOLLY STOVER,
State Representative

Governor's Report

For three years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, I will be focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,
JANET T. MILLS
Governor

U.S. Senator

Dear Friends,

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

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

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

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

Best Regards,
ANGUS S. KING, JR.
United States Senator

U.S. Senator's Report

Washington, DC

Dear Friends:

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

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

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

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

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

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and

keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

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

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

Sincerely,
SUSAN M. COLLINS
United States Senator

U.S. Representative's Report

I hope this letter finds you well. It is an honor to represent you and your family during these challenging times, and I am thankful for the opportunity to update you on my work in Washington and Maine.

The COVID-19 pandemic continues to cause challenges for people in Maine and across the country. Please know that the health and safety of you and your loved ones, as well as the economic recovery of our communities, remains the driving force behind legislation I have pushed for in Congress.

In early 2021, Congress passed the American Rescue Plan, historic legislation that makes investments to crush the virus, create millions of jobs, provide direct relief to working families, and help schools remain safely open. Not only did this legislation give 90 percent of American households a stimulus check, but it also helped local and state governments better respond to the pandemic, put food on families' tables, got more vaccine shots into arms, cut child poverty in half through the expanded Child Tax Credit, and so much more. The American Rescue Plan is one of the most important pieces of legislation Congress will ever pass, and I'm so proud to have supported it from the beginning. You can read more about this piece of legislation here: <https://pingree.house.gov/covid>.

Our economic recovery from the pandemic will be accelerated even more thanks to the bipartisan Infrastructure Investment and Jobs Act, which Congress passed in November. This legislation marks the most expansive infrastructure investment since the construction of the interstate highway system. From funding to repair our aging roads, bridges, and ports to high-speed broadband expansion and legacy pollution clean-up, this law is a once-in-a-generation investment in our future.

In addition to working on COVID-19 relief legislation, my Congressional colleagues and I are also collaborating on legislation that addresses the climate crisis, supports voting rights, and—through my role on the House Appropriations Committee—supports programs important to Maine.

After seven years on the House Appropriations Committee, I took the gavel and lead the subcommittee that oversees discretionary spending for the Department of the Interior, the Environmental Protection Agency, US Forest Service, and several agencies related to the arts and humanities. In my new role as Chair, I have fought to secure significant funding for Maine's tribes, environmental preservation programs, our cultural economy, and our forests.

I will keep pushing legislation to support America's long-term care needs, lower prescription drug costs, expand Medicare benefits, cut taxes for working people, make our workforce competitive with the world, and fight climate change.

So, as we reflect on 2021, let us welcome 2022 with a renewed sense of optimism. There is a lot to fight for, and I assure you I will continue to fight for Maine in Congress. I want you to know that my staff and I are doing all we can to support Mainers through this public health crisis and all the challenges that come with it. If you are unsure of the resources available to you, are having difficulty accessing resources, or if you'd just like to share a thought or opinion, please do not hesitate to reach out.

Sincerely,
CHELLIE PINGREE
Member of Congress

Proceedings of Annual Town Election and Referendum Warrant

Saturday, August 29, 2020

Pursuant to the forgoing warrant the inhabitants of said town met at the time and place set forth in said warrant and 170 voters cast their votes as follows:

ARTICLE 1. Whole number of votes cast for **Moderator** was 3.
Frances C. Mague had 3, was declared elected and sworn by the Town Clerk.

ARTICLE 2. **Voted** to elect the following Town Officials by secret ballot:

One Selectman, Assessor of Taxes and Overseer of the Poor for 3 years	
Jack Sarmanian	had 139 elected
One Member of the Planning Board for 3 years	
John French	had 150 elected
One Member of the School Committee for 3 years	
Heather Sinclair	had 156 elected
One Tax Collector for 1 year	
Write-in – Kim Bachelder	had 65 elected
One Town Clerk for 1 year	
Claudia P. Coffin	had 167 elected
One Treasurer for one year	
Claudia P. Coffin	had 167 elected
One Road Commissioner for 1 year	
Scott R. Griffin	had 158 elected

ARTICLE 3. Voted to set the limit on receipt of taxes as of October 31, 2020, with an interest rate of 7% starting on November 1, 2020.

Yes - 143 No - 21

ARTICLE 4. Voted to set the limit on interest of 4.0% on refunds of taxes.

Yes - 151 No - 12

ARTICLE 5. Voted to authorize the Selectmen to carry over or transfer to surplus any account balances at the end of the fiscal year.

Yes - 145 No - 14

ARTICLE 6. Voted to authorize the Selectmen on behalf of the Town to sell or dispose of any real estate acquired by the Town for non-payment of taxes as they deem advisable, and to execute quit-claim deeds for such payment.

Yes - 144 No - 22

ARTICLE 7. Voted to authorize the Municipal Officers to dispose of Town owned personal property with a value of \$1,500.00 or less in their judgement, under such terms and conditions as they deem advisable.

Yes - 153 No - 12

ARTICLE 8. Voted to authorize the Select Board, on behalf of the town, to apply for and accept state and federal grants and grants from non-profit organizations, donations and other revenue on behalf of the town for municipal purposes, including when necessary the authority to sign grants, contracts, documents or other paperwork and accept the conditions that accompany grant funds, so long as those conditions do not require the expenditure of matching funds by the town in excess of approved budgets, and to appropriate and expend grant funds or such other donations and other revenues for authorized purposes, as the Select Board deems in the best interest of the town.

Yes - 158 No - 5

ARTICLE 9. Voted to accept an ASK grant of \$2,000 for signage in 2018/2019 fiscal year.

Yes - 154 No - 10

ARTICLE 10. Voted to appropriate the overlay to pay tax abatements and applicable interest granted during the 2020-2021 fiscal year.

Yes - 150 No - 10

ARTICLE 11. Voted to raise and appropriate the sum of \$89,278 for general government and town expenses.

Yes - 150 No - 13

ARTICLE 12. Voted to raise the sum of \$72,153 for Town Officials' salaries:

Selectman – chairman	5,000
Selectman	4,000
Selectman	4,000
Tax Collector	7,500
Treasurer	7,500
Town Clerk	7,500
Registrar of Voters	808
School Board – chairman	1,000
School Board	750
School Board	750
Town Accounting	4,250
Planning Board – chairman	600
Planning Board – member	200
Planning Board – member	200
Planning Board – member	200
Planning Board – member	200
Planning Board – alternate	200
Planning Board – alternate	200
Public Health Officer	500
Secretarial & Website Admin	2,500
Custodial	1,200
Animal Control Officer	1,912
Code Enforcement Officer	11,200
EMA Coordinator	1,000
Other Employees	3,500
Town Share – Medicare, SS	5,483

Yes - 149 No - 13

ARTICLE 13. Voted to raise and appropriate \$17,000.00 for the Central Lincoln County Ambulance Service, Inc.

Yes - 158 No - 10

ARTICLE 14. Voted to transfer \$5,555.55 from the sale of the 1981 GMC Fire Truck into the Fire Truck Reserve Fund?

Yes - 154 No - 14

ARTICLE 15. Voted to allow the Fire Chief, with the approval of the Select Board, to sell unused trucks and equipment of the Fire Department with the proceeds of said sales to be transferred into the Fire Truck Reserve Fund?

Yes - 158 No - 11

ARTICLE 16. Voted to appropriate from the Federal Emergency Management Agency (FEMA) Funds \$1,103.29 to reimburse the Fire Department for expenses charged to their budget during the 2017 storm.

Yes - 162 No - 7

ARTICLE 17. Voted to raise and appropriate \$13,537.36 and appropriate \$40,612.08 from the TIF Project Town Cost Sub Account for the fire truck loan payment.

Yes - 155 No - 10

ARTICLE 18. Voted to appropriate \$42,866.63 from the TIF Project Town Cost Sub Account for the Fire Station loan payment.

Yes - 152 No - 12

ARTICLE 19. Voted to raise and appropriate the sum of \$97,488.00 for the operation of the Fire Department.

Yes - 146 No - 19

ARTICLE 20. Voted to raise and appropriate the sum of \$36,867.00 for Fire Department salaries:

Fire Chief	8,500
Assistant Chief	2,000
Captains (2)	2,000
Lieutenants (2)	1,000
Firefighters	17,250
Custodian	1,697
Clerk	1,800
Town Share – Medicare, SS	2,620
Yes - 152 No - 14	

ARTICLE 21. Voted to raise and appropriate the sum of \$700.00 for the operation of the Emergency Management Agency.

Yes - 152 No - 14

ARTICLE 22. Voted to appropriate \$1,500.00 from State Park and Veterans Reimbursements and appropriate \$6,000 from surplus for cemetery maintenance.

Yes - 157 No - 10

ARTICLE 23. Voted to raise and appropriate \$3,500 and appropriate \$1,000 from the cable television franchise fees for the Wiscasset Public Library.

Yes - 122 No - 45

ARTICLE 24. Voted to raise and appropriate \$1,000 and appropriate \$1,000 from the cable television franchise fees for Boothbay Harbor Memorial Library.

Yes - 127 No - 40

ARTICLE 25. Voted to appropriate \$500 from cable TV franchise fees for the support of the annual operation of Lincoln County Television (LCTV).

Yes - 127 No - 40

ARTICLE 26. Voted to appropriate from surplus the sum of \$6,000.00 for facility repairs to the Town Hall.

Yes - 159 No - 8

ARTICLE 27. Voted to raise and appropriate the sum of \$2,000.00 for the General Assistance program.

Yes - 152 No - 15

ARTICLE 28. Voted to raise and appropriate \$2,220.00 for the Schmid Preserve Advisory Board expenses.

Yes - 133 No - 35

ARTICLE 29. Voted to raise and appropriate the sum of \$1,623.70 for its contract with the Midcoast Humane Society for the disposition of animals.

Yes - 151 No - 16

ARTICLE 30. Voted to appropriate the money collected from boat excise tax to the Edgecomb Waterfront Committee Fund.

Yes - 149 No - 18

ARTICLE 31. Voted to appropriate \$3,500 from the Edgecomb Waterfront Committee Fund for the Harbor Masters' budget. Includes \$2,000 for the Harbormaster, \$500 for the Assistant Harbor Master, and \$1,000 for operational expenses.

Yes - 145 No - [blank]

ARTICLE 32. Voted to raise and appropriate \$170,322.67 and appropriate \$29,000 from State subsidy for the Road Construction and Paving Loan payment.

Yes - 155 No - 12

ARTICLE 33. Voted to raise and appropriate the sum of \$126,246.00 and appropriate \$190,000.00 from surplus for the snow plowing contract and to authorize the selectmen to enter into a contract for snow plowing and related road work under such terms as they deem advisable.

Yes - 154 No - 13

ARTICLE 34. Voted to raise and appropriate \$67,856.00 for repair and maintenance of the Town's highways and bridges.

Yes - 160 No - 7

ARTICLE 35. Voted to raise and appropriate \$97,000.00 for Cross Point Road repair/paving project.

Yes - 127 No - 41

ARTICLE 36. Voted to raise and appropriate \$134,537 for Edgecomb's share of the operation of the Boothbay Region Refuse Disposal District.

Yes - 157 No - 11

ARTICLE 37. Voted to raise and appropriate \$1,000.00 for future signage development within the Town of Edgecomb.

Yes - 133 No - 34

ARTICLE 38. Voted to accept an ASK Grant of \$2,000 and appropriate from surplus \$1,000 to fund engineering and design plans for the Town Hall.

Yes - 143 No - 23

ARTICLE 39. Voted to raise and appropriate \$6,000.00 for the Planning Board and Ordinance Review Committee.

Yes - 136 No - 29

ARTICLE 40. Voted to allow the requirement of a form letter and not a petition for social service requests for funding in the next annual town meeting warrant to those services approved at this year's referendum.

Yes - 134 No - 28

ARTICLE 41. Voted to raise and appropriate \$1,046 for Spectrum Generations

Yes - 135 No - 29

ARTICLE 42. Voted to raise and appropriate \$1,000 for Midcoast Maine Community Action

Yes - 133 No - 31

ARTICLE 43. Voted to raise and appropriate \$2,000 for Healthy Kids
Yes - 145 No - 21

ARTICLE 44. Voted to raise and appropriate \$660 for New Hope for Women
Yes - 141 No - 24

ARTICLE 45. Voted to raise and appropriate \$600 for Woodchucks
Yes - 122 No - 42

ARTICLE 46. Voted not to raise and appropriate \$2,000 in support of the Community Center located the Meadow Mall, Boothbay Harbor, Maine.
Yes - 78 No - 85

ARTICLE 47. Voted to enact an ordinance entitled "Town of Edgcomb Fire and Rescue Cost Recovery Ordinance"
[blank]

ARTICLE 48. Voted not to authorize the School Committee to expend \$1,810,437 for Regular Instruction Programs for the 2020-21 fiscal year.
Yes - 79 No - 90

ARTICLE 49. Voted to authorize the School Committee to expend \$561,545 for Special Education Instruction.
Yes - 134 No - 35

ARTICLE 50: Voted to authorize the School Committee to expend \$0 for Career and Technical Education.
Yes - 155 No - 14

ARTICLE 51. Voted to authorize the School Committee to expend \$1,620 for Other Instruction.
Yes - 137 No - 32

ARTICLE 52. Voted to authorize the School Committee to expend \$77,037 for Student and Staff Support.
Yes - 135 No - [blank]

ARTICLE 53. Voted to authorize the School Committee to expend \$105,819 for System Administration.

Yes - 134 No - 35

ARTICLE 54. Voted to authorize the School Committee to expend \$176,521 for School Administration.

Yes - 134 No - 35

ARTICLE 55. Voted to authorize the School Committee to expend \$111,786 for Transportation and Buses.

Yes - 144 No - 25

ARTICLE 56. Voted to authorize the School Committee to expend \$212,821 for Facilities and Maintenance.

Yes - 141 No - 27

ARTICLE 57. Voted to authorize the School Committee to expend \$234,265 for Debt Service and Other Commitments.

Yes - 146 No - 21

ARTICLE 58. All Other Expenditures: Shall the Town authorize the School Committee to expend \$20,435 for All Other Expenditures?

The School Committee recommends a "YES" vote.

The Select Board recommends a "YES" vote.

ARTICLE 59. State/Local EPS Funding Allocation: Shall the Town raise \$1,794,692 and appropriate \$2,216,115 for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688?

The School Committee recommends a "YES" vote.

The Select Board recommends a "YES" vote.

ARTICLE 60. Additional Local Funds: Shall the Town raise and appropriate \$875,114 in additional local funds for purposes under the Maine Revised Statutes, Title 20-A, Section 15690?

The School Committee recommends a "YES" vote.

The Select Board recommends a "NO" vote.

ARTICLE 61. Total School Budget Summary: Shall the Town authorize the School Committee to expend \$3,312,286 for the fiscal year beginning July 1, 2020 and ending June 30, 2021 from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, 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?

The School Committee recommends a "YES" vote.

The Select Board recommends a "NO" vote.

ARTICLE 62. Expenditures of Grants and Other Receipts: Shall the Town authorize the School Committee to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes provided that such grants, programs, and other sources do not require the expenditure of other funds not previously appropriated?

The School Committee recommends a "YES" vote.

The Select Board recommends a "YES" vote.

ARTICLE 63. Use of Additional State Subsidy: In the event that the Town of Edgcomb receives more state education subsidy than the amount included in its 2020-2021 budget, shall the Town authorize the School Committee to use the additional subsidy amount to increase expenditures for school purposes in cost center categories approved by the School Committee?

The School Committee recommends a "YES" vote.

The Select Board recommends a "YES" vote.

ARTICLE 64. Cost Center Budget Transfers: Shall the Town authorize the School Committee to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2020-2021 fiscal year?

The School Committee recommends a “YES” vote.

The Select Board recommends a “YES” vote.

ARTICLE 65. Capital Improvement Reserve: Shall the Town authorize the School Committee to appropriate up to \$250,000 from the unassigned fund balance to be placed in a non-lapsing Capital Improvements Reserve account and authorize the School Committee to expend amounts from the reserve, as it deems appropriate, for its designated purposes during the fiscal year?

The School Committee recommends a “YES” vote.

The Select Board recommends a “NO” vote.

ARTICLE 66. Emergency Reserve: Shall the Town authorize the School Committee to appropriate up to \$50,000 from the unassigned fund balance to be placed in a non-lapsing Emergency Reserve account and authorize the School Committee to expend amounts from the reserve, as it deems appropriate, for its designated purposes during the fiscal year?

The School Committee recommends a “YES” vote.

The Select Board recommends a “NO” vote.

Proceedings of Referendum

Thursday, October 15, 2020

Pursuant to the forgoing warrant the inhabitants of said town met at the time and place set forth in said warrant and 110 voters cast their votes as follows:

ARTICLE 1. Whole number of votes cast for **Moderator** was 3.
Frances C. Mague had 3, was declared elected and sworn by the Town Clerk.

ARTICLE 2. **Voted** to rescind the vote on Article 3 of the Town of Edgecomb Referendum Ballot August 29, 2020 “to set the limit on receipt of taxes as of October 31, 2020, with an interest rate of 7% starting on November 1, 2020”, and voted to set the limit on receipt of taxes as of November 30, 2020, with an interest rate of 7% starting December 1, 2020.

Yes - 95 No - 12

ARTICLE 3. Voted to rescind the vote on Article 35 of the Town of Edgecomb Referendum Ballot, August 29, 2020 “to raise and appropriate \$97,000. for Cross Point Road repair/paving project”, and voted to raise and appropriate \$97,000 for Mill Road repair/paving project.

Yes - 88 No - 20

ARTICLE 4: Voted to authorize the School Committee to expend \$1,810,437 for Regular Instruction Programs for the 2020-21 fiscal year.

Yes - 82 No - 28

ARTICLE 5: Voted to authorize the School Committee to expend \$561,545 for Special Education Instruction.

Yes - 81 No - 29

ARTICLE 6: Voted to authorize the School Committee to expend \$0 for Career and Technical Education.

Yes - 93 No - 16

ARTICLE 7: Voted to authorize the School Committee to expend \$1,620 for Other Instruction.

Yes - 82 No - 28

ARTICLE 8: Voted to authorize the School Committee to expend \$77,037 for Student and Staff Support.

Yes - 83 No - 27

ARTICLE 9: Voted to authorize the School Committee to expend \$105,819 for System Administration.

Yes - 80 No - 30

ARTICLE 10: Voted to authorize the School Committee to expend \$176,521 for School Administration.

Yes - 79 No - 31

ARTICLE 11: Voted to authorize the School Committee to expend \$111,786 for Transportation and Buses.

Yes - 76 No - 23

ARTICLE 12: Voted to authorize the School Committee to expend \$212,821 for Facilities and Maintenance.

Yes - 74 No - 25

ARTICLE 13: Voted to authorize the School Committee to expend \$234,265 for Debt Service and Other Commitments.

Yes - 82 No - 17

ARTICLE 14: Voted to authorize the School Committee to expend \$20,435 for All Other Expenditures.

Yes - 70 No - 29

ARTICLE 15: Voted to raise \$1,794,692 and appropriate \$2,216,115 for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

Yes - 72 No - 27

ARTICLE 16: Voted to raise and appropriate \$775,114 in additional local funds for purposes under the Maine Revised Statutes, Title 20-A, Section 15690.

Yes - 68 No - 30

ARTICLE 17: Voted to authorize the School Committee to expend \$3,312,286 for the fiscal year beginning July 1, 2020 and ending June 30, 2021 from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, 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.

Yes - 68 No - 31

ARTICLE 18: Voted to authorize the School Committee to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes provided that such grants, programs, and other sources do not require the expenditure of other funds not previously appropriated.

Yes - 80 No - 19

ARTICLE 19: In the event that the Town of Edgecomb receives more state education subsidy than the amount included in its 2020-2021 budget, voted to authorize the School Committee to use the additional subsidy amount to increase expenditures for school purposes in cost center categories approved by the School Committee.

Yes - 73 No - 34

ARTICLE 20: Voted to authorize the School Committee to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2020-2021 fiscal year.

Yes - 73 No - 34

ARTICLE 21: Voted to authorize the School Committee to appropriate up to \$230,000 from the unassigned fund balance to be placed in a non-lapsing Capital Improvements Reserve account and authorize the School Committee to expend amounts from the reserve, as it deems appropriate, for its designated purposes during the fiscal year?

Yes - 68 No - 38

A copy of a true record
Attest:
CLAUDIA P. COFFIN
Town Clerk of Edgecomb

Proceedings of Secret Ballot Election Saturday, December 5, 2020

Pursuant to the foregoing warrant, the inhabitants of said town met at the time and place set forth in said Warrant and voted as follows:

ART 1. Whole number of votes cast for **Moderator** was 3.
Frances Mague had 3, was declared elected and sworn by the Town Clerk.

ART 2. Proceeded with the election of a Town Official, polls being open from 1p.m. until 7p.m., 16 registered voters casting their ballots, resulting in the following choice:

Selectman, Assessor of Taxes and Overseer of the Poor for 3 years:
Dawn Woodard Murray had 16, elected.

A Copy of a True Record
Attest:
CLAUDIA P. COFFIN
Town Clerk of Edgecomb

Warrant of Town Meeting

To: _____, Constable or Resident of Edgecomb

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Edgecomb, in Lincoln County, qualified to vote in Town affairs, to meet at the Edgecomb Town Hall, 16 Town Hall Road, in said Town, on Saturday, the 21st day of May 2022 between 1 o'clock in the afternoon to 7 o'clock in the evening, there and then to act on Articles 1 through 60, all of said articles being set forth below, to wit:

ARTICLE 1. To choose a Moderator to preside at said meeting.

ARTICLE 2. To elect the following Town Officials by secret ballot: One Selectman, Assessor of Taxes and Overseer of the Poor (3 years), One Treasurer (1 year), One Tax Collector (1 year), One Town Clerk (1 year), One Member of the School Committee (3 years), One Road Commissioner (1 year), one Member of the Planning Board (3 years), one Member of the Planning Board (3 years).

GENERAL GOVERNMENT

ARTICLE 3. Shall the Town vote to set the limit on receipt of taxes as of October 31, 2022, with an interest rate of 4% starting on November 1, 2022.

Select Board Recommends

ARTICLE 4. Shall the Town vote to set the limit on interest of 4.0% on refunds of taxes?

Select Board Recommends

ARTICLE 5. Shall the Town authorize the Selectmen to carry over or transfer to surplus any account balances at the end of the fiscal year?

Select Board Recommends

ARTICLE 6. Shall the Town authorize the Selectmen on behalf of the Town to sell or dispose of any real estate acquired by the Town for non-payment of taxes as they deem advisable, and to execute quit-claim deeds for such payment?

Select Board Recommends

ARTICLE 7. Shall the Town vote to authorize the Municipal Officers to dispose of Town owned personal property with a value of \$1,500.00 or less in their judgement, under such terms and conditions as they deem advisable?

Select Board Recommends

ARTICLE 8. Shall the town vote to authorize the Select Board, on behalf of the town, to apply for and accept state and federal grants and grants from non-profit organizations, donations and other revenue including American Rescue Plan Act and other related federal program funds on behalf of the town for municipal purposes, including when necessary the authority to sign grants, contracts, documents or other paperwork and accept the conditions that accompany grant funds, so long as those conditions do not require the expenditure of matching funds by the town in excess of approved budgets, and to appropriate and expend grant funds or such other donations and other revenues for authorized purposes, as the Select Board deems in the best interest of the town?

Select Board Recommends

ARTICLE 9. Shall the Town vote to appropriate the overlay to pay tax abatements and applicable interest granted during the 2022-2023 fiscal year?

Select Board Recommends

ARTICLE 10. Shall the Town vote to raise and appropriate the sum of \$80,000.00 for general government and town expenses?

Select Board Recommends

ARTICLE 11. Shall the Town vote to raise and appropriate the sum of \$84,371.03 for Town Officials' salaries and employer's share of taxes:

Selectman – chairman	5,000.00
Selectman	4,000.00
Selectman	4,000.00
Tax Collector	12,000.00
Deputy Tax Collector	3,850.00
Treasurer	8,000.00
Town Clerk	8,000.00
Registrar of Voters	808.00
School Board – chairman	1,000.00
School Board	750.00
School Board	750.00
Town Accounting	4,750.00
Planning Board – chairman	1,000.00
Planning Board – member	200.00
Planning Board – member	200.00
Planning Board – member	200.00
Planning Board – member	200.00
Planning Board – alternate	200.00
Planning Board – alternate	200.00
Public Health Officer	250.00
Secretarial & Website Admin	2,750.00
Custodial	1,500.00
Animal Control Officer	1,912.00
Code Enforcement Officer	12,000.00
EMA Coordinator	1,000.00
Other Employees	3,500.00
Town Share – Medicare, SS	6,351.03

Select Board Recommends

PUBLIC SAFETY

ARTICLE 12. Shall the Town vote to raise and appropriate \$17,000.00 for the Central Lincoln County Ambulance Service, Inc?

Select Board Recommends

ARTICLE 13. Shall the Town Vote to allow the Fire Chief, with the approval of the Select Board, to sell unused trucks and equipment of the Fire Department with the proceeds of said sales to be transferred into the Fire Truck Reserve Fund?

Select Board Recommends

ARTICLE 14. Shall the Town vote to raise and appropriate \$13,537.36 and appropriate \$40,612.08 from the TIF Project Town Cost Sub Account for the fire truck loan payment?

Select Board Recommends

ARTICLE 15. Shall the Town vote to appropriate \$41,889.71 from the TIF Project Town Cost Sub Account for the Fire Station loan payment?

Select Board Recommends

ARTICLE 16. Shall the Town vote to raise and appropriate the sum of \$115,748.00 for the operation of the Fire Department?

Select Board Recommends

ARTICLE 17. Shall the Town vote to raise and appropriate the sum of \$39,073.72 for Fire Department compensation and employer's share of taxes:

Fire Chief	9,500.00
Assistant Chief	2,250.00
Captain	1,000.00
Captain	1,000.00
Lieutenant	500.00
Lieutenant	500.00
Firefighters	17,250.00
Custodian	1,697.00
Clerk	2,600.00
Town Share – Medicare, SS	2,776.72

Select Board Recommends

ARTICLE 18. Shall the Town vote to raise and appropriate the sum of \$700.00 for the operation of the Emergency Management Agency?

Select Board Recommends

ARTICLE 19. Shall the Town vote to appropriate the sum of \$10,000.00 for the Fire Truck Reserve Fund from surplus?

Select Board Recommends

ARTICLE 20. Shall the Town authorize the Fire Department to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for Fire Department purposes provided that such grants, programs, and other sources do not require the expenditure of other funds not previously appropriated?

Select Board Recommends

OTHER

ARTICLE 21. Shall the Town vote to appropriate \$1,500.00 from State Park and Veterans Reimbursements and appropriate \$6,000 from surplus for cemetery maintenance?

Select Board Recommends

ARTICLE 22. Shall the Town raise and appropriate \$3,500.00 and appropriate \$1,000.00 from the cable television franchise fees for the Wiscasset Public Library?

Select Board Recommends

ARTICLE 23. Shall the Town raise and appropriate \$1,000.00 and appropriate \$1,000.00 from the cable television franchise fees for Boothbay Harbor Memorial Library?

Select Board Recommends

ARTICLE 24. Shall the Town vote to raise and appropriate the sum of \$4,000.00 and appropriate the sum of \$4,000.00 from surplus for facility repairs to the Town Hall and Town Salt Shed?

Select Board Recommends

ARTICLE 25. Shall the Town vote to raise and appropriate the sum of \$2,500.00 for the General Assistance program?

Select Board Recommends

ARTICLE 26. Shall the Town vote to raise and appropriate \$2,220.00 for the Schmid Preserve Advisory Board expenses?

Select Board Recommends

ARTICLE 27. Shall the Town vote to raise and appropriate the sum of \$1,722.50 for its contract with the Midcoast Humane Society for the disposition of animals?

Select Board Recommends

ARTICLE 28. Shall the Town vote to appropriate the money collected from boat excise tax to the Edgcomb Waterfront Committee Fund?

Select Board Recommends

ARTICLE 29. Shall the Town vote to appropriate \$2,900 from the Edgcomb Waterfront Committee Fund for the Harbor Masters' budget. Includes \$2,000.00 for the Harbormaster, \$500.00 for the Assistant Harbor Master, \$191.00 for the Town Share of Medicare & SS and \$209.00 for operational expenses?

Select Board Recommends

ROADS

ARTICLE 30. Shall the Town vote to raise and appropriate \$170,322.67 and appropriate \$29,000.00 from State subsidy for the Road Construction and Paving Loan payment?

Select Board Recommends

ARTICLE 31. Shall the Town vote to raise and appropriate the sum of \$133,991.00 and appropriate \$190,000.00 from surplus for the snow plowing contract and to authorize the selectmen to enter into a contract for snow plowing and related road work under such terms as they deem advisable?

Select Board Recommends

ARTICLE 32. Shall the Town vote to raise and appropriate \$72,856.00 for repair and maintenance of the Town's highways and bridges?

Select Board Recommends

ARTICLE 33. Shall the Town vote to raise and appropriate \$210,000.00 for road repair/paving projects?

Select Board Recommends

REFUSE DISPOSAL

ARTICLE 34. Shall the Town vote to raise and appropriate \$154,184.00 for Edgecomb's share of the operation of the Boothbay Region Refuse Disposal District?

Select Board Recommends

PLANNING BOARD

ARTICLE 35. Shall the Town vote to raise and appropriate \$4,500 for the Planning Board and Ordinance Review Committee?

Select Board Recommends

SOCIAL SERVICES

ARTICLE 36. Shall the Town vote to allow the requirement of a form letter and not a petition for social service requests for funding in the next annual town meeting warrant to those services approved at this year's referendum?

Select Board Recommends

ARTICLE 37. Shall the Town vote to raise and appropriate \$1,155.00 for Spectrum Generations?

Select Board Recommends

ARTICLE 38. Shall the Town vote to raise and appropriate \$1,500.00 for Midcoast Maine Community Action?

Select Board Recommends

ARTICLE 39. Shall the Town vote to raise and appropriate \$2,000.00 for Healthy Kids?

Select Board Recommends

ARTICLE 40. Shall the Town vote to raise and appropriate \$1,000.00 for New Hope for Women?

Select Board Recommends

ARTICLE 41. Shall an ordinance entitled 'Edgecomb Solar Energy Systems Ordinance Town of Edgecomb' be enacted? (A copy of the ordinance is posted together with this warrant and hereby incorporated into this warrant by reference)?

Select Board Recommends

SCHOOL BUDGETS

**ARTICLES 42 THROUGH 51 AUTHORIZE
EXPENDITURES IN COST CENTER CATEGORIES**

ARTICLE 42: Regular Instruction: Shall the Town authorize the School Committee to expend \$1,830,163 for Regular Instruction Programs?

The School Committee recommends a "YES" vote.

The Select Board recommends a "YES" vote.

ARTICLE 43: Special Education: Shall the Town authorize the School Committee to expend \$568,826 for Special Education Instruction?

The School Committee recommends a "YES" vote.

The Select Board recommends a "YES" vote.

ARTICLE 44: Career and Technical Education: Shall the Town authorize the School Committee to expend \$0 for Career and Technical Education?

The School Committee recommends a "YES" vote.

The Select Board recommends a "YES" vote.

ARTICLE 45: Other Instruction: Shall the Town authorize the School Committee to expend \$2,800 for Other Instruction?

The School Committee recommends a "YES" vote.

The Select Board recommends a "YES" vote.

ARTICLE 46: Student and Staff Support: Shall the Town authorize the School Committee to expend \$97,817 for Student and Staff Support?

The School Committee recommends a “YES” vote.

The Select Board recommends a “YES” vote.

ARTICLE 47: System Administration: Shall the Town authorize the School Committee to expend \$95,490 for System Administration?

The School Committee recommends a “YES” vote.

The Select Board recommends a “YES” vote.

ARTICLE 48: School Administration: Shall the Town authorize the School Committee to expend \$180,879 for School Administration?

The School Committee recommends a “YES” vote.

The Select Board recommends a “YES” vote.

ARTICLE 49: Transportation and Buses: Shall the Town authorize the School Committee to expend \$105,556 for Transportation and Buses?

The School Committee recommends a “YES” vote.

The Select Board recommends a “YES” vote.

ARTICLE 50: Facilities and Maintenance: Shall the Town authorize the School Committee to expend \$186,849 for Facilities and Maintenance?

The School Committee recommends a “YES” vote.

The Select Board recommends a “YES” vote.

ARTICLE 51: Debt Service and Other Commitments: Shall the Town authorize the School Committee to expend \$0 for Debt Service and Other Commitments?

The School Committee recommends a “YES” vote.

The Select Board recommends a “YES” vote.

ARTICLE 52: All Other Expenditures: Shall the Town authorize the School Committee to expend \$25,000 for All Other Expenditures?

The School Committee recommends a “YES” vote.

The Select Board recommends a “YES” vote.

**ARTICLES 53 AND 54 RAISE FUNDS
FOR THE PROPOSED SCHOOL BUDGET**

ARTICLE 53: State/Local EPS Funding Allocation: Shall the Town raise \$1,647,792 and appropriate \$2,054,562 for 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?

The School Committee recommends a “YES” vote.

The Select Board recommends a “YES” vote.

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 the Town must raise and assess in order to receive the full amount of state dollars. The difference between the amount appropriated and the amount raised is the State’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.

ARTICLE 54: Additional Local Funds: Shall the Town raise and appropriate \$534,278 in additional local funds for purposes under the Maine Revised Statutes, Title 20-A, Section 15690?

The School Committee recommends a “YES” vote.

The Select Board recommends a “YES” vote.

The School Committee gives the following reasons for exceeding the State’s Essential Programs and Services funding model by \$509,278: costs of maintaining student-teacher ratios; costs of special education programming; costs of extra-curricular and co-curricular programs; transportation costs; repairs and maintenance to the school building, etc.

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 payment of non-state-funded debt service that will help achieve the Town’s budget for educational programs.

ARTICLE 55 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 55: Total School Budget Summary: Shall the Town authorize the School Committee to expend \$3,093,380 for the fiscal year beginning July 1, 2022 and ending June 30, 2023 from the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, 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?

The School Committee recommends a "YES" vote.

The Select Board recommends a "YES" vote.

**ARTICLES 56 THROUGH 60
ARE ADDITIONAL AUTHORIZATIONS**

ARTICLE 56: Expenditures of Grants and Other Receipts: Shall the Town authorize the School Committee to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes provided that such grants, programs, and other sources do not require the expenditure of other funds not previously appropriated?

The School Committee recommends a "YES" vote.

The Select Board recommends a "YES" vote.

ARTICLE 57: Use of Additional State Subsidy: In the event that the Town of Edgecomb receives more state education subsidy than the amount included in its 2022-2023 budget, shall the Town authorize the School Committee to use the additional subsidy amount to increase expenditures for school purposes in cost center categories approved by the School Committee?

The School Committee recommends a "YES" vote.

The Select Board recommends a "NO" vote.

ARTICLE 58: Cost Center Budget Transfers: Shall the Town authorize the School Committee to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2022-2023 fiscal year?

The School Committee recommends a "YES" vote.

The Select Board recommends a "YES" vote.

ARTICLE 59: Capital Improvement Reserve: Shall the Town authorize the School Committee to appropriate up to \$200,000 from the unassigned fund balance to be placed into the Capital Improvements Reserve account and authorize the School Committee to expend amounts from the reserve, as it deems appropriate, for its designated purposes during the fiscal year?

The School Committee recommends a “YES” vote.

The Select Board recommends a “NO” vote.

Explanation: The purpose of the Capital Improvements Reserve is to set aside funds for future capital improvement expenditures (e.g., building additions or renovations, grounds additions or renovations, buses and other student transportation vehicles, equipment, etc.). The current balance of this reserve is \$68,371. The unexpended balance of this reserve will not lapse to the unassigned fund balance at the end of the fiscal year. Approval of this article does not affect the amount of taxes being raised.

ARTICLE 60: Contingency Reserve: Shall the Town authorize the School Committee to appropriate up to \$50,000 from the unassigned fund balance to be placed into the Contingency Reserve account and authorize the School Committee, upon approval of a majority of the Select Board, to expend amounts from the reserve, as it deems appropriate, for its designated purposes during the fiscal year?

The School Committee recommends a “YES” vote.

The Select Board recommends a “NO” vote.

Explanation: The purpose of the Contingency Reserve is to set aside funds for unanticipated expenditures that may arise during the year (e.g., emergency repairs, unexpected additional regular instruction or special education tuition costs, other educational services that are mandated but unfunded by federal or state governments, etc.). The current balance of this reserve is \$140,000. The unexpended balance of this reserve will not lapse to the unassigned fund balance at the end of the fiscal year. Approval of this article does not affect the amount of taxes being raised.

Budget Committee Report

Work on the forthcoming budget went smoothly this year. With the current members' varied strengths and skills, committee meetings were constructive and efficient. Meeting in person rather than via Zoom helped. Department and committee heads came prepared, with budgets pared to essentials, but also with insights into future needs. That, plus a spirit of cooperation, benefitted planning for the 2022-2023 Town budget, and projecting goals beyond the needs of a single year.

Although the aftereffects of the pandemic are causing economic uncertainty and unavoidable inflation, the proposed budget is only modestly higher than that of 2021-2022. While supply and personnel costs increased in the budgets for Fire, Roads, School and Refuse departments, each has conscientiously worked to keep costs as low as possible, while still maintaining a reasonable level of service.

The Budget Committee strongly advocates for a town Capital Reserve Fund. Federal largesse from Covid and Infrastructure support has substantially assisted in curbing costs, but that is ending. The Select Board held forums recently to gather input for Edgecomb's long term strategic plan. Topics raised included modifications and improvements to the Town Hall, expanding office hours, and considering need for increased staff as the town grows. Inherent in all these considerations is the need for a long term financial plan. A Capital Reserve Fund would help cover major expenses, like replacing a fire truck, undertaking building repairs and modifications or installing an electronic sign to announce town activities. Setting aside money annually from the town's existing surplus account, while maintaining the State's recommended Emergency Fund account, will ease the shock of large budget swings from one year to the next.

For the health of Edgecomb, we add our voices to the chorus supporting the need to envision the future needs and goals of the town, with a group dedicated to such a strategic plan and the funds to address those goals.

Respectfully submitted,
JACK BRENNAN, Chair
JANET BLEVINS
STEIN ERIKSEN
FRAN MAGUE
JOE MCSWAIN
KAREN POTTER

Proposed Budget 2022-2023

Expenditures	2021-2022 Approved	2022-2023 Recom- mended Budget	Percent Change	2022-23 Reimbur- sements: Subsidy, Tuition, Surplus, etc
<u>General Government</u>				
Town Officials - Salaries	74,952	84,371	12.57%	
Town Expenses	79,278	80,000	0.91%	
Planning Board & ORC	5,500	4,500	-18.18%	
Cemeteries	7,500	7,500	0.00%	(7,500)
Department Total	167,230	176,371	5.47%	
<u>Public Safety</u>				
EMA	700	700	0.00%	
CLC Ambulance	17,000	17,000	0.00%	
Fire Department	97,255	115,748	19.01%	
Fire Station Loan (from TIF)	42,382	41,890	-1.16%	(41,890)
Fire Truck Loan	54,149	54,149	0.00%	(40,612)
Fire Truck Reserve Fund		10,000	100%	(10,000)
Fire Department Salaries	39,074	39,074	0.00%	
Department Total	250,560	278,561	11.18%	
<u>Highways & Bridges</u>				
Paving	200,000	210,000	5.00%	
Snow & Ice Removal	320,090	323,991	1.22%	(190,000)
Road Project Debt Service	199,323	199,323	0.00%	(29,000)
Local Road Maintenance	67,856	72,856	7.37%	
Department Total	787,269	806,170	2.40%	
<u>Health & Sanitation</u>				
BRRDD	147,762	154,184	4.35%	
<u>Education</u>				
Operations	3,049,324	3,093,380	1.44%	
Debt Service (School Building Loan paid off)	234,265		-100.00%	
Department Total	3,283,589	3,093,380	-5.79%	

School Income from Tuition Revenue	(145,000)	(150,000)	19.78%	
State Subsidy	(706,211)	(411,311)	-18.54%	
Undesignated Fund		(350,000)		
Final Sum of Town Assessment	2,432,378	2,182,069	-10.29%	
<u>Special Assessments</u>				
County Tax	333,384	363,389	9.00%	
Other				
Waterfront Committee	2,951	2,900	-1.73%	(2,900)
Building Maintenance & Repair	9,500	8,000	-15.79%	(4,000)
General Assistance	2,000	2,500	25.00%	
Libraries	6,500	6,500	0.00%	(2,000)
Social Service Agencies	6,000	5,655	-5.75%	
Department Total	26,951	25,555	-5.18%	
<u>Unclassified</u>				
Schmid Preserve	2,220	2,220	0.00%	
Midcoast Humane	1,511	1,723	14.03%	
Department Total	3,731	3,943	5.68%	
Total Offset				(327,902)
Budgeted Amount	5,000,476	4,901,553	-1.98%	
Total Offsets		(1,239,213)	100%	
Total Expenditures	3,828,820	3,662,340	-4.35%	

**Summary by Department of Budgeted Expenditure
Before Offsets**

	Budgeted Amount	
	FY 2022-23	% of Total
General Government	\$176,371	3.60%
Public Safety	\$278,561	5.68%
Highways and Bridges	\$806,170	16.45%
Health & Sanitation	\$154,184	3.15%
Education	\$3,093,380	63.11%
County Taxes	\$363,389	7.41%
Other	\$25,555	.52%
Unclassified	\$3,943	.08%
Total Budgeted Expenditures	\$4,901,553	100%

**Summary of Expenditures by Department
with Offsets Applied**

	FY 2022-23	% of Total
General Government	\$168,871	4.61%
Public Safety	\$186,059	5.08%
Highways and Bridges	\$587,170	16.03%
Health & Sanitation	\$154,184	4.21%
Education	\$2,182,069	59.58%
County Taxes	\$363,389	9.92%
Other	\$16,655	.46%
Unclassified	\$3,943	.11%
Total Expenditures	\$3,662,340	100%
(Commitment to Town)		
Amount of Decrease (from 2021-22) =	-\$166,480	-4.35%

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