SEARSPORT

2023 Annual Report

PHOTO CREDIT: Thank you goes out to Rolf Olsen of Searsport for providing a cover photo showing the construction downtown on March 26, 2024.

2023 REPORT DEDICATIONS

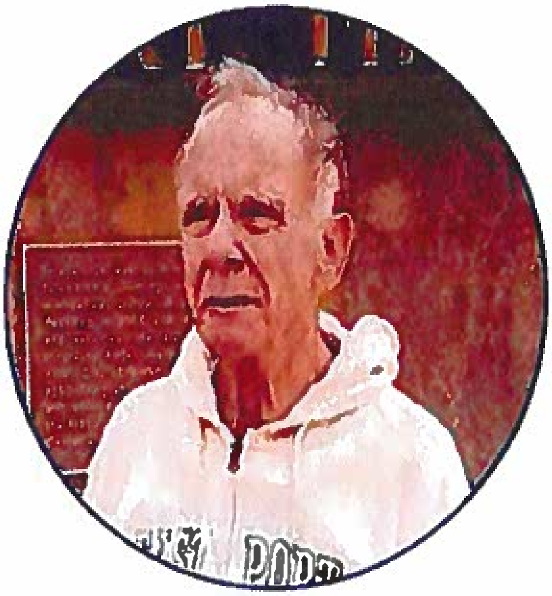
Natilie Knox

Natilie was raised in Searsport. The daughter of Charles and Grace Knox. She graduated from Searsport District High School in 1972 and attended the University of Maine. She co-founded the popular radio station Kiss 94 FM. Her career in radio would see her co-own five more stations mostly in the Ellsworth area. Although she resided in Ellsworth no one would dispute that she was a Searsport girl through and through. When ever Searsport was in need, Natlie was there to help. She was a leader in the Searsport High School Alumni Association and was president of the Save our Schools Project which raised money for the high school gym and other improvements necessary to regain our school accreditation. She donated countless hours and her wealth on knowledge in fundraising to many community events. Her smile and warmth will be greatly missed.

Rexford "Rex" Kelley

Rex was raised in Ellsworth. He graduated Ellsworth High School in 1966 and joined the Marine Corp in 1967. He proudly served in Vietnam. After service he moved to Searsport where he would live his entire adult life. He joined the Searsport Police Department in 1972 and then entered the Maine State Police in 1973. He had a very distinguished career and retired as Lieutenant Detective in 1993. Both Rex and his wife Karen volunteer countless hours to various committees of the town. Rex was on the Budget Advisory Committee for many years. Rex was a long-time member of the Searsport Historic Society. Rex could often be seen out mowing the lawn or fixing something. Likely something that Karen needed. He was a dedicated family man and a great resident and contributor to Searsport.

2023 REPORT DEDICATIONS



George B. Kerper Jr.

George was a very quiet man who kept much of his personal experiences to himself. He would let certain people know about bits and pieces of his life as occasion presented. He had vast experience in many fields. He spent much of his adult life in Pennsylvania where he worked in large national retail business as a manager. He was also a volunteer firefighter. He moved to Searsport in his retirement but never really stopped working, something Searsport greatly benefitted from. He owned several small businesses including a gift shop and antique sales. He volunteered for the town shortly after moving here serving on many boards and committees. He eventually became the Chair of the Planning Board. He was contracted by the town to run our television station and could almost always be found in the back-room programming or researching some project for the town. He always worked hard to find perfection and could do just about anything he set his mind to. We miss his help every day.

Roger Smith

Roger spent almost his entire life in Searsport. His family moved to Searsport from Belfast when he was young. He found the love of his life in Searsport and married Beverly Ward in 1965. They lived and raised their family on Mt Ephraim Road. Roger had several jobs around Waldo County before being hired by the Town of Searsport on the Public Works Crew in 1985. He worked for us for 26 years retiring in 2011. Roger was dedicated to his work and could do almost anything asked. He was a great friend to have as he would always offer to help you fix or do something if you asked. He had great mechanical skills and could build or fix just about anything.

TABLE OF CONTENTS:

Special Thanks & Credits

Cover Photo – Rolf Olsen (photo)
Report Layout and Design – James Gillway
Editing – Sarah Hopkins; Lynn Roberts; Jill Riley, Wendy Rogers

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www.collins.senate.gov

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United States Senator:
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Jared Golden
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Chip Curry
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Augusta, ME 04333-0002
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SUSAN M. COLLINS
MAINE

United States Senate

WASHINGTON, DC 20510-1904

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

Susan M. Collins
United States Senator

United States Senate

WASHINGTON, DC 20510

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 King

ANGUS S. KING, JR.
United States Senate

Washington Office
1710 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov

Committee on Armed Services
Committee on Small Business

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

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act,* which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including $35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, $460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly $8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden

Jared F. Golden

Member of Congress

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767

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

Janet T. Mills
Governor

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

PHONE: (207) 287-3531 (Voice) FAX: (207) 287-1034

Glenn "Chip" Curry
Senator, District 11

THE MAINE SENATE
131st Legislature

3 State House Station
Augusta, Maine 04333

January 12, 2024

Dear Friends and Residents of Searsport,

Thank you for the opportunity to continue serving as your State Senator. I'm incredibly proud to represent our communities in Augusta, and I promise to work as hard as I can on your behalf. My career as an educator, community development coordinator, and advocate for children and youth has been driven by a calling to help people of all ages reach their highest potential.

The Second Regular Session of the 131st Legislature began on January 3, 2024. I continue to serve as Senate chair of the Innovation, Development, Economic Advancement and Business Committee. We are responsible for looking at a wide range of issues, including supporting and uplifting Maine's workforce, strengthening local businesses, and encouraging economic development across the state, especially within our rural communities. Our work is critical to aiding Maine's economic recovery. I also continue to serve on the Inland Fisheries and Wildlife Committee, which focuses on enabling and promoting the safe enjoyment of Maine's outdoors and conservation duties to protect our wildlife and natural resources.

We opened our work this year by honoring those lost in the Lewiston Shootings. The National Anthem was sung in the Senate Chamber by the Lewiston High School Chamber Choir, and our opening invocation was delivered by the Rev. Sarah Gillespie. The session was also translated by two ASL interpreters.

There are many important issues that lawmakers will be considering and voting on this year, like affordable housing, expanded access to child care, supports for working families, as well as violence prevention and gun safety. I'll be sure to keep you all updated on our progress.

Please remember that I am a resource for you all year. If you need to contact a state agency or department or want to share a comment, please don't hesitate to reach out. You can email me at Chip.Curry@legislature.maine.gov or call my legislative office at (207) 287-1515. I know that the winter can be challenging for families, but please don't be afraid to ask for help. After all, I'm here to serve you.

Sincerely,

Chip Curry
State Senator, District 11
Representing the twenty-six rural, coastal, and island communities of Waldo County

Chair, Innovation, Development, Economic Advancement and Business Committee
Inland Fisheries and Wildlife Committee
State House (207) 287-1515 • Fax (207) 287-1585 • Toll Free 1-800-423-6900 • TTY 711
Chip.Curry@legislature.maine.gov • legislature.maine.gov/senate

HOUSE OF REPRESENTATIVES

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TTY: (207) 287-4469

Reagan Paul
815 North Main Street
Winterport, ME 04496
Home Phone: (207) 944-8033
Reagan.Paul@legislature.maine.gov

January 2024

Dear Friends and Neighbors,

As the Second Regular Session of the Maine State Legislature convenes, I would like to thank you for the opportunity to serve the citizens of District 37 in the Maine House of Representatives. Representing you is an honor and a privilege.

I am honored to serve on the Joint Standing Committee on Energy, Utilities and Technology, where a notable topic this past year is the proposed mandate on electric vehicle sales in our state and how a rulemaking procedure allows a group of unelected bureaucrats to make that determination. As I write, this issue is still hanging over us due to the December storm and power outages that caused the impending vote to be postponed until February.

With significant increases in tax revenues the Legislature chose to grow state government rather than reform the income tax structure and help us all with the challenges we face due to inflation. The Legislature repealed the *Property Tax Stabilization Act* rather than adopt revisions that would benefit our seniors, especially those with a fixed income.

I encourage you to participate in your local government and school board. Phone calls and letters are always welcome; and due to the wider use of technology, meetings and hearings are even more accessible. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Committee hearings via Zoom, where you can observe or testify for or against a bill from the comfort of your home.

I will be sending a weekly email newsletter with current state news. If you wish to receive these updates, please contact me at Reagan.Paul@legislature.maine.gov, and we will gladly add you to our list. Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy 2024.

Sincerely,

Reagan Paul

Reagan Paul
State Representative

WALDO COUNTY SHERIFF'S OFFICE

6 Public Safety Way
Belfast, ME 04915

SHERIFF
Jason W. Trundy

Administrative Offices
207-338-6786
Fax
207-338-6784

CHIEF DEPUTY
Matthew C. Curtis

Citizens of Waldo County,

The Members of the Waldo County Sheriff's Office are proud to provide law enforcement, correctional and civil paperwork services to the citizens of our great county and we want to thank the members of the public for their continued support.

In 2023, our patrol division handled 9,059 calls for service. These calls included all types of incidents from murders, domestic violence, robberies, burglaries, thefts, child abuse, sexual abuse, drug overdoses, and much more. The patrol division also conducted 1,301 traffic stops throughout the county in an effort to increase traffic safety on our roads and highways.

Our corrections division finished its fourteenth year in the operation of our 72-hour intake and the Maine Coastal Regional Re-entry Center. The seventy-two-hour holding and booking facility processed 717 persons who were arrested in Waldo County by all the law enforcement agencies serving our County.

In 2023, the participants of the reentry provided 2,796 hours of community service throughout Waldo County. This translated to a savings in labor costs of $39,563 to citizens and non-profit agencies. Residents also provided more than 52,000 pounds of fresh vegetables to local food pantries and those in need from the County's Garden Project overseen by Waldo County Commissioner William Shorey. The residents also paid $14,666.53 dollars in room and board to the County and $12,130.74 toward their fines and restitution.

Our Civil Service Division served 1,247 sets of legal paperwork all over the County in 2023.

It has been an honor for all of us to be of service to the citizens of Waldo County in 2023. It is my goal as Sheriff to focus the resources of the Sheriff's Office on enhancing traffic safety, addressing substance abuse, and identifying operational efficiencies and cost savings in our correctional services. These issues are critical to the quality of life of everyone in Waldo County. We look forward to providing the citizens of Waldo County with professional law enforcement services based on our core values of Integrity, Teamwork and Compassion. We wish everyone a safe and productive 2024.

Respectfully,

Sheriff Jason W. Trundy

Waldo County Sheriff's Office

• 6 Public Safety Way Belfast Maine 04915 •
• 207-338-2040 •

Total Number of Complaints received in 2023 for Searsport

Nature of Call	Total Calls Received	% of Total
911 Disconnect	17	5.38%
911 Misdial	13	4.11%
911 Open Line	3	0.95%
Abandoned Vehic	1	0.32%
Agency Assist	32	10.13%
Alarm	12	3.80%
Alcohol Offense	1	0.32%
Animal Prob LAW	4	1.27%
Assault	1	0.32%
Background Chec	1	0.32%
Car/Deer PD	3	0.95%
Child Custody	1	0.32%
Civil	10	3.16%
Crim Mischief	3	0.95%
Crim Trespass	7	2.22%
Detail Bail Chk	1	0.32%
Detail K-9	2	0.63%
Detail Misc	1	0.32%
Detail School	2	0.63%
Disorderly	1	0.32%
Disturbance	13	4.11%
Domestic	6	1.90%
Drugs	2	0.63%
Electronic Mon	3	0.95%
Escort	1	0.32%
Explosion	1	0.32%
Found Property	1	0.32%
Harassment	5	1.58%
Information	17	5.38%
Intoxication	2	0.63%
Juvenile Prob	6	1.90%
Late 10-55	7	2.22%
Lost Property	1	0.32%
MV Complaint	18	5.70%
Mental Medical	8	2.53%
MessageDelivery	2	0.63%
Missing Person	3	0.95%
Motor Veh Theft	1	0.32%
Motorist Assist	4	1.27%
Noise Complaint	7	2.22%
OUI	1	0.32%
Officer Complt	1	0.32%
PD Accident	8	2.53%
PI Accident	6	1.90%
Public Assist	4	1.27%
Reported Death	1	0.32%
Runaway Juvnile	2	0.63%
Search Warrant	2	0.63%
Suspicious	21	6.65%
Theft	4	1.27%
Threatening	2	0.63%
Traffic Hazard	2	0.63%
Traffic Offense	4	1.27%
Utility Problem	2	0.63%

Waldo County Sheriff's Office

• 6 Public Safety Way Belfast Maine 04915 •
• 207-338-2040 •

Total Number of Complaints received in 2023 for Searsport

Nature of Call	Total Calls Received	% of Total
Veh Off The Rd	2	0.63%
Vehicle Fire	1	0.32%
Viol Cond Rel	1	0.32%
Violation PO	1	0.32%
Wanted Person	5	1.58%
Welfare Check	19	6.01%
Wildlife Prob	3	0.95%

Total Complaints Reported: 316

Total Traffic Stops: 51

REGIONAL SCHOOL UNIT #20

Searsport · Stockton Springs

Office of the Superintendent
6 Mortland Road
Searsport ME 04974

Telephone: 207/548-6643 **Fax: 207/548-2310**

March 19, 2023

Dear Citizens of Searsport and Stockton Springs,

Regional School Unit #20 has moved into our ninth year and will be looking forward to our tenth. We, the Board of Directors, administration and staff want to express our sincere gratitude for your continued support and the continued support of our children's educational programs.

RSU #20 will continue to provide an educational experience based upon curriculum as well as the social, emotional and mental health learning affecting our students. RSU #20 will continue to bridge the upcoming needs of our students with experiences from the past few years. The team work of staff within the school community and the continued support from our citizens within the communities have led and will continue to lead to success.

We have begun preparing our 2024 -2025 budget and will adhere to a team approach: RSU #20 (Searsport and Stockton Springs) will work together to provide an education that provides the best for all students. RSU #20 students depend on your support to allow all students to reach their goals.

As stated in past years, we will again be faced with challenges: (a) state funding impact that in turn affects local funding decisions ; (b) budgetary considerations based upon numerous variables and needs and (c) assessments to towns, and in turn, taxpayers dealing with many variables and needs as well. We will need to face and answer the challenges in order to provide the education our students deserve while balancing the needs of our taxpayers. Together, we will maintain our focus and make decisions within the framework of the budget process based foremost on education.

Throughout the budget process, RSU #20 will provide information to the citizens of Searsport and Stockton Springs in order for you to make informed decisions. Current budget information will be posted on our website at www.rsu20.org or our Facebook page, as well as dates of Board workshops, Board meetings, and informational meetings. Information from local, state, and federal resources will also be available from the RSU #20 Board, administration and staff.

With your support, the students and staff of RSU #20 will be provided the best educational opportunities. We will continue to face our challenges head-on and we are seeing positive results. Our lights are bright as the RSU #20 teams will succeed together.

Sincerely,

Chris Downing
Superintendent of Schools, RSU #20

TOWN OF SEARSPORT

Spirit of America Award

2024

Richard Desmarais

Searsport Spirit of America

Honor Roll

2011 – Searsport Animal Fund Endowment (SAFE)

2012 – Searsport Beautification Committee

2013 – William Terry

2014 – Bob Ramsdell

2015 – Don and Faith Garrold

2016 – George Kerper

2017 – Almond "Bud" Rivers

2018 – Sandra Otis-Anderson

2019 – Ralph & Joyce Harvey

2020 – Jayne Snowdale

2021 – Dr. Karen Kelley

2022 – John Moran

2023 – Charlene Knox Farris

Spirit of America Foundation is a 501(c)(3) public charity established in Augusta, ME in 1990 to honor volunteerism.

The Spirit of America Foundation Tribute is presented in the name of Maine municipalities to local individuals, organizations and projects for commendable community service.

Since Alma Jones received the first Spirit of America award from Augusta Mayor William Burney in November 26, 1991, the tribute has been presented in over 400 ceremonies.

Searsport has participated in the Spirit of America Award Recognitions since 2011 in an effort to recognize the many people and organizations that give so much of themselves back to our community.

2024 IMPORTANT DATES TO REMEMBER

January 1st	Fiscal Year Begins
February 1st	Late fees begin for dog licenses, $25 per dog.
March 5th	Municipal Election at the Searsport Community Building from 8 a.m. to 8 p.m.
April 1st	All property, both real and person, assessed to the owner of record as of April 1st. Owners must bring a list of property to the Assessor to be eligible to make a claim for abatement.
April 6th	Annual Town Meeting, Union Hall, 1 Union Street at 9 a.m.
May 29th	RSU #20 Budget Meeting, 7 p.m. at Searsport High School Cafetorium.
June 11th	State Primary and RSU #20 School Budget Election at the Searsport Community Building from 8 a.m. to 8 p.m.
June 30th	ATV & Snowmobile's expire.
July 27th – 31st	Tax bills mailed out at the end of July
September 6th	Taxes are due and payable.
October 11th	7% Interest begins to accrue on all unpaid real estate and personal property taxes
October 15th	2025 dog license tags available.
November 5th	General Election at the Searsport Community Building from 8 a.m. to 8 p.m.
December 2nd	2025 Hunting and Fishing licenses available.
December 31st	2024 Dog tags & boat registrations expire. Fiscal Year ends.

2024 TOWN CONTACT INFORMATION

EMERGENCY (Police/Fire/Ambulance..............................911

PLEASE DO NOT CALL THE TOWN OFFICE FOR EMERGENCY DISPATCH.

North Fire Station..548-6262
Ambulance/Fire (Non-Emergency)...548-2302
Police (Non-Emergency)..548-2304
Waldo County Communications (Public Safety Non-Emergency).......338-2040
Town Garage...548-2301
Carver Memorial Library...548-2303
Wastewater Treatment Plant...548-6320
Town Office...548-6372

Town Manager...............Ext. 106
Town Clerk....................Ext. 100
Deputy Clerk..................Ext. 101
Finance Director.............Ext. 102
Code Enforcement...........Ext. 104
Assessing......................Ext. 103

Town Office Fax...548-2305

Town Address and Wastewater Billing:
1 Union Street
P.O. Box 499
Searsport, ME 04974-0499

Town Office Hours:
Monday through Friday, 8:30am to 4pm

Town E-mail Addresses:

Town Manager (James Gillway)
manager@searsport.maine.gov
Code Enforcement (Victor Mazza)
codeenforcement@searsport.maine.gov
Finance Director (Sarah Hopkins)
bookkeeper@searsport.maine.gov
Deputy Clerk (Wendy Rogers)
Deputyclerk@searsport.maine.gov

Town Clerk (Lynn Roberts)
clerk@searsport.maine.gov
Deputy Clerk (Jill Riley)
deputy@searsport.maine.gov
Assessor (Jay Frye)
assessor@searsport.maine.gov

Town Website (www.searsport.maine.gov):
The Town website includes important town information such as: ordinances, directions, Board/committee directories, and a Town Calendar that details events and meeting times.

R.S.U. #20 Board of Directors

Sabrina DeTurk..Term Expires 2025
Tony Bagley.. .... Term Expires 2024
Ruth Fethke...Term Expires 2026

Regional School Unit #20
6 Mortland Road
Searsport, ME 04974
(207) 548 6643

RSU #20 Searsport Area School Telephone Numbers

Searsport High School......................(207) 548-2313
Searsport Middle School....................(207) 548-2311
Searsport Elementary School.............(207) 548-2317

Searsport Water District
46 Prospect Street, Searsport, ME 04974
Phone: (207) 548-2910 Fax: (207) 548-6719
Email: info@searsportwater.org

Trustees	Employees
William Shorey, Chairman	Brenda Corbin, Office Mgr.
Bruce Mills, Treasurer	Timothy Wilson, Service Foreman
Larry Clark, Clerk	Harold Porter, Service Technician
	Kyle Benson, Office Assistant
	Herb Kronholm, Superintendent

Business hours are Monday – Friday from 7:30 a.m. to 3:30 p.m.

In case of an emergency during non-business hours, please call the Waldo County Dispatch Center at 1-800-660-3398

Searsport Selectboard

Doug Norman, Chair	....	Term Expires 2024
Mark Bradstreet, Vice Chair	....	Term Expires 2025
Linda Payson	....	Term Expires 2024
Steven Tanguay	....	Term Expires 2026
Sandra Otis-Anderson	....	Term Expires 2026

2024 Town Staff

James S. Gillway	....	Town Manager
Lynn T Roberts	....	Town Clerk
Jill Riley	....	Deputy Clerk
Wendy Rogers	....	PT Deputy Clerk
Sarah Hopkins	....	Finance Director
RJD Appraisal	....	Assessor's Office Contractor
Brian Lunt	....	Public Safety Director
Mike Rolerson	....	Police Sargent
Colby Leavitt	....	RSU 20 Resource Officer
Brian Lunt	....	Chief of Police
James Greeley	....	Patrol Officer
Antonio Rivera	....	Fire Chief
Brian Lunt	....	Emergency Management Director
Gayle McKeige	....	Deputy Emergency Management Director
Robert Seekins	....	Public Works Director
Mike Kinney	....	Public Works Crew
Rick Lanphier	....	Public Works Crew
Adam Lockhart	....	Public Works / Physical Plant
Dan Sylvester	....	Transfer Station Operator
Dan Knox	....	Assistant Transfer Station Operator
Susan McClintock	....	Library Director
Rhonda Nichols	....	PT Assistant Librarian
Michelle Milligan	....	PT Assistant Librarian
Howard Clark	....	Wastewater Chief Operator
Dan Smith	....	Wastewater Operator
Bob Bouchard	....	PT Wastewater Operator
Victor Mazza	....	Code Enforcement Officer
Wayne Hamilton	....	Harbormaster
Travis Otis	....	Assistant Harbormaster
James Gillway	....	General Assistance
Dave Walsh	....	Public Health Officer
Steve Shea	....	PT Recreation Director
Arthur Koch, Jr.	....	Animal Control Officer

Board & Committee Chairs

Planning Board

Keith Ritchie .... Term Expires 2024

Board of Appeals

John Moran .... Term Expires 2024

Board of Assessment Review

Vacant .... Term Expires 2025

Comprehensive Planning Committee

Vacant .... Term Expires 2025

Historic Preservation Committee

Lin Calista & Mary Brann .... Terms Expire 2024

Shellfish Management Committee

Steve Tanguay .... Term Expires 2024

Budget Advisory Committee

AJ Koch .... Term Expires 2025

Cable Television Committee

Vacant .... Term Expires 2025

Cemetery Committee

James Gillway .... Contact Person

Recycling/Conservation Committee

James Gillway .... Contact Person

2023 Manager's Report

Progress, that is the one word to describe 2023. We have been working with state and federal agencies for many years to develop projects to improve our conditions in Searsport and three of the major projects that have been in that planning actually started construction.

The first one I want to talk about is the installation of high-speed fiber-optic internet in all of Searsport. Our Mass Communications Committee started planning this project in about 2019. The chair of that committee, George Kerper, put countless hours into the project along with Selectboard members' Doug Norman and Steve Tanguay. We first received a planning grant and hired a consultant to help get us to issuing a request for proposals in 2020. Consolidated Communications "Fidium" was the successful bidder and the system was installed and completed in 2023. We applied for and received over 2.1 million dollars in grants toward the project. Our cost for this project totaled $190,537 dollars. We were able to pay that in 2023 with unappropriated surplus funds and Reserve account money. We have no debt for this project.

The second major project is the wastewater treatment plant rebuild. We started the planning for this in 2018, our existing wastewater plant was over 30 years old with no major upgrades having been done in those three decades. Many of the systems in the plant were wearing out and breaking down. The plant is what is known as a primary treatment plant which means the waste comes in and is heavily treated with chemicals before being released. This is not the best or most environmentally friendly way to treat waste and we were no longer in compliance with the new rules for waste discharge. We knew we needed to plan for a rebuild. The funding sources in 2019 were not promising and it looked like we would have to take on a lot of the rebuild funding ourselves. As we started to seek funding COVID hit. This changed some of the funding pathways so, in the end, we were able to get a great funding package. The final project will cost 14 million dollars and we applied for and received just over 11 million in grants and loan forgiveness for the project. The actual cost for the town is $2,791,000 which will be paid over 30 years in a loan at 2.625% interest. This was a great package deal for the town.

The third project to talk about is the downtown rebuild. The Maine Department of Transportation started a planning process with Searsport in 2004. The rebuild was delayed due to staff and leadership changes at both the State level (Governor) and within the MDOT, changes in the plan and funding issues. We were determined to keep the project moving forward through all the issues. Slowly money was found for preliminary planning. It started to look like the project might start about five years ago and funding was again a big problem. Senator Susan Collins came to Searsport to review what we were doing and was able to secure 9.2 million dollars for the downtown renovation project in 2022. The project went out to bid and no contractor bid on it. Some of the factors for getting no bids included the requirement for night work and the rising cost of labor and materials. It was put out to bid a second time in 2022 and Gordon Contracting was successfully awarded the bid. The original cost of the project was expected to be around 12 million dollars and the final contract was awarded at $17,758,548. We thank the Maine Department of Transportation for funding the additional 5 million dollars to get this long-awaited project underway.

The next project to discuss is the rebuilding of the Hamilton Wharf on Steamboat Avenue. We started planning for this in 2021 and the timeline has been accelerated by the advent of winter storms in December and January. These storms are in the process of evaluation by FEMA. I am confident that we will receive funding from FEMA for repairs necessary after the January storms severely damaged the wharf. I have requested one million dollars for this. The Federal budget is also helping with funding for the project both Senator Susan Collins and Senator Angus King included our rebuild and expansion project in their Congressional Discretionary Funding Request. They fought hard to keep our project in the final federal budget when many other good projects in

Maine were cut. I am very happy to report that they succeeded. We have an additional 2 million dollars for the Wharf rehabilitation and expansion project. I hope to be able to start that project as soon as this fall.

We did have some additional changes to staff in administration in 2023. The Town Clerk, Eric Glidden, left us to teach bible studies at a Christian school in the Bangor area. We took additional time locating a replacement. We were deliberate to find a clerk with experience and personality that is compatible with our sense of team. Lynn Roberts joined us as Town Clerk early in 2024. She has extensive experience as Town Clerk in a nearby Waldo County town. She also worked as a part-time clerk in Belfast for a couple of years before leaving the profession to run a successful small business with her husband. Now that their business is running smoothly, she is back in municipal government and we are pleased to have her here with us. Another administration changed happened early in 2023 when Joanne Moulton left. She took a position with the Town of Searsmont as their Town Clerk. I thank her for her five years of service with Searsport and wish her the best in her new position. We were fortunate to find her replacement fairly quickly while Eric Glidden was still working with us. Jill Riley joined our team in May of last year. She was also a former Town Clerk of a nearby Waldo County town with ten years of experience and we are happy to have her join our team. In 2023 long-time Code Enforcement Officer, Randy Hall, retired. We were very fortunate that before doing so, he found his replacement. Victor Mazza joined us in mid-year and has been a quick study and a great addition. Victor is retired from the Navy where he worked in the engineering and safety fields. Randy continues to assist as needed and is a phone call away if we need advice. These new members along with Finance Director, Sarah Hopkins and Part-time Clerk Wendy Rogers make up a great team to serve you. I need to also mention a great Elections team with Janine Lavway as Election Warden. They do an efficient and professional job ensuring the integrity of the process. One of our most valuable team members passed away in November of 2023. George Kerper lost his battle with cancer in November of last year. He ran our television station and filmed and recorded our meetings. He was also the Chair of many of our boards and committees including: Planning Board, Board of Assessment Review, Comprehensive Plan Committee, Mass Communications Committee, and Recycling/Conservation Committee. He was a great help to everyone in the office and would often take on projects to help all of us. He is missed every day.

In Public Safety, Police Chief Todd Boisvert retired in March and we promoted Brian Lunt to his position. In addition to being a police officer with many certifications, Brian is also a certified paramedic and had been assisting Chief Boisvert with rebuilding and running the Ambulance service. He has made tremendous improvements to public safety. His promotion left an open position within the department and we hired Dustin Hedgpeth as a patrol officer to fill it. Dustin was working at the State Prison for several years and was part of the emergency response unit before accepting our position. He graduated the Maine Criminal Justice Academy in 2023 and is doing a great job for us. We also hired a part-time officer, Chris Therrien. Chris is a full-time corrections officer at the prison. He is doing a great job for us too. Sergeant Mike Rolerson completed his third year with the department and consistently does a great job. We recently promoted James Greeley to the position of detective. He still performs patrol duties but has been a valuable asset for investigations. Our School Resource Officer, Colby Leavitt is very popular with the school kids and faculty. He is our front line in RSU 20 should a major crisis occur here. We are fortunate of have such a well training and prepared officer on duty. Part-time Office Eric Bonney rejoined the department after being away for three years. His return allowed for additional coverage on weekends while Officer Hedgepeth was in the police academy. We hired Mike Sealy as a full-time employee for the Ambulance service. He is a certified paramedic with over 20 years of experience. He is assisting Brian Lunt with daily operations. We have great coverage with our ambulance service. I am very proud of them. In 2023 we did see our Emergency Management Director, Paul Biddle, resign his position. He did a great job making advancements in this field. Currently, the Manager, Public Safety Director and Fire Chief are covering the tasks of that position and we are looking for someone to fill that important role. Under Fire Chief Antonio Rivera's leadership, the Fire Department has made great progress in 2023. He has presented the Selectboard with many updated policies. Much of the equipment and person protective gear has been replaced and training is being done on a regular basis. He has also applied for several fire grants and we are awaiting answers. The department is going a great job.

In public works and wastewater all is well. The public works crew includes: director Bob Seekins, mechanic/driver Mike Kinney, driver/laborer Adam Lockhart, driver/laborer Ricky Lanphier, transfer station attendant Dan Sylvester and part-time attendant Danny Knox. With all of the demands in 2023 due to construction and additional traffic on side roads, the public works crew has had a lot of extra responsibility. They have done a super job reacting to changing conditions and issues. They were extremely helpful with the major storms that battered our town in December and January. Their quick response to damage kept citizens safe. Every inch of the wastewater plant is torn up and under construction. Even with all the mess, it is critical that the operation functions properly and Howard Clark, Dan Smith and part-time (retired but back) operator Bob Bouchard have done a wonderful job making sure that the operation does not fail. We were short handed for part of 2023 and I really want to thank Dan Smith for his extraordinary effort to manage the system. He often worked day and night to keep the plant and pump stations functioning properly. He, public works and I have been on many emergency situations relating to the construction downtown impacting our operations. I really want to call out his efforts in 2023. Thank you.

Searsport is very fortunate to have one of the best small library departments in Maine. Sue McClintock leads the team of part-time employees and volunteers to deliver incredible programing to our citizens. Her regular staff Ronda Nichols and Michelle Milliken are some of the nicest and most knowledgeable library professionals that you will ever meet. Every time I go to the library, no matter the hour, I find adults and children using the service.

2024 will be my 38th year working for Searsport and my 19th year as your manager. The time has really gone by fast. I do want to report that I have never been busier that these past two or three years. With all of the construction, various grants applications and project management my plate has been full. I do expect that level of work load to continue as we enter a rebuild project for the Hamilton Wharf and negotiate community benefits agreements in reference to the potential Offshore Wind Port that is proposed for Searsport. I do not fear the extra work as I believe I have one of the best teams of employees in all positions that I have ever had the pleasure to work with.

I want to acknowledge and thank our amazing committees and boards because without their knowledge and efforts we would not be able to accomplish all of the work we have been doing. I especially want to thank the Searsport Selectboard. They have been extremely busy in 2023 and have provided our town with great leadership with all of the numerous projects and initiatives. The Selectboard had started several projects to help the downtown businesses during the construction including some new signage and allowing Gordon Construction to sell the projects granite curbing to financially support our shops. Finally, I want to thank the business and citizens of Searsport. Last year was frustrating and even painful. Please be patient in 2024. At this point, it appears that the project is ahead of schedule. Our community needed this work done and we will be a beautiful place to visit and enjoy when it is complete. I encourage everyone to take a trip downtown, brave the construction, and buy something from our local businesses. Without our ongoing support they may not survive this construction season.

Respectfully yours,

James S. Gillway

Town Manager

Town of Searsport

P.O. Box 499
Searsport, Maine 04974
Phone 548-6372 Fax 548-2305

Searsport Residents,

I am very honored to serve as your Town Clerk in this unique community. Many of you have already warmly welcomed me and I look forward to meeting and working with all of you in the upcoming years. Our community has a lot of new and exciting changes happening and I am thrilled to be a part of it. In 2023 and 2024 has presented many challenges with staff transitions, but our dedicated staff Jill Riley (Deputy Clerk), Wendy Rogers (Deputy Clerk), and Sarah Hopkins (Financial Director) have been working diligently to thoroughly serve our residents. I would also like to say thank you to Janine Laveway and our Election Team for safeguarding the integrity of our Elections prosses during this time.

The Clerk's office is responsible for administering Town, State and Federal elections and for maintaining voter registrations. In 2023 there were six elections: January 17, 2023 Special Town Meeting, the March 7, 2023 Municipal Election, the March 11, 2023 Annual Town Meeting, the June 13, 2023 Reginal School Unit No. 20 Budget Validation Referendum, the November 7, 2023 State Referendum Election, and the December 19, 2023 Special Town Meeting. Municipal Voter turnout for these elections is as follows:

January 17th Special Town Meeting
Voter Participation: 27 Residents
March 7th Municipal Election
Voter Participation: 112 Residents
March 11th Annual Town Meeting
Voter Participation: 93 Residents
June 13th Reginal School Unit RSU 20 Budget Validation Referendum
Voter Participation: 117 Residents
November 7th State Referendum Election
Voter Participation: 855 Residents
December 19th Special Town Meeting
Voter Participation: 13 Residents

The Town Clerk's office provides a variety of services to Searsport residents. We are pleased to issue vehicle registrations, vital certificates (birth, death, marriage and marriage licenses), sporting licenses/registrations, dog licenses, sale of cemetery lots, Town shellfish licenses and various other services. In 2023 statistics for these services are available in the pages below. Many of the services offered in the Town Office are also available online through the Town's website: www.searsport.maine.gov. The website also serves as the primary hub for information regarding Town meetings, events and announcements.

Residents are encouraged to contact the Town Clerk's office with any questions at 207-548-6372 or by email at clerk@searsport.maine.gov. The Town Clerk's office is open Monday through Friday from 8:30am to 4pm. We look forward to serving you, the residents of Searsport, in 2024!

Respectfully,
Lynn T. Roberts
Town Clerk

TOWN OF SEARSPORT

In accordance with Title 36, MRSA Section 706, the Assessor of the Municipality of Searsport, Maine hereby gives notice to all persons liable to taxation in said municipality that the Assessor's Agent RJD Appraisal is in the office twice a month. Please call the office at 548-6372 or email us at assessor@searsport.maine.gov and we will schedule a time to meet with you for the purpose of revising lists of estates taxable in the Town of Searsport.

All inhabitants of the Municipality of Searsport, Maine and all Administrators, Executors, trustees, non-residents, etc., all estates taxable in said municipality or such persons hereby notified to MAKE AND BRING INTO THE ASSESSOR TRUE AND PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL, not by law exempt from taxation, of which they were possessed on the FIRST DAY of April 2024 and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing to the nature, situation and value of their property liable to be taxed.

2023 SEARSPORT ASSESSOR'S REPORT

2023 was a busy year in the Assessor's office due still to a high number of home sales. The sales prices continue to exceed our current assessed values in most cases. I would like to thank all of our residents and business owners for their cooperation when there are site visits to your home and/or business. In 2023 the mil rate had an increase of 90 cents over 2022 to $20.20 per 1,000 dollars of valuation. The mil rate breaks down as follows 10.20% to the County, 28.00% to the Town, and 61.80% to the School for education. The amount of new construction in the Town of Searsport both residential and commercial areas continue to show improvement. The CEO, Victor Mazza and I are working together to assure that all new construction and building permits are visited and re-assessed in the spring.

All Searsport residents with a primary residence here are reminded of the Homestead Exemption of up to $25,000 off your assessed value. There is also a Veterans Exemption, and Blind Exemption if you qualify. The Property Tax Stabilization for Senior Citizens program implemented in 2023 has been repealed by the State after only one year. To find out about these exemptions please contact the assessor's office. The Maine Property Tax Refund is still available through the Maine Revenue Services Offices in Augusta. Please call them directly at 626-8475 with any questions.

Respectfully,
Robert Duplisea CMA
Jay Frye CMA
RJD Appraisal

Searsport Police Department
ANNUAL REPORT
2023

Mission: *To lead the citizens of the Town of Searsport in a partnership dedicated to the protection of life and property, and the advancement of peace, prosperity, and community. The genesis of our efforts is the values of respect, fairness, and integrity.*

TITLE	NAME
Chief of Police	**Brian Lunt**
Police Sergeant	**Michael Rolerson**
Police Detective	**James Greeley**
Patrol Officer (School Resource Officer)	**Colby Leavitt**
Patrol Officer	**Dustin Hedgpath**
Reserve Officer	**James Gillway Sr.**
Reserve Officer	**James Porter**
Reserve Officer	***Eric Bonney***
Reserve Officer	***Chris Therrien***
Reserve Officer	*Vacancy*
Animal Control Officer	**AJ Koch**
Assistant Animal Control Officer	*Vacancy*

During the beginning of 2023, the Police Department's Police Chief was Todd Boisvert. In March Chief Boisvert retired and he returned to his home State of Rhode Island. I was then promoted to this position that was vacant when Chief Boisvert retired. I wanted to start out by upgrading some of our police department's equipment and to look for a new hire to fill one open spot on our roster. We were able to get the black Ford truck, that had been the former Chief's patrol truck, outfitted with equipment and lettered for patrol. This was taken care of and the black truck is on the road as a patrol vehicle with all equipment needed. We also did not have a secure area in the rear seat of the police SUV. A rear half seat cage was purchased and installed in this unit for the safety of our officers and people detained. A new truck was purchased and outfitted with all equipment needed to work the road as a patrol vehicle. This new truck is assigned to the Public Safety Director and as needed for patrol.

Due to the open position in the police department for a full-time officer, we began to advertise for a new hire. In the end, we were able to recruit and hire Dustin Hedgpath. Officer Hedgpath came to the Searsport Police Department from the Maine State Prison were had worked for seven years. Officer Hedgpath started his career in law enforcement with us. He started his training here and obtained his reserve officer certification and completed a field training program. Officer Hedgpath then attended and successfully completed the Maine Criminal Justice Academy and earned his full-time law enforcement certification. Officer Hedgpath is also a licensed EMT in the State of Maine.

Sgt. Rolerson has over thirty years of experience working in law enforcement and is a great asset to the police department. Sgt. Rolerson works patrol shifts as well as performing supervision of department operations, training and firearms qualifications.

Officer Greeley has many years of experience as a Patrol Deputy, Patrol Sergeant and Detective in law enforcement. He has been an asset to the Searsport Police Department assisting with investigation of serious crimes, sexual assault cases, DHHS refusals and child abuse investigation and working with the state with our uniform crime reporting system for the police department. Officer Greeley has been promoted to the rank of Detective. Detective Greeley still works patrol, covers calls for service and has been assisting with the training of new Officers as a field training officer.

Officer Leavitt continues to work as the School Resource Officer in the Searsport School District. Officer Leavitt has done many positive things at the school over the past three years and continues to do so. The school officials that I have met with over the past ten months have very positive things to say about the SRO program and are happy with the service Officer Leavitt provides to the schools. Officer Leavitt also attended field training officer training this year and started a formal field training program that was used with the past two new hires here at the Searsport Police Department.

We have also hired a new part-time officer, Officer Chris Therrien. Officer Therrien came to the Searsport Police Department from the Maine State Prison where he has worked full-time for the past eight years. Officer Therrien came to the department while working on obtaining his reserve officer certification. We assisted him in getting this completed. Officer Therrien successfully completed a field training program and has started working for the police department as a reserve officer. Officer Therrien still works full time for the Maine State Prison and is a licensed EMT in the State of Maine.

We have been able to obtain two in-car video systems, Watchgaurd Systems, and one radar unit, Eagle Radar, to upgrade our patrol vehicles. These items were obtained at no cost to the Town of Searsport through the State of Maine Highway Safety grant program. One camera and the radar unit have been installed in one of our patrol vehicles. This completed the equipment needed to outfit this vehicle for patrol.

In the upcoming years we plan to maintain a positive and professional work environment within the police department. This is also to extend to all the citizens of the Town of Searsport and to all who visit or pass through our town and neighboring community's.

The Searsport Police Department is operating very well with a full staff. Many police departments across the state and country are operating with reduced staffing due to shortages in acceptable applicants. We are very fortunate to have a full staff of good officers working for our town.

In 2023, the Searsport Police Department responded to 2700 calls for service. While Officer Hedgpath was in the Police Academy for eighteen weeks, we received assistance with weekend coverage from the Waldo County Sheriff's Office and from the Maine State Police. I would like to thank those agencies for all of their assistance while we were getting back to full staffing.

In closing, as I begin my second year as your Director of Public Safety / Police Chief / EMS Chief, I look forward to meeting more and more of the great citizens of Searsport. Thank you for allowing me to serve your community.

Respectfully Submitted,

Brian Lunt

Town of Searsport

Chief of Police / Director of Public Safety

SEARSPORT AMBULANCE
ANNUAL REPORT
2023

At the start of the 2023 year, the Searsport Ambulance Service was having a difficult time finding people to cover shifts on a regular basis. We had a small group of EMS providers that worked very hard to cover the most shifts they could to provide reliable coverage to the Town of Searsport. However, there is only so much that a few providers can do and we relied on coverage from our neighboring towns for help covering open shifts. This was an issue that needed to be corrected immediately. We as a service started actively recruiting licensed EMS providers. We put out advertisements through social media and through Maine EMS and Atlantic Partners. We improved our equipment and equipment inspection programs. We started holding monthly meeting along with training opportunities. We brought our service billing rates to be in line with current acceptable billing rates for calls for service with a reputable billing company that has been very helpful. We worked very hard to improve the reputation and quality of EMS service for the Town of Searsport. We were able to recruit several very good EMS providers to work with the service to provide the best level of care and reliability to the citizens of the Town of Searsport and surrounding community's.

Last year, at town meeting, we asked for additional funds to build the ambulance service up to a service that the Town of Searsport wanted and deserved. The funds were approved and we have used those funds to get the service back up and running. We were able to pay an acceptable hourly rate of pay to EMS providers and almost doubled the size of the membership of the service. We were able to recruit and hired a full time Paramedic who has worked in the EMS field for over twenty years as our new Assistant EMS Chief for the service. We have worked with the local hospitals to assist them with treating and transporting patients for them to other facilities. We have worked with our local Medical Director and have upgraded some equipment and training, at there recommendation. We were given permission from the Town Officials to purchase a Glidescope II. This a video laryngoscope and has become the standard of emergency care for securing airways and airway management with patients. We are the first service in the area that have made this upgrade of equipment and training. We purchased uniforms for the EMS providers and issued them out to provide a more professional image while we are working at the station and in the community. We have brought our equipment and supplies up to date and to a level that we can operate with on a regular basis. We promoted two EMS providers to the rank of Captain. They have been able to up grade our equipment inspection form from a paper process to an online system that has improved the tracking of the system. The lead ambulance now had a tablet that provides information from dispatch about calls that the ambulance responds too. This also provides immediate online access to Maine EMS protocols for patient care and treatment. This also provides GPS and mapping for faster and more reliable response to locations. This is very helpful for location of calls in Searsport, but very helpful in location locations we do not normal cover like manual aid towns and out of town hospital transfers. The Captains have also started to look for and apply for grants that would be beneficial to the service and the Town of Searsport.

We currently, and for the past several months, have been able to provide 24 hours, seven days a week, EMS coverage for the Town of Searsport. We have needed some assistance with mutual aid response from neighboring towns when we have been on other calls and additional ambulances are needed. We still receive assistance with Paramedic response on occasion form neighboring towns. We also provide Paramedic coverage to other Towns as needed when we have a Paramedic working on shift in Searsport.

The Searsport Ambulance Service is currently well staffed with 2 Paramedics, that both work full time for the Town of Searsport. There are 5 Advanced EMT's, 4 Basic EMT's and 9 Drivers. Three of our drivers are in the process of obtaining there Basic EMT license, one of our Basic EMT's is in school to advance to Advanced EMT level and one of our Advanced EMT's is in Paramedic school.

At this time, the Searsport Ambulance Service is doing very well and is providing a professional, reliable and quality EMS service for the Town of Searsport. During the 2023 year the Searsport Ambulance Service responded to 490 calls for service. In 2024 we will continue to make the service the best EMS service that we can.

Respectfully submitted,

Brian Lunt, Paramedic
Town of Searsport, EMS Chief

SEARSPORT FIRE DEPARTMENT

P.O. Box 483
Searsport, ME 04974

South Station - 548-2302 North Station - 548-8252

Dear Searsport Residents,

This past year has been a busy year for the Fire Department. In 2023, the department received 239 calls for service. This is up from the 175 calls recorded in both 2022 and 2021. This dramatic increase is due to multiple major storms as well as better record keeping.

The department is currently maintaining a fleet of 8 vehicles. As we start this new year, we are looking to apply for grant funding to replace Tanker 1. This apparatus is a 1989 chassis with over 500,000 miles that was previously used as an oil tanker and repurposed as a fire apparatus. We are looking to replace this apparatus, as well as an engine, with a pumper tanker that will perform the functions of both the tanker and engine. The remaining fleet is continuing to age with 7 of our apparatus over 20 years old. Our current fleet is listed below along with the number of calls each apparatus responded to.

1986 Forestry 1 (38 years old) - 5 calls
1988 Engine 1 (36 years old) - 43 calls
1989 Tanker 1 (35 years old) -2 calls
1994 Engine 4 (30 years old) - 71 calls
2000 Tanker 2 (24 years old) - 4 calls
2002 Engine 2 (22 years old) - 62 calls
2002 Engine 3 (22 years old) - 0 calls
2016 Rescue 1 (8 years old) - 60 calls

On January 3rd the Select Board approved $55,000 from reserve funding to purchase replacement equipment necessary to help bring the department up to industry standards in safety and operations. This funding was used to purchase 4 Air Cylinders, 11 sets of fire gear, 8 pairs of boots, 6 helmets, 2000 feet of fire hose, communications equipment, nozzle components, and hose appliances. The members of the fire department are grateful for the town and its officials for supporting the safety and progression of the Fire Department.

If you are interested in becoming a firefighter, please stop by the public safety building or town office to learn more and pick up an application.

Sincerely,
Antonio Rivera, Fire Chief
Antonio Rivera

Dial 911 For Emergencies

Annual Code Enforcement Office

Report

2023

Thank you for the opportunity to serve the Town of Searsport. We have started using Cloudpermit, an online permitting, complaint and planning system to decrease turnaround and improve transparency for this office. We have seen a steady growth in new buildings and renovations over the past twelve months. Our office has issued the following permits for the 2023 year.

Single Family Dwelling's	21
Additions	9
Garages	10
Renovations	6
Mobile Homes	3
Accessory Structures	36
Demolitions	10
Signs	6
Solar Fields	2
Communication Tower	1
Junkyard	3

There has been a steady growth in our community. There have been inquiries concerning what can be done with properties, and what is allowed in the district that they are located in. I urge those that are considering a project of any kind to call and see what codes will or could have an effect on their project. I would also like to welcome those that have moved to Searsport this year, many of whom I had the pleasure of speaking with and meeting before they purchased their new homes. If you have any questions concerning code related issues or projects, please call my office and I will do all I can to get you the answers or help you find them. It is my pleasure to serve the Town of Searsport, and I look forward to the coming year and many after.

Respectfully Submitted

Victor Mazza
Code Enforcement Officer
911 Addressing Officer

Town of Searsport, Maine
P. O. Box 499
Searsport, Maine 04974
Phone 548-6372 • Fax 548-2305

2023 Annual Report for Board and Committee Work

Planning Board

The Planning Board had seven meetings and heard eight applications for projects. Two applications were for subdivisions on the west side of town. One of the applicants withdrew and the other was approved for an additional fifteen house lots. In addition to the subdivisions, they heard and approved a new nursery greenhouse business on the east side of town and an expansion to Hey Sailor restaurant. Two of the applications heard were modifications to existing projects relating to a commercial solar field and a communications tower.

Mass Communications Report

The Mass Communications Committee was not very active in 2023. Although, not many meetings were needed the Chair, George Kerper, did monitor the installation of our High-Speed Fiber-Optic network which was complete early in 2023. He and the manager worked closely with Fidium to ensure that any resident of Searsport wanting the service, got the service.

Recycle Committee

The Recycle Committee did not have any meetings in 2023; however, George Kerper and the manager met several vendors involved in recycling including food wastes. We worked together to update our Transfer Station license and applied for grant money to improve the system. Late in 2023, Penobscot Energy Recovery closed. It has now been purchased and hopes to be back in operation late spring of 2024. We continue to monitor the changing conditions and once we have answers about the future of the waste stream, we will make the necessary upgrades to start recycling again.

Board of Appeals

The Board of Appeals met once in 2023 to hear one personnel matter. This matter was resolved in one session.

Board of Assessment Review

The Board of Assessment Review did not hear any cases in 2023.

Searsport Harbor Master

2023 Annual Town Report

During the 2023 season, there were a total of 19 resident and 4 non-resident moorings owners, who paid $1900.00 in mooring fees, $650.00 in dinghy fees and $3,668.20 in boat excise tax. There are currently no outstanding fees owed to the town for moorings in the harbor. People donated a total of $158.00 at the town dock and we did not see quite as many visitors to the harbor over the season.

The Harbormaster department responded to a number of incidents during the boating season. The calls would range from missing vessels to disabled boats needing assistance, there was even a daring water rescue to save a deer stranded out in the bay. No serious injuries or fatalities were recorded for the 2023 season.

The fishing from the dock was great for the 2023 season with many striped bass coming up over the rail, the menhaden were in again with many schools visiting our harbor and bringing fishermen from far and wide in hopes of harvesting them. Our lobstering community had commercial and non-commercial participation, from our local rockpile to many miles down the bay towards Vinalhaven. Our local dock-based fishermen did a great job in helping to keep our facility clean and welcoming new visitors to cast their lines in the water.

Wayne and Travis attended the 38th Annual Harbormaster Association Training Program in March which was held in Castine. Wayne was reelected to serve on the MHMA Board of Directors again. Travis also attended training with the local CERT team (Civil Emergency Response Team). In June, Wayne and Travis participated in an Area Maritime Security Training and Exercise Program (AMSTEP) organized by the USCG.

The 4th of July Rowboat races were well attended, continuing the popularity of the event. The Harbormaster, along with several volunteers, helped to organize the various events and help coax the participants towards the blue ribbons.

We would like to thank the Town Manager, his staff, Searsport Ambulance, the Fire, Police, Public Works Departments, and the Beautification Committee for all of their continued support and assistance. We would like to express our thanks and appreciation to everyone who assisted Wayne and Travis throughout the year. We love our town and are glad for what we have achieved and to help advance it into the future.

Wayne Hamilton	Travis Otis
Harbor Master	Deputy Harbor Master

Searsport Shellfish Management Committee

2023 Annual Town Report

,
Members: Steve Tanguay (chair), David Bond, Jay Economy, Travis Otis (Shellfish Warden), Ed Upham, Michael Bowe, Carleton Wiggin, Danny Piper,

During the spring of 2023 volunteers uncovered the netting from four, 14 by 30 foot areas with softshell nursery clams and quahogs, and posted this area from digging. This should allow the clams to reach harvestable size by the summer of '25. The nets were trenched in around each seeded area to help with predator control and spat collection (green crab and milky ribbon worm, which have decimated soft-shell clam populations in Maine over recent years). These clam nurseries were sited in areas that proved to be more productive than other areas tested in years past.

This past spring we had 100 students join us on the flats to help plant out 40,000 baby clams along the Stockton side of the causeway. Thta was a fun, eductional and somewhat crazy day. We can't wait to od it again this spring!

The shellfish committee evaluates the number of diggers that the flats can sustain by conducting annual clam & invasive species surveys. Searsport has 5 ½ miles of tidal flats currently open to recreational digging.

As a result of the 2023 clam survey, the committee chose not to sell any commercial licenses in the coming year. The Shellfish Committee ran a daily monitor program, checking the flats at low tide to gather data for our State Annual Report.

Searsport has been approved for the following shellfish license allocations, 2024
Recreational Resident- 65, $20.00
Recreational Nonresident- 15, $30.00
Recreational Senior Resident- 30, $0.00
Recreational Senior Nonresident- 3, $0.00
Recreational Other (72 hour)- No Limit Set, $15.

Licenses will be issued starting June 3, 2024 at 9AM. The sand bar in fron t of Kidder Point will be closed to all shellfish harvesting in 2024 due to a large juvenile clam reseeding projectthe committee is undertaking.

Maine's harvest of soft-shell clams has been near a one hundred year low over the last few harvest seasons. Our largest challenge in coming years will be to manage this declining resource. Mussel populations in the Bay are also in dramatic decline. Since the 1980s, as water temperatures have warmed, statewide soft-shell clam landings have declined by 75% (Beal et al., 2016). The committee will continue working with Dr. Brian Beal and Hannah Annis, the area's municipal shellfish manager.

In 2024 the Shellfish committee members are again reaching out to local schools to help conduct simple research with intertidal sediment samples, installing a few Beal Boxes for collecting spat. plant seed and net 60,000 juvenile soft shell clams and quahogs in 8 open areas. This work will begin at low tide on Tuesday, April 30th starting at 10AM.

The committee members will also be working to improve signage around the flats in Searsport to delineate the areas that are open for clamming from the areas closed from harvest.

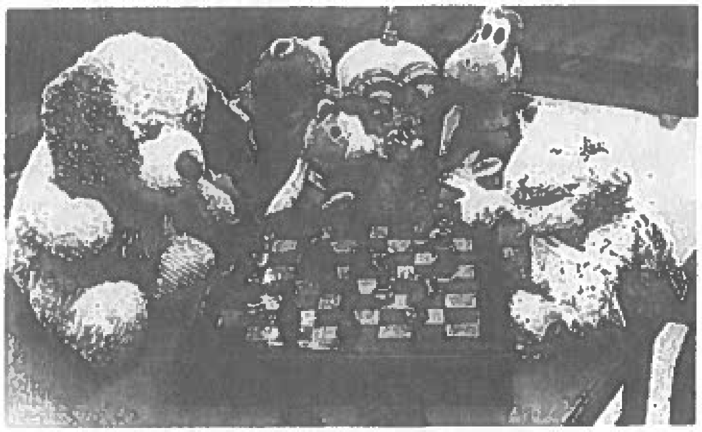
Please contact anyone in the committee or town office if you are willing to help in any way, we need you.   Free license and other incentives available for new committee members.
Our committee members would like to thank our regional marine biologists advisor, Hannah Annis. And I would like to thank our dedicated comittee members and the town office for all of the work they put in throughout the year to help improve our shellfish resources along the shore.

Respectfully submitted,

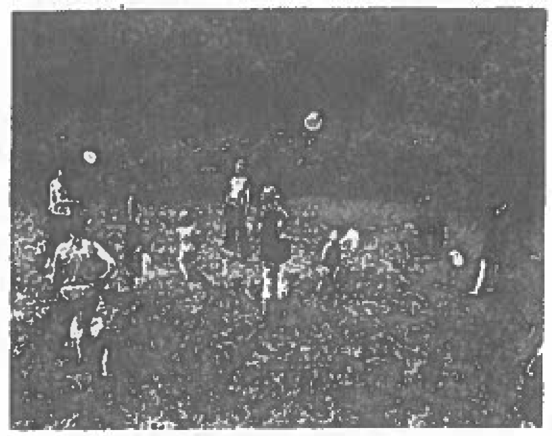
Steve Tanguay
Searsport Shellfish Management Committee, Chair

*Note: The Town of Searsport's Cleanup Day is on Saturday, April 27th starting at 9AM (coffee and donuts). Hope everyone can join in to help spruce up our beautiful town. Free lunch at noon when we're all finished up! Collection bags will be provided for those that need them.

Carver Memorial Library Association 2023 Report



Stuffed animals play chess at the Stuffed Animal Sleepover.



Kids and families enjoying the Bubble Party on the lawn.

In 2023 we celebrated community and kindness.

We made a Kindness Art Quilt with drawings from people of all ages. We had fun on the lawn with a Bubble Party and promoted library visits with a Stuffed Animal Sleepover. We hosted local cartoonist David Coffin for a gallery display and talk.

We collaborated with Friends of Sears Island, the Penobscot Marine Museum, the Searsport Rec Department, and local businesses to offer a range of activities, including storywalks and special events.

Our Waldo County Bounty Give and Table grew into a (volunteer built) Share Shed for the community to share garden produce.

Youth Services Librarian Michelle Milligan began offering weekly activity programs for kids, including crafts, story writing, games, and of course LEGO building! Children's and Outreach Librarian Ronda Nichols started a monthly memory event at the library and visited Bayview Manor regularly, as well as drawing a crowd at weekly storytime. Our volunteer-led chess club got started and has really taken off.

We offered 255 programs and events this year, nearly twice as many as last year. We welcomed 2,409 attendees, a 33% increase this year. We gave out 1,780 activity kits, including kids Take and Make, adult/teen DIY kits, and Spice Club kits.

In total, 10,640 people visited our library in 2023, and we recorded 2284 questions answered.

Carver borrowers saved over $230,305 in 2023 compared to buying those books and materials! And in addition, they borrowed 1,335 downloadable ebooks and audiobooks.

Ronda Nichols marked 10 years with Carver.

Carver Memorial Library is a collaboration between the Town of Searsport and the Carver Memorial Library Association and we rely on the Town and the community for their support.

Respectfully submitted,

Sue McClintock, Library Director

and the Trustees of the
Carver Memorial Library Association

Kindness Art Quilt

Carver Memorial Library Association – 2023 Financial Report

ASSETS as of 12/31/23

Cash	Checking Account	$ 68,911
	Certificate of Deposit	$ 40,791
Trusts*	Joshua Curtis Fund	$ 15,478
	Richard Beglin Fund	$ 7,181
	Carver Memorial Library Fund	$ 376,174
TOTAL ASSETS		**$ 508,535**

INCOME / EXPENSES

INCOME

Donations	$ 10,033
Trust Fund Income	$ 33,316
Grants	$ 14,825
Fundraising	$ 4,771
Operations	$ 2,162
TOTAL INCOME	**$ 65,107**

EXPENSES

Books/Loanable Products	$ 13,108
Business Expenses	$ 7,557
Program Expenses	$ 2,161
Fundraising Expenses	$ 96
Grant Expenses	$ 8,307
Management & Staffing Exp.	$ 757
Technology & Equip. Exp.	$ 3,827
TOTAL EXPENSES	**$ 35,813**
Surplus	$ 29,294

*These are the agency trusts of which Carver Memorial Library is the sole beneficiary. Carver also receives annual income from the Robert and Muriel List Fund and the James Nichols Trust, but these are not assets.

Historic Preservation Annual Report

2023

Another year has slipped by for Historic Preservation and for us it has been a busy one!

In January we were pleased by the success of the 2023 Historical Home calendar put together by our co-chair, Mary Brann with help from her sister, Helen Nezda. We already have chosen homes for our 2024 calendar. They have become very popular in Searsport and folks look forward to buying one, not only to support our projects, but for the remarkably interesting historical facts that go with each home.

In March, we discussed and approved changes being made in Robert Martell's building He seems to be well aware of the historical restrictions and is doing a very nice job in rehabbing that building for a brewery. He plans to open it in July. We hosted a community pot luck supper after town meeting where we unveiled a shadow box about the pilings and the locations of Searsport's Shipyards. The shadow box will be exhibited at the historical society on the Sears Island Rd.

April had us review the rehabbing at 37 and 39 East Main by Phillip Rojas. He is doing a very nice job in a structure that has had its problems in the past. He wants to have apartments upstairs and businesses downstairs. It should be a real asset to our community. Mr. Rojas has invited a few of our members to tour the building and see his work and they were very impressed as he seems to be keeping the historical character to the buildings in tact as he does his renovations.

April also had us discuss the Shipyard Signs project headed by members Sandi Cirillo and Janine Carpenter. We plan to have several signs designating the location and photos of the various shipyards in Searsport. There will be several signs: one by the new walkway in Mosman Park, one at the Harbor, one at the Penobscot Museum property at Mechanic's Cove, and others to be determined. The purpose is to broaden viewer's knowledge of the area's shipyard history, to develop community connections that will give a good foundation for applying for grants.

The Penobscot Marine Museum came to us in May with a plan to replace their large windows in the Whitcomb Pendleton Building at 38 E Main St. They were prepared and we approved them immediately.

In June, it came to our attention that there is an old schoolhouse foundation on the Mt. Ephraim Rd that we want to investigate as we are interested in finding old foundations and private cemeteries in town. Faith Garrold, who has done much research on the early schools in Searsport, thinks it is the #8 (of 16) schools. Also on the property is what may be the largest and oldest tree in Searsport. According the owner who has measured its rings, It predates 1776. We plan to view it and measure it with the owners this fall or next spring.

We decided not to do the historical poker run this year at the Fourth of July celebration due to road construction. We did discuss the granite marker of Isaac Carver on the property of Mike Lloyd on Union Street. The Carver farm was in the area and the Carver Memorial Library is named for them. The Commission has been invited to tour the Captain Jeramiah Sweetser house. It is currently being run as an inn. We were disappointed that the restored fountain was not working for 4th of July. We need to find a solution to the leaves that clog the pump drain. Steve and Mayo Bulloch said they would look into a screen.

We had a very interesting presentation October by Alex and Anne Mann who live in Thorndike but also own a piece of land in Searsport near the water outside of town. They have discovered a large family cemetery for the Park family there. They described what they found and had the Maine Cemetery Association come out. The Association determined that even though there were only 3 markers, there are many burials in that land. It is believed that the Park family members were buried there before Pendleton Cemetery was formed and then moved many of the markers to the cemetery to celebrate their loved ones. The Mann's asked us what would be an appropriate way to mark the cemetery.

In Summary, We continue to be busy with the historical projects in Searsport as we discover its rich history. Our historical home plaques are increasing every year as Searsport's residents realize what a history we have. We welcome new ideas to explore and new facts discovered as we enter 2024.

Respectfully submitted,

Lin Calista

Mary Brann

Sandy Cirillo

Mark Bradstreet

Steve and Mayo Bulloch

Janine Carpenter

Karen Kelley

MOSMAN MEMORIAL PARK ASSOCIATION   PO BOX 12, SEARSPORT, MAINE 04974

Mission Statement: To maintain Mosman Park in order to provide recreational and leisure opportunities to all people in a safe and enjoyable environment.

March 17, 2024

Dear Citizens of Searsport,

Mosman Memorial Park continues to be a vital hub of activity for people of all ages and especially families with children enjoying our various attractions on the Playground. A new bumblebee Spring ride was installed this spring and we replaced all of our swing set seats and chains. We continually add non splintering wood chips for safety purposes

Of course, the big news is we will be having the Perimeter Walkway constructed as soon as the weather and ground permits. A BIG thank you to all who contributed to the fundraising effort. We did it all locally and with our summer residents helping greatly too. We had one important matching **Grant from Hamilton Marine** and many small and large donations. This will truly be a Walkway for the people of Searsport BY the people of Searsport. The contract has been awarded to **Patterson Trucking Company.**

Park Manager Don Wiggin tells me that we had 15 reservations for Park events such as use of the Picnic Pavilion for various kinds of celebrations such as Birthdays, Family Reunions, Anniversaries, Baby Showers and the like. We had at least 10 unreserved events on a first come basis. If you want to reserve part of the Park for an event call Don Wiggin at 207-322-1770.

The Recreation Department reports much planned fun activity on Park grounds this past Spring and Fall. This included T-Ball in the Spring. Two teams with 20 kids on each team! The Soccer program in the fall was very successful with 6 Teams and 10 games. We hosted 5 teams in 20 games. There were 75 students enrolled in Soccer. The Park was used for many practices as well. Very few if any School systems can boast such a wonderful Park to host such events.

In addition, there was a Karate Triple Black Belt class with a ceremony and cookout in the Park.

We had two outdoor movie nights in the Park. The Rec department sponsored a Super Mars Brothers movie with about 50 children in attendance. The Penobscot Marine Museum sponsored a great historical movie 'Around the Cape' with about 40 in attendance even on a cool misty evening (perfect for that movie).

The Trustees and I appreciate your continued support and help in keeping Mosman Memorial Park clean and safe for all
to use.

Sincerely,
Jim Rose
President

Searsport Water District
2023

CONSTRUCTION AND OPERATION REPORT FOR 2023

SWD Construction Projects: In 2023 we were finally able to begin the water main replacement projects that were slated to take place in 2022 but was delayed supply chain issues. Therefore, the 2023 water main replacement projects were as follows: **Searsport:** Savage Road, Water Street, Howard Street, Leach Street, Park Street, Elm Street, and Navy Street. **Stockton Springs:** Cape Jellison Road. These new water mains are 8" cement lined ductile iron pipe replacing the old 6" cast iron pipe with some of that old pipe dating back as far as 1908. We were able to loop (connect) the water mains along Water Street, Howard Street, Leach Street, Park Street, and Elm Street which substantially increased fire flows. The old water mains in those areas were dead end mains with no previous connection to the adjoining streets. The new mains significantly improve water quality, and the new hydrants and increased fire flows allow for the district to perform annual flushing of the water mains without impacting water service to its customers.

In total the district replaced 9,005 linear feet of water main, 97 residential and commercial water service lines from the water main to the curb stops and replaced 10 fire hydrants and added eight additional fire hydrants throughout the construction areas.

The total budgeted amount of these water main replacement projects was $3,434,000.00 with $995,000 in grant/forgiveness from the Bipartisan Infrastructure Law (BIL), and $550,000 in grant/forgiveness from the Maine Drinking Water Program State Revolving Loan Fund (DWPSRF). The remaining $1,889,000 will be in the form of a 30-year loan with a 1% interest rate from the Maine Municipal Bond Bank (MMBB) with payments beginning in 2025.

MDOT Route One Road Reconstruction Project in Searsport: Our crews continue to work diligently with the MDOT and Gordon Construction to assure there are no conflicts with drainage piping and the water mains. To date MDOT and Gordon Construction were able to make necessary adjustments to avoid having to relocate the existing water mains and/or water services. Because of delays with this project the water district was able to extend its existing water main replacement construction loan to cover any unforeseen conflicts during the 2024 construction season.

Source Water Protection: In 2023 the district acquired an additional 35 +/- acres of watershed protection land around the district's groundwater supply and have secured an additional 4-acre parcel to be purchased in 2024. The district received $40,000.00 in grant/forgiveness funds from the Maine Drinking Water Program (DWP) towards the purchase of these properties. Protecting the sand and gravel aquifer is critical and we here at the Searsport Water District fully understand the best way to protect the aquifer from future development and threats from contamination is to own the property surrounding said aquifer. However, we fully realize that owning all the property within the district's wellhead protection area is both financially and economically impossible, therefore the district continues to work with local communities to assure the aquifer remains protected for future years to come. This is done by limiting development within the groundwater protection area to projects that will have little to no impact on the environment and ones that pose no risk of contamination to the municipal groundwater supply.

Operations: In 2023, the district pumped a total of 114,496,000 gallons of water. This amount is an increase of 4,685,000 gallons from the previous year. The major contributor to the increase in usage was due to the new water main installations as these new mains must be completely flushed, disinfected, and tested before being put into service. This process takes large volumes of water to complete and is done in sections to improve the efficiency of the flushing process. The daily average pumping rate was 313,688 gallons per day or 218 gallons per minute. This amount is 49.28% of the total daily safe yield based on our calculated safe yield of 636,500 gallons per day or 232,322,500 gallons per year. Total water sold to our 1,150 +/- metered customers during 2023 was 69,353,064 gallons. This amount is a decrease of 706,860 gallons as compared to the 70,059,924 gallons sold in 2022.

In 2023 the district also purchased a new trailer mounted vacuum unit which replaced the used trailer mounted unit we purchased several years ago from the Belfast Water District. The purchase of the new vacuum unit was made possible through the Maine Drinking Water Lead Service Line Inventory Program (DWP-LSLI). The total cost of the new vacuum unit was $160,000.00 whereas the MDWP provided $88,000.00 in grant/forgiveness funds and the remaining $72,000.00 was financed through the Maine Municipal Bond Bank (MMBB) for 10 years with a 0% interest rate. The older vac unit was sold to the Searsport Public Works Department for $5,000.00 for the purpose of vacuuming out catch basins thus saving the town thousands of dollars annually as it is very expensive to hire a private contractor to do this work.

We here at the Searsport Water District strive to provide you, our customers, with the best water possible and we do it proudly. This is done through our continuous efforts to protect our groundwater source of supply by purchasing and protecting land within our watershed areas. We also flush the entire water system on a semi-annual basis to maintain the high quality of water that you deserve and to assure all fire hydrants are in top operational condition. We patrol and inspect each of our 6 pumping stations, 3 concrete water storage tanks, and 34 +/- miles of water mains daily. Water quality controls and SCADA systems are in place to assure the system is fully monitored and protected every minute of every day.

Administration: The information in this report is a clear indicator that the Searsport Water District is committed to making these much-needed upgrades to the system. We are also committed to protecting the sand and gravel aquifer that serves many private wells within the town of Prospect and over 1,150 residential, commercial, and industrial customers along with the schools and health centers within the towns of Searsport and Stockton Springs. We could not have accomplished these tasks without the grant/forgiveness funds we received from the Maine Drinking Water Program State Revolving Fund (DWPSRF), Rural Development (RD) and State Community Development Block Grants (CDBG). In 2023 the district received a combined total of $1,673,000.00 in grant/forgiveness funds towards, construction, land, and equipment purchases.

Over the past 30 +/- years the district has invested approximately $28 million in system upgrades with more than half of those funds coming in the form of grants, forgiveness, and from private investments. Currently the Board of Trustees and staff agree that it is time to take a break to keep the water rates affordable. We will not begin any new large scale water main replacement projects until the next major bond is paid off in 2033. However, we will continue to make necessary improvements as needed to keep the water system in tip top shape.

Please take notice: In early 2024 we will be mailing two important notices to each of our customers. One notice is regarding an EPA mandate which requires the district to identify the type of water line that enters your home and/or business. This EPA mandate is a direct result of the problems found in other water systems throughout the country such as the one in Flint, Michigan. We here at the Searsport Water District are very confident there are no lead service lines within the Searsport Water District system. However, to meet the EPA mandate we must physically identify the type of water service pipe that enters every home and/or business throughout our entire system. The notice will show how you, our customer, can provide this information. If you do not have a smart phone or simply wish for our technicians to do this for you all we ask is for you to contact our office at (207) 548-2910 and schedule a time for our service technicians to visit your location and we will gladly complete the inspection for you. Please note, no personal information will be submitted with our report to the EPA. Again, this information is a mandatory requirement by EPA, and we thank you in advance for your prompt attention to this request. The second notice will be information regarding the districts next rate increase. Our monthly customers will find these notices in with their monthly bill and all quarterly customers will receive a separate mailer which will include both notices.

New Billing System Coming Soon: At this time, we'd like to inform our customers that we are currently in the process of switching from our old billing software system to a new one that will provide you with a better online payment experience. You will also have the convenience of switching from paper bills to electronic billing if you wish to do so. We will keep you posted as we work our way through this process.

Meter Upgrade Program: Over the past several years we have been working hard to replace water meters within each of our customers' homes and/or businesses. At present we have replaced nearly 670 meters throughout the system and have approximately 340 remaining. In 2024 we will begin sending our mailers and knocking on doors to schedule a time for us to complete this task. This meter upgrade program is also mandated by the Maine Public Utilities Commission (MPUC) as meters need to be updated to assure accuracy of the meter and to comply with MPUC rules and regulations. It also provides us with an opportunity to inspect the plumbing leading up to the water meter and to ensure an adequate backflow prevention device is in place as these devices prevent the water from within your home from entering the SWD system. For those of you who have not been contacted to have your water meter changed out over the past few years we ask that you contact us at (207) 548-2910 to schedule a time for our technicians visit your site to complete this task. We understand the difficulty some may have with scheduling however we will do our very best to accommodate you.

In Closing: We here at the Searsport Water District would like to thank all of you for your support and we greatly appreciate your cooperation and patience while we continue our efforts to make improvements to your water system, both in the office and out in the streets. Please remember that we work in some very harsh environments and are sometimes making repairs and locating water lines out in the streets, which is an extremely dangerous place to work, especially in the 55 miles zones of Route 1 where many vehicles travel mush faster than the posted speed limit. We ask for you all to please use caution when you see us or any other utility working along our streets. When you see us or any other contractor working along our roadways, please slow down, stay alert, and give us the room we need to complete our tasks. We thank you again for watching out for us while we watch out for you.

Should you need emergency assistance after hours please call the emergency number listed below. You can also find us on the web at www.searsportwater.org or follow us on Facebook at Searsport Water District for periodic construction updates, etc. Should you have any other questions or concerns please call our office at (207) 548-2910 between the hours of 7:30 a.m. to 3:30 p.m. or email us at info@searsportwater.org. Thanks again for your support and stay strong and healthy.

Sincerely,
Herb Kronholm
Herb Kronholm, Superintendent
Searsport Water District

Phone: (207) 548-2910 Fax: (207) 548-6719 email: info@searsportwater.org
Business hours are Monday – Friday 7:30 a.m. to 3:30 p.m.
In case of an emergency during non-business hours please call the
Waldo County Dispatch Center @ 1-800-660-3398

2021 UNCOLLECTED REAL ESTATE TAXES

GRANT, JANET A	567.00
SANTOS, TANYA	9.45
SEARSPORT BROADCASTING INC	446.97
BENISSAN, MESSAN	3,351.44
BERGERON, JESSICA &	1,669.75
BIRGFELD, GREGORY	72.16
BIRGFELD, GREGORY	84.49
BIRGFELD, GREGORY	63.54
BIRGFELD, GREGORY	65.44
BORMET, DOROTHY	375.52
CALLAWAY, JENNY D	1,222.55
CARCHIDE, APRIL A	410.93
CARTER FARM REALTY TRUST	721.70
CARTER FARM REALTY TRUST	1,274.11
COBB, CHRISTOPHER	52.18
COBB, JONATHAN	304.71
COBB, JONATHAN	204.40
CROSBY, ROBERT &	1,516.33
ELY, SCOTT	218.17
FAIRBROTHER, ADAM	190.63
GRANT, KIRK	776.77
GRINDEL, ANDREW II	420.76
GROVE, HAROLD BRIAN	139.31
GROVE, HAROLD BRIAN	184.52
GROVE, HAROLD BRIAN	1,293.15
HANSON, MICHELLE L	2,783.01
HARRIMAN, ANGEL	204.40
HARRIMAN, SANDRA K (HEIRS)	233.06
HERSOM, DAVID G. II &	928.38
HOOLEY, PAUL	9,936.68
JORDAN, GEORGE TRUSTEE OF THE GEORGE JORDAN RE	2,048.23
KILBY, LAURA K	228.73
LARRABEE, APRIL DAWN	467.97
LARRABEE, CURTIS	3,206.54
LOCKE, ROBIN	452.23
LOCKE, ROBIN G	837.75
MARTINEAU, ROBERT	890.85
MATTHEWS, DANIEL	1,121.69
MERRITHEW, JOHN VERNARD	2,513.56
MERRY, DENNIS W	904.62
MERRY, DENNIS W	727.60
MOULTON, DARREN	357.82
MOULTON, MICHAEL SCOTT	613.52
MOULTON, STEPHEN K., JR.	263.46
NOYES, SCOTT	163.10
POMEROY, HUGH A., JR. heirs	605.65
POMEROY, SHERYL	987.23
POMEROY, STEVE	211.88
REMILLARD, CHERYL	1,200.86
ROBBINS & POMEROY LAND DEVELOPMENT, INC.	611.53
ROBBINS, CINDY VIRGINIA	674.49
SEAMANS, LUANN ET AL	2,427.01
SEARSPORT REALTY TRUST	139.49
SEEKINS, SHAWN	971.50
SEEKINS, VICKI	393.23
SMITH, RICHARD	174.15
STEMP, SHAWN F	2,237.86
STIRLING, NICHOLAS	231.94
TALGO, AARON S	351.05
WARREN, GLORIA	188.67
WELLS, MELISSA	1,632.38
YORK, WINSTON	200.32
YOUNG, ROBERT (HEIRS)	570.25
YOUNG, ROBERT (HEIRS)	1,931.35
TOTAL:	**60,260.02**

2022 UNCOLLECTED REAL ESTATE TAXES

ADAMS, KENNETH	557.32	LABATE, HILLARY LYNN	2,421.70
ADAMS, MARY JANE, RICHARD E. ADAMS, (ETAL)	1,077.44	LARRABEE, APRIL DAWN	422.22
ASHEY, LELAND	1,165.27	LETOURNEAU, JESSE D	3,131.94
BENISSAN, MESSAN	3,234.23	LITTLEFIELD, SHARON E	1,238.61
BERGERON, JESSICA &	1,601.45	LOCKE, ROBIN	397.13
BIRGFELD, GREGORY	649.96	LOCKE, ROBIN G	769.62
BIRGFELD, GREGORY	972.27	LUCAS, MICHELLE ANN	536.09
BIRGFELD, GREGORY	219.57	MARTINEAU, ROBERT	827.52
BIRGFELD, GREGORY	474.33	MARTINEAU, ROBERT	740.67
BORMET, DOROTHY	321.86	MATTHEWS, DANIEL	1,699.88
BRAGDON, STEPHEN E	720.05	MCGLAUFLIN, DANIEL J. &	4,554.35
CALLAWAY, JENNY D	2,145.71	MCKEIGE, GAYLE K	1,726.90
CARCHIDE, APRIL A	356.60	MERRITHEW, JOHN VERNARD	2,419.77
CARR, CINDY L	2,410.19	MERRY, BRITTANY L	1,297.73
CARROLL, DOROTHY A., ROSS PHILLIP	541.88	MERRY, DENNIS W	841.03
CARTER FARM REALTY TRUST	661.54	MERRY, DENNIS W	667.33
CARTER FARM REALTY TRUST	3,909.73	MOODY, ANDREA (HEIRS)	824.06
CARTER FARM REALTY TRUST	1,035.53	MOODY, CAROL	467.44
COBB, JONATHAN	80.61	MOULTON, DARREN	304.49
COBB, JONATHAN	252.38	MOULTON, MICHAEL SCOTT	397.13
COBB, JONATHAN	153.95	MOULTON, STEPHEN K SR	304.49
COTTRELL, DALE C	314.61	NICKERSON, PHILIP	119.21
CROSBY, ROBERT &	1,450.91	NICKERSON, SARAH	958.76
DONNA I & GREGORY L BEAN,TRUSTEES	651.89	NICKERSON, SARAH	1,373.71
DRINKWATER, BRIAN	12.30	NICKERSON, SARAH R	251.51
ELY, SCOTT	167.46	NOYES, SCOTT	113.42
FAIRBROTHER, ADAM	140.44	POMEROY, HUGH A., JR. heirs	547.67
FLAGG, SARAH	1,536.53	POMEROY, SHERYL	931.74
FRENCH, DANIEL C	397.13	POMEROY, STEVE	202.20
GILMORE, DIANE	1,029.71	RADIO TELEPHONE OF ME	16.92
GRANT, KIRK	1,283.00	RARICK, JOHN R., KIM A., & DEVIN I.	1,670.95
GRENDELL, CHERYL R	1,703.74	REDMOND, SCOTT L	359.84
GRINDEL, ANDREW II	375.90	REMILLARD, CHERYL	2,257.65
GROVE, HAROLD BRIAN	640.31	RESH, CYRUS H	288.94
GROVE, HAROLD BRIAN	341.16	RICHARD, MARILYN	3,550.75
GROVE, HAROLD BRIAN	1,315.81	RICHARDSON, TARA CRONIN	412.57

HANSON, MICHELLE L	2,686.11	RIPLEY, TERRY	624.17
HARRIMAN, ANGEL	153.95	ROBBINS & POMEROY LAND DEVELOPMENT, INC.	545.74
HARRIMAN, BYRON (ESTATE)	70.73	ROBBINS, CINDY VIRGINIA	615.22
HARRIMAN, SANDRA K (HEIRS)	746.46	ROBBINS, NICHOLAS	428.01
HECHT, KATHERINE C	597.85	RUSSELL, GILMAN	1,194.22
HERSOM, DAVID G. II &	968.41	RUSSELL, GILMAN	148.16
HOOLEY, PAUL	9,703.59	RUSSELL, GILMAN	839.10
JORDAN, GEORGE TRUSTEE OF THE GEORGE JORDAN RE	2,531.71	RUSSELL, GILMAN R	769.62
KILBY, LAURA K	632.59	SEEKINS, SHAWN	906.65
KIMERY, TRUMAN A. &	1,598.86	SEEKINS, VICKI	555.39
KPINK, LLC	3,597.07	SMITH, DAVID(HEIRS)	1,209.66
KPINK, LLC	4,996.32	STEMP, SHAWN F	4,257.13
LABATE, HILLARY LYNN	2,421.70	STIRLING, NICHOLAS	180.97
LARRABEE, APRIL DAWN	422.22	SWEENEY, ANNA	15.15
LETOURNEAU, JESSE D	3,131.94	TALGO, AARON S	298.70
LITTLEFIELD, SHARON E	1,238.61	TRAVIS, SANDI B	132.72
LOCKE, ROBIN	397.13	TRIPP, DENNIS JR	512.93
RUSSELL, GILMAN R	331.51	WARREN, GLORIA	148.16
RUSSELL, GILMAN R	906.65	WEAVER, RICKY A. (HEIRS) &	12.53
SANTOS, TANYA	20.78	WELLS, MELISSA	1,564.78
SEAMANS, LUANN ET AL	2,344.50	WENZ, WILLIAM	1,020.52
SEARSPORT BROADCASTING INC	456.96	WHITCOMB, RODNEY M	166.41
SEARSPORT REALTY TRUST	90.26	WING, PETER E	1,611.10
		YORK, WINSTON	603.64
		YOUNG, ROBERT (HEIRS)	512.93
		YOUNG, ROBERT (HEIRS)	1,848.49
		TOTAL:	**126,105.12**

2023 UNCOLLECTED REAL ESTATE TAXES

140 MT EPHRAIM. LLC	2,135.14
ADAMS, KENNETH	571.66
ADAMS, MARY JANE, RICHARD E. ADAMS, (ETAL)	1,569.54
ALSPACH, STEVEN	3.31
ANDERSON, FLOYD	82.82
ANDERSON, SEAN P	2,634.08
ANNIS, LEON & ALLYSON PLACE	577.72
ARMSTRONG, KARRAH	276.74
ASHEY, LELAND	1,268.56
ASTBURY, SUZANNE	557.52
BAGLEY, ANGELA L	477.54
BAILEY, GAYLE K. LIVING TRUST	454.50
BAKER, GEORGIANA	3,705.60
BAKER, SANDRA MARTENS	3,113.43
BALVAIRD TRUST	114.02
BORMET, DOROTHY	325.22
BOSCHETTO, CINDY MARIE	3,205.74
BOWDEN, NICHOLAS S	90.90
BRAGDON, DALE	626.20
BRAGDON, STEPHEN E	1,082.72
BROTHERS FIELD ENTERPRISES, LLC	3,169.38
BURNHAM, EMILY STODDARD	2,547.22
BURNS, KAREN	263.64
BUTLER, WESLEY	8.08
CALLAWAY, JENNY D	2,294.72
CARCHIDE, APRIL A	309.06
CARCHIDE, APRIL A	361.58
CARCHIDE, RICHARD A	553.48
CARR, CINDY L	3,571.36
CARROLL, DOROTHY A., ROSS PHILLIP	616.10
CARTER FARM REALTY TRUST	751.01
CARTER FARM REALTY TRUST	680.74
CARTER FARM REALTY TRUST	505.00
BANGOR SAVINGS BANK	0.86
BANIUKIEWICZ, ANN L	567.32
BELFAST AREA APARTMENTS LLC	2,846.18
BENISSAN, MESSAN	3,373.40
BENNER, CARL ANTHONY	557.52
BERGERON, JESSICA &	1,725.08
BEYOND THE METER CORPORATION	640.34
BEYOND THE METER CORPORATION	632.26
BIDDLE, ANNE S	8,504.20
BIRGFELD, GREGORY	668.62
BIRGFELD, GREGORY	1,005.96
BIRGFELD, GREGORY	218.16
BIRGFELD, GREGORY	484.80
BOEHMER, KRISTIAN L	3,817.80
BOISCLAIR, PAUL R	690.84
DYER, CATHY A	593.37
EARLS, MARY ANN	4,189.48
ELWELL, GARY	510.04
ELY, SCOTT	163.62
ENTRUST FREEDOM, LLC	3,314.82
FAIRBROTHER, ADAM	135.34
FAWCETT, FREDERICK JOHN, 3RD &	4,282.40
FEDERAL HOME LOAN MORTGAGE CORPORATION	1,257.41
FINNIE, MARY PATRICIA BRENNAN	2,034.14
FLAGG, SARAH	1,292.80
FLINT, JANET LOUISE	868.60
FRENCH, DANIEL C	404.00
FRENCH, GERALD M., JR. & BETH L.	2,775.48
FRETZ DESIGN, LLC.	4,175.18
FRIEL, MICHAEL A	1,563.14
GALATI, STEVEN M	1,452.38
GALLANT, CYNTHIA	1.00

CARTER FARM REALTY TRUST	4,080.40
CARTER FARM REALTY TRUST	1,914.96
CASSIDY, JAMES W	15,372.20
CHASE, GEORGE	40.40
CIOFOLO, THOMAS A	16.06
CLARK, DEAN E	1,093.48
CLARK, GRAHAM	383.80
CLARK, PATRICIA	2,136.51
CLARK, SHANNON	170.28
COBB, JONATHAN	72.72
COBB, JONATHAN	252.50
COBB, JONATHAN	149.48
COLCORD, JAMES K	10,887.80
COLCORD, RICHARD	917.08
COLCORD, RICHARD S	357.54
COLE, DOROTHY B	4,308.16
CONANT, CHERYL L. ROBERTS &	60.30
CONNOR, CAROLINE M	1,754.37
COOK, RONALD A	760.42
CORNELIUS, RANDALL	5,833.76
COTTRELL, DALE C	2,653.75
CROSBY, ROBERT &	1,567.52
DAKIN, SHEILA J	2,561.36
DICKEY, DOUGLAS	196.84
HARRIMAN, SANDRA K (HEIRS)	830.22
HASSAPELIS, CHRISTINA M.	2,314.92
HATCH, APRIL E	28.28
HAYWARD, KAREN	496.92
HEARNE, CAROLYN	4,514.70
HEARNE, CAROLYN	1,531.16
HECHT, KATHERINE C	674.68
HERSOM, DAVID G. II &	1,062.52
HERSOM, HEATHER	769.62
HOOLEY, PAUL	10,144.44
HOPKINS, SCOTT	2,520.96
HOROWITZ, DR RICHARD S	6,205.44
HUSTUS, DALE, JR. (HEIRS)	852.44
HUSTUS, JEFFREY	2,508.84
HUSTUS, PAUL	488.84
HUTCHINS, FREDERICK D	1,321.08
JOHNSON, ANDREW A	4,740.94
JOHNSON, ROMAINE	212.10
GANGITANO, FRANCES	7,215.40
GILMORE, DIANE	1,228.16
GLORIA BOWDEN SMITH REV. TRUST (1/2 INT)	37.88
GOGUEN, MICHAEL	179.78
GORDON CUNNINGHAM FARM	490.86
GOULD, ROBERT H	2,951.22
GRANT, AMOS R	2,183.62
GRANT, KIRK	1,369.56
GRAY, AARON WYATT	3,549.12
GRAY, LAURA L	2,183.62
GRENDELL, CHERYL R	1,771.54
GRENDELL, WILFRED	1.64
GRINDEL, ANDREW H	412.08
GRINSTEIN, DAVID C. TRUSTEE &	5,284.89
GROVE, HAROLD BRIAN	658.52
GROVE, HAROLD BRIAN	345.42
GROVE, HAROLD BRIAN	1,365.52
GULLIVER, KEVIN	943.34
HALL, CLAUDIA E	597.92
HANSON, DOUGLAS S	577.72
HANSON, MICHELLE L	2,860.32
HARRIMAN, ANGEL	149.48
HARRIMAN, GERALD R., JR.	1,256.47
MARRINER, DARRIN T	4,070.30
MARSHALL, FRED	448.44
MARTINEAU, ROBERT	2,341.18
MARTINEAU, ROBERT	854.46
MARTINEAU, ROBERT	630.24
MATTHEWS, DANIEL	1,828.10
MCCLOSKEY, KATHLEEN	616.10
MCGLAUFLIN, DANIEL J. &	4,815.68
MCI SEARSPORT MHP, LLC	177.66
MCI SEARSPORT MHP, LLC	561.41
MCI SEARSPORT MHP, LLC	3,780.64
MCI SEARSPORT MHP, LLC	5,635.43
MCI SEARSPORT MHP, LLC	1,515.08
MCI SEARSPORT MHP, LLC	643.84
MCI SEARSPORT MHP, LLC	550.04
MCI SEARSPORT MHP, LLC	198.98
MCI SEARSPORT MHP, LLC	550.04
MCI SEARSPORT MHP, LLC	550.04

JORDAN, GEORGE TRUSTEE OF THE GEORGE JORDAN RE	2,638.12
KELLEY, CAROL	562.15
KILBY, LAURA K	711.04
KIMERY, TRUMAN A. &	1,781.64
KNEELAND, RANDALL J	1,038.28
KNOWLES, PAULINE MWING	117.16
KOCH, ARTHUR J SR	1,327.14
KOSLOUSKI, FRANCIS P	1,842.24
KPINK, LLC	3,753.16
KPINK, LLC	5,217.66
KRIENKE, NAIOME E	2,230.08
LABATE, HILLARY LYNN	2,522.98
LANDRY, DEBORAH JO S	650.44
LARRABEE, APRIL DAWN	490.86
LARRABEE, CHARLES	1,353.40
LARRABEE, DOROTHY	54.54
LEMIEUX, DONALD R	3,864.26
LESLIE, MICHAEL ET AL	2,963.21
LETOURNEAU, JESSE D	3,266.34
LITTLEFIELD, SHARON E	1,345.32
LOCKE, ROBIN	404.00
LOCKE, ROBIN G	836.28
LOCKHART, ADAM	1,872.54
LOUISE R. PROCTOR, TRUSTEE OF THE LOUISE R. PROCTOR REVOCABLE TRUST	2.22
LUCAS, MICHELLE ANN	549.44
LUCE, BRITTANY L	563.58
LUCE, DALE	595.90
MAGERS, SUSANNAH	5,084.34
MAGERS, SUSANNAH	458.54
MAHONEY, SHAWN T	2,244.22
MALOON, BRIAN S	187.86
NICKERSON, ANNA	636.30
NICKERSON, MARK E	810.02
NICKERSON, PHILIP	113.12
NICKERSON, SARAH	951.42
NICKERSON, SARAH	1,362.58
NICKERSON, SARAH R	646.40
NIELSEN, CHRISTIAN J	610.04
MCI SEARSPORT MHP, LLC	550.04
MCI SEARSPORT MHP, LLC	598.36
MCI SEARSPORT MHP, LLC	598.36
MCI SEARSPORT MHP, LLC	550.04
MCI SEARSPORT MHP, LLC	598.36
MCI SEARSPORT MHP, LLC	598.36
MCI SEARSPORT MHP, LLC	598.36
MCI SEARSPORT MHP, LLC	598.36
MCI SEARSPORT STORAGE, LLC	13.45
MCKEIGE, GAYLE K	1,840.22
MEHUREN, JERRY	1,450.36
MELLITZ, EDWARD B. &	1,589.95
MERRITHEW, JOHN VERNARD	2,086.66
MERRY, BRITTANY L	2,357.34
MERRY, DENNIS W	868.60
MERRY, DENNIS W	575.70
MIDCOAST VENTURES, LLC	947.38
MIDLAND TRUST COMPANY	5.75
MILLER, MARY	973.64
MILLER, PHYLLIS V	759.52
MISHOU, WAYNE JEROME	0.01
MITCHELL-TWEEDIE, INC.	5,496.42
MOODY, ANDREA (HEIRS)	856.48
MOODY, CAROL	1,706.90
MOODY, JESSICA	2,003.84
MOSHER,NORMAN & MARCELLA CO-TRUST-	270.68
MOULTON, DARREN	307.04
MOULTON, KEVIN	841.35
MOULTON, MICHAEL SCOTT	404.00
MOULTON, STEPHEN K SR	367.64
MULLEY, JAMIE	5,112.67
MYERS, SHAWN A	254.10
NEVILLE, AARON L	1,743.26
ROBERTSON, ROGER	399.96
ROBINSON, BRIANNA L	1,438.24
ROGERS, CHRISTOPHER	1,321.11
ROSIKIEWICZ, JOANN	1,375.62
RUSSELL, GILMAN	1,238.26
RUSSELL, GILMAN	143.42
RUSSELL, GILMAN	866.58

NOWELL, PETER	2,787.60
NOWELL, PETER &	2,128.70
NOYES, SCOTT	107.06
O'KEEFE, HEATHER	2,668.42
ORESTIS, CARLA M	801.94
OXTON, JEAN	814.06
PALMER, STEPHEN S	3,407.74
PALMERI, MARC	4,957.08
PEACH, SAMANTHA	387.84
PEASLEE, TROY	129.28
PEASLEY, BRANDY M. &	3,541.06
PETERSON, RONALD	82.82
PIKE, FREDERICK E	2,094.74
POMEROY, ELLERY &	654.48
POMEROY, HUGH A., JR. heirs	561.56
POMEROY, LINDA	1,113.61
POMEROY, LINDA	1,133.22
POMEROY, SHERYL	1,024.14
PRO CONSTRUCTION AND DEVELOPMENT LLC	1,399.86
PRO CONSTRUCTION AND DEVELOPMENT LLC	2,072.52
RADIO TELEPHONE OF ME	6.06
RAINEY, MILDRED	2,739.20
RARICK, JOHN R., KIM A., & DEVIN I.	2,298.76
REDMOND, SCOTT L	404.00
REED, WENDY	425.49
REMILLARD, CHERYL	2,331.08
RESH, CHARLES A W	444.40
RESH, CYRUS H	444.40
RICHARD, MARILYN	3,704.68
RICHARDSON, TARA CRONIN &	420.16
RICHARDSON, VANESSA	1,034.24
RUSSELL, GILMAN R	854.46
RUSSELL, GILMAN R	335.32
RUSSELL, GILMAN R	937.28
RYAN, WAYNE	3,605.70
SANBORN-GRAY, LISA C. &	5,118.68
SANTOS, NESTOR	408.04
SANTOS, TANYA	10.10
SAVAGE, ELMER L	2,664.38
SAVAGE, ELMER L	652.46
SEACOAST VILLAGE ESTATES, LLC	260.36
SEACOAST VILLAGE ESTATES, LLC	260.37
SEACOAST VILLAGE ESTATES, LLC	260.36
SEACOAST VILLAGE ESTATES, LLC	440.36
SEACOAST VILLAGE ESTATES, LLC	446.42
SEAMANS, LUANN ET AL	2,502.78
SEARSPORT BROADCASTING INC	466.62
SEARSPORT REALTY TRUST	82.82
SEEKINS, BEAU	563.58
SEEKINS, BONNIE	709.02
SEEKINS, LEROY, JR.	58.58
SEEKINS, SHAWN	937.28
SEEKINS, TRAVIS A.	935.26
SEEKINS, VICKI	569.64
SHERER, STEPHEN B	274.72
SHERER, STEPHEN B	141.40
SHERER, STEPHEN B	355.52
SMALL, PATRICIA	823.53
SMALL, PATRICIA	411.85
SMITH, DAVID(HEIRS)	1,254.42
SMITH, MERRILL	3,456.22
SNODGRASS, SCOTT	713.08
SPAULDING, BRUCE	2,874.46
SPRAGUE, ROBERT S. &	1,436.22

RIPLEY, NICKIE	571.66
RIPLEY, TERRY	1,834.16
RIVER RUN PARTNERS, LLC	2,565.65
RIVERS, JOSHUA JAMES	1,243.84
RIVERS, PAUL M	2,803.76
ROBBINS & POMEROY LAND	559.54
DEVELOPMENT, INC.	
ROBBINS, BRENDA	2,026.06
ROBBINS, CINDY VIRGINIA	644.38
ROBBINS, NICHOLAS	496.92
ROBBINS, SHANNON LYNN	727.20
ROBERTS, GARY	1,506.92
ROBERTS, LINDA (ESTATE)	2,555.30
ROBERTSON, RICHARD (ESTATE)	375.72
TOZIER, DALE	12,004.86
TRAVIS, SANDI B	127.26
TRIPP, DENNIS JR	525.20
TRUNDY, CINDY L	884.76
TRUNDY, CINDY L	434.30
VILES, LAURIE A	48.48
WARD, CLARENCE, III & JAMIE	1,197.86
WARDWELL, DANA M JR	1,221.13
WARGO, JONATHAN K	1,910.92
WARREN, GLORIA	204.02
WARREN, JOSEPH C	997.72
WARREN, JOSEPH C	1,202.14
WEAVER, RICKY A. (HEIRS) &	1,573.58
WEBSTER, ANDREW D	2,504.80
WEHNKE, RICHARD	2,761.34
WELLS, MELISSA	1,686.70
WENZ, WILLIAM	1,117.06
WHITCOMB, RODNEY M	3,034.04
WILLEN, JESSICA &	569.64
WILLIAM LEE STONE AND TONI ACOSTA STONE	4,069.49
WILLIAMS, ROSE	133.32
WING, PETER E	1,212.00
WORKMAN, JUANITA	533.07
YORK, WINSTON	620.14
YOUNG, ROBERT (HEIRS)	525.20
YOUNG, ROBERT (HEIRS)	1,914.96
YOUNG, ROBERT (HEIRS)	1,923.04
TOTAL:	**520,815.20**

STEMP, SHAWN F	4,504.60
STIRLING, NICHOLAS	177.76
SWEENEY, ANNA	852.44
SWEET, VERNA M(DEVISEES)	723.16
TAFOYA, MATTHEW N	430.26
TALGO, AARON S	1,541.26
TALGO, GREG	307.04
TAUNGATUA, SIONE	624.18
THOMAS, MARK M	195.59
THOMPSON, RICHARD	2,318.11
TOZIER, DALE	1,347.34
TOZIER, DALE	751.44

UNCOLLECTED PERSONAL PROPERTY TAX

2023 UNCOLLECTED PERSONAL PROPERTY TAX

TOZIER, DALE & MARY-JO	2,171.50
WEBSTER, ANDREW	155.54
Total	**2,327.04**

2022 UNCOLLECTED PERSONAL PROPERTY TAX

ALL PURPOSE SELF STORAGE	52.11
AMERICAN GREETINGS CORP	13.51
GCP APPLIED TECHNOLOGIES	75.27
HERETAKIS, JOHN	75.27
HMC HOSPITALITY, LLC	227.68
NORTHERN NEW ENGLAND TELE OPS LCC	204.58
RYAN, LLC	25.09
SEQUELCARE OF MAINE, LLC	106.15
SMITH, MERRILL	123.52
WEBSTER, ANDREW	169.84
Total	**1,073.02**

2021 UNCOLLECTED PERSONAL PROPERTY TAX

BOYINGTON, MICHAEL & NANCY	54.81
ECONOMY, JAMES & P. MCCORMACK,LLC	160.65
GCP APPLIED TECHNOLOGIES	75.60
GRAY, LISA & WILLIAM	0.99
HERETAKIS, JOHN	75.60
HMC HOSPITALITY, LLC	226.80
RYAN, LLC	28.35
SMITH, MERRILL	122.85
SOMMER, TIMOTHY	47.25
TOZIER, DALE & MARY-JO	2,362.50
VIASAT, INC.	26.46
WEBSTER, ANDREW	170.10
Total	**3,351.96**

2023 Motor Vehicle Transactions (by plate)

Agriculture	36
Animal Welfare	40
Antique	34
Barbara Bush	16
Black Bear	30
Breast Cancer	33
Bus	1
Combination	3
Commercial	123
Conservation	59
Conservation Commercial	2
Disability	25
Disabled Veteran	4
Farm	3
Firefighter	6
Lobster	66
Lobster Commercial	1
Motorcycle	72
Motor Home	10
Municipal	4
Passenger Vehicle (Chickadee)	1,585
Special Equipment	2
Support Wildlife	56
Support Your Troops	7
Trailer	280
University of Maine	3
Veteran	66

Local Fees Collected:

Excise Tax:	$464,242.10
Agent Fees:	$14,714.00
Total:	**$478,956.10**

Dog Licenses in 2023

Males/Females (capable of reproducing):	33
Males/Females (spayed/neutered):	183

State Fees Collected: $1,036.00

Deputy Clerks: Jill Riley & Wendy Rogers

2023 Resident Hunting/Fishing Licenses

Bear:	1
Coyote Night Hunting:	1
Spring/Fall Turkey:	1
Super pack:	0
Crossbow:	1
Muzzleloader:	4
Hunting:	13
Junior Hunting:	6
Hunting/Fishing Combo:	16
Fishing:	46
3-Day Fishing:	0
Lifetime:	4
Saltwater Registry:	8
1-Day fishing	1

2023 Non-Resident Hunting/Fishing Licenses

Non-Resident 7-Day Fishing:	0
Non-Resident 15-Day Fishing:	1
Nonresident Fishing:	4
Total Licenses Issued:	**107**

Shellfish Licenses

There were 100 Shellfish Licenses allowed in 2023, beginning June 1st. These were issued on a first come, first serve basis. 15 non-resident licenses were included in this total. There were an unlimited amount of 72 Hour Licenses available.

Fees are as follows:

Resident (over 10 & under 65)	$20.00
Non-Resident (any age)	$30.00
72-Hour (any age)	$15.00

Registered Voters:

Republican	770
Democrat	746
Unenrolled	804
Green/Independent	105
Libertarian	6

Deputy Clerks: Wendy Rogers & Jill Riley

2023 BIRTHS

In 2023 Searsport had 16 resident births. Maine State Law prohibits the Town from reporting the names of people born as this is protected information.

2023 DEATHS

NAME	AGE	Death Date	NAME	AGE	Death Date
Crocker, Howard Ralph Sr.	87	01/07/2023	Chattick, Richard A. Jr.	64	06/11/2023
Anthonis, Edward F. Jr.	74	01/10/2023	Lagassie, Larry Dean	75	07/08/2023
Fairbrother, Ellery	84	01/23/2023	Gaul, Fay Adell	89	07/26/2023
Thompson, Richard Emery	75	01/25/2023	Littlefield, Clarence A.	95	07/30/2023
Milliken, Tonya	50	01/28/2023	Hill, Todd J.	46	08/10/2023
Peaslee, William David	43	01/31/2023	Holmes, Linwood Thomas	75	08/27/2023
Hassapelis, Alice Mae	85	02/04/2023	Tammen, Craig Michael	77	08/31/2023
Gilmore, Charles E.	75	02/08/2023	Philbrook, Joby E. Jr	61	09/03/2023
Kuffert, Helen Aurelia	80	02/08/2023	Page, Judith A.	81	09/03/2023
Kelly, John W.	66	02/16/2023	Randall, William LeRoy	85	09/04/2023
Littlefield, Marilyn J.	79	02/23/2023	O'Donnell, James J.	82	09/28/2023
Randall, Milford Gregory	83	02/26/2023	Servisky, Kamdyn Alex	4	10/04/2023
Corson, Joan A.	71	04/02/2023	Maresh, Isabel Marie	88	10/04/2023
Ellis, Edward Ray	75	04/02/2023	Simpson, Dakotah L.	22	10/05/2023
Cote, Maurice Joseph	72	04/06/2023	Ryder, Janice Ann	87	10/07/2023
Thornton, John Delmont	95	04/07/2023	Flagg, Brent A.	63	10/23/2023
Schwartz, Judy Marlene	63	04/15/2023	Hanna, Margaret E.	42	10/23/2023
Taylor, Barbara J.	94	04/16/2023	Gamble, Jammie Carl	48	10/24/2023
Dinsmore, Donald Clifton Sr.	87	04/20/2023	Kelley, Rexford Irving	75	10/25/2023
Merry, Tina Louise	56	04/21/2023	Emery, Shirley Jane	64	10/30/2023
Pope, Denise L.	47	04/30/2023	Curtis, Laurie	59	11/17/2023
Greenleaf, Brandon V.	27	05/01/2023	Hall, Carol Jane	83	11/18/2023
Nolan, Barbara J	75	05/08/2023	Harvey, Maralyn J.	84	11/18/2023
Stawasz, Albert	80	05/20/2023	Kerper, George Boiston Jr.	79	11/22/2023
Hollinger, Christina M.	63	05/27/2023	Doliber, Irene M.	102	11/29/2023
Wood, Charles S.	93	06/06/2023	Baker, George Robert	91	11/30/2023
Shaw, Constance Margaret	68	06/09/2023	Grindle, Vicki J	56	12/26/2023

2023 Resident Marriages

January	Littlefield, Adam Christopher & Gilera, Ryan Labitan	01/16/2023
May	Lewis, Dianne & Tangaro, Randy James	05/06/2023
September	Buchanan, Christine Elizabeth & Brown, Shannon Marie	09/09/2023
	Aranda, Catherine Alessandra & Olsen, Michael Joseph	09/16/2023
October	Leavitt, Colby Joseph & LaRochelle, Haley Rose	10/13/2023
	Ashey, Summer Rose & Witham, Timothy Isiah	10/14/2023
	Oliver, Diane Lynn & Oliver, Douglas William	10/18/2023
	Greenleaf, Janine Marie & Fraser, Kevin Robert	10/23/2023

2023 Non-Resident Marriages

February	Nyren, Paul Edward Jr. & Blake, Karen Marie	02/12/2023
June	Turner, Justin Patrick & Ploszaj, Holly Marie	06/03/2023
	Kimble, Daniel Earl Jr & Trumble, Irene Marie	06/17/2023
	Sanders, Alyson Nicole & Pike, Rebecca Jasmine	06/17/2023
July	Schrimpe, Anna & Frasier, Alan J	07/03/2023
	Clark, Blanche D. & Gross, Jake Wolf	07/06/2023
	DeWan, Rachel Ann & Judd, Boyaa Malik	07/12/2023
August	Botting, Bernard Elwood Jr. & Lujan, Elizabeth Dixon	08/12/2023
September	Dillon, Matthew Gerald & Canwell, Alyshia Danielle	09/17/2023
	Nichols, Abby Leah & Stepanauskas, Andrew Casey	09/21/2023
	Chambers, David Loring Jr.& Robbins, Amber Joy	09/23/2023
November	O'Brien, Christopher William & Klenk, Kristen Lee	11/15/2023
	Anderson, Paul Sundin & Mitchell, Tamara Jean	11/18/2023
	Latreille, Sarah Alexandra & Green, Charlotte Dorothy	11/27/2023

Deputy Town Clerk, Jill Riley

53

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INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Searsport
Searsport, Maine

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Searsport, as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Town of Searsport'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, the business-type activities, and each major fund of the Town of Searsport as of December 31, 2023 and 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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 Searsport, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 the Town of Searsport'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 the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

WILLIAM H. BREWER • CERTIFIED PUBLIC ACCOUNTANT • 858 WASHINGTON STREET • BATH, MAINE 04530

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

- Exercise professional judgement 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 the Town of Searsport'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Searsport'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, budgetary comparison information and Schedules A-2 through A-5 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 Searsport's basic financial statements. The fund financial statements 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 relates 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 to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Bath, Maine

October 6, 2025

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Selectmen
Town of Searsport
Searsport, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Searsport as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Town of Searsport's basic financial statements and have issued our report thereon dated October 6, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Searsport's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Searsport's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Searsport's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Searsport's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bath, Maine

October 6, 2025

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Selectmen
Town of Searsport
Searsport, Maine

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Town of Searsport's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Town of Searsport's major federal programs for the years ended December 31, 2023 and 2022. Town of Searsport's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Town of Searsport complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2023 and 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town's federal programs.

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Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. 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, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Town's compliance with the compliance requirements referred to above and perform such other procedures as we considered necessary in the circumstance.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Town of Searsport as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Town of Searsport's basic financial statements. We issued our report there on dated October 6, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Bath, Maine

October 6, 2025

TOWN OF SEARSPORT
Management's Discussion and Analysis
Year Ending December 31, 2023

As management of the Town of Searsport, we offer readers of the Town of Searsport's financial statements this narrative overview and analysis of the financial statements of the Town of Searsport for the year ending December 31, 2023. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in our letter of transmittal, the basic financial statements and the accompanying notes to those financial statements.

THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the Town of Searsport (the Town) using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The Government-Wide Financial Statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the Town, including infrastructure, as well as all liabilities, including long-term debt.

The Fund Financial Statements include statements for the governmental and fiduciary fund types. The governmental fund is the main operating fund of the Town. Fiduciary funds are used to report assets held in a trustee or agency capacity for others.

REPORTING THE TOWN AS A WHOLE

The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities. These statements include all assets and liabilities of the Town using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in it. Net position is the difference between assets and liabilities, which is one way to measure the Town's financial health or financial position. Over time, increases and decreases in the Town's net position is one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes to the Town's property tax base and the condition of the Town's infrastructure.

In the Statement of Net Position and Statement of Activities, normally the Town's activities would be separated into Governmental Activities and Business-Type Activities. Governmental activities include the Town's basic services including General Administration, Ambulance, Fire and Police Service, Public Works, and Planning and Development. Property tax, user fees, interest income, and state and federal grants finance these activities. Business-Type Activities include services that are financed by fees to the customer to cover all or most of the service provided. The Town has a Wastewater System.

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds, not the Town as a whole. Management establishes many funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, or other money.

Governmental Funds - All of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end. The governmental fund statements provide a detailed shorter-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The differences of results in the Governmental Fund Financial Statements to those in the Government-Wide financial statements are explained in reconciliation statements.

THE TOWN AS A WHOLE (GOVERNMENT-WIDE FINANCIAL ANALYSIS)

As noted earlier, net position may serve over time as a useful indicator of a Town's financial position. In the case of the Town of Searsport, assets exceeded liabilities by $9,846,301.89 at the close of the year 2023. Exhibit A of the audit report has a detailed breakdown of the numbers listed below.

	Governmental Activities		Business-Type Activities	
	2023	2022	2023	2022
Current and Other Assets	$ 3,291,910.18	$ 3,267,762.66	$ 835,446.10	$ 222,532.30
Capital Assets	4,988,735.80	5,794,751.84	8,207,887.80	2,647,110.78
Deferred Outflows of Resources	131,090.60	106,534.81		
Total Assets	$ 8,411,736.58	$ 9,169,049.31	$ 9,043,333.90	$2,869,643.08
Long-Term Debt Outstanding	$ 530,899.00	$ 1,128,993.00	$ 5,654,716.12	$ 387,148.58
Other Liabilities	881,269.32	1,165,440.22	491,250.15	362,149.33
Total Liabilities	$ 1,412,168.32	$ 2,294,433.22	$ 6,145,966.27	$ 749,297.91
Deferred Inflows of Resources	$ 50,634.00	$ 81,708.00	$	$
Net Position:				
Net invested in Capital Assets	$ 4,455,346.08	$ 4,662,857.76	$ 2,553,171.68	$2,259,962.20
Restricted for:				
Capital Reserve	973,545.48	854,582.65	56,403.86	48,273.33
Other Purposes	109,902.59	77,675.73		
Unrestricted	1,410,140.11	1,197,791.95	287,792.09	(187,890.36)
Total Net Position	$ 6,948,934.26	$ 6,792,908.09	$ 2,897,367.63	$2,120,345.17

Governmental Activities

Governmental activities decreased the Town of Searsport's net position by $112,706.63. The cost of all Governmental Activities this year was $8,125,050.59 compared to $7,627,522.10 in the prior year. The Town's programs include General Government, Public Assistance, Public Works, Education, Recreation and Cultural, County Tax Assessment, Public Safety, and Unclassified. The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

	Net (Expenses)	
	2023	2022
General Government Activities:		
General Government	$ (747,826.93)	$ (245,932.53)
Public Assistance	(24,517.96)	(38,103.68)
Public Works	(850,413.81)	(1,046,807.89)
Education	(3,744,642.30)	(3,397,051.02)
Recreation and Cultural	(159,238.95)	(124,856.58)
County Tax Assessment	(666,558.65)	(640,907.00)
Public Safety	(1,219,175.48)	(1,151,586.45)
Unclassified	(49,218.33)	(131,372.21)
Total General Government Activities	$ (7,461,592.41)	$ (6,776,617.36)
Business-Type Activities:		
Wastewater	801,963.94	(118,010.90)
Total Government and Business-Type Activities	$ (6,659,628.47)	$ (6,894,628.26)

Education accounts for approximately 48.24% of the total expenditures within the governmental funds for the Town of Searsport. County Tax Assessment accounts for approximately 7.96% and General Government accounts for 9.53% of the total expense for 2023.

Property taxes are the largest revenue source for governmental activities accounting for approximately 72.21% of total revenues. Excise Tax accounted for approximately 6.32% of total revenues and intergovernmental revenue was 13.34% of revenue.

Changes in Unappropriated Surplus

Another indicator of a Town's financial health is its unappropriated surplus account, which is used to help reduce the amount of property tax revenue that needs to be raised each year and for unanticipated emergencies.

	2023	2022
Unappropriated Surplus January 1	$ 1,508,951.51	$ 1,386,364.13
Increase:		
Operating Account Balances Lapsed	165,982.34	254,765.89
Decrease in Deferred Property Taxes		67,821.49
	$ 1,674,933.85	$ 1,708,951.51
Decreases:		
Appropriated at Town Meetings	$ (516,657.52)	$ (200,000.00)
Increase in Deferred Property Taxes	(58,380.03)	
	$ (575,037.55)	$ (200,000.00)
Unappropriated Surplus December 31	$ 1,099,896.30	$ 1,508,951.51

The Unappropriated Surplus decreased by $409,055.21 for 2023 and increased by $122,587.38 for 2022. The decrease in Surplus over the prior year was 27.11% in 2023 and increased by 8.84% in 2022. The large decrease in the current year was because of funding for the Broadband Project.

DEBT ADMINISTRATION

Debt, considered a liability of governmental activities, did decrease for the year 2023 due to payments on the Road Bond.

The Governmental Activity Debt Summary is presented below:

	2023	2022
Debt Payable prior to December 31	$ 628,993.00	$ 724,788.00
Add: Debt Issued		
Less: Debt Retired	(98,094.00)	(95,795.00)
Remaining Debt at December 31	$ 530,899.00	$ 628,993.00

The $530,899.00 in outstanding debt is well below $37,855,000.00, the maximum set by state law.

CAPITAL ASSETS

The capital assets of the Town are those assets that are used in the performance of the Town's functions, including infrastructure assets. At December 31, 2023, net invested in capital assets of the government activities totaled $4,455,346.08.

Capital assets purchased or acquired with an original cost of $2,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Depreciation on capital assets is recognized in the Government-Wide Financial Statements.

In the current year we made improvements to the current library heating system for $25,400.00, windows for $10,853.27, purchased a 2022 pickup truck for the police department for $52,267.39, retrofitted another cruiser for $11,943.02, completed paving of Elm Street for $215,000.00, and garage doors for the Public Works Building for $15,000.00. We also completed the Fiber Network improvements for $223,519.00.

The breakdown of the Town of Searsport's Capital Assets is illustrated in Note N of the Notes to the Financial Statements.

BUDGET ANALYSIS

General Fund Budget Variances

Overall, there were no significant deviations from the approved budget through good financial management throughout the year.

The tax commitment showed a modest increase in the current year as it went from 19.30 to 20.20. The total valuation for the year went from $282 million to $283 million.

The Budget

The budget for fiscal year 2024 was put together for Town Meeting that was held on April 6, 2024. At the town meeting various articles were approved.

As of December 31, 2023, the Town is in solid financial shape due to years of increased revenues and sound financial management by department heads and management.

THE FUTURE

It has been seventeen years of working with the Maine Department of Transportation on a rebuild plan for downtown. This timing should help minimize the impact to our main street businesses. The construction started in 2023. An early spring in 2023 helped us to get started and continue the work to completion. I sincerely hope that the time favors us and we enjoy minimum impact due to it. For the Town's part, we will be financially responsible for improvements beyond the basic (brick sidewalks, lighting, wayfinding signage). The Town has been putting money aside for the project and will continue to do so. Currently, we have over $100,000.00 dollars earmarked for the project and will have two additional years to budget and add to that. Before the end of the project, we will know how much the final total will be and can either adjust our budget to accommodate or take from surplus or reserve to cover it. With all the proposals in the DOT's Schedule we estimated a $33,905.00 in State and Federal monies to rebuild roads in Searsport.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to give our citizens, taxpayers, customers, investors, creditors, and other interested parties a general overview of the Town's financial status and accountability of revenues and expenditures. If you have any questions about this report please contact the Treasurer at 1 Union Street, P.O. Box 499, Searsport, ME 04974, by phone 207-548-6373, or email *manager@searsport.maine.gov*.

TOWN OF SEARSPORT
STATEMENTS OF NET POSITION
DECEMBER 31, 2023 AND 2022

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2023 TOTAL	2022 TOTAL
ASSETS AND DEFERRED OUTFLOWS				
CURRENT ASSETS:				
Cash (Note B)	$ 861,809.43	$ 576,200.80	$ 1,438,010.23	$ 1,607,623.32
Accounts Receivable (Note C)	177,222.81	136,349.92	313,572.73	271,094.21
Taxes Receivable	682,022.04		682,022.04	454,069.83
Tax Liens	92,951.88		92,951.88	211,370.46
Tax Acquired Property	2,295.00		2,295.00	2,295.00
Investments	994,411.08	81,464.38	1,075,875.46	599,950.28
Prepaid Expenses	5,072.92	41,431.00	46,503.92	5,072.92
Due From Other Funds	476,125.02		476,125.02	338,818.94
Total Current Assets	$ 3,291,910.18	$ 835,446.10	$ 4,127,356.28	$ 3,490,294.96
PROPERTY, PLANT, AND EQUIPMENT:				
Land and Improvements	$ 1,011,830.59	$ 54,583.00	$ 1,066,413.59	$ 1,066,413.59
Buildings	3,486,729.12	3,308,756.51	6,795,485.63	6,746,232.36
Equipment	1,170,671.09	238,169.67	1,408,840.76	1,399,560.84
Motor Vehicles	2,195,106.90		2,195,106.90	2,142,839.51
Infrastructure	6,644,273.25		6,644,273.25	6,384,754.25
Wastewater Treatment		4,726,060.85	4,726,060.85	4,726,060.85
Construction in Progress		5,691,065.34	5,691,065.34	765,685.60
Total Property, Plant, and Equipment	$ 14,508,610.95	$ 14,018,635.37	$ 28,527,246.32	$ 23,231,547.00
Less: Accumulated Depreciation	(9,519,875.15)	(5,810,747.57)	(15,330,622.72)	(14,789,684.38)
Net Property, Plant, and Equipment	$ 4,988,735.80	$ 8,207,887.80	$ 13,196,623.60	$ 8,441,862.62
DEFERRED OUTFLOWS OF RESOURCES:				
Related to Pension	$ 126,384.60	$ -	$ 126,384.60	$ 98,511.81
Related to Other Post Employment Benefits	4,706.00		4,706.00	8,023.00
Total Deferred Outflows of Resources	$ 131,090.60	$ -	$ 131,090.60	$ 106,534.81
Total Assets and Deferred Outflows	$ 8,411,736.58	$ 9,043,333.90	$ 17,455,070.48	$ 12,038,692.39
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION				
CURRENT LIABILITIES:				
Bonds Payable (Note D)	$ -	$ 2,976,996.80	$ 2,976,996.80	$ 24,616.00
Notes Payable (Note D)	100,556.00	784,700.00	885,256.00	598,094.00
Accounts Payable - Trade	76,895.48	27,500.00	104,395.48	392,555.95
Due To Other Funds		454,704.44	454,704.44	360,353.48
Accrued Interest	2,490.72	9,045.71	11,536.43	4,696.93
Accrued Wages	88,887.85		88,887.85	161,616.50
Deferred Revenue (Note H)	426,987.27		426,987.27	417,391.69
Total Current Liabilities	$ 695,817.32	$ 4,252,946.95	$ 4,948,764.27	$ 1,959,324.55
LONG-TERM LIABILITIES:				
Pension Liability	$ 274,450.00	$ -	$ 274,450.00	$ 177,469.00
OPEB Liability	11,558.00		11,558.00	13,506.00
Bonds Payable - Net of Current Portion (Note D)		1,893,019.32	1,893,019.32	362,532.58
Note Payable - Net of Current Portion (Note D)	430,343.00		430,343.00	530,899.00
Total Long-Term Liabilities	$ 716,351.00	$ 1,893,019.32	$ 2,609,370.32	$ 1,084,406.58
Total Liabilities	$ 1,412,168.32	$ 6,145,966.27	$ 7,558,134.59	$ 3,043,731.13
DEFERRED INFLOWS OF RESOURCES:				
Related to Pension	$ 46,852.00	$ -	$ 46,852.00	$ 77,231.00
Related to Other Post Employment Benefits	3,782.00		3,782.00	4,477.00
Total Deferred Inflows of Resources	$ 50,634.00	$ -	$ 50,634.00	$ 81,708.00
NET POSITION:				
Net Invested in Capital Assets	$ 4,455,346.08	$ 2,553,171.68	$ 7,008,517.76	$ 6,922,819.96
Restricted for:				
Capital Reserve	973,545.48	56,403.86	1,029,949.34	902,855.98
Other Purposes	109,902.59		109,902.59	77,675.73
Unrestricted	1,410,140.11	287,792.09	1,697,932.20	1,009,901.59
Total Net Position	$ 6,948,934.26	$ 2,897,367.63	$ 9,846,301.89	$ 8,913,253.26
Total Liabilities, Deferred Inflows, and Net Position	$ 8,411,736.58	$ 9,043,333.90	$ 17,455,070.48	$ 12,038,692.39

The accompanying notes are an integral part of the financial statements

TOWN OF SEARSPORT
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

		PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION			
FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2023 TOTAL	2022 TOTAL
Primary Government:								
Governmental Activities:								
General Government	$ 794,069.27	$ 46,242.34	$ -	$ -	$ (747,826.93)	$ -	$ (747,826.93)	$ (245,932.53)
Public Assistance	49,895.24		25,377.28		(24,517.96)		(24,517.96)	(38,103.68)
Public Works	907,829.81	2,728.00	54,688.00		(850,413.81)		(850,413.81)	(1,046,807.89)
Education	3,744,642.30				(3,744,642.30)		(3,744,642.30)	(3,397,051.02)
Recreation and Cultural	161,501.95	2,263.00			(159,238.95)		(159,238.95)	(124,856.58)
Special Assessments	666,558.65				(666,558.65)		(666,558.65)	(640,907.00)
Public Safety	1,490,828.77		271,653.29		(1,219,175.48)		(1,219,175.48)	(1,151,586.45)
Unclassified	309,724.60	260,506.27			(49,218.33)		(49,218.33)	(131,372.21)
Total Governmental Activities	$ 8,125,050.59	$ 311,739.61	$ 351,718.57	$ -	$ (7,461,592.41)		$ (7,461,592.41)	$ (6,776,617.36)
Business-Type Activities:								
Wastewater	472,973.50	324,937.44		950,000.00		801,963.94	801,963.94	(118,010.90)
Total Primary Government	$ 8,598,024.09	$ 636,677.05	$ 351,718.57	$ 950,000.00	$ (7,461,592.41)	$ 801,963.94	$ (6,659,628.47)	$ (6,894,628.26)
General Revenues:								
Taxes:								
Property Taxes					$ 5,740,229.43	$ -	$ 5,740,229.43	$ 5,442,968.19
Homestead Reimbursement					269,148.83		269,148.83	267,642.25
Excise Taxes					497,574.47		497,574.47	501,679.12
Intergovernmental					780,161.00		780,161.00	318,010.82
Interest and Investment Earnings					61,772.05	2,014.06	63,786.11	54,211.70
Total General Revenues					$ 7,348,885.78	$ 2,014.06	$ 7,350,899.84	$ 6,584,512.08
Change in Net Position					$ (112,706.63)	$ 803,978.00	$ 691,271.37	$ (310,116.18)
Net Position, January 1					7,061,640.89	2,093,389.63	9,155,030.52	9,465,146.70
Net Position, December 31					$ 6,948,934.26	$ 2,897,367.63	$ 9,846,301.89	$ 9,155,030.52

The accompanying notes are an integral part of the financial statements

TOWN OF SEARSPORT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
GOVERNMENTAL FUND BALANCES:		
Nonspendable	$ 5,072.92	$ 5,072.92
Restricted for:		
Capital Reserve (Schedule B-8)	973,545.48	829,228.15
Other Purposes (Schedule B-3)	21,338.00	5,050.00
Special Revenue (Schedule B-9)	88,564.59	72,625.73
Unrestricted	1,094,823.38	1,503,878.59
Total Governmental Fund Balances (Exhibit E)	$ 2,183,344.37	$ 2,415,855.39
Amounts reported for governmental activities in the Statements of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	4,988,735.80	5,059,141.24
Deferred outflows are deferred as expense in the fund financial statements and in the government-wide financial statements as expense in the year following the year paid.	131,090.60	106,534.81
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(274,450.00)	(177,469.00)
Other post employment liability is not due and payable in the current period and therefore is not reported in the funds.	(11,558.00)	(13,506.00)
Notes payable are not due and payable in the current period and therefore are not reported in the funds.	(530,899.00)	(628,993.00)
Accrued interest expense for notes payable are not reported in the funds.	(2,490.72)	(2,901.08)
Compensated absences are accrued when earned not when paid and are reported in the funds.	(88,887.85)	(161,616.50)
Property taxes not collected within 60 days after year end are deferred as revenue in the fund financial statements. In the government-wide financial statements the revenue is income in the year it is assessed.	604,683.06	546,303.03
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(46,852.00)	(77,231.00)
Deferred inflows are deferred revenues related to other post employment expenses that are amortized in the government-wide financial statements.	(3,782.00)	(4,477.00)
Net Position of Governmental Activities (Exhibit A)	$ 6,948,934.26	$ 7,061,640.89

The accompanying notes are an integral part of the financial statements

TOWN OF SEARSPORT
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
Net Change in Fund Balances - Total Governmental Funds (Exhibit F)	$ (232,511.02)	$ (648,057.19)
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation (depreciation exceeds capital outlays).	(70,405.44)	407,492.64
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.	98,094.00	95,795.00
The change in accrual for compensated absences is not recorded in the governmental fund statements (Exhibit A).	72,728.65	(27,593.45)
The change in accrued interest is not recorded in the fund financial statements.	410.36	383.18
Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income in the year they are assessed.	58,380.03	(67,821.49)
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.	(38,729.21)	22,070.65
OPEB expense is adjusted for changes in earnings contributions and contributions subsequent to the measurement date.	(674.00)	579.00
Change in Net Position of Governmental Activities	$ (112,706.63)	$ (217,151.66)

The accompanying notes are an integral part of the financial statements

TOWN OF SEARSPORT
BALANCE SHEETS - GOVERNMENTAL FUNDS
DECEMBER 31, 2023 AND 2022

	GOVERNMENTAL FUND TYPES				
	MAJOR		NON-MAJOR		
	GENERAL	CAPITAL RESERVES	SPECIAL REVENUE	2023 TOTAL	2022 TOTAL
ASSETS:					
Cash	$ 861,809.43	$ -	$ -	$ 861,809.43	$ 1,607,623.32
Investments		994,411.08		994,411.08	520,421.43
Taxes Receivable	682,022.04			682,022.04	454,069.83
Tax Liens	92,951.88			92,951.88	211,370.46
Tax Acquired Property	2,295.00			2,295.00	2,295.00
Accounts Receivable	177,222.81			177,222.81	136,840.76
Due From Other Funds	628,697.46	131,706.84	88,564.59	848,968.89	1,411,958.13
Prepaid Expense	5,072.92			5,072.92	5,072.92
Total Assets	$ 2,450,071.54	$ 1,126,117.92	$ 88,564.59	$ 3,664,754.05	$ 4,349,651.85
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:					
Liabilities:					
Accounts Payable	$ 76,895.48	$ -	$ -	$ 76,895.48	$ 392,555.95
Due To Other Funds	220,271.43	152,572.44		372,843.87	577,545.79
Bond Anticipation Note					
Total Liabilities	$ 297,166.91	$ 152,572.44	$ -	$ 449,739.35	$ 970,101.74
Deferred Inflows of Resources:					
Deferred Revenue	$ 418,103.07	$ -	$ -	$ 418,103.07	$ 417,391.69
Deferred Tax Revenue	613,567.26			613,567.26	546,303.03
Total Deferred Inflows of Resources	$ 1,031,670.33	$ -	$ -	$ 1,031,670.33	$ 963,694.72
Fund Balance:					
Non-Spendable	$ 5,072.92	$ -	$ -	$ 5,072.92	$ 5,072.92
Committed for Capital Reserves		1,011,470.43		1,011,470.43	854,582.65
Assigned for Other Purposes	21,338.00		88,564.59	109,902.59	77,675.73
Unassigned	1,094,823.38	(37,924.95)		1,056,898.43	1,478,524.09
Total Fund Balance	$ 1,121,234.30	$ 973,545.48	$ 88,564.59	$ 2,183,344.37	$ 2,415,855.39
Total Liabilities, Deferred Inflows, and Fund Balance	$ 2,450,071.54	$ 1,126,117.92	$ 88,564.59	$ 3,664,754.05	$ 4,349,651.85

The accompanying notes are an integral part of the financial statements

Exhibit F

TOWN OF SEARSPORT
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	GOVERNMENTAL FUND TYPES				
	MAJOR		NON-MAJOR		
	GENERAL	CAPITAL RESERVES	SPECIAL REVENUE	2023 TOTAL	2022 TOTAL
REVENUES:					
Property Taxes	$ 5,681,849.40	$ -	$ -	$ 5,681,849.40	$ 5,510,789.68
Excise Taxes	497,574.47			497,574.47	501,679.12
Intergovernmental Revenues	1,049,309.83			1,049,309.83	776,082.08
Recreation and Cultural	2,263.00			2,263.00	11,283.57
General Government	46,242.34			46,242.34	232,498.18
Public Assistance	25,377.28			25,377.28	17,288.22
Public Works	56,916.00	500.00		57,416.00	71,272.00
Public Safety	262,352.77	9,300.52		271,653.29	124,751.28
Miscellaneous	201,907.10	10,853.00	47,746.17	260,506.27	177,369.48
Interest	44,507.24	17,264.81		61,772.05	55,178.32
Total Revenues	$ 7,868,299.43	$ 37,918.33	$ 47,746.17	$ 7,953,963.93	$ 7,478,191.93
EXPENDITURES:					
Education	$ 3,744,642.30	$ -	$ -	$ 3,744,642.30	$ 3,397,051.02
General Government	739,895.07	31,619.33	5,619.15	777,133.55	716,550.62
Public Assistance	47,544.98		2,300.00	49,844.98	54,082.81
Public Works	576,257.88	187,053.57	13,947.80	777,259.25	998,476.15
Public Safety	1,340,468.87	118,409.88		1,458,878.75	1,134,827.23
Recreation and Cultural	175,620.68		3,940.36	179,561.04	146,650.26
Special Assessments	666,558.65			666,558.65	643,748.00
Miscellaneous	451,124.66	60,896.65		512,021.31	287,252.43
Debt Service	20,575.12			20,575.12	12,000.00
Total Expenditures	$ 7,762,688.21	$ 397,979.43	$ 25,807.31	$ 8,186,474.95	$ 7,390,638.52
Excess of Revenues Over (Under) Expenditures	$ 105,611.22	$ (360,061.10)	$ 21,938.86	$ (232,511.02)	$ 87,553.41
OTHER FINANCING SOURCES (USES):					
Operating Transfers - In	$ 104,280.02	$ 602,658.45	$ -	$ 706,938.47	$ 668,484.52
Operating Transfers - Out	(602,658.45)	(98,280.02)	(6,000.00)	(706,938.47)	(668,484.52)
Total Other Financing Sources (Uses)	$ (498,378.43)	$ 504,378.43	$ (6,000.00)	$ -	$ -
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (392,767.21)	$ 144,317.33	$ 15,938.86	$ (232,511.02)	$ 87,553.41
Fund Balance, January 1	1,514,001.51	829,228.15	72,625.73	2,415,855.39	2,328,301.98
Fund Balance, December 31	$ 1,121,234.30	$ 973,545.48	$ 88,564.59	$ 2,183,344.37	$ 2,415,855.39

The accompanying notes are an integral part of the financial statements

TOWN OF SEARSPORT
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
WASTEWATER DEPARTMENT - ENTERPRISE
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
OPERATING REVENUES:		
Residential and Commercial Services	$ 315,221.59	$ 293,388.25
Reserve User Fees	6,195.00	6,583.50
Interest on User Fees	3,520.85	2,008.00
Total Operating Revenues	$ 324,937.44	$ 301,979.75
OPERATING EXPENSES:		
Salaries and Wages	$ 157,475.63	$ 132,438.25
Employee Benefits	44,653.42	21,867.00
Bad Debt	1,141.20	
Depreciation	105,555.25	105,359.87
Insurance	8,000.00	12,000.00
Operating Supplies	33,051.53	28,903.33
Payroll Taxes	11,452.33	9,604.56
Professional Services	15,339.15	11,983.65
Repairs and Maintenance	28,120.21	33,610.00
Sludge	4,044.20	14,890.41
Utilities	40,083.32	31,610.69
Total Operating Expenses	$ 448,916.24	$ 402,267.76
Net Operating Loss	$ (123,978.80)	$ (100,288.01)
OTHER REVENUE (EXPENSE):		
Investment Income (Loss)	$ 2,014.06	$ (966.62)
Interest Expense	(24,057.26)	(17,722.89)
Grant Revenue	950,000.00	26,013.00
Total Other Revenue (Expense)	$ 927,956.80	$ 7,323.49
Net Income (Loss)	$ 803,978.00	$ (92,964.52)
Add: Depreciation on Assets Acquired with Contributions in Aid of Construction	71,713.44	71,713.44
Less: Contribution for Construction	(950,000.00)	
Change in Net Position	$ (74,308.56)	$ (21,251.08)
Net Position, January 1	198,698.04	219,949.12
Net Position, December 31	$ 124,389.48	$ 198,698.04

The accompanying notes are an integral part of the financial statements

Exhibit H

TOWN OF SEARSPORT
STATEMENT OF CASH FLOWS
WASTEWATER DEPARTMENT - ENTERPRISE
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers	$ 322,816.58	$ 287,556.02
Payment to Employees	(157,475.63)	(132,438.25)
Payment to Vendors	(226,175.16)	(163,682.12)
Increase in Due To/From General Fund	103,723.95	85,045.93
Net Cash Provided by Operating Activities	$ 42,889.74	$ 76,481.58
CASH FLOWS FROM CAPITAL AND RELATED FINANCIAL ACTIVITIES:		
Purchase of Property, Plant, and Equitement	$ (5,000.00)	$ (60,096.96)
Retirement of Bonds Payable	(24,623.60)	(23,598.57)
Interest Expense	(60,426.74)	(17,832.43)
Construction in Progress	(4,596,220.20)	(1,004,343.40)
Proceeds To/From Note	4,267,567.54	1,004,343.40
Proceeds To/From Grant	950,000.00	26,013.00
Net Cash Used in Capital and Related Financial Activites	$ 531,297.00	$ (75,514.96)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Income	$ 2,014.06	$ (966.62)
Increase (Decrease) in Cash	$ 576,200.80	$ -
Cash Balance, January 1		
Cash Balance, December 31	$ 576,200.80	$ -
RECONCILIATION OF OPERATING INCOME TO CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income (Loss)	$ (123,978.80)	$ (100,288.01)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	105,555.25	105,359.87
Bad Debts	1,141.20	
Decrease (Increase) in Accounts Receivable	(2,096.47)	(14,423.73)
(Increase) Decrease in Prepaid Expenses	(41,431.00)	
Increase (Decrease) in Accounts Payable	(24.39)	787.52
Increase (Decrease) in Due to Grants	103,723.95	85,045.93
Net Cash Provided by Operating Activities	$ 42,889.74	$ 76,481.58
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash Paid for:		
Interest - Expenses	$ 16,807.40	$ 17,832.43
Interest - Capitalized	$ 43,619.34	$ -

The accompanying notes are an integral part of the financial statements

Exhibit I

TOWN OF SEARSPORT
STATEMENTS OF FIDUCIARY NET POSITION
NONSPENDABLE TRUST FUNDS
DECEMBER 31, 2023 AND 2022

	WORTHY POOR FUNDS	CEMETERY FUNDS	FIRE DEPARTMENT	CARVER LIBRARY	2023 TOTAL	2022 TOTAL
ASSETS:						
Cash (Note B)	$ -	$ 25,786.42	$ -	$ -	$ 25,786.42	$ 25,778.68
Investments	414,719.19	479,685.99	13,349.19	8,604.18	916,358.55	865,190.27
Due From General Fund						11,945.33
Total Assets	$ 414,719.19	$ 505,472.41	$ 13,349.19	$ 8,604.18	$ 942,144.97	$ 902,914.28
LIABILITIES:						
Due To General Fund	$ 6,753.58	$ 14,540.00	$ -	$ -	$ 21,293.58	$ 17,783.79
NET POSITION:						
Nonspendable Trust Funds	$ 188,588.78	$ 244,606.98	$ 4,521.57	$ 7,169.12	$ 444,886.45	$ 429,627.44
Restricted Trust Income	219,376.83	246,325.43	8,827.62	1,435.06	475,964.94	455,503.05
Total Net Position	$ 407,965.61	$ 490,932.41	$ 13,349.19	$ 8,604.18	$ 920,851.39	$ 885,130.49
Total Liabilities and Net Position	$ 414,719.19	$ 505,472.41	$ 13,349.19	$ 8,604.18	$ 942,144.97	$ 902,914.28

Exhibit J

STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
NONSPENDABLE TRUST FUNDS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	WORTHY POOR FUNDS	CEMETERY FUNDS	FIRE DEPARTMENT	CARVER LIBRARY	2023 TOTAL	2022 TOTAL
REVENUES:						
Interest	$ 10,757.68	$ 12,748.95	$ 354.61	$ 228.69	$ 24,089.93	$ 5,683.54
Cemetery Lot Sales		125.00			125.00	550.00
Capital Gains/Losses	53.43	87.79	0.99	1.95	144.16	53.68
Unrealized Appreciation	6,653.65	7,971.37	221.85	142.98	14,989.85	(13,088.36)
Total Revenues	$ 17,464.76	$ 20,933.11	$ 577.45	$ 373.62	$ 39,348.94	$ (6,801.14)
EXPENSES:						
Fiduciary Fees	$ 1,386.10	$ 1,650.41	$ 45.92	$ 29.61	$ 3,112.04	$ 3,185.36
Public Assistance	516.00				516.00	2,030.00
Total Expenses	$ 1,902.10	$ 1,650.41	$ 45.92	$ 29.61	$ 3,628.04	$ 5,215.36
Change in Net Position	$ 15,562.66	$ 19,282.70	$ 531.53	$ 344.01	$ 35,720.90	$ (12,016.50)
Net Position, January 1	392,402.95	471,649.71	12,817.66	8,260.17	885,130.49	897,146.99
Net Position, December 31	$ 407,965.61	$ 490,932.41	$ 13,349.19	$ 8,604.18	$ 920,851.39	$ 885,130.49

The accompanying notes are an integral part of the financial statements

Exhibit K

TOWN OF SEARSPORT
STATEMENTS OF CASH FLOWS
FIDUCIARY FUND TYPE - NONSPENDABLE TRUST FUNDS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Interest on Investments	$ 24,089.93	$ 5,683.54
Cash Paid for Investment Services	(3,112.04)	3,185.36
Cash Received From General Fund	15,064.12	
Net Cash Provided by Operating Activities	$ 36,042.01	$ 8,868.90
CASH FLOWS FROM INVESTING ACTIVITIES:		
Net Purchase of Investments in Pooled Account	(36,034.27)	(8,861.17)
Increase in Cash	$ 7.74	$ 7.73
Cash Balance, January 1	25,778.68	25,770.95
Cash Balance, December 31	$ 25,786.42	$ 25,778.68

The accompanying notes are an integral part of the financial statements

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

1. Financial Reporting Entity

The Town of Searsport was incorporated in 1845. The Town operates under a town meeting form of government.

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

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

2. Basic Financial Statements - Government-Wide Statements

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

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

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

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

3. Basic Financial Statements - Fund Financial Statements

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

The following fund types are used by the Town:

a. Governmental Funds:

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

1. General Fund:

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

2. Capital Reserves:

Capital Reserve Funds are used to account for financial resources to be used for specific projects as determined by the town's management.

3. Capital Projects Funds:

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment.

4. Special Revenue Fund - Special revenue funds are used to account for the revenues derived for specific sources (i.e. federal and state grants) and to facilitate the management of financial resources internally "designated" for specific purposes.

Additionally, the Town reports the following fund types:

Fiduciary Funds:

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

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

TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

3. Basic Financial Statements - Fund Financial Statements (Cont'd)

Fiduciary Funds (cont'd):

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

Enterprise Fund:

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

4. Basis of Accounting

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

a. Accrual:

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

b. Modified Accrual:

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

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

5. Financial Statement Amounts (Cont'd)

b. Accounts Receivable:

Receivables include federal grants, state subsidies, town assessments and reimbursements. Based on prior year collections, management has determined that an allowance for doubtful accounts is not considered necessary at December 31, 2023.

c. Investments:

Investments, including deferred compensation and pension funds, are stated at fair value (quoted market price or the best available estimate).

d. Capital Assets:

Capital assets purchased or acquired with an original cost of $2,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

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

e. Deferred Inflows and Outflows of Resources:

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

5. Financial Statement Amounts (Cont'd)

f. Revenues:

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

g. Expenditures:

Expenditures are recognized when the related fund liability is incurred.

h. Compensated Absences:

The Town accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations.

i. Use of Estimates:

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

j. Fund Balance:

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

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

Restricted fund balances are amounts that can be used only for specific purposes because of legislation or restrictions imposed by donors. The school budget carryforward amount and the fund balances of the Special Revenue Funds are classified as restricted.

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

5. Financial Statement Amounts (Cont'd)

j. Fund Balance (cont'd):

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

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

k. Interfund Receivables and Payables:

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

6. Implementation of New Accounting Standards

During the year ended December 31, 2023, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

a. Statement No. 94, "Public Private Partnerships" is effective for the fiscal year ending December 31, 2023. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Management has determined that this statement is not applicable.

b. Statement No. 96, "Subscription-Based Information Technology Arrangements" is effective for the year ending December 31, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined that this statement is not applicable.

c. Statement No. 99, "Omnibus 2022" portions of the Omnibus 2022 is effective for the year ending December 31, 2023 and portions are effective for the fiscal year ending June 30, 2024. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Management has determined that some portions of this statement will be applicable.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

7. Future Accounting Pronouncements

   a. Statement No. 99, "Omnibus 2022" portions of the Omnibus 2022 is effective for the year ending December 31, 2023 and portions are effective for the fiscal year ending June 30, 2024. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Management has determined that some portions of this statement will be applicable.

   b. Statement No. 100, "Accounting Changes and Error Corrections" is effective for the year ending December 31, 2024. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Management has determined that this statement is applicable based on certain circumstances that change from year to year.

   c. Statement No. 101, "Compensated Absences" is effective for the year ending December 31, 2024. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Management has evaluated the impact to the financial statements.

   d. Statement No. 102, "Certain Risk Disclosures" is effective for the year ending December 31, 2025. State and local governments may be vulnerable to a variety of risks. Although existing authoritative guidance requires governments to disclose information about their exposure to some risks, information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability.

8. Subsequent Events

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

In the year ending December 31, 2022 the Town was awarded $6,401,000.00 from the USDA to fund infrastructure upgrades at the sewage treatment plant. Of the total award of $6,401,000.00, $1,601,000.00 was a loan and $4,800,000.00 was awarded as a grant. Additional funding came through the Department of Environmental Protection for $586,410.00, the State Drinking Water Program for $3,673,650.00, and $1,000,000.00 in funding from the EPA.

NOTE B - CASH AND INVESTMENTS:

Cash

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

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

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

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

At December 31, 2023 cash consisted of:

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY #1	CATEGORY #2	CATEGORY #3
Interest Bearing Accounts	$ 861,642.83	$ 1,523,415.23	$ 25,786.42	$ 1,497,628.81	$
Non-Interest Bearing Accounts	602,153.82	1,704,182.73	25,603.02	1,678,579.71	
	$ 1,463,796.65	$ 3,227,597.96	$ 51,389.44	$ 3,176,208.52	$

Investments

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

Category #1 - Investments that are insured or registered, or securities held by the Town or its agent in the Town's name.

Category #2 - Uninsured and unregistered investments with securities held by the Counterparty's trust department or agent in the Town's name.

Category #3 - Uninsured and unregistered investments with securities held by the Counterparty, or by its trust department or agent but not in the Town's name.

INVESTMENT TYPE	CARRYING AMOUNT	FAIR VALUE	CATEGORY #1	CATEGORY #2	CATEGORY #3
Money Market	$ 759,189.41	$ 759,189.41	$ 759,189.41	$	$
Treasury Bonds	1,151,580.22	1,235,364.73		1,235,364.73	
	$ 1,910,769.63	$ 1,994,554.14	$ 759,189.41	$ 1,235,364.73	$

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consist of the following:

State of Maine - General Assistance	$ 5,093.90
State of Maine - Homestead Reimbursement	69,427.02
RSU #20 School Resource Officer	10,899.85
Maine Community Foundation	30,249.78
Ambulance Fees	61,552.26
Wastewater Department	136,349.92
	$ 313,572.73

NOTE D - NOTES AND BONDS PAYABLE:

The following is a summary of note transactions of the Town for the year ended December 31, 2023:

	BALANCE 1/1/23	ADDITIONS	REDUCTIONS	BALANCE 12/31/23
General Fund:				
United States Department of Agriculture - Sewer Loan	$ 282,865.86	$	$ 18,443.62	$ 264,422.24
United States Department of Agriculture - Sewer Loan	104,282.72		6,179.98	98,102.74
United States Department of Agriculture - Sewer Loan		1,601,000.00		1,601,000.00
Maine Municipal Bond Bank - Road Bond	628,993.00		98,094.00	530,899.00
Androscoggin Bank - Bond Anticipation Note	500,000.00	1,101,000.00	1,601,000.00	
First National Bank - Bond Anticipation Note		784,700.00		784,700.00
Tax Anticipation Note		1,500,000.00	1,500,000.00	
	$ 1,516,141.58	$ 4,986,700.00	$ 3,223,717.60	$ 3,279,123.98

NOTE D - NOTES AND BONDS PAYABLE (CONT'D):

Long-Term Debt as of December 31, 2023 is as follows:

United States Department of Agriculture - Sewer Loan This note is for 30 years with annual payments of $30,819.00. Interest at a rate of 4.38% is payable annually.	$ 264,422.24
United States Department of Agriculture - Sewer Loan This note is for 30 years with annual payments of $10,612.00. Interest at a rate of 4.25% is payable annually.	98,102.74
United States Department of Agriculture - Sewer Loan This note is for 30 years with annual payments of $72,830.00. Interest on the note is carried at a rate of 1.75%.	1,601,000.00
Maine Municipal Bond Bank - Road Bond This note is for 10 years and interest varies from1.920% to 2.990%. An interest only payment is due in May and a principal and interest payment is due in November.	530,899.00
Androscoggin Bank - Bond Anticipation Note This note is for $1,601,000.00 and carries an interest rate of 2.98%. Proceeds for this line of credit are used to finance the loan portion of the Sewer Plant Improvement Project. Principal and accrued interest are due upon permanent financing of the Project. This note was paid off with the issuance of the United States Department of Agriculture Sewer Loan.	
First National Bank - Bond Anticipation Note This note is for $1,190,000.00 and carries an interest rate of 6%. Proceeds from the Line of Credit are used to finance the loan portion of the sewer plant improvement project. Principal and accrued interest are due upon permanent financing of the project.	784,700.00
Maine Municipal Bond Bank - Interm Financing This note is used for interim financing of the Drinking Water Program loans that were Approved as part of the Wastewater Construction Project. The note carries an interest rate of 2.06%.	2,906,491.14
	$ 6,185,615.12

The annual requirements to amortize notes payable as of December 31, 2023 follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2024	$ 3,862,252.80	$ 58,962.33	$ 3,921,215.13
2025	175,606.91	54,428.62	230,035.53
2026	180,376.35	49,670.73	230,047.08
2027	185,382.35	44,677.05	230,059.40
2028	190,636.35	39,435.08	230,071.43
2029-2033	426,385.56	146,679.92	573,065.48
2034-2038	325,090.43	91,940.62	417,031.05
2039-2043	301,012.81	63,137.19	364,150.00
2044-2048	328,289.56	35,860.44	364,150.00
2049-2054	210,582.00	7,404.26	217,986.26
	$ 6,185,615.12	$ 592,196.24	$ 6,777,811.36

TOWN OF SEARSPORT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE E - SHORT-TERM DEBT:

The Town of Searsport obtained a Tax Anticipation Note on April 4, 2023, for $1,500,000.00 due in full on December 31, 2023. Interest was at a rate of 2.61% based on a 365-day year. The note was paid off on September 28, 2023.

NOTE F - GENERAL FUND BUDGET:

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

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

NOTE G - ASSIGNED FOR OTHER PURPOSES:

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

Tennis Courts	$ 10,000.00
Cemetery Lot Sales	5,150.00
State Highway Funds	6,188.00
	$ 21,338.00

NOTE H - DEFERRED REVENUE:

Deferred Revenue at December 31, 2023 consists of the following:

Prepaid 2024 Taxes	$ 8,884.20
Excess Revenue Sharing Receipts	418,103.07
	$ 426,987.27

NOTE I - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

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

FUNCTION		REVENUE AND APPROPRIATION		EXPENDITURES		VARIANCE
Selectmen	$	9,257.00	$	10,199.74	$	(942.74)
Manager	$	123,051.00	$	125,519.36	$	(2,468.36)
Administration	$	377,797.00	$	388,510.68	$	(10,713.68)
Code Enforcement	$	56,426.18	$	68,346.34	$	(11,920.16)
Insurance/Legal	$	89,034.00	$	100,442.00	$	(11,408.00)
Town Office	$	14,822.00	$	16,868.26	$	(2,046.26)
Miscellaneous	$	29,702.41	$	56,302.00	$	(26,599.59)
Abatements	$		$	7,208.70	$	(7,208.70)
Police	$	483,395.89	$	536,813.55	$	(53,417.66)
Public Safety Building	$	23,000.00	$	29,105.28	$	(6,105.28)
Fire Department	$	99,608.70	$	100,729.69	$	(1,120.99)
Highways and Streets	$	509,706.00	$	545,920.54	$	(36,214.54)
Harbor Master	$	28,828.00	$	32,498.99	$	(3,670.99)
Recreation	$	43,134.00	$	45,535.41	$	(2,401.41)
Library	$	132,195.00	$	137,348.02	$	(5,153.02)
Historic Preservation	$	750.00	$	1,198.25	$	(448.25)
Mosman Park	$	3,000.00	$	4,440.80	$	(1,440.80)

The overdrafts are due to expenditures exceeding budgeted amounts and revenues not meeting anticipated levels. Abatements have historically not been appropriated but rather is funded from unappropriated surplus.

NOTE J - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied August 9, 2023 on the assessed value listed as of April 1, 2023 for all taxable real and personal property located in the Town. Taxes were due on September 7, 2023 with interest at 5.0% per annum or part thereof commencing October 2, 2023. Liens are filed on any real property where taxes remain unpaid between eight and twelve months after the levy date.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within 60 days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within 60 days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within 60 days after year end as stated above. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

NOTE K - INTEREST COST INCURRED:

During the current year, the Town incurred interest costs totaling $98,408.36, which was charged as an expense to various operating accounts or capitalized.

NOTE L - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:

General Information about the Pension Plan

Plan Description - Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan), a cost-sharing multiple-employer defined benefit pension plan, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at www.mainepers.org.

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

Benefits Provided - The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014). The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions (PLD Plan).

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

PLD Plan (AN Admin/Public Safety) - Employees are required to contribute 6.25% of their annual pay. The Town's contractually required contribution rate for the year ended December 31, 2023, was 8.5% of annual payroll for the regular plan. Contributions to the pension plan from the Town were $43,428.82 for the year ended December 31, 2023.

The net pension liabilities were measured as of June 30, 2022, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating local districts (PLD Plan), actuarially determined.

PLD Plan (3N - Police) - Employees are required to contribute 8.1% of their annual pay. The Town's contractually required contribution rate for the year ended December 31, 2023 was 9.5% of the annual payroll for the regular plan. Contributions to the pension plan from the Town were $34,102.36 for the year ended December 31, 2023.

NOTE L - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (CONT'D):

For the year ended December 31, 2023, the Town recognized pension expense of $38,729.21 for the PLD Plan. At December 31, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	$ 50,952.00	$
Changes in Assumptions		
Changes in Proportion and Differences between Town Contributions and Proportionate Share of Contributions	35,170.00	
Contribution Subsequent to Valuation Date	40,262.60	
Differences between Projected and Actual Investment Earnings of Plan Investments		46,573.00
Changes in Proportion		279.00
Total	$ 126,384.60	$ 46,852.00

$40,262.60 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2023	$ 19,928.00
2024	$ (24,601.00)
2025	$ 47,237.00
2026	$ 2,165.00

Actuarial Assumptions - The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	PLD Plan
Salary Increases, per year	2.75% to 11.48%
Investment return, per annum, compounded annually	6.5%
Cost of living benefit increases, per annum	1.91%
Inflation	2.75%

Mortality rates were based on the 2010 Public Plan General Benefits - Weighted Healthy Retiree Mortality Table, for Males and Females, projected generationally using the RPEC_ 2020 Model.

NOTE L - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (CONT'D):

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period June 30, 2012 to June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the target asset allocation as of June 30, 2022 are summarized in the following table:

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

Discount Rate - The discount rate used to measure the collective total pension liability was 6.5% for 2022 for each plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town of Searsport's proportionate share of the net pension liabilities to changes in the discount rate - The following presents the Town of Searsport's proportionate share of the net pension liability calculated using the discount rate of 6.5% for the PLD Plan as well as what the Town of Searsport's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.5% for PLD Plan) or 1 percentage-point higher (7.5% for PLD Plan) than the current rate:

PLD Plan	1% Decrease (5.5%)	Current Discount Rate (6.5%)	1% Increase (7.5%)
Town's proportionate share of the net pension liability	$ 752,014.00	$ 274,450.00	$ (119,501.00)

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

NOTE L - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (CONT'D):

Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2022 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2022 with the following exceptions.

Differences Between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors is recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each Plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For 2022, this was three years for the State Employee portion of the SET Plan, four years for Teacher portion, and 3 years for the PLD Consolidated Plan. For 2021 and 2020, this was three years for the SET Plan and the PLD Consolidated Plan. For 2019, this was three years for the SET Plan and four years for the PLD Consolidated Plan. For 2018 and 2017, this was three years for both Plans; prior to 2017, this was four years for the PLD Consolidated Plan.

Differences Between Expected and Actual Investment Earnings

Differences between projected and actual investment earnings are recognized in pension expense using a straight-line amortization method over a closed five-year period. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes of Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each Plan. The actuarial assumptions used for the year ended June 30, 2022 valuation were based on the results of an actuarial experience study for the period of July 1,2015 through June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in Proportion and differences between employer contributions and proportionate share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each Plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

NOTE M - OTHER POST EMPLOYMENT BENEFITS:

Plan Description

The Group Life Insurance Plan for Retiring Participating Local District (PLD Consolidated Plan) employees is a multiple-employer cost sharing plan. As of June 30, 2022, there were 139 employers participating in the plan.

Benefits

The Group Life Insurance Plans (the Plans) provide basis group life insurance benefits during retirement to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at a rate of 15% per year to the greater of 40% of the initial amount or $2,500.00.

For the fiscal year ended December 31, 2023, the Town of Searsport recognized OPEB expense of $674.00 for the PLD Plan. At December 31, 2023, the Town of Searsport reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	$ 205.00	$ 90.00
Net Difference Between Expected and Actual Investment Earnings	372.00	
Changes of Assumptions	565.00	2,554.00
Changes in Proportion and Differences between Employer Premiums and Proportionate Share of Premiums	3,564.00	1,138.00
	$ 4,706.00	$ 3,782.00

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

Year Ended December 31	PLD Plan
2024	$ 315.00
2025	$ (534.00)
2026	$ 924.00
2027	$ 176.00
2028	$ 44.00
Thereafter	$ -0-

NOTE M - OTHER POST EMPLOYMENT BENEFITS (CONT'D):

Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2022, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

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

Asset Valuation Method

Investments are reported at fair value.

Amortization

The unfunded actuarial accrued liability is being amortized as a level percentage of payroll over a 30-year period on a closed basis. As of December 31, 2023, there were 15 years remaining in the amortization schedule for the SET Plan and 8 years remaining for the PLD Plan. The actuarial assumptions used in the June 30, 2022 actuarial valuation was based on the results of an actuarial experience study conducted for the period of July 1, 2015 to June 30, 2020.

Significant Actuarial Assumptions

Significant actuarial assumptions employed by the actuary for funding purposes as of December 31, 2023 are as follows:

	PLD Plan
Inflation	2.75%
Annual Salary Increases Including Inflation	2.75% - 11.48%
Investment Rate of Return	6.5% per annum, compounded annually
Participation Rates for Future Retirees	100% of those currently enrolled
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance.
Form of Benefit Payment	Lump Sum
Mortality Rates	For active members and non-disabled retirees of the Plans, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

NOTE M - OTHER POST EMPLOYMENT BENEFITS (CONT'D):

Assets of the Plans are pooled for investment purposes and are allocated to each Plan based on each Plan's fiduciary net position. The long-term expected rate of return on the Plan's investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of long-term real rates of return for each major asset class included in the target asset allocation as of December 31, 2023 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Public Equities	6.0%
Real Estate	5.2%
Traditional Credit	3.0%
US Government	2.3%

Discount Rate

The discount rate used to measure the collective total OPEB liability was 6.5% for 2022 for the Plans. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

The following presents the Town of Searsport's proportionate share of the net OPEB liability calculated using the discount rate of 6.5% for the PLD Plan as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

PLD Plan	1% Decrease (5.5%)	Current Discount Rate (6.5%)	1% Increase (7.5%)
Proportionate Share of the Net OPEB Liability	$ 16,031.00	$ 11,558.00	$ 7,963.00

Collective Net OPEB Liability

Each employer's share of the collective net OPEB liability is equal to the collective net OPEB liability multiplied by the employer's proportionate share as of June 30, 2022 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2022 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

NOTE M - OTHER POST EMPLOYMENT BENEFITS (CONT'D):

Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings are recognized in OPEB expense using a straight-line amortization method over a closed five-year period. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability. There were no differences between employer contributions and proportionate share of contributions as of June 30, 2022.

Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the MainePERS' Actuarial Valuation Reports available online at www.mainepers.org or contacting the System at (207) 512-3100.

NOTE N - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at December 31, 2023:

	BALANCE JANUARY 1, 2023	ADDITIONS	DISPOSALS	BALANCE DECEMBER 31, 2023
Governmental Activities				
Non-Depreciable Assets:				
Land	$ 911,254.95	$	$	$ 911,254.95
Depreciable Assets:				
Land and Improvements	100,575.64			100,575.64
Buildings	3,437,475.85	49,253.27		3,486,729.12
Equipment	1,166,771.09	3,900.00		1,170,671.09
Motor Vehicles	2,142,839.51	52,267.39		2,195,106.90
Infrastructure	6,384,754.25	259,519.00		6,644,273.25
	$ 14,143,671.29	$ 364,939.66		$ 14,508,610.95
Accumulated Depreciation	(9,084,530.05)	(435,345.10)		(9,519,875.15)
Net Property, Plant, and Equipment	$ 5,059,141.24	$ (70,405.44)	$	$ 4,988,735.80

	BALANCE JANUARY 1, 2023	ADDITIONS	DISPOSALS	BALANCE DECEMBER 31, 2023
Business-Type Activities				
Non-Depreciable Assets:				
Land	$ 54,583.00	$	$	$ 54,583.00
Depreciable Assets:				
Buildings	3,308,756.51			3,308,756.51
Equipment	232,789.75	5,379.92		238,169.67
Wastewater Treatment	4,726,060.85			4,726,060.85
	$ 8,322,190.11	$ 5,379.92	$	$ 8,327,570.03
Accumulated Depreciation	(5,705,154.33)	(105,593.24)		(5,810,747.57)
Net Property, Plant, and Equipment	$ 2,617,035.78	$ (100,213.32)	$	$ 2,516,822.46

Depreciation expense for the period totaled $540,938.34. Of that amount, $12,344.82 was for Administration, $258,912.06 was for Public Works, $131,856.09 was for Public Safety, $16,037.95 was for the Transfer Facility, $16,194.18 was for Recreation and Cultural, and $105,593.24 was for Wastewater.

NOTE O - OVERLAPPING DEBT:

The Town of Searsport is situated in Waldo County and is therefore subject to annual assessment of its proportional share of county expenses. Long-term debt outstanding in Waldo County, for which the Town of Searsport would be proportionally responsible in the event the County defaulted, was zero at December 31, 2023.

The Town of Searsport is a participant in Regional School Unit 20 (RSU #20) and is subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in RSU #20 for which the Town of Searsport would be proportionally responsible in the event the school defaulted is approximately $2,979,764.00 at June 30, 2023. The Town of Searsport's share would be 59.3% of the debt, or approximately $1,767,061.00.

NOTE P - INTERFUND RECEIVABLES AND PAYABLES:

As of December 31, 2023, interfund loans receivable and payable were as follows:

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE	TRANSFERS
General Fund	$ 685,477.46	$ 277,051.43	$ (498,378.43)
Wastewater		454,704.44	
Capital Reserves	131,706.84	152,572.44	504,378.43
Special Revenues	88,564.59		(6,000.00)
Trust Funds		21,420.58	
	$ 905,748.89	$ 905,748.89	$ -0-

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. The balances represent each fund's portion of the centralized checking account.

NOTE Q - DEFICIT FUND BALANCES:

Deficit in fund balance was reported in the following funds and is expected to be funded in future years:

Cemetery Reserve	$ 27,287.30
175th Anniversary	$ 227.45
Computer Fund	$ 10,153.29
Building Fund	$ 256.91

NOTE R - TAX ABATEMENTS:

On February 16, 2016 the taxpayers of the Town of Searsport approved forming a Tax Increment Finance District on approximately 4 acres in Town. As part of this District, the Town of Searsport entered into a credit enhancement agreement with PPSA Oversees Ltd. The credit enhancement agreement allows for 65% of the property taxes, approximately $48,391.93 in 2023 and $52,436.85 in 2022, to be returned to the developer and 35% of the property taxes to be retained by the Town, approximately $129,158.45 in 2023 and $33,353.58 in 2022. The funds retained by the Town can be used for economic development projects within the Town.

NOTE S - SPLIT INTEREST AGREEMENT:

The Town of Searsport is one of three beneficiaries of the James Nichols Trust. Key Private Bank serves as the trustee of the James Nichols Trust and handles all calculations of distributions for the Trust. In the current year, the Trust distributed $21,577.00 and in the prior year it distributed $6,328.70 to the Town of Searsport based on assets held by the trust totaling $447,887.74 in 2023 and $427,582.15 in 2022.

NOTE T - RISK MANAGEMENT:

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

NOTE U - CONSTRUCTION CONTRACT:

On October 27, 2022, the Town of Searsport entered into a construction contract with APEX Construction, Inc. to perform upgrades to the sewage treatment plant. Total cost of the project is $11,233,500.00 and spans a 20 month construction cycle.

TOWN OF SEARSPORT
SCHEDULE OF TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*

PLD Plan	2023**	2022**	2021**	2020**	2019**	2018**	2017**	2016**	2015**
Town's Proportion of the Net Pension Liability	.086009%	.066759%	.068923%	.062878%	.06029%	.060290%	.055470%	.039361%	.035123%
Town's Proportionate Share of the Net Pension Liability	$ 274,450.00	$ 177,469.00	$ 273,844.00	$ 192,195.00	$ 164,997.00	$ 164,997.00	$ 294,729.00	$ 125,577.00	$ 54,048.00
Town's Covered-Employee Payroll	$ 888,284.44	$ 740,441.86	$ 604,284.81	$ 636,211.83	$ 530,700.63	$ 508,730.76	$ 457,028.86	$ 462,362.32	$ 426,373.65
Town's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	30.90%	23.97%	45.32%	30.4%	31.09%	32.43%	64.49%	27.16%	12.67%
Plan Fiduciary Net Position as a Percentage of the Pension Liability	(71.02%)	(88.01%)	(65.10%)	(68.07%)	(63.65%)	(86.71%)	(24.07%)	(68.79%)	(38.95%)

*Only nine years of information available.
** The amounts presented for each fiscal year were determined as of the prior fiscal year.

TOWN OF SEARSPORT
SCHEDULE OF TOWN CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*

PLD Plan	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	$ 77,531.18	$ 56,690.36	$ 47,161.16	$ 47,888.34	$ 38,050.62	$ 39,288.06	$ 31,992.02	$ 28,250.38	$ 20,894.65
Contributions in Relation to the Contractually Required Contributio	(77,531.18)	(56,690.36)	(47,161.16)	(47,888.34)	(38,050.62)	(39,288.06)	(31,992.02)	28,250.38	(20,894.65)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Town of Searsport's Covered-Employee Payroll	$ 888,284.22	$ 740,441.86	$ 604,284.81	$ 636,211.83	$ 530,700.63	$ 508,730.76	$ 457,028.86	$ 462,362.32	$ 426,373.65
Contribution as a Percentage of Covered-Employee Payroll	8.9% to 10.5%	8.50%	8.00%	8.61%	7.17%	7.72%	7.0%	6.11%	4.9%

* Only nine years of information available

TOWN OF SEARSPORT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	AL NUMBER	PASS THROUGH GRANTOR NUMBER	EXPENDITURES
United States Department of Agriculture:			
Water and Waste Disposal Systems for Rural Communities	10.760	N/A	$ 728,218.09
Department of Environmental Protection:			
Wastewater Treatment Facility Upgrades (2020)	66.458	N/A	1,054,666.14
Wastewater Treatment Facility Upgrades (2019)	66.458	N/A	1,851,825.00
Northern Border Regional Development Fund:			
State Economic and Infrastruction Development Grant	90.601	N/A	950,000.00
United States Department of Treasury:			
Passed Through the State of Maine			
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	19,566.95
Total			$ 4,604,276.18

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the Town of Searsport under programs of the federal government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Searsport, it is not intended to and does not present the financial position of the Town of Searsport, as of December 31, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

B. Pass-through entity identifying numbers are presented where available.

C. The Town of Searsport has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - AWARDS TO SUBRECIPIENTS

During the year ended December 31, 2023, there were no awards passed through to subrecipients.

TOWN OF SEARSPORT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

Cash Balance, January 1, 2023			$ 1,607,623.32
ADD: CASH RECEIPTS:			
Property Tax Collections:			
Current Year	$ 5,206,208.25		
Prior Years	403,953.32		
Prepayments	8,884.20		
Total Property Tax Collections		$ 5,619,045.77	
Excise Taxes		497,574.47	
Departmental (Schedule B-3)		832,404.52	
Temporary Loans		1,500,000.00	
State Revenue Sharing		531,022.60	
Homestead Reimbursement		260,238.06	
Accounts Receivable		76,324.51	
Capital Projects Receipts		561,123.40	
Accounts Payable		76,895.48	
Special Revenue Funds		47,746.17	
Trust Fund Receipts		125.00	
Capital Reserve Transfer		456,724.84	
Contributions/Grants Capital Reserves		20,653.52	
Wastewater Revenue		327,605.34	
Total Cash Receipts			10,807,483.68
Total Cash Available			$ 12,415,107.00
LESS: CASH DISBURSEMENTS:			
Departmental (Schedule B-3)		$ 7,762,688.21	
Repayment of Temporary Loans		1,500,000.00	
Accounts Payable		392,555.95	
Transfer to Trust Funds		15,064.12	
Special Revenue Expenses		25,807.31	
Capital Reserve Expenses		496,259.45	
Capital Projects		863,313.10	
Trust Account Expenses		516.00	
Wastewater Expense		487,486.30	
Jenny Lawrence Expense		9,607.13	
Total Cash Disbursements			11,553,297.57
Cash Balance, December 31, 2023			$ 861,809.43

TOWN OF SEARSPORT
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2023

VALUATION:		
Real Estate	$277,118,540.00	
Personal Property	7,408,100.00	
		$284,526,640.00
ASSESSMENT:		
Valuation x Rate ($284,526,640.00 x .0202)		$ 5,747,438.13
COLLECTIONS AND CREDITS:		
Cash Collections	$ 5,206,208.25	
Abatements	7,208.70	
Prepayments	20,534.22	
Total Collections and Credits		5,233,951.17
2023 Taxes Receivable - December 31, 2023		$ 513,486.96

COMPUTATION OF ASSESSMENT

Fund Balance	$ 516,657.52	
Tax Commitment	5,747,438.13	
Excise Taxes - Auto and Boat	445,000.00	
State Revenue Sharing	509,777.00	
Homestead Reimbursement	267,632.02	
General Assistance	15,000.00	
Ambulance Revenue	145,500.00	
Transfer Station	80,000.00	
Recreation	8,461.00	
Administration	70,902.00	
BETE	270,325.65	
Police Revenue	29,800.00	
State Road	48,000.00	
Cable Fee	35,052.00	
Public Works	3,000.00	
Public Safety	6,200.00	
Transfer from Reserves	98,280.02	
		$ 8,297,025.34
REQUIREMENTS:		
Appropriations	$ 3,708,006.54	
Education	3,744,642.30	
County Tax	618,166.72	
TIF Financing	177,550.38	
		8,248,365.94
Overlay		$ 48,659.40

TOWN OF SEARSPORT
RECONCILIATION OF TREASURER'S CASH BALANCE
DECEMBER 31, 2023

Cash on Hand		$ 350.00
GENERAL FUND CHECKING:		
Bangor Savings Bank:		
Balance Per Bank Statement	$ 1,523,231.83	
Add: Deposits in Transit	1,223.29	
Deduct: Outstanding Checks	662,995.69	
Balance Per Books		861,459.43
Cash Balance, December 31, 2023		$ 861,809.43

Schedule B-6

STATEMENT OF TAXES RECEIVABLE
DECEMBER 31, 2023

	2023	2022
2023	$ 511,131.04	$ -
2022	127,191.22	442,390.49
2021	3,986.46	4,753.21
2020		491.73
2019		688.01
2018		891.70
2017		602.58
2016		420.64
2015		438.45
2014		990.26
2013		1,207.23
2012		725.07
2011		470.46
2023 Stabilization	39,713.32	
	$ 682,022.04	$ 454,069.83

TOWN OF SEARSPORT
TRUST FUNDS
DECEMBER 31, 2023

TRUST FUND INVESTMENTS

TIME DEPOSITS

Bangor Savings - Nichols Trust (Elmwood Cemetery)	$ 20,863.23
Bangor Savings - Lawrence Trust (Gordon Cemetery)	4,923.19
Bangor Savings Investment Account	916,358.55
Due From General Fund	(21,293.58)
	$ 920,851.39

TRUST FUND EQUITY

	PRINCIPAL	UNEXPENDED INCOME
WORTHY POOR FUNDS:		
Trust Funds:		
C. & I. Adams	$ 3,023.52	$ 2,771.83
A. Gilmore	1,025.62	1,724.90
N. Merryman	2,020.21	1,887.08
H. Nichols	(490.42)	1,491.73
J. Nichols	102,323.95	94,672.56
Heating Fuel Assistance Funds:		
L. Perry	80,431.71	115,664.63
B. & L. Colcord	254.19	1,164.10
CEMETERY FUNDS:		
Perpetual Care:		
Mount Hope Cemetery	23,293.29	2,370.51
Village Cemetery	47,464.41	23,756.05
Bowdich Cemetery	7,478.52	1,583.14
Elmwood Cemetery	63,293.59	44,650.45
Gordon Cemetery	30,838.32	18,430.05
Evergreen Cemetery	3,876.82	(10,123.08)
Merithew Cemetery	1,624.04	613.58
General Care:		
Evergreen Cemetery	61,061.54	131,964.18
Village Cemetery	1,271.13	12,777.73
Elmwood Cemetery	451.00	1,476.63
D. Nichols	988.96	4,706.21
L. Drew	1,483.47	7,059.20
E. Eaton	1,481.89	7,060.78
FIRE DEPARTMENT	4,521.57	8,827.62
CARVER MEMORIAL LIBRARY	7,169.12	1,435.06
	$ 444,886.45	$ 475,964.94

TOWN OF SEARSPORT
CAPITAL RESERVE FUNDS
DECEMBER 31, 2023

AMBULANCE FUND:		
Fund Balance, January 1, 2023	$ 31,941.14	
Add: Appropriation	10,000.00	
Interest Earned	550.24	
Miscellaneous Income	6,698.00	
Fund Balance, December 31, 2023		$ 49,189.38
AMBULANCE EQUIPMENT:		
Fund Balance, January 1, 2023	$ 14,979.51	
Add: Appropriation	500.00	
Interest Earned	291.18	
Fund Balance, December 31, 2023		15,770.69
PUBLIC WORKS EQUIPMENT FUND:		
Fund Balance, January 1, 2023	$ 39,272.94	
Add: Appropriation	10,000.00	
Interest Earned	1,041.78	
Fund Balance, December 31, 2023		50,314.72
ROAD MAINTENANCE FUND:		
Fund Balance, January 1, 2023	$ 227,706.38	
Add: Appropriation	375,000.00	
Interest Earned	2,037.60	
Less: Expenses Paid	(182,366.07)	
Fund Balance, December 31, 2023		422,377.91
FIRE DEPARTMENT EQUIPMENT FUND:		
Fund Balance, January 1, 2023	$ 136,827.33	
Add: Appropriation	15,000.00	
Interest Earned	2,539.09	
Less: Expenses Paid	(62,552.86)	
Fund Balance, December 31, 2023		91,813.56
PUBLIC SAFETY BUILDING FUND:		
Fund Balance, January 1, 2023	$ 17,566.54	
Add: Appropriation	1,000.00	
Interest Earned	302.49	
Less: Expenses Paid	(3,849.00)	
Fund Balance, December 31, 2023		15,020.03
POLICE CRUISER FUND:		
Fund Balance, January 1, 2023	$ 35,139.73	
Add: Appropriation	20,000.00	
Interest Earned	376.12	
Sale of Property	2,602.52	
Less: Expenses Paid	(52,008.02)	
Fund Balance, December 31, 2023		6,110.35
TRANSFER FUND:		
Fund Balance, January 1, 2023	$ 126,571.70	
Add: Interest Earned	3,479.67	
Fund Balance, December 31, 2023		130,051.37

TOWN OF SEARSPORT
CAPITAL RESERVE FUNDS
DECEMBER 31, 2023

WHARF FUND:		
Fund Balance, January 1, 2023	$ 3,141.08	
Add: Appropriation	500.00	
Interest Earned	128.57	
Miscellaneous Income	500.00	
Fund Balance, December 31, 2023		$ 4,269.65
SIDEWALK FUND:		
Fund Balance, January 1, 2023	$ 18,371.94	
Add: Appropriation	500.00	
Interest Earned	411.01	
Fund Balance, December 31, 2023		19,282.95
REVALUATION FUND:		
Fund Balance, January 1, 2023	$ 4,769.09	
Add: Appropriation	1,000.00	
Interest Earned	67.62	
Fund Balance, December 31, 2023		5,836.71
LIBRARY FUND:		
Fund Balance, January 1, 2023	$ 21,436.50	
Add: Appropriation	15,000.00	
Interest Earned	200.41	
Miscellaneous Income	8,595.00	
Less: Expenses Paid	(40,943.27)	
Fund Balance, December 31, 2023		4,288.64
CEMETERY FUND:		
Fund Balance, January 1, 2023	$ (22,717.34)	
Add: Appropriation	500.00	
Interest Earned (Paid)	(382.46)	
Less: Expenses Paid	(4,687.50)	
Fund Balance, December 31, 2023		(27,287.30)
BUILDING FUND:		
Fund Balance, January 1, 2023	$ 9,585.34	
Add: Appropriation	4,000.00	
Interest Earned	457.75	
Less: Expenditures	(14,300.00)	
Fund Balance, December 31, 2023		(256.91)
COMPUTER FUND:		
Fund Balance, January 1, 2023	$ 6,599.30	
Add: Appropriation	500.00	
Interest Earned	66.74	
Less: Expenditures	(17,319.33)	
Fund Balance, December 31, 2023		(10,153.29)

TOWN OF SEARSPORT
CAPITAL RESERVE FUNDS
DECEMBER 31, 2023

175TH ANNIVERSARY RESERVE:		
Fund Balance, January 1, 2023	$ (2,637.16)	
Add: Interest Earned	151.71	
Sale of Property	2,258.00	
Fund Balance, December 31, 2023		$ (227.45)
TIF RESERVE:		
Fund Balance, January 1, 2023	$ 56,589.12	
Add: Appropriation	129,158.45	
Interest Earned	3,511.95	
Less: Expenses Paid	(19,953.38)	
Fund Balance, December 31, 2023		169,306.14
DRUG FORFEITURE RESERVE:		
Fund Balance, January 1, 2023	$ 338.76	
Add: Interest Earned	7.97	
Fund Balance, December 31, 2023		346.73
RETIREMENT RESERVE:		
Fund Balance, January 1, 2023	$ 98,280.02	
Add: Interest Earned	2,011.00	
Less: Transfers to General Fund	(98,280.02)	
Fund Balance, December 31, 2023		2,011.00
PEG VIDEO RESERVE:		
Fund Balance, January 1, 2023	$ 5,466.23	
Add: Interest Earned	14.37	
Fund Balance, December 31, 2023		5,480.60
TENNIS COURTS:		
Fund Balance, January 1, 2023	$ -	
Add: Appropriation	20,000.00	
Fund Balance, December 31, 2023		20,000.00
		$ 973,545.48

Warrant Articles

For the Annual Town Meeting to be held on April 6, 2024

To: Brian Lunt, a Constable of Searsport, in the County of Waldo, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Searsport, qualified to vote in Town affairs, to meet at the Searsport Community Building/Lions Club Building, 42 Prospect Street, starting at 8:00 A.M. on Tuesday the fifth day of March. AD 2024, the One Hundred and Seventy Ninth Anniversary of the Town of Searsport, The Two Hundred and Fourth Anniversary of the State of Maine and the Two Hundred and Forty Eighth Anniversary of the United States of America, there and then to act upon Articles 1 and 2, AND to notify and warn said voters to meet at the Searsport Town Office/Union Hall at 1 Union Street at 9:00 A.M. on Saturday. the sixth day of April. AD 2024, there and then to act upon Articles 3 through 22 inclusive.

ARTICLE 1. To choose Moderator to preside at said Town Meeting.

ARTICLE 2. Elect two (2) Selectboard Members and Board of Overseers for a three (3) year term; one (1) Regional School Unit 20 Board Member for a three (3) year term and nine (9) Budget Advisory Committee Members for two (2) year terms.

ARTICLE 3. To see if the town will vote to increase the property tax levy limit of $3,185,041.00 established for the Town by State law, in the event that the municipal budget approved under the following articles result in a tax commitment that is greater than this property tax levy limit.

ARTICLE 4. To see what sum the Town shall vote to raise and appropriate from 2024 taxes and/or appropriate from general revenues; state or federal grants or subsidies; fund balances; and/or excise taxes for the following municipal accounts for fiscal year 2024.

2024 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2023 Appropriated
		SELECTBOARD		
$9,831	$9,831			$9,257
		Raise and Appropriate $9,831		
	Selectboard: 3-0-0		BAC 12-0-0	
		TOWN MANAGER		
$125,947	$113,177	$12,770		$123,051
		Raise $113,177 and Appropriate $125,947		
	Selectboard: 3-0-0		BAC: 12-0-0	

2024 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2023 Appropriated
		AMBULANCE DEPARTMENT		
$407.330	$232.330	$175.000		$406.289
	Raise $232,330 and Appropriate $407,330			
	Selectboard: 3-0-0		BAC: 12-0-0	
		FIRE DEPARTMENT		
$116.721	$116.521	$200		$98.216
	Raise $116,521 and Appropriate $116,721			
	Selectboard: 3-0-0		BAC: 11-0-1	
		PUBLIC SAFETY BUILDINGS		
$29.900	$29.900			$23,000
	Raise and Appropriate $29,900			
	Selectboard: 3-0-0		BAC: 12-0-0	
		EMERGENCY MANAGEMENT		
$35,750	$29,750	$6,000		$36.195
	Raise $29,750 and Appropriate $35,750			
	Selectboard: 3-0-0		BAC: 12-0-0	
		STREET LIGHTS		
$20,000	$20,000			$15.000
	Raise and Appropriate $20,000			
	Selectboard: 3-0-0		BAC: 12-0-0	
		FIRE PROTECTION/HYDRANTS		
$270,310	$270.310			$241.348
	Raise and Appropriate $270,310			
	Selectboard: 3-0-0		BAC: 12-0-0	
		PUBLIC WORKS HIGHWAY DEPARTMENT		
$535,153	$ 225,153		$310,000	$509,706
	Raise $225,153 and Appropriate $535,153			
	Selectboard: 3-0-0		BAC: 12-0-0	
		HARBORMASTER		
$30,100	$23.600	$3,500	$3,000	$26.100
	Raise $23,600 and Appropriate $30,100			
	Selectboard: 3-0-0		BAC: 12-0-0	
		TRANSFER STATION		
$133,641	$53,641	$80,000		$125.571
	Raise $53,641 and Appropriate $133,641			
	Selectboard: 3-0-0		BAC: 12-0-0	

2024 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2023 Appropriated

BOARD OF APPEALS

$100	$100			$0

Raise and Appropriate $100

Selectboard: 3-0-0 BAC: 10-0-3

COMMUNITY HEALTH OFFICER

$969	$969			$969

Raise and Appropriate $969

Selectboard: 3-0-0 BAC: 13-0-0

MOSMAN PARK

$4.500	$4,500			$3.000

Raise and Appropriate $4,500

Selectboard: 3-0-0 BAC: 12-0-1

HOLIDAY SPECIAL EVENTS

$6,000	$6.000			$6,000

Raise and Appropriate $6,000

Selectboard: 3-0-0 BAC: 13-0-0

HOLIDAY DECORATIONS

$1.500	$1,500			$300

Raise and Appropriate $1,500

Selectboard: 3-0-0 BAC: 13-0-0

HISTORIC PRESERVATION

$750	$750			$750

Raise and Appropriate $750

Selectboard: 3-0-0 BAC: 12-0-1

COMPREHENSIVE PLAN

$100	$100			$0

Raise and Appropriate $100

Selectboard: 3-0-0 BAC: 13-0-0

VIDEO SYSTEM

$32,052	$0	$32,052		$32,052

Raise $0 and Appropriate $32,052

Selectboard: 3-0-0 BAC: 13-0-0

CAPITAL & SPECIAL PROJECTS- ROAD BOOK/G.I.S.

$1.500	$1.500			$3,000

Raise and Appropriate $1,500

Selectboard: 3-0-0 BAC: 13-0-0

AMBULANCE RESERVE

$20.000	$ 0	$20,000		$10.000

Raise $ 0 and Appropriate $10,000

Selectboard: 3-0-0 BAC: 13-0-0

2024 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2023 Appropriated

CEMETERY EQUIPMENT RESERVE

2024 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2023 Appropriated
$500	$500			$500

Raise and Appropriate $500

Selectboard: 3-0-0 BAC: 13-0-0

BUILDING REPAIR RESERVE

2024 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2023 Appropriated
$4,000	$4,000			$4,000

Raise and Appropriate $4,000

Selectboard: 3-0-0 BAC: 13-0-0

TOWN HALL COMPUTER RESERVE

2024 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2023 Appropriated
$1,000	$1,000			$500

Raise and Appropriate $1,000

Selectboard: 3-0-0 BAC: 13-0-0

AMBULANCE EQUIPMENT RESERVE

2024 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2023 Appropriated
$500	$0	$500		$500

Raise 0 and Appropriate $500

Selectboard: 3-0-0 BAC: 13-0-0

SOLAR ENERGY RESERVE

2024 Appropriate Request	Raised By Taxes	REVENUE	EXCISE TAX	2023 Appropriated
$20,000	$20,000			$20,000

Raise and Appropriate $20,000

Selectboard: 3-0-0 BAC: 13-0-0

ARTICLE 5. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the 2024 annual budget during the period from January 1, 2025 to the completion of the 2025 Town Meeting, except those costs associated with the Public Works Winter Road Maintenance Program which may, if necessary, exceed this amount.

ARTICLE 6. To see if the Town will vote to authorize the Tax Collector to accept and pay no interest on prepaid taxes not yet due or assessed.

ARTICLE 7. To see if the Town will vote to determine when the 2024 taxes shall be due and payable.

RECOMMENDED DUE DATE: September 6, 2024

ARTICLE 8. To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at **7%** for the fiscal year 2024. The maximum State rate is 8.5%.

ARTICLE 9. To see if the Town will vote to charge interest on the 2024 taxes remaining unpaid after a certain date. If so, what rate of interest and what due date?

RECOMMENDED: **7% Annual (.583 Monthly) interest starting October 11, 2024.**

ARTICLE 13. To see if the Town will vote to authorize the Selectboard to contract for necessary services, as appropriated, under such terms and conditions as they deem advisable.

ARTICLE 14. To see if the Town will vote to authorize the Selectboard to expend funds from the Selectboard's Contingency Account to meet unbudgeted, necessary expenses, or to meet an unexpected need for additional money to fund an expenditure previously authorized.

ARTICLE 15. To see if the Town of Searsport will appropriate up to $ 75,000 from the 2024 Imery's Clay (formerly PPSA-OV) tax revenue to fulfill the year nineteen (19) requirement of the Town of Searsport's Credit Enhancement Contract with Imery's Clay (formerly PPSA-OV) for Tax Increment Financing to the following: Sixty-five percent of the amount will be returned to Imery's Clay formerly PPSA-OV and thirty-five percent will be placed in the Town of Searsport TIF Reserve Account.

ARTICLE 16. To see if the Town will vote to accept the following sums to be paid, in trust, for cemeteries. The investment income is to be used toward the perpetual care cost of the cemetery lots designated to the following:

2023			
DONOR	**AMOUNT**	**CEMETERY**	**LOTS**
Dale Hutchinson	$225	Bowditch	Lot 87 (3)

ARTICLE 17. To see if the Town will authorize the Selectboard to appropriate up to $400,000.00 from surplus to fund items within the 2024 municipal budget that would otherwise be raised by taxes.

Selectboard: 3-0-0 BAC: 11-0-0

ARTICLE 18. To see of the Town will vote to create a reserve account for the purpose of repairing public recreation infrastructure including the seawall at Mosman park, repairs to the community building, establishing walking trails and other projects related to recreation as determined by the Searsport Selectboard and to place $20,000 in the account for 2024.

Selectboard: 3-0-0 BAC: 11-0-0

ARTICLE 19. To see if the Town will vote to accept the following streets and ways located within the town as public ways: Spruce Knoll Lane, and a section of Trout Brook Land for turning plow vehicles and to take any and all action required to accept said streets and ways.

Spruce Knoll Lane – 1,430 feet long 24 feet wide. Starting at a point from Route 1. Lat: 44°25'59.96" N - Lon: 68°57'20.38" W. Continuing in a northerly direction to a point, Lat: 44°26'13.62"N - Lon: 68°57'24.06"W.

Trout Brook Lane – 50 feet long 24 feet wide. Starting at the intersection of Spruce Knoll Lane in a generally easterly direction. Lat: 44°26'12.77" N - Lon: 68°57'23.57" W. Continuing in an easterly direction to a point, Lat: 44°26'12.92"N - Lon: 68°57'22.93"W

ARTICLE 20. To see what sum the Town shall vote to raise and appropriate from 2024 taxes for the out of house accounts for fiscal year 2024 and the distribution plan to use. In the 2020 Town Meeting, voters approved a 1% of the previous years operating budget cap of funds available for "Out of House" accounts. That only allows $30,775 dollars to be available in 2024. The Selectboard and the Budget Advisory Committee have voted on the same distribution plan for the funds as follows:

a) The restrictive covenant must be enforceable by the Town or a party acceptable to the Town;

b) The restrictive covenant must remain in full force and effect for a period of at least 30 years; and

c) The restrict covenant must provide for the following restrictions on the use of the property: (1) for dwelling units offered for rent, that all dwelling units designated as affordable shall be occupied by families whose aggregate income is equal to or less than 80% of the local area median income at the time of initial occupancy; and (2) for dwelling units offered for sale, that all dwelling units designated as affordable shall be occupied by families whose aggregate income is equal to or less than 120% of the local area median income at the time of initial occupancy. If this definition is in conflict with 30-A M.R.S. § 4364(1), as it may be amended, the definition set forth in said statute shall control.

13. ADDITIONAL DWELLING ALLOWANCE

Notwithstanding any minimum lot size or density requirements, additional dwelling units may be permitted in any district in which residential uses are permitted as follows:

a. Up to four dwelling units may be constructed on any vacant property located in a designated growth area (H, R2, R3, MR, R, C, C2, C3, Mand I);
b. Up to two dwelling units may be constructed on any vacant property outside of a designated growth area; and
c. Up to two additional dwelling units may be constructed on any property on which no more than one dwelling unit currently exists.

Additional dwelling units permitted in accordance with this section must satisfy the following standards:

d. All additional dwelling units shall be subject to the same dimensional and setback requirements as single-family dwelling units; and
e. The owner or applicant must provide written verification, in accordance with 30- A M.R.S.A. § 4364-A(4) and any rules or regulations adopted pursuant thereto, that each additional dwelling unit is or will be connected to adequate water and wastewater services.

14. ACCESSORY DWELLING UNITS

Accessory dwellings shall be subject to Code Enforcement Officer review and shall be permitted subject to the following standards:

a. The accessory dwelling unit may be constructed in any district in which residential uses are permitted within an existing dwelling, attached to a single- family detached dwelling unit or as a separate accessory building.
b. The accessory dwelling unit shall be subject to the same permitting requirements as a dwelling unit, if located within or attached to an existing dwelling, or a single-family detached dwelling, if constructed as a separate building.
c. No more than one accessory dwelling unit may be located on any property on which a single-family detached dwelling is the principal building or principal use;
d. Density and lot size requirements otherwise applicable to the district in which the accessory dwelling is located shall not apply to the accessory dwelling unit;
e. The accessory dwelling unit is subject to the same setback requirements applicable to an accessory building;
f. No additional parking may be required for any accessory dwelling;
g. The accessory dwelling unit shall be at least 190 square feet in size and no more than 1000

The Polls for voting on Articles 1 and 2 will be open at 8:00 a.m. in the morning and will close at 8:00 p.m. in the evening of March 5, 2024 at the Searsport Community Building at 42 Prospect Street, Searsport, ME.

The Registrar of Voters will be in session on Tuesday, March 5, 2024, for the purpose of revising and correcting the list of voters.

Given under our hands at Searsport, Maine, the 26th[st] day of February, 2024.

Doug Norman, Chair

Mark Bradstreet, Vice Chair

Linda Payson

Sandra Otis-Anderson

Steven Tanguay