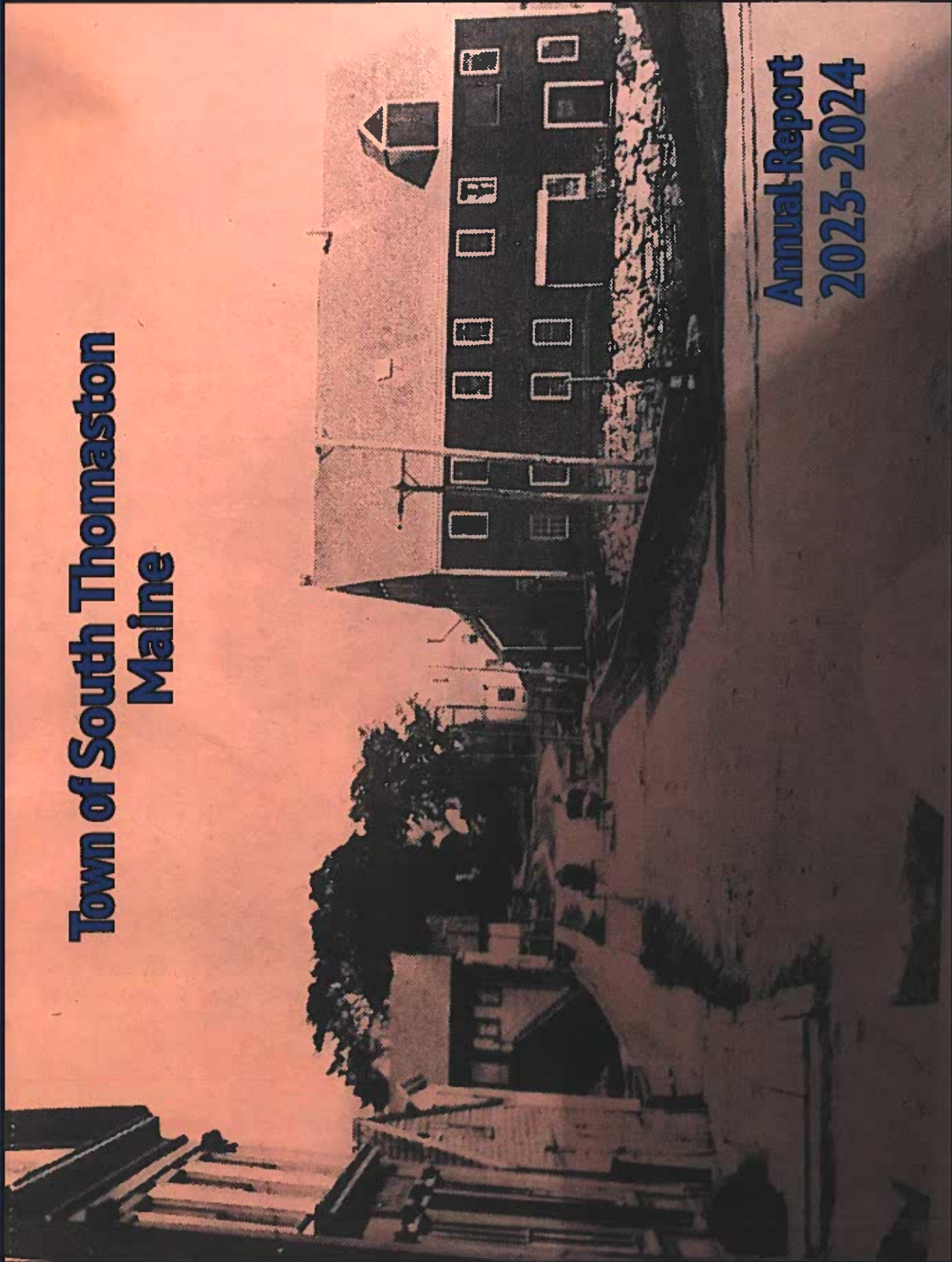
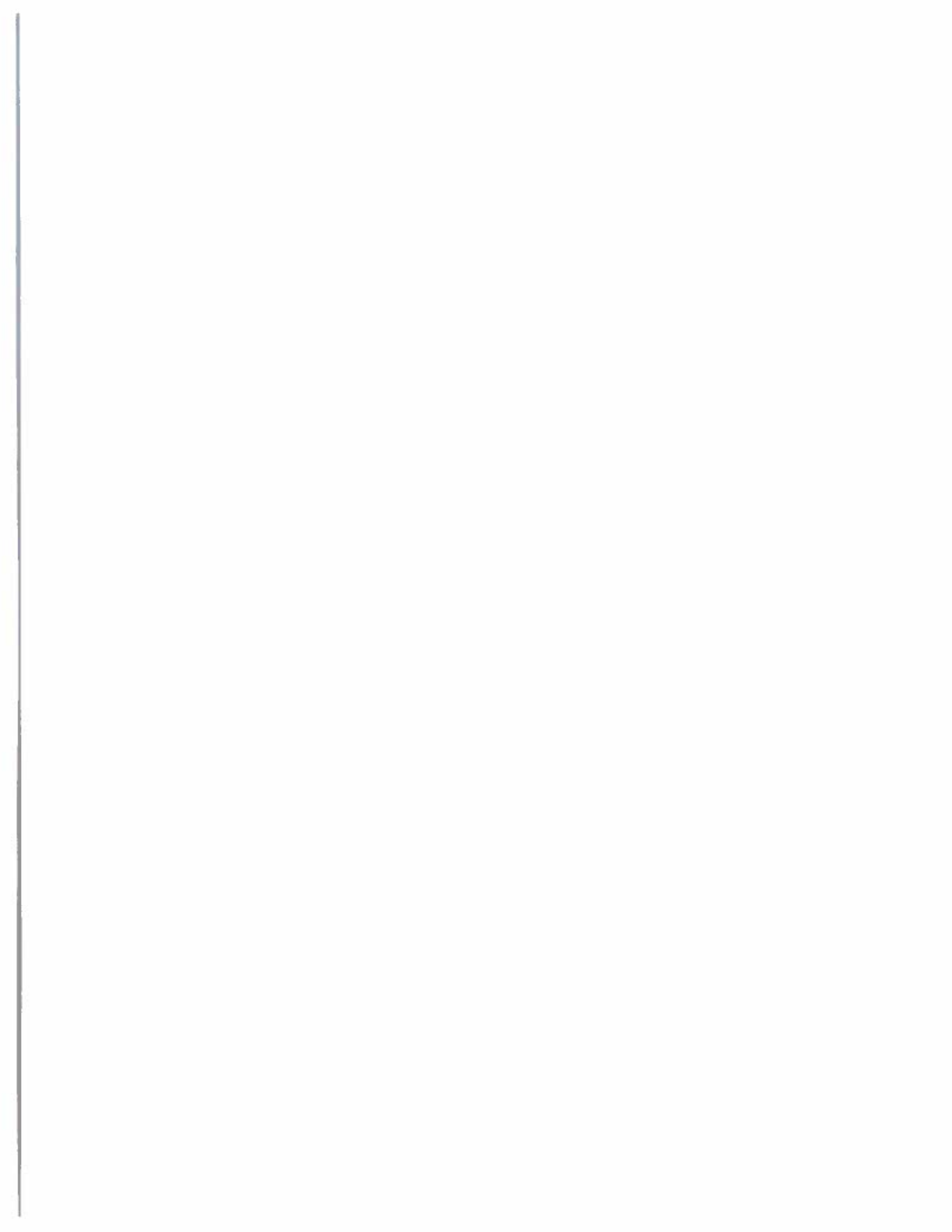


# Town of South Thomaston Maine

Annual Report  
2023-2024





## **Cover Story**

The white house at the upper right on Church Street was the long time home of Capt. John Thayer but at this time was owned by Mary Wiley Martin.

The large building on the Weskeag River below the bridge is the old Newhall grist and sawmill, which was bought in 1901-02 by George Green of the Keag.

Lower left is the S. O. Hurd store with an apartment above it. Sidney O. Hurd was an agent for the Eastern Telephone & Telegraph Co.

Across the river is the former McLoon Building and apartment owned by John W. Woodard. The H. S. Sweetland store on the first floor was leased to Henry S. Sweetland. He was an agent for the New England Telephone & Telegraph Co.

The white strip between this and the last building on the left is the Lewis M. Butler store, now known as the Keag Store. It was owned by Mary Wiley Martin.

The last building on the corner of Elm and Church streets is the Village School

*Information provided by C. William Colby*



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

*For the Fiscal Year 2024*

Annual Town Meeting

June 11, 2024

Municipal Building - the polls are open 8 am to 8 pm

June 18, 2024

Ash Point Community School at 7:00 pm

Town Office: 207-596-6584

Email: [terri@souththomaston.me](mailto:terri@souththomaston.me)

Website: [www.souththomaston.me](http://www.souththomaston.me)

The cover photo was provided courtesy of Doug McLennan





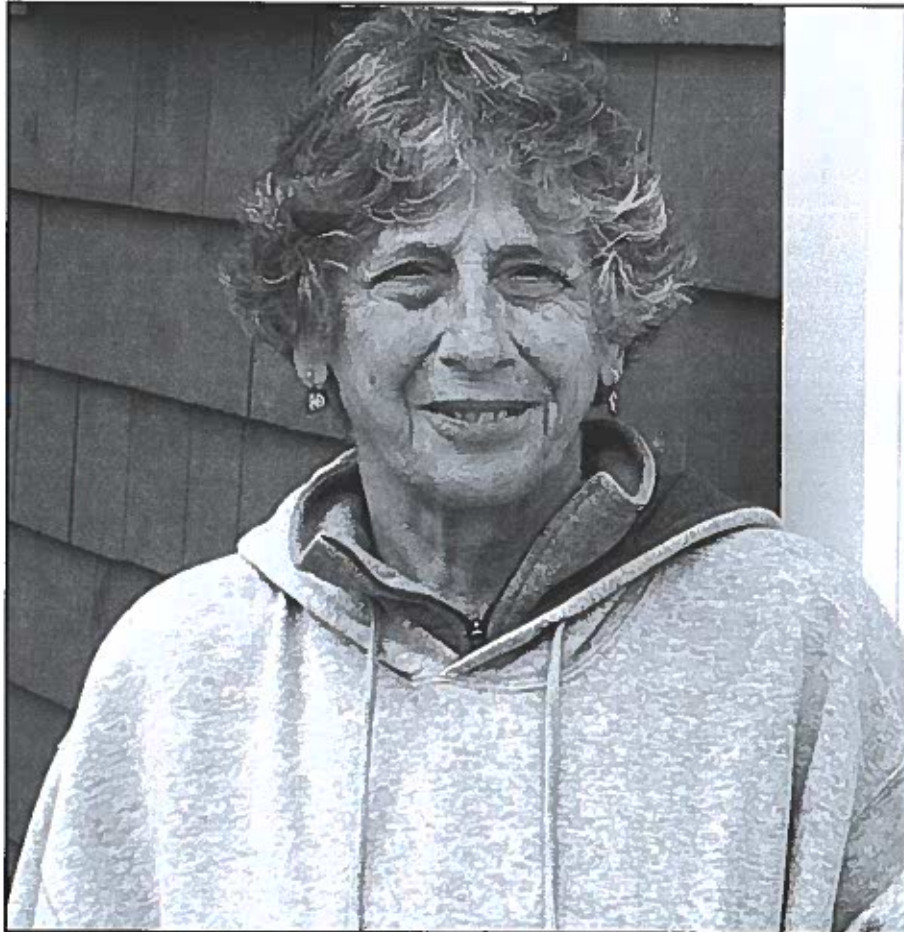
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**2023 DEDICATION**



On behalf of the Town of South Thomaston and its residents, we dedicate this year's Town Report to Michelle Ames. Michelle has been employed in the Town Office since she joined the team in November of 2008. Since she "retired" in 2019, Michelle has continued to be a vital member of the Town Office staff. She has filled in many times over the last 4 years, helping whenever there has been a need, covering for vacations and sick days or when someone just needs a day off. Most recently, she covered the counter for 10 weeks while Hannah was out on maternity leave. Michelle also continues to provide her services as an election clerk.

Michelle and her family have been residents of South Thomaston since 1978. Michelle's dedication to serving the town does not go unnoticed. Many long-time residents look forward to seeing her smiling face and hearing her infectious laugh, whether it be in the office or during each election. For Michelle, working the counter in the Town Office is more than just taking resident's tax payments and registering their vehicles. It's about connecting with the people of South Thomaston, as well as welcoming new residents to the town.



**TOWN DIRECTORY**

**TOWN OF SOUTH THOMASTON WEBSITE**

*Souththomaston.me*

**TOWN OF SOUTH THOMASTON PHONE NUMBERS**

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

**TOWN OF SOUTH THOMASTON EMAIL ADDRESSES**

**SELECTBOARD, BOARD OF ASSESSORS, OVERSEERS OF THE POOR**

Jeff Northgraves, Chair.....	jeff@souththomaston.me
John Spear.....	john@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



**2023-2024 TOWN OFFICIALS**

**SELECTBOARD, ASSESSORS, OVERSEERS OF THE POOR AND TOWN AGENTS**

*John Spear (2026), Sue Snow (2025), Jeff Northgraves (2024)*

**TOWN ADMINISTRATOR**

*Terri-Lynn Baines\**

**ADMINISTRATIVE ASSISTANT**

*Philip Verrill\*\**

**ASSISTANT CLERK\*\*\***

*Hannah Moholland, Michelle Ames*

**ASSESSORS AGENTS**

*Kevin McCormick*

**FIRE CHIEF\*\*\*\***

*David Elwell*

**DEPUTY FIRE CHIEF**

*Gerald Harjula*

**ASSISTANT FIRE CHIEF**

*Todd Butler*

**CAPTAINS**

*Jeff Harjula, David Benner, Alan Knowlton*

**LIEUTENANTS**

*Arthur Grierson, Alan Knowlton, Ralph Demmons, Thomas Moore*

**EMERGENCY MANAGEMENT AGENCY 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

**AMBULANCE DIRECTOR**

*Amy Drinkwater*

**DEPUTY AMBULANCE DIRECTOR**

*David Elwell*

**ASSISTANT AMBULANCE DIRECTOR**

*Ryan Colson*

**CAPTAIN**

*Vacant*

**LOCAL HEALTH OFFICER**

*Cliff Dacso*

**ANIMAL CONTROL OFFICER**

*Troy Peasley*

**E-911 ADDRESSING OFFICER**

*Arthur Grierson*

**DEMOLITION DEBRIS**

*Operator -Philip Verrill  
Attendant - Dana Callahan*

**ROAD COMMISSIONER**

*John Spear*

**PLUMBING INSPECTOR**

*Terry Brackett*

**CODE ENFORCEMENT OFFICER**

*Terri-Lynn Baines, Terry Brackett*

**CEMETERY OVERSEER**

*Pennie Alley*

**LIBRARY DIRECTOR**

*Pennie Alley*

**ASSISTANT LIBRARY DIRECTOR**

*Ellen Hayes*

**LIBRARY VOLUNTEERS**

*Nancy Goslin, Ellen Hayes, Pam Hooydonk, Sally Fowler, Cheryl Feldpausch, Cheryl-Lynn Risch, Laurie McReel, Lynn Tootill, Jane Jackson, Sue Hufnagel, Denise Rzeznikiewicz, Carol Kratzman, Janice McLennan, Sandie Payson, Anne Norman, Bettyjane Surabian, Debbie Weeks, Rose Woollett, Marcia Turner*

**ELECTION CLERKS**

*Sandra Manahan, Pennie Alley, Michelle Ames, Philip Verrill, Heather Baines, Hannah Moholland, Thomas Gray, Teisha Hufnagel*

**2023-2024 COMMITTEES**

**BUDGET COMMITTEE MEMBERS**

*Robert Baines (2024), Linda Maltais (2025), Kate Greene (2024), Sondra Wallace (2024), Pennie Alley (2026) Walter Reitz (2025)*

**CEMETERY COMMITTEE**

*Patricia Dougherty, Pennie Alley, Walter Guptill, Lynn Tootill*

**COMMUNITY RESILIENCE COMMITTEE**

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

**CONSERVATION COMMISSION**

*Catherine Lerne (2025), Linda Garat (2025), Leslie Spear (2026), Henry Spencer (2024), Sondra Wallace (2024), Neil Cambridge (2024)*

*Associate Members:*

*Sally Merchant (2024), Wes Pratt (2024), Theo Pratt (2024)*

**CO-OPERATIVE SOLID WASTE COMMITTEE BOARD MEMBERS**

*Skip Connell (2026), Jeff Northgraves (2025)*

**GEORGES RIVER SHELLFISH WARDEN**

*Jeff Schroeder*

**GEORGES RIVER SHELLFISH BOARD MEMBERS**

*Sue Snow (2024), Alternate, Pennie Alley (2024)*

**GEORGES RIVER SHELLFISH COMMITTEE MEMBERS**

*Travis Fogg (2026)*

**LIBRARY/COMMUNITY CENTER FACILITY COMMITTEE**

*Sandy Weisman, Jan Gaudio, Kate Clark, Moira Paddock, Marcia Turner, Candace Smith, Catherine Lerme*

**AUXILIARY BOARD OF DIRECTORS**

*John Spear, president, Barbara Reitz, treasurer, Sandy Weisman, secretary, Ervin Curtis, Sheryl Dacso, Rhonda Nordstrom*

**PLANNING BOARD**

*Gabriel Tomasulo (2025), Ervin Curtis (2025), Cindy Ginn (2024), Catherine Lerme (2024), Travis Wilson (2026)*

**PLANNING BOARD OF APPEALS**

*Rolf Winters (2025), Jeffrey Northgraves (2023), Richard Rackliff (2025), Eileen Skarka (2024)*

**2023-2024 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*

**SELECTBOARD’S REPORT**

John Spear was reelected at the 2023 Town Meeting to continue his service on the Selectboard for another 3 years. He has many years of experience serving our town and we are grateful to have his sage advice.

The 2023 Town Meeting also approved some significant articles. The first changed how we select our elected officials (except the Moderator). This year, for the first time, our ‘new’ Selectboard member will be decided by a referendum secret ballot vote, at the polls on June 11, 2024. The Annual Town Meeting will begin when the polls open on June 11<sup>th</sup>, followed by an election of the Moderator. When the polls close on Tuesday, the Town Meeting will recess until June 18, 2024, at 7pm.

The last Town Meeting also authorized the Selectboard to purchase five parcels of land (Cline and Smith properties) most of which was designated to be used for preservation and recreation. The land was purchased using funds from undesignated reserves and the Conservation Commission immediately began work on plans to develop the land and recover some (if not all) of the purchase price through Federal and State Grants. The first major application is complete and has been submitted, thanks to the Conservation Commission as a whole, but, in great part, to the efforts of Sondra Wallace and Catherine Lerme.

This last year has also seen significant changes to the Town Office. After many years as our Town Administrator, Terri Baines added Code Enforcement Officer (CEO) to her duty titles. She is very good at this job and has made great improvements in our processing and enforcement of permit requirements. After several hours of training and field experience, she has decided she would like to step down from her Town Administrator duties and concentrate on her CEO duties. Luckily, Hannah Moholland stepped up and since January has been Terri’s apprentice. Effective July 1, 2024 she will become our Town Administrator. We are very lucky to have both of these dedicated and capable employees.

The Selectboard has also had to react to some significant external challenges. Although reacting to the odd weather and damaging storms has been a challenge, the real challenges came from the State. A couple of years ago the State passed the Tax Stabilization Act and many of our residents qualified and signed up for this ‘too good to be true’ opportunity. But, when the State realized they could not fund it, it only lasted one year. This year, anyone who had their real estate taxes frozen, last year, will see that freeze melt away. So, the Selectboard, working with the Budget Committee believes they have created a budget, with appropriate use of surplus, to help mitigate the impact of the State’s change of heart.



Also, the State, in an effort to encourage more affordable housing, has mandated changes to our Land Use Ordinance, specifically to allow increased housing density. The changes must be in place by July 1, 2024. The Ordinance Review Committee and the Planning Board have been working with the Town's Legal Counsel to incorporate these changes into our Land Use Ordinance and you will see that amendment on the warrant this year.

Finally, the Selectboard would like to remind everyone, a lot of the work in our town is done by volunteers, a few get paid a token stipend for their work, but most are unpaid volunteers. Please respect and recognize their dedication and efforts. And remember, all of our commissions, boards and committees have vacancies and could use your help.

Respectfully submitted.



**TOWN CLERK**

*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.*

<b>Name</b>	<b>Date</b>	<b>City/Town</b>	<b>Age</b>
Cross, Dalton James	05/31/2023	Cushing	29
Curtis, Frances June	11/09/2023	Rockport	80
Dorenfeld, Morris David	02/13/2023	Rockport	85
Elliott, Adelbert Eugene	07/10/2023	South Thomaston	86
Grierson, Beverly Ann	11/27/2023	Rockport	86
Hamalainen, Samuel David	08/14/2023	Rockport	48
Hilchey, Alton Stanley	02/16/2023	South Thomaston	71
John, Thomas Raymond Sr.	11/25/2023	Portland	84
Leach, Florence Evelyn	01/05/2023	South Thomaston	76
Neagle, Carolyn Cole	05/22/2023	South Thomaston	70
Neild, George Washington	03/18/2023	Augusta	81
Rickards, Randall Ira	09/18/2023	Augusta	64
Sleeper, Ray Merriman	10/31/2023	Rockport	64
Whitten, Marcia Jo	08/25/2023	South Thomaston	72

**VITAL STATISTICS**

Marriage Licenses Issued.....	5
Certified Marriage Certificate .....	8
Certified Birth Certificate .....	12
Certified Death Certificate.....	6

**LICENSES AND REGISTRATION**

**Dog Licenses**

Dog Licenses Issued.....	110
Non-Altered Dogs.....	11
Spay/Neutered Dog.....	99

*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.....	79
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*What to bring when renewing a hunting/fishing license: Previous hunting/fishing license.*

**Registrations**

Recreational Vehicles.....	261
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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. (Transfer): same as above.*

Motor Vehicles.....	1,882
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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**

**2023**

Democrats.....	490
Green Independent.....	57
Republican.....	375
Unenrolled.....	475
Libertarian.....	4
No Label.....	14



**Dates to remember:**

- Property Taxes Due:.....Tuesday, Oct 1, 2024, and Tuesday, April 1, 2025  
(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:**

- 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
- Thursday, July 4, 2024.....Independence Day
- Monday, September 2, 2024.....Labor Day
- Monday, October 14, 2024.....Indigenous Peoples Day
- Monday, November 11, 2024.....Veterans Day
- Thursday, November 28, 2024.....Thanksgiving Day
- Friday, November, 29. 2024.....Thanksgiving Friday
- Wednesday, December 25, 2024.....Christmas Day

Respectfully Submitted  
Terri-Lynn Baines  
Town Clerk

**GENERAL ASSISTANCE**

In 2023 the Town had three General Assistance applications.

The General Assistance (GA) program is a state program administered by municipalities to provide assistance to eligible residents for basic needs, such as housing, food, heating fuel, medications and other items that are considered basic necessities. To receive GA, residents must fill out an application, provide all information requested and meet the eligibility conditions. The amount of assistance furnished is regulated by the State's General Assistance Ordinance which the Selectboard adopts annually.

The General Assistance program is funded by local property tax and is 70% reimbursable from the State. The program is intended to be a short-term program to help people temporarily.

Respectfully submitted,

Terri-Lynn Baines  
General Assistance Administrator

**ASSESSOR'S AGENT**

	<u>2022</u>	<u>2023</u>
Real Property		
Number of Parcels	1,259	1,262
Land Value	\$129,353,250.00	\$143,543,600.00
Building Value	\$142,678,639.00	\$172,096,300.00
<u>Homestead Exemption Value</u>	<u>\$8,114,315.00</u>	<u>\$8,968,000.00</u>
Total Real Property	\$280,146,204.00	\$324,607,900.00
TOTAL PERSONAL PROPERTY	\$771,132.00	\$715,052.00
Standard BETE Reimbursement	\$26,950.00	\$26,200.00
GRAND TOTAL:	\$280,944,286.00	\$325,349,152.00
Less Homestead Valuation	\$8,114,315.00	\$8,968,000.00
VALUATION FOR TAX		
RATE CALCULATION	\$272,829,971.00	\$316,381,152.00
TAX RATE	\$0.01615	\$0.01490
Appropriation, Town Meeting	\$1,827,282.00	\$1,964,424.00
Warrant RSU #13	\$3,635,557.19	\$3,796,384.58
County Tax	\$328,719.00	\$357,708.00
TOTAL NEEDED	\$5,791,558.19	\$6,118,516.58
Less Credits State Revenue Share	\$200,000.00	\$474,055.00
Other	\$1,071,651.00	\$829,938.00
TOTAL CREDITS	\$1,271,651.00	\$1,303,993.00
Net monies to be raised	\$4,519,907.19	\$4,814,523.58
Overlay	\$17,343.03	\$33,178.78
*Supplemental Taxes Assessed	\$0.00	\$6,402.33
BETE Reimbursement	\$435.24	\$390.38
Homestead Reimbursement	\$131,046.19	\$133,623.20
TOTAL TAXES COMMITTED	\$4,405,768.79	\$4,713,688.78

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

Respectfully submitted,

Board of Assessors

Kevin McCormick, Assessors' Agent, CMA



## FIRE DEPARTMENT

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

The year 2023 was a very busy year for your town fire department. We started out the year with a couple of large structure fires that were handled very well with no injuries. That momentum kept going out through the year. I could not be prouder, as the Chief of this department, of all the dedicated members that have given up countless hours throughout the year without hesitation. These members run out the door leaving dinner on the table, leaving events they are attending, or during a nice night's sleep without thinking twice about it. I would like to thank all the family members of our members that have had to sacrifice their lives so we could get a crew at a moment's notice.

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

At the first of the year 2023 we started out with 12 current members. Over the course of the year, we lost some members and gained some new members. We are currently sitting with a strong number of 20 current members in the department. We are always looking for new members to join our department. You do not need to have any experience and we will train you to whatever level you would like to be. If you want to be fire police, scene support or all the way up 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 also can be found on the Town Website or at the Town Office.

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 doorway, and in the hallway leading to the bedrooms. Smoke detectors expire after 10 years, and you can find the manufacturer date inside the detector if you are wondering how old it is. Have a carbon monoxide detector on each floor in the area leading to the bedrooms. We recommend changing the batteries in your detectors every 6 months or when you change your clocks back and ahead. Working detectors save lives and that is a proven fact. 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. 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](mailto:firechief@souththomaston.me)

If you would like 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](http://wardensreport.com) & follow the directions, go to the State of Maine website [www.maine.gov/burnpermits](http://www.maine.gov/burnpermits) or contact one of the Fire Wardens for the Town for a free permit. The requirements for burn permits did change in 2023. If you have an open fire that is 3ft high and 3ft in diameter you need to have a permit to burn. The fire department does help with burning fields and brush piles 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.

Please make sure you have a visible address number at the end of your driveway so responding units can find your home in the quickest possible way when there is an emergency. If you need assistance mounting your address number or have questions reference placement, please call, or email. Driveways should be cleared back from the edge of the driveway from brush and low hanging branches enough so emergency apparatus can drive to your home without issues.

Looking forward to another safe and happy year at the South Thomaston Fire Department. If you or someone you know would like to join our family, please send them our way. We are always here to help in any way possible. Please call us and we will be there to assist.

The fire department responded to 114 calls of service in 2023 following 99 calls in the previous year. Below is the breakdown of calls.

STRUCTURE FIRE (IN TOWN):	5
AMBULANCE ASSIST:	14
PUBLIC SERVICE:	6
MOTOR VEHICLE ACCIDENT:	23
VEHICLE FIRE:	1
ALARM INVESTIGATION/SMOKE INVESTIGATION:	13
UTILITY PROBLEM:	26
HAZARDOUS MATERIAL RESPONSE:	1
CHIMNEY FIRE:	5
BOMB SQUAD STANDBY:	1
MUTUAL AID - STRUCTURE FIRE-St. George:	4
MUTUAL AID - CHIMNEY FIRE - St. George:	1
MUTUAL AID - MOTOR VEHICLE ACCIDENT - St. George:	1
MUTUAL AID - CHIMNEY FIRE- Owls Head:	2
MUTUAL AID - STRUCTURE FIRE-Owls Head:	2
MUTUAL AID - STRUCTURE FIRE - Rockland:	4
MUTUAL AID - FIRE ALARM - Rockland:	1
MUTUAL AID - STRUCTURE FIRE-Thomaston:	3
MUTUAL AID - STRUCTURE FIRE-Warren	1

Respectfully Submitted,  
Chief David Elwell

**AMBULANCE SERVICE**

The South Thomaston Ambulance Service responded to 260 emergency calls in 2023. 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.

**Coverage**

The goal in 2023 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 Ryan Colson and Elliot Stanley finished their Paramedic program 2023, Noah Carlson and Becca Tyler are now EMT and Sebastian Sanfilippo an AEMT. We have 5 paramedics, 2 AEMT, 6 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 trying to have them in person. 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 updated information 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. 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

**EMA DIRECTOR**

Weather, weather, weather has been a constant activity for us at Emergency Management this year. It appears that these weather conditions are going to continue in the future. The last storms of the year caused damage to many areas of our Town, particularly along the coastal shore. Much of the damage unfortunately occurred on privately owned properties in which we have no jurisdiction and individuals are forced to get damage reimbursements from their insurance companies. EMA has been working with its Federal/ State partners to find some financial assistance to alleviate the high costs of these damages for individual landowners.

We have two Emergency Warming Shelters for our Town to assist residents in disasters or long power outages. These Shelters will only be opened after the initial storm has passed, usually the following day. Both Shelters are now equipped with automatic generators. The Gilford Butler School Shelter generator was installed in the past year and is now fully functionable. Both Shelters are staffed by wonderful teams of community Volunteers. If you would like to volunteer as Shelter Team Volunteer, please contact either myself at [emadir.so.thomaston@gmail.com](mailto:emadir.so.thomaston@gmail.com) or Deputy EMA Director Becky Butler at [bhbutler9@gmail.com](mailto:bhbutler9@gmail.com).

The Town now has an Emergency Alert System (EAS) available to every resident of the Town. This is a free program to everyone, but you must sign up at the Town Office or on the Town Website to receive alerts either by landline, cell phone, text, or email. These Alerts will only be sent out on occasion for testing or for emergencies. Any contact information you give us is confidential and will never be given out for any reason other than using it for EAS alerts.

Over this past year, I have sent out many Weather Briefings to Town Residents who are on the Town Email list to provide preparation information as to what may be coming regarding any weather hazards. This program is also free to Town residents. If you would like to receive these weather briefings again, please sign up with the Town Office. These programs are to keep you informed as to what may be upcoming and allow you to be prepared.

In the upcoming year we will continue to build programs to help the Town and its residents to be prepared for any emergency disaster that may arise. Our weather is changing, and we will continue to adapt to any and all situations that may be in our future. We are a Coastal Community, so we are particularly vulnerable to rising seas, the problems associated with higher tides and storm surges. Our boat launch areas, lobster operations, ocean front properties, low level roads are all vulnerable to these conditions. We will continue to mitigate these problems and eliminate hazards for all Town residents.

Respectfully submitted,

Betty N. Thomas  
EMA Director  
So. Thomaston, ME



## LOCAL HEALTH OFFICER

The Local Health Officer has few statutorily defined duties other than to serve as a liaison between the people of the Town and the District and State health offices. Maine is one of the few states with an organized, Town-level public health infrastructure.

This past year, eight letters to the Town from the Local Health Officer have been distributed through the Listserv dealing with environmental issues and illness prevention.

Two events highlighted the importance of a public health presence in the Town. A well water screening event was held with the distribution of discounted water testing kits and information concerning the maintenance of a healthy well. The second event, "Not A Health Fair" brought together a variety of participants. From the Maine CDC, experts in radon and in cervical and breast health were available for discussion. Representatives of the Maine Indoor Air Quality Council provided information on ventilation and maintaining a healthy indoor environment. Pharmacists from PenBay provided COVID and influenza vaccines and distributed free Narcan with instructions on how to use it. Chief Elwell, Lt. Demmons, and EMT Freeman instructed on CPR and the use of a defibrillator using mannequins provided by Knox County EMA. Knox Clinic distributed free first aid kits and discounted radon test kits were distributed. Students from Roux Institute/Northeastern University attended and discussed the use of remote monitoring. Attendance at both events, the well water screening and the Fair was brisk.

The Local Health Officer can be contacted for issues of public health concern or information at [healthofficer@souththomaston.me](mailto:healthofficer@souththomaston.me) or through the Town office.

Clifford C. Dacso, MD, MPH  
Local Health Officer  
South Thomaston





**ANIMAL CONTROL OFFICER**

As Animal Control Officer for the Town of South Thomaston I received 32 calls in 2023.

There were 13 dog at large complaints, 4 lost cat or feral cat complaints, 4 animal welfare complaints, 3 chicken complaints, 2 wildlife complaints (deer and bobcat), 1 dog bite complaint, 1 person warned for not having their dogs licensed, 1 person borrowed my Havahart live trap, and 1 dog and 2 cats were taken to Pope Memorial Animal Shelter.

Troy Peasley  
Animal Control Officer  
(207)390-5410

**CEMETERY OVERSEER**

Preservation work continued at the Village Cemetery in 2023. Many stones were righted, repaired and cleaned under the professional guidance of Gravestone Matters. Conservator Joe Ferrannini the dedicated volunteer workers through the careful conservation of our most at-risk monuments. This year we will continue to work on avenues 3 and 4 as we continue to preserve the history of South Thomaston. We are extremely grateful for the volunteers who spend many hours in our cemeteries.

Respectfully submitted,  
Pennie Alley  
Overseer



**911- ADDRESSING OFFICER**

To the Board of Selectmen:

In 2023, your Addressing Officer had the following activities in address assignments:

- 12 – new addresses
- 2 – addresses verified as correct assignment
- 3 – new street names: Wilsons Way, Saltwater Way, & Genesis Ln
- 3 – address changes resulting from new road name

Last year the State switched to a new Data and Map Maintenance program for registered Addressing Officers to add new addresses and road names. This is called Contributor. The old system used Internet Explorer and Silverlight which Microsoft ended support back in 2021.

For those who are developing subdivisions creating new roads, are reminded 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, or if your home is a considerable distance or not visible from the road, should be posted at the end of the driveway with consideration of snowfall. This will aid Emergency Responders in finding you.

For those who are looking for the green or blue signs and numbers to post your address on, the signs 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

## ROAD COMMISSIONER

- Shimmed and overlay paved approximately 9.5 tenths of a mile of Island Road from the bridge to the end near McLoon's.
- Shimmed and overlay paved approximately 2.7 tenths of a mile (its entire length) of Village Road.
- Replaced 1 crossroad culvert on Village Road and 1 driveway culvert on Grierson Road and 2 driveway culverts on Westbrook Street.
- Conducted berm removal/ditching in areas located on Village Road, Grierson Road, Pleasant Beach Road, and Westbrook Street.
- Dug out several culvert stumps.
- With assistance from the City of Rockland Public Works Department cleaned out a clogged catch basin near Atwood's on Island Road.
- Repaired damaged rip rap caused by high tidal surges on Village Road and Island Road.
- Repaired roofing panels on sand/salt shed. These repairs were conducted on a volunteer basis by Ray Martin.
- Conducted some fairly extensive bushing/limbing on Island Road and lighter bushing/limbing on Westbrook Street and Grierson Road.
- Shim and overlay paving planned for Stump Dump Road was not accomplished. Hopefully it will happen this spring.
- Reclamation and base paving planned for two sections of Westbrook Street was not accomplished. Hopefully it will happen this spring.
- Repaired by cutting and placing hot asphalt patch at two small areas that had delaminated on Westbrook Street and Chapel Street.
- Creation of a culvert inventory on all town roads is in process.
- Replaced several signs.

Respectfully submitted,

John Spear  
Interim Road Commissioner

**DEMO DEBRIS FACILITY OPERATOR**

For the year the Demo Debris Facility processed 291.35 tons of demo debris. At \$95-\$105 a ton, the disposal of the debris cost the town \$30,460. The Transportation costs were \$26,856 with an additional \$2619.41 fuel surcharge due to the high cost of diesel fuel. Can rentals totaled \$3,762. Crushing down the cans cost the town \$13,000. The total cost of demo disposal was \$76,697.41. The Town collected \$4020 in demo stickers, \$800 in mattress vouchers, and \$1040 in contractor vouchers for a total of \$5860.

Respectfully submitted,

Phil Verrill

Demo Debris Operator

**BOARD OF APPEALS**

There were no meetings of the Board of Appeals as there were no appeals filed during 2023.

Respectfully submitted,

Rolf Winters

Board of Appeals

**CODE ENFORCEMENT OFFICER**

2023 Permits issued:

New Homes	3
Renovations	6
Garages	4
Decks	4
Demolitions	1
Sheds	6
Solar Array	8
Commercial	2
Tree Removal	1
Signs	1
New Cell Tower Antennas	2
Temporary Dock & Float	1
Storage Building Units	3
Commercial Building	1
Greenhouse	1
Workshop	1

Total 2023 Permit Fees: \$6,209

2023 has been a learning year for me as I navigate the world of Code Enforcement. I have had a lot of help and support from Jeff Northgraves, the Planning Board, DEP, the State Shoreland Zoning Office, and the Office of Flood Plain Management.

Respectfully submitted,  
Terri-Lynn Baines  
Code Enforcement Officer



**LOCAL PLUMBING INSPECTOR**

I am Terry Brackett, the Local Plumbing Inspector for South Thomaston. The South Thomaston LPI position is on an as needed basis. I may be reached by calling the South Thomaston Town Office and they will forward a message to me.

Subsurface Wastewater Plumbing Permits are required for all new and replacement septic systems as well as repairs requiring new components as well as septic tank replacement. Interior Plumbing Permits are required for any plumbing work from 2 feet outside the building and includes all interior plumbing including new and replacement hot water tanks.

There was a total of 29 Plumbing Permits issued in 2023, which breaks down to 20 Internal Plumbing Permits and 9 Subsurface Wastewater Permits.

Respectively Submitted,

Terry Brackett  
LPI South Thomaston





## LIBRARY & COMMUNITY CENTER

The Library and Community continues to grow at the Gilford Butler Center during our second year of operation in our new location. We have improved the indoor spaces, parking, and playground areas with money from fundraising and generous donations.

LED lightbulbs have been replaced on the entire upper level of the building and another quartz fireplace was donated for the community room. A commercial dehumidifier was purchased for the storage areas on the lower level. Our upper parking area was expanded and work to improve drainage was done behind the building. Two new picnic tables were donated for the playground and skatepark. The community garden has added 6 new raised beds and 7 yards of compost and loam. The sidewalk from the east exit to the parking lot was repaved to improve safety and snow removal. All of this was done with money from our book and lawn sales, lunch donations, and volunteer gifts. No tax dollars were spent on these improvements.

The Community Resilience Committee was awarded a \$50,000 grant to install a solar panel ground array at GBC that will cover our electricity needs and credit excess electricity to town office. A generator was installed with ARPA funds to provide an emergency warming shelter during power outages. Coastal Maine Regional Broadband granted us \$2,000 to replace our aging public computers and add 2 laptops for public use and education.

We can accommodate groups needing meeting spaces, with online participation if necessary. We have hosted lectures, programs and functions for various organizations and communities. Contact us to see if our spaces will suit your needs.

### 2024 Activities

Monday - Ballet at 9am, Yoga at 5:30pm

Wednesday - Tai Chi at 9am, Luncheon at 11:30

Thursday - Crafting, Music Jam, Games 4-7pm

Friday - Mah Jongg 1-4pm

Saturday - Seated Ballet at 9am, Coffee with Jane and Sally (Cribbage optional!)

We will be adding kid's crafting in the maker space on Tuesdays, 2-4pm, this summer.

Our annual Book Sale & Flea Market will be held on Saturday, June 29th, 8-1pm. Spaces and tables available. Call [594-7416](tel: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. If you would like to help, we have opportunities for all levels of volunteerism. We welcome high school students needing to log community service hours for graduation.

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

Respectfully Submitted,  
Pennie Alley, Director

## PLANNING BOARD

Greetings,

The Planning Board's main responsibility is to review Commercial and Industrial DEVELOPMENT applications and to set performance standards for approval.

There were 9 commercial developments approved by the Planning Board in 2023. The total estimated cost of these projects is about \$500,000 USD.

- 1.) Retail shellfish business – CFMA District
- 2.) Food Stand R- 1 district.
- 3.) Farm Stand Village district less than 10,000 SQ. feet
- 4.) Construction business, vehicle storage, and office - Village District Less than 10,000 Sq. feet (Existing business)
- 5.) Addition of a tent platform. R-1 District (Existing business)
- 6.) Boat and RV outside storage – Village District less than 10,000 SQ. feet.
- 7.) 2 Self Storage buildings - R-2 District.
- 8.) Wholesale Lobster business conveyor system, with floats. CFMA District (Existing business)

There were no changes made to the Planning Board By-Laws in 2023. A copy of the Planning Board by-laws can be viewed on the Town Office website, or in person at the Town Office.

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 each Planning Board Meeting.

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.

There are currently Ordinances under review by the Planning Board and the Ordinance Review committee to form affordable housing in the Village Extension areas in town. Maine State Law requires towns to allow affordable housing.

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

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

Current Planning Board Members are: Ervin Curtis, Chairman; Gabriel Tomasulo, Vice-Chairman; Members Catherine Lerme, Cindi Ginn, and Travis Wilson.

Best regards,

Ervin Curtis, Chairman

## CONSERVATION COMMISSION

### Acquisition of Land for Conservation and Recreation

The Conservation Commission (CC) facilitated acquisition of two properties totaling 129 forested acres, adjoining each other and the lot housing the Town Office. We advised the Select Board (SB) concerning the properties, and then helped conduct an information campaign, including a public meeting with Q&As, maps, and a PowerPoint presentation. With 2023 Town Meeting approval, the SB purchased Ralph Cline's 11 acres for \$17,000 on August 29, and Jeffrey Smith's 118 acres for \$50,000 on September 14. The land will be called the South Thomaston Forest Preserve.

The CC is working to restore and protect the land, provide for recreation, and obtain funding. (As conditions of sale, stated in the deed, the Smith land must be under conservation protection; low-impact recreation is allowed, but ATVs are banned. This is the plan for the Cline land also.)

- We are applying for a Land for Maine's Future (LMF) grant and researching other grants, among them Project Canopy and the Recreational Trails Program (RTP).
- We are working with Georges River Land Trust toward creating a conservation easement.
- With the SB, we are consulting with F.E. Beal Surveying to obtain a boundary survey.
- CC members (at times with a seller, SB member, adjoining owner, or forester) have walked the land and the access route on Town land, locating boundaries and noting conditions.
- We will work with the SB to draft an ATV ordinance to propose to Town Meeting.
- We are interviewing consulting foresters for the role of adviser on maintenance and protection of the land, forest cover etc., invasive species control, location of trails, and more.

### Knox County Conservation Commissions Working Group (KCCC-WG)

Recognizing a need for better county-wide coordination, the South Thomaston CC took the lead in creating the KCCC-WG. All 6 Knox County CCs participate (Camden, Owls Head, Rockport, St. George, South Thomaston, and Thomaston); Rockland, with no CC, is represented by its Sustainability Coordinator. The WG first met in March 2023, and since then meets quarterly, by Zoom. At the meetings, each CC can report on current activities, achievements, challenges, and issues; seek advice or support from fellow CCs; and propose projects for collaboration. The WG members then report back to their own CCs. Currently the WG is discussing a coordinated approach to water quality monitoring, and is planning a series of Dark Skies educational programs.

### Clean-Up Days; Reuse Event

The CC held spring (Earth Day) and fall roadside clean-up days in 2023, and plans to hold spring and fall clean-up days again in 2024. A Reuse Event at Gilford Butler is planned for spring 2024: residents can bring unneeded clothing, toys, and household items to exchange, helping to reduce the volume recycled or sent to landfills.

Respectfully submitted,

Sondra Wallace,

Conservation Commission Chair

## LIBRARY / COMMUNITY CENTER FACILITY COMMITTEE

Greetings to all –

Over this past year the Facility Committee continued to work towards design of the new Library / Community Center:

- Envisioning and design concept meetings were conducted by Gabriel Tomasulo in the early part of 2023. Schematic floor plans for either a one-story or two-story building on the site of the Gilford Butler building were created by Tomasulo over several months.
- In addition to the floor plans, Tomasulo led the committee to create a Project Data report including research completed by the committee regarding images from other libraries, a concise mission and vision statements, a list of rooms recommended for the new building, a recommendation on energy efficiency and building performance, and a potential budget for all the above.
- Public presentations to gain public comments about the Project Data report were held at Town Offices, the Gilford Butler Center, and the Spruce Head Community building in July.
- The Committee began working towards developing materials for Ambassador Groups, to be held from this spring, summer, and fall to develop support for the project.
- Towards that end the Auxiliary Board of Directors raised money to hire architect Alexander Shaw to create 3-dimensional schematic drawings for the purpose of showing residents how a new building will sit on the current site.
- At the same time the Committee has created several subcommittees to work on the following: grant research, data management, a case statement to be used for grants, publicity materials, and communication with the public.

Pursuant to the Town Meeting vote of June 2022, a non-profit corporation to assist in the fundraising efforts was created. A Board of Directors of the Auxiliary has been appointed, including 2 nominees from the Selectboard, 1 nominee of the Selectboard, and 3 nominees from the Facility Committee. The tax exempt 501(c)(3) application has been submitted to the IRS and fundraising efforts are beginning.

The Facility Committee will work together with the Auxiliary Board towards developing a Capital Campaign.

We are interested in finding members of the community to assist with some of the subcommittee work, including grant research and writing, communications, and Ambassador Group meetings. Please let us know if you would like to be part of this exciting project!

Facility Committee members: Co-chairs Jan Gaudio, Sandy Weisman. Kate Clark, Catherine Lerme, Moira Paddock, Candace Smith, and Marcia Turner. The Facility Committee meets on the first Thursday of every month.

Auxiliary Board of Directors: John Spear, president, Barbara Reitz, treasurer, Sandy Weisman, secretary, Ervin Curtis, Sheryl Dacso, Rhonda Nordstrom.

Respectfully submitted,  
Sandy Weisman

## REGIONAL SCHOOL UNIT 13

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
Rebecca Roveto, Chair	Thomaston	2025
Kelli McCannell, Vice Chair	Rockland	2024
Kali Ausplund	Rockland	2026
Brad Choyt	South Thomaston	2025
Paul Coster	Rockland	2024
Jessie Davis	Rockland	2025
Samantha Jones	Cushing	2027
Mark Lewis	Thomaston	2024
Sarah Post	Owls Head	2026
Katrina Saucier	Rockland	2024

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 166 students. Ben Tripp is the Principal.

Cushing Community School serves children in grades K-5 from Cushing. Enrollment is 77 students. Dawn Jones is the Principal.

South School serves children in grades Pre-K-5 from Rockland. Enrollment is 280 students. Hillary Arroyo 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 157 students. Ainslee Riley is the Principal.

Oceanside Middle School serves students in grades 6-8 from all five towns. Enrollment is 307 students. Shelby Bidy is the Principal and Darren Randall is the Assistant Principal.

Oceanside High School serves students in grades 9-12 from all five towns. Enrollment is 503 students. Jesse Bartke is the Principal. Joanna Hall and Nicole Hatch are the Assistant Principals.

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

Thomaston and transferred ownership to the town. The RSU has also turned over the Gifford 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.

### PLANS FOR UNIVERSAL PRE-K

In the Fall of 2024, RSU 13 plans on opening two more Pre-K classrooms: one in Thomaston and a second classroom at South School in Rockland. This will increase the available classrooms to four in RSU 13, or space for 64 students. In the next two years, we plan on increasing the number of classrooms available throughout the District by two, ultimately providing universal Pre-K availability for all of the families in our school system. The phasing in of this program, coupled with financial incentives from the Maine Department of Education, will have a minimal effect on our budgets but will provide a much needed and very promising program for our earliest learners.

### BUILDING PROJECTS

Starting in the Spring of 2024, we will open a new building on the Oceanside Middle School Campus. This facility will house our Information Technology Department and Middle School Alternative Education Program. On the Oceanside High School Campus, two new buildings will open in the Fall of 2024. One housing Adult Education and the other, High School Alternative Education. Both projects were paid for with Corona Virus Relief Funds and will not have any impact on the local budget. These facilities will serve the school community for many years to come and will allow us to move the Superintendent's Office and Business Office to South School in the Summer of 2025.

### 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 2023.

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 80% increase in our electric rates for FY25 alone. Because of this we look to remain cautious in our energy allocations for FY25.

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 \$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 an estimated 7% overall increase to the District budget FY25 over FY24 with staffing, Special Education contingency, the Maine Paid Leave Act benefit and insurance consisting of approximately 97% of the additional requested funds.

Apart from budgetary needs, RSU 13's Business Office had a change of leadership with Katherine Hunt assuming the role of Business Manager in FY24. 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 fiducially 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.

## **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](http://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](http://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





## 2023 OUTSTANDING TAXES

Name	Amount Due
30 Maple, LLC	2,989.19
Adams, Richard S.	2,378.37
Akers, Gary	529.31
Ames, Jameson G.	200.93
Ames, Jameson G.	1,237.06
Anderson Family Trust	0.66
Arey, Kathleen Hennessey	565.80
Arey, Robert	1,033.73
Arey, Weston & Catherine	1.11
Armbruster Maine Trust	3,139.14
Armstrong, Christine	13,017.98
Barnes, Brianna	476.83
Barter, Robert S.	1,836.56
Batty, Rachel L.	2,612.08
Baudanza, Barry M.	3,462.28
Benner, Jason	482.83
Benner, Jason D.	766.23
Benner, Jason Daniel	515.82
Benner, Tamala A.	139.14
Benner, Tamala A.	139.90
Berry, Walter	2,836.64
Black, Walter E.	1,036.54
Bonzagni, Andrea L.	2,451.29
Boyer, Corice	3,226.59
Brady Family Trust	233.52
Brooks & Baum LLC	2,998.19
Brooks, Glenn	2,911.22
Brooks, Lisa W.	1,617.93
Buck, Hammon J	277.40
Buck, Hammon J	1,151.59
Burnt Island Bridge LLC	11,698.12
Campbell, Michael J	1,219.81
Campbell, Michael J	1,993.54
Cardinali, Edward W.	119.20
Carlson, Martha F.	1,039.88
Collemer, Stanton F.	1,586.44
Connell, Elizabeth	1,195.82
Connell, Gordon C	9,433.57
Connell, Gordon C	2,676.08
Cross, Troy	617.79
Curtis, Dewey & Arianna	3,192.95
Curtis, Heath	4,063.05



**2023 OUTSTANDING TAXES**

<b>Name</b>	<b>Amount Due</b>
Darling, Crystal R.	12,097.41
Dennison, William C.	256.81
Dougherty, John T. & Lois I.	741.48
Drinkwater, Diana M.	602.03
Drinkwater, Diana M.	598.29
Drinkwater, Eugene J. (Estate)	942.72
Duer, Harriet	5,554.02
Eldridge, Jennifer L.	2,953.96
Elliot, John A. Sr.	5,627.42
Elwell, Melissa	416.22
Feener, Jackson	3,157.78
Flagg, Darryl	5,535.66
Fogg, Jamia L.	847.53
Fogg, Randall R, Dana G., Paulsen, Cathy M	428.41
Fowles, Sylvia	2,610.52
Frayne, Eva R., Trustee	2,507.11
Gray, Thomas H.	1,463.48
Grierson, Gerald E.	509.21
Grierson, Herbert & Phyllis, LE	2,425.29
Grierson, Herbert & Phyllis, LE	414.41
Grierson, Karen	2,032.29
Grotton, Roy R Sr.	1,746.13
Hall, Howe W. Family Trust	5,154.89
Harris, Richard L. III	2,420.89
Haskell, Warren	3,288.34
Hendricks, James A & Daniel O.	998.03
Hooper, Jason	713.75
Hooper, Jason	4,876.58
Howard, Sharon L.	1,447.40
Jackson, Ronald, Gerald, Daniel & Paul	9.58
JJF Family Trust	4,388.20
Joan S. Loos Revocable Trust	2.85
Johnson, Glenn	2,786.18
Jones, Daniel M.	2,940.46
Karas, Kathleen M. Estate of	2,919.22
Kruener, Philip C & Gloria Morris Revocable Trust	2,237.21

## 2023 OUTSTANDING TAXES

Name	Amount Due
Leach, Kathleen M	3,520.19
Leach, Terry	2,475.76
Lewis, Tracy L.	1,231.81
Lindahl, John	2,549.15
Lindahl, William	735.54
Lindsey, Michele	1,345.03
Lipari, Jacqueline Connell	2,451.29
Luscombe, Robert M	832.21
Mackie, Matthew H.	2,890.77
Mahonen, Armas, E.A. (Estate)	192.68
McClure, Thomas C.	565.80
Mercer, Jay	2,692.90
Miller, Jessica	1,582.69
Mills, Carey	1,264.24
Moore, Benjamin C.	1,505.47
Moss Forest, LLC	4,543.40
Moss Forest, LLC	119.20
Neild, George	1,157.59
Nexamp Free Holdings, LLC	4.19
Nicholas, Mary	1,997.29
O'Connell, Eric L., Trustee	2,438.88
Odone, Russell R.	3,909.80
Orne, Peter K. Jr. Et AL	5,606.52
Orne, Peter K. Jr. Et AL	4,152.03
Paul V. O'Hara & V. Ann O'Hara Family Revocable Trust	2,617.33
Pauley, Jack S.	966.44
Paulsen, Donald J Living Trust	42.73
Paulsen, Donald J Living Trust	338.88
Paulsen, Donald J Living Trust	3,235.10
Paulsen, Donald J Living Trust	739.98
Paulsen, Donald J Living Trust	1,378.01
Paulsen, Donald J Living Trust	30.73
Payor, Andrew	8,788.40
Payson, Lisa	1,152.49
Penney, Rachel Tyler	718.72
Perkins, Pamela J	697.86
Perry, Marshall T	1,192.18
Petterson, Alfred	1,614.93
Pierce, John A. Estate	2,069.00
Pomroy, Pamela	1,118.08
Powell, Robert W.	1,197.36
Powell, Robert W.	830.35
Pray, Laurie	3,318.34
Protheroe, Donald	1,832.35
Protheroe, Donald	1,558.62

**2023 OUTSTANDING TAXES**

<b>Name</b>	<b>Amount Due</b>
Rackliff, Brian S	3,142.48
Rackliff, Christina M	2,718.90
Rackliff, Ernest F. Jr.	159.03
Rackliff, Ernest F. Jr.	1,965.11
Rackliff, Ernest F. Jr.	73.40
Rackliff, Marion LE	3,751.11
Rankine, Symon F.	1,563.95
Ranquist, Ester (Estate)	2,026.17
Rankine, Symon F.	1,499.47
Richards, Kevin T	5,934.79
Richardson, Steven E. Jr.	859.40
Ricker Jane B., Trustee, ET AL	4.00
Ritter, Laura	2,575.15
Roberts, Holly J	565.80
Salai Family Trust	4,554.64
Setz, Sharon L.	1,683.63
Simmons, Kimberly A.	149.95
Simmons, Kimberly A.	2,780.76
Slawson, Edward M.	1,250.07
Snow, Rachel C.	729.42
Snow, Roxanne L	915.83
Sockwell, Suzanne M	1,216.82
South Thomaston Auto, Inc	1,432.85
Souza, Virginia E.	3,495.94
Spruce Head Lobster Co.	5,254.22
Spruce Head Lobster Co.	5,835.07
Spruce Head Lobster Co.	5,856.80
Stadler Family Irrevocable Trust	539.05
Stadler, Eunice E.	773.25
Sturges, Phyllis M. (LE)	6,262.03
Sukeforth, Stephen	778.23
Sukeforth, Stephen	2,580.59
Sutela, Richard E. Irrevocable Trust	1,409.92
Sutela, Richard E. Irrevocable Trust	1,466.93
Thissell, Shawn W.	1,716.64
Thompson, IV, John P.	2,347.31
Tisone, Jeanne L.	4,492.23
Trippe, Laura H.	4,082.70
Trueman, Dianna K.	656.02
Tyler, Adam	500.05
Tyler, Kristina N.	2,078.17

**2023 OUTSTANDING TAXES**

<b>Name</b>	<b>Amount Due</b>
Vanorse, Milton	2,486.46
Ward, Connie	1,247.81
Waterman, Erik R	1,820.36
Waterman, Nellie (ET ALL)	522.49
Waterman, Nellie	1,314.35
Waters, David V	1,568.45
Watts, Christine W.	1,557.20
Widdecomb, Catherine	1,637.76
Widdecomb, Travis J	1,620.93
Williams, Rachel	697.31
Wilson, Travis	2,136.75
Zable, Alexandra	6,112.17
Zable, Luke	1,293.70
<b>TOTAL</b>	<b>\$381,649.80</b>

\*\* As of April 30, 2024  
Amount Due Includes Interest

**2022 REAL ESTATE TAX LIENS**

<b>Name</b>	<b>Amount Due</b>
Arey, Kathleen Hennessey	624.91
Arey, Robert	1,091.36
Barter, Robert S.	1,890.99
Bonzagni, Andrea L.	2,504.76
Boyer, Corice	3,278.07
Brannan, Betty	435.58
Connell, Gordon C	9,433.28
Connell, Gordon C	2,737.34
Cross, Troy	683.89
Curtis, Heath	3,829.51
Elliot, John A. Sr.	5,671.72
Fowles, Sylvia	1,614.71
Grierson, Herbert & Phyllis, LE	2,458.53
Grierson, Herbert & Phyllis, LE	472.34
Grierson, Karen	2,055.83
Leach, Terry	181.69
Lindahl, John	2,602.95
Lindahl, William	793.26
Mahonen, Armas, E.A. (Estate)	253.15
Mercer, Jay	2,753.12
Neild, George	634.17
Pray, Laurie	2,738.96
Rackliff, Ernest F. Jr.	310.86
Ranquist, Ester W. (Estate)	1,708.65
Sutela, Richard E. Irrevocable Trust	1,466.63
Thompson, IV, John P.	2,371.47
Ward, Connie	1,273.74
Widdecomb, Catherine	1,661.28
Williams, Rachel	724.86
<b>TOTAL</b>	<b>\$58,257.61</b>

\*\*As of April 30, 2024

Amount due includes interest

**2023 SUPPLEMENTAL**

Richard Jansen 606 St. George Road	1,785.21
Richard Jansen 606 St. George Road	2,738.87
Richard Jansen 606 St. George Road	1,878.25
<b>TOTAL</b>	<b>\$6,402.33</b>

**2023 ABATEMENTS**

Town of South Thomaston Ralph Cline Property	93.39
Town of South Thomaston Ralph Cline Property	179.29
Gayle Gallant 22 Lobster Cove Road	308.43
Town of South Thomaston Jeff Smith Property	125.99
Town of South Thomaston Jeff Smith Property	342.13
Town of South Thomaston Jeff Smith Property	1,899.87
Stephen and Linda Hart 125 Hayden Point Road	6,109.76
<b>TOTAL</b>	<b>\$9,058.86</b>

**REPORT OF RESERVES AND TRUSTS**

Balance totals include principal and interest as of December 31, 2023

<b>Capital Project Funds Reserves:</b>	<b>Balance</b>
Fire Truck Reserve	412,781.35
Revaluation Reserve	72,752.42
Fire Equipment Reserve	39,083.67
Ambulance Reserve	123.17
Ambulance Equipment Reserve	27,477.41
Town Landing Reserve	151,431.31
Paving Reserve	45,761.06
Cemetery Reserve	13,370.67
Building Reserve	33,921.44
Fire Truck Repair Reserve	26,759.90
Emergency Disaster Reserve	26,874.10
Fire Pond Maintenance	15,026.33
Fire SCBA Reserve	14,693.76
Recreation Reserve	15,235.91
Transfer Station Reserve	656.91
<b>Total:</b>	<b>\$ 898,949.40</b>

<b>Cemetery Trust Funds:</b>	<b>Principal</b>	<b>Balance</b>
South Thomaston Village Cemetery	68,190.00	73,735.83
Forest Hills Cemetery	7,000.00	7,648.24
Thorndike Cemetery	600.00	766.94
Williams Cemetery	700.00	820.53
Ocean View Cemetery	37,115.00	40,145.64
Miriam Pierce Trust	2,000.00	3,990.02
Monroe Trust Fund	4,000.00	4,347.07
	<b>\$ 119,605.00</b>	<b>\$ 127,863.30</b>

<b>Other Trust Funds:</b>	<b>Principal</b>	<b>Balance</b>
Horace Allen Nautical Fund	500.00	2,497.21
Ralph & Ella Rackliff Memorial Fund	100,000.00	100,303.48
Randall & Arlene Hopkins Memorial Fund	30,000.00	33,554.11
Randall & Arlene Hopkins Library Fund	50,000.00	37,485.31
Randall & Arlene Hopkins Historical Fund	50,000.00	39,878.61
Randall & Arlene Hopkins Memorial Fund	328,626.00	351,890.31
Ambulance Trust Fund	30,000.00	11,884.74
	<b>\$ 589,126.58</b>	<b>\$ 577,423.80</b>

<b>BUDGET SUMMARY</b>		<b>2022-23 BUDGET</b>	<b>ACTUALS July 1, 2023 to March 30, 2024</b>	<b>2024-25 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
	<b>TOTAL FUNDING</b>	<b>1,995,872</b>	<b>-</b>	<b>2,137,254</b>	<b>141,382</b>	<b>7%</b>
1	Appropriation (property taxes)	1,143,486		1,186,534	43,048	4%
2	Anticipated Revenue	247,508		279,276	31,768	13%
3	Excise Tax, Vehicle	380,000		425,000	45,000	12%
4	Excise Tax, Boat	6,000		6,000	-	0%
5	Reserve	51,430		660	(50,770)	-99%
6	Surplus	136,000		198,000	62,000	46%
7	Grant			41,784		
8	Carry Forwards	31,448				
9	<b>TOTAL EXPENSE BY DEPARTMENT</b>	<b>1,995,872</b>	<b>1,371,195</b>	<b>2,137,254</b>	<b>141,382</b>	<b>7%</b>
	<b>GENERAL GOVERNMENT</b>					
10	See warrant article # 8	521,857	345,551	479,220	(42,637)	-8%
11	Administration	307,708	206,836	280,026	(27,682)	-9%
12	Assessors	34,981	23,546	35,909	928	3%
13	Planning and Appeals Board	2,826	309	2,718	(108)	-4%
14	Conservation Commission	518	171	618	100	19%
15	Building & Grounds	134,245	106,331	94,560	(39,685)	-30%
16	Town Landing	7,956	1,503	5,763	(2,193)	-28%
17	Code Officer/Plumb. Inspector	33,623	6,854	59,626	26,003	77%
18						
	<b>PUBLIC SAFETY</b>					
19	See warrant article # 9	552,899	382,819	634,253	81,354	15%
20	Fire Department	145,596	78,100	167,850	22,254	15%
21	Ambulance Service	328,512	238,360	380,989	52,477	16%
22	General Public Safety	72,991	64,811	81,914	8,923	12%
23	Street Lights	5,800	1,547	3,500	(2,300)	-40%
24						
	<b>PUBLIC WORKS</b>					
25	See warrant article # 10	321,838	153,708	382,797	60,959	19%
	<b>HEALTH &amp; SANITATION</b>					
26	See warrant article # 11	316,597	229,746	345,840	29,243	9%
	<b>GENERAL ASSISTANCE</b>					
27	See warrant article # 12	1,500	276	1,500	-	
28						
	<b>CULTURE &amp; RECREATION</b>					
29	See warrant article # 13	15,695	1,339	7,039	(8,656)	-55%
30	Library	5,020	1,256	5,079	59	1%
31	Recreation	10,675	84	1,960	(8,715)	-82%



<b>BUDGET SUMMARY</b>		<b>2022-23 BUDGET</b>	<b>ACTUALS July 1, 2022 to April 30, 2023</b>	<b>2023-24 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
32						
33						
	<b>DEBT SERVICE</b>					
34	See warrant article # 14	66,300	64,261	32,660	(33,640)	-51%
	<b>RESERVE FUNDS</b>					
35	See warrant article # 15	106,835	106,835	219,477	112,642	105%
	<b>Cemetery-GRSF-Veterans</b>					
36	See warrant article # 16	23,468	18,035	34,468	11,000	47%
	<b>CAPITAL EXPENSE 702</b>					
37		68,883	68,625	0	(68,883)	-100%
38						
39	<b>TOTAL EXPENSES BY TYPE</b>	<b>1,995,872</b>	<b>1,371,195</b>	<b>2,137,254</b>	<b>141,382</b>	<b>7%</b>
40	Salary/Stipend/Wages	527,386	356,190	577,774	50,388	10%
41	Benefits	113,301	76,285	115,395	2,094	2%
42	Contract/Purchased Service	275,199	176,884	317,306	42,107	15%
43	Fuel-Util-Phone	47,405	28,817	42,990	(4,415)	-9%
44	Dues-Fees-Travel	28,154	11,114	28,302	148	1%
45	Insurance	46,713	37,751	52,492	5,779	12%
46	Supplies	29,146	16,324	28,534	(612)	-2%
47	Equipment	77,262	53,676	63,692	(13,570)	-18%
48	Dispatching	55,060	55,060	63,290	8,230	15%
49	Transfer Station Paymt	207,932	155,949	207,932	-	0%
50	Demo Disposal Fee	35,155	23,965	40,000	4,845	14%
51	Paving	127,035	1,388	171,120	44,085	35%
52	Snow Plow Contract	149,466	129,471	159,929	10,463	7%
53	Debt. Interest and Principal	66,300	64,261	32,661	(33,639)	-51%
54	Reserves	106,835	106,835	219,477	112,642	105%
55	Other	34,640	8,595	16,360	(18,280)	-53%
54	Capital Expense 702	68,883	68,625	0	(68,883)	-100%
					-	

**SECRET BALLOT ELECTION AND  
TOWN MEETING WARRANT**

**Tuesday, June 11, 2024**

**and**

**Tuesday, June 18, 2024**

To Pennie 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 Municipal Building in South Thomaston on Tuesday, the 11<sup>th</sup> day of June, 2024 A.D at eight o'clock in the morning , then and there to act upon Article 1 and by secret ballot on Article 2 as set out below, the polling hours therefore be from 8 am to 8 pm;

The Registrar will be in session at 8:00 o'clock in the morning until 8:00 o'clock in the evening , on June 11, 2024 at the South Thomaston Municipal Building, 125 Spruce Head Road, South Thomaston, 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**

And, to notify and warn said inhabitants to meet at the Ash Point Community School, 54 Ash Point Drive, Owls Head, Maine , on Tuesday, the 18<sup>th</sup> day of June 2024 A.D., at seven o'clock in the evening, then and there, to act upon Articles 3 through 22.

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

**Article 2.** To elect one Selectboard member, one Assessor and one Overseer-of-the-Poor for a term until the Town Meeting of 2027.

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

**Article 4.** Shall an ordinance entitled "June 2024 Amendments to the Town of South Thomaston Land Use Ordinance" be enacted. Copies of the amendments will be available at the Town Office and at Town Meeting.

**Article 5.** Shall the Town vote to impose the following conditions and restrictions on a parcel of land conveyed to the Town on August 29, 2023 from Ralph E. Cline III, identified on the date of conveyance on the town tax maps as Map 008, Lots 002 & 003. The deed to the Town is recorded at the Knox County Registry of Deeds at Book 6045, Page 152

1. The property shall be used for green space conservation and low impact outdoor recreational purposes.

2. The property shall not be developed except to engage in limited low impact filling, excavation, culvert installation and/or clearing for the purposes of trail development and stewardship.
3. Permissible outdoor recreational opportunities shall include, but are not limited to: walking, running, cross country skiing, snowshoeing, snowmobiling, birding and hunting.
4. Limited forest management activities for the purpose of maintaining the health of the forest shall be permissible, including the introduction and/or the eradication of invasive species or infestation.
5. The use of vehicles, ATVs, dirt bikes and similar motorized devices, except for emergency and rescue activities and municipal repair and maintenance of trails is expressly prohibited.

**Article 6.** Shall an ordinance entitled an “Ordinance to Prohibit the Operation of All Terrain Vehicles and Similar Motorized Devices on Town Owned Property” be enacted?  
The proposed ordinance follows.

**Town of South Thomaston  
Ordinance to Prohibit the Operation of All-Terrain Vehicles  
and Similar Motorized Devices on Town-Owned Property**

**A. Purpose**

The purpose of this ordinance is to protect the property of the Town of South Thomaston, Maine (hereinafter Town) and to prevent environmental damage caused from the operation of all-terrain vehicles (hereinafter ATVs) and similar motorized devices on Town Property.

**B. Area of Applicability**

This ordinance shall apply to all Town-owned property located within the boundaries of the Town.

**C. Definitions**

1. For purposes of this ordinance ATVs shall mean all-terrain vehicles and similar motorized devices and any motorized vehicle including, but not limited to, what are commonly known as ATVs, UTVs, dirt bikes, pick-up trucks or other vehicles that are designed or equipped to operate on rough terrain. The fact that a vehicle could also operate on a roadway does not exclude it from being included as an ATV under this definition. Snowmobiles shall not be considered ATVs under this definition.

2. For purposes of this ordinance Town Property shall mean any parcel of land owned by the Town.

## D. Prohibitions

It shall be unlawful to operate an ATV (as defined above) on Town Property.

## E. Exemptions

Notwithstanding Section D, above, this prohibition shall not apply to ATVs performing emergency search and rescue operations, firefighting activities including training, training for emergency search and rescue operations, property maintenance and research activities performed by or at the direction of the Town.

## F. Enforcement

Violations of this ordinance shall be considered a civil violation in accordance with 17 M.R.S. § 4-B.

1. The Town Administrator, Road Commissioner or other town employee or official, as may be designated by the Selectboard, as well as any local, county or State law enforcement officer or warden ("enforcement agent") shall be empowered to enforce the provisions of this Ordinance.
2. Upon finding a violation of this Ordinance, the enforcement agent shall order an individual operating an ATV in violation of this Ordinance to forthwith leave Town Property and shall issue the violator an oral warning and document the oral warning with the Town Clerk noting to whom the warning was issued and the date and time.
3. Upon finding a second violation of this Ordinance by the same individual, the enforcement agent shall order the individual operating an ATV in violation of this Ordinance to forthwith leave Town Property and shall issue the violator a written citation imposing a penalty of \$50.
4. Upon finding a third violation of this Ordinance by the same individual, the enforcement agent shall order the individual operating an ATV in violation of this Ordinance to forthwith leave Town Property and shall issue a second citation ordering the violator to pay a penalty of \$150.
5. Upon finding a fourth violation of this Ordinance by the same individual, the enforcement agent shall order an individual operating an ATV in violation of this Ordinance to forthwith leave Town Property and shall issue a third citation imposing a penalty of \$300.

- 6. Should a violator fail to pay one or more citation penalties within 90 days after issuance, the Select Board shall have the authority to pursue enforcement action in court, and shall be entitled to all civil penalties set forth above, as well as its legal fees and costs in prosecuting the violation.

**Article 7.** To see if the town will allow individuals and organizations, whether incorporated or not, to utilize town facilities under such terms and conditions as the Selectboard deems advisable

**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 10-17 of proposed 2024-25 budget)

**Administration (line 11)**

Selectboard/ Budget Committee Recommends:	
By Appropriation	171,736
Anticipated Revenue	28,290
From Excise	<u>80,000</u>
Total:	<b>\$280,026</b>

**Assessors (line 12)**

Selectboard/ Budget Committee Recommends:	
By Appropriation	10,909
Anticipated Revenue	22,000
From Surplus	<u>3,000</u>
Total:	<b>\$35,909</b>

**Planning Board-Board of Appeals (line 13)**

Selectboard/ Budget Committee Recommends:	
By Appropriation	<u>2,718</u>
Total:	<b>\$2,718</b>

**Conservation Commission (line 14)**

Selectboard/ Budget Committee Recommends:	
By Appropriation	<u>618</u>
Total:	<b>\$618</b>

**Buildings & Grounds (line 15)**

Selectboard/ Budget Committee Recommends:	
By Appropriation	12,405
Anticipated Revenue	13,155
From Excise	50,000
From Surplus	<u>19,000</u>
Total:	<b>\$94,560</b>

**Town Landing (line 16)**

Selectboard/ Budget Committee Recommends:

From Excise	<u>5,763</u>
Total:	<b>\$5,763</b>

**Code Enforcement & Plumbing Inspector (line 17)**

Selectboard/ Budget Committee Recommends:

By Appropriation	19,350
Anticipated Revenue	15,276
From Excise	15,000
From Surplus	<u>10,000</u>
Total:	<b>\$59,626</b>

**Article 9.** To see what sum of money the Town will vote to raise or appropriate for Public Safety and how the same shall be raised. (see lines 19-23 of proposed 24-25 budget)

**Fire Department (line 20)**

Selectboard/ Budget Committee Recommends

By Appropriation	160,850
From Surplus	<u>7,000</u>
Total:	<b>\$167,850</b>

**Ambulance Service (line 21)**

Selectboard/ Budget Committee Recommends:

By Appropriation	220,421
Anticipated Revenue	126,000
Grant	33,568
From Surplus	<u>1,000</u>
Total:	<b>\$380,989</b>

**General Public Safety (line 22)**

Selectboard/ Budget Committee Recommends:

By Appropriation	75,559
Anticipated Revenue	<u>6,355</u>
Total:	<b>\$81,914</b>

**Streetlights (line 23)**

Selectboard/ Budget Committee Recommends:

By Appropriation	<u>3,500</u>
Total:	<b>\$3,500</b>

**Article 10.** To see what sum of money the Town will vote to raise or appropriate for Public Works and how the same shall be raised. (see line 25 of proposed 24-25 budget)

**Public Works**

Selectboard/ Budget Committee Recommends:	
By Appropriation	10,797
Anticipated Revenue	45,000
From Excise	280,000
From Surplus	<u>47,000</u>
Total:	<b>\$382,797</b>

**Article 11.** To see what sum of money the Town will vote to raise or appropriate for Health & Sanitation and how the same shall be raised. (see line 26 of proposed 24-25 budget)

**Health & Sanitation**

Selectboard/ Budget Committee Recommends:	
By Appropriation	334,880
Anticipated Revenue	3,300
Reserve	660
From Surplus	<u>7,000</u>
Total:	<b>\$345,840</b>

**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 27 of proposed 24-25 budget)

**General Assistance**

Selectboard/ Budget Committee Recommends:	
Anticipated Revenue	<u>1,500</u>
Total:	<b>\$1,500</b>

**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 29-31 of proposed 24-25 budget)

**Library (line 30)**

Selectboard/ Budget Committee Recommends:	
By Appropriation	579
Anticipated Revenue	2,500
From Surplus	<u>2,000</u>
Total:	<b>\$5,079</b>

**Recreation (line 31)**

Selectboard/ Budget Committee Recommends:	
By Appropriation	<u>1,960</u>
Total:	<b>\$1,960</b>



**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 33 of proposed 24-25 budget)

**Debt Services**

Selectboard/ Budget Committee Recommends:	
By Appropriation	17,061
Anticipated Revenue	<u>15,600</u>
Total:	<b>\$32,661</b>

**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 34 of proposed 24-25 budget)

**Revaluation Reserve Fund**

Selectboard/ Budget Committee Recommends:	
By Appropriation	<u>20,000</u>
Total:	<b>\$20,000</b>

**Fire Truck Reserve Fund**

Selectboard/ Budget Committee Recommends:	
By Appropriation	<u>60,000</u>
Total:	<b>\$60,000</b>

**Fire Equipment Reserve Fund**

Selectboard/ Budget Committee Recommends:	
By Appropriation	<u>10,000</u>
Total:	<b>\$10,000</b>

**Fire Pond Maintenance Reserve**

Selectboard/ Budget Committee Recommends:	
By Appropriation	<u>5,000</u>
Total:	<b>\$5,000</b>

**Ambulance Reserve**

Selectboard/ Budget Committee Recommends	
By Appropriation	40,000
Grant	<u>50,000</u>
Total:	<b>\$ 90,000</b>

**Ambulance Equipment Reserve Fund:**

Selectboard/ Budget Committee Recommends:	
By Appropriation	<u>5,000</u>
Total:	<b>\$5,000</b>

**Town Landing Reserve Fund:**

Selectboard/ Budget Committee Recommends:	
From Boat Excise	<u>237</u>
Total:	<b>\$237</b>



**Cemetery Reserve Fund:**

Selectboard/ Budget Committee Recommends:	
By Appropriation	<u>1,000</u>
Total:	<b>\$1,000</b>

**Fire Truck Repair Reserve:**

Selectboard/ Budget Committee Recommends:	
By Appropriation	<u>3,240</u>
Total:	<b>\$ 3,240</b>

**Recreation Reserve**

Selectboard/ Budget Committee Recommends:	
By Appropriation	<u>5,000</u>
Total:	<b>\$5,000</b>

**Forest Preserve**

Selectboard/ Budget Committee Recommends:	
From Surplus	<u>20,000</u>
Total:	<b>\$20,000</b>

**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 35 of proposed 24-25 budget)

**Cemetery-GRSF-Veterans**

Selectboard/ Budget Committee Recommends:	
By Appropriation	34,168
Anticipated Revenue	<u>300</u>
Total:	<b>\$34,468</b>

**Article 17.** To see if the Town will vote to exceed the property tax levy limit of \$892,599, 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 8.50% 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 1, 2024, and one-half of the tax amount due April 1, 2025.

**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 8.50% and to authorize such interest paid or abatements granted to be appropriated from the overlay funds, or if necessary, from unassigned fund balance.

The Registrar will be in session at 6:30 in the evening of June 18, 2024, 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-four.

South Thomaston Selectboard:

Jeff Northgraves, Chair \_\_\_\_\_

John Spear \_\_\_\_\_

Sue Snow \_\_\_\_\_

**TOWN OF SOUTH THOMASTON, MAINE**

**INDEPENDENT AUDITORS' REPORT AND  
FINANCIAL STATEMENTS**

**JUNE 30, 2023**



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*Maine Municipal Audit Services, PA*

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*Mindy J. Cyr, CPA*

**Independent Auditors' Report**

To the Select Board  
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 year ended June 30, 2023, 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, 2023, 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.

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, 36, and 37 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 statement of revenues, expenditures, and changes in fund balance – capital projects fund, 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 statement of revenues, expenditures, and changes in fund balance – capital projects fund, 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.

*Maine Municipal Audit Services, PA*  
Levant, Maine  
August 2, 2023

**Town of South Thomaston  
Management’s Discussion and Analysis  
For the year ending June 30, 2023**

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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 the year ending June 30, 2023.

**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  
Management’s Discussion and Analysis  
For the year ending June 30, 2023**

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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 13-19 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 20-35 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 36-37 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 38-44 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, 2023 by \$3,430,423 – this is referred to as “Net Position”. Of that amount, \$903,890 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 \$316,092, which can be seen on Statement 2 of the financial statements.



**Town of South Thomaston  
Management’s Discussion and Analysis  
For the year ending June 30, 2023**

*Fund balance* – The Town’s governmental funds reported on a current financial resources basis, had a combined ending fund balances of \$1,587,387, a decrease of \$(217,958) from the prior year.

The total unassigned fund balance for the general fund was \$696,176, which represents 11.3% of the total general fund expenditures.

**Government Wide Financial Analysis:**

Approximately 50.6% 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	
	6/30/2023	6/30/2022
Current Assets	\$ 1,832,046	\$ 2,047,035
Capital Assets	1,927,263	1,399,611
<b><i>Total Assets</i></b>	<b>3,759,309</b>	<b>3,446,646</b>
<b><i>Deferred Outflows of Resources</i></b>	<b>11,230</b>	<b>1,797</b>
<b><i>Total Assets &amp; Deferred Outflows of Resources</i></b>	<b>\$ 3,770,539</b>	<b>\$ 3,448,443</b>
Current Liabilities	\$ 78,276	\$ 39,174
Other Liabilities	163,264	197,334
Net OPEB Obligations	52,531	44,139
<b><i>Total Liabilities</i></b>	<b>294,071</b>	<b>280,647</b>
Property Taxes Collected in Advance	46,046	46,345
Related to OPEB	-	7,120
<b><i>Total Deferred Inflows of Resources</i></b>	<b>46,046</b>	<b>53,465</b>
<b>NET POSITION:</b>		
Net Investment in Capital Assets	1,736,773	1,183,245
Restricted	789,761	665,585
Unrestricted	903,890	1,265,500
<b><i>Total Net Position</i></b>	<b>3,430,423</b>	<b>3,114,330</b>
<b><i>Total Liabilities, Deferred Inflows of Resources, and Net Position</i></b>	<b>\$ 3,770,539</b>	<b>\$ 3,448,443</b>

**Town of South Thomaston  
Management’s Discussion and Analysis  
For the year ending June 30, 2023**

Approximately 81% of the Town’s total revenue was made up by taxes – property and excise, approximately 7% was from State revenues and grants, and approximately 12% was made up of interest, charges for services (agent fees and ambulance service fees), and other miscellaneous revenues.

	Governmental Activities	
	6/30/2023	6/30/2022
	(18 months)	
<b>Revenues:</b>		
<i>Program Revenues:</i>		
Charges for Services	\$ 152,341	\$ 192,330
Operating Grants and Contributions	14,103	69,693
<i>General Revenues:</i>		
Taxes	4,792,313	7,040,269
Licenses and permits	8,373	34,831
Interest and investment earnings	59,416	39,368
Grants and contributions	453,970	617,600
Miscellaneous	405,878	159,708
<b>TOTAL REVENUES</b>	<b>5,886,394</b>	<b>8,153,799</b>
<b>Expenses:</b>		
General government	582,085	817,089
Public health and sanitation	276,334	460,159
Public works	224,566	312,057
Public safety	516,255	586,759
County tax	328,719	312,664
Education	3,635,557	5,196,819
Interest	6,786	6,845
<b>TOTAL EXPENSES</b>	<b>5,570,301</b>	<b>7,692,392</b>
<i>Transfer (to) from Fiduciary Fund</i>	-	(1,041)
<b>Changes in Net Position</b>	<b>316,092</b>	<b>460,364</b>
<b>Beginning Net Position</b>	<b>3,114,330</b>	<b>2,653,966</b>
<b>Ending Net Position</b>	<b>\$ 3,430,423</b>	<b>\$ 3,114,330</b>

**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.

At the end of the year, the Town’s governmental funds reported a combined ending fund balance of \$1,587,387, a decrease of \$(217,958) from the prior year. Approximately 43% of the

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**Town of South Thomaston  
Management's Discussion and Analysis  
For the year ending June 30, 2023**

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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 \$205 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 \$165 thousand due to savings in all departments and utilizing assigned fund balances.

For further detail, a budget to actual comparison for the General Fund can be found on Schedule A, page 37 of the financial statements.

**Capital Assets:**

The Town's investment in capital assets for the governmental activities is \$3,502,085, net of accumulated depreciation of \$1,574,822, giving a net book value of \$1,927,263. Additions to capital assets for the year include; completion of the Island Road project, various paving projects, the court project, computer server, Powerpro ambulance cot, fire department equipment, and a generator for the library.

The Town's capital asset activity for the year can be found in the footnotes on page 27 of this report.

**Long-Term Debt:**

At year end, the Town had \$190,490 of total debt outstanding, versus \$216,365 in the prior year, a decrease of (\$25,875) due to principal payments. This amount is made up of general obligation debt backed by the full faith and credit of the Town.

The Town's long-term debt activity for the year can be found in the footnotes on page 31 of this report.

**Town of South Thomaston  
Management's Discussion and Analysis  
For the year ending June 30, 2023**

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**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.



Statement 1

Town of South Thomaston, Maine  
Statement of Net Position  
June 30, 2023

	Total Governmental Activities	
<b>ASSETS:</b>		
<i>Current assets:</i>		
Cash and cash equivalents	\$ 1,596,044	
Accounts receivable, net of allowance	34,643	
Prepaid expense	12,087	
Tax acquired property	4,809	
Taxes receivable	121,736	
Tax liens receivable	57,909	
<i>Total current assets</i>	<u>          </u>	\$ 1,827,228
<i>Non-current assets:</i>		
Capital assets, net of accumulated depreciation	1,927,263	
<i>Total non-current assets</i>	<u>          </u>	1,927,263
<i>Deferred outflows of resources:</i>		
OPEB related outflows	11,230	
<i>Total deferred outflows of resources</i>	<u>          </u>	11,230
<b>TOTAL ASSETS</b>	<u>          </u>	<b>\$ 3,765,720</b>
<b>LIABILITIES:</b>		
<i>Current liabilities:</i>		
Accounts payable	\$ 51,049	
Current portion of notes payable	27,227	
<i>Total current liabilities</i>	<u>          </u>	\$ 78,276
<i>Non-current liabilities:</i>		
Notes payable	163,264	
OPEB liabilities	52,531	
<i>Total non-current liabilities</i>	<u>          </u>	215,795
<b>TOTAL LIABILITIES</b>		<b>294,071</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Taxes collected in advance	46,046	
OPEB related inflows	-	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>		<b>46,046</b>
<b>NET POSITION:</b>		
Net investment in capital assets	1,736,773	
Restricted - <i>see footnotes</i>	789,761	
Unrestricted	899,071	
<b>TOTAL NET POSITION</b>	<u>          </u>	<b>3,425,604</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>          </u>	<b>\$ 3,765,720</b>

The accompanying notes are an integral part of this statement.

Statement 2

Town of South Thomaston, Maine  
Statement of Activities  
For the Year Ended June 30, 2023

	Net (Expense) revenue and Changes in Net Position			
	Expenses	Charges for services	Primary Government	
			Operating Grants and Contributions	Governmental Activities
				Total
<b>Governmental activities:</b>				
General government	\$ 385,457	\$ 9,883	\$ -	\$(375,574)
Public health and sanitation	276,334	6,160	451	(269,723)
Public works	224,566	26,589	13,288	(184,689)
Public safety	516,255	109,708	-	(406,547)
County tax	328,719	-	-	(328,719)
Education	3,635,557	-	-	(3,635,557)
Interest expense	6,786	-	-	(6,786)
Unclassified	63,558	-	364	(63,194)
Depreciation	133,488	-	-	(133,488)
<b>Total governmental activities</b>	<b>5,570,720</b>	<b>152,341</b>	<b>14,103</b>	<b>(5,404,276)</b>
<b>Total Primary Government</b>	<b>5,570,720</b>	<b>152,341</b>	<b>14,103</b>	<b>(5,404,276)</b>
<b>General revenues:</b>				
Property taxes, levied for general purposes			4,400,854	4,400,854
Excise taxes			391,459	391,459
Interest income			37,838	37,838
Interest and charges on liens			21,578	21,578
Licenses and permits			8,373	8,373
State revenue sharing			257,964	257,964
Tree growth			6,809	6,809
Homestead			185,627	185,627
Other state funds			3,570	3,570
Miscellaneous revenues			401,477	401,477
<b>Total general revenues and transfers</b>			<b>5,715,549</b>	<b>5,715,549</b>
<b>Change in net position</b>			<b>311,274</b>	<b>311,274</b>
<b>NET POSITION - BEGINNING</b>			<b>3,114,330</b>	<b>3,114,330</b>
<b>NET POSITION - ENDING</b>			<b>\$ 3,425,604</b>	<b>\$ 3,425,604</b>

The accompanying notes are an integral part of this statement.

Town of South Thomaston, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2023

	General Fund	MAJOR FUND		Total Governmental Funds
		Capital Projects Fund	Governmental Funds	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 819,491	\$ 776,553	\$ -	1,596,044
Accounts receivable, net of allowance	34,643	-	-	34,643
Prepaid expense	12,087	-	-	12,087
Due from other funds	647	40,216	-	40,863
Tax acquired property	4,809	-	-	4,809
Taxes receivable, net	121,736	-	-	121,736
Tax liens receivable	57,909	-	-	57,909
<b>TOTAL ASSETS</b>	<b>\$ 1,051,322</b>	<b>\$ 816,769</b>	<b>\$ -</b>	<b>1,868,090</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	\$ 51,049	\$ -	\$ -	51,049
Due to other funds	40,216	647	-	40,863
<i>Total liabilities</i>	<i>91,265</i>	<i>647</i>	<i>-</i>	<i>91,912</i>
<i>Deferred inflows of resources:</i>				
Taxes collected in advance	46,046	-	-	46,046
Uncollected property taxes	147,564	-	-	147,564
<i>Total deferred inflows of resources</i>	<i>193,610</i>	<i>-</i>	<i>-</i>	<i>193,610</i>
<i>Fund balances:</i>				
Assigned - see footnotes	78,287	26,361	-	104,648
Restricted - see footnotes	-	789,761	-	789,761
Unassigned	688,160	-	-	688,160
<i>Total fund balances</i>	<i>766,447</i>	<i>816,121</i>	<i>-</i>	<i>1,582,568</i>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 1,051,322</b>	<b>\$ 816,769</b>	<b>\$ -</b>	<b>1,868,090</b>
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>				
Depreciable and non-depreciable capital assets as reported in Stmnt. 1				1,927,263
Long-term liabilities, including bonds payable, as reported on Stmnt. 1				(190,490)
Deferred property taxes not reported on Stmnt. 1				147,564
Deferred outflows of resources - OPEB related expenditures				11,230
Deferred inflows of resources - OPEB related inflows				-
OPEB liabilities				(52,531)
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>			<b>\$</b>	<b>3,425,604</b>

The accompanying notes are an integral part of this statement.

Statement 4

Town of South Thomaston, Maine  
 Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended June 30, 2023

	General Fund	MAJOR FUND Capital Projects Fund	Total Governmental Funds
<b>REVENUES:</b>			
Property taxes	\$ 4,428,492	\$ -	\$ 4,428,492
Excise taxes	391,459	-	391,459
Intergovernmental revenue	468,073	-	468,073
Interest income	22,883	14,955	37,838
Interest on taxes and lien fees	21,578	-	21,578
Licenses and permits	8,373	-	8,373
Charges for services	152,341	-	152,341
Other revenue	401,477	-	401,477
<b>Total revenues</b>	<b>5,894,676</b>	<b>14,955</b>	<b>5,909,631</b>
<b>EXPENDITURES:</b>			
General government	393,618	-	393,618
Public health and sanitation	276,334	-	276,334
Public works	776,384	-	776,384
Public safety	516,255	-	516,255
Special assessments	3,964,276	-	3,964,276
Unclassified	205,541	-	205,541
<b>Total expenditures</b>	<b>6,132,408</b>	<b>-</b>	<b>6,132,408</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(237,732)</b>	<b>14,955</b>	<b>(222,777)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	74,743	117,297	192,040
Transfers (out)	(117,297)	(74,743)	(192,040)
<b>Total other financing sources (uses)</b>	<b>(42,554)</b>	<b>42,554</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>(280,286)</b>	<b>57,509</b>	<b>(222,777)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>1,046,733</b>	<b>758,612</b>	<b>1,805,345</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 766,447</b>	<b>\$ 816,121</b>	<b>\$ 1,582,568</b>

The accompanying notes are an integral part of this statement.

(Continued)  
14



**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 Year Ended June 30, 2023**

<b>Net change in fund balances - total governmental funds (Statement 4)</b>	\$	(222,777)
<p>Amounts reported for governmental activities in the statement of activities (Stmt. 2) are different due to the following items:</p>		
Depreciation expense recorded on statement of activities, yet not required to be recorded as expenditures on governmental funds		(133,488)
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)		661,140
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.		(27,638)
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.		25,875
OPEB expenses under GASB #75 are not reported in the governmental fund statements		8,161
<hr/>		
<b>Changes in net position of governmental activities (see Stmt. 2)</b>	<b>\$</b>	<b>311,273</b>
<hr/>		

The accompanying notes are an integral part of this statement.

Town of South Thomaston, Maine  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2023

		Private Purpose Trust Funds
<b>Assets:</b>		
Cash and cash equivalents	\$	716,368
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>716,368</b>
 <b>Net position:</b>		
Non-spendable - <i>see footnotes</i>	\$	120,105
Restricted		596,263
<b>TOTAL NET POSITION - FIDUCIARY FUND</b>	<b>\$</b>	<b>716,368</b>

The accompanying notes are an integral part of this statement.

Statement 6

Town of South Thomaston, Maine  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 Fiduciary Fund Type  
 For the Year Ended June 30, 2023

	Horace Allen Nautical Fund	Ralph & Ella Rockliff Memorial Fund	Randall & Arlene Hopkins Ambulance Trust Fund	Randall & Arlene Hopkins Memorial	Randall & Arlene Hopkins Library
<b>REVENUES:</b>					
Interest income	44 \$	1,789 \$	210 \$	592 \$	984
Total revenues	44	1,789	210	592	984
<b>EXPENDITURES:</b>					
Scholarships awarded	-	4,000	-	-	-
Total expenditures	-	4,000	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	44	(2,211)	210	592	984
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>					
Transfer (to) General Fund	-	-	-	-	-
Transfer (to) General Fund - TAN	-	-	-	-	-
Transfer from General Fund - TAN and interest	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	44	(2,211)	210	592	984
<b>FUND BALANCE - BEGINNING OF YEAR</b>	2,416	101,018	11,498	32,461	53,940
<b>FUND BALANCE - END OF YEAR</b>	\$ 2,460 \$	\$ 98,807 \$	\$ 11,707 \$	\$ 33,053 \$	\$ 54,924

Statement 6

Town of South Thomaston, Maine  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 Fiduciary Fund Type  
 For the Year Ended June 30, 2023

	Randall & Arlene Hopkins Historical	Randall & Arlene Hopkins Memorial	Forest Hills Cemetery	Miriam Pierce Trust	Monroe Trust Fund
<b>REVENUES:</b>					
Interest Income	\$ 738	\$ 6,228	\$ 135	\$ 70	\$ 77
Total revenues	738	6,228	135	70	77
<b>EXPENDITURES:</b>					
Scholarships awarded	15,393.83	4,000	-	-	-
Total expenditures	15,393.83	4,000	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(14,656)	2,228	135	70	77
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>					
Transfer (to) General Fund	-	-	-	-	-
Transfer (to) General Fund - TAN	-	-	-	-	-
Transfer from General Fund - TAN and interest	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(14,656)	2,228	135	70	77
<b>FUND BALANCE - BEGINNING OF YEAR</b>	53,940	344,412	7,399	3,860	4,206
<b>FUND BALANCE - END OF YEAR</b>	\$ 39,284	\$ 346,640	\$ 7,534	\$ 3,930	\$ 4,282

Statement 6

Town of South Thomaston, Maine  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 Fiduciary Fund Type  
 For the Year Ended June 30, 2023

	Ocean View Cemetery	Village Cemetery Trust	Thorndike Cemetery Trust Fund	Williams Cemetery Trust	Fiduciary Funds	Total
<b>REVENUES:</b>						
Interest Income	708 \$	1,301 \$	14 \$	14 \$	14 \$	12,904
<i>Total revenues</i>	708	1,301	14	14	14	12,904
<b>EXPENDITURES:</b>						
Scholarships awarded	-	-	-	-	-	23,394
<i>Total expenditures</i>	-	-	-	-	-	23,394
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	708	1,301	14	14	14	(10,490)
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>						
Transfer (to) General Fund	-	-	-	-	-	-
Transfer (to) General Fund - TAN	-	-	-	-	-	-
Transfer from General Fund - TAN and interest	-	-	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	708	1,301	14	14	14	(10,490)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	38,838	71,335	742	794	794	726,858
<b>FUND BALANCE - END OF YEAR</b>	\$ 39,547 \$	\$ 72,636 \$	\$ 756 \$	\$ 808 \$	\$ 808 \$	\$ 716,368

**TOWN OF SOUTH THOMASTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**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  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023

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 THOMSTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**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  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023

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  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**1. 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  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023

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 August 9, 2022, on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Payment of taxes was due October 3, 2022 and April 4, 2023, with interest at 4% 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 \$17,343 for the year ended June 30, 2023.

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  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**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, 2023, cash deposits had a carrying value of \$2,312,412, 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  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**3. CAPITAL ASSETS**

<b>Governmental activities:</b>	<b>Balance 7/1/22</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/23</b>
<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	428,257	78,442	-	506,699
Infrastructure	537,490	582,698	-	1,120,188
<i>Total capital assets being depreciated</i>	<u>2,546,250</u>	<u>661,140</u>	<u>-</u>	<u>3,207,390</u>
<i>Less accumulated depreciation</i>	<u>(1,441,334)</u>	<u>(133,488)</u>	<u>-</u>	<u>1,574,822</u>
<i>Total capital assets being depreciated, net</i>	<u>1,104,916</u>	<u>527,652</u>	<u>-</u>	<u>1,632,568</u>
<b>Governmental activities Capital assets, net</b>	<b>\$ 1,399,611</b>	<b>\$ 527,652</b>	<b>\$ -</b>	<b>\$ 1,927,263</b>

Depreciation expense has not been charged as a direct expense for any department of the Town.

**4. ACCOUNTS RECEIVABLE**

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

Basketball court grant reimbursement	\$ 12,271
Ambulance billing	50,580
Estimated uncollectible	<u>(28,208)</u>
	<b><u>\$ 34,643</u></b>

**TOWN OF SOUTH THOMASTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**5. RESTRICTED NET POSITION**

Net position of the governmental activities is restricted for specific purposes as of June 30, 2023 as follows:

Ambulance reserve	\$ 121
Ambulance equipment	22,105
Emergency disaster reserve	26,473
Town landings	155,750
Fire truck	357,326
Fire pond maintenance	9,840
Fire SCBA reserve	14,475
Revaluation	84,301
Recreation	5,084
Fire equipment	28,576
Paving reserve	45,078
Cemetery reserve	12,179
Building reserve	28,453
	<b><u>\$ 789,761</u></b>

*Net position - Fiduciary Fund:*

	<i>Non-spendable:</i>	<i>Restricted:</i>	<i>Total:</i>
Horace Allen scholarship	\$ 500	\$ 1,960	\$ 2,460
Ralph & Ella Rackliff Memorial Fund	-	98,807	98,807
Randall & Arlene Hopkins Ambulance Trust Fund	-	11,707	11,707
Randall & Arlene Hopkins Memorial Fund	-	33,053	33,053
Randall & Arlene Hopkins Library Fund	-	54,924	54,924
Randall & Arlene Hopkins Historical Fund	-	39,284	39,284
Randall & Arlene Hopkins Memorial Fund	-	346,640	346,640
Forest Hills Cemetery Trust	7,000	534	7,534
Miriam Pierce Cemetery Trust	2,000	1,930	3,930
Monroe Cemetery Trust	4,000	282	4,282
Ocean View Cemetery Trust	37,115	2,432	39,547
Village Cemetery Trust	68,190	4,446	72,636
Thorndike Cemetery Trust	600	156	756
Williams Cemetery Trust	700	108	808
<b>Total</b>	<b>\$ 120,105</b>	<b>\$ 596,263</b>	<b>\$ 716,368</b>

**TOWN OF SOUTH THOMASTON, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2023**

**6. FUND BALANCES**

*Assigned Fund Balance:*

General Fund – Skateboard park fund	\$ 667
General Fund - Lives lost at sea memorial	1,040
General Fund – Fuel assistance donations	387
General Fund – Library & community center donations	850
General Fund – Conservation committee donations	4
General Fund – Library donations	11,120
General Fund – Tennis court project	9,652
General Fund – Fire department donations	559
General Fund – Beautification project	129
General Fund – Library relocation	11,899
General Fund – Water testing	1,750
General Fund – Buildings and grounds	14,840
General Fund – Street lights	1,500
General Fund – Capital expense	1,883
General Fund – Paving	5,000
General Fund – Recreation	8,226
General Fund – Ambulance savings	8,781
Capital Project Fund – Fire truck repair reserve	<u>26,361</u>
	<b><u>\$ 104,648</u></b>

*Restricted Fund Balance:*

Capital Project Fund – Ambulance reserve	\$ 121
Capital Project Fund – Ambulance equipment	22,105
Capital Project Fund – Emergency disaster reserve	26,473
Capital Project Fund – Town landing	155,749
Capital Project Fund – Fire truck	357,326
Capital Project Fund – Fire pond maintenance	9,840
Capital Project Fund – Fire SCBA reserve	14,475
Capital Project Fund – Revaluation	84,301
Capital Project Fund – Recreation	5,084
Capital Project Fund – Fire equipment	28,576
Capital Project Fund – Paving	45,078
Capital Project Fund – Cemetery reserve	12,179
Capital Project Fund – Building reserve	<u>28,454</u>
	<b><u>\$ 789,761</u></b>



**TOWN OF SOUTH THOMASTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**6. INTERFUND BALANCES AND TRANSFERS**

Interfund balances at June 30, 2023 are as follows:

<i>Due to:</i>	<i>Due from:</i>		Totals
	General Fund	Capital Project Fund – T/S	
Capital Project Fund – Town landing	\$ 6,577	\$ -	\$ 6,577
Capital Project Fund – Revaluation	22,559	-	22,559
Capital Project Fund – Fire truck	11,080	-	11,080
General Fund	-	647	647
	<u>\$ 40,216</u>	<u>\$ 647</u>	<u>\$ 208,648</u>

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 2024. As of June 30, 2023, \$11,080 remains due to the Fire Truck Reserve fund, and \$22,559 due to the Revaluation Reserve fund.

<i>Transfer to:</i>	<i>Transfer from:</i>			Totals
	General Fund	Capital Project Fund – Town Landing	Capital Project Fund – Paving	
General Fund	\$ -	\$ 7,500	\$ 67,243	\$ 74,743
Capital Project Fund – Ambulance equipment	5,000	-	-	5,000
Capital Project Fund – Emergency disaster	10,000	-	-	10,000
Capital Project Fund – Town landing	9,962	-	-	9,962
Capital Project Fund – Fire truck	60,835	-	-	60,835
Capital Project Fund – Fire pond maintenance	5,500	-	-	5,500
Capital Project Fund – Revaluation	10,000	-	-	10,000
Capital Project Fund – Recreation	5,000	-	-	5,000
Capital Project Fund – Fire equipment	10,000	-	-	10,000
Capital Project Fund – Cemetery reserve	1,000	-	-	1,000
	<u>\$ 117,297</u>	<u>\$ 7,500</u>	<u>\$ 67,243</u>	<u>\$ 192,040</u>



**TOWN OF SOUTH THOMASTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**7. LONG-TERM OBLIGATIONS**

Long-term liability activity for the year ended June 30, 2023 was as follows:

	Collateral Pledged	7/1/2022	Additions	Payments	6/30/2023
<i>Notes payable – direct borrowings:</i>					
The First, NA, building renovations, dated 10/1/2015, 2.86%	N/A	\$ 191,675	\$ -	\$ (18,951)	\$ 172,724
Machias Savings Bank, LED lights, dated 8/26/20, 2.75%	N/A	24,690	-	(6,924)	17,766
		<b>\$ 216,365</b>	<b>\$ -</b>	<b>\$ (25,875)</b>	<b>\$ 190,490</b>

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.

Debt service requirements to retire the notes payable outstanding for governmental activities at June 30, 2023 are as follows:

Year ending June 30,	Principal	Interest	Total
2024	\$ 27,227	\$ 5,434	\$ 32,661
2025	28,002	4,659	32,661
2026	22,961	3,865	26,826
2027	21,304	3,202	24,506
2028	21,304	2,593	23,897
2028-2031	69,692	4,605	74,297
<b>Total</b>	<b>\$ 190,490</b>	<b>\$ 24,358</b>	<b>\$ 214,848</b>

**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.



**TOWN OF SOUTH THOMASTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**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. 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 2022 measurement year:

	Net OPEB Liability (a)	<i>Increase (Decrease)</i> Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
<b>Balances 1/1/2021 (Reporting 12/31/2021)</b>	\$ 44,139	\$ -	\$ 44,139
<b>Changes for the year:</b>			
Service cost	1,732	-	1,732
Interest	936	-	936
Differences between expected and actual experience	5,208	-	5,208
Changes of assumptions	3,955	-	3,955
Contributions – employer	-	3,439	(3,439)
Benefit payments	(3,439)	(3,439)	-
<b>Net changes</b>	<b>8,392</b>	<b>-</b>	<b>8,392</b>
<b>Balances 1/1/2022 (Reporting 12/31/2022)</b>	<b>\$ 52,531</b>	<b>\$ -</b>	<b>\$ 52,531</b>

**TOWN OF SOUTH THOMASTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**10. OPEB OBILIGATIONS (CONTINUED)**

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	\$ 3,472	\$ 0
Changes in assumptions	3,141	0
Contributions subsequent to measurement date	4,617	0
<b>Total</b>	<b>\$ 11,230</b>	<b>\$ 0</b>

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

**Year ended December 31:**

2023	3,558
2024	3,055
2025	0
2026	0
2027	0
Thereafter	0

As of January 1, 2022, the plan membership data is comprised of 2 active members with only an implicit benefit.

**Key Economic Assumptions:**

*Measurement date:* January 1, 2022

*Discount rates:* 2.06% per annum for year end 2022 reporting  
2.12% per annum for year end 2021 reporting

*Trend assumptions:* *Pre-Medicare Medical* – Initial trend of 6.25% applied in FYE 2022 grading over 20 years to 3.53% per annum.

*Pre-Medicare Drug* – Initial trend of 13.10% applied in FYE 2022 grading over 20 years to 3.53% per annum.

*Medicare Medical* – Initial trend of 5.00% applied in FYE 2022 grading over 20 years to 3.53% per annum.

*Medicare Drug* – Initial trend of 9.90% applied in FYE 2022 grading over 20 years to 3.53% per annum.

*Administrative and claims expense* – 3% per annum.

**TOWN OF SOUTH THOMASTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**10. OPEB OBILIGATIONS (CONTINUED)**

**Future Plan Changes**

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

**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 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC\_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC\_2020 model are those include in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

*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 2.06% based on a measurement date of January 1, 2022. 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.

**TOWN OF SOUTH THOMASTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**10. OPEB OBLIGATIONS (CONTINUED)**

The following table shows how the net OPEB liability as of June 30, 2023 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 2.06%.

1% Decrease	Current Rate	1% Increase
1.06%	2.06%	3.06%
\$ 56,367	\$ 52,531	\$ 49,151

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
\$ 49,220	\$ 52,531	\$ 56,256

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 6.3%. A 1% increase in the healthcare trend rate increases the NOL by approximately 7.1%.



**TOWN OF SOUTH THOMASTON, MAINE**  
**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
<b>Total OPEB Liability</b>					
Service cost (BOY)	\$ 1,732	\$ 1,546	\$ 2,959	\$ 3,158	\$ 2,766
Interest (includes interest on service cost)	936	1,181	2,118	1,833	2,052
Changes of benefit terms	0	0	(1,021)	0	0
Differences between expected and actual experience	5,208	0	(10,030)	0	3,002
Changes of assumptions	3,955	1,510	2,368	(2,744)	(5,778)
Benefit payments, including refunds of member contributions	(3,439)	(3,307)	(3,741)	(3,597)	(3,298)
<b>Net change in total OPEB liability</b>	<b>\$ 8,392</b>	<b>\$ 930</b>	<b>\$ (7,347)</b>	<b>\$ (1,350)</b>	<b>\$ (1,256)</b>
<b>Total OPEB liability – beginning</b>	<b>\$ 44,139</b>	<b>\$ 43,209</b>	<b>\$ 50,556</b>	<b>\$ 51,906</b>	<b>\$ 53,162</b>
<b>Total OPEB liability – ending</b>	<b>\$ 52,531</b>	<b>\$ 44,139</b>	<b>\$ 43,209</b>	<b>\$ 50,556</b>	<b>\$ 51,906</b>
<b>Plan fiduciary net position</b>					
Contributions – employer	3,439	3,307	3,741	3,597	3,298
Contributions – member	0	0	0	0	0
Net investment income	0	0	0	0	0
Benefit payments, including refunds of member contributions	(3,439)	(3,307)	(3,741)	(3,597)	(3,298)
Administrative expenses	0	0	0	0	0
<b>Net change in plan fiduciary net position</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plan fiduciary net position – beginning</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plan fiduciary net position – ending</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net OPEB liability – endings</b>	<b>\$ 52,531</b>	<b>\$ 44,139</b>	<b>\$ 43,209</b>	<b>\$ 50,556</b>	<b>\$ 51,906</b>
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered employee payroll	\$ 95,736	\$ 29,922	95,148	\$ 95,148	\$ 95,148
Net OPEB liability as a percentage of covered employee payroll	54.9%	147.5%	144.4%	53.1%	54.6%

Schedule A

Town of South Thomaston, Maine  
 General Fund  
 Budgetary Comparison Schedule  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 4,405,769	\$ 4,405,769	\$ 4,428,492	\$ 22,724
Excise taxes	380,000	386,577	391,459	4,882
Intergovernmental revenue	375,887	375,887	468,073	92,186
Interest income	1,000	1,002	22,883	21,881
Interest on taxes and lien fees	21,500	21,500	21,578	78
Licenses and permits	4,800	4,800	8,373	3,573
Charges for services	139,238	139,238	152,341	13,103
Other revenues	200	360,346	401,477	41,131
<b>Total revenues</b>	<b>5,328,394</b>	<b>5,695,120</b>	<b>5,894,676</b>	<b>199,556</b>
<b>EXPENDITURES:</b>				
General government	461,866	461,866	393,618	68,248
Public health and sanitation	285,711	285,711	276,334	9,377
Public works	360,410	802,898	776,384	26,514
Public safety	478,229	532,887	516,255	16,632
Special assessments	3,964,276	3,964,276	3,964,276	0
Unclassified	96,211	245,069	205,541	39,528
<b>Total expenditures</b>	<b>5,646,703</b>	<b>6,292,708</b>	<b>6,132,408</b>	<b>160,300</b>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>(318,309)</i>	<i>(597,588)</i>	<i>(237,732)</i>	<i>39,256</i>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	7,500	74,743	74,743	-
Transfers (out)	(110,720)	(117,297)	(117,297)	-
<b>Total other financing sources</b>	<b>(103,220)</b>	<b>(42,554)</b>	<b>(42,554)</b>	<b>-</b>
<i>Net changes in fund balances</i>			<i>(280,286)</i>	
<b>TOTAL FUND BALANCES - BEGINNING</b>			<b>1,046,733</b>	
<b>TOTAL FUND BALANCES - ENDING</b>			<b>\$ 766,447</b>	

Schedule B

Town of South Thomaston, Maine  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 MAJOR FUND - Capital Reserve Funds  
 For the Year Ended June 30, 2023

	Ambulance Reserve	Ambulance Equipment	Recreation Reserve	Town Landing	Revaluation
<b>REVENUES:</b>					
Interest Income	2	\$ 389	\$ 84	\$ 2,659	\$ 1,092
Total revenues	2	389	84	2,659	1,092
<b>EXPENDITURES:</b>					
Special Projects	-	-	-	-	-
Total expenditures	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	2	389	84	2,659	1,092
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>					
Transfer from General Fund	-	5,000	5,000	9,962	10,000
Transfer (to) General Fund	-	-	-	(7,500)	-
Total other financing sources (uses)	-	5,000	5,000	2,462	10,000
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	2	5,389	5,084	5,121	11,092
<b>FUND BALANCE - BEGINNING OF YEAR</b>	119	16,716	-	150,628	73,210
<b>FUND BALANCE - END OF YEAR</b>	\$ 121	\$ 22,105	\$ 5,084	\$ 155,749	\$ 84,301



Schedule B

Town of South Thomaston, Maine  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 MAJOR FUND - Capital Reserve Funds  
 For the Year Ended June 30, 2023

	Fire Equipment	Cemetery Reserve	Paving Reserve	Building Reserve	Fire Truck Repair Reserve
<b>REVENUES:</b>					
Interest Income	\$ 492	\$ 217	\$ 2,151	\$ 510	\$ 472
Total revenues	492	217	2,151	510	472
<b>EXPENDITURES:</b>					
Special Projects	-	-	-	-	-
Total expenditures	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	492	217	2,151	510	472
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>					
Transfer from General Fund	10,000	1,000	-	-	-
Transfer (to) General Fund	-	-	(67,243)	-	-
Total other financing sources (uses)	10,000	1,000	(67,243)	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING</b>					
<b>SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	10,492	1,217	(65,092)	510	472
<b>FUND BALANCE - BEGINNING OF YEAR</b>	18,084	10,962	110,170	27,943	25,889
<b>FUND BALANCE - END OF YEAR</b>	\$ 28,576	\$ 12,179	\$ 45,078	\$ 28,453	\$ 26,361

Schedule B

Town of South Thomaston, Maine  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 MAJOR FUND - Capital Reserve Funds  
 For the Year Ended June 30, 2023

	Fire SCBA Reserve	Fire Pond Maint. Reserve	Fire Truck Reserve	Emergency Disaster Reserve	Total Capital Reserve Funds
<b>REVENUES:</b>					
Interest Income	\$ 259	\$ 168	\$ 5,844	\$ 616	\$ 14,955
Total revenues	259	168	5,844	616	14,955
<b>EXPENDITURES:</b>					
Special Projects	-	-	-	-	-
Total expenditures	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	259	168	5,844	616	14,955
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>					
Transfer from General Fund	-	5,500	60,835	10,000	117,297
Transfer (to) General Fund	-	-	-	-	(74,743)
Total other financing sources (uses)	-	5,500	60,835	10,000	42,554
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	259	5,668	66,679	10,616	57,509
<b>FUND BALANCE - BEGINNING OF YEAR</b>	14,215	4,171	290,648	15,857	758,612
<b>FUND BALANCE - END OF YEAR</b>	\$ 14,475	\$ 9,840	\$ 357,326	\$ 26,473	\$ 816,121

**Town of South Thomaston, Maine  
 Schedule of Property Valuation, Assessment and Appropriations  
 General Fund  
 For the Year Ended June 30, 2023**

*Assessed Valuation:*

Real estate valuation	\$	272,031,889
Personal property valuation		<u>771,132</u>

<i>Total valuation</i>		<u>272,803,021</u>
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*Tax Commitment:*

Tax assessment at \$16.15 per thousand		<u>4,405,769</u>
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*Reconciliation of Commitment with Appropriation:*

Current year tax commitment, as above		4,405,769
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*Estimated revenues:*

Excise taxes		380,000
State revenue sharing		200,000
LRAP		36,943
Homestead exemption reimbursement		131,046
Snowmobile		338
Tree growth		4,000
Veteran's exemption		2,000
BETE reimbursement		435
General assistance		1,125
Charges for services		139,238
Investment interest		1,000
Interest and lien fees		21,500
Building permit and fees		4,500
Other income		500
Transfers in		7,500
Appropriated from fund balance		<u>438,872</u>

		\$ 5,774,766
Municipal appropriations	1,793,147	
County tax	328,719	
Education	<u>3,635,557</u>	
		<u>\$ 5,757,423</u>

<b>OVERLAY</b>		<u><u>\$ 17,343</u></u>
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**Town of South Thomaston, Maine  
Schedule of Taxes Receivable  
General Fund  
June 30, 2023**

<i>Taxes receivable:</i>			
Real	\$	119,347	
Personal property		<u>2,389</u>	
			\$ 121,736
<i>Tax liens receivable:</i>			
		<u>57,909</u>	
			57,909
<i>Tax acquired property</i>			
		<u>4,809</u>	
			<u>4,809</u>
<b>TOTAL TAXES AND TAX LIENS RECEIVABLE</b>			<b><u>\$ 184,455</u></b>

Schedule E

Town of South Thomaston, Maine  
 Schedule of Expenditures - Departmental Operations  
 For the Year Ended June 30, 2023

	Balance 7/1/2022	Appropriations	Budget Adjustments	Total Available	Expenditures	Lapsed	Balances Carried
<b>GENERAL GOVERNMENT:</b>							
Administration	\$ -	\$ 278,735	\$ -	\$ 278,735	\$ 252,313	\$ 26,422	\$ -
Assessors	-	50,475	-	50,475	40,106	10,369	-
Building and grounds	-	90,811	-	90,811	75,958	14	14,840
Planning board/board of appeals	-	2,745	-	2,745	283	2,462	-
Maine Lobsterman legal defense fund	-	7,500	-	7,500	7,500	-	-
Conservation commission	-	500	-	500	477	-	23
Code enforcement	-	31,100	-	31,100	16,981	14,119	-
<i>Total</i>	-	461,866	-	461,866	393,618	53,385	14,863
<b>PUBLIC HEALTH AND SANITATION:</b>							
General assistance	-	1,500	-	1,500	-	1,500	-
Solid waste	-	284,211	-	284,211	276,334	7,877	-
<i>Total</i>	-	285,711	-	285,711	276,334	9,377	-
<b>PUBLIC WORKS:</b>							
Town roads/snow removal	-	356,795	67,243	424,038	397,812	21,226	5,000
Island Road project	80,308	-	294,936	375,245	376,366	(1,121)	-
Town landings and harbors	-	3,615	-	3,615	2,206	1,409	-
<i>Total</i>	80,308	360,410	362,179	802,898	776,384	21,514	5,000
<b>PUBLIC SAFETY:</b>							
Street lights	-	3,925	-	3,925	2,506	(81)	1,500
Ambulance savings	20,457	-	584	21,041	9,142	-	11,899
Ambulance department	-	277,813	-	277,813	287,465	(9,652)	-
General public safety - animal control, dispatch, etc	-	67,597	-	67,597	63,611	3,986	-
King grant	597	-	30,000	30,597	30,597	-	0
Fire department donations	2,670	-	350	3,020	2,461	-	559
Fire department	-	128,894	-	128,894	120,473	8,421	-
<i>Total</i>	23,724	478,229	30,934	532,887	516,255	2,674	13,958

Town of South Thomaston, Maine  
 Schedule of Expenditures - Departmental Operations  
 For the Year Ended June 30, 2023

	Balance 7/1/2022	Appropriations	Budget Adjustments	Total Available	Expenditures	Lapsed	Balances Carried	
<b>SPECIAL ASSESSMENTS:</b>								
County Tax	-	328,719	-	328,719	328,719	-	0	
Education	-	3,635,557	-	3,635,557	3,635,557	-	(0)	
<b>Total</b>	-	3,964,276	-	3,964,276	3,964,276	-	0	
<b>UNCLASSIFIED:</b>								
Debt service	-	34,161	-	34,161	32,661	1,500	-	
Recreation	-	10,000	-	10,000	1,775	-	8,225	
Cemeteries	-	31,794	-	31,794	38,551	(6,757)	-	
ARPA funds	74,099	-	-	74,099	74,099	-	-	
Beautification/landscaping project	26	-	102	129	-	-	129	
Library relocation	18,895	-	-	18,895	10,113	-	8,782	
Library	-	4,513	-	4,513	4,217	296	-	
Library donations	3,033	-	10,181	13,213	2,093	-	11,120	
Library and community center donations	-	-	850	850	-	-	850	
Tennis & basketball court repair	6,404	-	(2,904)	3,500	3,500	-	-	
Court project	10,000	-	(348)	9,652	-	-	9,652	
Basketball court (grant)	-	-	24,542	24,542	24,542	-	-	
Skateboard fund	417	-	250	667	-	-	667	
Conservation committee donations	69	-	66	134	130	-	4	
Lives lost at sea memorial	1,040	-	-	1,040	-	-	1,040	
Fuel assistance fund	388	-	-	388	-	-	388	
Water testing	-	-	1,750	1,750	-	-	1,750	
Capital expense	-	15,743	-	15,743	13,860	-	1,883	
<b>Total</b>	114,371	96,211	34,487	245,069	205,541	(4,961)	44,489	
<b>CAPITAL RESERVES:</b>								
Town landing reserve	-	3,385	6,577	9,962	9,962	-	-	
Fire truck reserve	-	60,835	-	60,835	60,835	-	-	
Town revaluation reserve	-	10,000	-	10,000	10,000	-	-	
Fire equipment reserve	-	10,000	-	10,000	10,000	-	-	
Recreation reserve	-	5,000	-	5,000	5,000	-	-	
Cemetery reserve	-	1,000	-	1,000	1,000	-	-	
Ambulance defibrillator reserve	-	5,000	-	5,000	5,000	-	-	
Fire pond maintenance	-	5,500	-	5,500	5,500	-	-	
Emergency disaster reserve	-	10,000	-	10,000	10,000	-	-	
<b>Total</b>	-	110,720	6,577	117,297	117,297	-	-	
<b>TOTAL EXPENDITURES</b>	\$	218,404	\$	5,757,423	\$	434,178	\$	6,410,005
								\$
								81,990
								\$
								78,310



Janet T. Mills  
GOVERNOR

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

Spring 2024

Dear Maine Resident:

Since my first day in office, I have been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has invested in what people need to succeed — job training, child care, health care, education, broadband, and housing.

Those investments are working — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers — all encouraging signs that are reflected in the strength of our economy. In fact, Maine has the best rate of economic growth in New England and one of the best rates in the nation.

At the same time, we have our challenges. In late October, a gunman took the lives of 18 innocent citizens and injured many more in an act of senseless and unconscionable violence. Then, in December and January, heavy rains and powerful winds brought massive flooding that destroyed homes and businesses, roads, and bridges, and changed the very landscape of our coast.

I have proposed legislation to address both issues — first, to rebuild from these storms and prepare for those to come; and, second, to expand mental health services and keep weapons out of the hands of dangerous people to better protect public safety.

We have made good progress over the past five years to ensure that every person can find a good-paying job in Maine; have affordable health insurance; have the peace of mind that their children are safe at home and at school; breathe clean air and drink clean water and enjoy the rolling hills, lush forests, mighty rivers, and bold coast of Maine.

There are still plenty of challenges, particularly when it comes to the affordability of housing, child care, energy, and other things, but thanks to the resilience and the resolve of Maine people, I am more confident than ever before in the future of our state.

It is my honor to serve as your governor.

Sincerely,



Janet T. Mills  
Governor

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(202) 224-5344  
Website: <https://www.king.senate.gov>

United States Senate  
WASHINGTON, DC 20510

CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

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

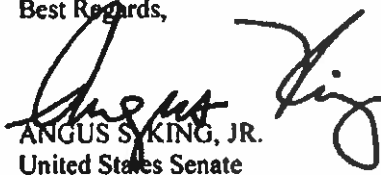
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering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

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

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

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

Best Regards,

  
ANGUS S. KING, JR.  
United States Senate



SUSAN M. COLLINS  
MAINE

419 DIRCEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-7108  
(202) 724-2373  
(202) 224-1800 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
APPROPRIATIONS  
Vice Chair  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

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

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

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

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

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

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

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

Sincerely,



Susan M. Collins  
United States Senator

2354 RAYBURN HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515

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FAX: 202-225-5590

WWW.PINGREE.HOUSE.GOV



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

COMMITTEE ON APPROPRIATIONS  
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COMMITTEE ON AGRICULTURE  
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LIVESTOCK, DAIRY, AND POULTRY  
FORESTRY

Dear Friends,

I hope this letter finds you well and in good health. It is my honor to serve the people of Maine's First District, and I'm pleased to share some ways that I can support you and your community this year.

I know that navigating many federal agencies and programs can be frustrating. One of my most important roles as a Member of Congress is to assist you if you're having trouble. My office can help to resolve challenges with a wide range of programs, including Social Security, veterans' benefits, passport renewals, and more. If you need help, please reach out to my Portland office at (207) 774-5019 or visit my website at pingree.house.gov/contact.

As you know, communities around Maine have experienced major damage as a result of winter storms and widespread flooding in recent months. These storms have underscored the importance of disaster preparation, particularly as we face the growing impact of climate change. I am working closely with Governor Mills and her administration to ensure that federal assistance is available for both short-term recovery needs and long-term resiliency planning. My staff and I are continually updating my website with new resources and stand ready to answer any questions you may have.

My office can also provide more information about the annual Community Project Funding (CPF) process. Each year, Congress enacts appropriations bills that provide the federal government with the funding it needs to operate. CPFs are a critical tool to directly support local governments and nonprofit organizations through federal appropriations. If you know of a project that might be a good fit, I encourage you to keep in touch as more details about the Fiscal Year 2025 funding process become available, as eligibility requirements and limitations can differ from year to year.

It is always a privilege to hear from you, so don't hesitate to reach out to my office any time that I can be helpful. Please rest assured that I do not take the responsibility of representing you lightly, and as we move into this new year, I will continue fighting for Mainers on the issues that impact us most. Thank you, and I hope to see you in Maine soon.

Sincerely,

Chellie Pingree  
Member of Congress



*Senator Pinny Beebe-Center*

*3 State House Station*

*Augusta, ME 04333-0003*

*Office (207) 287-1515*

Dear Friends and Neighbors of South Thomaston,

Lawmakers are back in session in Augusta, and I feel fortunate to represent my hometown and the mid-coast communities of Senate District 12. I continue to serve as the Senate Chair of the Criminal Justice and Public Safety Committee and am returning to the Marine Resources Committee. I look forward to the work ahead and building on what we accomplished in 2023.

Last year, my colleagues and I worked hard to pass necessary and impactful legislation. The Maine Legislature created a new, special committee to focus on pressing housing issues. We passed a bill to ensure our local schools can provide help to any student who they know may be at risk of homelessness. Statewide, we invested in a "housing first" program proven to support Mainers facing chronic homelessness. I supported legislation to build more rural affordable housing and to make sure developers are including affordable units in new buildings throughout Maine. Our work to prevent homelessness, to increase the supply of housing statewide, and address the immediate needs of our neighbors is helping Maine tackle the housing crisis.

We've kept our promises to students and property taxpayers by funding statewide K-12 public education costs at 55%, fully funding the municipal revenue sharing program to help towns with the cost of local roads and public safety, and continuing to fund universal free school meals.

After a report back from the Blue Ribbon Commission on EMS, lawmakers invested \$31 million in EMS departments across the state to ensure access to these vital services. We also made a critical investment in the safety and preparedness of Maine's firefighters by providing \$1.5 million to improve our fire service training facilities.

We certainly accomplished a lot over the last year, but as always, there is more work to be done. I look forward to continue to work with my fellow lawmakers to pass meaningful legislation that positively impacts our communities. If I can ever be of assistance, please reach out to me at [Anne.Beebe-Center @ legislature.maine.gov](mailto:Anne.Beebe-Center@legislature.maine.gov) or call my legislative office at 207-287-1515.

Sincerely,

A handwritten signature in cursive script that reads "Pinny".

*Pinny Beebe-Center, State Senator*

**Ann Higgins Matlack**

130 Scraggle Point Road

Spruce Head, ME 04859

Residence: (207) 594-4831

[Ann.Matlack@legislature.maine.gov](mailto:Ann.Matlack@legislature.maine.gov)**HOUSE OF REPRESENTATIVES**

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: Maine Relay 711

Dear South Thomaston Neighbors:

It continues to be an honor to serve you in the Maine House of Representatives. When you elected me to the State House, I promised to work to address our state's most pressing challenges head on – and that's exactly what we did in 2023.

The Legislature invested in the well-being of Maine workers and families by establishing a comprehensive paid family and medical leave program, increasing funding for Pre-K and child care support and taking significant steps to address Maine's shortage of affordable and available housing, which is affecting our entire state. We invested more than \$30 million to provide grants to EMS departments to help support and strengthen services throughout Maine, particularly in rural communities. We also enacted measures to improve water quality in Maine lakes and support municipal shellfish conservation programs.

As of this writing, we are one month into the second regular session of the 131<sup>st</sup> Legislature. Over the next few months, we will consider hundreds of bills before we adjourn, which will likely be in mid-April. I continue to serve on the Appropriations and Financial Affairs Committee, the committee that is responsible for writing, reviewing and holding public hearings on the state's budget, and on the Taxation Committee.

If there is anything I can do to be of assistance to you or your family, please feel welcome to reach out. I always enjoy connecting with constituents – whether you have concerns about local matters, questions about state programs or would like to discuss thoughts on legislation. I can be reached at 207-594-4831 or [Ann.Matlack@legislature.maine.gov](mailto:Ann.Matlack@legislature.maine.gov).

Sincerely,

A handwritten signature in black ink that reads "Ann Higgins Matlack".

Ann Higgins Matlack

State Representative