



Town of Trenton



2021-2022 Annual Report

DEDICATION



Steve Corson has served the Town through the Trenton Volunteer Fire Department (TVFD) for 33 years, the last 7 as Chief. Volunteer seems a misnomer, as Steve dedicated himself to the position of Chief, and spent what seemed like as many hours at the fire station as he did at his regular job. He and his volunteers worked diligently to maintain not only the trucks, but the equipment needed by the department, and participating in training classes. We are fortunate that Steve has not left the department entirely, but will stay on as a volunteer as his time permits.

Thank you Steve for the time and effort you spend serving our Town.

Annual Report

2021-2022

and

Warrant

2022-2023

of the

Municipal Officers

Town of Trenton, Maine

Notice

ALL TAXPAYERS SHOULD READ THE FOLLOWING REQUIREMENTS AND COMPLY WITH THEM

Maine Revised Statutes Annotated, Title 36, Section 706.

Before making an assessment, the assessors shall give reasonable notice in writing to all people liable to taxation in the municipality to furnish to the assessors true and perfect lists of their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

The notice to residents may be given by posting notification in some public place in the municipality or in such other way as the municipality directs.

The notice to nonresident owners may be by mail directed to the last known address of the taxpayers or by any other method that provides reasonable notice to the taxpayer.

IF ANY PERSON, AFTER SUCH NOTICE, DOES NOT FURNISH SUCH LIST, HE IS THEREABY BARRED OF HIS RIGHT TO MAKE APPLICATION TO THE ASSESSORS OR THE COUNTY COMMISSIONERS FOR ANY ABATEMENT OF HIS TAXES, UNLESS HE FURNISHES SUCH LIST WITH HIS APPLICATION AND SATISFIES THEM THAT HE WAS UNABLE TO FURNISH IT AT THE TIME APPOINTED.

The assessors, or any one of them, may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and any of them may require him to answer in writing all proper inquiries as to the nature, situation and a value of this property liable to be taxed in the State, and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal to the County Commissioners, but such list and answers shall not be conclusive upon the assessors.

Veterans entitled to Tax exemptions shall file application and documentary proof of entitlement on or before April 1.

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MUNICIPAL OFFICE HOURS

Monday - Thursday: 9:00 a.m. – 5:00 p.m.

Friday: 9:00 a.m. – 1:00 p.m.

e-mail: townoffice@trentonme.com

website: trentonme.com

facebook: The Town of Trenton Maine

Fire-Police-Medical Emergency
DIAL 911

MUNICIPAL OFFICIALS
Boards & Committees

Selectmen & Overseers of the Poor

Frederick Ehrlenbach, Chairman

John Bennett, Vice Chairman

Daniel Monahan

Rachel Nobel

Charles Farley, Jr.

**Administrator, Town Clerk, Tax Collector,
Treasurer, Welfare Director & Registrar of Voters**

Carol Reed Walsh

Assistant to Administrator

Jamie Church

Deputy Clerk

Rose Robidoux

Assessors

RJD Appraisals

Trenton Volunteer Fire Co. Inc.

Steven Heckman, Chief

669-4131

Emergency Management Director

Lisa Winger

667-0815

State Fire Wardens

Code Enforcement Officer/ Licensed Plumbing Inspector/Sign Warden

Angela Chamberlain

Cell: 266-9336

Evenings: 288-3523

Superintendent of Schools

Michael Zboray

288-5040

School Board

Jennifer Bonilla, Chairman

Aaron Brown

Gary Burr

Tom Reeve

Darcy Throckmorton

Surveyor of Wood, Bark & Lumber

Charles Swanson
667-5487

Fence Viewer

Floyd Ober
667-4451

Boards & Committees

Parks & Recreation

Chip Roskom, Chairman
Ryan Swanson
Jessica Thurston

Donna Cameron
Ailia Blodgett
Missy Leland

Charles Farley, Jr.

Planning Board

Mark Remick, Chairman
Linda Hodgkins
Charles Starr, Vice Chairman

Michael Gilmartin
John Correa
Richard Sprague

Alternate: John Whetstone

Budget Committee

Frederick Ehrlenbach
Susan Sargent
Rick Nielsen
Carol Walsh
Jarrod Rollins
Charles Farley, Jr.

Michael Gilmartin
Bruce Cameron
Rachel Nobel
Daniel Monahan

Mark Remick
John Pratt
Jennifer Bonilla
Steve Heckman
John Bennett
Danielle Cole

Animal Control Officer

Roree Severance
460-9076

Solid Waste Committee

Michael Gilmartin, Chairman
Cynthia Cullinane

Martha Higgins
Robert Kates

Reginald Farley

Health Officer

John Bennett

Board of Appeals

John Pratt, Chairman 667-3401
Danielle Cole

Susan Starr
Jennifer Bonilla

Susan Sargent

Acadia Disposal District

Martha Higgins

Road Committee

Rachel Nobel
Eric Hann
Jasmine Pratt
Jarod Rollins, Chair

Starr Gilmartin
John Bennett
Linda Hodgkins
Sam Hughes

Broadband Committee

Sam Golden
Mary Turner
Kristin Farley
Jim Turner

Starr Gilmartin
John Whetstone
Rick Palazola
Rachel Nobel

Harbormaster

John Bennett – 667-8199

Harbor Committee

William Stockman

Mark Remick

Veteran's Committee

Patti Leland, Chair
Annemarie Swanson

Bruce Swanson
Charles Stanley

E-911 Addressing Officer

Position Open

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2923
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

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



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

Dear Friends,

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

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

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

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

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

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

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

Sincerely,

Jared F. Golden
Member of Congress

January 1, 2022

Dear Friends,

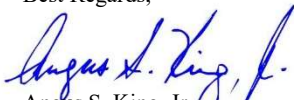
On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged 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



Nicole Grohoski

PO Box 1732

Ellsworth, ME 04605

Cell Phone: (207) 358-8333

Nicole.Grohoski@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: MAINE RELAY 711

Dear Trenton Neighbors:

In 2021, despite the challenges of the COVID-19 pandemic, the Legislature was able to deliver big victories for the people of Maine. We passed a two-year state budget with overwhelming bipartisan support that stabilizes property taxes, keeps free breakfast and lunch available to all students, and protects our natural resources. We took steps to make healthcare more accessible, invested in our infrastructure, and allocated federal relief funds to help small businesses, address workforce shortages, and expand access to child care.

As I write this, we have completed our first month of the Second Session of the 130th Legislature. In the coming months, I aim to build on last year's successes and focus on the areas where we have more work to do. That includes expanding access to affordable housing, combating the opioid epidemic, and strengthening our workforce, among other issues.

I continue to serve on the Energy, Utilities and Technology Committee where we strive to improve Maine's energy and internet policy. I know that energy costs are very challenging this year, due to factors outside of our control like the volatile price of natural gas. That's one reason why I'm working on legislation to bring fixed-cost renewables onto our grid at lower rates than fossil fuels. I would also like to congratulate the Trenton Broadband Committee on completing a plan to bring high speed internet to unserved areas of Trenton.

I will continue to collaborate with my colleagues, regardless of party affiliation, to make sure we are doing the best work we can for the people of our district and all of Maine. Please contact me if I can be of any assistance or if you would like to participate in the legislative process. I also send out periodic email newsletters; let me know if you would like to receive them.

I have enjoyed getting to know your community over the past few years and regret that changes to House districts will no longer allow me to serve as Trenton's Representative after November of this year. Until then, I remain at your service and honored to be your advocate in Augusta.

Respectfully,

A handwritten signature in cursive script that reads "Nicole C. Grohoski".

Nicole Grohoski
State Representative

District 132: Ellsworth and Trenton

ASSESSORS' VALUATION REPORT

July 1, 2020 – June 30, 2021

Assessments:

1.County Tax	\$ 153,330.00
2.Municipal Appropriations	946,768.00
3.Local Educational Appropriations	3,971,410.00
4.Overlay	<u>190,842.63</u>
5.Total Assessments	\$ 5,262,350.63

Deductions:

7.State Municipal Revenue Sharing	\$ 45,000.00
8.Homestead Reimbursement	95,030.21
9.BETE Reimbursement	681.32
10.Other Revenue	1,026,107.00
11.Total Deductions	1,166,818.53
12.Net Assessment for Commitment	4,095,532.10

Mil Rate : .01332 Per \$1,000 of Valuation

Please be advised an Assessors' Agent from RJD Appraisal is generally available Tuesdays 9:00am to 3:00pm for Assessment related questions. Please call the Town Office (207)667-7207 to schedule an appointment if you wish to meet with an Assessors' Agent.

Respectfully Submitted,

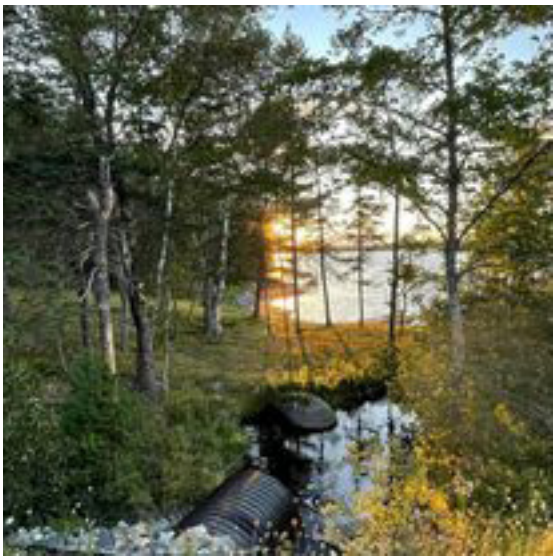
RJD Appraisal
Assessors' Agent
Town of Trenton

General Government Report

<i>Description</i>	<i>Appropriation</i>	<i>Receipts</i>	<i>Expenditures</i>	<i>Unexpended (Overdraft)</i>
Fees, Applications and Permits	\$0	\$12,383	\$0	\$12,383
Building Permits	\$0	\$13,280	\$0	\$13,280
Plumbing Permits	\$0	\$7,713	\$6,440	\$1,273
Selectman's Salary	\$11,000	\$0	\$11,000	\$0
Assessor Contract	\$33,000	\$0	\$37,975	(\$4,975)
Administrative Assist.	\$43,000	\$0	\$43,002	(\$2)
Web Page	\$1,500	\$0	\$1,334	\$166
RE Tax Dist Volunteers	\$4,000	\$0	\$2,264	\$1,736
Fire Chief	\$4,000	\$0	\$4,400	(\$400)
Code Enforcement Officer	\$15,000	\$0	\$15,000	\$0
Code Enforcement Mileage	\$400	\$0	\$397	\$3
Sign Control Officer	\$1,000	\$0	\$1,000	\$0
Assistant to Administrator	\$40,280	\$0	\$40,215	\$65
Front Desk Clerk	\$31,750	\$0	\$31,861	(\$111)
Road Commissioner	\$1,200	\$0	\$600	\$600
Election Clerks	\$2,000	\$0	\$1,737	\$263
Supplies	\$500	\$0	\$202	\$298
Computer Repairs / Upgrades	\$4,500	\$0	\$259	\$4,241
Training	\$1,500	\$0	\$390	\$1,110
Legal Services	\$3,000	\$0	\$0	\$3,000
Street Lights	\$3,100	\$0	\$2,707	\$393
Route 230 Intersection	\$1,000	\$0	\$1,512	(\$512)
Insurance	\$18,500	\$0	\$18,549	(\$49)
MMA - Health Insurance	\$22,000	\$0	\$28,922	(\$6,922)
IRA Account	\$2,000	\$0	\$1,447	\$553
FICA Town	\$13,500	\$0	\$13,128	\$372
Unemployment	\$1,500	\$0	\$792	\$708
Advertising	\$3,500	\$0	\$3,566	(\$66)
Liens & Discharges	\$4,000	\$0	\$3,591	\$409
Tax Bills	\$2,100	\$0	\$2,100	\$0
Tax Mapping	\$2,500	\$0	\$1,125	\$1,375
Audit	\$10,000	\$0	\$9,736	\$264
Maine Municipal Association	\$2,500	\$0	\$3,133	(\$633)
MDI League of Towns	\$400	\$0	\$0	\$400
Town Reports	\$2,200	\$0	\$1,949	\$251
Hancock County Planning	\$2,500	\$0	\$1,290	\$1,210
Rebinding Books	\$750	\$0	\$0	\$750
Miscellaneous Expenditures	\$500	\$0	\$1,416	(\$916)
Mileage Reimbursement	\$2,500	\$0	\$579	\$1,921
Software Fees	\$13,000	\$0	\$14,872	(\$1,872)
Municipal Building - Fuel	\$5,500	\$0	\$2,685	\$2,815
Municipal Building - Telephone	\$4,000	\$0	\$2,398	\$1,602
Municipal Building - Internet	\$2,200	\$0	\$870	\$1,330
Municipal Building - Computer Repair	\$1,000	\$0	\$0	\$1,000
Municipal Building - Lights	\$5,100	\$0	\$3,922	\$1,178
Municipal Building - Janitor	\$3,600	\$0	\$3,000	\$600
Municipal Building - Trash Disposal	\$6,000	\$0	\$1,146	\$4,854
Municipal Building - Maintenance	\$2,500	\$0	\$2,224	\$276
Municipal Building - Supplies	\$6,500	\$0	\$4,414	\$2,086
Municipal Building - Lawn Care	\$2,500	\$0	\$2,225	\$275
Municipal Building - Security	\$500	\$0	\$329	\$171
Municipal Building - Miscellaneous	\$1,000	\$0	\$1,217	(\$217)
Municipal Building - Equipment	\$2,000	\$0	\$2,755	(\$755)
US Federal Contractor Registry	\$0	\$0	\$3,594	(\$3,594)
	<u>\$348,080</u>	<u>\$33,376</u>	<u>\$339,265</u>	<u>\$42,190</u>

Tax Collector's Report

<u><i>Taxable Valuation:</i></u>	
Land and Buildings	\$293,696,980
Personal Property	\$13,775,400
	<hr/>
<u><i>Total Taxable Valuation</i></u>	\$307,472,380
<u><i>Tax Rate</i></u>	<hr/> \$0.01332
<u><i>Tax Commitment</i></u>	\$4,095,532
Add Supplemental Taxes	<hr/> \$0
	<hr/>
<u><i>Total to be Collected</i></u>	\$4,095,532
<u><i>Collections and Adjustments:</i></u>	
Cash Collections, less overpayments refunded	\$4,022,470
Abatements Applied	\$735
	<hr/>
<u><i>Total Collections and Adjustments</i></u>	<hr/> \$4,023,205
<u><i>Uncollected Taxes, June 30</i></u>	<hr/> <hr/> \$72,327



Treasurer's Report

Revenues:

Tax Commitment	\$4,095,532
Excise Taxes	\$352,000
State Revenue Sharing	\$45,000
Solid Waste Revenue	\$6,000
Homestead Exemption & BETE Reimbursement	\$95,712
State Road Assistance	\$13,072
Solid Waste Reserve	\$30,000
Veteran's Reimbursement	\$1,080
Unassigned Fund Balance	\$71,326

Total Revenues

\$4,709,722

Expenditures:

General Government	\$348,080
Abatements on Taxes	\$15,000
Fire Department	\$71,800
Fire Truck Reserve	\$40,000
E-911 / Emergency Management	\$5,500
Animal Control	\$2,000
Ambulance	\$14,200
Town Roads	\$15,000
Snow Removal	\$62,500
Salt/Sand	\$25,000
Salt/Sand Shed Lights	\$1,500
General Assistance	\$2,500
Septic Waste	\$11,000
Solid Waste	\$260,000
Education	\$3,596,951
Acadia Disposal District	\$4,000
County Tax	\$153,330
Overlay	\$55,068
Community Service Agencies	\$25,213
Veteran's Graves	\$1,080

Total Expenditures

\$4,709,722

Cemetery Trust Fund Report

	<i>Principle Balance 7/1/2020</i>	<i>Income Balance 7/1/2020</i>	<i>Income</i>		<i>Income Balance 6/30/2021</i>	<i>Principal Balance 6/30/2021</i>
			<i>Earned</i>	<i>Expended</i>		
<u><i>Cemetery Trust Funds:</i></u>						
Haynes, Melvin and Ralph	\$3,292.46	\$133.14	\$109.26	\$109.26	\$133.14	\$3,401.72
Grindle Lot	\$969.69	\$41.12	\$32.18	\$32.18	\$41.12	\$1,001.87
E. Young Lot	\$500.00	\$59.62	\$16.59	\$15.72	\$60.49	\$500.00
Bird, Walter	\$300.00	\$178.28	\$9.96	\$9.43	\$178.81	\$300.00
Bunker, John	\$360.02	\$23.52	\$11.95	\$11.32	\$24.15	\$360.02
Copp, Frederick	\$400.00	\$133.78	\$13.27	\$12.58	\$134.47	\$400.00
Hopkins, Lester and Dora	\$500.00	\$977.54	\$16.59	\$15.72	\$978.41	\$500.00
Marshall, Arno	\$217.60	\$88.91	\$7.22	\$6.84	\$89.29	\$217.60
McCarthy Lot	\$300.00	\$248.49	\$9.96	\$9.43	\$249.02	\$300.00
Smith, G. Maynard	\$500.00	\$109.59	\$16.59	\$15.72	\$110.46	\$500.00
Tower Lot	\$300.00	\$68.68	\$9.96	\$9.43	\$69.21	\$300.00
Tucker Lot	\$400.00	\$79.28	\$13.27	\$12.58	\$79.97	\$400.00
Leland, Arthur	\$500.00	\$188.77	\$16.59	\$15.72	\$189.64	\$500.00
Cousins, Eugena Lucy	\$600.00	\$268.67	\$19.91	\$18.86	\$269.72	\$600.00
Stanley, Lionel and James	\$500.00	\$138.97	\$16.59	\$15.72	\$139.84	\$500.00
Carter Lot	\$500.00	\$135.85	\$16.59	\$15.72	\$136.72	\$500.00
Davis Lot	\$500.00	\$88.14	\$16.59	\$15.72	\$89.01	\$500.00
H. Young Lot	\$500.00	\$72.51	\$16.59	\$15.72	\$73.38	\$500.00
Copp, Irving and Margaret	\$700.00	\$176.20	\$23.23	\$22.01	\$177.42	\$700.00
Douglas, Carroll and Kathleen	\$500.00	\$527.34	\$16.59	\$0.00	\$543.93	\$500.00
Steinhilber Lot	\$500.00	\$401.41	\$16.59	\$0.00	\$418.00	\$500.00
Heiniger Lot	\$750.00	\$686.13	\$24.89	\$0.00	\$711.02	\$750.00
Trufry/Dunbar Lot	\$750.00	\$68.15	\$24.89	\$23.58	\$69.46	\$750.00
Grant, Walter	\$1,000.00	\$195.28	\$33.18	\$31.44	\$197.03	\$1,000.00
Royal-Hopkins Lot	\$1,000.00	\$122.25	\$35.16	\$28.14	\$129.27	\$1,000.00
Hodgkins-Grindle Lot	\$1,000.00	\$82.19	\$12.79	\$0.00	\$94.98	\$1,000.00
<u><i>Total Cemetery Funds</i></u>	<u>\$17,339.77</u>	<u>\$5,293.84</u>	<u>\$556.98</u>	<u>\$462.84</u>	<u>\$5,387.98</u>	<u>\$17,481.21</u>
Ministerial School Lot	\$700.00	\$4.54	\$0.33		\$4.87	\$700.00
<u><i>Total Trust Funds</i></u>	<u>\$18,039.77</u>	<u>\$5,298.38</u>	<u>\$557.31</u>	<u>\$462.84</u>	<u>\$5,392.85</u>	<u>\$18,181.21</u>

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Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
12	ALBERT, PAUL 2021-1	5,774.55	5,000.00	-142.17	916.42	916.72	0.00
13	ALBERT, PAUL 2021-1	4,497.71	1,000.00	-128.98	3,604.18	3,626.69	0.00
20	ALLEN, JASON T 2021-1	3,990.81	0.00	-119.40	3,990.81	4,110.21	0.00
23	ALLEY, PAMILA 2021-1	1,478.23	0.00	-44.23	1,478.23	1,522.46	0.00
34	ARANGO, STEVEN J 2021-1	868.58	0.00	-25.99	868.58	894.57	0.00
43	AUSTIN, RICHARD T (ESTATE) 2021-1	1,952.25	0.00	-58.41	1,952.25	2,010.66	0.00
91	BIRON, ROBERT 2021-1	3,237.86	0.00	-96.87	3,237.86	3,334.73	0.00
142	CAMERON, CHARLENE 2021-1	2,497.51	0.00	-74.72	2,497.51	2,572.23	0.00
151	EUREKA'S HOME PROPERTY MANANGEMENT, INC 2021-1	1,975.54	0.00	-59.10	1,975.54	2,034.64	0.00
205	BENSON, ERIC 2021-1	1,617.97	0.00	-48.41	1,617.97	1,666.38	0.00
212	COOMBS, HAROLD F III 2021-1	1,646.74	769.06	-35.57	912.65	913.25	0.00
217	COURCHESNE, BARBARA 2021-1	6,722.59	0.00	-201.13	6,722.59	6,923.72	0.00
246	DAMON, BONNIE ETAL 2021-1	5,089.55	3,824.80	-42.27	1,273.12	1,307.02	0.00
253	BAR HARBOR REALTY, LLC 2021-1	1,156.28	0.00	-34.59	1,156.28	1,190.87	0.00
319	SHIRLEY, ADAM R 2021-1	413.74	0.00	-12.38	413.74	426.12	0.00
334	FERNANDEZ, ANTHONY 2021-1	1,385.07	0.00	-41.44	1,385.07	1,426.51	0.00
345	FITCH, MATTHEW R 2021-1	561.70	0.00	-16.80	561.70	578.50	0.00
350	FORREST, EVETTE 2021-1	1,083.67	0.00	-32.42	1,083.67	1,116.09	0.00
351	FORREST, JOHN 2021-1	465.80	0.00	-13.94	465.80	479.74	0.00
360	FREEMAN, WILLIAM 2021-1	454.84	0.00	-13.61	454.84	468.45	0.00

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Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
374	GERMON, BRUCE 2021-1	987.77	0.00	-29.55	987.77	1,017.32	0.00
383	WILSON, AMY 2021-1	2,059.11	1,000.00	-39.94	1,075.36	1,099.05	0.00
410	GOTT, HELEN 2021-1	295.92	0.00	-8.85	295.92	304.77	0.00
441	FERNANDEZ, CHRISTOPHER B 2021-1	1,616.60	0.00	-48.37	1,616.60	1,664.97	0.00
446	GREENLAW, NANCY 2021-1	34.25	0.00	-1.02	34.25	35.27	0.00
447	GREENLAW, NANCY 2021-1	38.36	0.00	-1.15	38.36	39.51	0.00
448	GREENLAW, NANCY 2021-1	1,171.35	0.00	-35.04	1,171.35	1,206.39	0.00
470	HANSCOM, ALICE 2021-1	648.01	239.98	-15.58	416.76	423.61	0.00
474	HANCOCK, JAMES (ESTATE) 2021-1	356.20	0.00	-10.66	356.20	366.86	0.00
475	WINGER, LISA E 2021-1	2,519.43	0.00	-75.38	2,519.43	2,594.81	0.00
476	WINGER, LISA E 2021-1	1,691.95	645.42	-41.24	1,071.56	1,087.77	0.00
489	HARRIS, PAMELA J 2021-1	586.36	0.00	-17.54	586.36	603.90	0.00
505	DILLON JR. WILLIAM E. 2021-1	4,852.54	2,000.00	-85.34	2,852.54	2,937.88	0.00
513	HENDERSON, GEORGE 2021-1	1,749.49	0.00	-52.34	1,749.49	1,801.83	0.00
515	HENDERSON, GEORGE 2021-1	785.01	0.00	-23.49	785.01	808.50	0.00
516	KING, LASS 2021-1	3,104.42	0.00	-92.88	3,104.42	3,197.30	0.00
519	YAMAMOTO, KATHRYN L 2021-1	8,261.10	8,261.10	-52.82	51.60	52.82	0.00
535	HN PROPERTIES #2 LLC 2021-1	11,151.80	0.00	-333.64	11,151.80	11,485.44	0.00
553	HOLLAND, MICHAEL D 2021-1	1,222.04	0.00	-36.56	1,222.04	1,258.60	0.00
559	HOOPER, MARIE E 2021-1	535.67	0.00	-16.03	535.67	551.70	0.00

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Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
570	LIBITZKI, EDWARD M 2021-1	1,991.98	0.00	-59.60	1,991.98	2,051.58	0.00
578	MCKAY, DANIEL E 2021-1	3,215.39	803.85	-72.15	2,411.54	2,483.69	0.00
627	MADORE, NANCY D 2021-1	899.27	0.00	-26.90	899.27	926.17	0.00
630	IRELAND, KAITLYN 2021-1	569.92	0.00	-17.05	569.92	586.97	0.00
632	GATEWAY ESTATES, LLC 2021-1	29,052.22	0.00	-869.18	29,052.22	29,921.40	0.00
640	KING MICHAUD, JENNY 2021-1	634.31	0.00	-18.98	634.31	653.29	0.00
642	KING, PAUL 2021-1	922.01	0.00	-27.58	922.01	949.59	0.00
661	SHADY LANE REALTY TRUST 2021-1	2,960.57	0.00	-88.57	2,960.57	3,049.14	0.00
672	LAWSON, BARBARA J 2021-1	2,886.59	0.00	-86.36	2,886.59	2,972.95	0.00
676	JONES, PETER S 2021-1	2,348.18	0.00	-70.25	2,348.18	2,418.43	0.00
679	LEATHERS, JAMES 2021-1	1,771.41	14.78	-53.00	1,771.41	1,809.63	0.00
712	LILLY, JUDITH A (HEIRS) 2021-1	779.53	0.00	-23.32	779.53	802.85	0.00
725	LYNK, PETER O 2021-1	426.07	8.58	-12.49	417.49	429.98	0.00
747	MADORE, MICHAEL 2021-1	1,317.94	0.00	-39.43	1,317.94	1,357.37	0.00
748	MADORE, MICHAEL 2021-1	746.65	0.00	-22.34	746.65	768.99	0.00
749	HYDE, MICHAEL 2021-1	4,864.87	0.00	-145.55	4,864.87	5,010.42	0.00
766	MAXIM, CHRISTINA L 2021-1	2,152.27	0.00	-64.39	2,152.27	2,216.66	0.00
772	MAYO, PETER 2021-1	46.58	0.00	-1.39	46.58	47.97	0.00
773	MAYO, PETER 2021-1	1,350.82	0.00	-40.41	1,350.82	1,391.23	0.00
782	BAYSIDE COTTAGE, LLC 2021-1	3,297.59	0.00	-98.66	3,297.59	3,396.25	0.00

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793	MCMANNIS, WHITNEY A 2021-1	642.53	0.00	-19.22	642.53	661.75	0.00
796	BARBEE, KITTY 2021-1	4,923.78	0.00	-147.31	4,923.78	5,071.09	0.00
798	MERCHANT, GLEN E 2021-1	2,504.36	0.00	-74.92	2,504.36	2,579.28	0.00
828	MONTAGUE, STEVEN A 2021-1	291.81	0.00	-8.73	291.81	300.54	0.00
844	MORGENSTERN, KENNETH E 2021-1	589.10	0.00	-17.62	589.10	606.72	0.00
856	RONALD MURPHY REVOCABLE TRUST 2021-1	7,500.75	5,000.00	-150.47	2,611.72	2,651.22	0.00
857	RONALD MURPHY REVOCABLE TRUST 2021-1	3,114.01	3,114.01	-17.82	17.40	17.82	0.00
878	NORWOOD, MARK A 2021-1	2,344.07	136.61	-66.04	2,207.46	2,273.50	0.00
884	MACHIAS SAVINGS BANK 2021-1	445.25	0.01	-13.32	445.24	458.56	0.00
895	O'NEILL, MELISSA M 2021-1	817.89	0.00	-24.47	817.89	842.36	0.00
902	CLOSSON, RANDI L 2021-1	749.39	0.00	-22.42	749.39	771.81	0.00
905	OSIER, ROYCE C 2021-1	593.21	593.21	-16.99	16.97	16.99	0.00
906	OSIER, VERA 2021-1	594.58	0.00	-17.79	594.58	612.37	0.00
937	PIERSON, GEORGE 2021-1	2,694.79	0.00	-80.62	2,694.79	2,775.41	0.00
963	RANCO, JAQUELINE J 2021-1	1,119.29	0.00	-33.49	1,119.29	1,152.78	0.00
979	PRICE, RAYMOND C 2021-1	1,056.27	0.00	-31.60	1,056.27	1,087.87	0.00
995	MICHAEL S ROATH EXEMPT TRUST FBO LAURIE R FRAZIER 2021-1	4,863.50	0.00	-145.51	4,863.50	5,009.01	0.00
999	CONARY, JASON 2021-1	164.40	0.00	-4.92	164.40	169.32	0.00
1000	ROBBINS, DANIEL E 2021-1	535.67	0.00	-16.03	535.67	551.70	0.00
1033	SEAVEY, KARLA M LAWSON 2021-1	809.67	0.00	-24.22	809.67	833.89	0.00

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Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
1	KISMA PRESERVE						
	2021-1	13.70	0.00	-0.41	13.70	14.11	0.00
			Principal	Interest	Cost	Non Int.	Total
			13.70	0.00	0.00	13.70	13.70
	CURINT		0.00	-0.41	0.00	0.00	-0.41
	Total		13.70	0.41	0.00	13.70	14.11
23	COUNTRY STORE ANTIQUES						
	2021-1	328.80	0.00	-9.84	328.80	338.64	0.00
			Principal	Interest	Cost	Non Int.	Total
			328.80	0.00	0.00	328.80	328.80
	CURINT		0.00	-9.84	0.00	0.00	-9.84
	Total		328.80	9.84	0.00	328.80	338.64
32	ACADIA GATEWAY MOTEL						
	2021-1	145.22	0.00	-4.34	145.22	149.56	0.00
			Principal	Interest	Cost	Non Int.	Total
			145.22	0.00	0.00	145.22	145.22
	CURINT		0.00	-4.34	0.00	0.00	-4.34
	Total		145.22	4.34	0.00	145.22	149.56
48	HARRINGTON LANDSCAPING						
	2021-1	35.62	0.00	-1.07	35.62	36.69	0.00
			Principal	Interest	Cost	Non Int.	Total
			35.62	0.00	0.00	35.62	35.62
	CURINT		0.00	-1.07	0.00	0.00	-1.07
	Total		35.62	1.07	0.00	35.62	36.69
58	METAL MAGIC						
	2021-1	275.37	0.00	-8.24	275.37	283.61	0.00
			Principal	Interest	Cost	Non Int.	Total
			275.37	0.00	0.00	275.37	275.37
	CURINT		0.00	-8.24	0.00	0.00	-8.24
	Total		275.37	8.24	0.00	275.37	283.61
59	R & R AUTO						
	2021-1	141.11	0.92	-4.19	140.19	144.38	0.00
			Principal	Interest	Cost	Non Int.	Total
			141.11	0.00	0.00	141.11	141.11
8/26/2021	P		0.92	0.00	0.00	0.92	0.92
	CURINT		0.00	-4.19	0.00	0.00	-4.19
	Total		140.19	4.19	0.00	140.19	144.38

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Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
1051	SARGENT, STEPHEN 2021-1	454.84	0.00	-13.61	454.84	468.45	0.00
1096	SHERMAN, JEANNE L 2021-1	6,148.56	0.00	-183.95	6,148.56	6,332.51	0.00
1118	ADAMS, TROY 2021-1	2,063.22	0.00	-61.73	2,063.22	2,124.95	0.00
1120	SNOWMAN, SCOTT 2021-1	3,122.78	1,805.47	-39.81	1,320.23	1,357.12	0.00
1125	SPRAGUE, KENNETH W 2021-1	911.05	0.00	-27.26	911.05	938.31	0.00
1148	GATEWAY ESTATES, LLC 2021-1	19,126.57	0.00	-572.23	19,126.57	19,698.80	0.00
1224	URQUHART, STACY & SUSAN STANLEY 2021-1	4,205.90	0.00	-125.83	4,205.90	4,331.73	0.00
1255	WALLACE, WRIGHT EARL 2021-1	597.32	0.00	-17.87	597.32	615.19	0.00
1271	WHITAKER, DARYL 2021-1	2,783.29	2,783.29	-720.94	700.00	720.94	0.00
1275	ADLER, LORETTA MARIA 2021-1	4,574.43	0.00	-136.86	4,574.43	4,711.29	0.00
1306	REEVES, JOHN Y 2021-1	1,704.28	0.00	-50.99	1,704.28	1,755.27	0.00
1344	FAULKINGHAM, DELWIN 2021-1	208.24	20.00	-5.63	188.24	193.87	0.00
1352	BLETHEN, CRAIG A 2021-1	1,064.49	0.00	243.30	797.34	821.19	0.00
1367	LANDSVERK, LISA 2021-1	173.99	0.00	-5.21	173.99	179.20	0.00
1431	LONG, LEISSA S 2021-1	608.28	30.30	-17.29	577.98	595.27	0.00
1454	HYDE, MICHAEL 2021-1	523.34	0.00	-15.66	523.34	539.00	0.00
1468	GREGORSKI LYNN E. 2021-1	5,181.34	4,181.34	-29.92	1,000.00	1,029.92	0.00
1481	SCHRAG, STEPHEN 2021-1	474.02	0.00	-14.18	474.02	488.20	0.00

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Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
Total for 98 Bills:		243,052.80		-6,826.63		208,647.62	
	98 Accounts		41,231.81		202,810.17		0.00

Payment Summary

Type	Principal	Interest	Costs	Non Int.	Total
P - Payment	39,052.81	556.33	0.00	39,052.81	39,609.14
Y - Prepayment	1,622.67	0.00	0.00	1,622.67	1,622.67
Subtotal	40,675.48	556.33	0.00	40,675.48	41,231.81
A - Abatement	267.15	0.00	0.00	267.15	267.15
C - Correction	-700.00	0.00	0.00	-700.00	-700.00
I - Interest Charged	0.00	-563.97	0.00	0.00	-563.97
Z - Current Interest	0.00	-5,829.81	0.00	0.00	-5,829.81
Total	40,242.63	-5,837.45	0.00	40,242.63	34,405.18

		Non-Interest Due	Balance Due
2021-1	98	202,810.17	208,647.62
Total	98	202,810.17	208,647.62

! - This account is a deleted account.



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62	J & P FARM MARKET						
	2021-1	263.04	0.00	-7.87	263.04	270.91	0.00
			Principal	Interest	Cost	Non Int.	Total
			263.04	0.00	0.00	263.04	263.04
	CURINT		0.00	-7.87	0.00	0.00	-7.87
	Total		263.04	7.87	0.00	263.04	270.91
70	MDI YACHT TRANSPORT						
	2021-1	583.62	0.00	-17.46	583.62	601.08	0.00
			Principal	Interest	Cost	Non Int.	Total
			583.62	0.00	0.00	583.62	583.62
	CURINT		0.00	-17.46	0.00	0.00	-17.46
	Total		583.62	17.46	0.00	583.62	601.08
96	TRENTON LOBSTER POUND MAINE LUAU						
	2021-1	128.78	0.00	-3.85	128.78	132.63	0.00
			Principal	Interest	Cost	Non Int.	Total
			128.78	0.00	0.00	128.78	128.78
	CURINT		0.00	-3.85	0.00	0.00	-3.85
	Total		128.78	3.85	0.00	128.78	132.63
141	SHEAR DESIGNS						
	2021-1	31.51	0.00	-0.94	31.51	32.45	0.00
			Principal	Interest	Cost	Non Int.	Total
			31.51	0.00	0.00	31.51	31.51
	CURINT		0.00	-0.94	0.00	0.00	-0.94
	Total		31.51	0.94	0.00	31.51	32.45
142	T C CUSTOMS						
	2021-1	13.70	0.00	-0.41	13.70	14.11	0.00
			Principal	Interest	Cost	Non Int.	Total
			13.70	0.00	0.00	13.70	13.70
	CURINT		0.00	-0.41	0.00	0.00	-0.41
	Total		13.70	0.41	0.00	13.70	14.11
147	A T & T MOBILITY, LLC						
	2021-1	230.16	0.00	-6.89	230.16	237.05	0.00
			Principal	Interest	Cost	Non Int.	Total
			230.16	0.00	0.00	230.16	230.16
	CURINT		0.00	-6.89	0.00	0.00	-6.89
	Total		230.16	6.89	0.00	230.16	237.05
164	MCALLISTER, LEISA						
	2021-1	124.67	0.00	-3.73	124.67	128.40	0.00
			Principal	Interest	Cost	Non Int.	Total
			124.67	0.00	0.00	124.67	124.67
	CURINT		0.00	-3.73	0.00	0.00	-3.73
	Total		124.67	3.73	0.00	124.67	128.40

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168	GROSS, CHRIS 2021-1	134.26	0.00	-4.02	134.26	138.28	0.00
			Principal	Interest	Cost	Non Int.	Total
			134.26	0.00	0.00	134.26	134.26
	CURINT		0.00	-4.02	0.00	0.00	-4.02
	Total		134.26	4.02	0.00	134.26	138.28
171	ELDRIDGE, LARRY 2021-1	31.51	0.00	-0.94	31.51	32.45	0.00
			Principal	Interest	Cost	Non Int.	Total
			31.51	0.00	0.00	31.51	31.51
	CURINT		0.00	-0.94	0.00	0.00	-0.94
	Total		31.51	0.94	0.00	31.51	32.45
174	HAZELTON, BOBBY 2021-1	476.76	0.00	-14.26	476.76	491.02	0.00
			Principal	Interest	Cost	Non Int.	Total
			476.76	0.00	0.00	476.76	476.76
	CURINT		0.00	-14.26	0.00	0.00	-14.26
	Total		476.76	14.26	0.00	476.76	491.02
187	ENTERPRISE RENT-A-CAR BOSTON, LLC 2021-1	72.61	0.00	-2.17	72.61	74.78	0.00
			Principal	Interest	Cost	Non Int.	Total
			72.61	0.00	0.00	72.61	72.61
	CURINT		0.00	-2.17	0.00	0.00	-2.17
	Total		72.61	2.17	0.00	72.61	74.78
189	HARRIS CORP--GCSD 2021-1	34.25	0.00	-1.02	34.25	35.27	0.00
			Principal	Interest	Cost	Non Int.	Total
			34.25	0.00	0.00	34.25	34.25
	CURINT		0.00	-1.02	0.00	0.00	-1.02
	Total		34.25	1.02	0.00	34.25	35.27
199	HERICK, MARK 2021-1	119.19	0.00	-3.57	119.19	122.76	0.00
			Principal	Interest	Cost	Non Int.	Total
			119.19	0.00	0.00	119.19	119.19
	CURINT		0.00	-3.57	0.00	0.00	-3.57
	Total		119.19	3.57	0.00	119.19	122.76
204	KVK AUTOMOTIVE CUSTOMIZING, DBA 2021-1	93.16	0.00	-2.79	93.16	95.95	0.00
			Principal	Interest	Cost	Non Int.	Total
			93.16	0.00	0.00	93.16	93.16
	CURINT		0.00	-2.79	0.00	0.00	-2.79
	Total		93.16	2.79	0.00	93.16	95.95

PP Collection Account Status List
Tax Year: 2021-1, Show Interest
Order By: Account, Name As Of Date: 04/01/2022

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
206	HENDERSON AUTO REPAIR						
	2021-1	91.79	0.00	-2.75	91.79	94.54	0.00
			Principal	Interest	Cost	Non Int.	Total
			91.79	0.00	0.00	91.79	91.79
	CURINT		0.00	-2.75	0.00	0.00	-2.75
	Total		91.79	2.75	0.00	91.79	94.54
207	ROSS WOODWORKING						
	2021-1	35.62	0.00	-1.07	35.62	36.69	0.00
			Principal	Interest	Cost	Non Int.	Total
			35.62	0.00	0.00	35.62	35.62
	CURINT		0.00	-1.07	0.00	0.00	-1.07
	Total		35.62	1.07	0.00	35.62	36.69
216	HIGH-END BUILDERS						
	2021-1	15.07	0.00	-0.45	15.07	15.52	0.00
			Principal	Interest	Cost	Non Int.	Total
			15.07	0.00	0.00	15.07	15.07
	CURINT		0.00	-0.45	0.00	0.00	-0.45
	Total		15.07	0.45	0.00	15.07	15.52
220	ODONNELL, DEB						
	2021-1	98.64	0.00	-2.95	98.64	101.59	0.00
			Principal	Interest	Cost	Non Int.	Total
			98.64	0.00	0.00	98.64	98.64
	CURINT		0.00	-2.95	0.00	0.00	-2.95
	Total		98.64	2.95	0.00	98.64	101.59
223	ARTISTIC DESIGN						
	2021-1	15.07	0.00	-0.45	15.07	15.52	0.00
			Principal	Interest	Cost	Non Int.	Total
			15.07	0.00	0.00	15.07	15.07
	CURINT		0.00	-0.45	0.00	0.00	-0.45
	Total		15.07	0.45	0.00	15.07	15.52

PP Collection Account Status List
Tax Year: 2021-1, Show Interest
Order By: Account, Name As Of Date: 04/01/2022

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
Total for 25 Bills:		3,533.23		-105.68		3,637.99	
	25 Accounts		0.92		3,532.31		0.00

Payment Summary

Type	Principal	Interest	Costs	Non Int.	Total
P - Payment	0.92	0.00	0.00	0.92	0.92
Subtotal	0.92	0.00	0.00	0.92	0.92
Z - Current Interest	0.00	-105.68	0.00	0.00	-105.68
Total	0.92	-105.68	0.00	0.92	-104.76

		Non-Interest Due	Balance Due
2021-1	25	3,532.31	3,637.99
Total	25	3,532.31	3,637.99

! - This account is a deleted account.

MUNICIPAL CLERK'S REPORT

Births: 11

Deaths: 10

After two years of social distancing and face masks, we hope to turn the corner soon. Once again, sincere thanks to Jamie and Rose at the Town Office for managing to keep a cheerful disposition throughout the continued COVID event. Interestingly enough, we saw an increase in revenue during this trying 2 year period, and our expenses mirrored prior years.

We welcome Crystal DaGrasa as the new Trenton Elementary Principal and congrats to Mike Zboray as he has taken the position of Superintendent of AOS 91. We have arranged with principal DaGrasa to hold the Annual Town Meeting back at the school auditorium. The date to vote for Town Officials and School Committee is May 16th (Monday) from 2:00 p.m. to 6:00 p.m. at the Town Office, 59 Oak Point Road. There are two spots open on the School Committee and one opening for Board of Selectmen. Open Town Meeting will be at 6:00 p.m. on Tuesday, May 17th at the Trenton Elementary School auditorium. Keep in mind that if you have not been vaccinated, you should wear a mask. We are glad to be back at the school and "on schedule" to conduct town business.

We are pleased to dedicate this year's Annual Report to Steve Corson who retired at Fire Chief. It has always been easy to work with Steve, and his hours of dedication to the Town were without doubt extensive. Congrats to Steve Heckman who has taken his place as the new Fire Chief. Looking forward to a great working relationship.

The Trenton Town Office is now full service offering all services except vanity plates which must be done in Ellsworth. We have three notaries and fax services, both for residents. We are also set up to take debit and credit cards, but this comes with a 2.5% fee which is charged by the credit service. New residents should be prepared to show some form of residency which could be an electric bill, a local address listed on their driver's license, or a cable bill or rental agreement. The Town also will reimburse residents for a library card from the Ellsworth Public Library when residents can show a receipt from the library that the fee was paid. The current fee is \$30 per card.

Marriage licenses at the Town Office usually take at least 45 minutes to an hour. When you make an appointment for this, please allow enough time before closing, and be sure both parties attend the meeting as both signatures are required on the Intent and on the Marriage License. If you are contemplating a new car purchase, call us and we can give you a ballpark figure of how much it would cost to register the vehicle with either transfer plates or new plates. While our office hours are 9 – 5 Monday through Thursday, keep in mind that a new car registration may take up to half an hour and you should plan to visit the office no later than 4:30 pm for those registrations. .

HELPFUL INFORMATION

- For emergencies do not call the Town Office/Fire Department – Call 911
- Forms are available at the Town Office for: Homestead exemption, Tax abatements, Veterans exemption, Blind exemption, Poverty abatements, address changes for real estate mailings, Building Permit applications, Planning Board and Board of Appeal applications, General Assistance applications.
- The Code Officer takes appointments on Tuesday's beginning at 2:30. Call ahead to get on the schedule.
- The Assessor's Agent is in the office every Tuesday from 8am – 4pm, and while they may be out in the field, make sure to call for an appointment.

Carol Walsh

Municipal Officers Report

With the new day comes new strength and new thoughts. ~ Eleanor Roosevelt

As 2021 unfolded, so did new opportunities and renewed commitment to our great town and its future. The COVID-19 pandemic entered its second year and people tirelessly continued to rise up to solve the challenges that emerged, both locally, regionally, and in our nation. Through it all the people of Trenton found new ways to connect with one another, engage in local initiatives, and thrive in this constantly changing world and times.

Two new municipal officers, Dan Monahan and Charles Farley, joined us in 2021. It is wonderful to see so much interest and engagement in municipal governance. The Municipal Officers would like to express their deep gratitude to outgoing Selectboard Members, Mark Remick and Carlene Hanscome for their many years of dedicated service on the Board.

Hancock County lost two caring and amazing citizens on our roads in this past year. Deputy Luke Gross was struck when responding to a call in September of 2021. Tammy Dow, an active member of the MDI and AOS91 School communities was lost in an accident in early 2022. The Municipal Officers and the town would like to express our deep condolences to families and friends of Ms. Dow and Deputy Gross. The town would also like to express its gratitude to the Trenton Volunteer Fighters who so often are the first responders to accidents on Route 3, and who face each situation with bravery, grace, and compassion.

Fire Chief Steve Corson, stepped aside after 7 years of dedicated service to the TVFD. We thank him for his steady leadership through these years and are grateful that he will remain an active member of the department. Before he left Steve found a strong replacement to take up the reins and continue the great works in progress for the Fire Department. Steven Heckman, a fifteen year veteran member of the Fire Department assumed the role of Fire Chief effective January 1, 2022. Welcome Steven and thank you to both! Keep your eyes and ears open as the Fire Department continues to explore the concept of building a new fire station that will better, and more safely, house its trucks and equipment.

The town has continued to make its meetings more accessible via technology and Zoom. Please join us using these means if you are not able to join in person. The Zoom meeting information is always included on the agenda for the Select board meetings and posted on the town website. A heartfelt thank you to town volunteers John Whetstone and Kristin Farley who have spent many hours fine-tuning the equipment and running the sound to make sure that all people can fully hear and be heard using these technologies, and for making it possible that people can participate in town governance the ways that meet their needs. The town also wishes to thank and acknowledge a grant from the Maine Community Foundation that was awarded to the Trenton Broadband Committee to increase broadband knowledge, access, and trainings in Trenton. This grant helped to purchase equipment that makes our meetings more accessible (mics, a large screen monitor, and laptop).

2021 also brought American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds to Trenton. These funds were designated in the final ruling by the U.S. Treasury to support municipalities to replace lost sector revenue, support COVID 19 public health and economic

response, provide premium pay to eligible workers performing essential work, and to invest in water, sewer, and broadband Infrastructure. Thus far Trenton has used the funds to negotiate a contract with Spectrum to make Broadband services available on previously unserved roads in Trenton, and to provide premium pay to firefighters and town office staff who worked during the pandemic. Stay tuned for more discussion regarding the uses of the remainder of these funds. Thus far, many good ideas have been explored, including testing for PFAS chemicals in a percentage of Trenton wells, and use of funds to support other municipal governance activities.

2021 also brought revitalized engagement to the town in committee work. A newly formed Road Safety Committee is actively working on ways to increase pedestrian, bicycle, and automobile safety on Trenton Roads and on updating the Transportation Chapter of the Trenton's Comprehensive Plan (see report). Chip Roskom and Jessica Thurston stepped up to convene a Trenton Parks and Rec. Committee who hit the ground running with a plan to support pollinators and monarch butterflies in town. Trenton's Solid Waste Committee is reporting interesting developments on a proposal to consider municipal ownership of the Hampden Fiberight facility- certainly an interesting idea to follow. The town and school continue to explore if solar is an option for the town, and if so where would make the most sense to install.

Town meeting elections for Selectman (one position open) and School Committee (two openings) will be held from 2:00 p.m. - 6:00 p.m. on Monday, May 16th at the Town Office. Open Town Meeting will be at 6:00 p.m. at the Trenton Elementary School auditorium on Tuesday, May 17th.

From all of us, to all of you, thank you for your time, your tireless engagement, your ideas, your spirit, and your energy. Municipal governance exists because of you, and for you. Continue to engage, ask questions, and get involved. All of us, working together, are what make Trenton such a special place to call home.

Respectfully submitted,

Rachel Nobel

Dear Neighbors,

As I write this letter to you all, I am hopeful you all are well! The last couple of years have certainly been trying for many. We should take this time to remind each other to be kind and be grateful for the little things. We have seen many standing strong together and recognize the importance of everyday preparedness. Each of us has a different perception of what an emergency is, so I want to remind everyone that we can prepare in advance of any emergency which could include storms, fires – home and wildland, medical, etc. This means being prepared in any emergency and here are some tips on being prepared, so here are some reminders of steps you can take in advance:

- Practice your exit drills with your family and have designated meeting area for everyone & please do not let anyone re-enter a building once it has been evacuated
- Prepare for storms or events by having enough supplies including water, medications, food, pet supplies, etc. on hand. Including in the event that you have to leave your home due to prolonged power outage, hurricanes, etc, be prepared and have a “to go” bag for the family and don’t forget to include a “to go” bag for your pets and their needs.
- Most importantly, the Emergency Number is 9-1-1; this is extremely important in getting the correct response to the situation at hand in a timely manner. The homeowners with renters, please provide the home address and local Emergency Number where the renters have access in case of emergency.
- MEMA (Maine Emergency Management Agency) has great information on how to prepare for emergencies or please ask how you can prepare. Don’t hesitate to ask before you need it.
- Use the resources out there including the websites of MEMA, Hancock County Emergency Management Agency and Trenton Fire. All of these sites provide great information before, during and after emergency/storm events.
- We also should watch out for our neighbors during the times of need!

As always, thank you to the Trenton Fire Department members for all the hard work and dedication to the service they provide as they continue to train and protect our community. The fire department has a duty to keep not only the community safe, but also their members, and have been recognized by the Bureau of Labor with a survey for the professionalism in maintaining a safe environment by meeting the BOL standards. Next time you see them, please give them a big THANK YOU! Let’s also give a big thank you to their families that see them leave during family gatherings and holidays to answer the calls.

Thank you for doing your part in staying safe!

Sincerely,

Lisa Hanscom-Winger
Trenton Emergency Management Director



TRENTON VOLUNTEER FIRE DEPARTMENT

59 OAK POINT ROAD
Trenton, Maine 04605
(207) 669-4131

firechief@trentonme.com

*Steve Heckman, Chief | Kevin Hallett, Deputy Chief
Danielle Cole, Treasurer | Rachel Malcolm, Secretary | Bill Malcolm, Training Officer*

Dear Neighbors,

Dedication: Merriam Webster defines it as; “a devoting or setting aside for a particular purpose and or, self-sacrificing devotion and loyalty.” These words truly define the dedicated men and women that make up your community fire department. These loyal volunteers have spent another busy, productive and progressive year for the Trenton Volunteer Fire Department. Collectively, they responded to 112 calls for various emergencies that occurred in our town and our surrounding communities as part of our automatic and mutual aid agreements. Additionally, close to 1500 hours were spent performing equipment inspection testing and maintenance. Work that is critical to ensure that the emergency vehicles and equipment is operationally ready at all times.

In speaking of commitment and dedication, it is important that this Fire Department community letter be dedicated to the remembrance of Retired Chief Kelton Muise. Retired Chief Muise passed away on April 21, 2021. He will always be remembered as a true supporter of the community and one who was truly dedicated to the Town of Trenton, the fire service, and the Trenton Volunteer Fire Department. Kelton served as a member of the fire department for 55 years, and was Fire Chief for a total of 34 years. I still remember the day that Kelton and Janet pulled into my driveway and said, “I hear you may want to be on the fire department?” A great conversation ensued and that started a long but, still too short, friendship and he will be truly missed.

To honor Kelton’s and his wife Janet, who was also, a pillar of the community, and served on the fire department; The Trenton Volunteer Fire Company has been working on putting together a scholarship fund in remembrance of their legacy. The Kelton and Janet Muise scholarship fund will be set up to provide a one-time \$500.00 scholarship to any Trenton, Maine, high school student, who is pursuing a Community College degree in “Public Safety” or “Business Administration.” Full details regarding this scholarship will be available soon.

Progress and Change:

As Heraclitus supposedly once said, “nothing is permanent except change” and the year 2021 was certainly full of that!

During the fall of 2021, Trenton hired our first part-time firefighter for the town. This was a warrant article passed by the Trenton voters based on the agreement that the Town of Trenton made with the Bar Harbor airport. This position is shared 50/50 with the airport to provide an Airport Fire Rescue Firefighter (ARFF) at the airport, and benefits Trenton by providing additional day-time coverage and response to incidents that occur in town. As volunteer firefighters across the country continue to decline, Trenton is not immune. With most of our members working out of town it creates a situation where coverage during the daytime is often strained. Trenton is happy to have welcomed William (Bill) Malcolm to this position. Bill has obtained his certification as a Firefighter and as a Fire Instructor. Additionally, Bill had been a volunteer firefighter for Trenton for the past 5 years. This brought a strong familiarization with the town, our equipment and apparatus. As part of his ARFF requirements he is continuing his education to obtain his EMT license. And, he continues to be an active member of the fire department as our current Training Officer.

One of the fire departments missions to the populace it serves is; “Community Risk Reduction” (CRR). In our continuing efforts to evaluate community risk, the fire department has long recognized the need for a year-round,

reliable and accessible water supply to support fire suppression operations on the long stretch along the Bayside Road and the many side roads served by it. As we are always hopeful that folks practice good fire safety, we all know that fires can occur at any time. Having a readily accessible water supply that isn't impacted by *drought, freezing weather or soft ground conditions*; is critical for early fire suppression efforts and we request your support for this capital project on the warrant to place a 24,000-gallon cistern on the Bayside Road.

We were happy to see that the Hancock County Fire Academy was able to be re-started in 2021. This allowed Trenton Volunteer Firefighter David Gartner to complete his training as an interior certified firefighter. We are happy to report that he obtained his certification as a Firefighter I & II, strengthening our ranks for interior structural firefighters. A heartfelt, Congratulations to David on your achievement!

As many of you know, Chief Steve Corson has retired this past year as Fire Chief effective January 1, 2022, serving for 8 years in this position for the Town of Trenton. On behalf of the entire department, I would like to extend a heartfelt appreciation for his service, dedication and leadership. His presence as fire chief, and support to our mutual and automatic aid partners throughout our region will be greatly missed.

The town, the fire department and I, are fortunate that "Retired Chief Corson" has decided to remain a member of our volunteer fire department. His continued service and response are a great asset to our town.

With the retirement of Chief Corson, an interim fire chief (Steve Heckman) was appointed by the selectboard to fulfill the remainder of Retired Chief Corson's term. Chief Heckman has served with the Trenton Volunteer Fire Department for the past 15 years. He holds many fire-service and other professional fire engineering credentials. He once again was chosen to instruct at the Fire Department Instructors Conference (FDIC) held in Indianapolis, Indiana this April 2022. He is honored to represent Trenton, Hancock County and the State of Maine.

Community:

We want to extend a huge thank you to the many folks that have replied to our annual donation letter and sent generous donations to us. With those donations we plan to outfit each of our leading response units with Automated External Defibrillators (AEDs). These potentially lifesaving devices are imperative equipment in the event that someone is having a heart related incident, where these units can be instrumental in saving a life.

Mark your calendars now for our 30th year of fundraising breakfasts: **June 11, July 16, August 20, and the Hunter's Breakfast – October 29.** Come with your friends and neighbors for great food and company.

Lastly, we want to remind everyone to stay fire safe and be prepared. Remember to change the batteries in your smoke alarms, carbon monoxide and gas alarms at the time change, and test these at least once a month. If an alarm is more than ten years old, it needs to be replaced. Carbon Monoxide alarms will sound with a long beep when they reach their end of life. Always remember to practice good cooking safety. Cooking fires are the number one cause of fires in the home. Also, with our recent economic times, you may be considering utilizing alternative heating sources. It is so important to keep all combustibles away (at least 3 feet) from any heating source. Have your chimneys inspected and cleaned annually. The State Fire Marshal's office has a list of chimney sweeps available on their website to assist you in finding and obtaining service. Remember to have your wood burning and other fuel burning heating appliances serviced as well.

Look for Trenton Vol. Fire Dept. on Facebook – check it out and follow us!!

Ever thought of becoming a member? Give us a call or stop in and see us! We are always in need of volunteers.

Respectfully,

Steve Heckman, Fire Chief

Town of Trenton

CODE ENFORCEMENT

The Town of Trenton adopted the International Codes in the year 2003. All new construction permitted since that time has been in accordance with those codes. All ongoing implementation has been without incident.

The Code Enforcement Officer attended a variety of training programs in 2021 to maintain all required certifications and to stay informed of state and federal regulations. It is the goal of the Code Enforcement Department to remain informed of Federal, State, and local codes as they relate to providing safety and code compliance.

Building Permits by Category	2021	Value
New Dwellings	13	\$3,071,000
Commercial/Industrial Permits	15	\$13,459,461
Garages/Additions/Other	46	\$2,196,403
Totals	74	\$18,726,864

Building Permit Activity	2021	2020
Total Value of Building Permits	\$18,726,864	\$4,520,048
Number of Building Permits	74	60
Number of New Dwellings	13	10
Number of Site Inspections	77	64
Violation Letters	2	1
Number of Plumbing Permits	53	32

Angela M Chamberlain

Code Enforcement Officer

Acadia Disposal District Annual Report

2022 for 2021

The Acadia Disposal District (ADD) is an independent quasi-municipal, tax-exempt solid waste corporation with its main office located in the Town of Mount Desert. It received its Certificate of Organization from the State of Maine in 2003. The purpose of the ADD is to assist with the cost-effective, environmentally friendly, efficient, and lawful management, disposal, and recycling of waste materials on behalf of its member towns. The ADD has an adopted set of by-laws by which the district is operated, and each member community has signed an interlocal agreement as a requirement for joining. Charter Members of the ADD include the towns of Cranberry Isles, Mount Desert and Trenton; Frenchboro and Tremont have since joined. We would welcome additional member communities.

A. Board of Directors: In conformance with the member town's interlocal agreements, the Board of Directors consists of one representative per member town. Each director has one vote regardless of the population or evaluation of the town they represent. We encourage anyone with solid waste related questions or comments to contact their local director. To date, we have a vacancy on the Board for Frenchboro's seat. A resident does typically sit in on the meetings. The members are:

Cranberry Isles: Jim Fortune at james@cranberryisles-me.gov

Frenchboro: Vacant

Mount Desert: Tony Smith, Chairperson at director@mtdesert.org

Tremont: Carey Donovan, Clerk at carey3d@gmail.com

Trenton: Martha B. Higgins at atlmainiac@comcast.net

Treasurer, Kathi Mahar (formerly treasurer for the Town of Mount Desert)

B. ADD Website: Last year we reported that the ADD website went online in February 2019. We also stated that the directors were in the process of determining if the website was of value to the people and if it should be kept and maintained. We thought that way because of a lack of local, hands-on management of it. I am pleased to say that Director Donovan has stepped up and assumed the management of the site and is doing a very good job for us. We do periodically use a consultant for some of the more technical things that might come up. We can be found at <https://acadiadisposal.org/>.

C. Municipal Review Committee (MRC): The MRC is a nine-member Board of Directors (the Board) which works for its 115 member towns, cities, and solid waste districts, of which I am one, who are elected to staggered three-year terms by the member communities. All members of the Board serve the membership on an at-large basis with a focus on implementation of the MRC mission for the benefit of the entire MRC region. The MRC mission is to help provide for access to safe, sustainable, efficient, and affordable management of municipal solid waste (MSW) with a maximum diversion of materials away from landfills. Board members are not paid as some people seem to believe. The Board is typically comprised of town and city managers, public works directors, finance directors, former bankers, members of their local selectboard or council, managers of solid waste facilities and folks retired from jobs or who participate in volunteer work that lends itself to being a productive Board member. The Board is assisted by an executive director and valued consultants and legal counsel. Additional information about the MRC can be found at www.mrcmaine.org.

D. MRC and Coastal Resources of Maine: Coastal Resources of Maine (CRM), the MSW handling facility located in Hampden that closed in May 2020, is owned by its bondholders and other investors, not the MRC. The facility is for sale with the bondholders having final say on who they sell it to. The MRC was asked to participate in the process of the sale of the facility when it was determined it would not reopen under the original ownership. If MRC was not involved in the sales process, the bondholders could sell the facility to anyone they wish to recoup some of their investment in it. We are fortunate in that they chose to attempt to sell it to an entity that is interested in purchasing the facility and operating it in accordance with its

permitted use. On behalf of its members, MRC has been working very diligently to identify prospective buyers of the facility.

It is important to point out once again, and for people to understand, that whoever assumes ownership and/or operations of the facility, must do so under the requirements of the DEP permits that are currently in place. The permits do not allow municipal wastewater sludge to be taken to CRM for processing nor do the permits allow for the importation of out-of-state waste to CRM. The MRC insisted this latter point be included in the permits. In addition, member towns do not pay the MRC other than membership dues at a cost of \$1.50/ton times the number of tons delivered per quarter per town. If a town ships 1,000 tons of solid waste, they are billed 1,000 tons x \$1.50 per ton or \$1,500 per year invoiced over four quarters or, in this case, \$375 per quarter. In addition, MRC directors are not assigned to represent a specific area of the membership. They are elected to serve all members over staggered three-year terms. With CRM closed, MRC is issuing monthly invoices to members for costs incurred by companies that are serving as back-up locations for the MSW. These are strictly pass-through costs on the part of the MRC.

During the planning process for CRM, MRC directors were told more than once that the technology will fail; it's never been done under one roof before. Well, the technology works. Bales of cardboard, plastics and metals were stacked along one wall ready to be shipped. Biogas was being produced and burned off much like in a production field; plastic briquettes were being made for sale to an interested party in Maine; high quality pulp was being produced with an interested buyer in Canada who wanted to purchase it to blend with their own pulp. Poor management and a lack of funding to implement process improvements that the facility operators identified during the few months they were open lead to the closing of their doors in 2020 as previously stated.

Reiterating, the investors own CRM, not the MRC which, quite frankly, is its members. The MRC board of directors works on behalf of its members. As of this date, the MRC has identified a number of prospective owner/operators or just owners who would in turn hire an operator for the facility. Some of the prospects showed great interest early on in their discussions with us and eventually bowed out on their own. Negotiations with others were discontinued by the MRC. MRC is presently pursuing an idea that, in my opinion, will come to fruition and be in the best interests of the members and the State as a whole. MRC's focus during this lengthy process has always been looking out for our members' best interest in reopening the CRM facility that will allow member communities access to safe, sustainable, efficient, and affordable management of municipal solid waste with a maximum diversion of materials away from landfills. There is indeed strength in numbers as represented by the MRC. We need to stay the course and work together to get CRM operational again.

E. Recycling: I am certain all can recall that as of January 1, 2020, all but one of the member Town's changed from source separated recycling to the CRM "One Bin All In" program adopted by many municipalities in Maine, including the larger ones like Bangor, Brewer and Orono, including the university. This was thought to be the best way for our towns to reach the States' mandated 50% recycling rate of generated solid waste. We have been told that on at least three occasions CRM had exceeded the 50% rate which, if they had been able to maintain operations, could have been an everyday occurrence. Of course, this all ended in May 2020 when CRM closed. As of today, the Towns of Mount Desert and Tremont started their own recycling programs; Trenton was in the planning stages and Cranberry Isles was doing what they had historically done. I personally look forward to the reopening of CRM, likely under a new name, and a return to "One Bin All In" recycling.

F. Household Hazardous Waste & Universal Waste Collection Day: The ADD sponsored another successful HHW&UW (Household Hazardous Waste & Universal Waste) collection event on September 25, 2021. Thanks go to the Town of Tremont for the use of their parking lot on short notice after I finally remembered that the MDIHS parking lots were both booked for our scheduled and advertised day. The collection was open from 9:00 AM to 10:00 AM for truckloads of materials from the outer islands then from

10:00 AM to 2:00 PM for the general public. Financial assistance from the League of Towns, use of Tremont's parking lot, the work of our volunteers and waste vendors we have successfully worked with in the past, helped make this a very successful event in spite of the heavy rains that fell throughout the day – thank you all. Materials were delivered to us from the same towns as last year. We accepted the following universal waste materials this year shown below beside last year's materials.

Universal Waste (UW): The comparison summary of universal waste collected in 2019 and 2020 is shown below. Some of the waste is measured per each item; some by weight.

UW Summary	2020		2021	
Item	Units	Weight	Units	Weight
	Each	Pounds	Each	Pounds
Fluorescent Lights	481	NA	274	NA
Batteries:				
Alkaline	NA	250	NA	156
Lead Acid	NA	1,102	NA	1,526
Lithium	NA	54	NA	25
NiCD	NA	16	NA	57
NiMH	NA	18	NA	7
Button Cell Battery	NA	6	NA	1
Ballasts	NA	184	NA	0
CFL	NA	379	NA	66
U lamp	NA	0	NA	0
Crushed lamps	NA	0	NA	0
Circle lamps	NA	0	NA	0
HID lamps (SV, MV & MH)	NA	5	NA	0
Incandescent lamps	NA	0	NA	0
UV lamps	NA	0	NA	0
CPU's and Laptops	NA	1,433	NA	308
Miscellaneous: Circuit Boards, Drives, Monitors	NA	700	NA	939
Monitors (see just above)	NA	0	NA	0
Printers	NA	1,356	NA	598
UPS Battery Backups	NA	0	NA	0
Televisions	NA	5,452	NA	2,037
Air Conditioners	NA	0	NA	0
Microwaves for recycling	NA	100	NA	0
Smoke Detectors	NA	13	NA	27
Wire and Cable	NA	0	NA	0
Cell Phones	NA	0	NA	0
Freon containing	NA	0	NA	0
Transformers (PCB)	NA	0	NA	0
Hg Containing Devices	NA	0	NA	1
Totals	481	11,063	274	5,748

Household Hazardous Waste (HHW): There were 824 units of HHW items collected in 2020 compared to 725 in 2021 with one unit being equal to 10 gallons or 40 pounds, as applicable. This was another very good collection day for all concerned. The waste materials included oil-based paint, turpentine, varnish, stains, auto fluids, paint removers and strippers, swimming pool and photo chemicals, adhesives, solvents, fertilizer,

oven and drain cleaner, fungicides, herbicides, pesticides, acids, and linseed oil. We do not record exact amounts of the specific waste material; we estimate the number of units of each.

G. Student Grants: As reported in the past, the ADD established a student grant program for schools located in ADD member towns. The grant must be applied for before implementation of a project and, there is no deadline for our receipt of an application. We do not have a formal application form but the request for a grant must be made to us in writing. If you have any questions about the grants or the process, please contact Chairperson Tony Smith at director@mtdesert.org.

H. Insurance: ADD purchases volunteer, property and casualty and workers compensation insurance from MMA. We are required to carry the workers compensation insurance even though we do not have any employees; the volunteer directors are considered when rates are calculated for coverage. The insurance is to cover any lost time suffered by a volunteer should they be hurt while participating in an ADD function e.g., a Board of Directors meeting, the HHW&UW collection, etc. Each year we have received a rebate from MMA for not having filed any claims.

I. Financial Audit: We had another successful audit for FY-2021 using the services of James W. Wadman CPA in Ellsworth. Thanks to Treasurer Mahar for her management of our accounts and her preparation of audit materials provided to the auditor. She is key to our audit success.

J. Summary: In summary, the Board of Directors of the ADD would like to encourage all residents and taxpayers in our member towns to become active in learning about solid waste issues. We particularly encourage our municipal officials and officers to do so. Even though each director works with the understanding that they would like to become the solid waste expert in their community thereby reducing the workload of town officials, nothing can replace firsthand knowledge. Our meetings are open to the general public and pre-COVID had been held at 9:30 A.M. on the third Thursday of the month in the Somesville fire station meeting room. During COVID we changed to teleconferencing for our meetings which made meeting during the pandemic very safe and easy in 2021. We will continue with the teleconferencing until further notice at 9:30 A.M. on the third Thursday of the month subject to issues that might arise that cause us to change. The process to attend the meetings via teleconferencing is included at the top of our meeting agendas and here as well.

- Dial the access number: 1-800-444-2801
- Enter the conference code: 9678291#
- Once the meeting opens, or if you join us after we have started, we ask that you identify yourself so you can be included in the minutes of the meeting.

Thank you for your continued support.

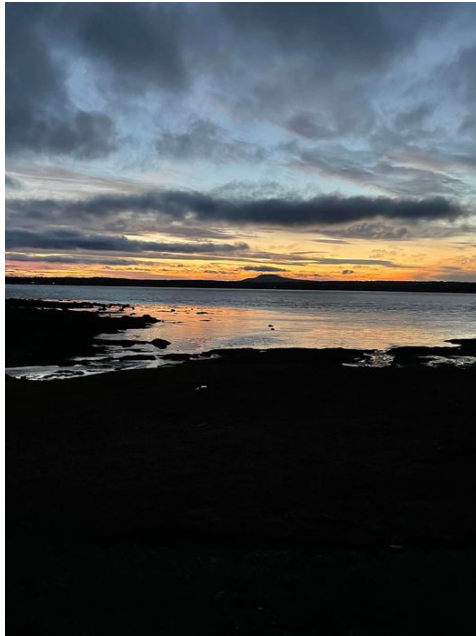
The Trenton Chamber of Commerce

The primary objective of The Trenton Chamber of Commerce is to unify and be an advocate for Trenton's businesses both with the local community as well as with our many summer visitors. At the chamber we are all very proud that 2022 marks our forty-sixth year of being part of the Trenton community.

The American flags you see flying all along Route 3 and other key points in Trenton are our most noticed endeavor. Thanks to the Town of Trenton and our supporters for helping to fund this project. Also, a special thank you to our Flag Committee chaired by Carroll Leland; their all-volunteer efforts deliver this very visible statement of our patriotic spirit that positively reflects on the whole town of Trenton.

We welcome your comments, questions and suggestions. The Trenton Chamber of Commerce can be reached through our website, trentonmaine.com, by phone at 207-667-1259, or by mail at the Trenton Chamber of Commerce, Box 102, 1007 Bar Harbor Road, Trenton, ME 04605.

Respectfully submitted,
Peter Lazas
President



Planning Board

The Planning Board members are John Whetstone (Past Chair and Systems Technician) , Chuck Starr (Vice Chair), Michael Gilmartin, Rick Sprague, Linda Hodgkins, John Correa (Secretary), and Mark Remick (Chair). Many thanks to the members for volunteering their time and expertise. The Board also thanks the Town Administration staff for their support and task management of the applications, public notices and record management of all that is involved in our operation.

A major undertaking by the Planning Board this year has been the re-working of the Land Use Ordinance. This Ordinance provides the rules and guidance procedures for use and development of property in Trenton. The revised Ordinance will be presented at the Annual Town meeting for action by the voters of our town. A huge thank you to John Whetstone for his tireless effort and thoughtful research to put this together.

The Trenton Planning Board approved a second Large-scale 1.99MW ground mounted solar energy system along Route 3.

We approved the application from Gateway Estates, LLC for twelve additional housing units in their subdivision on Route 3. The PB also approved the application from Allen Associates, LLC to add camping facilities at the Acadia Fun Park.

John Whetstone stepped down as chairman and Mark Remick was voted in as the new chairman in November 2021. John became the second alternate member. The Planning Board now has a full complement of five members and two alternates.

The Planning Board meets the second Wednesday of every month at 7:00 p.m. in the Trenton Town Office. These meetings are open to the public and we encourage anyone with land use, zoning or other questions to come in for an informal discussion before application.

Respectfully submitted,

Mark Remick – Chairman

John Whetstone – Past Chairman

Trenton Planning Board



Broadband Committee Report 2021 - 2022

In November 2019 the Broadband Committee was initiated. The initial goals of the committee were then and remain today to 1) map available resources for the internet in Trenton, 2) engage residents to gauge internet access and barriers, 3) educate residents on Broadband resources, and 4) to pursue external funding or partnerships to improve access and reliability as appropriate.

With these goals in mind 2021 was a busy year for the Broadband Committee. Early in the year the committee explored options with Spectrum to provide services to unserved roads in Trenton. The committee worked to map the unserved roads. The committee explored several options, including a proposal by Spectrum to enter into a long-term agreement for bulk purchasing of Spectrum services. This concept was considered but ultimately the committee and town settled on using ARPA funds to cover the costs of having Spectrum provide access to Broadband for unserved roads. The contract was fully executed in late 2021 and we are awaiting the build-out of the infrastructure (lines) to make broadband connection available on these roads.

In the fall of 2021 the committee received word that it had been awarded a grant from the Maine Community Foundation to increase digital literacy and broadband access in Trenton. Included in the grant request were funds to support training, outreach, and some equipment to enhance remote access to municipal meetings and trainings. Total grant amount was \$8,742. Since then the committee has hosted two training sessions and sent out one informational newsletter informing Trenton citizens of the options available to access Broadband and to access assistance in paying for Broadband. The committee is planning more trainings and newsletters in the grant period. We are also happy to share we have a YouTube channel in which the past trainings can be accessed, and the new ones will be posted: Broadband Trenton Maine at <https://www.youtube.com/channel/UC5yXjIB81j4GYH2njtr-7Pw>

Recently, you may have seen changes in the town office including a new monitor/screen that makes high resolution presentations available by Zoom and in person, a new laptop, and mics and speakers to increase sound resolution and clarity during meetings. All of these tools help to make Selectboard and other meetings more accessible when people are not able to attend in person. This equipment was used in our two previous training sessions and many Selectboard meetings. We welcome you to join a meeting and try them out!

A huge thank you to the current committee in the 2021-2022 year: Starr Gilmartin, John Whetstone, Mary and Jim Turner, Rick Palazola, Rachel Nobel, Kristen Farley, & Sol Goldman

The Broadband Committee currently meets every second Thursday at 5:30pm. Committee Meetings are currently held remotely via Zoom. If you are interested in joining this Committee, or learning more about what we do, please contact BB Committee members at info@broadbandTrentonME.org or inquire of the Town Office how to contact us. We would love to hear from you!

Respectfully Submitted,

Rachel Nobel
Trenton Selectboard & Broadband Committee, Chair
Approved and submitted 3/31/2022

Trenton Road Safety Committee

As the gateway to Acadia, the most popular National Park in the U.S.A, Trenton must balance increasing volumes of traffic with the needs of its residents to safely move about in our community. The function of this newly formed committee is to promote the use of our roads for automobiles, bicycles, and pedestrians in a way that maximizes harmony and minimizes the risk of bodily injury or property damage. The committee's first meeting was 10/21/21. The goals of the committee this year have been: to identify areas of greatest concern regarding safely using traffic data and public options, establishing connections with local resources, and updating the Transportation and Mobility chapter of the Trenton Comprehensive Plan.

Contacts have been made with Maine Department of Transportation (DOT), the Hancock County Planning Commission (HCPC), and with the Bar Harbor Town Planner and they keep us updated on developments that affect traffic in Trenton. Work with the HCPC has led to an updated draft of the Transportation and Mobility chapter using recent data from the DOT and data from Trenton's own radar speed sign. However, this draft still needs to be updated with public opinion and with additional proposed solutions from the committee. To poll public opinion, a traffic and safety survey will be made available digitally on trentonme.com, the Trenton Town Crier group on Facebook, and physically via printouts at our town meeting. Your feedback is important! Please take the time to access and take the survey as it will help guide activities and areas of focus for the group, as well as plans for Trenton's future. Feel free to share your thoughts about road safety directly by joining us via zoom on the 3rd Thursday of every month at 6:30 pm. More details on TrentonMe.org/town-committees.

Some of the many safety concerns discussed during our meetings include the ability to turn left out of the Trenton School, the excess speeding on route 203 and Goose Cove Rd, the foot traffic at the head of the Trenton bridge and racing after the Oak Point Juncture. There has also been discussion about establishing walking paths, the utility of a traffic rotary in Trenton, increasing the shoulders of roads for walking/biking, increasing the Trenton bridge to four lanes, and adding a road connecting the Trenton School to the Town Hall to allow many residents to bypass Route 3.

Many thanks to all of our committee members for their time, action, and thoughtful discussions.
Committee Members:

John Bennet– Chair + Selectboard member

Jarod Rollins – Vice-chair

Rachel Nobel – Selectboard member

Linda Hodgkins

Starr Gilmartin

Sam Huges

Jasmin Pratt

Jarod Farn-Guillette (non-member - HCPC contact and future DOT contact)

Crystal DaGraca and Eric Hann (non-voting, non-resident)

Report of the Frenchman Bay Regional Shellfish Ordinance (FBRSO)

The Frenchman Bay Regional Shellfish Ordinance, which includes the municipalities of Trenton, Lamoine, Franklin, Sullivan, Sorrento, Hancock, and Ellsworth, is now entering its twelfth year. The program has approximately 63 commercial harvesters from the seven-town region. There were also nearly 200 recreational licenses issued. The Frenchman Bay Program continues to be one of the top shellfish resources in Maine.

The purpose of the FBRSO is to establish a shellfish conservation program which ensures the protection and optimum utilization of shellfish resources within its limits. The management and partnership team consists of the Frenchman Bay Regional Shellfish Conservation Committee and the Frenchman Bay Regional Shellfish Municipal Joint Board.

The Municipal Joint Board (MJB) consists of representatives from each participating community in the program. The conservation program, as directed through the MJB, includes area rotations and flat closures to ensure harvesters have productive areas to dig throughout the year. Most importantly, the ordinance protects our towns from harvesters from other areas of the state.

In March 2021, the City of Ellsworth, who had been providing the administrative duties for the FBRSO, announced their intention to discontinue their administrative role. In May 2021, the Town of Franklin assumed the administrative responsibilities for the FBRSO. The transition was seamless thanks to the work of the SelectBoard of Franklin and their office staff.

Michael Hall continues his duties as the Marine Shellfish Warden. He currently holds a contract with the FBRSO for 40 hours per week. Any resident who has enforcement concerns may contact Mike at 207-400-6183.

Kirk Clark, a Trenton resident, serves on the Frenchman Bay Regional Shellfish Conservation Committee. He has been a longtime representative on this committee, and his time and effort are much appreciated.

For additional information about the Frenchman Bay Regional Shellfish Ordinance, please feel free to contact me at 207-460-1709.

Respectfully submitted,

Michael Hodgkins
Member, Frenchman Bay Regional Shellfish Municipal Joint Board
Town of Trenton

Annual Report for the MDIRSS/AOS 91 Board

December 2021

This report focuses on the collective efforts of students, staff, and administrators working in the MDI Regional School System/AOS 91 during the 2020-21 school year. The tables below summarize our collective efforts, specific areas of focus, and, in some cases, revisions to plans for each Goal Area, as well as steps we plan to take in the 2021-22 school year.

Goal 1: *Improve Student Achievement and Engagement in School*

Looking back, we... (September 2020 to August 2021)	Looking ahead, we plan to... (September 2021 to August 2022)
<ul style="list-style-type: none">• Explored the feasibility of Pre-K programs to serve Tremont, Southwest Harbor and Mount Desert. A program to serve Tremont and Southwest Harbor 4-year-olds was reviewed and approved by both local boards.• Implemented the Touchstones Discussion Project in at least half of our social studies classrooms in grades 6-11 to support the new Civil Discourse standard adopted and launched this year.• Launched the Superintendent's Anti-Racism Task Force to engage students, staff, and community members in anti-racism work. <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none">• Established and implemented a voluntary K-8 Virtual Academy program to engage students attending school remote-only• Designed instruction and hands-on learning experiences at the high school within a hybrid schedule.• Followed the advice of the Safe Return to School Advisory Committee to prioritize daily in-school teaching and learning for students in grades K-4 and for middle school students to the extent possible. Beginning in December all students enrolled at our K-8 schools participated in in-person learning for the remainder of the school year.• Provided hot spots where needed to improve connectivity for families.• Worked with our educational partners to develop and implement curriculum-connected Virtual Field Trips and experiences.• Worked proactively to design and implement safe graduation and promotion ceremonies that met COVID-19 requirements.	<ul style="list-style-type: none">• Implement a Pre-K program to serve Tremont and Southwest Harbor, Mount Desert and explore the feasibility of implementing additional pre-K programming using a variety of partnership models.• Support the Touchstones Discussion Project in all 6 - 11 social studies classrooms.• Continue to support the Anti-Racism Task Force by collaborating with the co-leaders and working to carry out recommended action items. <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none">• Follow the continued advice of the Maine DOE, MDI Hospital, and the Jackson Lab for carrying out full-time in-person instruction in all of our schools and to support extra-curricular activities.• Continue to collaborate with our educational partners to develop and implement curriculum-connected virtual and in-person Field Trips and experiences, following MDIRSS COVID-19 mitigation strategies.• Expend grant funds to support hotspot services for students who must quarantine due to COVID-19.

Goal 2: *Improve Teaching and Learning*

Looking back, we... (September 2020 to August 2021)	Looking ahead, we plan to... (September 2021 to August 2022)
<ul style="list-style-type: none">• Continued online professional learning opportunities to improve K-12 math, reading, writing and science instruction.• Expanded representation and inclusivity in the books selected for classroom and school libraries, and to be	<ul style="list-style-type: none">• Continue to strengthen our academic and behavior Response-to-Intervention (RTI) programs in all MDIRSS schools.• Provide opportunities, resources, and support for teachers to develop and refine Anti-Bias/Anti-Racism

<p>used as a part of the general classroom instruction.</p> <ul style="list-style-type: none"> Offered the following Collaboratories to interested administrators, teachers & Ed Techs: Restorative Justice, Diversity, Equity & Inclusion, Civil Discourse, and Trauma-Informed Practices. Revised social studies standards and curriculum. <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none"> Launched district-wide hybrid and remote learning using a variety of technology tools. Supported on-going and often peer-led professional development related to hybrid/remote teaching. Investigated and responded to learning interruptions due to COVID-19. 	<p>lessons and practices.</p> <ul style="list-style-type: none"> Provide opportunities, resources, and support for teachers to develop and refine Trauma-informed practices. Review the newly updated Maine DOE ELA and Math standards and revise the curriculum as needed (standards and scope and sequence) Continue to focus on social-emotional learning and mental health. Review the current Professional Growth and Evaluation System Increase opportunities for teacher leadership <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none"> Work to ensure that all students have access to high-quality instruction and can continue learning if they are not able to attend school in person.
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Goal 3: Strategic Allocation of Resources, Use of Personnel and Financial Planning

Looking back, we... (September 2020 to August 2021)	Looking ahead, we plan to... (September 2021 to August 2022)
<ul style="list-style-type: none"> Supported four MDIRSS principals in achieving their superintendent certification. Continued to advance and expand conservation, sustainability, and alternative energy programs in all MDIRSS schools (ex. Electric Bus) Created a partnership with Acadia Family Center to provide social and emotional support for students and hired another school psychologist to facilitate this work. Hired an Operations Manager position to support transportation, maintenance, and logistical and building-based needs of schools. <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none"> Revised budgets downward as needed. Use federal COVID Relief Funds to safely open schools. Managed 24 new federal and state grants. Reorganized food services and publicized available community food resources to support families. Developed and implemented a Safe Return to School plan. 	<ul style="list-style-type: none"> Develop leadership pathways for ed techs and teachers. Complete major upgrade of technology infrastructure including replacement of firewalls, expansion of bandwidth and extension of wifi to areas outside of each school. Review and update the district website to improve communications with staff, families and MDIRSS communities. Contract with an external Human Resources provider to reduce current legal fee expenses, support business office personnel, principals and to provide a consistent response to staff needs. Hire a district nurse to provide supervision and building-based support. Hire a tech support specialist for Bar Harbor, Southwest Harbor, and the district. Continue to work with the school board to plan and implement a combined middle school. <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none"> Expend grant funds to partner with Acadia Family Center to support the social and emotional health of students and families in Trenton, Tremont and Southwest Harbor who have been adversely impacted due to COVID-19. Implement a pooled testing program for staff and students. Use federal COVID Relief Funds to safely open schools. Use federal funds to continue to provide food resources to support families in the community.

Respectfully submitted by: Marc Edward Gousse, Ed.D., Superintendent of Schools, Julie Keblinsky, Director of Teaching and Learning 7-12; Rhonda Fortin, Director of Teaching and Learning Pre-k - 6; Melissa Beckwith, Director of Special Services; Cathy Kozaryn, Assistant Director of Special Services, and Nancy Thurlow, Business Manager working in close collaboration with all of the principals of schools in the MDI Regional School System: Matt Haney (MDI High School), Heather Webster (Connors-Emerson School), Gloria Delsandro (Mount Desert Elementary), Crystal DaGraca (Trenton Elementary School), Hayley Fenton (Cranberry Islands, Swan's Island and Frenchboro Schools), Mike Zboray (Pemetec Elementary School), Jandrea True (Tremont Consolidated School).

Trenton School Principal's Report Spring 2022

Enrollment ~3/27/2022

PK	K	1	2	3	4	5	6	7	8	Total	MDHS	EHS	Other HS	Total
8	14	17	16	7	15	15	18	17	17	144	57	18	1	220

What an honor to write my first town report for Trenton Elementary School! I am so proud of all that our students and staff accomplished so far this year. We have much to celebrate!

The 2021-2022 school year began in-person and has remained in person all year. Though there were moments when our school was in outbreak status, due to the number of Covid cases, that made us question in-person or remote learning. In the end, science, MDOE guidelines, local health professional guidance, staff, student and community feedback led us to focus on all of our mitigation strategies, which kept our doors open to students. Our staff and students did an incredible job wearing masks for almost the entire school year. In March, masks were made optional. Some staff and students chose to take off their masks, while others continued to wear them. Our cleaning staff continued to provide deep cleaning in classrooms, bathrooms, hallways and offices to keep us all healthy. We have even been able to upgrade our ventilation system in areas that lacked proper ventilation through ESSER grant funding. Most importantly, we all practiced symptom monitoring, stayed home when we were not well and focused on washing our hands regularly with soap and water.

Partnerships with Island Readers and Writers (IRW) brought Anica Mrose Rissi to Trenton (virtually) to share her book [The Teacher's Pet](#) with pre-k-2 students and [Anna Banana](#) with grade 3 & 4 students. Through grant writing, we were able to partner with the Maine Outdoor School. Each class spent four class periods with Hazel practicing hands-on, outdoor science learning. Through grant funding, we were also able to host the very first Trenton's Handcraft Festival. K-8 students participated in two weeks of art workshops. These programs were half day programs where students learned how to make jewelry, baskets, felting projects, stained glass mosaics, windchimes and so much more! Students and staff were thrilled to be able to go to Acadia National Park for field trips this year. Students in grades 5 & 6 also went to the Gulf Of Maine Institute for an engaging science field trip! Thanks to our PTC, our 6th graders also went on a skiing trip.



This past year, we were able to offer many athletic activities. In the fall there was soccer & cross-country. In the winter we had basketball and cheer. We were thrilled to be able to welcome fans back into the gymnasium as well as offer a virtual option for those to view from home. Now in the spring, we are offering baseball, softball and track. Floor hockey and volleyball opportunities between seasons to give students a fun opportunity to practice the PE skills and spend time with their peers. The 8th graders also challenged staff to a basketball game and a volleyball game, where the staff still hold the championship title. In addition, we offered co-curricular activities including Math Club and our After School Program. We will be wrapping up the year with some Garden Club activities being offered.

The Timberwolf Cupboard thrived this year in partnership with our "Growing Up Green" school garden and greenhouse program. Snow Ross, Steffanie Roguski and Stacy Roguski partnered with the Bar Harbor food pantry to provide fresh food for those in need in our community. Through grant funding, we were able to add electricity to the shed, which will allow us to offer refrigerated items soon. Students will not only continue



learning the science of growing, but also the act of giving as the food grown is shared with the community.

I would like to personally thank all of the bus drivers, cafeteria staff, custodians, support staff, teachers substitutes and community members, for their contributions in maintaining a safe and welcoming environment for students and staff. A big thank you to our Trenton Families and Community, for all of your patience, support and generosity that you have shown TES this past year.

In addition, I would like to thank the school board members (Jennifer Bonilla, Tom Reeve, Aaron Brown, Gary Burr, and Darcy Throckmorton) for their time and commitment to the education of Trenton students. Not only do they serve on our Trenton School Board, but they also represent us well at the AOS School Board.

Please visit our website <https://sites.google.com/mdirss.org/trentones>, new Facebook page (Trenton Timberwolves), or email me at cdagraca@mdirss.org to get more information on what is happening at Trenton School.

I am honored to be Trenton's principal and look forward to continuing to get to know and work with the Trenton community.

Respectfully submitted,
Crystal DaGraca, Principal

Town of Trenton Salary Information

Board of Selectmen

Bennett, John	\$ 2,000
Ehrlenbach, R. Frederick, Chairman	\$ 3,000
Farley, Charles Jr.	\$ 3,000
Monahan, Daniel	\$ 3,000
Nobel, Rachel	<u>\$ 3,000</u>
Total:	\$11,000

Office Staff

Church, Jamie	\$41,107
Robidoux, Rose	\$34,657
Walsh, Carol	<u>\$43,849</u>
Total:	\$119,613

CEO/LPI/Sign Warden

Chamberlin, Angela	\$24,867
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Road Commissioner

Monson, Doug	\$ 600
Neilsen, Eric	<u>\$ 600</u>
Total:	\$ 1,200

Custodian

Cole, Maddison	\$ 3,000
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Animal Control

DelaSantos, Diana	\$ 378
Zicker, Marie	<u>\$ 1,915</u>
Total:	\$ 2,293

Volunteer Fire Department

Bird, Benton	\$ 140
Cole, Rory	\$ 540
Corson, Amanda	\$ 1,210
DaRosa, Zackery	\$ 1,361
Gartner, David	\$ 477
Hallet, Kevin	\$ 850
Heckman, Diane	\$ 600
Heckman, Steve	\$ 1,260
Keene, Jemin	\$ 85
Klausky, Cameron	\$ 320
LaJoie, Matthew	\$ 275
Lary, Timothy	\$ 460
Light, Nathaniel	\$ 425
Malcolm, Julia	\$ 295

Malcolm, Rachel	\$	530
Malcolm, William	\$	2,607
Morse, John	\$	655
Winger, Lisa	\$	<u>1,170</u>
Total:	\$	13,260

Trenton Fire Fighter		
Malcolm, William	\$	6,247
Total Town Office/Fire Department:	\$	181,480

Health Insurance

2 Employees	Annual	\$	22,502
1 Employee	Annual	\$	2,736
Total Health Insurance 2021		\$	<u>25,238</u>

TRENTON SCHOOL DEPARTMENT			
		2021-22	2022-23
Position		Yearly Salary	Budgeted *
DaGraca	Principal	\$ 100,680	
Roguski	Office Manager	\$ 45,411	
DeMaine	Library Ed. Tech.	\$ 17,920	
Stacy Roguski	Reg. Instr.: Ed. Tech.	\$ 25,508	
Pavlova-Rackliff	Reg. Instr.: Ed. Tech.	\$ 23,680	
Kerwock	Spec. Ed. : Ed. Tech.	\$ 25,508	
Leddy	Spec. Ed. : Ed. Tech.	\$ 21,548	
Dow	Spec. Ed. : Ed. Tech.	\$ 25,204	
Johnson	Spec. Ed. : Ed. Tech.	\$ 21,243	
Hardy	Spec. Ed. : Ed. Tech.	\$ 23,071	
Young	Spec. Ed. : Ed. Tech.	\$ 29,213	
Zerrien	Spec. Ed. : Ed. Tech.	\$ 27,032	
Colbeth	Head Custodian	\$ 47,694	
Wadsworth	Custodian	\$ 44,054	
Gray	Food Svcs. Director	\$ 39,733	
Rossi	Food Asst.	\$ 15,036	
Bracy	Kindergarten	\$ 43,375	\$ 45,155
Braun	Grade 1	\$ 60,650	\$ 63,771
Crowley	Grade 2	\$ 53,470	\$ 56,187
Ross	Grade 3	\$ 71,200	\$ 75,256
Baldrige	Grade 4	\$ 59,700	\$ 64,085
Beckwith	Grade 5-8 ELA	\$ 58,555	\$ 62,617
Morse	Grade 5-6 Sci/Math	\$ 60,800	\$ 64,244
Callahan	Grade 7-8 Sci/Math	\$ 46,805	\$ 48,635
Randall	Grade 5-8 Soc. St.	\$ 45,170	\$ 47,165
Barnes	Art (60%)	\$ 38,370	\$ 41,339
Barnes	Gifted & Talented (40%)	\$ 25,580	\$ 27,559
deKoning	Music (82%)	\$ 39,354	\$ 41,432
Johnson	Physical Education	\$ 50,350	\$ 53,916
dePhilips	World Language (45%)	\$ 27,358	\$ 28,697
Murdoch	Technology 100%/60%**	\$ 43,470	\$ 45,904
Dunn	Math Specialist	\$ 54,390	\$ 58,051
Rhode	Literacy Specialist	\$ 66,100	\$ 69,655
Eddy	Guidance	\$ 71,200	\$ 75,256
Whitby	Speech	\$ 71,200	\$ 75,256
Boucher	Special Ed.	\$ 51,390	\$ 55,051
Ceranic	Special Ed.	\$ 46,805	\$ 48,635
Cross	Special Ed.	\$ 44,665	\$ 46,600
		\$ 1,662,492	
2021-22 Proj. Health Benefits Cost incl HRA	All Employees	\$ 448,066	
2022-23 Projected Health Benefits			
Cost w 10% Rate Increase & HRA Costs	All Employees		\$ 496,999
		\$ 2,110,558	
*Salary amounts are not available for 2022-23 for support staff & administration as the negotiations process is still ongoing at this time.			
**60% paid by budget - 40% paid by Grant funds for one year.			

Town of Trenton
2022/2023 Budget Review

Account	2021-2022 Budget	2022-2023 Budget	Taxes	Excise Tax	Carry Fwd/Other	Unassigned Funds	Reserve Accounts
Town Office Expense	\$ 358,804.00	\$ 392,604.00	39,404.00	352,000.00	1,200.00	-	-
Animal Control	2,000.00	2,000.00	-	-	-	-	2,000.00
Fire Protection	71,800.00	106,500.00	106,500.00	-	-	-	-
Fire Truck Reserve	40,000.00	40,000.00	40,000.00	-	-	-	-
Fire Dept Bldg Reserve	10,000.00	10,000.00	10,000.00	-	-	-	-
Fire Service MOU	25,000.00	-	-	-	-	-	-
Water Supply - Bayside		20,000.00	20,000.00				
EM911 - Dispatch	4,000.00	4,000.00	4,000.00	-	-	-	-
EMA/911	1,500.00	1,500.00	1,500.00	-	-	-	-
County Ambulance	20,000.00	17,000.00	-	-	-	17,000.00	-
Cemeteries	1,150.00	1,150.00	-	-	1,150.00	-	-
Town Roads	15,000.00	15,000.00	1,928.00	-	13,072.00	-	-
Snow Removal	62,500.00	72,500.00	72,500.00	-	-	-	-
Salt/Sand Stock	25,000.00	25,000.00	25,000.00	-	-	-	-
Main't Veteran Graves	1,080.00	1,150.00	-	-	1,150.00	-	-
Septic Waste	8,000.00	8,000.00		-	-	8,000.00	-
Solid Waste	260,000.00	260,000.00	52,832.00	-	177,168.00	-	30,000.00
Re-Cycling		12,600.00	-	-		12,600.00	
Plumbing Inspection	8,350.00	8,350.00		-	8,350.00	-	-
Acadia Disposal District	4,000.00	4,000.00	-	-	-	4,000.00	-
General Assistance	5,000.00	5,000.00	-	-	2,500.00	2,500.00	-
Parks & Rec.	-	2,000.00	-	-	-	2,000.00	-
YMCA	2,500.00	2,500.00	-	-	-	2,500.00	-
Trenton Chamber	2,500.00	2,500.00	-	-	-	2,500.00	-
County Tax	165,451.00	184,534.00	184,534.00				
Abatements	15,000.00	15,000.00	-	-	-	15,000.00	-
Education	4,359,588.00	4,607,052.00	3,715,301.00	-	478,500.00	-	413,251.00
School Roof Repair	60,000.00	-	-	-	-	-	-
Renovation to MOB	8,000.00	4,000.00	-			4,000.00	
Down East Transportation	198.00	198.00		-	-	198.00	-
Island Explorer Shuttle	-	1,000.00	-		-	1,000.00	-
Non Profit/Public Service	20,456.00	21,100.00	21,100.00	-	-	-	-
Business Park Reserve	-	-	-	-	-	-	-
Shellfish Program	3,300.00	3,300.00	-	-	-	3,300.00	-
	5,560,177.00	5,849,538.00	4,294,599.00	352,000.00	683,090.00	74,598.00	445,251.00
			0.013967				
		Mill Rate					

2022/2023 Budget Review
Estimated Revenues

Account	Balance on 6/30/2021	Budgeted Revenues 2021-22	Budgeted Revenues 2022-23	Apply to Budget	To Unassigned Funds 2021-22	To Restricted Funds
BETE Reimbursement	-	681.00	1,168.00	1,168.00	-	-
Excise Tax	-	350,000.00	350,000.00	350,000.00	-	-
Boat Excise Tax	-	2,000.00	2,000.00	2,000.00	-	-
Employee Contribution	-	1,716.00	1,200.00	1,200.00	-	-
From Carry Fw'd Accts	-	32,000.00	32,000.00	32,000.00	-	-
Interest on Checking	-	35,000.00	16,000.00	-	16,000.00	-
Taxes - Interest	-	15,000.00	4,000.00	-	4,000.00	-
Lien Interest	-	15,000.00	17,000.00	-	17,000.00	-
Tax Commitment	-	4,221,546.00	4,294,599.00	4,294,599.00	-	-
Veteran's Reimbursement	-	1,080.00	1,150.00	1,150.00	-	-
From Unassigned Funds	963,110.00	72,198.00	74,598.00	74,598.00	-	-
Concealed Weapons	-	500.00	75.00	-	75.00	-
Dog Licenses	-	150.00	150.00	-	150.00	-
Hunting Licenses	-	350.00	125.00	-	125.00	-
Vital Records Fees	-	1,200.00	600.00	-	600.00	-
Clam Agent	-	50.00	60.00	-	60.00	-
Sign Applications	-	50.00	50.00	-	50.00	-
Photo Copies	-	100.00	25.00	-	25.00	-
Clam Licenses	-	100.00	100.00	-	100.00	-
Plumbing Fees	-	8,350.00	8,350.00	8,350.00	-	-
Revenue Sharing	76,959.00	45,000.00	75,000.00	75,000.00	-	-
State Aid to Roads	-	13,072.00	13,072.00	13,072.00	-	-
State Aid to Education	-	298,000.00	475,000.00	475,000.00	-	-
Education Balance Fw'd	993,687.00	406,384.00	413,251.00	413,251.00	-	-
Education Misc/ASP Tuition	-	3,500.00	3,500.00	3,500.00	-	-
Hot Lunch	927.00	-	-	-	-	-
State General Assist.	-	2,500.00	2,500.00	2,500.00	-	-
Fiberite	-	6,000.00	6,000.00	6,000.00	-	-
Building Permits	-	3,000.00	3,000.00	-	3,000.00	-
Cemetery Savings Interest	-	1,150.00	1,150.00	1,150.00	-	-
Homestead Reimbursement	-	95,000.00	95,000.00	95,000.00	-	-
Tree Growth Reimbursement	-	7,000.00	8,000.00	-	8,000.00	-
Mooring Fees	-	25.00	25.00	-	25.00	-
			5,898,748.00	5,849,538.00	49,210.00	-

Town of Trenton
2022/2023 Budget Review
Estimated Reserve Accounts

Account	Balance on 6/30/2021	Apply to 2021-22 Budget	Apply to 2022-23 Budget	Est. Balance on 06/30/2023
10430-00 Ministerial School Fund	5.00	-	-	5.00
10450-00 Cemetery Trust	5,393.00	-	-	5,393.00
Trust Principal	18,181.00		-	18,181.00
24530-00 State Revenue Sharing	76,959.00	45,000.00		31,959.00
24580-00 Animal Control Reserve	10,081.00	2,000.00	2,000.00	6,081.00
24589-00 Bus. Park infrastructure	43,365.00	-		43,365.00
24590-00 Parks & Rec. Reserve	3,439.00	-	(2,000.00)	5,439.00
24591-00 Solid Waste Reserve	62,440.00	30,000.00	30,000.00	2,440.00
24600-00 Education Reserve	993,687.00	406,384.00	413,251.00	174,052.00
Pre-K Program	2,410.00	2,410.00		-
School Lunch Inventory	927.00			927.00
24610-00 Town Road Reserve	67,329.00	-	-	67,329.00
24611-00 Fire Truck Reserve	170,453.00	(40,000.00)	(40,000.00)	250,453.00
Fire Department	7,042.00	-		7,042.00
Fire Station Reserve	10,000.00	(10,000.00)	(10,000.00)	30,000.00
24766-00 Veteran's Graves Reserve	11,244.00	-		11,244.00
Veteran's Memorial	17,636.00	-		17,636.00
24770-00 Building Renovations Res.		-		-
49229-00 Harbor Committee	84,726.00	-		84,726.00
Total Reserve Accounts		-		-
29000-00 Unassigned Fund Bal.	963,110.00	66,198.00	74,598.00	822,314.00
	2,548,427.00			1,578,586.00

TRENTON SCHOOL DEPARTMENT					SC Approved 3/31/22		
	20-21 Actual Receipts	21-22 Current Budget	21-22 Anticipated Receipts	22-23 Proposed Budget	Difference \$	% Difference	w addtl. items rolled into Cost Center
Fund Balance	543,055	400,307	753,028	413,251	12,944	3.23%	Explanation
Revenues							\$- Savings
0000-0000-450000 Carryover							
0000-0000-450001 Transfer from Pre-K money	7,577	-	-	-	-	#DIV/0!	
0000-0000-419903 Miscellaneous ASP Tuition	2,287	3,500	-	3,500	-	0.00%	
0000-0000-431210 SAC - State Agency Clients	3,987	-	-	-	-	#DIV/0!	
0000-0000-431500 State Rev - NECT Monies/Sales Tax Refund	3,646	-	-	-	-	#DIV/0!	
0000-0000-430010 State Subsidy	415,376	298,000	298,886	475,000	177,000	59.40%	Prelim. Estimate
Property Taxes							
0000-0000-412110 Town Appropriation	3,596,951	3,657,781	3,657,781	3,715,301	57,520	1.57%	Increase per \$100,000 val w addtl item
0000-0000-412110 Roof Article Appropriation		60,000	60,000		(60,000)	-100.00%	-\$0.81
Articles 24, 25 & 26							
EPS, Debt Svc., and Additional Local Funds Articles	\$ 4,572,739	\$ 4,419,588	\$ 4,769,695	\$ 4,607,052	\$ 187,464	4.24%	
Total Revenues	4,572,739	4,419,588	4,769,695	4,607,052	187,464	4.24%	
Town Appropriation Increase w Addtl Items							Increase per \$100,000 val w addtl item
							-\$0.81
Total Budget w Addtl Items							
Regular Education							
20-21 Actual Expend.	20-21 Current Budget	21-22 Anticipated Expend.	22-23 Proposed Budget	Difference \$	% Difference	Explanation	
1100-1000-510100 Teacher's Salaries 3-8	573,728	588,408	582,062	585,437	17,031	3.00%	9 Reg. Classrm. Tchr. & Specials
1100-1000-510101 Negotiated Agreements	-	48,562	-	35,000	(13,562)	-27.96%	Support Staff & Admin.
1100-1000-512900 Substitutes	23,108	30,000	30,000	25,000	(5,000)	-16.67%	\$100/day
1100-1000-520100 Benefits (Medicare/Retire) - Teachers 3-8	31,753	31,888	29,205	30,970	(918)	-2.88%	Includes Retirement
1100-1000-520300 Benefits(SS/Med/Ret) - Subs	2,291	2,400	2,400	2,000	(400)	-16.67%	
1100-1000-521100 BC/BS: Tchrs 3-8	144,480	159,331	137,954	151,749	(7,582)	-4.76%	10% Rate Incr. /82% S1000 Plan
1100-1000-521101 Deductible Coverage & Fees	5,441	8,233	9,352	9,352	1,119	13.59%	
1100-1000-525100 Tuition Reimb.: Taxable & Non-Taxable	17,691	14,000	12,000	20,000	6,000	42.86%	
1100-1000-526300 Unemployment	-	4,500	500	4,500	-	0.00%	
1100-1000-527100 Worker's Comp. Insurance	22,854	22,500	22,500	23,500	1,000	4.44%	
1100-2190-534000 Other Prof. Svcs. - 504	-	500	500	500	-	0.00%	
1100-1000-543000 Contr. Svcs.: Equip. Repair	-	500	500	500	-	0.00%	
1100-1000-558000 Staff Travel 3-8	-	1,500	1,000	500	(1,000)	-66.67%	
1100-1000-561000 Teaching Supplies 3-8	11,677	13,000	13,000	14,200	1,200	9.23%	Incl. Copier/Printer Paper/Cost per copy
1100-1000-564000 Books & Periodicals 3-8	6,741	3,100	3,500	7,500	4,400	141.94%	Eureka & Replacement Texts
1100-1000-573000 Replace/Purch of Equip 3-8	824	2,300	2,300	1,000	(1,300)	-56.52%	Chairs
1100-1000-581000 Dues, Fees, Conf. 3-8	1,810	2,000	2,000	1,000	(1,000)	-50.00%	
1100-1000-589001 Special Academic Program	470	3,700	3,000	3,000	(700)	-18.92%	CBC/Challenger/SEA Camp/DARE
Asymptomatic Testing	-	7,600	7,600	7,600	-	-100.00%	
1120-1000-510100 Teacher's Salaries K-2	222,650	227,550	223,595	234,768	7,218	3.17%	3 Teachers & Literacy Specialist
1120-1000-510200 Salaries: Ed. Techs K-2	6,101	118	-	(118)	-	-100.00%	1 Ed. Tech minus Title One Grant
1120-1000-520100 Benefits (Med/Retirem) - Tchrs. K-2	12,700	12,766	11,830	12,420	(348)	-2.71%	
1120-1000-520200 Benefits (Med/Retirem) - Ed. Techs. K-2	119	7	-	(7)	-	-100.00%	
1120-1000-521100 BC/BS: Tchrs. K-2	36,669	47,188	60,013	66,014	18,526	39.90%	minus Title I Grant
1120-1000-521200 BC/BS: Ed. Techs.	5,000	5,000	9,577	15,000	10,000	200.00%	
1120-1000-521201 Deductible Coverage	2,919	3,200	6,400	8,400	3,200	100.00%	
1120-1000-525100 Tuition Reimb.	-	19,000	5,000	8,000	(11,000)	-57.89%	
1120-1000-543000 Repair & Maintenance	-	400	-	-	(400)	-100.00%	
1120-1000-543000 Staff Travel K-2	-	350	250	(250)	-	-50.00%	
1120-1000-561000 Teaching Supplies K-2	6,992	3,200	4,000	4,000	800	25.00%	Eureka / Decodable/Level Readers
1120-1000-564000 Books & Periodicals K-2	1,714	4,200	4,000	8,000	3,800	90.40%	Cabinets
1120-1000-573000 Replace/Purch of Equip K-2	2,243	1,000	1,000	1,000	-	0.00%	
1120-1000-581000 Dues, Fees, Conf. K-2	290	1,000	1,000	500	(500)	-50.00%	

		20-21 Actual Expend.	21-22 Current Budget	21-22 Anticipated Expend.	22-23 Proposed Budget	\$ Difference	% Difference	
Regular Education								
1121-1000-534000	Regular Education							
1100-1000-590000	Pre-K Program: Prof. Svcs.	49,554	50,000	50,000	50,000	-	0.00%	
	Contingency - Safety Factor	-	5,000	5,000	5,000	-	0.00%	
4900-1000-510100								
4900-1000-520100	Gifted & Talented Program	24,680	24,680	25,580	27,559	2,879	11.67%	40% Time
4900-1000-521100	Benefits (Medicare/Retirem) - G & T	1,401	1,385	1,354	1,458	73	5.27%	
	BC/BS - Tchrs.	3,055	3,300	3,055	3,361	61	1.85%	
	Deductible Coverage	-	320	320	320	-	0.00%	
4900-1000-525100	Tuition Reimbursement	-	-	-	-	-	#DIV/0!	
4900-1000-558000	Staff Travel - G & T	-	150	100	100	(50)	-33.33%	
4900-1000-561000	Teaching Supplies - G & T	163	300	300	300	-	0.00%	
4900-1000-564000	Textbooks - G & T	236	400	350	350	(50)	-12.50%	
4900-1000-573000	Equipment - G & T	-	-	-	200	200	#DIV/0!	Graphing Calculators
4900-1000-581000	Dues/ Fees/Conferences	-	325	325	400	75	23.08%	
	<i>Total Regular Instruction</i>	1,214,353	1,335,029	1,241,712	1,361,108	26,079	1.95%	
Regular Education Grades 9 - 12								
1200-1000-556000	Tuition - Reg. - Secondary	770,021	820,820	893,383	914,625	93,805	11.43%	4% Rate Incr / No Surcharge
1200-1000-556300	Tuition to Private Schools	-	-	-	-	-	#DIV/0!	77 - 2021-22
	<i>Total Regular Instruction Grades 9-12</i>	770,021	820,820	893,383	914,625	93,805	11.43%	71 2022-23 & 4 Conting.
	Article 13	Regular Instruction			\$ 2,275,733			

TRENTON SCHOOL DEPARTMENT						
	20-21	21-22	21-22	22-23		
	Actual	Current	Anticipated	Proposed	\$	%
	Expend.	Budget	Expend.	Budget	Difference	Difference
Special Education						
2200-1000-510100	Special Education					
	Teacher Salaries - Res. Rm.	138,250	142,860	150,286	12,036	8.71% 3 Teachers - Includes Addtl Tchrs.
	Stipends: Safety Care Training	6,000	6,000	6,000	-	0.00%
2200-1000-510200	Ed. Tech. Salaries - Res. Rm.	156,233	156,499	138,999	(17,234)	-11.03% 7 Ed. Techs. minus Local Entitllem. Grt.
2200-1000-520100	Benefits (Medicare/Retirem) - Teacher	7,891	7,756	7,950	194	2.50%
	Benefits (Medicare/Retirem) - Stipends	-	337	337	-	0.00%
2200-1000-520200	Benefits (Medicare/Retirem) - Ed. Techs.	9,884	8,765	7,353	(1,412)	-16.11%
2200-1000-521100	BC/BS: Tchrs.	35,496	41,436	38,367	767	1.85%
2200-1000-521200	BC/BS: Ed. Techs.	49,151	90,338	80,023	86,326	(4,012) -4.44%
2200-1000-521101	Deductible Coverage	5,559	3,200	7,200	4,000	125.00%
2200-1000-525100	Tuition Reimb - Res. Rm.	-	6,000	3,000	6,000	100.00%
2200-1000-556000	Special Education Tuition / Reserve	2,117	2,117	2,117	10,000	472.37% Add to Res - Local \$10K & AOS 91
2200-1000-556300	Tuition - Spec Ed	112,435	144,965	140,400	1,035	0.71% KP x 2
2200-1000-558000	Staff Travel	680	350	350	-	0.00%
2200-1000-561000	Teaching Supplies - Res. Rm	2,168	1,700	1,700	(700)	-41.18%
2200-1000-564000	Textbooks - Res. Rm.	1,052	1,600	2,000	400	25.00% Eureka
2200-1000-573000	Replacem./Purch. Of Equipment	489	-	500	500	#DIV/0! Chairs
2200-1000-581000	Dues, Fees, Conf. - Res Rm	1,142	1,200	1,200	(200)	-16.67%
2200-1000-590001	Contingency - Safety Factor	-	5,000	5,000	-	0.00%
2500-2330-534400	Assessment: Special Svcs	72,508	73,883	80,384	6,501	8.80% Part of AOS Assessment
2500-2330-581200	Dues & Fees-IEP Anywhere	1,080	1,000	1,300	300	30.00%
2810-1000-510100	Spec. Ed.: Summ. Schi.	5,259	6,500	9,000	2,500	38.46%
2810-1000-520100	Benefits Summer School	293	365	476	111	30.41%
2800-2140-530000	Prof. Svcs.: Psych. Counsel/Consultants	5,549	5,500	5,500	-	0.00%
2800-2150-534400	Purch. Speech Path. Svcs.	956	1,000	1,000	-	0.00%
2800-2160-534400	Prof. Svcs.: Occup. Therapy	25,115	16,000	24,000	8,000	50.00% MDES
2800-2180-534400	Prof. Svcs.: Physical Therapy	4,433	10,000	12,000	2,000	20.00% MDES
2800-2140-530000	Prof. Svcs. - Other	461	10,000	10,000	-	0.00% KP
2800-2150-510100	Teacher Sal.: Speech	68,450	68,450	71,200	6,806	9.94%
2800-2150-520100	Benefits (Medicare/ Retirem) - Speech	3,942	3,840	3,767	142	3.70%
2800-2150-521100	BC/BS: Speech	5,000	5,000	5,000	-	0.00%
2800-2150-530000	Interpreter/contracted services	69,497	85,000	85,000	-	0.00%
2800-2150-525100	Tuition Reimbursement	-	2,000	2,000	-	0.00%
2800-2150-543000	Repair & Maintenance	-	500	500	-	0.00%
2800-2150-558000	Staff Travel - Speech	-	300	300	-	0.00%
2800-2150-561000	Teaching Supplies - Speech	224	1,200	500	(700)	-58.33%
2800-2150-564000	Textbooks - Speech	105	400	450	50	12.50%
2800-2150-573000	Replacem./Purch. Of Equipment	107	1,000	500	(500)	-50.00%
2800-2150-581000	Dues, Fees, Conf.	239	650	1,200	550	84.62%
	Total Special Education	740,593	907,835	944,969	37,134	4.09%

TRENTON SCHOOL DEPARTMENT							
	20-21 Actual Expend.	21-22 Current Budget	21-22 Anticipated Expend.	22-23 Proposed Budget	\$ Difference	% Difference	Explanation
Special Education Grades 9-12							
Special Education 9-12							
2300-1000-510200 Salaries - Ed. Tech. - SC - Secondary	19,314	43,000	30,000	43,000	-	0.00%	2 ET
2300-1000-520200 Benefits - Ed. Tech. - SC - Secondary	1,083	2,412	1,587	2,275	(137)	-5.68%	
2300-1000-521200 BC/BS - Ed. Tech. - SC - Secondary	7,967	35,000	20,000	30,000	(5,000)	-14.29%	
2200-1000-556150 Tuition to LEA's Within ME	30,635	30,000	25,000	30,000	-	0.00%	Spec Ed. Surcharge & SUN Tuition
2800-2140-530050 Purchased Psychol. Svcs.	390	1,000	1,000	1,000	-	0.00%	
2800-2150-530050 Purch. Speech Path. Svcs.	-	1,000	1,000	1,000	-	0.00%	
2800-2160-534400 Purch. Occupational Therapy	2,229	2,500	2,500	2,500	-	0.00%	
2800-2180-530050 Purch. Physical Therapy Svcs	-	1,000	1,000	1,000	-	0.00%	
Total Special Education Grades 9-12	61,519	115,912	82,087	110,775	(5,137)	-4.43%	
Article 14				\$ 1,055,744			
Other Instruction							
Article 15							
Career & Technical Education							
Co-Curricular							
9100-1000-515000 Salaries: Co-Curricular	11,155	20,000	14,000	24,500	4,500	22.50%	
9100-1000-520000 Benefits (SS/Med/Ret) - Co-Curricular	650	1,500	775	825	(675)	-45.00%	
9100-1000-515001 After School Program	-	24,000	24,000	24,000	-	0.00%	Offset by ASP Tuition
9100-1000-543000 Contr. Svcs.: Instrument Rep	-	1,000	1,000	1,000	-	0.00%	
9100-1000-560000 Gen'l Supplies-Co-Curric (Incl. ASP)	-	2,000	2,000	2,000	-	0.00%	
9100-1000-560500 Equipment	-	1,500	1,500	500	(1,000)	-66.67%	
9100-1000-581000 Dues / Fees / Conferences	60	500	100	100	(400)	-80.00%	
9100-1000-589000 Wellness Incentives	217	2,000	2,000	2,000	-	0.00%	
9200-1000-515000 Salaries: Athletic	19,418	13,000	24,000	27,000	14,000	107.69%	
9200-1000-520000 Benefits (SS/Med/Ret) - Athletic Stipends	1,149	1,150	1,600	1,800	650	56.52%	
9200-1000-550000 Other Purch. Svcs. - Officials	936	2,500	2,000	2,000	(500)	-20.00%	Officials
9200-1000-558000 Staff Travel	-	100	100	100	-	0.00%	
9200-1000-560000 Supplies	30	1,300	1,000	400	(900)	-69.23%	
9200-1000-560500 Purch. Equipment / Uniforms	539	1,300	1,300	2,500	1,200	92.31%	Soccer Uniforms
9200-1000-581000 Dues / Fees / Conferences	100	300	200	200	(100)	-33.33%	
Total Co-Curricular	34,254	72,150	75,575	88,925	16,775	23.25%	
Other Instruction							
4300-1000-510100 Summer School - Reg. Tchr.	-	-	-	-	-	#DIV/0!	Title I Re-Allocated Funds
4300-1000-510200 Summ. Schl - Ed. Techs.	-	-	-	-	-	#DIV/0!	
4300-1000-520100 Benefits - Summ Schl. Tchr.	-	-	-	-	-	#DIV/0!	
4300-1000-520200 Benefits - Summ Schl ET	-	-	-	-	-	#DIV/0!	
4300-1000-561000 Instructional Supplies	-	-	-	-	-	#DIV/0!	
Total Summer School	-	-	-	-	-	#DIV/0!	
Article 16							
Other Instruction				\$ 88,925			

TRENTON SCHOOL DEPARTMENT									
	20-21	21-22	21-22	22-23					
	Actual	Current	Anticipated	Proposed					
	Expend.	Budget	Expend.	Budget	\$	Difference	%	Difference	Explanation
Staff and Student Support									
0000-2120-510100 Salaries: Guidance Counsel	68,450	68,450	71,200	75,256	6,806		9.94%		
0000-2120-520100 Benefits (Medicare/Retirem)/Ret - Guidance	3,998	3,840	3,767	3,982	142		3.70%		
0000-2120-521100 BC/BS: Guidance	5,000	5,000	5,000	5,000	-		0.00%		
0000-2120-558100 Staff Travel	-	250	150	100	(150)		-60.00%		
0000-2120-561000 Supplies	114	250	250	200	(50)		-20.00%		
0000-2120-564000 Books & Periodicals	282	300	300	300	-		0.00%		
0000-2120-573000 Purchase of Equipment	-	-	-	-	-		#DIV/0!		
0000-2120-581000 Dues/ Fees / Conference	-	200	200	200	-		0.00%		
Total Guidance	77,844	78,290	80,867	85,038	6,748		8.62%		
Health Services									
0000-2130-532000 Contr. Svcs.: Nurse	33,657	54,667	56,331	81,000	26,333		48.17%		Contract w MDI Hospital (32.5 Hrs.) Est.
0000-2130-543000 Contr. Svcs.: Equip. Repair	65	250	250	250	-		0.00%		
0000-2130-550000 Other Purchased Services	-	-	-	-	-		#DIV/0!		
0000-2130-558000 Staff Travel	-	-	-	-	-		#DIV/0!		
0000-2130-560000 Supplies	228	900	900	1,000	100		11.11%		
0000-2130-573000 Replace/Purch. Equipment	-	500	500	500	-		0.00%		
0000-2130-581000 Dues/Fees/Conf.	-	-	-	-	-		#DIV/0!		
Total Health Services	33,950	56,317	57,981	82,750	26,433		46.94%		
Improvement of Instruction									
0000-2200-530000 Assessment: Curric. & Technol.	61,806	61,492	61,492	70,053	8,561		13.92%		Part of AOS Assessment
0000-2210-515300 Instructional Grant Stipends	3,677	3,700	3,700	3,700	-		0.00%		
0000-2210-515000 Mentor/Cert Comm/Cert Chr.	1,456	2,000	2,000	2,000	-		0.00%		
0000-2210-525300 Benefits - Mentor /Cert Comm.	85	140	106	106	(34)		-24.29%		
0000-2210-520100 Benefits - Instructional Grant	205	208	196	196	(12)		-5.77%		
0000-2212-533000 Curriculum Work/Prof. Dev. - AOS	1,428	1,524	1,644	1,596	72		4.72%		\$ 12/Student
0000-2210-533002 Reading Recovery Cont. Hrs.	-	2,000	2,000	2,000	-		0.00%		
0000-2210-533003 Local Workshops/Speakers	-	-	-	-	-		#DIV/0!		
Total Improve. Of Instruction	68,657	71,064	71,138	79,651	8,587		12.08%		

TRENTON SCHOOL DEPARTMENT									
	20-21	21-22	21-22	21-22	22-23				
	Actual	Current	Anticipated	Proposed					
Staff and Student Support	Expend.	Budget	Expend.	Budget		\$	Difference	%	Explanation
Library & Audio Visual									
0000-2220-510200 Salaries: Library Ed. Tech.	16,632	17,254	17,920	17,920		666	3.86%	24 hrs. x 37 weeks	
0000-2220-520200 Benefits (Medicare/Ret): Library Ed. Tech.	999	968	948	948		(20)	-2.07%		
0000-2220-521100 BC/BS - Ed. Tech.	-	-	-	-		-	#DIV/0!		
0000-2220-525100 Tuition Reimbursement	-	-	-	-		-	#DIV/0!		
0000-2220-558000 Staff Travel	-	100	-	-		(100)	-100.00%		
0000-2220-561000 Supplies	-	400	400	400		-	0.00%		
0000-2220-564000 Books & Periodicals	1,557	2,000	2,000	2,000		-	0.00%		
0000-2220-573000 Replace/Purchase Equipment	-	500	500	-		(500)	-100.00%		
0000-2220-581000 Dues / Fees / Conferences	-	350	100	100		(250)	-71.43%		
Total Library & AV	19,189	21,572	21,868	21,368		(204)	-0.95%		
Technology									
0000-2230-510600 Salary: Technical Teacher	47,028	43,760	43,470	45,904		2,144	4.90%	21-22 100% minus Grant / 22-23 60%	
0000-2230-520600 Benefits (Medicare/Retirement): Techn.	2,775	2,455	2,300	2,429		(26)	-1.06%		
0000-2230-520600 BC/BS - Technology	3,000	3,000	7,638	4,583		1,583	52.77%		
0000-2230-543200 Equip. Repair & Maint.	511	2,500	2,500	2,500		-	0.00%	Incl. Self-Insure of Laptops	
0000-2230-544400 Rent/Lease of Other Equip. (Laptops)	2,166	11,400	-	5,500		(5,900)	-51.75%	Laptop Lease	
0000-2230-558000 Travel	50	650	250	200		(450)	-69.23%		
0000-2230-565000 Techn. Related Supplies	2,266	2,500	2,500	2,500		-	0.00%	Data stor., batteries, memory	
0000-2230-565001 Software (Subscriptions)	1,608	3,650	3,650	4,500		850	23.29%	Local Software Subscriptions	
0000-2230-565002 Software (Site Licenses - AOS 91)	13,769	19,000	22,636	23,190		4,190	22.05%	AOS 91 Site Licenses	
0000-2230-573400 Equipment-Technology	2,368	6,000	5,000	3,000		(3,000)	-50.00%		
0000-2230-581000 Dues/Fees/Conferences	80	500	500	500		-	0.00%		
Total Technology	75,621	95,415	90,444	94,806		(609)	-0.64%		
Article 17	Student & Staff Support			\$ 363,613					
System Administration									
Office of Superintendent									
0000-2320-534100 Assessment: Administration	69,936	87,098	87,098	87,891		10,793	12.39%	Part of AOS Assessment	
Total Office of Supt.	69,936	87,098	87,098	87,891		10,793	12.39%	Trenton's Share (11.63%) of AOS #91	
								Declar. of .14%	
System Administration									
School Committee									
0000-2310-515000 Salaries: School Committee	2,750	2,750	2,750	2,750		-	0.00%		
0000-2310-520000 Benefits(SS /Med.): School Comm.	210	211	211	211		-	0.00%		
0000-2310-534000 Prof. Svcs.: Legal & Audit	13,379	10,000	10,000	10,000		-	0.00%		
0000-2310-581000 Dues / Fees / Conferences	1,090	1,200	1,191	1,310		110	9.17%		
Total School Committee	17,429	14,161	14,152	14,271		110	0.78%		
Article 18	System Administration			\$ 112,162					

TRENTON SCHOOL DEPARTMENT									
		20-21	21-22	21-22	21-22	22-23			
		Actual	Current	Anticipated	Proposed		\$	%	
		Expend.	Budget	Expend.	Budget		Difference	Difference	Explanation
School Administration									
Office of Principal									
0000-2410-510400	Salaries: Principal	101,035	101,035	108,724	100,680		(355)	-0.35%	
0000-2410-511800	Salaries: Secretaries	53,358	46,531	46,411	46,411		(120)	-0.26%	
0000-2410-511300	Salaries: Substitutes	1,124	1,500	1,000	1,000		(500)	-33.33%	
0000-2410-520400	Benefits (Medicare/Retirem): Principal	5,725	5,668	5,752	5,326		(342)	-6.03%	
0000-2410-520800	Benefits (SS/Med.): Secretaries	3,631	3,560	3,551	3,551		(9)	-0.25%	
0000-2410-520300	Benefits: Subs	93	115	76	76		(39)	-33.91%	
0000-2410-521400	BC/BS: Principal	13,516	14,597	18,585	23,045		8,448	57.87%	
0000-2410-521800	BC/BS: Secretaries	20,950	22,626	20,950	23,045		419	1.85%	
	Deductible Coverage	-	1,600	1,600	1,600		-	0.00%	
0000-2410-525400	Tuition Reimbursement	-	-	-	-		-	#DIV/0!	
0000-2410-544450	Copier Lease/Purchase	7,136	7,137	7,137	7,137		-	0.00%	
0000-2410-550000	Advertising	1,554	1,000	1,000	1,000		-	0.00%	
0000-2410-558000	Staff Travel	96	400	400	400		-	0.00%	
0000-2410-560000	Office Supplies / Postage	993	3,000	1,500	1,500		(1,500)	-50.00%	
0000-2410-564000	Books & Periodicals	-	200	200	500		300	150.00%	Multiple Copy Sets
0000-2410-573000	Replace/Purchase Equipment	-	-	-	-		-	#DIV/0!	
0000-2410-581000	Dues/Fees/Conf	559	1,000	600	500		(500)	-50.00%	
0000-2410-596000	Miscellaneous Celebrations/Dinners	2,598	2,800	2,500	2,500		(300)	-10.71%	
	Total Office of Principal	212,367	212,769	219,986	218,271		5,502	2.59%	
	Article 19				\$ 218,271				
Transportation and Buses									
Student Transportation									
0000-2700-551400	Contr. Student Transp. - Private	150,000	158,333	158,333	170,000		11,667	7.37%	Estimate - Bids not open yet.
0000-2700-562600	Fuel	8,282	12,000	12,000	12,000		-	0.00%	
0000-2750-551400	Transp. Purchased fr Private	4,714	8,000	8,000	8,000		-	0.00%	Spec. Ed. Transportation
	Total Transportation	162,997	178,333	178,333	190,000		11,667	6.54%	
	Article 20				\$ 190,000				
Facilities Maintenance									
Operation & Maint. Of Plant									
0000-2600-511800	Salaries: Custodians	96,857	99,189	100,749	100,749		1,560	1.57%	2 Custodians +Addtl. 600 Hours
0000-2600-520800	Benefits (SS/Med.): Custodians	7,584	7,588	7,707	7,707		119	1.57%	
0000-2600-521800	BC/BS: Custodians	15,597	16,496	17,032	16,801		305	1.85%	
	Deductible Coverage	-	-	-	-		-	#DIV/0!	
0000-2620-543000	Contr. Svcs.: Building	21,158	30,000	30,000	30,000		-	0.00%	
0000-2630-543000	Contr. Svcs.: Grounds	6,093	10,000	12,000	15,000		5,000	50.00%	Field Maint./Mowing/Septic/Snow Removal
0000-2640-543000	Contr. Svcs.: Equip. Repair	2,056	1,500	1,500	1,500		-	0.00%	
0000-2630-543001	Rubbish Removal	1,451	2,500	2,500	2,500		-	0.00%	
0000-2600-552000	Insurance:Bldg/Equip.	6,722	7,400	7,815	8,597		1,197	16.18%	
0000-2600-553200	Telephone	2,758	3,000	3,000	3,000		-	0.00%	
0000-2600-558000	Staff Travel	-	150	-	-		(150)	-100.00%	
0000-2600-560000	Supplies	13,612	10,000	10,000	10,000		-	0.00%	
0000-2600-562200	Electricity	20,891	25,000	24,000	25,000		-	0.00%	
0000-2600-562400	Heating Oil / LP Gas	19,423	30,250	28,000	33,000		2,750	9.09%	11,000 g @ \$3.00 & overage gal
0000-2600-573000	Replace/Purchase Equipment	-	1,500	1,500	500		(1,000)	-66.67%	
0000-2600-581000	Dues / Fees / Conferences	-	250	250	250		-	0.00%	
	Total Oper. & Maint.	214,201	244,823	246,063	254,604		9,781	4.00%	

TOWN OF TRENTON, MAINE

***FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT***

***FOR THE FISCAL YEAR
ENDED JUNE 30, 2021***

TOWN OF TRENTON, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

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

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Trenton
Trenton, ME 04605

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Trenton, Maine (the Town) as of and for the fiscal year ended June 30, 2021, including the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Trenton, Maine, as of June 30, 2021, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension disclosure schedules on pages 3 through 7 and 31 through 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
March 24, 2022

TOWN OF TRENTON, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2021

Management of the Town of Trenton, Maine (the Town) provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2021. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

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

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at fiscal year ending June 30, 2021 by \$5,863,959 (presented as “net position”). Of this amount, \$1,591,063 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position decreased by \$370,650 (a 6.7% increase) for the fiscal year ended June 30, 2021.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2021, the Town's governmental funds reported a combined ending fund balance of \$2,524,848 with \$963,110 being general unassigned fund balance. This unassigned fund balance represents approximately 21% of the total general fund expenditures for the year.

Long-term Debt:

The Town has no general long-term debt obligations during the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison, pension and other post-employment benefits (OPEB) disclosures) and supplementary information. These components are described below:

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities (if applicable) separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

The government-wide financial statements can be found on pages 8-9 of this report.

Fund Financial Statements

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

Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach.

The basic governmental fund financial statements can be found on pages 10-11 of this report. The fiduciary fund financial statements can be found on pages 12-13 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 14-30 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). This section also includes pension disclosure schedules as required by GASB statement #68 and the other post-employment benefits (OPEB) disclosure schedules as required by GASB statement #75. Required supplementary information can be found on page 31-38 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

57% of the Town’s net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, parking lots and other immovable assets), less any related debt used to acquire those assets that are still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

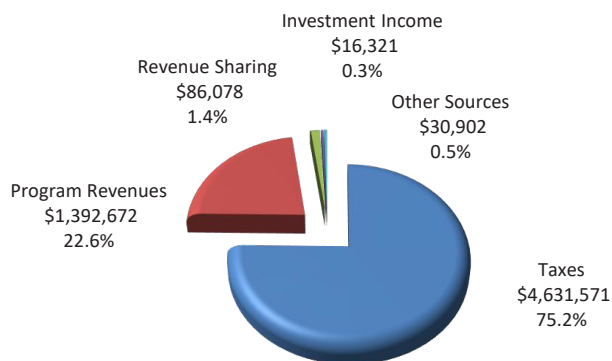
	<i>Governmental</i>	<i>Business-type</i>		
	<i>Activities</i>	<i>Activities</i>	<i>Total 2021</i>	<i>Total 2020</i>
Current Assets and Other	3,196,659	-	3,196,659	2,571,698
Capital Assets	3,320,266	-	3,320,266	3,474,615
Total Assets and Other	6,516,924	-	6,516,924	6,046,313
Current Liabilities and Other	380,710	-	380,710	374,635
Long-Term Liabilities	272,256	-	272,256	218,667
Total Liabilities and Other	652,966	-	652,966	593,302
Net Position:				
Invested in Capital Assets	3,320,266	-	3,320,266	3,474,615
Restricted	952,630	-	952,630	605,533
Unrestricted	1,591,063	-	1,591,063	1,372,864
Total Net Position	5,863,959	-	5,863,959	5,453,011
Total Liabilities & Net Position	6,516,924	-	6,516,924	6,046,313

Changes in Net Position

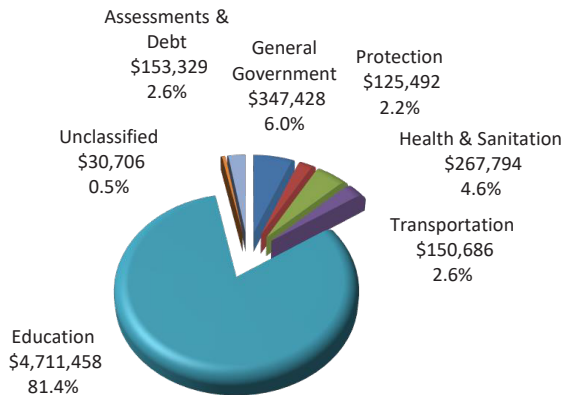
Approximately 74 percent of the Town’s total revenue came from property and excise taxes, approximately 24 percent came from Federal and State subsidies and grants, and approximately 2 percent came from services, investment earnings and other sources. Depreciation expense on the Town’s governmental and business-type activity assets represents \$188,172 of the total expenses for the fiscal year.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2021</i>	<i>Total 2020</i>
Revenues:				
Taxes	4,631,571		4,631,571	4,097,199
Program Revenues	1,392,672		1,392,672	812,372
Investment Income	16,321		16,321	52,584
Revenue Sharing	86,078		86,078	61,743
Other	30,902		30,902	45,929
Total	6,157,544	-	6,157,544	5,069,828
Expenses:				
General Government	347,428		347,428	339,496
Protection	125,492		125,492	122,048
Health / Sanitation	267,794		267,794	263,955
Transportation	150,686		150,686	156,960
Education	4,711,458		4,711,458	4,048,204
Unclassified	30,706		30,706	32,990
Assessments & Debt Service	153,329		153,329	138,114
Total	5,786,894	-	5,786,894	5,101,766
Changes in Net Position	370,650	-	370,650	(31,938)

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

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

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$2,524,848, an increase of \$489,305 in comparison with the prior year. Approximately 38 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

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

- \$175,907 positive variance in revenues. Property and excise tax revenue exceeded budget by \$88,662. In addition, the Town collected and earned over \$37,000 of unbudgeted revenue.
- \$384,924 positive variance in departmental expenditures. Strong budgetary control was exercised by all departments.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business-like activities amounts to \$7,024,761, net of accumulated depreciation of \$3,704,496 leaving a net book value of \$3,320,266. Current year additions include \$33,822 in School Department equipment. There were no current year retirements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Trenton, 59 Oak Point Road, Trenton, ME 04605.

TOWN OF TRENTON, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2021

(Exhibit I)

	<u>Governmental Activities</u>
<i>Assets & Deferred Outflows</i>	
<i>Assets</i>	
Cash and Cash Equivalents	\$2,622,167
Accounts Receivable, net of Allowance for Uncollectible Accounts	\$247,756
Prepaid Assets	\$4,427
Taxes Receivable	\$33,761
Tax Liens and Tax Acquired Property	\$126,572
<i>Capital Assets</i>	
Land	\$193,177
Other Capital Assets, net of Accumulated Depreciation	\$3,127,089
<i>Total Assets</i>	<u>\$6,354,948</u>
<i>Deferred Outflows of Resources</i>	
Related to Pensions	\$80,705
Related to Other Post-Employment Benefits	\$81,271
<i>Total Deferred Outflows of Resources</i>	<u>\$161,976</u>
<i>Total Assets & Deferred Outflows</i>	<u><u>\$6,516,924</u></u>
<i>Liabilities, Deferred Inflows and Net Position</i>	
<i>Liabilities</i>	
<i>Current Liabilities:</i>	
Accrued Salaries & Benefits	\$226,706
Accounts Payable	\$135,982
<i>Long-Term Liabilities:</i>	
Net Pension Liability	\$57,096
Net Other Post-Employment Benefits Liability	\$215,160
<i>Total Liabilities</i>	<u>\$634,943</u>
<i>Deferred Inflows of Resources:</i>	
Related to Pensions	\$5,454
Related to Other Post-Employment Benefits	\$5,619
Property Taxes Collected in Advance	\$6,949
<i>Total Deferred Inflows of Resources</i>	<u>\$18,022</u>
<i>Net Position</i>	
Net Investment in Capital Assets	\$3,320,266
Restricted	\$952,630
Unrestricted	\$1,591,063
<i>Total Net Position</i>	<u>\$5,863,959</u>
<i>Total Liabilities, Deferred Inflows & Net Position</i>	<u><u>\$6,516,924</u></u>

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

TOWN OF TRENTON, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Exhibit II)

<u>Functions/Programs</u>		<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating &</u>	<u>Revenue and Changes</u>
<u>Primary Government</u>	<u>Expenses</u>	<u>Services</u>	<u>Capital Grants</u>	<u>in Net Position</u>
<u>Governmental Activities</u>				<u>Governmental</u>
General Government	\$347,428	\$33,376		(\$314,052)
Protection	\$125,492	\$1,185	\$3,196	(\$121,111)
Health & Sanitation	\$267,794	\$6,363		(\$261,431)
Highways & Bridges	\$150,686		\$12,420	(\$138,266)
Education	\$4,514,352	\$2,889	\$1,136,137	(\$3,375,326)
State On-Behalf Contributions	\$197,106		\$197,106	\$0
Unclassified	\$30,706			(\$30,706)
Assessments and Debt Service	\$153,329			(\$153,329)
<u>Total Governmental Activities</u>	<u>\$5,786,894</u>	<u>\$43,813</u>	<u>\$1,348,859</u>	<u>(\$4,394,222)</u>
<u>Total Primary Government</u>	<u>\$5,786,894</u>	<u>\$43,813</u>	<u>\$1,348,859</u>	<u>(\$4,394,222)</u>
<u>General Revenues:</u>				
Tax Revenues				\$4,095,532
Excise Taxes				\$440,304
State Revenue Sharing				\$86,078
Homestead Exemption				\$95,735
Interest Earned				\$16,321
Interest on Delinquent Taxes				\$21,231
Other Revenues				\$9,671
<u>Total Revenues</u>				<u>\$4,764,872</u>
<u>Changes in Net Position</u>				<u>\$370,650</u>
<u>Net Position - Beginning, as Restated</u>				<u>\$5,493,309</u>
<u>Net Position - Ending</u>				<u>\$5,863,959</u>

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

TOWN OF TRENTON, MAINE

(Exhibit III)

BALANCE SHEET - GOVERNMENTAL FUNDS**JUNE 30, 2021**

<u>Assets</u>	<u>General Fund</u>
Cash and Cash Equivalents	\$2,622,167
Accounts Receivable	\$244,468
Prepaid Assets	\$4,427
Due from Fiduciary Funds	\$3,288
Taxes Receivable	\$33,761
Tax Liens & Tax Acquired Property	\$126,572
<u>Total Assets</u>	<u>\$3,034,683</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>	
<u>Liabilities:</u>	
Accrued Salaries & Benefits	\$226,706
Accounts Payable	\$135,982
<u>Total Liabilities</u>	<u>\$362,687</u>
<u>Deferred Inflows of Resources</u>	
Property Taxes Collected in Advance	\$6,949
Unavailable Property Tax Revenue	\$140,199
<u>Total Deferred Inflows of Resources</u>	<u>\$147,147</u>
<u>Fund Balances:</u>	
Nonspendable	\$927
Restricted	\$1,073,056
Committed	\$480,713
Assigned	\$7,042
Unassigned	\$963,110
<u>Total Fund Balances</u>	<u>\$2,524,848</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$3,034,683</u>
<u>Total Fund Balances - Governmental Funds</u>	<u>\$2,524,848</u>
<i>Net Position reported for Governmental Activities in the Statement of Net Position is different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	\$3,320,266
Deferred Inflows and Outflows related to Pension and OPEB Plans	\$150,903
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds	\$140,199
Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds	
This amount represents net pension and OPEB liabilities	(\$272,256)
<u>Net Position of Governmental Activities</u>	<u>\$5,863,959</u>

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

TOWN OF TRENTON, MAINE

(Exhibit IV)

COMBINED STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>General Fund</u>
<u>Revenues:</u>	
Property Taxes	\$4,095,890
Excise Taxes	\$440,304
State On-Behalf Contributions	\$197,106
State Revenue Sharing	\$86,078
Homestead & BETE Reimbursements	\$95,735
Interest Earned	\$16,321
Interest on Delinquent Taxes	\$21,231
Other Revenues	\$9,671
<u>Total Revenues</u>	<u>\$4,962,337</u>
<u>Expenditures (Net of Departmental Revenues):</u>	
General Government	\$306,625
Protection	\$77,259
Health & Sanitation	\$261,431
Highways & Bridges	\$80,550
Education	\$3,367,082
Unclassified	\$29,450
Assessments and Debt Service	\$153,329
State On-Behalf Contributions	\$197,106
<u>Total Expenditures</u>	<u>\$4,472,832</u>
<u>Excess of Revenues over Expenditures</u>	<u>\$489,505</u>
<u>Beginning Fund Balance, as Restated</u>	<u>\$2,035,343</u>
<u>Ending Fund Balance</u>	<u>\$2,524,848</u>
<u>Reconciliation to Statement of Activities, changes in Net Position:</u>	
Net Change in Fund Balances - Above	\$489,505
Unavailable Revenue	(\$358)
Pension and OPEB Plans (Deferred Outflows, Net Liability, Deferred Inflows)	\$16,332
Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense	(\$154,349)
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.	\$19,521
<u>Changes in Net Position of Governmental Activities</u>	<u>\$370,650</u>

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

TOWN OF TRENTON, MAINE
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2021

(Exhibit V)

	<u>Nonexpendable Trust Funds</u>		
	<u>Cemetery Trust</u>	<u>Ministerial School Fund</u>	<u>Totals</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$26,157	\$705	\$26,862
<u>Total Assets</u>	<u>\$26,157</u>	<u>\$705</u>	<u>\$26,862</u>
<u>Liabilities and Net Position</u>			
<u>Liabilities:</u>			
Due to Student Groups	\$0	\$0	\$0
Due to General Fund	\$3,288	\$0	\$3,288
<u>Total Liabilities</u>	<u>\$3,288</u>	<u>\$0</u>	<u>\$3,288</u>
<u>Net Position:</u>			
Reserve for Endowments	\$17,481	\$700	\$18,181
Unrestricted	\$5,388	\$5	\$5,393
<u>Total Net Position</u>	<u>\$22,869</u>	<u>\$705</u>	<u>\$23,574</u>
<u>Total Liabilities and Net Position</u>	<u>\$26,157</u>	<u>\$705</u>	<u>\$26,862</u>

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

TOWN OF TRENTON, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Exhibit VI)

	<u>Nonexpendable Trust Funds</u>		
	<u>Cemetery Trust</u>	<u>Ministerial School Fund</u>	<u>Totals</u>
<u>Additions</u>			
Perpetual Care	\$141	\$0	\$141
Interest Earned	\$557	\$0	\$557
<u>Total Additions</u>	<u>\$698</u>	<u>\$0</u>	<u>\$699</u>
<u>Reductions</u>			
Perpetual Care	\$463	\$0	\$463
School Purposes	\$0	\$0	\$0
<u>Total Liabilities</u>	<u>\$463</u>	<u>\$0</u>	<u>\$463</u>
<u>Changes in Net Position</u>	<u>\$236</u>	<u>\$0</u>	<u>\$236</u>
<u>Beginning Net Position</u>	<u>\$22,634</u>	<u>\$705</u>	<u>\$23,338</u>
<u>Ending Net Position</u>	<u>\$22,869</u>	<u>\$705</u>	<u>\$23,574</u>

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

TOWN OF TRENTON, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Note 1 - Summary of Significant Accounting Policies

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

A. Financial Reporting Entity

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

B. Government-wide and Fund Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

D. Assets, Liabilities and Net Position or Fund Balance

Deposits

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

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

Accounts Receivable and Payable

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

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

Capital Assets

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

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

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

Interfund Receivable and Payables

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

Pensions

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

Other Post Employment Benefits (OPEB)

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

Accrued Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability in the governmental fund that will pay it. Vested or accumulated vacation and sick leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrued to employees. In accordance GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

Long-Term Obligations

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

Governmental Fund Balances

The Town has identified June 30, 2021 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Trust Funds</i>	<i>Total</i>
<u>Nonspendable</u>			
Trust Principal		\$18,181	\$18,181
School Lunch Program Inventory	\$927		\$927
<u>Restricted</u>			
Education Fund	\$993,687		\$993,687
Pre-Kindergarten Program	\$2,410		\$2,410
Revenue Sharing	\$76,959		\$76,959

	<i>General Fund</i>	<i>Trust Funds</i>	<i>Total</i>
<u>Committed</u>			
Business Park Infrastructure	\$43,365		\$43,365
Fire Truck Reserve	\$170,453		\$170,453
Fire Station Reserve	\$10,000		\$10,000
Animal Control Fund	\$10,081		\$10,081
Solid Waste Disposal	\$62,440		\$62,440
Town Roads	\$67,329		\$67,329
Recreation	\$3,439		\$3,439
Veteran's Graves	\$11,244		\$11,244
Harbor Committee	\$84,726		\$84,726
Veteran's Memorial	\$17,636		\$17,636
<u>Assigned</u>			
Fire Department	\$7,042		\$7,042
Cemetery Trust Income		\$5,393	\$5,393
Ministerial School Lot		\$5	\$5
<u>Unassigned</u>	\$963,110		\$963,110
<u>Total Fund Balances</u>	<u>\$2,524,848</u>	<u>\$23,579</u>	<u>\$2,548,427</u>

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

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

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

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

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted nor Committed. The Board of Selectmen are authorized to make assignments pursuant to their appointment.

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

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

Net Position

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

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

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$952,630 of restricted net position, of which enabling legislation restricts \$0.

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

E. Budgetary Accounting

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

F. Endowments

In the permanent funds, there are established endowment funds of \$17,340 for cemetery purposes. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established.

G. Estimates

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

Note 2 - Deposits

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

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

The financial institutions holding the Town's cash accounts are participating in the Federal Deposit Insurance Corporation (FDIC) program. For interest and non-interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to \$250,000 each (interest bearing and non-interest bearing) by the FDIC. In order to avoid exceeding the \$250,000 FDIC limits, the Town deposits in Insured Cash Sweep (ICS) funds.

At year end, the carrying value of the Town's deposits was \$2,606,726 and the bank balance was \$2,624,297. The Town has no uninsured and uncollateralized deposits as of June 30, 2021.

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

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2020 and committed on July 13, 2020. Interest of 7% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$140,199 of the property taxes receivable have been classified as unavailable tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Governmental Activities:</i>				
<i>Capital assets not being depreciated</i>				
Land	\$193,177			\$193,177
<i>Capital assets being depreciated</i>				
Buildings & Improvements	\$3,503,046	\$12,800		\$3,515,846
Equipment	\$1,173,819	\$21,022		\$1,194,841
Infrastructure	\$2,120,898			\$2,120,898
<i>Total capital assets being depreciated</i>	<u>\$6,797,762</u>	<u>\$33,822</u>	<u>\$0</u>	<u>\$6,831,584</u>
<i>Less Accumulated Depreciation for</i>				
Buildings & Improvements	\$1,520,015	\$78,625		\$1,598,640
Equipment	\$652,231	\$55,310		\$707,541
Infrastructure	\$1,344,078	\$54,236		\$1,398,315
<i>Total accumulated depreciation</i>	<u>\$3,516,324</u>	<u>\$188,172</u>	<u>\$0</u>	<u>\$3,704,496</u>
<i>Net capital assets being depreciated</i>	<u>\$3,281,438</u>	<u>(\$154,349)</u>	<u>\$0</u>	<u>\$3,127,089</u>
<i>Governmental Activities, Capital Assets, net</i>	<u>\$3,474,615</u>	<u>(\$154,349)</u>	<u>\$0</u>	<u>\$3,320,266</u>

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

<i>Governmental Activities:</i>	
General Government	\$7,428
Protection	\$43,852
Education	\$77,919
Public Transportation, including depreciation of general infrastructure assets	\$57,716
Unclassified	<u>\$1,257</u>
 Total Depreciation Expense - Governmental Activities	 <u><u>\$188,172</u></u>

Note 5 - Long-Term Debt

The Town of Trenton, Maine has no outstanding debt for the fiscal year ended June 30, 2021.

Note 6 - Participation in Public Entity Risk Pool

The Town participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for participation in the respective programs.

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries municipal and commercial insurance. The Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2021.

Note 7 - Obligation Under Contracted Salaries

An obligation for July and August salaries for employees under September through August contracts is being recorded on the general fund balance sheet. This obligation represents generally accepted accounting principles reporting for the Town.

Note 8 - Defined Benefit Employee Pension Plan

A. Plan Description

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan. The plan is a multiple-employer, cost-sharing pension plan with a special funding situation. The State of Maine is the non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

B. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit for State employees and teachers. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to members' accounts is set by the System's Board of Trustees.

C. Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, State contributions and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the Plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2021, the member contribution rate was 7.65% and the employer contribution rate was 4.16% of applicable member compensation. The employer is also responsible for contributing 14.99% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 14.33% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2020 and the previous two years are as follows:

<i>For the year ended June 30,</i>	<i>Employee Contributions</i>	<i>Employer Contributions</i>	<i>State of Maine Contributions</i>	<i>Applicable Member Compensation</i>
2021	\$113,323	\$75,612	\$194,091	\$1,455,209
2020	\$106,446	\$64,522	\$193,032	\$1,391,450
2019	\$102,128	\$58,503	\$142,698	\$1,335,001

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distribute, the collective net pension liability between the State of Maine as the non-employer contributing entity and those School Systems contributing toward the the net pension liability of the Plan using grant funding.

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

At June 30, 2021, the School Department reported a net pension liability of \$57,096. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2020, the School Department's proportion was .003498%, which was a decrease of 0.000264% from its proportion measured at June 30, 2019.

For the fiscal year ended June 30, 2020, the School Department recognized pension expense of \$60,961. At June 30, 2020, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$1,827	\$1,210
Changes in Assumptions	\$2,366	\$0
Net Difference between projected between projected and actual earnings on pension plan investments	\$0	\$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$0	\$4,244
Employer contributions made subsequent to measurement date	\$76,512	\$0
	<u>\$80,705</u>	<u>\$5,454</u>

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

<i>Year ended June 30,</i>	
2021	\$72,556
2022	(\$1,487)
2023	\$2,102
2024	\$2,080

F. 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:

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

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

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

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

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

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

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
Public Equities	30.0%	6.0%
U.S. 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%
	100%	

G. Discount Rate

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

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

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

	<i>1% Decrease (5.75%)</i>	<i>Current Discount Rate (6.75%)</i>	<i>1% Increase (7.75%)</i>
Proportionate Share of the Net Pension Liability	\$99,022	\$57,096	\$22,152

I. Pension Plan Financial and Actuarial Information

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

Note 9 - Other Post Employment Benefits (OPEB)

A. Plan Description - School Department Group Life Insurance Plan

Qualifying personnel of the School Department participate in the Group Life Insurance Plan for Retired State Employees and Teachers as provided by the Maine Public Employees Retirement System (SET Plan). The plan is a multiple-employer, cost sharing plan with a special funding situation. As of June 30, 2020 there were 233 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

B. Benefits

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

C. Funding Policy

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

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2020, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

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

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

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

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

E. On-Behalf Payments

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

Allocation of:			
	<u>On-Behalf Payments</u>	<u>Benefits Expense</u>	<u>Net OPEB Liability</u>
2021	\$3,015	\$2,973	\$26,851

A. Plan Description - Town Employees Group Health Insurance Plan

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

B. Benefits Provided

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

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

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

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

Dental: Current retirees do not have access to dental benefits. Future new retirees who retire on and after January 1, 2017 will have access to purchase dental coverage at the Plan COBRA rates. Since retirees pay for the coverage and rates are set to mirror plan experience costs, no additional obligation is anticipated. Program experience will be monitored with future valuations and updated as with all benefit provisions and assumptions.

C. Employees covered by benefit terms:

At June 30, 2020, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0.00
Inactive employees entitled to but not yet receiving benefit payments	0.00
Active employees	2.00
Average age	51.51
Average service	1.47

D. Net OPEB Liability

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

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

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

Healthcare cost trend rates:

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

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

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

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

E. Actuarial Assumptions

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

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

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

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

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

F. Discount Rate

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

G. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 1/1/2020 (Reporting 12/31/2020)</u>	\$1,232	\$0	\$1,232
<u>Changes:</u>			
Service Cost	\$1,650		\$1,650
Interest	\$79		\$79
Changes of benefits	\$0		\$0
Differences between expected and actual experience	\$0		\$0
Changes of assumptions	\$231		\$231
Contributions - employer	\$0		\$0
Benefit payments	\$0		\$0
<u>Net changes</u>	<u>\$1,960</u>	<u>\$0</u>	<u>\$1,960</u>
<u>Balances at 1/1/2021 (Reporting 12/31/2021)</u>	<u>\$3,192</u>	<u>\$0</u>	<u>\$3,192</u>

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

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

	<u>1.0% Decrease</u> <u>(1.12%)</u>	<u>Discount Rate</u> <u>(2.12%)</u>	<u>1.0% Increase</u> <u>(3.12%)</u>
Net OPEB Liability (Asset)	\$3,887	\$3,192	\$2,641

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

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

	<u>1.0% Decrease</u>	<u>Healthcare</u> <u>Trend Rate</u>	<u>1.0% Increase</u>
Net OPEB Liability (Asset)	\$2,525	\$3,192	\$4,080

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

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 7 years.

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

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$167	\$0
Changes in Assumptions	\$422	\$38
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$589</u>	<u>\$38</u>

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

<u>Year ended</u>	
2022	\$105
2023	\$105
2024	\$105
2025	\$105
2026	\$106
Thereafter	\$25

A. Plan Description - School Department Group Health Insurance Plan

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

B. Eligibility

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

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

C. Cost Sharing Provisions

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

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

D. Employees covered by benefit terms:

At June 30, 2020, the following employees were covered under the benefit terms:

Active employees	24
Average age	50.13
Average service	16.77

E. Net OPEB Liability

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

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

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

F. Actuarial Assumptions

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

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

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

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

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

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

The actuarial assumptions are the assumptions that were adopted by the Maine Public Employees Retirement System State Employee and Teacher Program valuation at June 30, 2018 and are based on the experience study covering the period from June 30, 2015 through June 30, 2020.

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

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

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

G. Discount Rate

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

H. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 6/30/2019 (Reporting 6/30/2020)</u>	\$162,289	\$0	\$162,289
<u>Changes:</u>			
Service Cost	\$2,526		\$2,526
Interest	\$5,752		\$5,752
Changes of Benefits	(\$39,353)		(\$39,353)
Differences between expected and actual experience	\$20,871		\$20,871
Change of Assumptions	\$60,821		\$60,821
Contributions - employer		\$938	(\$938)
Benefit Payments	(\$938)	(\$938)	\$0
<u>Net changes</u>	<u>\$49,679</u>	<u>\$0</u>	<u>\$49,679</u>
<u>Balances at 6/30/2020 (Reporting 6/30/2021)</u>	<u>\$211,968</u>	<u>\$0</u>	<u>\$211,968</u>

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

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

	<u><i>1.0% Decrease (1.21%)</i></u>	<u><i>Discount Rate (2.21%)</i></u>	<u><i>1.0% Increase (3.21%)</i></u>
<i>Net OPEB Liability (Asset)</i>	\$263,013	\$211,968	\$172,234

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

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

	<u><i>1.0% Decrease</i></u>	<u><i>Healthcare Trend Rate</i></u>	<u><i>1.0% Increase</i></u>
<i>Net OPEB Liability (Asset)</i>	\$168,199	\$211,968	\$270,280

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

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 8 years.

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

	<u><i>Deferred Outflows of Resources</i></u>	<u><i>Deferred Inflows of Resources</i></u>
Differences between expected and actual experience	\$18,262	\$0
Changes in Assumptions	\$62,420	\$5,581
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$0	\$0
	<u>\$80,682</u>	<u>\$5,581</u>

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

<u><i>Year ended</i></u>	
2021	\$10,658
2022	\$10,658
2023	\$10,658
2024	\$10,657
2025	\$12,050
Thereafter	\$20,420

Note 10 - Adjustment to Beginning Net Position

The following adjustment was made at July 1, 2020 to restate fund balance and net position:

	<u><i>Government- wide Net Position</i></u>	<u><i>General Fund Fund Balance</i></u>	<u><i>Fiduciary Fund</i></u>
Reclassify Student Activity Fund to Special Revenue Fund in Compliance with GASB Statement #84	\$40,298	\$40,298	
Fund Balance, as previously stated	<u>\$5,453,011</u>	<u>\$1,995,045</u>	<u>\$23,338</u>
Fund Balance, restated	<u>\$5,493,309</u>	<u>\$2,035,343</u>	<u>\$23,338</u>

TOWN OF TRENTON, MAINE

(Exhibit VII)

REQUIRED SUPPLEMENTARY INFORMATION**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (BUDGET BASIS) AND ACTUAL - GENERAL FUND****FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Property Taxes	\$4,095,532	\$4,095,532	\$4,095,890	\$358
Excise Taxes	\$352,000	\$352,000	\$440,304	\$88,304
State Revenue Sharing	\$45,000	\$45,000	\$86,078	\$41,078
Homestead & B&E Reimbursements	\$95,712	\$95,712	\$95,735	\$23
Interest Earned	\$0	\$0	\$16,321	\$16,321
Interest on Delinquent Taxes	\$0	\$0	\$21,231	\$21,231
Other Revenues	\$1,080	\$1,080	\$9,671	\$8,591
<u>Total Revenues</u>	<u>\$4,589,324</u>	<u>\$4,589,324</u>	<u>\$4,765,231</u>	<u>\$175,907</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
General Government	\$363,080	\$363,080	\$306,625	\$56,455
Protection	\$119,300	\$119,300	\$77,259	\$42,041
Health & Sanitation	\$253,200	\$253,200	\$261,431	(\$8,231)
Highways & Bridges	\$90,928	\$90,928	\$80,550	\$10,378
Education	\$3,596,951	\$3,596,951	\$3,367,082	\$229,869
Unclassified	\$28,793	\$28,793	\$29,450	(\$657)
Assessments and Debt Service	\$208,398	\$208,398	\$153,329	\$55,068
<u>Total Expenditures</u>	<u>\$4,660,650</u>	<u>\$4,660,650</u>	<u>\$4,275,726</u>	<u>\$384,924</u>
<u>Excess of Revenues over Expenditures</u>	<u>(\$71,326)</u>	<u>(\$71,326)</u>	<u>\$489,505</u>	<u>\$560,831</u>
<u>Beginning Fund Balances, as Restated</u>	<u>\$2,035,343</u>	<u>\$2,035,343</u>	<u>\$2,035,343</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$1,964,017</u>	<u>\$1,964,017</u>	<u>\$2,524,848</u>	<u>\$560,831</u>

Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds:

Total Revenues per above	\$4,765,231
State On-Behalf Contributions	\$197,106
Total Revenues per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	<u>\$4,962,337</u>
Total Expenditures per above	\$4,275,726
State On-Behalf Contributions	\$197,106
Total Expenditures per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	<u>\$4,472,832</u>

TOWN OF TRENTON, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - STATE EMPLOYEE AND TEACHER PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Exhibit VIII)

For the Fiscal Year Ended June 30,	Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability (Asset)	Covered		Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of the Total Pension Liability	Plan Covered Employee Payroll	Plan Net Pension Liability as a % of the Covered Employee Payroll
			Employee Payroll	Its Covered						
2021	0.003498%	\$57,096	\$1,455,209	3.924%	\$14,865,460,130	\$12,044,918,612	\$2,820,541,518	81.026%	\$2,003,075,813	140.811%
2020	0.003762%	\$55,146	\$1,391,450	3.963%	\$14,547,222,913	\$12,035,565,075	\$2,511,657,838	82.734%	\$1,924,006,618	130.543%
2019	0.004100%	\$55,327	\$1,335,001	4.144%	\$14,031,187,845	\$11,632,179,683	\$2,399,008,162	82.902%	\$1,808,274,919	132.668%
2018	0.004623%	\$67,151	\$1,252,762	5.360%	\$13,484,886,512	\$10,893,291,864	\$2,591,594,648	80.781%	\$1,860,220,663	139.316%
2017	0.005050%	\$89,216	\$1,272,871	7.009%	\$13,069,954,948	\$9,960,335,390	\$3,109,619,558	76.208%	\$1,816,435,084	171.194%
2016	0.006134%	\$82,816	\$1,242,446	6.666%	\$12,616,287,054	\$10,242,097,022	\$2,374,190,032	81.822%	\$1,699,160,889	139.727%
2015	0.005426%	\$58,619	\$1,199,649	4.886%	\$12,320,158,783	\$10,337,639,472	\$1,982,519,311	83.908%	\$1,676,857,294	118.228%

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

TOWN OF TRENTON, MAINE

(Exhibit IX)

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF HISTORICAL PENSION INFORMATION

SCHEDULE OF EMPLOYER CONTRIBUTIONS

**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - STATE EMPLOYEE AND TEACHER PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a % of Covered Employee Payroll</i>
2021	\$75,612	\$75,612	\$0	\$1,455,209	5.196%
2020	\$64,522	\$64,522	\$0	\$1,391,450	4.637%
2019	\$58,503	\$58,503	\$0	\$1,335,001	4.382%
2018	\$55,586	\$55,586	\$0	\$1,252,762	4.437%
2017	\$48,727	\$48,727	\$0	\$1,272,871	3.828%
2016	\$48,035	\$48,035	\$0	\$1,242,446	3.866%
2015	\$41,624	\$41,624	\$0	\$1,199,649	3.470%

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

TOWN OF TRENTON, MAINE
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Note 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2020, is as follows:

A. Actuarial Cost Method

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

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

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

B. Asset Valuation Method

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

C. Amortization

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

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

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

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

TOWN OF TRENTON, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Exhibit X)

For the Fiscal Years Ended	Total OPEB Liability										Plan Fiduciary Net Position					Net OPEB Liability as a % of the Covered Employee Payroll	
	Service Cost (BOI)	Interest (Includes Interest on Service Cost)	Changes of Benefit Terms and Assumptions	Difference between Estimated and Actual Experience	Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Contributions-		Benefit Payments, Including Refunds of Member Contributions	Net Change in Plan Fiduciary Net Position	Plan Fiduciary Net Position - Beginning	Plan Fiduciary Net Position - Ending	Net OPEB Liability - Ending	Covered Employee Payroll		
								Employer	Member								
Maine Education Association Benefit Trust School Plan																	
2021	\$2,526	\$5,752	\$21,468	\$20,871	(\$938)	\$49,679	\$211,968	\$938	\$0	(\$938)	\$0	\$0	\$0	\$211,968	\$1,230,309	17.229%	
2020	\$2,066	\$5,367	\$12,884	\$0	\$0	\$20,517	\$162,289	\$0	\$0	\$0	\$0	\$0	\$0	\$162,289	\$1,331,531	12.188%	
2019	\$2,264	\$5,238	(\$9,766)	\$0	\$0	(\$2,264)	\$141,772	\$0	\$0	\$0	\$0	\$0	\$0	\$141,772	\$1,295,894	10.940%	
Maine Municipal Employees Health Trust Town Plan																	
2021	\$1,650	\$79	\$231	\$0	\$0	\$1,960	\$3,425	\$0	\$0	\$0	\$0	\$0	\$0	\$3,425	\$59,952	5.713%	
2020	\$340	\$28	\$291	\$233	\$233	\$1,125	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$1,465	\$59,952	2.444%	
2019	\$383	\$13	(\$56)	\$0	\$0	\$340	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$340	\$30,000	1.133%	

* Amounts presented for each fiscal year were determined as of June 30 (School) or January 1 (Town) of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF TRENTON, MAINE

(Exhibit XI)

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>
<u>Maine Education Association Benefit Trust School Plan</u>			
2021	\$938	\$938	\$0
2020	\$0	\$0	\$0
2019	\$0	\$0	\$0
<u>Maine Municipal Employees Health Trust Town Plan</u>			
2021	\$0	\$0	\$0
2020	\$0	\$0	\$0
2019	\$0	\$0	\$0

* Amounts presented for each fiscal year were determined as of June 30 (School) or January 1 (Town) of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF TRENTON, MAINE
NOTES TO OPEB LIABILITIES AND CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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

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

Benefit Changes

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

Changes of Assumptions

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

Net OPEB Liability

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

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

<i>Healthcare cost trend rates;</i>	
<i>Pre -Medicare Medical:</i>	Initial trend of 6.21% applied in FYE 2020 and 6.83% applied in FYE 2022 grading over 18 years to 3.25% per annum.
<i>Medicare Medical:</i>	Initial trend of 0.0% applied in FYE 2021 and 6.30% applied in FYE 2022 grading over 18 years to 3.25% per annum.

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

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

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

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

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

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

Note 2 – Actuarial Methods and Assumptions - Maine Municipal Employees Health Trust Town Plan

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

Changes of Assumptions

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

Net OPEB Liability

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

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	2.74% per annum for 2020. 2.12% per annum for 2019.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum
Retirement Age	65
Healthcare cost trend rates	

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

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Tables, both projected from the 2006 base rates using the RPEC_2015 model, with an ultimate range of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 11-120 and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2016.

TOWN OF TRENTON, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>Department</u>	<u>Beginning Balance</u>	<u>Approp- riations</u>
<u>General Government:</u>		
Administration (Schedule 7)	\$0	\$348,080
Abatements	\$0	\$15,000
	<u>\$0</u>	<u>\$363,080</u>
<u>Protection:</u>		
Fire Department	\$9,785	\$71,800
Fire Truck Reserve	\$127,258	\$40,000
Fire Station Reserve	\$10,000	\$0
E-911 / Emergency Management	\$0	\$5,500
Animal Control	\$10,497	\$2,000
	<u>\$157,540</u>	<u>\$119,300</u>
<u>Health & Sanitation:</u>		
Ambulance	\$0	\$14,200
Septic Waste Disposal	\$0	\$11,000
Acadia Disposal District	\$0	\$4,000
Solid Waste Disposal	\$72,338	\$260,000
	<u>\$72,338</u>	<u>\$289,200</u>
<u>Highways & Bridges:</u>		
Town Roads	\$57,371	\$15,000
Snow Removal	\$0	\$62,500
Salt / Sand	\$0	\$25,000
Salt / Sand Shed Lights	\$0	\$1,500
	<u>\$57,371</u>	<u>\$104,000</u>
<u>Education:</u>		
School Department	\$746,852	\$3,596,951
Pre-K Program	\$20,304	\$0
	<u>\$767,156</u>	<u>\$3,596,951</u>
<u>Unclassified:</u>		
General Assistance	\$0	\$2,500
Recreation	\$3,439	\$0
Harbor Committee	\$84,726	\$0
Veteran's Graves	\$11,612	\$1,080
Veteran's Memorial	\$17,780	\$0
Community Service Agencies	\$0	\$25,213
	<u>\$117,557</u>	<u>\$28,793</u>
<u>Assessments and Debt Service</u>		
Hancock County Taxes	\$0	\$153,330
Overlay	\$0	\$55,068
	<u>\$0</u>	<u>\$208,398</u>
<u>TOTALS</u>	<u>\$1,171,962</u>	<u>\$4,709,722</u>

(Schedule 1)

<i>Receipts</i>	<i>Total Available</i>	<i>Expenditures/ Transfers Out</i>	<i>Unexpended (Overdraft)</i>	<i>Ending Balance</i>
\$33,376	\$381,456	\$339,265	\$42,190	\$0
\$0	\$15,000	\$735	\$14,265	\$0
<u>\$33,376</u>	<u>\$396,456</u>	<u>\$340,000</u>	<u>\$56,455</u>	<u>\$0</u>
\$0	\$81,585	\$74,543	\$0	\$7,042
\$3,196	\$170,453	\$0	\$0	\$170,453
\$0	\$10,000	\$0	\$0	\$10,000
\$0	\$5,500	\$3,496	\$2,005	\$0
\$1,185	\$13,682	\$3,601	\$0	\$10,081
<u>\$4,381</u>	<u>\$281,221</u>	<u>\$81,640</u>	<u>\$2,005</u>	<u>\$197,576</u>
\$0	\$14,200	\$14,141	\$59	\$0
\$0	\$11,000	\$9,925	\$1,076	\$0
\$0	\$4,000	\$3,467	\$533	\$0
\$6,363	\$338,702	\$276,262	\$0	\$62,440
<u>\$6,363</u>	<u>\$367,902</u>	<u>\$303,794</u>	<u>\$1,668</u>	<u>\$62,440</u>
\$12,420	\$84,791	\$17,462	\$0	\$67,329
\$0	\$62,500	\$62,500	\$0	\$0
\$0	\$25,000	\$25,000	\$0	\$0
\$0	\$1,500	\$1,080	\$420	\$0
<u>\$12,420</u>	<u>\$173,791</u>	<u>\$106,042</u>	<u>\$420</u>	<u>\$67,329</u>
\$1,139,026	\$5,482,829	\$4,488,215	\$0	\$994,614
\$0	\$20,304	\$17,893	\$0	\$2,410
<u>\$1,139,026</u>	<u>\$5,503,133</u>	<u>\$4,506,108</u>	<u>\$0</u>	<u>\$997,024</u>
\$0	\$2,500	\$2,944	(\$444)	\$0
\$0	\$3,439	\$0	\$0	\$3,439
\$0	\$84,726	\$0	\$0	\$84,726
\$0	\$12,692	\$1,448	\$0	\$11,244
\$0	\$17,780	\$144	\$0	\$17,636
\$0	\$25,213	\$24,913	\$300	\$0
<u>\$0</u>	<u>\$146,350</u>	<u>\$29,450</u>	<u>(\$144)</u>	<u>\$117,044</u>
\$0	\$153,330	\$153,329	\$1	\$0
\$0	\$55,068	\$0	\$55,068	\$0
<u>\$0</u>	<u>\$208,398</u>	<u>\$153,329</u>	<u>\$55,068</u>	<u>\$0</u>
<u>\$1,195,565</u>	<u>\$7,077,249</u>	<u>\$5,520,363</u>	<u>\$115,472</u>	<u>\$1,441,414</u>

TOWN OF TRENTON, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Schedule 2)

Revenues:

Tax Commitment	\$4,095,532
Excise Taxes	\$352,000
State Revenue Sharing	\$45,000
Solid Waste Revenue	\$6,000
Homestead Exemption & BETE Reimbursement	\$95,712
State Road Assistance	\$13,072
Solid Waste Reserve	\$30,000
Veteran's Reimbursement	\$1,080
Unassigned Fund Balance	\$71,326

Total Revenues

\$4,709,722

Expenditures:

General Government	\$348,080
Abatements on Taxes	\$15,000
Fire Department	\$71,800
Fire Truck Reserve	\$40,000
E-911 / Emergency Management	\$5,500
Animal Control	\$2,000
Ambulance	\$14,200
Town Roads	\$15,000
Snow Removal	\$62,500
Salt/Sand	\$25,000
Salt/Sand Shed Lights	\$1,500
General Assistance	\$2,500
Septic Waste	\$11,000
Solid Waste	\$260,000
Education	\$3,596,951
Acadia Disposal District	\$4,000
County Tax	\$153,330
Overlay	\$55,068
Community Service Agencies	\$25,213
Veteran's Graves	\$1,080

Total Expenditures

\$4,709,722

TOWN OF TRENTON, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Schedule 3)

<u>Taxable Valuation:</u>		
Land and Buildings	\$293,696,980	
Personal Property	\$13,775,400	
<u>Total Taxable Valuation</u>		\$307,472,380
<u>Tax Rate</u>		\$0.01332
<u>Tax Commitment</u>		\$4,095,532
Add Supplemental Taxes		\$0
<u>Total to be Collected</u>		\$4,095,532
<u>Collections and Adjustments:</u>		
Cash Collections, less overpayments refunded	\$4,022,470	
Abatements Applied	\$735	
<u>Total Collections and Adjustments</u>		\$4,023,205
<u>Uncollected Taxes, June 30</u>		\$72,327

TOWN OF TRENTON, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Schedule 4)

<u>Beginning Unassigned Fund Balance</u>		\$784,135
<u>Increases:</u>		
Lapsed Balances - Schedule of Departmental Operations	\$115,472	
Interest Earned	\$16,321	
Interest on Unpaid Taxes and Liens	\$21,231	
Excise Taxes - Net of Appropriation	\$88,304	
Decrease in Unavailable Tax Revenues	\$358	
State Reimbursements - Net of Appropriation	\$6,258	
Miscellaneous Revenues (Expenses)	\$2,357	
<u>Total Increases</u>		\$250,301
<u>Decreases:</u>		
Appropriations from Unassigned Fund Balance	\$71,326	
<u>Total Decreases</u>		\$71,326
<u>Ending Unassigned Fund Balance</u>		\$963,110

TOWN OF TRENTON, MAINE
SCHEDULE OF UNCOLLECTED PRIOR YEAR PROPERTY TAXES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Schedule 5)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>Uncollected Taxes:</u>											
AT & T								\$293.00	\$325.13	\$290.52	\$345.45
Acadia World Traders											\$26.21
Alley, Hope						\$56.10					
Alley, Sid						\$0.74					
Artistic Design								\$11.03	\$11.04	\$11.84	\$13.10
Bar Harbor Biotechnology							\$898.48	\$1,709.26	\$12,283.87	\$1,410.64	
Bayside Transport								\$33.08			
Bickford, Darlene						\$58.14					
Big Cats Catering										\$32.10	\$117.93
Black, Norman									\$91.32		
Braley, Dale							\$80.58	\$79.20			
Country Store Antiques								\$250.63	\$250.88	\$269.00	\$297.80
Davidson, Jackie			\$17.33	\$16.13		\$15.30					
Demuro, Leonard	\$316.88										
Downeast Lobster Co.											\$121.50
Echostar Satellite, LLC	\$37.28										
Fitzpatrick, Floyd							\$232.56				
Frazier, Sheena								\$91.23			
GE Capital						(\$7.00)					
Granite Shop								\$15.04	\$15.05	\$16.14	\$17.87
Gross, Chris											\$121.50
Gross, Donald						\$98.94					
Hazelton, Bobby								\$363.91	\$364.27	\$390.59	\$432.41
Heartworks							\$16.32	\$15.04			
Henderson Auto Repair							\$125.46	\$114.29	\$106.37	\$103.30	\$102.44
Herrick, Mark							\$92.82	\$91.23	\$91.32	\$97.92	\$108.40
High End Builders											\$13.10
J&P Farm Market											\$192.97
Johnson's Seafood Shack		\$108.30	\$147.84	\$137.60	\$133.12	\$130.56	\$165.24	\$162.41	\$162.57	\$174.31	
KVK Automotive								\$28.07			
Lehto, Andrew	\$15.21	\$144.90	\$145.53	\$135.45	\$131.04		\$7.05	\$71.18	\$71.25	\$76.40	\$84.58
Lemoine, Richard						\$92.82					
Libitzki, Edward						\$70.38					
Mawson, Jason						\$49.98	\$49.98				
McAllister, Leisa							\$96.90	\$95.24	\$95.33	\$102.22	\$113.16
McClellan, Brian						\$138.72					
MDI Yacht Transport									\$132.19	\$477.74	\$528.89
Metal Magic							\$145.86	\$139.35	\$134.47	\$128.04	\$248.96
Mitchell, Gloria				\$48.37	\$46.80	\$45.90					
Nice Grass									\$1.00	\$250.71	
O'Donnell, Deb									\$105.37	\$112.98	\$89.34
Poseidon Firearms										\$40.89	
Reynolds, Chris											\$83.38
Ross Woodworking							\$11.88	\$44.11	\$41.14	\$39.81	\$39.31
Roy, Michael						\$114.24					
Saunders, Walter										\$80.70	
Shear Designs											\$1.97
Stevens, Joy								\$91.23			
TC Customs							\$22.44	\$19.05	\$17.06	\$16.14	\$15.49
Tengo Internet								\$15.04			
Timberland RV Park											\$84.58
US Bank											
Yamaha									(\$1.91)		
									\$3.10		
<u>Totals</u>	<u>\$369.37</u>	<u>\$253.20</u>	<u>\$310.70</u>	<u>\$337.55</u>	<u>\$310.96</u>	<u>\$864.82</u>	<u>\$1,945.57</u>	<u>\$3,823.85</u>	<u>\$14,300.82</u>	<u>\$4,121.99</u>	<u>\$3,200.34</u>

TOWN OF TRENTON, MAINE
SCHEDULE OF UNCOLLECTED TAX LIENS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Schedule 6)

	2009	2010	2011	2013	2014	2015	2016	2017	2018	2019
Arango Steven										\$563.53
Biron, Robert										\$2,122.21
Dougherty, Michael Race							\$2,025.24	\$2,610.76	\$2,692.15	\$2,960.13
Denmark Holding	\$41.50									
Elk, Laurel										\$170.34
Fitch Matthew R.				\$74.63	\$418.20	\$418.20	\$411.03	\$411.44	\$441.16	\$488.39
Forrest, Evette										\$1,019.67
Forrest, John										\$405.01
Gott, Helen										\$257.30
Greenlaw, Nancy			\$2.00	\$29.12	\$28.56		\$25.06	\$25.09	\$26.90	\$29.78
Greenlaw, Nancy							\$28.07	\$28.10	\$30.13	\$33.35
Greenlaw, Nancy								\$336.41	\$1,010.36	\$1,100.67
Hartson, Peter										\$220.37
Hooper, Marie									\$313.22	\$465.76
Jones, Peter										\$1,063.58
King, Michaud Jenny										\$609.89
Lawson, Karla								\$824.88	\$882.32	
Leathers, James							\$1,315.28	\$1,320.61	\$1,404.18	\$1,554.52
Libitzki, Edward							\$1,457.64	\$1,459.09	\$1,564.50	\$1,732.00
Madore, Michael						\$323.22				\$1,799.91
Madore, Nancy										\$838.60
Maxim, Grey										\$512.94
O'Neill, Melissa								\$517.56	\$643.45	\$711.15
Owner Unknown							\$183.46	\$183.64		
Robbins, Daniel						\$186.66	\$270.00	\$434.52	\$465.91	\$513.41
Rich, Douglas	\$660.56		\$21.33							
Seavey, Karla										\$976.78
Shady Lane Realty Trust									\$1,834.20	\$2,574.18
Scott, Elsie	\$290.09	\$286.35	\$287.60							
Urquhart, Stacy & Stephanie										\$2,841.62
<u>Totals</u>	<u>\$992.15</u>	<u>\$286.35</u>	<u>\$310.93</u>	<u>\$103.75</u>	<u>\$446.76</u>	<u>\$928.08</u>	<u>\$5,715.78</u>	<u>\$8,152.10</u>	<u>\$11,308.48</u>	<u>\$25,565.09</u>

TOWN OF TRENTON, MAINE
SCHEDULE OF ADMINISTRATION ACCOUNT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Schedule 7)

<i>Description</i>	<i>Appropriation</i>	<i>Receipts</i>	<i>Expenditures</i>	<i>Unexpended (Overdraft)</i>
Fees, Applications and Permits	\$0	\$12,383	\$0	\$12,383
Building Permits	\$0	\$13,280	\$0	\$13,280
Plumbing Permits	\$0	\$7,713	\$6,440	\$1,273
Selectman's Salary	\$11,000	\$0	\$11,000	\$0
Assessor Contract	\$33,000	\$0	\$37,975	(\$4,975)
Administrative Assist.	\$43,000	\$0	\$43,002	(\$2)
Web Page	\$1,500	\$0	\$1,334	\$166
RE Tax Dist Volunteers	\$4,000	\$0	\$2,264	\$1,736
Fire Chief	\$4,000	\$0	\$4,400	(\$400)
Code Enforcement Officer	\$15,000	\$0	\$15,000	\$0
Code Enforcement Mileage	\$400	\$0	\$397	\$3
Sign Control Officer	\$1,000	\$0	\$1,000	\$0
Assistant to Administrator	\$40,280	\$0	\$40,215	\$65
Front Desk Clerk	\$31,750	\$0	\$31,861	(\$111)
Road Commissioner	\$1,200	\$0	\$600	\$600
Election Clerks	\$2,000	\$0	\$1,737	\$263
Supplies	\$500	\$0	\$202	\$298
Computer Repairs / Upgrades	\$4,500	\$0	\$259	\$4,241
Training	\$1,500	\$0	\$390	\$1,110
Legal Services	\$3,000	\$0	\$0	\$3,000
Street Lights	\$3,100	\$0	\$2,707	\$393
Route 230 Intersection	\$1,000	\$0	\$1,512	(\$512)
Insurance	\$18,500	\$0	\$18,549	(\$49)
MMA - Health Insurance	\$22,000	\$0	\$28,922	(\$6,922)
IRA Account	\$2,000	\$0	\$1,447	\$553
FICA Town	\$13,500	\$0	\$13,128	\$372
Unemployment	\$1,500	\$0	\$792	\$708
Advertising	\$3,500	\$0	\$3,566	(\$66)
Liens & Discharges	\$4,000	\$0	\$3,591	\$409
Tax Bills	\$2,100	\$0	\$2,100	\$0
Tax Mapping	\$2,500	\$0	\$1,125	\$1,375
Audit	\$10,000	\$0	\$9,736	\$264
Maine Municipal Association	\$2,500	\$0	\$3,133	(\$633)
MDI League of Towns	\$400	\$0	\$0	\$400
Town Reports	\$2,200	\$0	\$1,949	\$251
Hancock County Planning	\$2,500	\$0	\$1,290	\$1,210
Rebinding Books	\$750	\$0	\$0	\$750
Miscellaneous Expenditures	\$500	\$0	\$1,416	(\$916)
Mileage Reimbursement	\$2,500	\$0	\$579	\$1,921
Software Fees	\$13,000	\$0	\$14,872	(\$1,872)
Municipal Building - Fuel	\$5,500	\$0	\$2,685	\$2,815
Municipal Building - Telephone	\$4,000	\$0	\$2,398	\$1,602
Municipal Building - Internet	\$2,200	\$0	\$870	\$1,330
Municipal Building - Computer Repair	\$1,000	\$0	\$0	\$1,000
Municipal Building - Lights	\$5,100	\$0	\$3,922	\$1,178
Municipal Building - Janitor	\$3,600	\$0	\$3,000	\$600
Municipal Building - Trash Disposal	\$6,000	\$0	\$1,146	\$4,854
Municipal Building - Maintenance	\$2,500	\$0	\$2,224	\$276
Municipal Building - Supplies	\$6,500	\$0	\$4,414	\$2,086
Municipal Building - Lawn Care	\$2,500	\$0	\$2,225	\$275
Municipal Building - Security	\$500	\$0	\$329	\$171
Municipal Building - Miscellaneous	\$1,000	\$0	\$1,217	(\$217)
Municipal Building - Equipment	\$2,000	\$0	\$2,755	(\$755)
US Federal Contractor Registry	\$0	\$0	\$3,594	(\$3,594)
	<u>\$348,080</u>	<u>\$33,376</u>	<u>\$339,265</u>	<u>\$42,190</u>

TOWN OF TRENTON, MAINE

(Schedule 8)

SCHEDULE OF FIDUCIARY FUND TRANSACTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<i>Principle Balance 7/1/2020</i>	<i>Income Balance 7/1/2020</i>	<i>Income</i>		<i>Income Balance 6/30/2021</i>	<i>Principal Balance 6/30/2021</i>
			<i>Earned</i>	<i>Expended</i>		
<u><i>Cemetery Trust Funds:</i></u>						
Haynes, Melvin and Ralph	\$3,292.46	\$133.14	\$109.26	\$109.26	\$133.14	\$3,401.72
Grindle Lot	\$969.69	\$41.12	\$32.18	\$32.18	\$41.12	\$1,001.87
E. Young Lot	\$500.00	\$59.62	\$16.59	\$15.72	\$60.49	\$500.00
Bird, Walter	\$300.00	\$178.28	\$9.96	\$9.43	\$178.81	\$300.00
Bunker, John	\$360.02	\$23.52	\$11.95	\$11.32	\$24.15	\$360.02
Copp, Frederick	\$400.00	\$133.78	\$13.27	\$12.58	\$134.47	\$400.00
Hopkins, Lester and Dora	\$500.00	\$977.54	\$16.59	\$15.72	\$978.41	\$500.00
Marshall, Arno	\$217.60	\$88.91	\$7.22	\$6.84	\$89.29	\$217.60
McCarthy Lot	\$300.00	\$248.49	\$9.96	\$9.43	\$249.02	\$300.00
Smith, G. Maynard	\$500.00	\$109.59	\$16.59	\$15.72	\$110.46	\$500.00
Tower Lot	\$300.00	\$68.68	\$9.96	\$9.43	\$69.21	\$300.00
Tucker Lot	\$400.00	\$79.28	\$13.27	\$12.58	\$79.97	\$400.00
Leland, Arthur	\$500.00	\$188.77	\$16.59	\$15.72	\$189.64	\$500.00
Cousins, Eugena Lucy	\$600.00	\$268.67	\$19.91	\$18.86	\$269.72	\$600.00
Stanley, Lionel and James	\$500.00	\$138.97	\$16.59	\$15.72	\$139.84	\$500.00
Carter Lot	\$500.00	\$135.85	\$16.59	\$15.72	\$136.72	\$500.00
Davis Lot	\$500.00	\$88.14	\$16.59	\$15.72	\$89.01	\$500.00
H. Young Lot	\$500.00	\$72.51	\$16.59	\$15.72	\$73.38	\$500.00
Copp, Irving and Margaret	\$700.00	\$176.20	\$23.23	\$22.01	\$177.42	\$700.00
Douglas, Carroll and Kathleen	\$500.00	\$527.34	\$16.59	\$0.00	\$543.93	\$500.00
Steinhilber Lot	\$500.00	\$401.41	\$16.59	\$0.00	\$418.00	\$500.00
Heiniger Lot	\$750.00	\$686.13	\$24.89	\$0.00	\$711.02	\$750.00
Trufry/Dunbar Lot	\$750.00	\$68.15	\$24.89	\$23.58	\$69.46	\$750.00
Grant, Walter	\$1,000.00	\$195.28	\$33.18	\$31.44	\$197.03	\$1,000.00
Royal-Hopkins Lot	\$1,000.00	\$122.25	\$35.16	\$28.14	\$129.27	\$1,000.00
Hodgkins-Grindle Lot	\$1,000.00	\$82.19	\$12.79	\$0.00	\$94.98	\$1,000.00
<u><i>Total Cemetery Funds</i></u>	<u>\$17,339.77</u>	<u>\$5,293.84</u>	<u>\$556.98</u>	<u>\$462.84</u>	<u>\$5,387.98</u>	<u>\$17,481.21</u>
Ministerial School Lot	\$700.00	\$4.54	\$0.33		\$4.87	\$700.00
<u><i>Total Trust Funds</i></u>	<u>\$18,039.77</u>	<u>\$5,298.38</u>	<u>\$557.31</u>	<u>\$462.84</u>	<u>\$5,392.85</u>	<u>\$18,181.21</u>

TOWN OF TRENTON, MAINE

(Schedule 9)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021****Federal Grantor/Pass-Through**

<u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass- Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>			
Rural School Achievement Program	84.358	013-05A-6336-13	\$21,704
<u>Passed through State of Maine</u>			
<u>Department of Education</u>			
Special Education Cluster (IDEA)			
Title VI, Part B - Local Entitlement	84.027	013-05A-3046-12-6306-3046-SLG	\$62,689
Title VI, Part B - Preschool Grants	84.173	013-05A-6247-23-6306-6247SPG	\$782
Total Special Education Cluster			\$63,471
Title I Grants to Local Education Agencies	84.010	013-05A-3106-13-6306-3106CIG	\$41,173
Title I Tier III Program Improvement Grants	84.010	013-05A-3106-13-6306-3106PIG	\$26,354
Title I Reallocated Funds	84.010	013-05A-3106-13-6306-3106CIG	\$25,690
Total State of Maine Department of Education			\$156,688
Total U.S. Department of Education			\$178,392
<u>U.S. Department of Treasury</u>			
<u>Passed through State of Maine</u>			
<u>Department of Education</u>			
Coronavirus Relief Funds - CRF1	* 21.019	TRENTON7010CRF1	\$192,330
Coronavirus Relief Funds - CRF2	* 21.019	022-05A-7015-60-6306-7015CRF2-F2021	\$161,484
Total U.S. Department of Treasury			\$353,814
<u>U.S. Department of Agriculture:</u>			
<u>Passed through State of Maine</u>			
<u>Department of Education</u>			
Child Nutrition Cluster			
Summer Food Service Program	10.559	-	\$104,733
Total Child Nutrition Cluster			\$104,733
Commodity Supplemental Food Program	10.560	-	\$5,271
Total U.S. Department of Agriculture			\$110,004
<u>Totals</u>			<u>\$642,210</u>

WARRANT

HANCOCK, ss

STATE OF MAINE

To a Resident, Town of Trenton in said County of Hancock,

Greetings:

In the name of the State of Maine, you are hereby directed to notify and warn the Inhabitants of said Town of Trenton qualified by law to vote in Town affairs to meet in the Municipal Building in said Town, on Monday the 16th day of May, A.D. 2022 at 2:00 p.m. in the afternoon to act on the following Articles, to wit:

ARTICLE ACTION TAKEN BY THE TOWN

1. To choose a Moderator to preside at said meeting.
2. To elect by secret ballot the following Officers and Employees for the ensuing year(s): *One Selectmen and Overseer of the Poor for a three-year term; Two School Committee Members for a three-year term.*

Note: Following the closing of the polls, the meeting is currently scheduled to be recessed to reconvene for consideration of the remaining Articles at **6:00 p.m.** Tuesday, May 17, 2021 at the Trenton Elementary School. Any changes in CDC Guidelines may necessitate a change of time and location.

3. To hear the report of the Town Officers for the past year.
4. To see what sum of money the voters of the Town of Trenton will vote to raise and appropriate for **General Government** for the fiscal year 2022-23.

Budget Committee recommends that \$392,604.00 be appropriated and that \$352,000.00 be taken from Excise Tax revenues, \$39,404.00 be raised from taxation and \$1,200.00 be taken from Employee Health Insurance Contributions.

5. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Animal Control** for the fiscal year 2022-23.

Budget Committee recommends that \$ 2,000.00 be appropriated and taken from the Animal Control Reserve.

6. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Fire Protection** for the fiscal year 2022-23.

Budget Committee recommends that \$ 106,500.00 be appropriated and be raised from Taxes.

7. To see what sum of money the voters of the Town of Trenton will raise and appropriate for the **Fire Truck Reserve Account** for the fiscal year 2022-23.

Budget Committee recommends that \$ 40,000.00 be appropriated and raised from Taxes.

8. To see what sum of money the voters of the Town of Trenton will raise and appropriate for the Fire Dept. Building Reserve Account for the fiscal year 2022-23.

Budget Committee recommends that \$ 10,000.00 be appropriated and raised from taxes.

9. To see if the voters of the Town of Trenton will establish a **Bayside Water Supply** reserve account and appropriate \$ 20,000.00 for said account to be raised from Taxes.

10. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Ambulance Service** for the fiscal year 2022-23.

Budget Committee recommends \$ 17,000.00 be appropriated and taken from Unassigned Funds.

11. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Care of Cemeteries** for the fiscal year 2022-23.

Budget Committee recommends that Annual Interest on Cemeteries Savings be appropriated.

12. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Town Roads** for the fiscal year 2022-23.

Budget Committee recommends that \$ 15,000.00 be appropriated and that \$13,072.00 be taken from State Aid to Roads and that \$1,928.00 be raised from taxes.

Education Articles

Note: Articles 13 through 26 authorize expenditures in cost center categories

13. To see what sum the School Committee is authorized to expend for **Regular Instruction** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends **\$ 2,275,733**

Note: 2021-22 Amount was \$2,155,849

14. To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends **\$ 1,055,744**

Note: 2021-22 Amount was \$ 1,023,747

15. To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends **\$ -0-**

Note: 2021-22 Amount was \$ -0-

16. To see what sum the School Committee is authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends **\$ 88,925**

Note: 2021-22 Amount was \$ 72,150

17. To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends **\$ 363,613**

Note: 2021-22 Amount was \$ 322,658

18. To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends **\$ 112,162**

Note: 2021-22 Amount was \$101,259

2020-21 Amount was \$ 82,097

19. To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends **\$ 218,271**

Note: 2021-22 Amount was \$ 212,769

20. To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends **\$ 190,000**

Note: 2021-22 Amount was \$ 178,333

21. To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends **\$ 274,604**

Note: 2021-22 Amount was \$ 264,823 + \$ 60,000 for roof replacement

22. To see what sum the School Committee is authorized to expend for **Debt Service and Other Commitments** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends **\$ -0-**

Note: 2021-22 Amount was \$ -0-

23. To see what sum the School Committee is authorized to expend for **All Other Expenditures** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends **\$ 28,000**

Note: 2021-22 Amount was \$ 28,000

Note: Articles 13 – 23 authorize a total budget of \$ 4,607,052

Note: 2021-22 Amount was \$ 4,359,588 + \$ 60,000 for roof replacement

Note: Articles 24 – 26 raise funds for the Proposed School Budget

Hand Count

24. To see what sum the voters of the Town of Trenton will appropriate for the total cost of funding public education from pre-K to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$2,592,840**) and to see what sum the voters of the Town of Trenton will raise as the Town's contribution to the total cost of funding public education from pre-K 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 for the period July 1, 2022 to June 30, 2023.

School Committee recommends **\$ 2,083,467**

Explanation: The Town of Trenton's contribution to the total cost of funding public education from pre-K to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

Hand Count

25. To see what sum the voters of the Town of Trenton will raise and appropriate for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, non-state funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the Town of Trenton's contribution to the total cost of funding public education from pre-K to grade 12 for the period July 1, 2022 to June 30, 2023.

School Board recommends **\$ -0-**

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the Town of Trenton's long-term debt for major capital school construction projects and minor capital renovation projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters.

Written Ballot Vote Required

26. To see what sum the voters of the Town of Trenton will raise and appropriate in additional local funds for school purposes (**Recommend: \$ 1,631,834**) for the period July 1, 2022 to June 30, 2023, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$1,631,834**) as required to fund the budget recommended by the school committee.

The School Committee recommends raising **\$ 1,631,834** in additional local funds from taxation and appropriating the following: **\$413,251** from Carryover, **\$3,500** from Misc./ASP Tuition, and **\$475,000** from State Subsidy. The School Committee gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$1,631,834**: The State funding model underestimates the actual costs to fully fund the 2022-2023 budget.

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

Note: Articles 24, 25 & 26 raises a total town appropriation of \$ 3,715,301

Note: 2021-22 Amount was \$ 3,657,781+ \$ 60,000 for roof replacement

Note: Article 27 summarizes the proposed school budget and does not authorize any additional expenditures

Hand Count

27. To see what sum the voters of the Town of Trenton will authorize the School Committee to expend for the fiscal year beginning July 1, 2022 and ending June 30, 2023 from the Town's contribution to the total cost of funding public education from pre-K to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee and Budget Committee recommend **\$ 4,607,052**

Note: 2020-21 Amount was \$ 4,359,588 + \$ 60,000 for roof replacement

28. In addition to the amount in Articles 13 – 27, shall the School Committee be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during

the fiscal year 2022-2023 for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

School Committee recommends passage.

Note: Current Year Totals: \$ 679,125

29. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Snow Removal** for the fiscal year 2022-23.

Budget Committee recommends that \$ 72,500.00 be appropriated and raised from Taxes.

30. To see what sum of money the voters of the Town of Trenton will raise and appropriate for the purchase of **Salt/Sand** for the fiscal year 2022-23.

Budget Committee recommends that \$ 25,000.00 be appropriated and raised from Taxes.

31. To see what sum of money the voters of the Town of Trenton will raise and appropriate for the **Veteran's Graves Account** for the fiscal year 2022-23.

Budget Committee recommends \$ 1,150.00 be appropriated and taken from State Reimbursement for Veteran's Graves.

32. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Septic Waste Disposal** for the fiscal year 2022-23.

Budget Committee recommends that \$ 8,000.00 be appropriated and taken from Unassigned Funds.

33. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Solid Waste Disposal** for the fiscal year 2022-23.

Budget Committee recommends that \$ 260,000.00 be appropriated and that \$ 1,168.00 be taken from BETE Reimbursement, \$ 75,000.00 be taken from Revenue Sharing, \$ 95,000.00 be taken from the Homestead Reimbursement, \$ 6,000.00 be taken from Fibright Revenue, \$30,000.00 be taken from the Solid Waste Reserve and \$ 52,832.00 be raised from Taxes.

34. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Re-cycling** for the fiscal year 2022-23.

The Budget Committee recommends \$12,600.00 be appropriated and taken from unassigned funds.

35. To see what sum of money the voters of the Town of Trenton will raise and appropriate as the Town's anticipated assessment for membership to the **Acadia Disposal District** for the fiscal year 2022-23.

Budget Committee recommends \$ 4,000.00 be appropriated and taken from Unassigned Funds.

36. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Welfare** for the fiscal year 2022-23.

Budget Committee recommends that \$ 5,000.00 be appropriated, that \$ 2,500.00 be taken from Unassigned Funds and \$2,500.00 be taken from State Reimbursement for General Assistance.

37. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Parks and Recreation**.

Budget Committee recommends that \$ 2,000.00 be appropriated and taken from Unassigned Funds.

38. To see what sum of money the voters of the Town of Trenton will raise and appropriate for the **YMCA** for the fiscal year 2022-23.

Budget Committee recommends \$ 2,500.00 be appropriated and raised from Taxes.

39. To see what sum of money the voters of the Town of Trenton will raise and appropriate for the **Trenton Chamber of Commerce**.

The Budget Committee recommends \$ 2,500.00 be appropriated and taken from unassigned funds.

40. To see what sum of money the voters of the Town of Trenton will raise and appropriate for payment of the **County Tax** for the fiscal year 2022-23.

Budget Committee recommends that \$ 184,534.00 be appropriated and raised from Taxes.

41. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Tax Abatements** for the fiscal year 2022-23.

Budget Committee recommends that \$ 15,000.00 be appropriated and taken from Unassigned Funds.

42. To see what sum of money the Town will vote to raise and appropriate in support of **NonProfit/Public Service Agencies**. The following agencies requested funding for the 2022-23 fiscal year:

AGENCY	REQUEST
Northern Light Home Health Hospice	\$ 500.00
Northern Light Health	\$ 2,300.00
WIC	\$ 1,200.00
Yesterday's Children	\$ 200.00
Hospice of Hancock County	\$ 1,000.00
Downeast Horizons	\$ 1,000.00
Community Health & Counseling	\$ 600.00
Bar Harbor Food Pantry	\$ 1,000.00
Eastern Agency on Aging	\$ 200.00
Ellsworth Public Library	\$ 7,405.00
HEAL/Downeast Aids Network	\$ 500.00
WERU Community Radio	\$ 2,500.00
Loaves & Fisheries	\$ 1,500.00
Life Flight	\$ 800.00
Friends in Action	\$ 1,000.00
Ellsworth Free Medical Clinic	\$ 1,000.00
Acadia Fire Soccer	\$14,000.00
MPBN Radio	\$ 100.00
TOTAL REQUESTED	\$36,805.00

Total funds available for supporting Non-Profit/Public Service agencies are \$ 21,100.00 (1/2 of 1% of 2021-22 Tax Commitment). Budget Committee recommends that \$ 21,100.00 appropriated and raised from Taxes and that the Selectmen be authorized to allocate funding for the Non-Profit/Public Service agencies in an amount not to exceed \$ 21,100.00. If approved, Selectmen will allocate funding at their second regularly scheduled meeting in June (June 28, 2022).

43. To see what sum of money the Town will vote to raise and appropriate for **Emergency Management** for the fiscal year 2022-23.

Budget Committee recommends that \$ 1,500.00 be appropriated and raised from Taxes.

44. To see what sum of money the Town will vote to raise and appropriate for **Downeast Transportation** for the fiscal year 2022-23.

Budget Committee recommends that \$ 198.00 be appropriated and taken from Unassigned Funds.

45. To see what sum of money the Town will vote to raise and appropriate for **Downeast Transportation – Island Explorer Shuttle** for the fiscal year 2022-23.

Budget Committee recommends that \$ 1,000.00 be appropriated and taken from Unassigned Funds.

46. To see what sum of money the voters of the Town of Trenton will raise and appropriate in support of the **Frenchman's Bay Regional Shellfish Conservation Program** for the fiscal year 2022-23.

Budget Committee recommends that \$3,300.00 be appropriated and taken from Unassigned Funds.

47. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **E-911 dispatch** for the fiscal year 2022-23.

Budget Committee recommends that \$ 4,000.00 be appropriated and raised Taxes.

48. To see what sum of money the voters of the Town of Trenton will raise and appropriate replacement of two (2) exterior doors at the Municipal Office Building.

Budget Committee recommends that \$ 4,000.00 be appropriated and taken from Unassigned Funds.

49. To see if the voters of the Town of Trenton will authorize the Selectmen, on behalf of the Town, for the fiscal year 2022-23, to **sell or dispose of any Real Estate** acquired by the Town and to dispose of such property on such terms as they may deem advisable, and to execute a Quit Claim Deed for such property.

50. To see if the voters of the Town of Trenton will authorize the Selectmen, for the fiscal year 2022-23, to borrow money in anticipation of taxes as they consider it necessary for the conduct of Town business.

51. To see if the voters of the Town of Trenton authorize the Board of Selectmen to expend funds received from the U.S. Department of Treasury under the American Recovery Plan Act of 2021 as they deem appropriate in accordance with the award terms and conditions.

52. To see what date the voters of the Town of Trenton will establish when taxes are due and payable, and what rate of interest shall be charged on any unpaid balance after said date.

The Selectmen recommend that taxes be due October 1, 2022 and that any unpaid balance after that date bear interest at the rate of 4% per annum. (Set By State)

53. To see if the voters of the Town of Trenton will vote to set the interest rate to be paid by the Town on Abated Taxes at the rate of 1% per annum for the fiscal year July 1, 2022 to June 30, 2023.

54. To see if the voters of the Town of Trenton will authorize the tax collector or treasurer, for the fiscal year 2022-23, to accept pre-payments of taxes not yet committed, pursuant to 36 M.R.S.A., Section 506.

55. To see if the voters of the Town of Trenton will authorize the Selectmen, for the fiscal year 2022-23, to contract for services for multiple years, in amounts not to exceed appropriations for same, under such terms and conditions as it deems advisable.

56. To see if the voters of the Town of Trenton will adopt changes to the Trenton Land Use Ordinance as presented by the Trenton Planning Board.

The Planning Board recommends adoption.

57. To see if the voters of the Town of Trenton will approve the corrections to the Zoning Map.

The Planning Board recommends approval.

58. To see if the voters of the Town of Trenton will increase the property tax levy limit by \$0.00 since the municipal budget approved at the May 16, 2022 Town Meeting resulted in a tax commitment that is greater than the property tax levy limit. This is for the 2023 property tax commitment year. Our tax levy for this year is \$299,670.00 set by State Law.

Given under our hands the ____th day of April 2022.

R. Frederick Ehrlenbach

John Bennett

Rachel Nobel

Charles Farley, Jr.

Dan Monahan

Municipal Officers, Town Of Trenton

STATE OF MAINE

Return
April __, 2021

Pursuant to this Warrant to me directed, I have notified and warned the Inhabitants of said Town, qualified as therein expressed, to assemble at said time and place, and for the purpose therein named, by posting attested copies of this Warrant at:

Municipal Building

The same being public and conspicuous places in said Town on the__ day of April, A.D. 2022, being at least seven days before the meeting.

_____Resident, Town of Trenton

