

Town of South Thomaston Maine

Founded 175 Years Ago

**Annual Report
2022-2023**

Annual Report
of the
Municipal Officers
of the
TOWN OF SOUTH THOMASTON
MAINE

For the Fiscal Year 2023

Annual Town Meeting

June 20, 2023

Ash Point Community School at 7:00 pm

Town Office: 207-596-6584 Fax: 207-596-7529

Email: terri@souththomaston.me

Website: www.souththomaston.me

The cover photo was provided courtesy of Chloe Drinkwater





Town of South Thomaston, Maine

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Town of South Thomaston, Maine



The 2022 annual report is dedicated to Donna Fifield. Donna has taken care of the town office and library for longer than any of us can remember. She has cleaned the office in its original configuration and through each renovation and expansion with kindness and dedication. We were always pleased to find her thoughtful gifts and gentle memos, all signed with a smiley face. We thank you, Donna, for your continuing efforts at the library and offer our gratitude with smiling faces for many years of service.

Town of South Thomaston, Maine

TOWN DIRECTORY

TOWN OF SOUTH THOMASTON WEBSITE

Souththomaston.me

TOWN OF SOUTH THOMASTON PHONE NUMBERS

EMERGENCY.....	911
TOWN OFFICE.....	596-6584
FAX.....	596-7529
TRANSFER STATION.....	594-0748
SOUTH THOMASTON LIBRARY.....	596-0022

TOWN OF SOUTH THOMASTON EMAIL ADDRESSES

SELECTBOARD, BOARD OF ASSESSORS, OVERSEERS OF THE POOR	
John Spear, Chair.....	john@souththomaston.me
Jeff Northgraves.....	jeff@souththomaston.me
Sue Snow.....	sue@souththomaston.me
TOWN ADMINISTRATOR.....	terri@souththomaston.me
TOWN CLERK/TAX COLLECTOR.....	terri@souththomaston.me
DEPUTY TOWN CLERK.....	phil@souththomaston.me
ASSISTANT CLERK.....	asstclerk@souththomaston.me
CODE ENFORCEMENT.....	codeenforcement@souththomaston.me
ASSESSOR'S AGENT.....	assessor@souththomaston.me
FIRE CHIEF.....	firechief@souththomaston.me
AMBULANCE DIRECTOR.....	emsdirector@souththomaston.me
EMERGENCY MANAGEMENT DIRECTOR.....	emadir.so.thomaston@gmail.com
LIBRARY.....	library@south-thomaston.lib.me.us

Town of South Thomaston, Maine

2022-2023 TOWN OFFICIALS

Selectboard, Assessors, Overseers of the Poor, and Town Agents

Walter Reitz (2022), John Spear (2023), Sue Snow (2025), Jeff Northgraves (2024)

Town Administrator

Terri-Lynn Baines*

Administrative Assistant

Philip Verrill**

Assistant Clerks

Jeanmarie Koenig (Resigned), Crystal Burch (Resigned), Michelle Ames, Hannah Moholland

Assessor's Agent

Kevin McCormick

Fire Department

Fire Chief ****

Bryan Calderwood (Retired), David Elwell

Deputy Fire Chief

David Elwell, Gerald Harjula

Assistant Fire Chief

Gerald Harjula, Todd Butler

Captains

Jeff Harjula, David Benner

Lieutenants

Arthur Grierson, Alan Knowlton, Ralph Demmons, Thomas Moore

Emergency Management Agency

Emergency Management Director

Betty Thomas

Assistant Emergency Management Director

Becky Butler

*Town Administrator also serves as: Town Clerk, Treasurer, Tax Collector, GA Administer

**Administrative Assistant also serves as: Deputy Town Clerk, Deputy Treasurer, Deputy Tax Collector, and Registrar of Voters.

***Assistant Clerk also serves as: Deputy GA Administrator and Deputy Registrar of Voters.

****Fire Chief also serves as: Town Forest Warden

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Ambulance Service

Ambulance Director

Amy Drinkwater

Deputy Ambulance Director

David Elwell

Assistant Ambulance Director

Carrie Adams

Captain

Ryan Colson

Public Safety

Local Health Officer

Cliff Dacso

Animal Control Officer

Troy Peasley

E-911 Addressing Officer

Arthur Grierson

Demolition Debris

Operator

Philip Verrill

Attendant

Dana Callahan

Public Works

Road Commissioner

John Spear, Interim

Plumbing Inspector

Dan Dates (Resigned), Terry Brackett

Code Enforcement Officer

Dan Dates (Resigned), Alternate Terry Brackett, Terri-Lynn Baines

Library/Community Center

Director

Pennie Alley

Assistant Library Director

Ellen Hayes

Town of South Thomaston, Maine

Library Board of Directors

Nancy Goslin, Ellen Hayes, Pam Hooydonk, Laurie McReel, Sandie Payson, Marcia Turner, Anne Norman, Beverly St. Clair, Bettyjane Surabian, Debbie Weeks, Rose Woollett, Maureen Spencer

Election Clerks

Sandra Manahan (R), Penelope Alley (D), Michelle Ames (D), Philip Verrill (U), Thomas Gray (D), Beverly St. Clair (U), Claudia Scalzi (D), Teisha Hufnagel (D)

2022-2023 COMMITTEES

Budget Committee Members

Robert Baines (2024), Linda Maltais (2025), Kate Greene (2024), Sondra Wallace (2024), Pennie Alley (2023), Walter Reitz (2025)

Cemetery Committee

Patricia Dougherty, Penelope Alley, Walter Guptill

Community Resilience Committee

Pennie Alley, Neil Cambridge, Nancy Goslin, Ray Martin, Sally Merchant, Linc Oliver O'Neil, Theo Pratt, Denise Rzeznikiewicz, Krista Tripp, Kathleen Florence, Carla White

Conservation Commission

Catherine Lerne (2025), Linda Garat (2025), Theo Pratt (2023), Leslie Spear (2023), Henry Spencer (2024), Sondra Wallace (2024), Eileen Skarka (2024), Neil Cambridge (2024)

Associate Members:

Sally Merchant (2023), Wes Pratt (2024)

Co-operative Solid Waste Committee Board Members

Skip Connell (2023), Jeff Northgraves (2025)

Library / Community Center Facility Committee Members

Sandy Weisman, Gabe Tomasolu, Maureen Spencer, Moira Paddock, Marcia Turner, Candace Smith, Anne Just, Pennie Alley, Catherine Lerne

Planning Board

Gabriel Tomasulo (2025), Ervin Curtis (2025), Cindy Ginn (2024), Catherine Lerne (2024)

Planning Board of Appeals

Rolf Winters (2025), Richard Rackliff (2025), Eileen Skarka (2024), Leslie Spear (2023)

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Georges River Shellfish Warden
Jeff Schroeder

Georges River Shellfish Board Members
Sue Snow (2023), Alternate, Vacancy

Georges River Shellfish Committee Members
Carolyn Neagle, Travis Fogg

2022-2023 OTHER OFFICIALS

Superintendent of Schools
John C. McDonald

RSU #13 School Board
Brad Choyt

Knox County Commissioners
Edward Glaser, Richard Parent Jr., Sharyn L. Pohlman

Knox County Budget Committee Representative
Jeff Northgraves



Town of South Thomaston, Maine

ANNUAL REPORT OF THE SELECTBOARD

At the June 2022 Annual Town meeting Sue Snow was elected to the Selectboard. Sue took the seat previously held by Walter Reitz, who chose not to run for a third term, having served for the previous six and a half years. The Board wishes to thank Walter for his dedicated service.

Sue, a lifelong resident of South Thomaston, is new to town government, but has jumped right in and is actively participating and is not hesitant to volunteer for assignments.

Brad Choyt was elected to a three-year term as South Thomaston's representative to the RSU 13 Board of School Directors. Brad, who has an extensive background in education, had been temporarily serving as the town's representative, having been appointed by the Selectboard to fill the vacancy created by Lane Sturtevant's resignation August 10, 2021. The Board thanks Brad for his willingness to serve.

Fiscal year 2023 (July 1, 2022 to June 30, 2023) is the first 12-month fiscal year following the 18-month transitional year that facilitated the Town's change from a calendar year to a fiscal year. Associated with this change was moving the annual town meeting to June and having property taxes due in two equal installments in October and April.

Although these changes have resulted in a few unforeseen "bumps in the road", on balance they have proven to be very positive. As the reasons for these changes have been widely discussed previously, we will not revisit them here, other than to report that the bifurcated tax payment has resulted in the town not having to borrow money in anticipation of taxes for the first time in anyone's memory.

The major challenge the town continues to face is the extreme difficulty in recruiting and retaining volunteers, employees and even contractors.

The Planning Board, Appeals Board and Budget Committee continue to experience vacancies despite repeated efforts to recruit volunteers. The Board again appeals for volunteers and urges anyone with any interest to contact the town office.

The Fire and Ambulance departments are also consistently attempting to recruit members/employees. These departments are literally held together by a core of a few dedicated individuals, many of whom serve in both departments. If you are interested in serving in either or both departments, please contact the town office.

Hopefully the staffing turnover issues in the town office have abated, at least for now. As noted in last year's report, Terri Baines returned as Town Administrator in 2021 and she continues to provide steady and dedicated leadership. Phil Verrill has been a consistent hand having surpassed 6 years of employment in October 2022. The hiring of Hannah Moholland in October has seemingly ended the revolving door of instability in the service counter position.

Finding and retaining a Code Enforcement Officer/Plumbing Inspector has proven to be nearly impossible. At this time last year, the Board was hopeful that Dan Dates, who was hired in December of 2021, would solve this problem. But it was not to be as Dan tendered his resignation in November of 2022.

Town of South Thomaston, Maine

Since that time Terri Baines has been serving as Interim Code Officer as there were no suitable applicants in response to any of the town's recruiting efforts. At this point the Board is considering appointing Terri on a long-term basis, if her other duties can be structured in a manner that accommodates her performing the time consuming and difficult functions associated with the CEO position.

Long time Fire Chief Bryan Calderwood retired in December. In January the Board appointed Deputy Chief David Elwell as the new Chief. The Board is confident David will do an excellent job. Amy Drinkwater continues to serve as the Town's Ambulance Director.

Board member John Spear continues to serve as interim Road Commissioner on an uncompensated basis.

At the 2022 annual town meeting voters overwhelming approved a non-binding advisory article that would require Selectboard members and the town's RSU 13 School Board Director to be elected by secret ballot at the polls and to allow certain other matters to be voted on by referendum. As a result, the Board is formally placing this question on the 2023 town meeting warrant. If passed, it would take effect for the election of a Selectboard member in 2024.

Similar to last year the Board intends to place another non-binding advisory article on the 2023 town meeting warrant dealing with the question of whether or not the town should transition to a town manager form of government. The Board has elected to do this as it feels the time has come in this ever-increasing complex world for the town to have a conversation concerning the management of the town. Again, this is simply to generate discussion and is strictly advisory. An actual vote to adopt this form of government would need to take place at a later date, if the idea were to move forward.

Please be reminded that Selectboard meetings are open to the public and your attendance is most welcome. Meetings may also be viewed live on Zoom or after the fact on You Tube.

As always, the Board wishes to thank all the town volunteers and employees for their service and dedication.

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TOWN CLERK ANNUAL REPORT

Maine Revised Statutes Annotated Title 22, Chapter 2706 Subsection 4, states: A Clerk of a municipality shall cause to be printed in the Annual Town Report the deaths reported within the year covered by the said report by the date of death, name, age and location by City or Town where death occurred.

Name	Date	City/Town	Age
Baudanza, Frank Joseph	10/05/2022	Rockport	83
Bosica, Thomas Anthony Jr.	11/21/2022	Rockport	75
Brink, Robert Gerald	10/23/2022	Rockport	80
Edwards, Robert Allen Jr.	12/19/2022	Rockport	40
Florance, Patrick Michael	03/12/2022	Rockport	80
Gamlen, Curtace	11/19/2022	Rockport	78
Hall, Alan	02/07/2022	Rockport	85
Kaler, Katina Naomi	01/17/2022	Rockport	43
Mackie, Thomas Lee	11/18/2022	South Thomaston	74
Melquist, Edwin Herbert	03/28/2022	South Thomaston	80
Mohr, Barry Lee	03/02/2022	South Thomaston	76
Pierce, John Alton	01/08/2022	Portland	73
Robinson, Stephen O.	12/07/2022	South Thomaston	59
Strout, Linda Lee	05/01/2022	Portland	75
Vander Veer, Gerritt Henry Jr.	11/12/2022	South Thomaston	87

VITAL STATISTICS

Marriage Licenses Issued.....	6
Certified Marriage Certificate	8
Certified Birth Certificate	4
Certified Death Certificate.....	6

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LICENSES AND REGISTRATION

Dog Licenses

Dog Licenses Issued.....	163
Non-Altered Dogs.....	17
Spay/Neutered Dog.....	146

What to bring when registering a dog: Current rabies certificate and neutering/spay certificate (furnished to you by your vet).

Licenses

Hunting & Fishing Licenses Issued.....	109
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What to bring when renewing a hunting/fishing license: Previous hunting/fishing license.

Registrations

Recreational Vehicles.....	300
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What to bring when registering a Snowmobile/ATV/Boat: New Registration (Dealer Sale): Documentation (Proof) sales tax paid, ME-assigned registration number on used recreation vehicle. (Private Sale): Bill of sale, ME-assigned registration number and serial numbers, horsepower & length for boats.

Motor Vehicles.....	1,797
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What to bring when registering a vehicle: Re-registration: previous registration, current insurance card, and mileage. New registration (Dealer Sale): Documentation (Proof) sales tax paid, blue title application form, current insurance card, and mileage. New registration (Private Sale): Bill of sale and title on vehicle 1995 or newer. New Registration (Transfer): same as above PLUS registration of the vehicle the plates are being transferred from. It is MANDATORY to have the Monroney label or window sticker on a brand-new car. This became law on September 19, 1997.

REGISTERED VOTERS	2022
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Democrats.....	492
Green Independent.....	58
Republican.....	377
Unenrolled.....	469
Libertarian.....	2

Town of South Thomaston, Maine

Dates to remember:

Property Taxes Due:.....Monday, Oct 2, 2023, and Monday, April 1, 2024
(If approved at Town Meeting)
Dog Licenses Due:.....December 31
Boat Registrations Expire:.....December 31
Snowmobile Registrations Expire:.....June 30
ATV Registrations Expire:.....June 30
Motorcycle Registrations Expire:.....March 31

Holidays

The Town Office Will Be Closed On The Following Dates:

Tuesday, July 4, 2023.....Independence Day
Monday, September 4, 2023.....Labor Day
Monday, October 9, 2023.....Indigenous People's Day
Friday, November 10, 2023.....Veterans Day
Thursday, November 23, 2023.....Thanksgiving Day
Friday, November 24, 2023.....Thanksgiving Friday
Monday, December 25, 2023.....Christmas Day
Monday, January 2, 2024.....New Year's Day
Monday, January 16, 2024.....Martin Luther King Jr. Day
Monday, February 20, 2024.....Washington's Birthday/Presidents Day
Monday, April 17, 2024.....Patriots Day
Monday, May 29, 2024.....Memorial Day
Monday, June 19, 2024.....Juneteenth

Respectfully Submitted,
Terri-Lynn Baines
Town Clerk

Town of South Thomaston, Maine

GENERAL ASSISTANCE ANNUAL REPORT

In 2022, the Town had no General Assistance applications.

The General Assistance fund is a program that is run by every town throughout Maine. GA provides basic necessities such as food, shelter, utilities, fuel and certain other items that may be essential to residents and families in South Thomaston during a time of need. To receive GA, people must follow the program rules and meet the eligibility conditions. The program is funded by local property tax and is 70% reimbursable from the state.

The general assistance maximums, which are adopted by the South Thomaston Selectboard annually, determine how much a household may qualify for based upon basic needs and their income.

Respectfully submitted,

Terri-Lynn Baines
General Assistance Administrator

Town of South Thomaston, Maine

ASSESSOR'S ANNUAL REPORT

	<u>2021</u>	<u>2022</u>
Real Property		
Number of Parcels	1,258	1,259
Land Value	\$124,835,150.00	\$129,353,250.00
Building Value	\$144,664,719.00	\$142,678,639.00
Homestead Exemption Value	\$7,717,500.00	\$8,114,315.00
Total Real Property	\$277,217,369.00	\$280,146,204.00
TOTAL PERSONAL PROPERTY	\$891,132.00	\$771,132.00
Standard BETE Reimbursement	\$27,250.00	\$26,950.00
GRAND TOTAL:	\$278,135,751.00	\$280,944,286.00
Less Homestead Valuation	\$7,717,500.00	\$8,114,315.00
VALUATION FOR TAX		
RATE CALCULATION	\$270,418,251.00	\$272,829,971.00
TAX RATE	\$0.02355	\$0.01615
Appropriation, Town Meeting	\$2,270,970.00	\$1,827,282.00
Warrant RSU #13	\$5,196,819.00	\$3,635,557.19
County Tax	\$312,664.00	\$328,719.00
TOTAL NEEDED	\$7,780,453.00	\$5,791,558.19
Less Credits State Revenue Share	\$215,000.00	\$200,000.00
Other	\$1,027,488.00	\$1,071,651.00
TOTAL CREDITS	\$1,242,488.00	\$1,271,651.00
Net monies to be raised	\$6,537,965.00	\$4,519,907.19
Overlay	\$12,131.94	\$17,343.03
*Supplemental Taxes Assessed	\$0.00	\$0.00
BETE Reimbursement	\$614.74	\$435.24
Homestead Reimbursement	\$181,747.13	\$131,046.19
TOTAL TAXES COMMITTED	\$6,367,708.07	\$4,405,768.79

*Supplemental Taxes Assessed amount not included in the Total Taxes Committed amount

Respectfully submitted,

Board of Assessors

Kevin McCormick, Assessors' Agent, CMA

Town of South Thomaston, Maine

SOUTH THOMASTON FIRE DEPARTMENT ANNUAL REPORT

To the Selectboard and Town of South Thomaston Residents, I am proud to present to you my first Annual Town Report for the South Thomaston Fire Department.

I was promoted to Fire Chief in January of 2023 following the retirement of Chief Bryan Calderwood. I want to take a moment and thank Chief Calderwood for his dedication to the fire department and the town of South Thomaston during his 30 years of service. Chief Calderwood played a huge part in getting this department to where it is today, and we thank him for that.

A little background of myself for those of you that do not know me. I joined the fire department as a junior firefighter in 1999. I moved up through the ranks to Deputy Chief before being promoted to Fire Chief. I am the Deputy Chief of the Ambulance Service as an Advanced EMT. I hold numerous certifications, Instructor 1 & 2, Firefighter 1 & 2, Confined Space Technician just to name a few.

Over the past 24 years I have seen many changes in the fire service. Changes ranging anywhere from staffing at the highs and the lows (like we are today), new and improved fire equipment and apparatus, the many different types of calls we must respond to, new training levels we must maintain, and train at to stay up with modern day technology that is changing every day. These are just some examples of the ever-changing hurdles we must face. I am very excited to work with my members and keep the department moving in a positive forward progress.

I would like to thank the members of the Fire Department, South Thomaston Ambulance Service, and the South Thomaston Emergency Services Auxiliary for their continued support and for working so well together.

As has been reported in the past, the department is always in need of new members. We have seen our numbers dwindle over the years. We currently have around 14 active members. This is getting to an all-time low, and more members are desperately needed. You do not need to have any experience, we will train you to whatever level you would like to be. If you just want to be fire police, scene support or all the way to interior we have a job for you. If you are at least 16 years old, you can contact any member of the department about joining. Applications can also be found on the Town Website or at the Town Office.

At the Town Meeting in June of 2022 the Town voted to allow the selectman to spend up to \$850,000 to purchase two new fire apparatuses. Our truck committee spent many hours writing out specs for a new tank truck and a new utility truck. After meeting with multiple truck companies, we voted on going with Greenwood Emergency Vehicles which sells E-ONE fire apparatuses. Our Engine 53 is an E-ONE and we purchased that through Greenwood. We had a very good experience with the company, and they perform all our maintenance/pump test on our current trucks. The trucks have been ordered and are on the list. Due to the supply shortage the trucks were a year and a half out from the time we ordered them. Hopefully within the next year we will have both trucks in our station.

We encourage everyone to practice fire safety at home. Ensure you have working smoke detectors with one on every level of your home including the basement, inside each bedroom, and in the hallway leading to bedrooms. Smoke detectors expire after 10 years. Have a carbon monoxide detector on each floor in the area leading to bedrooms. We recommend changing the batteries in detectors every 6 months. Working detectors save lives. Recently we had a structure fire in town that the smoke alarms awoke the residents allowing them to evacuate the house without injury. Establish a meeting place outside of your home and practice fire drills on a regular basis so if an emergency does take place, you are well prepared.

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If you have any questions reference these topics or any other fire department related question, please do not hesitate to call or email at firechief@souththomaston.me

If you want to burn brush/grass on your property you need to have a burn permit per state law. To obtain a burn permit go to wardensreport.com & follow the directions or contact one of the Fire Wardens for the Town. The fire department does help with burning fields for anyone in town that does not feel comfortable. If you would like assistance, please contact one of the Fire Wardens before the grass is green.

The fire department responded to 99 calls of service in 2022. Below is the breakdown.

STRUCTURE FIRE (IN TOWN):	3
AMBULANCE ASSIST:	21
PUBLIC SERVICE:	4
MOTOR VEHICLE ACCIDENT:	17
VEHICLE FIRE:	1
ALARM INVESTIGATION:	7
UTILITY PROBLEM:	14
HAZARDOUS MATERIAL RESPONSE:	2
BOAT ACCIDENT:	1
SMOKE INVESTIGATION:	2
WATER RESCUE:	2
ODOR INVESTIGATION:	1
CHIMNEY FIRE:	2
ANIMAL RESCUE:	1
MUTUAL AID-STRUCTURE FIRE-St. George:	2
MUTUAL AID-WILDLAND FIRE-St. George:	2
MUTUAL AID-FIRE ALARM-Owls Head:	1
MUTUAL AID-AIRCRAFT-Owls Head:	1
MUTUAL AID-STRUCTURE FIRE-Owls Head:	4
MUTUAL AID-STRUCTURE FIRE-Rockland:	1
MUTUAL AID-FIRE ALARM-Rockland:	1
MUTUAL AID-STRUCTURE FIRE-Thomaston:	7
MUTUAL AID- HAZMAT- Thomaston:	2

Respectfully Submitted,
Chief David Elwell

Town of South Thomaston, Maine

SOUTH THOMASTON AMBULANCE SERVICE ANNUAL REPORT

The South Thomaston Ambulance Service responded to 297 emergency calls in 2022. We are a 911 service for South Thomaston, Spruce Head and transfer for Vinalhaven North Haven, Matinicus and Criehaven. We are available to help cover mutual aid calls for Thomaston Rockland and St. George and any other mass casual incident in Knox County. We are hoping to have a community outreach day to show off the Ambulance, a FORD 2019 PL custom and the new stretcher and Auto Load system for the Ambulance. The Tabatha King grant gave up \$30,000 for the auto load system and part of the stretcher.

Coverage

The goal in 2022 was to have two people cover the Per Diem shifts from 6 am to 6 pm seven days a week with ALS, which is an Advanced provider or above. We have providers in the Advanced program and a provider in the medic class, so we will be hoping to have more ALS coverage in the near future. We have 2 paramedics, 2 AEMT, 11 EMT and 5 drivers on our staff to provide EMS services to our town.

Training

Training and meetings are held the fourth Wednesday of each month, we are finally having in person meetings. This training is needed to keep EMS on top of new protocols and treatments available for our patients in the community and for mandatory license renewals. We strive to provide the best care for the patient and training is a big part to keep our skills sharp. Additional training opportunities are available with other services, online updates.

New EMS Jr. Program

South Thomaston Ambulance has now been approved for a Jr. Site by Maine EMS, if there is anyone ages 16 & 17 years old and is in an EMT program they are welcome to join the service. Please see the ambulance Director for more information.

Community Paramedic

This service is a St. George program and is available to all South Thomaston residents and information will be at the Town Office. It is called Community Paramedicine, This is when EMS coordinates with PCP or ER doctors to come into the home for follow up.

Gratitude

I would like to extend my gratitude to the members of the South Thomaston Ambulance and South Thomaston Fire Department, they give their time unselfishly to cover 911 calls in the community. Through the pandemic this year we as EMS and Fire have had to be on top of all changes and overcome a lot of challenges. We have worked hard at keeping our town safe and as a team we have done a great job. I also would like to thank the residents and select board for their support.

Respectfully submitted South Thomaston Ambulance,

Amy Dyer Drinkwater EMT-P, EMS Director

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EMA DIRECTOR ANNUAL REPORT

It's been a productive busy year for us at the Emergency Management Agency. The Island Road Project has been completed. Just in time for this year's Winter weather conditions as this year's astronomical high tides would have placed Island Road in flood condition making it very difficult to get on and off Spruce Head Island. We are pleased that a new Deputy EMA Director has been hired. Becky Butler is a great asset to our team. As many of you already know Becky was our EMA Director several years ago. We are fortunate to have her experience and expertise. Welcome aboard Becky.

Becky and Terri Baines have also been busy setting up our new "Emergency Alert System". It's called "Dial My Calls" and allows us to easily send out messages to large groups of people using phone numbers, text messages and/or emails in seconds, in case of an emergency. This system is very similar to the "Amber Alert" system used to alert large groups of people for lost children. "Dial My Calls" is completely free of charge to Town residents, voluntary and private but you do have to sign up to receive these alerts. There is information on the Town Website. You may sign up at the Town Office or by contacting Becky Butler directly at bhbutler9@gmail.com.

In addition to adding Becky Butler to our team, the County has a new County EMA Director: Candice Richards who took over for Ray Sisk after many years of dedicated service. Candice comes to us after five years of service as the Assistant Emergency Management Director. Again we are lucky to have another experienced well qualified person taking over the County position as we work frequently and collaboratively with the County on many projects.

We have recently temporarily relocated one of our Town Warming Shelters. The "Little Red School House Shelter" will no longer be utilized as a warming shelter. The temporary shelter will now be located at the Town Office. Gilford Butler will become a permanent Warming Shelter after a stand-alone generator is installed at Gilford Butler in the Spring of this year. Spruce Head Community Church Shelter continues to be a permanent Warming Shelter for all South Thomaston residents. I had several inquiries during our -45-degree wind chill event regarding the opening of our Warming Shelters. Our Warming Shelters will be open during periods of prolonged power outages with cold temperatures. I constantly monitor all incoming weather conditions. If there are no power outages, to keep our volunteers and residents safe, the Warming Shelters will not be opened. Any resident with individual problems due to extreme weather conditions or hardships may contact us at any time for assistance.

This year's weather conditions have been an absolute roller coaster ride with many unexpected conditions, ice storms, -45 wind chill days and then temperatures in the mid to high 40+ and snow the next day. Astronomical high tides have caused flooding conditions at the Town Boat launch on numerous occasions. This pattern of unusual weather is expected to continue into the

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future. We will continue to monitor all incoming weather conditions and make all provisions to keep everyone as safe as possible.

Finally, we are pleased that the Covid pandemic is slowing down and hopefully we will continue to see our way forward to a healthier, happier future. In addition, congratulations to our newly appointed Fire Chief David Elwell. Looking forward to a prosperous new year and we will continue to be diligent in mitigating emergency disaster problems before they happen.

Respectfully submitted
Betty N. Thomas
EMA Director

Town of South Thomaston, Maine

LOCAL HEALTH OFFICER ANNUAL REPORT

Unique among the states, Maine established the position of Local Health Officer by statute in 1885. Title 22 of the Maine Statutes says, "Every municipality in the State shall employ a local health officer who is appointed by the municipal officers of that municipality." Thus, Maine is a national leader in understanding the importance of a public health infrastructure, one that would have made a substantial difference in information gathering and dissemination during the pandemic. One of the main responsibilities of the Local Health Officer is to serve as a public health liaison and advocate in the community. Since being appointed this year, I have produced two newsletters for the Town. Anticipated events for 2023-4 include community-wide testing events for well water and radon. The Town has established a fund from contributions (no taxpayer funds were used) to help defray the cost of public health activities in South Thomaston including the testing events. I can be reached for questions about public health at health.officer@souththomaston.me.

Respectfully submitted,

Clifford Dacso
Local Health Officer

Town of South Thomaston, Maine

ACO ANNUAL REPORT

After getting hired last March as South Thomaston's ACO I have handled approximately 30 animal calls over the past nine months.

There were two dog bite calls and both times I was able to find the owners of the biting dogs and confirm the dogs were up to date on rabies vaccinations.

One person got bitten by a feral cat, and as I tried to catch the cat it escaped and ran away meaning the victim had to receive rabies shots.

There were several dogs' at large calls and when I was able to confirm who owned a dog, I warned them and explained the dog at large law.

I got a couple of barking dog complaints from the same person, and I drove down to the area twice and could not locate the house where the dogs were.

I received some animal welfare calls from people concerned about dogs being tied outside in the cold weather and I went and spoke to dog owners and checked on the dogs.

A dog owner from Massachusetts called me when her dog ran off while she was staying in South Thomaston. (A citizen in Owls Head caught the dog a couple weeks later).

A woman called when her dog got bit by a large snapping turtle. Turtles don't carry rabies; however, I went to relocate the turtle, but it escaped from under the bucket she left it in.

There were a few injured seagull calls, and I reached out to Avian Haven and Maine Game Wardens. One seagull was picked up by an Avian Haven volunteer. Another seagull grabbed someone's hook while fishing and broke the line and flew away.

I received some deceased and injured deer calls that I referred to the warden service and tried to assist as I could.

An injured seal call was passed on to Maine Marine Patrol and they contacted a group that rehabs injured sea mammals.

One resident caught a skunk in a Havahart Trap, and I told her how to cover and remove it without getting sprayed and I also gave her contact information of a local business that would remove and relocate the skunk for a fee.

ACO Troy Peasley

REMINDER: All dogs in South Thomaston that have reached the age of 6 months must be licensed at the town office every year. You must bring a current rabies certificate for each dog with you when you license your dog.

It is the law! Summonses may be issued.

Town of South Thomaston, Maine

ENHANCED 9-1-1 ANNUAL REPORT

To the Selectboard:

In 2022, your Addressing Officer had the following activities in address assignments:

- 13 – new addresses
- 1 _ address change
- 1 – address correction

For those who are developing subdivisions creating new roads, please be aware new street names must go through the Addressing Officer to avoid duplicate or similar sounding names. This is to limit confusion for Emergency Responders.

Residents are reminded that your address number should be clearly visible on your home. If your home is a considerable distance or not visible from the road, address numbers should be posted at the end of the driveway with consideration of snowfall. This will aid Emergency Responders in finding you.

Green or blue signs and numbers to post your address on are available at the Town Office for purchase.

If you have any questions or need an address number assigned. I can be reached at 594-8873.

Respectfully submitted,
Arthur Grierson
Addressing Officer

Town of South Thomaston, Maine

ROAD COMMISSIONER ANNUAL REPORT

- Completed the Island Road project which consisted of raising the road in two sections to protect these two vulnerable low areas from rising sea levels. It also consisted of constructing a redesigned intersection with Village Road. The project included full depth reclamation in the areas that were raised, improved drainage, base and overlay paving, placing of rip rap, installation of two sections of new guardrail and striping. This project was 78 percent funded by a Federal Grant and came in slightly under budget.
- Shimmed and overlay paved approximately 4 tenths of Island Road outside the project area. The initial plan was to pave the entire length of Island Road as well as Village Road, but this was cancelled as the price for liquid asphalt jumped nearly 30 percent last spring. Hopefully this work will be accomplished in 2023.
- Cancelled the plan to reclaim and base pave 4,300 square feet of Westbrook Street. Also due to high asphalt prices. Hopefully this work will also be accomplished in 2023.
- Shimmed and overlay paved approximately 1/10 of Stump Dump Road.
- Repaired and repaved a short section at the end of Chapel Street.
- In partnership with Maine DOT, constructed a redesigned intersection at the South end of Waterman Beach Road where it meets Rte. 73. The town funded the paving and loaming/ seeding, and Maine DOT did everything else.
- Replaced 6 culverts on Island Road, 1 on Bartlett's Lane and 1 on Stump Dump Road. They were upgraded from 16-inch metal to 20-inch plastic.
- Conducted spot ditching and winter sand berm removal.
- Conducted spot tree limb and bush trimming.
- Replaced several signs.

Thank you for your support.

John Spear
Interim Road Commissioner

Town of South Thomaston, Maine

CODE ENFORCEMENT LOCAL PLUMBING INSPECTOR ANNUAL REPORT

Dan Dates was the CEO/LPI from January 2022 to November 2022.

Terri-Lynn Baines filled in as Interim CEO for the remainder of 2022 and Terry Brackett took over as LPI for the remainder of 2022.

The Local Plumbing Inspector is responsible for permitting and enforcing the State of Maine Subsurface Wastewater Rules and the Uniform Plumbing Code for Internal Plumbing. For the period January 1, 2022, to December 31, 2022, the Town issued the following plumbing permits:

29 Internal Plumbing Permits with fees totaling \$1740.

12 Subsurface Wastewater Permits with fees totaling \$3155.

The Code Enforcement Officer is responsible for issuing Building Permits, Floodplain Management and enforcing the Town's Ordinances. The CEO also investigates complaints from residents as well as from State and Federal Agencies.

For the period January 1, 2022, to December 31, 2022, the Town issued the following building permits:

31 New Buildings/Structures

3 Decks

3 Sheds

2 Demolitions

1 Rip Rap

10 Solar Systems

28 Additions/Renovations/Relocations

1 Junk yard

Any structure over 100 square feet requires a permit before construction begins. There is double the fee charge if you get a permit after the fact.

Flood Plain rules are very stringent and can be costly to meet and comply with. If you do not complete the process for obtaining a permit there can be severe penalties.

The CEO/LPI may be reached at codeenforcement@souththomaston.me or 207-596-6584.

Office hours are Tuesday's 9-5 or by appointment.

Town of South Thomaston, Maine

LIBRARY/COMMUNITY CENTER DIRECTOR ANNUAL REPORT

The Library successfully completed the move to the Gilford Butler Center last spring and opened the doors in late March. Broadband internet became available in May and the entire building and grounds are wired for high-speed fiber optics, available 24/7.

Our state report reflected a tremendous increase to patronage and participation in community activities. We are now able to accommodate groups needing meeting spaces, with online participation if necessary. We have hosted lectures, programs and functions for various organizations and residents.

Our first GBS reunion was held in August with over 90 attendees. This year we will hold a field day picnic on Sunday, August 6, 12-4pm. All are welcome!

Programming has been expanded to include yoga at 5:30pm on Mondays and 10am on Wednesdays, a crafting group and game players (4-7pm) on Thursdays, Mah Jongg (1-4pm) on Fridays and coffee & cribbage (10-12) and ballet (2-3) on Saturdays. The community room and the maker space are always open during library hours.

Our annual Book Sale & Flea market will be held on Saturday, June 24, 8-1. Spaces and tables available. Call 594-7416 for more information.

My deepest gratitude to the volunteers who give so generously of their time and gifts to make the Gilford Butler Center and Library a special place. Our first year has been amazing!

Please stop by 54 Spruce Head Road to check us out. Monday 10-4, Wednesday 2-7, Thursday 4-7, Friday 1-4, Saturday 10-2.

Respectfully Submitted,
Pennie Alley,
Director

Town of South Thomaston, Maine

PLANNING BOARD ANNUAL REPORT

Greetings,

The Planning Board's main responsibility is to review commercial and industrial development applications and to set performance standards for approval.

There were seven commercial developments including a second solar array approved by the Board in 2022. The total estimated cost of these projects is \$5,000,000 USD.

February 17, 2022, the Planning Board By-Laws were updated to include abutter notifications.

The Board Members encourage our citizens, with questions or concerns regarding any ongoing development applications, to contact the Town Code Enforcement Officer during regular business hours. There is also a public comment opportunity during meetings.

The Town Land Use Ordinances were amended at the 2021 Town Meeting. Some district maps have changed which could affect commercial projects. Please be advised to check the Ordinances for allowed uses in the Land Use District of the project before planning your commercial/industrial project.

Planning Board Meetings are scheduled for the third Thursday of each month at 6:00 PM.

The Planning Board needs one member and two alternate members. Please contact the town administrator if you would like to be a member.

Current Planning Board Members are Ervin Curtis, Gabriel Tomasulo, Catherine Lerme and Cindi Ginn.

Best regards,

Ervin Curtis, Chairman

BOARD OF APPEALS ANNUAL REPORT

There were no meetings of the Board of Appeals as there were no appeals filed during 2022.

Respectfully Submitted,
Board of Appeals

Town of South Thomaston, Maine

CEMETERY DIRECTOR ANNUAL REPORT

Preservation work continued at the Village Cemetery in 2022. Many stones were righted, repaired, and cleaned under the professional guidance of Gravestone Matters. Conservator Joe Ferrannini led the dedicated volunteer workers through the careful conservation of our most at-risk monuments. This year we will continue to work on avenues 2 and 3 as we continue to preserve the history of South Thomaston. We are extremely grateful for the volunteers who spend many hours in our cemeteries. Walter Guptill and Arthur Alley deserve our sincere gratitude for their efforts to clear the trees and brush along Dublin Road.

Completion of the last new avenue in the Village Cemetery was finished last fall and new lots are now available for purchase. Special thanks to John Spear and Joe Baum for their assistance.

Respectfully submitted,

Pennie Alley

SOUTH THOMASTON COMMUNITY RESILIENCE WORKING GROUP ANNUAL REPORT

The South Thomaston Community Resilience Working Group was formed in September of 2022 with the approval of the town Select Board. The all-volunteer committee began their work with the clear directive of finding ways to improve our community resilience in the face of severe weather events, power outages, and other potential natural disasters. "Community Resilience" is defined as how a town minimizes risk and exposure to hazards for its citizens. Over the following 5 months, members met weekly and surveyed the community's needs by gathering verbal and written information from individual citizens and town officials. The goal was to develop a plan for a State grant application that would most benefit all members of our Community. Two informational "Cafes" were held in the Community Center and then a final open public meeting was held to vote for a choice for the Community Resilience Project. Due to the severe cold the day of the Public meeting, the committee also opted to include an online voting opportunity to allow as many community members as possible to vote. The completed application was submitted to the Select Board on Feb 28, 2023. Once the application is accepted by the State, the full Grant project will then be developed.

Submitted by the South Thomaston Community Resilience Working Group

Town of South Thomaston, Maine

CONSERVATION COMMISSION ANNUAL REPORT

This report for the 2022-2023 fiscal year covers initiatives of the Conservation Commission (CC) accomplished through the time of writing (February 2023), and other initiatives planned for the remainder of the fiscal year.

Land Conservation/Open Space Mapping

We have begun the statutorily mandated process of indexing publicly and privately owned open areas in the Town: compiling a list from Town records of all protected properties, mapping their locations, and compiling required data. We have also consulted with landowners interested in putting property into protected status, inspecting the land, and discussing available options.

Education Program

We sponsored two educational talks to date: (1) In November, Louisa Crane of Knox-Lincoln Soil and Water Conservation District (KLSWCD) spoke on Invasive vs. Native Plants at the Gilford Butler Community Center. (2) In January, Rebecca Jacobs of KLSWCD spoke on two invasive pests, the brown tail moth, and the hemlock woolly adelgid, at the St. George Town Hall in Tenants Harbor. This event was co-sponsored with the St. George Conservation Commission. Both events were well attended by appreciative audiences. Informational materials from the talks are available digitally on the STCC web page and in hard copy at the library.

We are planning for additional educational programs in the coming months.

Clean-Up Days

We conducted a Town Landing/Buttermilk Lane clean-up day on October 15 and are planning another clean-up day for Earth Day, Saturday, April 22.

Outreach to Knox County Conservation Organizations

We reached out to our fellow Knox County conservation commissions and local land trusts, expressing our interest in cooperation and collaboration, and proposing a conference this spring or summer. Given the positive response, we will be working with our counterparts to plan and conduct a conference, possibly in May or June.

We welcome community comments and participation.

Please contact us at ConservationCommission@souththomaston.me with questions or to volunteer for any of our activities. Our meetings are posted on the calendar on the Town website and always open to the public.

Submitted by the Conservation Commission

Town of South Thomaston, Maine

LIBRARY / COMMUNITY CENTER FACILITY COMMITTEE ANNUAL REPORT

After last year's Town Meeting, the Facility Committee got underway to create a non-profit for the purpose of fundraising. The Library / Community Center Facility Committee has been working to:

- incorporate in the state of Maine as the South Thomaston Library and Community Center Auxiliary.
- create a set of by-laws for the non-profit with the town attorney, Kristin Collins, and the Selectboard
- establish a Board of Directors. We are now interviewing candidates for the Board of Directors. Once established, the Board will be asked to approve the by-laws, and elect their board positions.
- develop a fundraising plan, including grant research and large donations at this phase.

Concurrently, the Facility Committee has been working on the design of a new building through co-chair Gabriel Tomasulo's guidance. The committee maintains that the new building will contribute to the community of South Thomaston in scale and purpose for the future. Thus far we have:

- worked to develop a thesis statement for the new building:
The South Thomaston Library and Community Center aims to be inviting and welcoming to all, a magnet within our town, providing a safe and comfortable place to socialize, laugh, learn, play, and hold civic functions while being mindful of the environment and tax dollars. The vision for the building is that of a bright, airy, modern, well-appointed and energy efficient structure including:
 - Reception area with small comfortable seating.
 - Library with stacks, a children's room, reading space, research tables, small bookstore, and office.
 - Community Center with a dual-purpose meeting room (AV fitted)/ wet arts & craft studio, possibly a teenage/game room.
 - Kitchen opening to a large and subdividable space for catered suppers, potlucks, games, various exercise classes, performances, and town meetings.
- submitted images and ideas from other libraries, new and somewhat new.
- collaborated with our library director to incorporate her ideas about what is needed, and to keep us abreast of the numbers of citizens using various aspects of the current library / community center building and its programming.
- created a concrete list of rooms / spaces and a rough square footage estimate. We have researched images of inside spaces and outside facades.

The committee has used the survey completed in 2022 as one of our guides in this process. We expect to have a Project Data Sheet shortly and will be holding public information meetings in the near future.

Sandy Weisman, co-chair
Gabriel Tomasulo, co-chair
Catherine Lerme
Moiria Paddock
Candace Smith
Marcia Turner

Town of South Thomaston, Maine

REGIONAL SCHOOL UNIT 13 ANNUAL REPORT

This is the annual report to the citizens served by RSU 13 concerning the conditions and progress of the public schools in the municipalities of Cushing, Owls Head, Rockland, South Thomaston and Thomaston.

RSU 13 is governed by the School Board. These individuals are elected by their city/town and serve all five municipalities as Directors of the Regional School Unit. The members of the RSU 13 Board are:

		Term Ending
Loren Andrews, Chair	Cushing	2024
Brad Choyt, Vice Chair	South Thomaston	2025
Carol Bachofner	Rockland	2023
Paul Coster	Rockland	2024
Jessie Davis	Rockland	2025
Mark Lewis	Thomaston	2024
Kelli McCannell	Rockland	2024
Sarah Post	Owls Head	2023
Rebecca Roveto	Thomaston	2025
Jason White	Rockland	2025

Maine State statutes outline the specific duties and responsibilities of the Board of Directors. They are responsible for policy development and approval, finances, evaluation, public relations, personnel, negotiations, and the selection and employment of the Superintendent. Each of these roles is very time consuming and directors give freely of their time to ensure that school programs provide students with the best educational programs and services within the District's means.

SCHOOLS

Ash Point Community School serves children in grades Pre-K-5 from Owls Head and South Thomaston. Enrollment is 174 students. Ben Tripp is the Principal.

Cushing Community School serves children in grades K-5 from Cushing. Enrollment is 73 students. Dawn Jones is the Principal.

South School serves children in grades Pre-K-5 from Rockland. Enrollment is 266 students. Justin Bennett is the Principal and David (Jake) Carlson is the Assistant Principal.

Thomaston Grammar School serves children in grades K-5 from Thomaston, as well as a regional Special Education program in life skills. Enrollment is 149 students. Ainslee Riley is the Principal.

Oceanside Middle School serves students in grades 6-8 from all five towns. Enrollment is 340 students. Colden Golann is the Principal and Stefani Lund is the Assistant Principal.

Oceanside High School serves students in grades 9-12 from all five towns. Enrollment is 516 students. Jesse Bartke is the Principal and Cooper Marshall is the Assistant Principal.

McLain School is the current home of district offices and services for RSU 13. Adult Education classes are located in this school.

The RSU 13 Board Room has been moved to the South School Campus and includes full live-streaming capabilities as well as room for more community access to technologically advanced meeting space. Alternative Education has also moved to the South School campus.

SCHOOLS OF OUR FUTURE

In the Fall of 2015, we unveiled our plans to improve the efficiency of our schools and improve our school learning environments and student performance. We have in place a 9-12 high school in Rockland, a 6-8 regional middle school in Thomaston and K-5 or Pre-K-5 elementary schools. We also partnered with Siemens Energy to make improvements in our facilities in areas such as heating, lighting, ventilation, and a portion of window replacements at OHS. We are also planning a number of renovation and construction projects. These projects were partially financed through capturing energy savings and the cost savings of reducing the number of facilities we maintain. In 2016, RSU 13 closed the Lura Libby School in

Town of South Thomaston, Maine

Thomaston and transferred ownership to the town. The RSU has also turned over the Gilford Butler School to the Town of South Thomaston.

Our newest elementary school, Ash Point Community School, opened in the Fall of 2018. The school, located in Owls Head, serves students in grades Pre-K through 5 from the Towns of Owls Head and South Thomaston. Renovations to Oceanside High School in Rockland and Oceanside Middle School in Thomaston are complete. Each facility has a new cafeteria and increased and updated classroom spaces. Oceanside High School has renovated locker rooms and a new fitness space. Moving forward, **Schools of Our Future 2.0** will provide students with options for studies in multiple pathways that will provide them with opportunities for learning within the classroom setting and beyond the classroom. Instruction will instill Critical Skills needed for success in continuing education and the modern workforce as well as content knowledge in the core subjects and opportunities for electives. Our focus on social and emotional learning will continue, with our belief that **positive relationships and emotional health** are key to successful, engaged learning and success in life.

Our plans to relocate our offices to South School are now scheduled for the summer of 2024, and the City of Rockland will take over the McLain Building. Our Information Technology Department will relocate to a new, modular building at Oceanside Middle School, scheduled to be completed by January of 2024. New facilities at Oceanside High School will house the Adult Education Program and Alternative Education Programs. These new facilities are all financed by Federal programs, and not the local school system budget. We are pleased and excited to move into these new, modern facilities and continue to provide safe, attractive and efficient learning and working environments for our staff and students.

RSU 13 FINANCES

RSU 13 has worked diligently over the past three years to improve its cash position and maintain a school budget that provides adequate funding for the students of the district while maintaining its fiduciary responsibility to the towns and taxpayers. CV19 presented many uncertainties and the district projected expenditures to the best of its ability to ensure we stood ready for any social and economic impact the pandemic could present. As a result, we stand in the best cash position we have seen in the past eight years with a recent revision to our S&P debt rating outlook to stable.

We currently stand with close to 1mm in restricted and undesignated fund balances and have not been reliant on TRAN funds to cover any operational expenditures for the fiscal year. RSU 13 has \$6,191,559 in bonds payable as of June 2022.

As with any business, labor costs impact RSU 13's expenditures more so than any other cost center and FY24 is no exception. Staffing and benefits account for roughly 80% of the district's annual general fund budget. Our teachers and support staff each receive annual cost of living and salary step increases per contract that contribute to an average increase of 3.5-4 % to our staffing budget. This coupled with increasing insurance premium costs, increased enrollment in our benefit plans and consistent increases to workers compensation rates have raised RSU 13's total salary and benefit costs on average by 6.5% over the past five years. Energy costs remain an area of concern with market volatility being caused by several factors. Fed interest rate hikes, the Ukraine conflict, bank failures and concerns of diplomatic escalations with China have destabilized markets. RSU 13 is looking at an 84% increase in our electric rates for FY24 alone. Because of this we look to remain cautious in our energy allocations for FY24.

Pandemic relief funds assisted the district in maintaining high quality education through a turbulent two years. However, the district is faced with an impending funding "cliff" beginning in FY25 when the grants are exhausted. Because of that, district leadership began absorbing federally funded positions into the general fund beginning in FY23. The district will need to absorb \$329k in FY24 and an additional \$355k in FY25 to stabilize the impact of rolling these expenditures and positions into our general operating budget without an impact to local jobs. RSU 13 is proposing a 3.06% overall increase to the district budget FY24 over FY23 with staffing, energy, and insurance consisting of <97% of the additional requested funds.

Apart from budgetary needs, RSU 13's Business Office had a change of leadership with Max Black assuming the role of Business Manager in FY23. With any transition, there comes a time of reflection, adaptation, and evolution, however our financial position and philosophy remains unchanged. We continue to look towards the future, ensuring a strong financial position that will form the bedrock of educational success for the students of RSU 13. We accomplish this by forecasting our expenditures as best as possible and ensuring every dollar is spent with intention and with the best interests of our student body and our taxpayers in mind. We will continue to look for capital projects that add value, security and long term returns for our students and the community. We will continue to invest in our curriculum, assessments, and technology to ensure we out-perform neighboring districts in student achievement and progression while being fiduciarily responsible to our tax base. RSU 13 remains committed to continuing a strong and consistent partnership with our community and we welcome as much participation, engagement and communication with our local officials and residents as possible.

Town of South Thomaston, Maine

CONCLUSION

RSU 13's professional staff and service personnel strive to serve our communities' students and to ensure that the best use is made of tax dollars. Audits are on file at the Office of the Superintendent, 28 Lincoln Street, Rockland, Maine and available on the website at www.rsu13.org/audit.

The RSU 13 Adult Education program continues to thrive and provide a variety of programs and opportunities to adults and children in our region. We urge all citizens to take advantage of the many listings in the program guide that is provided at the beginning of each semester. While our free classes in college preparation remain open to the public, and are well attended, it is the diversity of offerings in vocational enrichment and life-long learning that truly reminds us that, at any age, education is the heart of our community.

We invite you to visit our website, www.rsu13.org, or Facebook page, for more information about all of our schools and district programs. Those interested may also review district-wide assessment results by clicking on 'Curriculum, Instruction, and Assessment' under the 'Central Office' website banner. We also remind people that our budget meetings are the place to be if you want your voice to be heard in shaping the school budget - please attend!

On behalf of the staff, a sincere "thank you" is extended to the citizens of our five municipalities, to parents and to our students for your continued support. Your interest and cooperation greatly assists us in carrying out our responsibilities to RSU 13 children. If there are any questions concerning this report, please do not hesitate to call our office or any of the schools.

John C. McDonald
Superintendent of Schools

Town of South Thomaston, Maine

2022 DELINQUENT REAL ESTATE TAXES

As of May 8, 2023

	Amount Due		Amount Due
AKERS, GARY	495.80	ELLIOTT, KATHRYN	173.61
AREY, KATHLEEN HENNESSEY	520.03	ELLIOTT, KATHRYN	1,313.80
AREY, ROBERT	949.62	FEENER, CATHERINE D, & JOSEPH	1,792.65
BARNES, BRIANNA	893.09	FEENER, JOSEPH A	2,301.37
BART, JOSHUA M	2,277.95	FEENER, JOSEPH A	4,667.35
BARTER, ROBERT S	1,686.06	FEENER, JOSEPH A	1,124.04
BATTY, RACHEL L	2,432.19	FOGG, RANDALL R AND DANA G	370.30
BENNER, JASON	904.40	FOWLES, SYLVIA	2,543.62
BENNER, JASON D	1,434.12	G & GIGI, LLC	548.05
BENNER, JASON DANIEL	965.77	GRIERSON, DAVID	179.27
BENNER, NATHANIEL	2,446.72	GRIERSON, HERBERT & PHYLLIS	2,201.25
BERRY, WALTER E	6.29	GRIERSON, HERBERT & PHYLLIS, LE	379.52
BONZAGNI, ANDREA L	2,251.31	GRIERSON, KAREN J	1,837.87
BOYER, CORICE M	2,963.52	GRIERSON, WILLIAM E	1,537.48
BRADY FAMILY TRUST	214.47	GROTON, ROY R SR	3,242.92
BRANNAN, BETTY	1,540.93	HARDT, GEORGE S	178.46
CAMPBELL, MICHAEL	1,085.47	HARGROVE, GAGE	3,585.30
CAMPBELL, MICHAEL J	1,853.21	HEATH, JANINE D	2,079.31
CLINE, RALPH E III	104.97	HEATH, JANINE D YORK	41.18
CLINE, RALPH E III	201.87	HEATH, JANINE YORK	111.43
CONNELL, ELIZABETH A	1,098.20	HENDRICKS, JAMES A & DANIEL O.	827.68
CONNELL, GORDON	8,635.40	HENDRICKS, JAMES A & TINA L	7,101.15
CONNELL, GORDON C	2,458.03	HENDRICKS, JAMES A & TINA L	1,396.98
CRANE, JENNIFER V	293.50	HILCHEY, CLIFFORD E SR	2,986.13
CROSS, TROY A	566.86	HILCHEY, CLIFFORD E., SR.	597.55
CUNNINGHAM, GERALD J	2,039.74	HOOPE, JASON	2,222.24
CURTIS, HEATH F	3,703.19	HOPPE, CRAIG H JR	3,012.78
CURTIS, TODD R	1936.38	HOWARD, SHARON L	1,320.30
DENNISON, CRAIG	478.04	HUMMEL, KATHERINE BOUGHTON	3,583.68
DENNISON, WILLIAM C	415.05	JOAN S. LOOS REVOCABLE TRUST	678.30
DOUGHERTY, JOHN T. & LOIS I.	694.45	JOAN S. LOOS REVOCABLE TRUST	3,276.83
DOWNER, CHAD J	5.70	JOHNSON, GLENN	1,302.91
DRINKWATER, DIANA M	549.10	JOHNSON, PAUL E	4,497.13
DRINKWATER, DIANA M	558.79	KARAS, KATHLEEN M. ESTATE OF	2,680.90
DRINKWATER, EUGENE J (ESTATE)	1,556.79	LEACH, KATHLEEN M	11.75
DRINKWATER, JANET	1,716.74	LEACH, TERRY	105.32
DUER, HARRIET	2,553.99	LEHMAN, SHERYL E	1995.33
EILEEN & GARY SKARKA	2,275.54	LINDAHL, JOHN	2,341.75
ELLIOT, JOHN A SR	5,168.00	LINDAHL, WILLIAM R	675.07
ELLIOTT, KATHRYN	1,329.95	MAHONEN, ARMAS, E.A. (ESTATE)	177.65
ELLIOTT, KATHRYN	4,731.95	MAINE WORKING HOMES, LLC	1,616.61
ELLIOTT, KATHRYN	247.90	MCCLURE, THOMAS C	520.03

Town of South Thomaston, Maine

2022 DELINQUENT REAL ESTATE TAXES

As of May 8, 2023

	Amount Due		Amount Due
MCMAHAN, DONALD E	838.67	SANTOSUOSSO, ALBERT	2,070.43
MCMAHAN, DONALD E SR	839.80	SAWYER, JAY M	218.02
MERCER, JAY A	2,472.56	SETZ, SHARON L	1,518.10
MURFITT, SAMUEL D	3,391.50	SHEPARD, SUSAN	2,068.81
NEILD, GEORGE W	518.33	SHEPARD, SUSAN	1,256.47
NEXAMP FREE HOLDINGS, LLC	3,987.43	SLAWSON, EDWARD M	2323.98
O'CONNELL, ERIC L., TRUSTEE	2,320.40	SLEEPER, CYRUS	781.77
ODONE, RUSSELL R	5,453.86	SMITH, JEFFERY	203.49
OMANG, JOANNE	0.50	SMITH, JEFFERY T	75.09
ORNE, PETER K. JR ET AL	5,251.17	SMITH, JEFFERY T	1,130.50
ORNE, PETER K. JR. ET.AL.	3,888.92	SNOW, RACHEL	335.11
PAULEY, JACK S	888.25	SOUTH THOMASTON AUTO, INC	1286.84
PAYOR, ANDREW H	8,216.31	SPRUCE HD. LOB. CO.	2340.94
PAYSON, LISA	1,199.18	SPRUCE HD. LOB. CO.	2680.09
PENNEY, RACHEL TYLER	660.53	SPRUCE HD. LOB. CO.	2688.97
PERRY, MARSHALL T	1,237.89	SUTELA, RICHARD E. TRUST	1295.23
PETERS, CYNTHIA	3,292.98	SUTELA, RICHARD E. TRUST	1,252.06
PIERCE, JOHN A (ESTATE)	1,905.70	T.R. DILLON LOGGING, INC.	2,000.98
POMROY, PAMELA	599.26	TEACHOUT, ROGER S	949.42
POWELL, ROBERT W	535.37	THOMPSON, IV, JOHN P.	2,128.57
POWELL, ROBERT W	381.14	TISONE, JEANNE L	4,463.86
PRAY, LAURIE A	3,047.50	TRUSTEES OF TEACHOUT LIVING	316.34
RACKLIFF, BRIAN S	1,428.46	TYLER, MATHEW C	461.89
RACKLIFF, CHRISTINA M	2,003.63	TYLER, MATTHEW C	1,065.90
RACKLIFF, ERNEST	145.35	VALLIS, ROBERT J	1,406.66
RACKLIFF, ERNEST F JR	1,783.76	WALSH, FRANCIS L	1,359.83
RACKLIFF, ERNEST F JR	67.83	WARD, CONNIE	1,117.58
RACKLIFF, MARION LE	1,722.39	WHITTIER, SANDRA LABRANCHE	1,064.77
RANKINE, SYMON F	1,464.80	WIDDECOMBE, CATHERINE L	1,474.50
RANKINE, SYMON F	1,404.24	WILLIAMS, RACHEL	612.08
RANQUIST, ESTER W (ESTATE)	1,860.48	WINTERS, KURT G	1,557.66
REEHM, SUANNE MARIE	1,512.44	WOODRUFF, NELLIE (ET AL)	85.96
RICHARDS, KEVIN T	5,449.01	WOODRUFF, NELLIE; ET AL	1,497.23
RITTER, LAURA	2,364.36	ZABLE, ALEXANDRA	5,612.12
ROBERTS, CLARENCE & EDNA	515.99	ZABLE, LUKE J	1,188.64
ROBERTS, HOLLY	519.37		
ROSS, CHARLES E., JR.	1,346.91		

Town of South Thomaston, Maine

2021 REAL ESTATE TAX LIENS

As of : May 8, 2023

AREY, KATHLEEN HENNESSEY	\$ 886.00	MAHONEN, ARMAS, E.A.	\$ 346.27
AREY, ROBERT	\$ 1,563.19	MCCLURE, THOMAS C	\$ 478.28
BARTER, ROBERT S	\$ 2,724.09	MERCER, JAY A	\$ 3,971.78
BONZAGNI, ANDREA L	\$ 2,836.12	MURFITT, SAMUEL D	\$ 5,374.34
CONNELL, GORDON	\$ 2,269.29		
CROSS, TROY A	\$ 967.68	RAHKONEN SCOTT	\$ 1,890.83
CURTIS, HEATH F	\$ 5,150.26	RANQUIST, ESTER W (ESTATE)	\$ 1,362.86
CURTIS, TODD R	\$ 3,088.37	ROSS, CHARLES E., JR.	\$ 2,197.32
ELLIOT, JOHN A SR	\$ 8,212.30	SLAWSON, EDWARD M	\$ 3,729.72
GRIERSON, HERBERT & PHYLLIS, LE	\$ 672.36	SUTELA, RICHARD E. TRUST	\$ 1,155.40
HARGROVE, GAGE	\$ 5,886.05	WALSH, FRANCIS L	\$ 2,217.68
LINDAHL, JOHN	\$ 3,757.71	WIDDECOMBE, CATHERINE L	\$ 2,352.41
LINDAHL, WILLIAM R	\$ 1,130.39		

Amount Due Includes Interests & Costs

2022 ABATEMENTS

HARGROVE, GAGE	\$106.59	CARR, MICHAEL
SPRUCE HEAD FISHERMAN'S CO-OP	\$3,966.44	CHASE, ALVIN & BELINDA

2022 PERSONAL PROPERTY ABATEMENTS

SPRUCE HEAD PIZZA	\$429.59
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Town of South Thomaston, Maine

REPORT OF RESERVES AND TRUSTS

Balance totals include principal and interest as of December 31, 2022

Capital Project Funds Reserves:	Balance
Fire Truck Reserve	307,701.71
Revaluation Reserve	60,936.41
Fire Equipment Reserve	28,202.91
Ambulance Reserve	119.74
Ambulance Equipment Reserve	21,816.56
Town Landing Reserve	147,224.60
Paving Reserve	110,942.56
Cemetery Reserve	12,019.73
Building Reserve	28,081.59
Fire Truck Repair Reserve	26,016.52
Emergency Disaster Reserve	26,044.82
Fire Pond Maintenance	9,711.39
Fire SCBA Reserve	14,285.54
Recreation Reserve	5,017.64
Transfer Station Reserve	638.67
Total:	\$ 798,760.39

Cemetery Trust Funds:	Principal	Balance
South Thomaston Village Cemetery	68,190.00	71,687.46
Forest Hills Cemetery	7,000.00	7,435.77
Thorndike Cemetery	600.00	745.65
Williams Cemetery	700.00	797.74
Ocean View Cemetery	37,115.00	39,030.42
Miriam Pierce Trust	2,000.00	3,879.17
Monroe Trust Fund	4,000.00	4,226.31
	\$ 119,605.00	\$ 127,802.52

Other Trust Funds:	Principal	Balance
Horace Allen Nautical Fund	500.00	2,427.84
Ralph & Ella Rackliff Memorial Fund	100,000.00	101,517.07
Randall & Arlene Hopkins Memorial Fund	30,000.00	32,621.98
Randall & Arlene Hopkins Library Fund	50,000.00	54,206.65
Randall & Arlene Hopkins Historical Fund	50,000.00	38,770.79
Randall & Arlene Hopkins Memorial Fund	328,626.00	346,114.92
Ambulance Trust Fund	30,000.00	11,554.58
	\$ 589,126.58	\$ 587,213.83

Town of South Thomaston, Maine

	2022-23 BUDGET	ACTUALS July 1, 2022 to April 30, 2023	2023-24 BUDGET	\$ CHANGE	% CHANGE
TOTAL FUNDING	1,827,282	-	1,963,950	136,668	7%
Appropriation (property taxes)	1,021,630		1,143,486	121,856	12%
Anticipated Revenue	214,921		247,508	32,587	15%
Excise Tax, Vehicle	380,000		380,000	-	0%
Excise Tax, Boat	7,000		6,000	(1,000)	-14%
Reserve	7,500		117,956	110,456	1473%
Surplus	196,230		69,000	(127,230)	-65%
TOTAL EXPENSE BY DEPARTMENT	1,827,282	1,391,683	1,963,950	136,668	7%
GENERAL GOVERNMENT					
See warrant article # 8	457,981	293,234	507,017	49,036	11%
Administration	278,735	194,698	307,708	28,973	10%
Assessors	50,475	21,267	34,981	(15,494)	-31%
Planning and Appeals Board	2,745	228	2,826	81	3%
Conservation Commission	500	467	518	18	4%
Building & Grounds	90,811	63,925	119,405	28,594	31%
Town Landing	3,615	1,378	7,956	4,341	120%
Code Officer/Plumb. Inspector	31,100	11,271	33,623	2,523	8%
PUBLIC SAFETY					
See warrant article # 9	478,229	381,018	551,400	73,171	15%
Fire Department	128,894	94,203	145,596	16,702	13%
Ambulance Service	277,813	223,967	328,512	50,699	18%
General Public Safety	67,597	60,649	72,991	5,394	8%
Street Lights	3,925	2,199	4,300	375	10%
PUBLIC WORKS					
See warrant article # 10	356,794	267,486	383,364	26,570	7%
HEALTH & SANITATION					
See warrant article # 11	284,211	224,657	316,597	32,386	11%
GENERAL ASSISTANCE					
See warrant article # 12	1,500	0	1,500	-	
CULTURE & RECREATION					
See warrant article # 13	14,513	2,377	7,470	(7,043)	-49%
Library	4,513	2,117	5,020	507	11%
Recreation	10,000	260	2,450	(7,550)	-76%

Town of South Thomaston, Maine

	2022-23 BUDGET	ACTUALS July 1, 2022 to April 30, 2023	2023-24 BUDGET	\$ CHANGE	% CHANGE
DEBT SERVICE					
See warrant article # 14	68,296	65,437	66,300	(1,996)	-3%
RESERVE FUNDS					
See warrant article # 15	110,720	110,720	106,835	(3,885)	-4%
Cemetery-GRSF-Veterans					
See warrant article # 16	39,294	32,891	23,468	(15,826)	-40%
CAPITAL EXPENSE 702					
	15,743	13,860	0	(15,743)	-100%
TOTAL EXPENSES BY TYPE	1,827,282	1,391,683	1,963,950	136,668	7%
Salary/Stipend/Wages	467,406	340,328	527,386	59,980	13%
Benefits	106,211	76,636	113,300	7,089	7%
Contract/Purchased Service	293,462	185,380	260,414	(33,048)	-11%
Fuel-Util-Phone	47,681	42,186	56,975	9,294	19%
Dues-Fees-Travel	27,040	15,524	28,154	1,114	4%
Insurance	47,017	42,345	46,712	(305)	-1%
Supplies	27,106	16,603	29,090	1,984	7%
Equipment	23,288	18,154	77,262	53,974	232%
Dispatching	50,000	47,134	55,060	5,060	10%
Transfer Station Paymt	182,913	152,428	207,932	25,019	14%
Demo Disposal Fee	32,300	23,073	35,155	2,855	9%
Paving	149,700	77,657	188,561	38,861	26%
Snow Plow Contract	149,466	149,466	149,466	-	0%
Debt. Interest and Principal	68,296	65,437	66,300	(1,996)	-3%
Reserves	110,720	110,720	106,835	(3,885)	-4%
Other	28,935	14,752	15,350	(13,585)	-47%
Capital Expense 702	15,743	13,860	0	(15,743)	-100%
				-	

Town of South Thomaston, Maine

TOWN MEETING WARRANT

Tuesday, June 20, 2023

To Penelope Alley, a resident of the Town of South Thomaston, in the County of Knox, State of Maine,

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of South Thomaston in the County of Knox and State of Maine, qualified to vote by law in Town affairs, to meet at the Ash Point Community School, 54 Ash Point Drive, Owls Head, Maine, on Tuesday, the 20th day of June 2023 A.D., at seven o'clock in the evening, then and there, to act upon the following articles to wit:

Article 1. To choose a moderator to preside at said meeting.

Article 2. To elect by written ballot one Selectboard member, one Assessor and one Overseer-of-the-Poor for a term until Town Meeting 2026.

Article 3. To see if the Town will vote to authorize payment to the Selectboard members and Assessors quarterly.

Article 4. To see if the Town will vote to to adopt the provisions of Title 30-A MRSA Section 2528. Adoption of Section 2528 would henceforth, until if and when repealed:

1. Require that all elected officials, excluding the Moderator, be elected by a referendum secret ballot vote at the polls, and
2. Enable the Selectboard, and petitioners, to submit certain articles or questions, at their discretion, to a referendum secret ballot vote at the polls.

Article 5. *This article is strictly advisory and is not binding on the Selectboard.* To see if the Town desires that the Selectboard include an article on the warrant of the 2024 annual town meeting to determine if the town wishes to accept the statutory town manager form of government pursuant to 30-A M.R.S. § § 2631 through 2639, said change to take effect at the 2025 annual town meeting.

Article 6. To see what sum the Town will authorize the Selectboard to expend from undesignated fund balance, and from any grants or donations that may be available, to purchase two parcels of land consisting of 11 acres, more or less, identified on the town's tax map as Map 008 Lot 002 and Map 008 Lot 003 and as more particularly described in a deed from the Estate of Ralph E. Cline, Jr to Ralph E. Cline, III, dated January 31, 2020, found at Book 5522 Page 198, under other such terms and conditions as the Selectboard deems advisable.

Selectboard: Recommends purchase.

Budget Committee: Recommends purchase.

Town of South Thomaston, Maine

Article 7. To see if the Town will authorize the Selectboard to expend up to \$50,000 from undesignated fund balance, and from any grants or donations that may be available, to purchase three parcels of land consisting of 118 acres, more or less, identified on the town's tax map as Map 8 Lot 5, Map 9 Lot 6, Map 13 Lot 6, and as more particularly described in deeds from Irving F. Smith and Marilyn K. Smith to Jeffrey T. Smith, dated December 21, 1998 found at Bk 2310 Pg 185, Bk 2310 Pg 185 and Bk 2310 Pg 183 and under other such terms and conditions as the Selectboard deems advisable including taking any actions regarding easements or agreements for access to the properties. This purchase would be conditioned by deed restrictions to be imposed by the current owner that the land shall be preserved in a forever wild state with the exceptions that the activities of hiking, hunting and snowmobiling and the construction and maintenance of walking trails would be permissible. The use of ATV's, motorbikes and similar off-road vehicles or devices would be expressly prohibited.

Selectboard: Recommends purchase at \$50,000.

Budget Committee: Recommends purchase at \$50,000.

Article 8. To see what sums of money the Town will vote to raise or appropriate for General Government and how the same shall be raised. (see lines 14-20 of proposed 2023-24 budget)

Administration (line 14)

Selectboard/ Budget Committee Recommends:

By Appropriation	176,137
Anticipated Revenue	28,571
From Excise	100,000
Surplus	<u>3,000</u>
Total:	\$307,708

Assessors (line 15)

Selectboard/ Budget Committee Recommends:

By Appropriation	13,981
Anticipated Revenue	<u>21,000</u>
Total:	\$34,981

Planning Board-Board of Appeals (line 16)

Selectboard/ Budget Committee Recommends:

By Appropriation	<u>2,826</u>
Total:	\$2,826

Conservation Commission (line 17)

Selectboard/ Budget Committee Recommends:

By Appropriation	<u>518</u>
Total:	\$518

Town of South Thomaston, Maine

Buildings & Grounds (line 18)

Selectboard/ Budget Committee Recommends:

By Appropriation	13,250
Anticipated Revenue	155
From Excise	50,000
From Surplus	<u>56,000</u>
Total:	\$119,405

Town Landing (line 19)

Selectboard/ Budget Committee Recommends:

From Excise	6,000
From Reserve	<u>1,956</u>
Total:	\$7,956

Code Enforcement & Plumbing Inspector (line 20)

Selectboard/ Budget Committee Recommends:

By Appropriation	15,623
Anticipated Revenue	8,000
From Surplus	<u>10,000</u>
Total:	\$33,623

Article 9. To see what sum of money the Town will vote to raise or appropriate for Public Safety and how same shall be raised. (see lines 21-25 of proposed 23-24 budget)

Fire Department (line 22)

Selectboard/ Budget Committee Recommends

By Appropriation	139,596
From Reserves	<u>6,000</u>
Total:	\$145,596

Ambulance Service (line 23)

Selectboard/ Budget Committee Recommends:

By Appropriation	202,512
Anticipated Revenue	<u>126,000</u>
Total:	\$328,512

General Public Safety (line 24)

Selectboard/ Budget Committee Recommends:

By Appropriation	72,636
Anticipated Revenue	<u>355</u>
Total:	\$72,991

Town of South Thomaston, Maine

Streetlights (line 25)

Selectboard/ Budget Committee Recommends:

By Appropriation	<u>4,300</u>
Total:	\$4,300

Article 10. To see what sum of money the Town will vote to raise or appropriate for Public Works and how same shall be raised. (see line 27 of proposed 23-24 budget)

Public Works

Selectboard/ Budget Committee Recommends:

By Appropriation	3,487
Anticipated Revenue	39,877
From Excise	230,000
From Reserves	110,000
Total:	\$383,364

Article 11. To see what sum of money the Town will vote to raise or appropriate for Health & Sanitation and how same shall be raised. (see line 28 of proposed 23-24 budget)

Health & Sanitation

Selectboard/ Budget Committee Recommends:

By Appropriation	313,297
Anticipated Revenue	3,300
Total:	\$316,597

Article 12. To see what sum of money the Town will vote to raise or appropriate for General Assistance and how the same shall be raised. (see line 29 of proposed 23-24 budget)

General Assistance

Selectboard/ Budget Committee Recommends:

Anticipated Revenue	<u>1,500</u>
Total:	\$1,500

Article 13. To see what sum of money the Town will vote to raise or appropriate for Culture & Recreation and how the same shall be raised. (see lines 30-32 of proposed 23-24 budget)

Library (line 31)

Selectboard/ Budget Committee Recommends:

By Appropriation	2,520
Anticipated Revenue	<u>2,500</u>
Total:	\$5,020

Recreation (line 32)

Selectboard/Budget Committee Recommends

By Appropriation	2,100
Anticipated Revenue	<u>350</u>
Total:	\$2,450

Town of South Thomaston, Maine

Article 14. To see what sum of money the Town will vote to raise or appropriate for Debt Services and how the same shall be raised. (see line 34 of proposed 23-24 budget)

Debt Services

Selectboard/ Budget Committee Recommends:

By Appropriation	50,700
Anticipated Revenue	<u>15,600</u>
Total:	\$66,300

Article 15. To see what sum of money the Town will vote to raise or appropriate for Reserve Funds and how the same shall be raised. (see line 35 of proposed 23-24 budget)

Revaluation Reserve Fund

Selectboard/ Budget Committee Recommends:

By Appropriation	10,000
Total:	\$10,000

Fire Truck Reserve Fund

Selectboard/ Budget Committee Recommends:

By Appropriation	60,835
Total:	\$60,835

Fire Equipment Reserve Fund

Selectboard/ Budget Committee Recommends:

By Appropriation	10,000
Total:	\$10,000

Fire Pond Maintenance Reserve

Selectboard/ Budget Committee Recommends:

By Appropriation	5,000
	\$ 5,000

Ambulance Equipment Reserve Fund:

Selectboard/ Budget Committee Recommends:

By Appropriation	5,000
Total:	\$5,000

Building Reserve Fund:

Selectboard/ Budget Committee Recommends:

From Excise	5,000
Total:	\$5000

Town of South Thomaston, Maine

Cemetery Reserve Fund:

Selectboard/ Budget Committee Recommends:

By Appropriation

Total:

1,000**\$1,000****Recreation Reserve**

Selectboard/ Budget Committee Recommends:

By Appropriation

10,000**\$ 10,000**

Article 16. To see what sum of money the Town will vote to raise or appropriate for Cemetery-GRSF-Veterans and how the same shall be raised. (see line 36 of proposed 23-24 budget)

Cemetery-GRSF-Veterans

Selectboard/ Budget Committee Recommends:

By Appropriation

Anticipated Revenue

Total:

23,168

300**\$23,468**

Article 17. To see if the Town will vote to exceed the property tax levy limit of \$523,901, established for the Town of South Thomaston by State law, in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the current property tax levy limit.

Article 18. To see if the Town will authorize the Selectboard, on behalf of the town, to: solicit donations and grants, whether public and private; accept or reject any donations or grants that may be offered or awarded, including donations or grants that impose conditions or other restrictions; expend funds from any accepted donations or grants in accordance with any conditions or other restrictions that the donor or grantor may impose and; execute any documents that the donor or grantor may require.

Article 19. To see if the Town will vote to authorize the Selectboard to appoint all town officials as necessary or required by law.

Article 20. To see if the Town will vote to authorize the Selectboard on behalf of the Town to sell and dispose of any real estate acquired by the Town for nonpayment of taxes thereon, under such terms as it may deem advisable, and to execute quit claim deeds for such property.

Article 21. To see if the Town will vote to authorize the Selectboard to accept or dispose of all equipment.

Article 22. To see if the Town will vote to authorize the Selectboard to transfer funds from unexpended balances and surplus as it deems necessary.

Article 23. To see if the town will vote to charge interest on all delinquent taxes at the rate of 8 % per annum, computed on a daily basis and to establish two due dates for property taxes, with one-half of the tax amount due October 2, 2023, and one-half of the tax amount due April 1, 2024.

Town of South Thomaston, Maine

Article 24. To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at a rate of 8% and to authorize such interest paid or abatements granted to be appropriated from the overlay funds, or if necessary, from unassigned fund balance.

Article 25. Shall an ordinance entitled South Thomaston Local Food Sovereignty Ordinance be enacted?

Town of South Thomaston Local Food Sovereignty Ordinance

Sec. 1 Short Title

This ordinance shall be known and may be cited as the "Local Food Sovereignty Ordinance."

Sec. 2. Authority and Purpose.

This Ordinance is intended to provide residents increased access to local food, to support the ability of residents to produce, sell, purchase and consume locally produced foods, and to reduce governmental regulation of local foods to the extent permitted by and pursuant to 7 M.R.S. § 281 - § 286. This Ordinance is enacted pursuant to 7 M.R.S. § 284 and the home rule authority granted to municipalities by 30-A M.R.S. § 3001.

Sec. 3. Definitions

As used in this ordinance, the following words have the meanings stated below:

Community social event means an event where people gather as part of a community for the benefit of those gathering, or for, the community, including but not limited to a church or religious social, school event, potluck, neighborhood gathering, library meeting, traveling food sale, fundraiser, craft fair, farmers' market and other public events.

Direct producer-to-consumer transaction means a face-to-face transaction involving food or food products at the site of production of those food or food products.

Food or food products means food or food products that are grown, produced, processed, or prepared for human consumption, including, but not limited to, vegetables, fruit, milk or milk products, meat or meat products, poultry or poultry products, fish or fish products, seafood or seafood products, fresh produce, cider or juice, acidified foods or canned fruits or vegetables.

Home Consumption means consumed within a private home.

Local Foods means any food or food product that is grown, produced or processed by individuals who sell directly to their patrons through farm-based sales or buying clubs, at farmers markets, roadside stands, fundraisers or at community social events.

Processor means any individual who processes or prepares products of the soil or animals for food or drink.

Producer means any farmer or gardener who grows any plant or animal for food.

State food law. "State food law" means any provision of Title 7 or Title 22 of the Maine Revised Statutes that regulates direct producer-to-consumer transactions.

Site of production. "Site of production" means the premises where a food or food product is grown, raised, processed or produced such as a farm, home kitchen, farm-based kitchen or similar location controlled by the producer, grower or processor. The term does not include a farmers' market, community social event, or other venue unless the market, social event or venue is itself the site of production of the food or food product.

Town of South Thomaston, Maine

Sec. 4. License and Inspection Exemptions

A. Notwithstanding any other provision of the Ordinances of this municipality to the contrary, producers, growers, and processors of food or food products in the municipality are exempt from licensure and inspection requirements contained in State food law (as defined above) with respect to their direct producer-to-consumer transactions conducted exclusively at the site of production of those food products.

B. Pursuant to 7 M.R.S. § 285, the exemption provided in section 4(A) above does not apply to any transactions involving meat, meat products, poultry, poultry products or shell food as those terms are defined in 22 M.R.S. and 12 M.R.S. All such transactions remain subject to federal and state inspection and licensing pursuant to Chapter 562-A of Title 22 and Title 12 of the Maine Revised Statutes and the rules adopted thereunder.

C. This Ordinance does not provide relief from Town of South Thomaston Land Use restrictions and permitting requirements. For example, any Commercial Use, Restaurant, or Home Occupation Business requires Planning Board approval/permitting.

5. Liability Protection; No Waiver of Municipal Immunity

With faith in our citizens' ability to educate themselves and make informed decisions, Producers and Processors of local food may enter into private agreements with consumers to waive any liability for the consumption of local food. Nothing in this Ordinance shall be construed as a waiver of the Town of South Thomaston's immunity from liability pursuant to the Maine Tort Claims Act of any other immunities or defenses available to the Town.

6. Severability.

Should any section or provision of this ordinance be declared to be invalid by a court of competent jurisdiction, such decision shall not invalidate any other section or provision of this ordinance.

7. Effective Date.

This ordinance shall become effective upon its adoption at the Annual Town Meeting, scheduled for June 20, 2023.

The Registrar will be in session at 6:30 o'clock in the evening of June 20, 2023, at Ash Point Community School 54 Ash Point Drive, Owls Head, Maine for the registration of voters and correcting the voting list. A PERSON WHO IS NOT REGISTERED AS A SOUTH THOMASTON VOTER MAY NOT VOTE IN ANY ELECTION INCLUDING TOWN MEETING.

Given under our hands at South Thomaston on this day of two thousand, twenty-three.

South Thomaston Selectboard:

John Spear, Chair

Jeff Northgraves

Sue Snow

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE

**INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS**

JUNE 30, 2022

Town of South Thomaston, Maine

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Town of South Thomaston, Maine

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen
Town of South Thomaston
South Thomaston, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of South Thomaston, Maine, as of and for the 18-month period ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of South Thomaston, Maine's basic financial statements as listed in the table of contents.

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 South Thomaston, Maine, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on financial statements.

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PO Box 313, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

Town of South Thomaston, Maine

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of South Thomaston, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of South Thomaston, Maine's ability to continue as a going concern for a reasonable period of time.

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

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net OPEB liability and related ratios, and budgetary comparison schedule, on pages 5-10, 34, and 35 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 South Thomaston, Maine's basic financial statements. The combining nonmajor fund financial statements, schedule of property valuation, assessments, and appropriations, schedule of taxes receivable and schedule of departmental operations are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor financial statements, schedule of property valuation, assessments, and appropriations, schedule of taxes receivable and schedule of departmental operations are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Attene Municipal Audit Services, PA

Levant, Maine
July 25, 2022

Town of South Thomaston, Maine

Town of South Thomaston Management's Discussion and Analysis For the 18-Month Period ending June 30, 2022

Management of the Town of South Thomaston offers this management's discussion and analysis report that will provide information that should be used in conjunction with the outside audit report for 18-month period ending June 30, 2022.

Overview of the Financial Statements:

The discussion and analysis report is intended to serve as an introductory to the full audit report. The audit report consists of three components: government-wide financial statements; fund financial statements, and the notes to the financial statements. This report is intended to explain some of these financial statements in a concise and non-financial terminology.

Government-wide Financial Statements:

The government-wide financial statements present the financial picture of the Town as a whole and are designed to provide readers with a long-term overview of the Town's finances, in a manner similar to the private sector. They include a Statement of Net Position, which shows information on all the Town's assets, deferred outflows of resources, liabilities, deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. The Statement of Activities presents information showing how the Town's net position changed during the year. All changes in net position are reported as soon as the underlying event occurs, regardless of when cash is received or disbursed. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future periods.

Governmental Activities – The Town's basic functions are reported here which include general government, public health and sanitation, public safety, public works, debt service, and culture and recreation. Property taxes, intergovernmental revenues, permits and fees, and state and federal grants finance most of these activities.

The government wide financial statements can be found on pages 11-12 of this report.

Fund Financial Statements:

The fund financial statements provide more detailed information about the Town's funds, focusing on its most significant or major funds, rather than the Town as a whole. A fund is a group of related accounts that is used to maintain control and accountability over resources that have been segregated for specific activities. The Town's funds are divided into two fund categories: governmental and fiduciary.

Governmental Funds (*Statements 3 and 4*) – Most of the Town's basic functions are reported in the governmental funds, which focus on near-term inflows and outflows of spendable resources and balances remaining at year end that are available for spending. These funds use the modified accrual basis of accounting, which measures cash and other financial assets that can

Town of South Thomaston, Maine

Town of South Thomaston Management's Discussion and Analysis For the 18-Month Period ending June 30, 2022

readily be converted to cash. The governmental fund statements are designed to show a short-term view of the Town's general government operations and the services it provides. The differences between the governmental activities as reported in the government-wide financial statements and the fund financial statements are itemized in reconciliations to the fund financial statements.

Fiduciary Funds (Statements 5 and 6) - 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.

The fund financial statements can be found on pages 13-17 of this report.

Notes to the Financial Statements:

The notes provide the reader with additional information about the Town that will help understand the financial data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18-33 of this report.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule of the Town's General Fund. This section also includes the OPEB schedules required by GASB Statement # 75. Required supplementary information can be found on pages 34-35 of this report.

In addition to the required elements, we have included a section with combining statements that provide details about the nonmajor governmental funds, which is added together and presented in a single column in the basic financial statements. We have also presented a schedule of property valuation, assessments and appropriations, a schedule of unpaid taxes, and a schedule of departmental operations for additional analysis. The supplementary schedules can be found on pages 36-41 of this report.

Financial Highlights:

Net position – The assets and deferred outflows of resources of the town exceeded its liabilities and deferred inflows of resources at the period ending June 30, 2022 by \$3,114,330 – this is referred to as "Net Position". Of that amount, \$1,198,361 was considered unrestricted net position. Unrestricted net position represents the amount available to be used to meet the Town's ongoing financial obligations.

The Town's net position increased by \$460,366, which can be seen on Statement 2 of the financial statements.

Town of South Thomaston, Maine

Town of South Thomaston Management's Discussion and Analysis For the 18-Month Period ending June 30, 2022

Fund balance – The Town's governmental funds reported on a current financial resources basis, had a combined ending fund balances of \$1,805,345, and increase of \$433,416 from the prior year.

The total unassigned fund balance for the general fund was \$828,329, which represents 10.6% of the total general fund expenditures.

Government Wide Financial Analysis:

Approximately 37.9% of the Town's net position is its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges, etc), less any related outstanding debt used to acquire those assets. The Town uses these assets to provide services to the community; these capital assets are not available for future spending. While the Town's investment in the capital assets is reported net of the related debt, it is important to note that the resources required to repay this debt must be provided from other sources, since the capital assets themselves are not liquid assets.

	Governmental Activities	
	6/30/2022	12/31/2020
Current Assets	\$ 2,047,035	\$ 1,674,040
Capital Assets	1,399,611	1,362,154
<i>Total Assets</i>	3,446,646	3,036,194
<i>Deferred Outflows of Resources</i>	1,797	1,579
<i>Total Assets & Deferred Outflows of Resources</i>	\$ 3,448,443	\$ 3,037,773
Current Liabilities	\$ 39,174	\$ 36,136
Other Liabilities	197,334	227,827
Net OPEB Obligations	44,139	43,209
<i>Total Liabilities</i>	280,647	307,172
Property Taxes Collected in Advance	46,345	41,551
Other	-	24,224
Related to OPEB	7,120	10,861
<i>Total Deferred Inflows of Resources</i>	53,465	76,636
NET POSITION:		
Net Investment in Capital Assets	1,183,245	1,115,824
Restricted	665,585	665,957
Unrestricted	1,265,500	872,184
<i>Total Net Position</i>	3,114,330	2,653,965
<i>Total Liabilities, Deferred Inflows of Resources, and Net Position</i>	\$ 3,448,443	\$ 3,037,773

Town of South Thomaston, Maine

Town of South Thomaston Management's Discussion and Analysis For the 18-Month Period ending June 30, 2022

Approximately 86% of the Town's total revenue was made up by taxes – property and excise, approximately 8% was from State revenues and grants, and approximately 6% was made up of interest, charges for services (agent fees and ambulance service fees), and other miscellaneous revenues.

	Governmental Activities	
	6/30/2022	12/31/2020
	(18 Months)	(12 Months)
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 192,330	\$ 111,846
Operating Grants and Contributions	69,693	13,139
<i>General Revenues:</i>		
Taxes	7,040,269	4,495,474
Licenses and permits	34,831	11,220
Interest and investment earnings	39,368	40,880
Grants and contributions	617,600	267,955
Miscellaneous	159,708	37,256
TOTAL REVENUES	8,153,799	4,977,770
Expenses:		
General government	817,089	470,869
Public health and sanitation	460,159	222,896
Public works	312,057	140,910
Public safety	586,759	415,624
County tax	312,664	300,765
Education	5,196,819	3,342,070
Interest	6,845	13,289
TOTAL EXPENSES	7,692,392	4,906,423
<i>Transfer (to) from Fiduciary Fund</i>	(1,041)	
<i>Changes in Net Position</i>	460,364	71,347
Beginning Net Position	2,653,966	2,582,618
Ending Net Position	\$ 3,114,330	\$ 2,653,965

Financial Analysis of the Fund Financial Statements:

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

Town of South Thomaston, Maine

Town of South Thomaston Management's Discussion and Analysis For the 18-Month Period ending June 30, 2022

At the end of the 18-month period, the Town's governmental funds reported a combined ending fund balance of \$ 1,805,345, an increase of \$433,416 from the prior year. Approximately 49% of the total is the Town's unassigned fund balance. The remainder is reserved to indicate that it is not available for spending due to being committed to liquidate contracts and commitments of the prior year, or for a variety of other purposes.

Differences between the original budget and the final amended budget include budget appropriations carried over from the prior year.

Actual revenues and other financing sources were more than the budgetary estimated by approximately \$282 thousand. This was primarily due to actual excise taxes and other revenues in excess of anticipated amounts.

Actual expenditures were below final budgeted estimates by approximately \$270 thousand due to savings in all departments.

For further detail, a budget to actual comparison for the General Fund can be found on Schedule A, page 35 of the financial statements.

Capital Assets:

The Town's investment in capital assets for the governmental activities is \$3,637,659, net of accumulated depreciation of \$2,238,049, giving a net book value of \$1,399,610. Additions to capital assets for the 18-month period include; work on the Island Road project, completion of the LED street lights installation, an exhaust removal system, SCBA airpacks, and various other public safety equipment.

The Town's capital asset activity for the year can be found in the footnotes on page 25 of this report.

Long-Term Debt:

At year end, the Town had \$216,365 of total debt outstanding, versus \$246,330 in the prior year, a decrease of (\$29,964) due to principal payments. This amount is made up of general obligation debt backed by the full faith and credit of the Town.

A short-term loan from the Reserves was issued and paid off during the year in the amount of \$900,000 as a tax anticipation loan between funds. The debt was paid off in full, with \$1,830 being paid in interest.

The Town's long-term debt activity for the year can be found in the footnotes on page 28 of this report.

Town of South Thomaston, Maine

Town of South Thomaston Management's Discussion and Analysis For the 18-Month Period ending June 30, 2022

Economic Factors:

The Town voted at the annual Town Meeting to change the fiscal year end from December 31 to June 30. This change went into effect for the period ending June 30, 2022. Therefore, the audit for June 30, 2022 is for the 18-month period of January 1, 2021 – June 30, 2022. Going forward the audits will be conducted for the period of July 1 – June 30 annually.

Contacting the Town's Management:

This financial report is designed to provide a general overview of the Town's finances for all interested parties. If you have any questions about this report or need additional financial information, contact the Town Office at 125 Spruce Head Road, South Thomaston, Maine 04858.

Town of South Thomaston, Maine

Statement 1

Town of South Thomaston, Maine Statement of Net Position June 30, 2022

		Total Governmental Activities
ASSETS:		
<i>Current assets:</i>		
Cash and cash equivalents	\$ 1,805,611	
Accounts receivable, net of allowance	22,422	
Tax acquired property	2,449	
Taxes receivable	185,839	
Tax liens receivable	30,715	
<i>Total current assets</i>		\$ 2,047,035
<i>Non-current assets:</i>		
Capital assets, net of accumulated depreciation	1,399,611	
<i>Total non-current assets</i>		1,399,611
<i>Deferred outflows of resources:</i>		
OPEB related outflows	1,797	
<i>Total deferred outflows of resources</i>		1,797
TOTAL ASSETS		\$ 3,448,443
LIABILITIES:		
<i>Current liabilities:</i>		
Accounts payable	\$ 15,327	
Accrued liabilities	456	
Due to other governments	4,360	
Current portion of long-term debt	19,032	
<i>Total current liabilities</i>		\$ 39,174
<i>Non-current liabilities:</i>		
<i>Non-current portion of long-term debt:</i>		
Bonds payable	197,334	
OPEB liabilities	44,139	
<i>Total non-current liabilities</i>		241,473
TOTAL LIABILITIES		280,647
DEFERRED INFLOWS OF RESOURCES:		
Taxes collected in advance	46,345	
OPEB related inflows	7,120	
TOTAL DEFERRED INFLOWS OF RESOURCES		53,465
NET POSITION:		
Net investment in capital assets	1,183,245	
Restricted - see footnotes	732,724	
Unrestricted	1,198,361	
TOTAL NET POSITION		3,114,330
TOTAL LIABILITIES AND NET POSITION		\$ 3,448,443

The accompanying notes are an integral part of this statement.

Town of South Thomaston, Maine

Statement 2

Town of South Thomaston, Maine Statement of Activities For the 18 Month Period Ended June 30, 2022

	Net (Expense) revenue and Changes in Net Position				
	Expenses	Charges for services	Operating Grants and Contributions	Primary Government	
				Governmental Activities	Total
Governmental activities:					
General government	\$ 536,402	\$ 14,677	\$ -	\$ (521,725)	\$ (521,725)
Public health and sanitation	460,159	9,670	1,855	(448,634)	(448,634)
Public works	312,057	34,454	13,360	(264,243)	(264,243)
Public safety	586,759	126,886	53,810	(406,053)	(406,053)
County tax	312,664	-	-	(312,664)	(312,664)
Education	5,196,819	-	-	(5,196,819)	(5,196,819)
Interest expense	6,845	-	-	(6,845)	(6,845)
Undclassified	147,872	-	669	(147,203)	(147,203)
Depreciation	132,817	-	-	(132,817)	(132,817)
Total governmental activities	7,692,393	185,698	69,693	(7,437,001)	(7,437,001)
Total Primary Government	7,692,393	185,698	69,693	(7,437,001)	(7,437,001)
General revenues:					
Property taxes, levied for general purposes				6,359,992	6,359,992
Excise taxes				680,277	680,277
Interest income				4,760	4,760
Interest and charges on loans				34,608	34,608
Licenses and permits				41,463	41,463
Grants and contributions not restricted to specific programs:					
State revenue sharing				308,889	308,889
Tree growth				4,239	4,239
Homestead				131,040	131,040
Other state funds				173,432	173,432
Miscellaneous revenues				159,706	159,706
Transfers (to) from Fiduciary Fund				(1,041)	(1,041)
Total general revenues and transfers				7,897,367	7,897,367
Change in net position				460,366	460,366
NET POSITION - BEGINNING				2,653,964	2,653,964
NET POSITION - ENDING				\$ 3,114,330	\$ 3,114,330

The accompanying notes are an integral part of this statement.

Town of South Thomaston, Maine

Town of South Thomaston, Maine
Balance Sheet
Governmental Funds
June 30, 2022

Statement 3

ASSETS	General Fund	Major Funds		Other Non-Major Governmental Funds	Total Governmental Funds
		Capital Projects - Fire Truck Reserve	Capital Projects - Paving Reserve		
Cash and cash equivalents	\$ 1,065,236	\$ 245,433	\$ 156,170	\$ 338,772	\$ 1,805,611
Accounts receivable, net of allowance	22,422	-	-	-	22,422
Due from other funds	61,636	45,215	-	34,659	141,509
Tax acquired property	2,449	-	-	-	2,449
Taxes receivable, net	185,839	-	-	-	185,839
Tax liens receivable	30,715	-	-	-	30,715
TOTAL ASSETS	\$ 1,358,296	\$ 290,648	\$ 156,170	\$ 373,430	\$ 2,188,544
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
<i>Liabilities:</i>					
Accounts payable	\$ 15,327	\$ -	\$ -	\$ -	\$ 15,327
Accrued liabilities	456	-	-	-	456
Due to other funds	57,315	-	46,000	15,636	118,950
Due to other governments	4,360	-	-	-	4,360
Total liabilities	77,457	-	46,000	15,636	139,093
<i>Deferred inflows of resources:</i>					
Taxes collected in advance	46,345	-	-	-	46,345
Uncollected property taxes	175,202	-	-	-	175,202
Total deferred inflows of resources	221,547	-	-	-	221,547
<i>Fund balances:</i>					
Assigned - see footnotes	218,404	-	-	25,889	244,292
Restricted - see footnotes	-	290,648	110,170	331,906	732,724
Unassigned	828,329	-	-	-	828,329
Total fund balances	1,046,733	290,648	110,170	357,795	1,805,345
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,345,737	\$ 290,648	\$ 156,170	\$ 373,430	
<i>Amounts reported for governmental activities in the statement of net position (Smt. 1) are different because:</i>					
Depreciable and non-depreciable capital assets as reported in Smt. 1					1,389,611
Long-term liabilities, including bonds payable, as reported in Smt. 1					(216,365)
Deferred property taxes not reported on Smt. 1					175,202
Deferred outflows of resources - OPEB related expenditures					1,797
Deferred inflows of resources - OPEB related inflows					(7,120)
OPEB liabilities					(44,139)
NET POSITION OF GOVERNMENTAL ACTIVITIES					\$ 3,134,330

The accompanying notes are an integral part of this statement.

Town of South Thomaston, Maine

Statement 4

Town of South Thomaston, Maine Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the 18 Month Period Ended June 30, 2022

	General Fund	Capital Projects - Fire Truck Reserve	Capital Projects - Paving Reserve	Other Non-Major Governmental Funds	Total Governmental Funds
REVENUES:					
Property taxes	\$ 6,403,493	\$ -	\$ -	\$ -	6,403,493
Excise taxes	680,277	-	-	-	680,277
Intergovernmental revenue	687,294	-	-	-	687,294
Interest income	1,836	772	521	1,632	4,760
Interest on taxes and lien fees	34,608	-	-	-	34,608
Licenses and permits	41,463	-	-	-	41,463
Charges for services	185,698	-	-	-	185,698
Other revenue	159,706	-	-	-	159,706
Total revenues	8,194,376	772	521	1,632	8,197,300
EXPENDITURES:					
General government	544,660	-	-	-	544,660
Public health and sanitation	460,159	-	-	-	460,159
Public works	343,356	-	-	-	343,356
Public safety	720,505	-	-	-	720,505
Special assessments	5,509,483	-	-	-	5,509,483
Unclassified	180,357	-	-	4,324	184,681
Total expenditures	7,758,519	-	-	4,324	7,762,843
Excess (deficiency) of revenues over (under) expenditures	435,856	772	521	(2,692)	434,457
OTHER FINANCING SOURCES (USES):					
Transfers in	128,087	87,532	50,000	53,100	318,719
Transfers (out)	(190,632)	-	-	(128,087)	(318,719)
Transfer in - TAN	900,000	113,045	76,008	199,568	1,288,621
Transfer out - TAN	(901,830)	(112,815)	(75,854)	(199,163)	(1,289,662)
Total other financing sources (uses)	(64,374)	87,761	50,154	(74,583)	(1,041)
Net change in fund balances	371,483	88,533	50,675	(77,275)	433,416
FUND BALANCES - BEGINNING - restated - see footnotes	675,250	202,115	59,495	412,510	1,349,370
FUND BALANCES - ENDING	\$ 1,046,733	\$ 290,648	\$ 110,170	\$ 335,236	\$ 1,782,786

The accompanying notes are an integral part of this statement.

Town of South Thomaston, Maine

Statement 4
(Continued)

**Town of South Thomaston, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the 18 Month Period Ended June 30, 2022**

Net change in fund balances - total governmental funds (Statement 4)	\$	433,416
Amounts reported for governmental activities in the statement of activities (Stmt. 2) are different due to the following items:		
Depreciation expense recorded on statement of activities, yet not required to be recorded as expenditures on governmental funds		(132,817)
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)		170,274
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.		(43,501)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.		29,964
OPEB expenses under GASB #75 are not reported in the governmental fund statements		3,029
Changes in net position of governmental activities (see Stmt. 2)	\$	460,366

The accompanying notes are an integral part of this statement.

Town of South Thomaston, Maine

Statement 5

**Town of South Thomaston, Maine
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022**

	Private Purpose Trust Funds
Assets:	
Cash and cash equivalents	\$ 726,858
TOTAL ASSETS	\$ 726,858
 Net position:	
Non-spendable - <i>see footnotes</i>	\$ 220,105
Restricted	506,753
TOTAL NET POSITION - FIDUCIARY FUND	\$ 726,858

The accompanying notes are an integral part of this statement.

Town of South Thomaston, Maine

Statement 6

Town of South Thomaston, Maine Combining Statement of Revenues, Expenditures and Changes in Fund Balance Fiduciary Fund Types For the 18 Month Period Ended June 30, 2022

NON-EXPENDABLE TRUST FUNDS

	Horace Allen Nautical Fund	Ralph & Ella Rackliff Memorial Fund	Ambulance Trust Fund	Randall & Arlene Hopkins Memorial	Randall & Arlene Hopkins Library	Randall & Arlene Hopkins Historical	Randall & Arlene Hopkins Memorial
REVENUES:							
Interest Income	10	\$	426	\$	136	\$	226
Total revenues	10	426	65	136	226	226	1,456
EXPENDITURES:							
Scholarships awarded	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	1,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10	426	65	136	226	226	456
OTHER FINANCING SOURCES (USES) OF FUNDS:							
Transfer (to) General Fund	(1,727)	(72,223)	-	(23,209)	(38,565)	(38,565)	(246,953)
Transfer (to) General Fund - TAN	1,731	72,370	-	23,256	38,644	38,644	247,455
Transfer from General Fund - TAN and interest	4	147	-	47	78	78	502
Total other financing sources (uses)							
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	14	572	65	183	305	305	958
FUND BALANCE - BEGINNING OF YEAR	2,402	100,445	11,432	32,278	53,635	53,635	343,454
FUND BALANCE - END OF YEAR	\$ 2,416	\$ 101,018	\$ 11,498	\$ 32,461	\$ 53,940	\$ 53,940	\$ 344,412

Town of South Thomaston, Maine

Statement 6
Continued

Town of South Thomaston, Maine Combining Statement of Revenues, Expenditures and Changes in Fund Balance Fiduciary Fund Types For the 18 Month Period Ended June 30, 2022

	Forest Hills Cemetery	Miriam Pierce Trust	Monroe Trust Fund	Ocean View Cemetery	Village Cemetery Trust	Thorndike Cemetery Trust Fund	Williams Cemetery Trust	Total Fiduciary Funds
REVENUES:								
Interest Income	31	\$ 16	\$ 18	\$ 162	\$ 299	\$ 3	\$ 3	\$ 3,079
Total revenues	31	16	18	162	299	3	3	3,079
EXPENDITURES:								
Scholarships awarded	-	-	-	-	-	-	-	1,000
Total expenditures	-	-	-	-	-	-	-	1,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	31	16	18	162	299	3	3	2,079
OTHER FINANCING SOURCES (USES) OF FUNDS:								
Transfer (to) General Fund	-	-	-	-	-	-	-	-
Transfer (to) General Fund - TAN	(5,290)	(2,760)	(3,007)	(27,769)	(51,002)	(530)	(568)	(512,168)
Transfer from General Fund - TAN and interest	5,301	2,765	3,013	27,825	51,106	531	569	513,209
Total other financing sources (uses)	11	6	6	56	104	1	1	1,041
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	42	22	24	219	403	4	4	3,120
FUND BALANCE - BEGINNING OF YEAR	7,357	3,838	4,182	38,620	70,932	738	789	723,738
FUND BALANCE - END OF YEAR	\$ 7,399	\$ 3,860	\$ 4,206	\$ 38,838	\$ 71,335	\$ 742	\$ 794	\$ 726,858

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of South Thomaston, Maine (the Town) was incorporated in 1848. The Town operates under a selectmen/administrative assistant/town meeting form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government’s accounting policies are described below.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by GASB.

B. Basis of Presentation

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities that report information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position presents the financial condition of the governmental and business-type (if applicable) activities of the Town at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Town’s governmental and business-type (if applicable) activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of three categories of funds: governmental, proprietary and fiduciary.

Governmental Fund Types

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the Town's major funds:

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

Capital Projects Fund – Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund Types

Fiduciary funds account for assets held by the Town in a trustee capacity. Non-expendable trust funds are held for investment with the interest only available for cemetery and other specified expenditures.

Town of South Thomaston, Maine

TOWN OF SOUTH THOMSTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus

Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements, proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, property taxes receivable that will not be collected within the available period have been reported as deferred inflows of resources.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

F. Budgets and 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 by department heads, town administration and the board of selectmen. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair market value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Compensated Absences

The Town awards vacation and sick benefits based on length of employment. Employees are permitted to carry five days of vacation benefits and thirty days of sick leave. Special exceptions can be made by the Selectboard to carry over additional vacation days.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value as of the date received. 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. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land & land improvements	15-50
Infrastructure	10-20
Buildings	20-50
Equipment & vehicles	5-10

Net Position and Fund Balances

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Unrestricted net position is the residual amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Restricted – Funds that are restricted for use by an external party, constitutional provision, or enabling legislation.

Assigned – Funds intended to be used for specific purposes set by the Board of Selectmen.

Unassigned – Funds available for any purpose.

When an expenditure is incurred for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first.

When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts and then unassigned amounts.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before the Town has legal claim to them. In subsequent periods, when both revenue recognition criteria are met or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on July 20, 2021, on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Payment of taxes was due October 1, 2021 and April 1, 2022, with interest at 6% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$12,132 for the 18-month period ended June 30, 2022.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Typically, the Town invests funds in checking accounts, savings accounts, and certificates of deposit. From time to time the Town's deposits and investments may be subject to risks, such as the following:

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At June 30, 2022, cash deposits had a carrying value of \$1,805,611, all of which was covered by FDIC or collateralized.

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorize the Town to invest in obligations of the U.S. Treasury, and U.S. Agencies and certain bonds, securities and real assets.

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

3. CAPITAL ASSETS

Governmental activities:	Balance 1/1/21	Additions	Deletions	Balance 6/30/22
<i>Capital assets not being depreciated:</i>				
Land & improvements	\$ 294,695	\$ -	\$ -	\$294,695
<i>Capital assets being depreciated:</i>				
Buildings	671,589	-	-	671,589
Vehicles	908,914	-	-	908,914
Equipment	445,304	138,975	-	584,279
Infrastructure	1,146,884	31,299	-	1,178,183
<i>Total capital assets being depreciated</i>	3,172,691	170,274	-	3,342,965
<i>Less accumulated depreciation</i>	(2,105,232)	(132,817)	-	(2,238,049)
<i>Total capital assets being depreciated, net</i>	1,067,459	37,457	-	1,104,916
Governmental activities Capital assets, net	\$ 1,362,154	\$ 37,457	\$ -	\$ 1,399,611

Depreciation expense is allocated to the following departments of the town:

General govern	\$17,985
Public works	30,567
Public safety	76,272
Transfer station	2,718
Recreation & culture	5,275
Total	<u>\$ 132,817</u>

4. ACCOUNTS RECEIVABLE

The accounts receivable is shown net of the estimated allowance for doubtful accounts:

Northern Borders reimbursement	\$ 1,432
Ambulance billing	65,489
Estimated uncollectible	<u>(44,499)</u>
	<u>\$ 22,422</u>

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

5. RESTRICTED NET POSITION

Net position of the governmental activities is restricted for specific purposes as of June 30, 2022 as follows:

Ambulance reserve	\$ 119
Ambulance equipment (defibrillator)	16,716
Emergency disaster reserve	15,857
Town landings	150,628
Fire truck	290,648
Fire pond maintenance	4,171
Fire SCBA reserve	14,215
Revaluation	73,210
Fire equipment	18,084
Paving reserve	110,170
Cemetery reserve	10,962
Building reserve	<u>27,944</u>
	<u>\$ 732,724</u>

Net position - Fiduciary Fund:

	<i>Non-spendable:</i>	<i>Restricted:</i>	<i>Total:</i>
Horace Allen scholarship	\$ 500	\$ 1,916	\$ 2,416
Ralph & Ella Rackliff Memorial Fund	100,000	1,018	101,018
Ambulance Trust Fund	-	11,498	11,498
Randall & Arlene Hopkins Memorial Fund	-	32,461	32,461
Randall & Arlene Hopkins Library Fund	-	53,940	53,940
Randall & Arlene Hopkins Historical Fund	-	53,940	53,940
Randall & Arlene Hopkins Memorial Fund	-	344,412	344,412
Forest Hills Cemetery Trust	7,000	399	7,399
Miriam Pierce Cemetery Trust	2,000	1,860	3,860
Monroe Cemetery Trust	4,000	206	4,206
Ocean View Cemetery Trust	37,115	1,723	38,838
Village Cemetery Trust	68,190	3,145	71,335
Thorndike Cemetery Trust	600	142	742
Williams Cemetery Trust	700	93	793
Total	<u>\$ 220,105</u>	<u>\$ 506,753</u>	<u>\$ 726,858</u>

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

6. FUND BALANCES

Assigned Fund Balance:

General Fund – ARPA funds	\$ 74,099
General Fund – Tennis & basketball court repair	6,404
General Fund – Skateboard park fund	417
General Fund – Lives lost at sea memorial	1,040
General Fund – Fuel assistance donations	387
General Fund – King grant	597
General Fund – Conservation committee donations	69
General Fund – Library donations	3,033
General Fund – Beautification project	26
General Fund – Fire department donations	2,670
General Fund – Ambulance savings	20,457
General Fund – Library relocation	18,895
General Fund – Tennis court project	10,000
General Fund – Island Road project	80,309
Capital Project Fund – Fire truck repair reserve	<u>25,889</u>
	<u>\$ 244,292</u>

Restricted Fund Balance:

Capital Projects Fund:

Ambulance reserve	\$ 119
Ambulance equipment	16,716
Emergency disaster reserve	15,857
Town landings	150,628
Fire truck – Major fund	290,648
Fire pond maintenance	4,171
Fire SCBA reserve	14,215
Revaluation	73,210
Fire equipment	18,084
Paving reserve – Major fund	110,170
Cemetery reserve	10,962
Building reserve	<u>27,944</u>
	<u>\$ 732,724</u>

6. INTERFUND BALANCES AND TRANSFERS

Interfund balances at June 30, 2022 are as follows:

	General Fund	Major Fund – Fire Truck	Due from: Major Fund – Paving	Non-Major Funds	Totals
<i>Due to:</i>					
General Fund	\$ 67,774	\$ -	\$ 46,000	\$ 15,000	\$ 128,774
MF – Fire Truck	-	45,215	-	-	45,215
Non-Major Funds	12,100	22,559	-	-	34,659
	<u>\$ 79,874</u>	<u>\$67,774</u>	<u>\$ 46,000</u>	<u>\$ 15,000</u>	<u>\$ 208,648</u>

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

6. INTERFUND BALANCES AND TRANSFERS (CONTINUED)

During 2020, funds from the reserve funds were borrowed for the purchase of an ambulance. The funds were approved to be paid back with payments to 2023. As of June 30, 2022, \$45,215 remains due to the Fire Truck Reserve fund, and \$22,559 due to the Revaluation Reserve fund.

During the year, several interfund transactions occurred between funds, including a tax anticipation loan in the amount of \$ 900,000 that was paid back in full, with interest. Interfund transfers for the 18-month period ended June 30, 2022 are as follows:

	General Fund	Fiduciary Fund	Major Fund – Fire Truck Reserve	Major Fund – Paving	Non-Major Funds	Totals
<i>Transfer to:</i>						
General Fund	\$ -	\$ 512,168	\$ 112,815	\$ 75,854	\$ 326,615	\$ 1,027,452
Fiduciary Fund	513,209	-	-	-	-	513,209
Major Fund – Fire Truck	200,577	-	-	-	-	200,577
Major Fund - Paving	126,008	-	-	-	-	126,008
Non-Major Funds	252,668	-	-	-	-	252,668
	<u>\$ 1,092,462</u>	<u>\$ 512,168</u>	<u>\$ 112,815</u>	<u>\$ 75,854</u>	<u>\$ 326,615</u>	<u>\$ 2,119,914</u>

7. LONG-TERM OBLIGATIONS

Long-term liability activity for the 18-month period ended June 30, 2022 was as follows:

	Collateral Pledged	1/1/2021	Additions	Payments	6/30/2022
<i>Notes payable – direct borrowings:</i>					
The First, NA, building renovations, dated 10/1/2015, 2.86%	N/A	\$ 210,091	\$ -	\$ (18,416)	\$ 191,675
Machias Savings Bank, LED lights, dated 8/26/20, 2.75%	N/A	36,239	-	(11,549)	24,690
		<u>\$ 246,330</u>	<u>\$ -</u>	<u>\$ (29,965)</u>	<u>\$ 216,365</u>

Payments on bonds payable, notes payable and capital leases of the governmental activities are paid out of the General Fund.

Note payable from direct borrowings include provisions that in the event the Town defaults on the note for any reason, the holder may demand immediate payment of all principal and accrued unpaid interest.

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

7. LONG-TERM OBLIGATIONS (CONTINUED)

Debt service requirements to retire the notes payable outstanding for governmental activities at June 30, 2022 are as follows:

Year ending June 30,	Principal	Interest	Total
2023	\$ 26,473	\$ 6,189	\$ 32,662
2024	27,227	5,434	32,661
2025	28,002	4,659	32,661
2026	22,445	3,865	26,310
2027	21,304	3,202	24,506
2028-2031	90,914	7,198	98,112
Total	<u>\$ 216,365</u>	<u>\$ 30,547</u>	<u>\$ 246,912</u>

8. CONTINGENCIES

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

9. SUBSEQUENT EVENTS

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

10. BEGINNING BALANCE ADJUSTMENT

The beginning balance of the General Fund has been restated due to the reclassification of assigned fund balances. Prior to this year, the assigned fund balances were classified as Special Revenue Funds. Due to definitions in GASB Statement No. 54, those assigned balances do not qualify as Special Revenue Funds and should instead be accounted for as assigned fund balances of the General Fund. This adjustment resulted in an increase of the beginning fund balance of the General Fund of \$ 1,794.

The beginning balance of the General Fund, Fire Truck Reserve – Major Fund, and Capital Projects Fund were adjusted to account for the interfund loan approved in 2020. This adjustment resulted in the beginning fund balance of the Fire Truck Reserve to increase by \$45,215, the Capital Projects Fund to increase by \$22,559 and the General Fund decrease by \$67,774.

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

11. OPEB OBLIGATIONS

Plan Description

The Town provides health insurance to its employees through Maine Municipal Employees Health Trust (MMEHT).

Accounting Policies

The impact of experience gains or losses and assumption changes on the Total OPEB Liability (TOL) are recognized in the OPEB expense over the average expected remaining life of all active and inactive members of the Plan. As of the beginning of the measurement period, this average was 2 years.

The table below shows changes in the change in Net OPEB Liability during the 2021 measurement year:

	Net OPEB Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances 1/1/2020 (Reporting 12/31/2020)	\$ 43,209	\$ -	\$ 43,209
Changes for the year:			
Service cost	1,546	-	1,546
Interest	1,181	-	1,181
Differences between expected and actual experience	-	-	-
Changes of assumptions	1,510	-	1,510
Contributions -- employer	-	3,307	(3,307)
Benefit payments	(3,307)	(3,307)	-
Net changes	930	-	930
Balances 1/1/2021 (Reporting 06/30/2022)	\$ 44,139	\$ -	\$ 44,139

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next 5 years, and thereafter:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 3,344
Changes in assumptions	1,797	-
Contributions subsequent to measurement date	-	3,776
Total	\$ 1,797	\$ 7,120

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

11. OPEB OBLIGATIONS (CONTINUED)

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

Year ended June 30:

2023	(2,051)
2024	504
2025	0
2026	0
2027	0
Thereafter	0

As of January 1, 2021, the plan membership data is comprised of 1 active members with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2021

Discount rates: 2.12% per annum for year end 2021 reporting
2.74% per annum for year end 2020 reporting

Trend assumptions: *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 3.53% 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.

Administrative and claims expense – 3% per annum.

Future Plan Changes

It is assumed that the current plan and cost-sharing structure remains in place for all future years.

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

11. OPEB OBLIGATIONS (CONTINUED)

Demographic Assumptions:

Retiree continuation: Retirees who are current Medicare participants – 100%
Retirees who are Pre-medicare, active participants – 75%
Spouses who are Pre-medicare, spouse is active participant – 50%

Rate of mortality: 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 0.85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Marriage assumptions: A husband is assumed to be 3-years older than his wife.

Assumed rate of retirement: For employees hired prior to July 1, 2014
Age 55-58 – 5%
Age 59-64 – 20%
Age 65-69 – 25%
Age 70+ – 100%
For employees hired after July 1, 2014
Age 55-63 – 5%
Age 64-69 – 20%
Age 70+ – 100%

Salary increases: 2.75% per year

Discount Rate

The discount rate used to measure the TOL was 2.12% based on a measurement date of January 1, 2021. 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.

The following table shows how the net OPEB liability as of June 30, 2022 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 2.12%.

1% Decrease	Current Rate	1% Increase
1.12%	2.12%	3.12%
\$ 47,522	\$ 44,139	\$ 41,179

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

11. OPEB OBLIGATIONS (CONTINUED)

Changes in the healthcare trend affect the measurement of the TOL. Lower healthcare trend rates produce a lower TOL and higher healthcare trend rates produce a higher TOL. The table below shows the sensitivity of the TOL to the healthcare trend rates.

1% Decrease	Healthcare Trend Rates	1% Increase
\$ 40,943	\$ 44,139	\$ 47,759

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 7.2%. A 1% increase in the healthcare trend rate increases the NOL by approximately 8.2%.

Town of South Thomaston, Maine

TOWN OF SOUTH THOMASTON, MAINE SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022

Schedules of Required Supplementary Information start with one year of information as of the implementation of GASB No. 75, but eventually will build up to 10 years of information. The schedule below shows changes in total OPEB liability and related ratios required by GASB No. 75.

	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Total OPEB Liability				
Service cost (BOY)	\$ 1,546	\$ 2,959	\$ 3,158	\$ 2,766
Interest (includes interest on service cost)	1,181	2,118	1,833	2,052
Changes of benefit terms	0	(1,021)	0	0
Differences between expected and actual experience	0	(10,030)	0	3,002
Changes of assumptions	1,510	2,368	(2,744)	(5,778)
Benefit payments, including refunds of member contributions	(3,307)	(3,741)	(3,597)	(3,298)
Net change in total OPEB liability	\$ 930	\$ (7,347)	\$ (1,350)	\$ (1,256)
Total OPEB liability – beginning	\$ 43,209	\$ 50,556	\$ 51,906	\$ 53,162
Total OPEB liability – ending	\$ 44,139	\$ 43,209	\$ 50,556	\$ 51,906
Plan fiduciary net position				
Contributions – employer	3,307	3,741	3,597	3,298
Contributions – member	0	0	0	0
Net investment income	0	0	0	0
Benefit payments, including refunds of member contributions	(3,307)	(3,741)	(3,597)	(3,298)
Administrative expenses	0	0	0	0
Net change in plan fiduciary net position	0	0	0	0
Plan fiduciary net position – beginning	0	0	0	0
Plan fiduciary net position – ending	0	0	0	0
Net OPEB liability – endings	\$ 44,139	\$ 43,209	\$ 50,556	\$ 51,906
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%
Covered employee payroll	\$ 29,922	\$ 95,148	\$ 95,148	\$ 95,148
Net OPEB liability as a percentage of covered employee payroll	147.5%	144.4%	53.1%	54.6%

Town of South Thomaston, Maine

Schedule A

Town of South Thomaston, Maine
General Fund
Budgetary Comparison Schedule
For the 18 Month Period Ended June 30, 2022

	Budgeted Amounts		Actual Amounts		Variance with Final Budget-
	Original	Final			Positive (negative)
REVENUES:					
Property taxes	\$ 6,367,708	\$ 6,367,708	\$ 6,403,493	\$	35,785
Excise taxes	536,558	548,658	680,277		131,620
Intergovernmental revenue	416,430	640,902	687,294		46,392
Interest income	3,875	3,875	1,836		(2,039)
Interest on taxes and lien fees	32,391	32,391	34,608		2,217
Licenses and permits	14,956	14,956	41,463		26,507
Charges for services	139,393	180,364	185,698		5,334
Other revenues	65,714	123,238	159,706		36,468
Total revenues	7,577,025	7,912,092	8,194,376		282,284
EXPENDITURES:					
General government	594,973	594,973	544,660		50,313
Public health and sanitation	465,111	465,111	460,159		4,952
Public works	292,643	413,146	343,356		69,790
Public safety	625,015	747,380	720,505		26,875
Special assessments	5,509,483	5,509,483	5,509,483		0
Unclassified	111,059	298,287	180,357		117,929
Total expenditures	7,598,284	8,028,380	7,758,519		269,860
Excess (deficiency) of revenues over (under) expenditures	(21,259)	(116,288)	435,856		12,424
OTHER FINANCING SOURCES (USES)					
Transfers in	132,631	132,631	128,087		(4,544)
Transfers (out)	(178,532)	(190,632)	(190,632)		-
Transfer in - Proceeds from issuance of tax anticipation note	-	900,000	900,000		-
Transfer (out) - Pay-off of tax anticipation note	-	(901,830)	(901,830)		-
Total other financing sources	(45,901)	(59,830)	(64,374)		(4,544)
Net changes in fund balances			371,483		
TOTAL FUND BALANCES - BEGINNING - RESTATED - see footnotes			675,250		
TOTAL FUND BALANCES - ENDING			\$ 1,046,733		

Town of South Thomaston, Maine

Schedule B

Town of South Thomaston, Maine Combining Balance Sheet - All Other Non-Major Governmental Funds June 30, 2022

	Capital Reserve Funds	Total Other Governmental Funds
ASSETS:		
Cash and cash equivalents	\$ 338,772	\$ 338,772
Due from the General Fund	34,659	34,659
TOTAL ASSETS	\$ 373,430	\$ 373,430
LIABILITIES AND FUND BALANCES:		
<i>Liabilities:</i>		
Due to the General Fund	\$ 15,636	\$ 15,636
Total liabilities	\$ 15,636	\$ 15,636
<i>Fund Balance:</i>		
<i>Restricted:</i>		
Ambulance reserve	119	119
Ambulance equipment	16,716	16,716
Town landing	150,628	150,628
Revaluation	73,210	73,210
Fire equipment	18,084	18,084
Cemetery reserve	10,962	10,962
Building reserve	27,943	27,943
Emergency disaster reserve	15,857	15,857
Fire pond maintenance reserve	4,171	4,171
Fire SCBA reserve	14,215	14,215
<i>Assigned:</i>		
Fire truck repair reserve	25,889	25,889
Total fund balance	357,795	357,795
TOTAL LIABILITIES AND FUND BALANCES	\$ 373,430	\$ 373,430

**The Fire Truck Reserve Fund and Paving Reserve Fund were considered Major Funds for FY22 and can be found on Statements 3 and 4.

Town of South Thomaston, Maine

Schedule C

Town of South Thomaston, Maine Combining Statement of Revenues, Expenditures and Changes in Fund Balance Capital Reserve Funds For the 18 Month Period Ended June 30, 2022

	Ambulance Reserve	Ambulance Equipment	Town Landing	Revaluation	Fire Equipment	Cemetery Reserve
REVENUES:						
Interest Income	\$ 1	\$ 57	\$ 581	\$ 186	\$ 41	\$ 43
Total revenues	1	57	581	186	41	43
EXPENDITURES:						
Special Projects	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1	57	581	186	41	43
OTHER FINANCING SOURCES (USES) OF FUNDS:						
Transfer from General Fund	-	5,000	12,100	10,000	15,000	1,000
Transfer (to) General Fund	-	-	-	-	-	-
Transfer (to) General Fund - TAN	-	(8,371)	(99,043)	(29,053)	(2,185)	(7,121)
Transfer from General Fund - TAN	-	8,371	99,043	29,053	2,185	7,121
Transfer from General Fund - Interest	-	17	201	59	4	14
Total other financing sources (uses)	-	5,017	12,301	10,059	15,004	1,014
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1	5,074	12,882	10,245	15,046	1,058
FUND BALANCE - BEGINNING OF YEAR	118	11,643	137,746	62,965	3,038	9,904
FUND BALANCE - END OF YEAR	\$ 119	\$ 16,716	\$ 150,628	\$ 73,210	\$ 18,084	\$ 10,962

**The Fire Truck Reserve Fund and Paving Reserve Fund were considered Major Funds for FY22 and can be found on Statements 3 and 4.

Town of South Thomaston, Maine

Schedule C
Continued

Town of South Thomaston, Maine Combining Statement of Revenues, Expenditures and Changes in Fund Balance Capital Reserve Funds For the 18 Month Period Ended June 30, 2022

	Building Reserve	Fire Truck Repair Reserve	Fire SCBA Reserve	Fire Pond Maint. Reserve	Transfer Station Reserve	Emergency Disaster Reserve	Total Other Governmental Funds
REVENUES:							
Interest Income							
Total revenues	\$ 117	\$ 109	\$ 81	\$ 46	\$ 268	\$ 102	\$ 1,632
EXPENDITURES:							
Special Projects	117	109	81	46	268	102	1,632
Total expenditures							
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	4,324	-	-	4,324
OTHER FINANCING SOURCES (USES) OF FUNDS:							
Transfer from General Fund	-	-	-	4,324	-	-	4,324
Transfer (to) General Fund							
Transfer (to) General Fund - TAN	117	109	81	(4,278)	268	102	(2,692)
Transfer from General Fund - Interest							
Total other financing sources (uses)	-	-	-	-	-	10,000	53,100
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(19,979)	(18,509)	-	(1,156)	(126,932)	-	(128,087)
FUND BALANCE - BEGINNING OF YEAR	19,979	18,509	-	-	-	(14,902)	(199,163)
	41	38	-	-	-	14,902	199,163
FUND BALANCE - END OF YEAR	41	38	-	(1,156)	(126,932)	10,030	(74,583)
	158	146	81	(5,434)	(126,663)	10,132	(77,275)
	27,786	25,742	14,135	9,605	126,663	5,725	435,069
\$	27,943	\$ 25,889	\$ 14,215	\$ 4,171	\$ -	\$ 15,857	\$ 357,795

**The Fire Truck Reserve Fund and Paving Reserve Fund were considered Major Funds for FY22 and can be found on Statements 3 and 4.

Town of South Thomaston, Maine

Schedule D

Town of South Thomaston, Maine
Schedule of Property Valuation, Assessment and Appropriations
General Fund
For the 18 Month Period Ended June 30, 2022

Assessed Valuation:

Real estate valuation	\$ 269,499,869
Personal property valuation	<u>891,132</u>

<i>Total valuation</i>	<u>270,391,001</u>
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Tax Commitment:

Tax assessment at \$23.55 per thousand	<u>6,367,708</u>
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Reconciliation of Commitment with Appropriation:

Current year tax commitment, as above	6,367,708
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Estimated revenues:

Excise taxes	536,558
State revenue sharing	215,000
LRAP	12,468
Homestead exemption reimbursement	181,747
Snowmobile	742
Tree growth	2,806
Veteran's exemption	1,900
BETE reimbursement	642
General assistance	1,125
Charges for services	146,188
Investment interest	3,875
Interest and lien fees	32,391
Building permit and fees	7,461
Other income	66,414
Transfers in	132,631
Appropriated from fund balance	<u>79,292</u>

		\$ 7,788,948
Municipal appropriations	2,267,333	
County tax	312,664	
Education	<u>5,196,819</u>	
		<u>\$ 7,776,816</u>
OVERLAY		<u>\$ 12,132</u>

Town of South Thomaston, Maine

Schedule E

Town of South Thomaston, Maine
Schedule of Taxes Receivable
General Fund
June 30, 2022

<i>Taxes receivable:</i>		
Real	\$ 183,853	
Personal property	<u>1,986</u>	
		\$ 185,839
<i>Tax liens receivable:</i>		
2020	<u>30,715</u>	
		30,715
<i>Tax acquired property</i>		
	<u>2,449</u>	
		<u>2,449</u>
TOTAL TAXES AND TAX LIENS RECEIVABLE		<u>\$ 219,003</u>

Town of South Thomaston, Maine

Schedule F

Town of South Thomaston, Maine
Schedule of Expenditures - Departmental Operations
For the 18 Month Period Ended June 30, 2022

	Balance 1/1/2021	Appropriations	Budget Adjustments	Total Available	Expenditures	Lapsed	Balances Carried
GENERAL GOVERNMENT:							
Administration	-	\$ 391,085	\$ -	\$ 391,085	\$ 364,335	\$ 26,750	\$ -
Assessors	-	72,894	-	72,894	72,508	386	-
Building and grounds	-	89,760	-	89,760	75,530	14,230	-
Planning board/board of appeals	-	2,470	-	2,470	519	1,951	-
Code enforcement	-	38,764	-	38,764	31,768	6,996	-
Total	-	594,973	-	594,973	544,660	50,313	-
PUBLIC HEALTH AND SANITATION:							
General assistance	-	2,250	-	2,250	1,025	1,225	-
Solid waste	-	462,861	-	462,861	459,134	3,727	-
Total	-	465,111	-	465,111	460,159	4,952	-
PUBLIC WORKS:							
Town roads/snow removal	-	286,365	-	286,365	301,158	(14,793)	-
Island Road project	89,151	-	31,352	120,503	40,195	-	80,308
Town landings and harbors	-	6,278	-	6,278	2,004	4,274	-
Total	89,151	292,643	31,352	413,146	343,356	(10,519)	80,308
PUBLIC SAFETY:							
Street lights	-	5,248	-	5,248	2,393	2,855	-
LED street light project	-	-	16,428	16,428	13,574	2,854	-
Ambulance department	-	352,177	40,971	393,148	387,778	5,370	-
General public safety - animal control, dispatch, etc	-	64,650	-	64,650	61,014	3,636	-
King grant	-	-	10,000	10,000	9,403	-	597
Fire department	-	202,940	54,965	257,905	246,343	11,562	-
Total	-	625,015	122,365	747,380	720,505	26,278	597

Town of South Thomaston, Maine

Schedule F

Town of South Thomaston, Maine Schedule of Expenditures - Departmental Operations For the 12 Month Period Ended June 30, 2022

	Balance 1/1/2021	Appropriations	Budget Adjustments	Total Available	Expenditures	Lapsed	Balances Carried
SPECIAL ASSESSMENTS:							
County Tax	-	312,664	-	312,664	312,664	-	0
Education	-	5,196,819	-	5,196,819	5,196,819	-	-
Total	-	5,509,483	-	5,509,483	5,509,483	-	0
UNCLASSIFIED:							
Debt service	-	45,747	-	45,747	36,809	8,938	-
Recreation	-	5,505	-	5,505	5,505	-	-
Cemeteries	-	28,070	-	28,070	21,703	6,367	-
ARPA funds	-	-	170,662	170,662	96,563	-	74,099
Beautification/landscaping project	26	-	-	26	-	-	26
Library relocation	-	20,000	-	20,000	1,105	-	18,895
Library	-	3,505	-	3,505	3,739	(234)	-
Library donations	-	-	-	-	5,254	-	3,033
Tennis & basketball court repair	-	8,287	-	8,287	1,213	-	6,404
Skateboard fund	367	-	50	417	-	-	417
Conservation committee donations	-	219	-	219	150	-	69
Unclassified	-	8,232	-	8,232	8,317	(85)	-
Total	393	111,059	186,835	298,287	180,357	14,986	102,943
CAPITAL RESERVES:							
Town landing reserve	-	-	12,100	12,100	12,100	-	-
Fire truck reserve	-	87,532	-	87,532	87,532	-	-
Town revaluation reserve	-	10,000	-	10,000	10,000	-	-
Fire equipment reserve	-	15,000	-	15,000	15,000	-	-
Paving reserve	-	50,000	-	50,000	50,000	-	-
Cemetery reserve	-	1,000	-	1,000	1,000	-	-
Ambulance defibrillator reserve	-	5,000	-	5,000	5,000	-	-
Emergency disaster reserve	-	10,000	-	10,000	10,000	-	-
Total	-	178,532	12,100	190,632	190,632	-	-
TOTAL EXPENDITURES	\$ 89,544	\$ 7,776,816	\$ 352,651	\$ 8,219,011	\$ 7,949,151	\$ 86,011	\$ 183,849

Town of South Thomaston, Maine



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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

A handwritten signature in black ink, appearing to read "Janet T. Mills".

Janet T. Mills
Governor

Town of South Thomaston, Maine

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

January 1, 2023

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
BUDGET
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

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

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

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

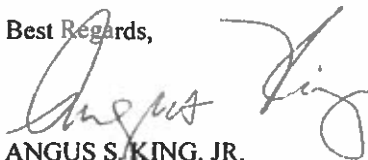
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed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

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

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

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

Best Regards,



ANGUS S. KING, JR.
United States Senator

Town of South Thomaston, Maine

SUSAN M. COLLINS
MAINE

313 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1934
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(202) 724-7693 (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:

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

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

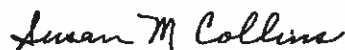
Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations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

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

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

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

Sincerely,



Susan M. Collins
United States Senator

Town of South Thomaston, Maine

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COMMITTEE ON APPROPRIATIONS

SUBCOMMITTEES:

AGRICULTURE, RURAL DEVELOPMENT, AND
RELATED AGENCIES

INTERIOR, ENVIRONMENT, AND RELATED
AGENCIES

CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

Dear Friends,

I hope this letter finds you well. It is my honor and privilege to serve the people of Maine's First District in Washington, DC, and I appreciate the opportunity to share this annual update with you.

This past year, our state faced unprecedented challenges, mirroring the difficulties experienced by communities across the nation. High inflation rates, a rapidly changing climate, aging infrastructure, and increasing energy costs were among the top concerns I heard while home in the district. Keeping these in mind, I was proud to work with my colleagues in the Maine Delegation to pass historic legislation to bring federal dollars back to our communities.

One of the ways we delivered for Mainers was through the passage of the Inflation Reduction Act (IRA) in August. This law provides much-needed assistance to struggling families. With the help of the IRA, Americans will save an average of \$800 per year on health insurance and Medicare beneficiaries will have increased access to medication.

Additionally, the IRA offers billions of dollars to expand rebate programs for Americans who wish to make their homes more energy efficient. Homeowners can now receive up to a 30 percent tax incentive for the cost of home solar installations and a 30 percent incentive when investing in a heat pump. Over the next decade, these rebates will offer Mainers thousands of dollars in savings while decreasing fuel costs for winters to come.

In 2022, Congress also passed meaningful legislation to help create skilled jobs in the construction, manufacturing, and engineering sectors. The Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act will allow the U.S. to advance its leadership in the development of semiconductors used in the manufacturing of computers, cell phones, cars, and numerous other technologies we rely on. By developing this industry at home, we can bolster our national security and lessen our reliance on foreign technology.

As I look toward this Congress, I am excited to work with my colleagues on both sides of the aisle to improve the lives of Maine people. It is critically important that we continue to take action to increase job growth, decrease inflation, take measures to promote our national security and invest in our health care and education systems.

Each year my office receives over 40,000 calls, letters, and emails from Mainers. I recognize the tremendous trust you place in having me represent you in Washington and by sharing your stories, thoughts, and concerns. Please rest assured, I will continue to fight for the interests of Mainers in Congress, and my staff and I will do everything we can to ensure your needs are met.

Sincerely,
Chellie Pingree
Member of Congress

Town of South Thomaston, Maine

131st Legislature

Senator Pinny Beebe-Center

Senate of Maine

3 State House Station

Senate District 12

Augusta, ME 04333-0003

Office (207) 287-1515



Dear Friends and Neighbors of Thomaston,

Thank you so much for giving me the opportunity to serve as your State Senator. It's an honor to have the opportunity to represent my neighbors in Augusta, and bring your ideas for legislation to the table. There is a lot of work to be done, but I am ready to put in the time to continue to help make Maine a great place to live, work and raise a family.

In the Legislature, I have been appointed to serve as Chair of the Criminal Justice and Public Safety Committee. I believe my years serving as a caseworker have helped prepare me for this role, and have given me different perspectives into the criminal justice systems we have in our state. I will also be serving on the Marine Resources Committee.

Bills are being referred to committee, and public hearings will be held soon on these bills. There are many ways to submit testimony on bills that you are knowledgeable or passionate about. You have the option to submit written testimony, give spoken testimony in person at the State House, or call in over the phone or join via Zoom. To sign up, you can go to www.legislature.maine.gov/testimony and select Public Hearing. From there, you can select the committee and the bill you would like to testify on, as well as your preferred method of testifying. The more testimony we have, the better legislators can understand how a bill will impact our constituents, which widens our perspectives and helps us create the best version of a bill.

I also want to remind you that I am here as a resource for you and your family. Whether need to contact a state agency or just have a question or comment, don't hesitate to reach out. You can send me an email at Anne.Beebe-Center@legislature.maine.gov or call my legislative office at (207) 287-1515.

Thank you for your feedback, support, and ideas. They all help improve my work in Augusta and help me better represent you in the State House.

Sincerely,

A handwritten signature in cursive script, reading "Pinny Beebe-Center".

Senator Pinny Beebe-Center

Town of South Thomaston, Maine



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: Maine Relay 711

Ann Higgins Matlack

130 Scraggle Point Road

Spruce Head, ME 04859

Residence: (207) 594-4831

Ann.Matlack@legislature.maine.gov

Dear South Thomaston Neighbors:

It continues to be an honor to serve you in the Maine House of Representatives. I am proud to be your advocate in Augusta.

As I write this, we are entering the third month of the legislative session here in Augusta, and the 131st Legislature is working through the roughly 2,000 pieces of legislation that have been submitted.

While the bills that we consider will address hundreds of different topics, I remain focused on solving our state's most urgent challenges, including addressing the opioid epidemic and protecting our marine resources. Supporting Maine's fisheries is not only important for our state's economy - the working waterfront is a way of life for those of us who live in coastal communities.

This session, I have been appointed to serve as a member of the Appropriations and Financial Affairs Committee, otherwise known as the budget-writing committee. Our most significant priority will be the creation of a balanced two-year state budget, which will play a critical role in shaping the direction of our state in the near future. This work is currently underway.

I will also continue to serve as a member of the Legislature's Taxation Committee.

Please contact me if I can be of any assistance or if you would like to discuss or testify on any legislation. My email is Ann.Matlack@legislature.maine.gov. My phone number is 207-594-4831. I also send out periodic email newsletters. Please let me know if you would like to receive them.

I am so thankful that you have again entrusted me with this great responsibility, and I look forward to connecting with you over the next two years.

Respectfully,

A handwritten signature in cursive script that reads "Ann Higgins Matlack".

Ann Higgins Matlack
State Representative

