

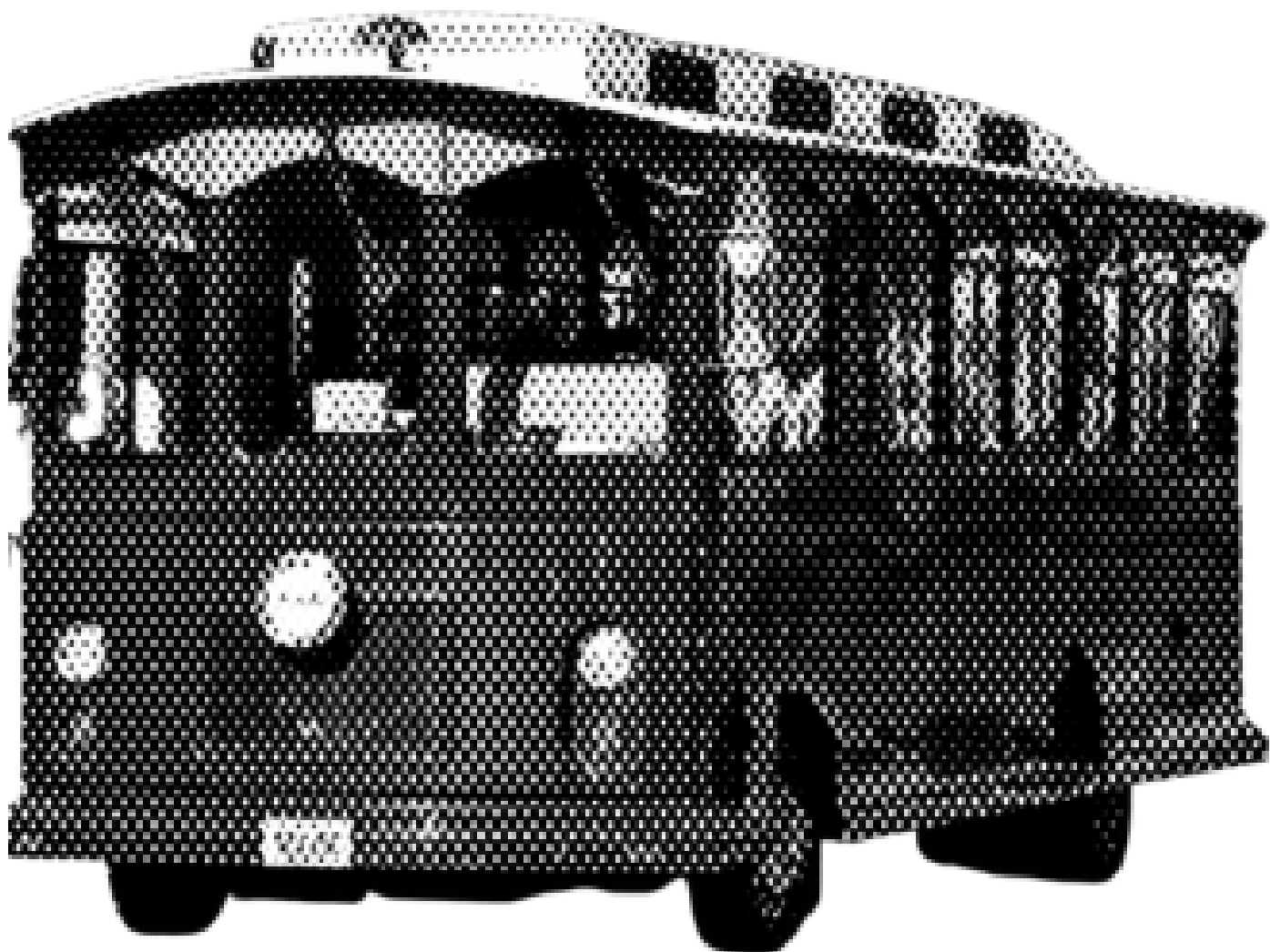
CITY OF BATH



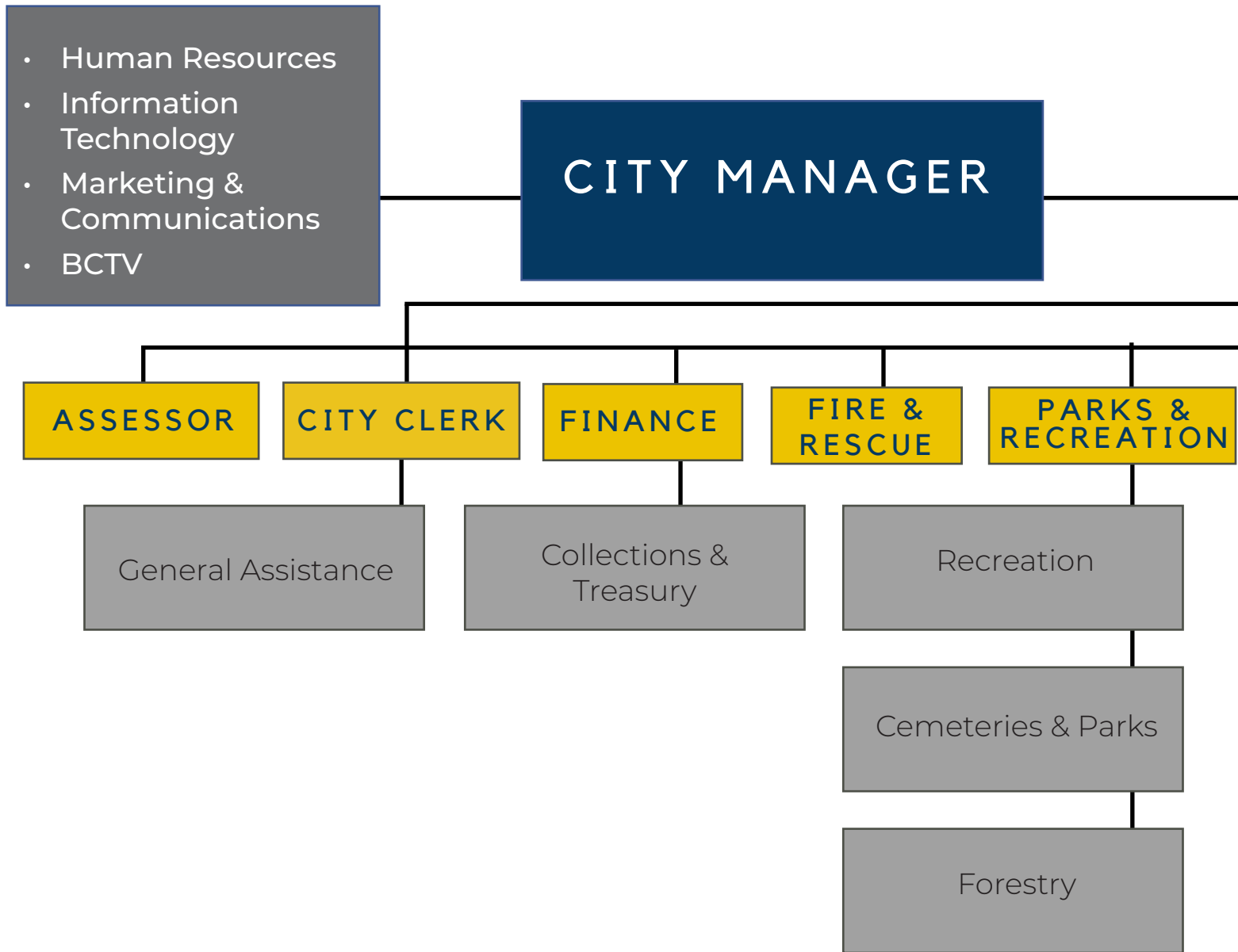
ANNUAL REPORT
FY 2024



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ORG CHART

CITY COUNCIL

- Boards
- Committees

PLANNING & DEVELOPMENT

Planning

Sustainability & Environment

Economic & Community Development

Code Enforcement

FACILITIES

Animal Control

Parking Enforcement

Harbormaster

Patrol

Detective

POLICE

Stormwater & Sewer

Solid Waste & Recycling

Water Pollution Control Facility

Streets & Sidewalks

PUBLIC WORKS

CITY MANAGER

This past year reflected the strength, resilience, and dedication that continue to define our community. Across every department, City staff worked each day to deliver reliable public services, respond to community needs, and advance projects that support Bath's future. From infrastructure investments and public safety improvements to expanded community engagement and accessibility efforts, FY2024 was a year of steady progress and meaningful accomplishments. Throughout the year, we continued focusing on long-term planning while maintaining the high level of day-to-day service residents expect. Major initiatives moved forward in areas including transportation, housing, sustainability, recreation, economic development, and municipal facilities. Staff also expanded efforts to improve communication and transparency through enhanced digital services, public outreach, and community engagement opportunities designed to make local government more accessible and easier to navigate.



I also want to thank our residents for their continued involvement, feedback, and support. Whether attending public meetings, volunteering at local events, participating in community conversations, or simply helping neighbors, your engagement strengthens our community and helps guide the work ahead. We are proud of the progress made this year and remain committed to building a Bath that is resilient, connected, and prepared for future generations.

CITY COUNCIL CHAIR

As Chair of the Bath City Council, I'm honored to serve alongside a group of dedicated councilors who bring care, thoughtfulness, and a deep commitment to public service to every conversation. Each of us, in our own way, shares the same goal: to help our city thrive—now and for future generations.

This year, Council focused on guiding efforts that create meaningful opportunity and quality of life for all who call Bath home. Whether we were discussing housing affordability, investments in infrastructure, or the City's climate resilience strategies, we worked to ensure that our decisions reflected both the values of this community and the realities we're facing together.

Being in public office means listening with intention and leading with steadiness. It also means asking hard questions and being open to hard truths. As challenges arise, whether they are budgetary, environmental, or legal, our role is to keep the community informed, reduce uncertainty where we can, and make space for public voice and transparency throughout the process.

The past year has been one of both progress and reflection. We moved forward on critical projects like the Land Use Code update, expanded access to economic development tools, and supported initiatives that foster neighborhood vitality and environmental stewardship.

On behalf of the Bath City Council, thank you for your continued engagement, your advocacy, and your belief in the future of our city. We are stronger when we work together

Sincerely,
Miriam Johnson
City Council Chair



CITY COUNCIL

Councilor-At-Large
Megan Mansfield-Pryor

Ward 6
Caitlin McCorkle

Ward 3
Jane Nordmann

Ward 7
Miriam Johnson

Councilor-At-Large
Julie Ambrosino

Ward 1
Chris Marks

Ward 5
Jennifer DeChant

Ward 2
Jean Guzzetti

Ward 4
Louis "Roo" Dunn



BOARDS & COMMITTEES

Assessment Review Board

Robert Meyers

Bath Development Corporation

Amanda Reynolds
Eugene L. Wiemers
William R. Braman
Jamison Pacheco
Mary Ellen Bell, Council Rep., Chair
Julie Ambrosino, Council Rep.
James Hopkinson, Planning Board Rep.
Ex Officio:
Director of Economic and Community Development
City Manager
City Planner

Bicycle & Pedestrian Committee

Kevin Shute
John Swenson
Travis Wolfel
Connor English
Tim Blair, Chair
Karl Best
Julie Ambrosino, Council Rep.
Ex Officio:
Director of Parks and Rec
Director of Public Works
City Planner
Sgt. Dan Couture, Police Department Rep

Climate Action Commission

Mary Ellen Bell, Council Rep.
Julie Ambrosino, Council Rep.
John Zittel, At Large, Chair
Laura Walters, At Large
Paul Perkins, SWAC
Tim Blair, Bike/Ped
Nancy Sferra, Forestry
KELT

Community Development Committee

Karl Albrecht, At Large, Chair
Mara Pennell, Banking Rep.
Rick Bisson, Real Estate Rep.
Debora Keller, Bath Housing Authority
Rob Gray, Non-Profit Rep.
Gretchen Jaeger, Main Street Bath Rep.
Ex Officio:
Assistant City Manager
Director of Planning & Development
Director of Economic & Community Development
Mary Ellen Bell, Council Rep.
Phyllis Bailey, Council Rep.

Community Forestry Committee

Terry Nordmann, Council Rep.
Bruce Brennan
James Hummer
Nate Hassett
Nancy Sferra
Leiha Lynn
Rod Melanson, Director of Sustainability and Environment
Ex Officio:
City Arborist
Parks and Recreation Director

Economic Development Committee

Michael Walton, Business
Jon Fitzgerald, BIW
Chris Timm, Maine Maritime Museum
Amanda McDaniel, Main Street
Russell A. Davidson, At Large
Cory King, At Large
Michael Mason, At Large
Jennifer DeChant, Chair
Caitlin McCorkle, Council Rep
Ex Officio:
Director of Economic and Community Development
City Manager

Finance Committee

Julie Ambrosino, Council Rep., Chair
Terry Nordmann, Council Rep.
Roo Dunn, Council Rep.
Ex Officio:
Finance Director

Municipal Facilities Committee

Roo Dunn, Council Rep.
Terry Nordmann, Council Rep.
Mary Ellen Bell, Council Rep., Chair
Ex Officio:
City Manager
Police Chief
Fire Chief
Public Works Director
Parks and Recreation Director
Facilities Director
Director of Planning

Personnel Service Commission

Timothy Pratt
Brian Hatch
Karla Gagnon, Chair

Planning Board

Mark Hranicky
Andrew Omo
Robert Oxton, Chair
Haley Blanco
James Hopkinson, Vice Chair
Clarence Stilphen
Gregory Johnson
Ex Officio:
City Planner

Recreation Commission

John Desjardins
William Palmer II
William Gilson
William McKellar
Steve Balboni, Parks & Recreation
Director
Dana Delahanty, Assistant Director,
Parks & Recreation
Caitlin McCorkle, Council Rep.

Recognition Committee

Elena Vandervoort, At-Large, Chair
Phyllis Bailey, Council Rep.
Susan Bauer Council Rep.
Mary Ellen Bell, Council Rep.
City Manager
Superintendent of Schools, RSU1
Brian Hatch, Citizen-At-Large
Ex Officio:
Assistant City Manager
Parks and Recreation Director
Director of Planning

Sidewalk Vending License Committee

Jonathan Rice, Downtown Food Operator
Courtney McDonald, Downtown Retailer
Bruce Goodwin, At Large
Amanda McDaniel, Main Street Bath
Jennifer DeChant, Council Rep.
Codes Enforcement Officer
Director of Planning

Solid Waste Advisory Committee

Elizabeth Dingley, Council Rep., Chair
Susan Bauer, Council Rep.
Paul Perkins
Louis Anthony Ricciardone
George Sprague, Public Rep.
Megan Mansfield-Pryor, Public Rep.
VACANT
Ex Officio:
City Manager
Asst. City Manager
Public Works Director

Transportation Committee

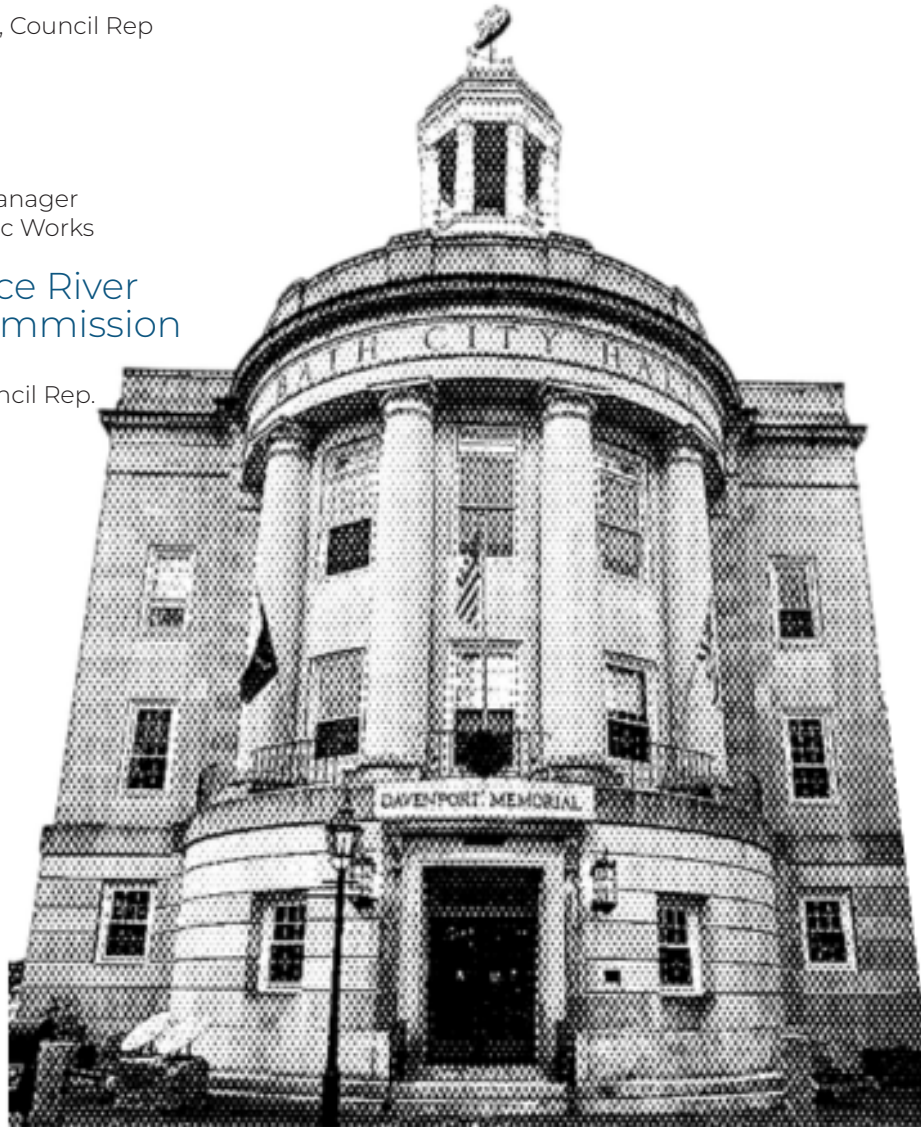
Chris Marks, Council Rep.
Megan Mansfield-Pryor, Council
Rep.
Miriam Johnson, Council Rep
Rick Kessler
Kevin Shute
Tim Blair, Chair
Ex Officio:
City Manager
Assistant City Manager
Director of Public Works

Winnegance River Herring Commission

Lori Benson
Chris Marks, Council Rep.

Zoning Board of Appeals

Bruce Goodwin, Chair
Pamela Murray
William Truesdell
Keith Laser
Ex Officio:
Codes Enforcement Officer



COMMUNITY

Community Involvement Day is a community-building event that brings awareness about service organizations to the public and honors individuals and groups that work to benefit the City of Bath and residents. The **Volunteer Of the Year** Award

is given to a Bath volunteer who participates in numerous community organizations, reflecting outstanding service to the Bath community. Tim Blair's leadership as Chair of the Bicycle, Pedestrian, and Transportation Committee has been instrumental in fostering a more bike-friendly, sustainable, and connected community. A passionate advocate for the bicycling community, Tim has tirelessly worked to improve infrastructure, promote safety, and increase awareness of the benefits of cycling as an active mode of transportation. His involvement in the Climate Action Plan Advisory Board underscores his commitment to addressing the critical intersection of transportation and environmental sustainability. Tim continually champions a healthier, greener future for all. The **Youth Award**

is given to a youth, up to 21 years old, who has made an outstanding civic service to the Bath schools or community. Youth must reside or attend schools in



Volunteer of Year, Tim Blair



Youth Award, Roman Holland

INVOLVEMENT DAY

Bath. This year's award goes to a truly remarkable young individual, Roman Holland. At just 17, Roman has faced unimaginable challenges but turned them into a force for good in our community. Whether through his work in the SAFE club at Morse High School, his role on the Youth Advisory Board at OUTMaine, or his passionate advocacy for individuals with learning disabilities and marginalized groups, Roman's commitment to civic service is nothing short of inspiring. His resilience, compassion, and dedication make him a beacon of hope for all of us. The

Community Project

is a notable project from an organization that addresses Bath community needs in a positive, nurturing, and significant way. Community Baby Shower by MMCA- Spearheaded by Midcoast Maine Community Action's Families CAN! Program in Bath (the Child Abuse and Neglect Prevention Council of Sagadahoc County), is a testament to the collaborative spirit of our community. This event brings together the Bath and greater Midcoast area to provide crucial resources and support to new parents and caretakers. The Community Baby Shower has made a significant impact, connecting over one hundred new and expectant parents with vital community resources, free clothing, baby supplies, and expert guidance. The event also

offers a welcoming and safe space, fostering connection, networking, and camaraderie among families with young children, to ensure that every family has the tools and resources they need to thrive. The

Al Smith Community Spirit Award

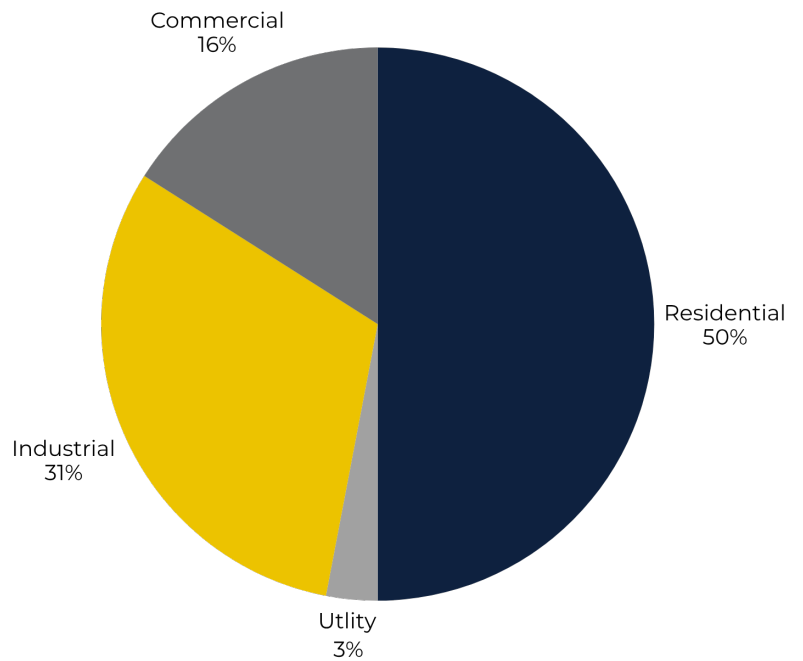
is given to a person or group that demonstrates vision, leadership, and steadfast commitment to projects that enhance our community. The team at Bath-Brunswick Respite Care runs a day program on Park Street for individuals living with Alzheimer's and Dementia. It allows caregivers to take a break, go to work, and maintain their mental health while keeping their loved ones at home for as long as possible. Bath-Brunswick Respite Care serves around 20 Midcoast families with this program, many from Bath, but they also run support groups and act as a resource center for families looking for financial assistance from all over the state.

ASSESSOR

The Assessor's Office identifies and values all real estate and business personal property in Bath as of April 1 each year. Preparing the tax roll, known as "commitment," occurs in late August. To set the tax rate, the Assessor divides the amount needed by the City, RSU 1, and Sagadahoc County by the total taxable valuation. State reimbursements for tax exemptions and other revenues are included to ensure only the needed amount is raised.

In FY24, reimbursements totaled \$2.7 million. The FY24 tax rate dropped from \$20.40 to \$16.90 per \$1,000 in value due to a citywide revaluation to meet the State's 100% market value requirement. Residential properties saw the most change, having risen significantly since the last revaluation in 2019. Bath's FY24 total taxable valuation rose 19.4% to \$1.49 billion. Duties also include processing property transfers, exemptions, construction inspections, and valuation reviews. The Office ensures an equitable tax burden.

TAXABLE VALUATION

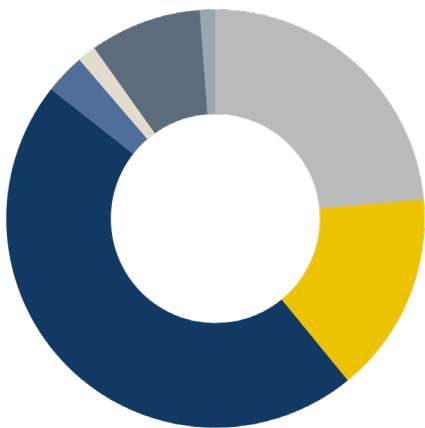


CODES ENFORCEMENT

The Codes Enforcement Office administers local, State, and Federal laws that deal with land use and development. These codes include the building, plumbing, electrical, mechanical, and fire codes, the Land Use Code (zoning ordinance), blasting laws, and assorted other City ordinances (signs, refuse, vacant buildings, sidewalk snow removal, and others). The Codes Enforcement Officer also serves as the City's Health Officer, and the ADA Coordinator for City facilities.

The office consists of the Codes Enforcement Officer, an Assistant Codes Enforcement Officer, and an Administrative Assistant who is shared with the Planning and Development Department.

In 2024, the City of Bath's Codes Enforcement Office issued 19 Notices of Violation, initiated 9 property condemnations, and held one Dangerous Building Hearing. Two cases were resolved through Consent Judgments, and the department collected \$20,100 in penalties and fines. These actions supported enforcement of local building and safety codes.



PERMITS

- Building
- Plumbing
- Electrical
- Sign
- Blasting
- Certificate of Occupancy
- Sidewalk Vending



CITY CLERK

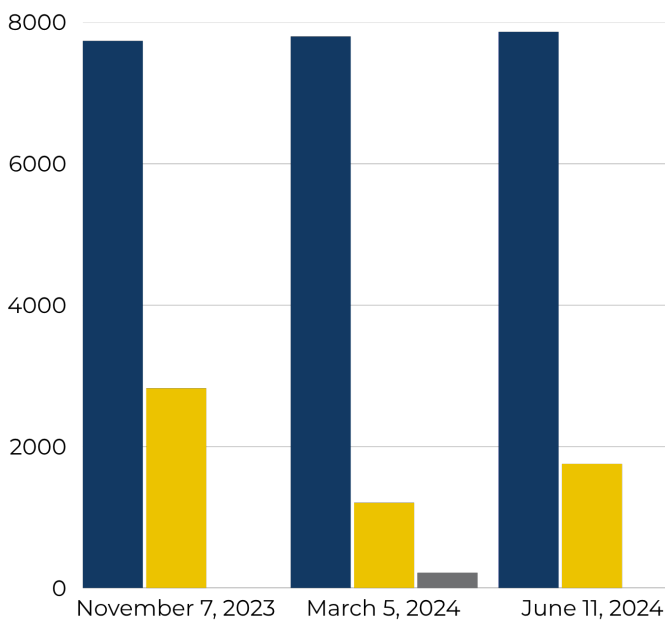
The City Clerk serves as the custodian of public records, responsible for the preservation, safekeeping, and retention of municipal documents. The Clerk's office ensures that information is provided to both City officials and the general public with professionalism and efficiency, while also meeting all statutory obligations set by the State of Maine and the City of Bath.

Elections and the Registrar of Voters fall under the responsibility of the Clerk's office. This office oversees and manages all State and Municipal elections, voter registration, and absentee voting.

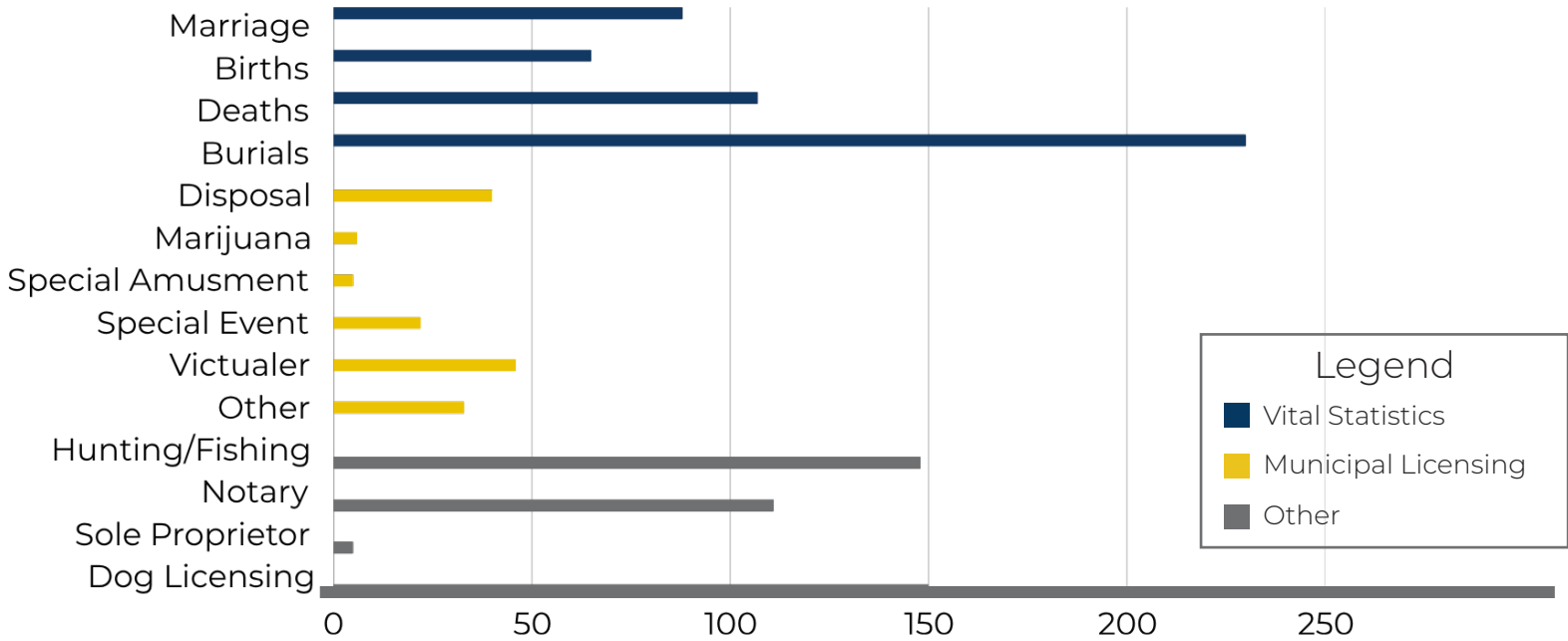
In addition, the Clerk's Office records and issues all vital records, including births, marriages, and deaths. Certified copies of these vital records are processed in accordance with the State of Maine Office of Vital Records. The Clerk's office also handles the issuance of dog licenses, marriage licenses, and coordinates local approval for the issuance of business licenses. Furthermore, they are responsible for recording all oaths, appointments, and election-related matters.

ELECTIONS

- Registered Voters
- Total State Ballots
- Absentee Ballots



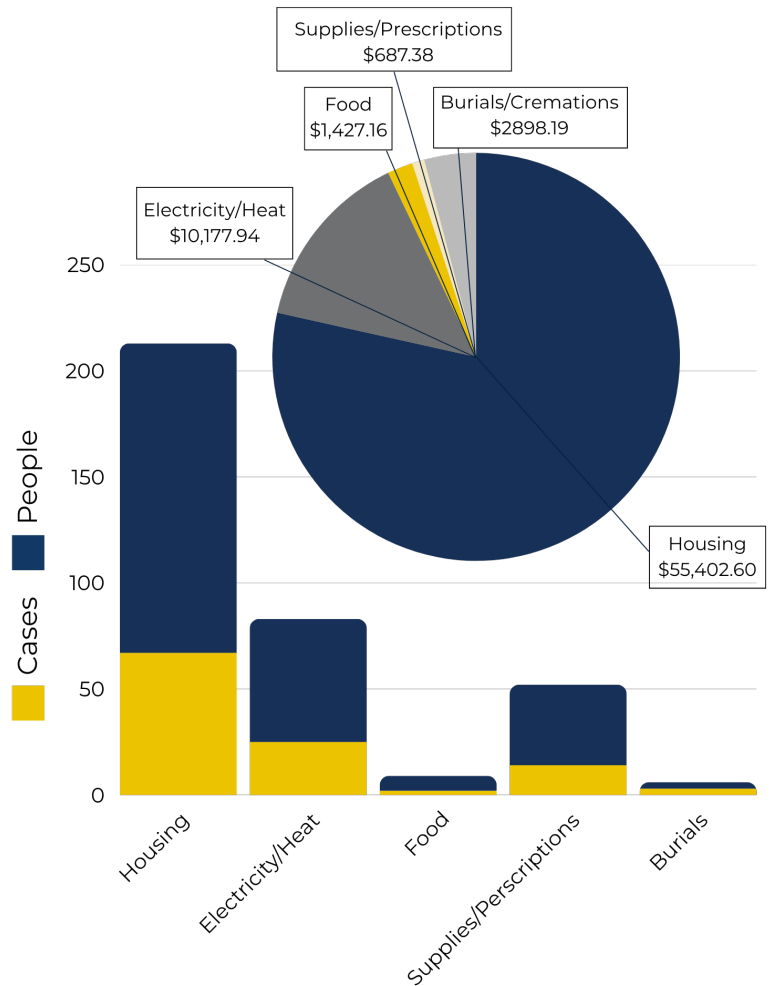
VITAL STATISTICS



GENERAL ASSISTANCE

The General Assistance Program is a state-mandated, municipally administered financial assistance program. It serves as the program of “last resort” for residents who are unable to meet their basic needs, such as housing, heating fuel, utilities, food and personal supplies. The City of Bath functions as the Regional General Assistance Office for both the City of Bath and the Town of West Bath.

Assistance is provided in the form of vouchers issued directly to specific vendors. The program also aims to encourage self-sufficiency by offering guidance and referrals to other community support agencies. This program remains a crucial safety net for the most vulnerable members of our community. The State of Maine reimburses the City 70% of expenditures for this program.



FINANCE

The Finance Department is dedicated to serving all Bath citizens and City Departments. The Finance Department is responsible for ensuring funds are budgeted, expensed, and collected accurately and efficiently. They oversee and administer the City's financial and accounting systems, including the collection and disbursement of all monies for the City. They are responsible for all property and excise tax collection for approximately 3,800 real property and 300 personal property accounts, federal and state grants, parking tickets, various permit & license fee collection, and processing vehicle registrations. Other functions of the department include weekly payroll processing, accounts payables and billing for any receivables.

The Department is responsible for all cash reconciliation and investing the City's funds to ensure proper cash flow and maximum security and liquidity. The Finance Director works closely with the City Manager on the budget process and is responsible for the annual estimate of revenue and preparing a balanced budget, in addition to preparing the financial statements and all subsequent notes and schedules. Several important financial statements are located at the end of this annual report. The full financial statements from FY2024 are available on the City's website www.cityofbath.com under documents/financial reports – annual. The audit was performed by RHR Smith & Company, Buxton, Maine.



TAX COLLECTION REPORT



City of Ships

Personal Property Taxes | Tax Year: 1994-1 to 2023-4

As of: 06/30/2024

Acct	Name	Year	Original Tax	Payment/ Adjustments	Due	
81748	ALLEN & SELIG REALTY	2022	71.4	0	71.4	
81748	ALLEN & SELIG REALTY	2023	55.77	0	55.77	
81769	AROMA JOE'S	2022	357	0	357	*
81769	AROMA JOE'S	2023	275.47	0	275.47	*
81217	BARNES, BRIAN & PAUL	2020	830	0	830	
81765	BATH ANCHOR	2023	23.66	0	23.66	
81726	BATH CANNABIS COMPANY	2023	79.43	0	79.43	**
81046	BOHEMIAN ROSE	2022	28.56	0	28.56	
81046	BOHEMIAN ROSE	2023	21.97	0	21.97	
81215	BROOKTON LANDSCAPES, INC	2022	95.88	0	95.88	
81215	BROOKTON LANDSCAPES, INC	2023	77.74	0	77.74	
81723	BURANO'S WOOD-FIRED PIZZERIA	2023	314.34	0	314.34	
81505	BUY LOW BABY	2023	15.21	0	15.21	
81281	CED & Assoc	2023	37.18	0	37.18	
80819	Dave's Floor Sanding Inc	2022	77.52	0	77.52	
80819	Dave's Floor Sanding Inc	2023	64.22	0	64.22	
81743	DAWGTOPIA	2023	27.04	0	27.04	
81770	DUNCKEL, SARAH	2023	94.64	0	94.64	**
81738	EBB AND FLOW YOGA	2022	20.4	0	20.4	
81738	EBB AND FLOW YOGA	2023	15.21	0	15.21	
81768	EMPIRE NAILS & SPA	2023	55.77	0	55.77	
81720	FIONA'S CATERING	2023	314.34	0	314.34	
81744	FIRST MATE DOG GROOMING PARLOR	2023	43.94	0	43.94	**
81759	FOXY LASHES & HAIR STUDIO	2022	81.6	0	81.6	
81759	FOXY LASHES & HAIR STUDIO	2023	62.53	0	62.53	
2290	FRONT STREET BARBER SHOP	2022	14.28	0	14.28	
2290	FRONT STREET BARBER SHOP	2023	11.83	0	11.83	
81307	GCN HOLDING LLC	2020	6	0	6	
81307	GCN HOLDING LLC	2021	10.15	4.06	6.09	
81307	GCN HOLDING LLC	2022	10.2	0	10.2	
81307	GCN HOLDING LLC	2023	6.76	0	6.76	
19850	Geo T Springer Co	2023	275.47	0	275.47	**
80501	Getchell Bros Inc	2023	27.04	0	27.04	
81401	Hair Barn	2023	28.73	0	28.73	
50050	HAWKES II FLORIST	2022	183.6	145.1	38.5	*

* Paid as of 12/31/2024

**Partially paid as of 12/31/2024

Acct	Name	Year	Original Tax	Payment/ Adjustments	Due	
50050	HAWKES II FLORIST	2023	152.1	0	152.1	**
8360	HILLHOUSE INC	2023	3,373.24	0	3,373.24	
81749	KENNEBEC FINANCIAL GROUP	2023	70.98	0	70.98	**
80103	KING, DAVID A	2021	52.78	0	52.78	
81708	LEASE CORPORATION OF AMERICA	2023	25.35	0	25.35	
81087	MAINE HOSTING SOLUTIONS	2022	46.92	0	46.92	
81731	MAINELY MASSAGE	2022	20.4	0	20.4	
81727	MARIA'S FAMILY AUTO	2022	408	0	408	
81335	MATEO'S HACIENDA	2021	164.43	42.63	121.8	
81335	MATEO'S HACIENDA	2022	165.24	0	165.24	
81335	MATEO'S HACIENDA	2023	101.4	0	101.4	
81231	McCoy, Brandon	2020	122	0	122	
81557	MIDCOAST ELECTRIC	2022	34.68	0	34.68	
81557	MIDCOAST ELECTRIC	2023	28.73	0	28.73	
81597	National E-Services	2023	59.15	0	59.15	
81414	NEW MEADOWS CHILDCARE & LEARNI	2023	28.73	0	28.73	
81627	QUEST BUILDERS LLC	2023	67.6	0	67.6	
13220	R S I Corporation	2022	1,513.68	0	1,513.68	
13220	R S I Corporation	2023	1,253.98	0	1,253.98	
81636	RISING TIDE ACUPUNCTURE	2022	12.24	0	12.24	
81636	RISING TIDE ACUPUNCTURE	2023	6.76	0	6.76	
81625	SAGADAHOC ELECTRIC	2022	61.2	0	61.2	
81625	SAGADAHOC ELECTRIC	2023	50.7	0	50.7	
13360	Serco Inc	2023	577.98	0	577.98	**
81231	Ship City Fitness	2021	136.01	24.36	111.65	
81746	SHIP CITY TAXI, LLC	2022	20.4	0	20.4	
81605	SMUCKER FOODSERVICE INC	2022	36.72	21.31	15.41	
81605	SMUCKER FOODSERVICE INC	2023	20.28	0	20.28	
81779	SOGGY DOG DESIGNS	2022	61.2	0	61.2	
81779	Soggy Dog Designs	2023	47.32	0	47.32	
81348	TEXTURE HAIR DESIGN	2023	158.86	45.18	113.68	
81730	THE FOUNTAIN ICE CREAM & DELI	2022	183.6	0	183.6	
81730	THE FOUNTAIN ICE CREAM & DELI	2023	141.96	0	141.96	
20180	THERRIault & THERRIault	2023	577.98	0	577.98	
50500	UNIVERSE GYM	2014	632.26	185.24	447.02	
50500	UNIVERSE GYM	2015	931.5	0	931.5	
50500	UNIVERSE GYM	2016	949.5	0	949.5	
50500	UNIVERSE GYM	2017	960.75	0	960.75	

* Paid as of 12/31/2024

**Partially paid as of 12/31/2024

City of Ships

Acct	Name	Year	Original Tax	Payment/ Adjustments	Due	
81634	WINNEGANCE GENERAL STORE AND R	2023	126.75	0	126.75	
81349	WRIGHT, RODNEY	2019	69.3	19.8	49.5	
81349	WRIGHT, RODNEY	2020	54	0	54	
81349	WRIGHT, RODNEY	2021	69.02	16.24	52.78	
81349	WRIGHT, RODNEY	2022	69.36	0	69.36	
81349	WRIGHT, RODNEY	2023	42.25	0	42.25	
11020	Wu Hsing Shan	2023	18.59	0	18.59	
81635	XTRA MILE CLEANING	2020	18	15.54	2.46	
81635	XTRA MILE CLEANING	2021	18.27	0	18.27	
81635	XTRA MILE CLEANING	2022	18.36	0	18.36	
81635	XTRA MILE CLEANING	2023	10.14	0	10.14	

* Paid as of 12/31/2024

**Partially paid as of 12/31/2024

Real Estate Taxes | Tax Year: 1994-1 to 2023-4
 As of: 06/30/2024

Acct	Name	Year	Original Tax	Payment/ Adjustments	Amount Due	
38	ALLEN, AILEEN	2023	3,505.06	1,752.53	1,752.53	**
85	ARENA, PETER & DIANE	2022	4,585.15	876.97	3,708.18	*
85	ARENA, PETER & DIANE	2023	4,121.91	0	4,121.91	
86	ARENA, PETER & DIANE	2023	6,224.27	0	6,224.27	
88	ARENA, PETER & DIANE	2022	2,471.64	0	2,471.64	*
88	ARENA, PETER & DIANE	2023	2,658.37	0	2,658.37	*
1048	ATIENZA COMMERCIAL REALTY, LLC	2022	2,069.33	0	2,069.33	
1048	ATIENZA COMMERCIAL REALTY, LLC	2023	2,092.22	0	2,092.22	
2702	ATIENZA COMMERCIAL REALTY, LLC	2022	2,838.07	0	2,838.07	*
2702	ATIENZA COMMERCIAL REALTY, LLC	2023	2,847.65	0	2,847.65	
2705	ATIENZA COMMERCIAL REALTY, LLC	2022	2,471.70	0	2,471.70	*
2705	ATIENZA COMMERCIAL REALTY, LLC	2023	2,556.97	0	2,556.97	
536	ATIENZA COMMERCIAL REALTY, LLC	2022	2,636.89	0	2,636.89	**
536	ATIENZA COMMERCIAL REALTY, LLC	2023	2,710.76	0	2,710.76	
131	BAILEY, MICHAEL A	2023	499.21	0	499.21	*
791	BARRETT, DANIELLE S & JOSHUA F	2023	1,972.23	1.45	1,970.78	
160	BARRETT, DENNIS JR & LISA	2023	2,134.47	1,809.96	324.51	*
2237	BEAM, RYAN T &	2023	42.25	0	42.25	*
524	BILOKONSKY MIDCOAST PROPERTIES, LLC	2023	5,955.56	0	5,955.56	*
291	BIRDSALL, GAYLE	2023	4,488.00	3,740.00	748	*
1690	BOWLER, JOHN	2023	2,244.32	2,234.84	9.48	*
400	BROCKMAN, FRANK N	2023	1,674.79	0	1,674.79	*
403	BROWN, BONNIE C	2016	1,575.78	-16.6	1,592.38	*
403	BROWN, BONNIE C	2017	1,479.59	-16.6	1,496.19	*
403	BROWN, BONNIE C	2018	1,523.01	-16.8	1,539.81	*
403	BROWN, BONNIE C	2019	1,792.98	-17.66	1,810.64	*
403	BROWN, BONNIE C	2020	1,702.29	-19.2	1,721.49	*
403	BROWN, BONNIE C	2021	1,701.07	-20.38	1,721.45	*
403	BROWN, BONNIE C	2022	2,209.10	0	2,209.10	*
411	BROWN, SYLVIA	2022	732.97	0	732.97	
411	BROWN, SYLVIA	2023	537.42	0	537.42	
499	BUTTERWORTH, NANCY	2023	4,213.17	0	4,213.17	*
1280	CALLAN, CATHY A & TIMOTHY N	2023	4,243.20	2,262.29	1,980.91	*

* Paid as of 12/31/2024

**Partially paid as of 12/31/2024

City of Ships

Acct	Name	Year	Original Tax	Payment / Adjuments	Amount Due	
3068	CARROLTON, JAMES R & LISA M	2023	7,572.01	0	7,572.01	*
2740	CEARBO INVESTMENTS, LLC	2023	2,278.12	0	2,278.12	*
534	CHRYSSAVGIS, SOPHIE	2022	6,205.23	0	6,205.23	
534	CHRYSSAVGIS, SOPHIE	2023	6,369.61	0	6,369.61	
631	CLARK, LEROY	2023	69.29	0	69.29	*
646	COFFILL, THOMAS G JR & THOMAS G III	2020	1,142.22	-11.1	1,153.32	
646	COFFILL, THOMAS G JR & THOMAS G III	2021	1,865.07	-20.38	1,885.45	
646	COFFILL, THOMAS G JR & THOMAS G III	2022	1,849.08	0	1,849.08	
646	COFFILL, THOMAS G JR & THOMAS G III	2023	1,982.37	0	1,982.37	
745	CRESSEY, ROBERT H JR & PAUL D	2023	2,894.97	0	2,894.97	*
2022	DAOUST, ANN	2023	4,099.94	0	4,099.94	*
849	DEPOSITORS TRUST CO OF SOUTHERN ME	2023	2,344.03	0	2,344.03	*
850	DEPOSITORS TRUST CO OF SOUTHERN ME	2023	22,020.70	0	22,020.70	*
882	DOAK, SABRINA P	2023	4,189.51	0	4,189.51	*
884	DOAK, SABRINA P	2023	5,776.42	0	5,776.42	*
906	DORR, JAYE E	2023	3,581.11	5.59	3,575.52	*
916	DOWNS, CANDY E	2022	2,334.42	0	2,334.42	
916	DOWNS, CANDY E	2023	2,331.72	0	2,331.72	
927	DRISCOLL, JOHN W & PRISCILLA E	2023	1,736.04	1,446.70	289.34	*
3407	DUGGAN, HEATHER J (FKA TIMKO)	2023	2,435.29	0	2,435.29	
1236	DUNN, JOHN P & KAREN A	2023	297.44	0	297.44	*
3396	EMERALD CAPITAL, LLC	2023	1,014.00	0	1,014.00	*
1043	ESPOSITO, NORMA S	2023	3,268.46	2,982.48	285.98	*
1168	FOOTER, ERIC J	2023	1,886.04	0	1,886.04	*
1180	FOREMAN, ROGER L & SANDRA L	2023	2,839.20	2,570.40	268.8	*
1184	FORTIER, CLAYTON T JR & PATRICIA M	2023	2,545.14	0	2,545.14	*
1188	FOSTER, DAVID JR	2023	3,021.72	0	3,021.72	*
1229	FREEMAN, RICHARD G & SANDRA L	2023	1,889.42	915.47	973.95	*
1304	GARDINER, ROXANN E (PR)	2023	3,026.79	0	3,026.79	*
1691	GARDNER, KIMBERLY HOWE	2023	5,870.18	100	5,770.18	*
1292	GARNETT, DAVID K & CHERYL D	2023	3,257.88	1,697.83	1,560.05	*
2207	GF INVESTMENTS LLC	2023	6,947.59	617.46	6,330.13	
1335	GILLIAM, RICHARD A	2023	3,447.60	43.75	3,403.85	*

* Paid as of 12/31/2024

**Partially paid as of 12/31/2024

Acct	Name	Year	Original Tax	Payment / Adjuments	Amount Due	
1374	GOODWIN, CARL E	2023	2,264.60	1,848.38	416.22	*
1380	GORMAN, WILLIAM E TR	2023	3,437.46	0	3,437.46	
1383	GOULETTE, DAVID T & CAROL A	2023	3,565.90	2,971.60	594.3	*
1422	GREENLAW, JOANNE	2023	2,605.98	5.74	2,600.24	*
1346	GUIDI, TRACEY GINN & GINN-MARVIN, JEAN	2023	5,598.97	0.01	5,598.96	*
446	GUSTAFSON, MARCIA K	2023	2,641.47	0	2,641.47	
1459	HAHNEL, JANE E	2020	4,790.40	4,274.32	516.08	
1459	HAHNEL, JANE E	2021	4,783.85	-11.69	4,795.54	
1459	HAHNEL, JANE E	2022	4,718.57	0	4,718.57	
1459	HAHNEL, JANE E	2023	5,076.76	0	5,076.76	
1460	HAHNEL, JANE E	2023	2,278.12	0	2,278.12	
2192	Hasenfus, Richard C & Christina M	2023	3,865.03	0	3,865.03	*
1552	HAWKES, KAREN	2023	16.9	0	16.9	
3815	HAWKES, KAREN	2023	33.8	0	33.8	
1554	HAWKES, KAREN H	2023	1,025.83	0	1,025.83	
1556	HAWKES, KAREN H	2023	2,638.77	0	2,638.77	
1557	HAWKES, KAREN H	2023	986.96	0	986.96	
1558	HAWKES, KAREN H	2023	59.15	0	59.15	
1559	HAWKES, KAREN H & OLIVER, JAMES E	2023	1,828.58	0	1,828.58	
3590	HILL, WILLIAM	2023	2,881.45	0	2,881.45	*
1629	HILLHOUSE INC	2023	81,691.22	0	81,691.22	
28	HILLHOUSE INC	2023	3,968.12	0	3,968.12	
3504	HILLHOUSE INC	2022	9,193.37	985.34	8,208.03	
3504	HILLHOUSE INC	2023	9,163.18	0	9,163.18	
1450	HILTON INVESTMENTS, LLC	2023	2,715.83	2,034.60	681.23	*
1811	JOHNSON, WILLIAM R JR	2023	3,035.24	1,797.74	1,237.50	
1947	KLEIN, ANGELA G & GREGORY B	2023	934.57	907.8	26.77	*
1948	KLEIN, ANGELA G & GREGORY B	2023	3,452.67	3,302.76	149.91	*
304	LANDRY, SUSAN T &	2023	3,216.07	2,680.10	535.97	*
2034	LEAVITT, PERRY	2023	6,378.06	0	6,378.06	
2035	LEAVITT, PERRY J	2022	1,206.79	0	1,206.79	
2035	LEAVITT, PERRY J	2023	4,333.16	0	4,333.16	
2036	LEAVITT, PERRY J	2023	6,149.91	0	6,149.91	
2037	LEAVITT, PERRY J	2023	4,500.47	0	4,500.47	
2038	LEAVITT, PERRY J	2023	432.64	0	432.64	
2084	LIBBY, MATTHEW A & KIMBERLY A	2022	2,882.49	0	2,882.49	
2084	LIBBY, MATTHEW A & KIMBERLY A	2023	3,069.04	0	3,069.04	

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City of Ships

Acct	Name	Year	Original Tax	Payment / Adjuments	Amount Due	
1232	LIBBY, MATTHEW A JR	2022	2,633.66	0	2,633.66	
1232	LIBBY, MATTHEW A JR	2023	2,746.25	0	2,746.25	
3770	MACDONALD, SCOTT D II & JENNIFER R	2023	143.65	0	143.65	*
403	MAINS, BONNIE C ESTATE OF	2023	2,097.29	0	2,097.29	*
2296	MARSH, BRANDON H	2023	94.64	0	94.64	*
1189	MARTIN, JARED	2023	2,146.30	395.55	1,750.75	*
2307	MCDOUGAL, DEAN A & SHARON A &	2023	8,931.65	0	8,931.65	*
2308	MCDOUGAL, DEAN A & SHARON A &	2023	285.61	0	285.61	*
2309	MCDOUGAL, DEAN A & SHARON A &	2023	343.07	0	343.07	*
2337	MCKENNA, SHANE & KARI R	2022	9,638.17	1,741.69	7,896.48	*
2337	MCKENNA, SHANE & KARI R	2023	8,534.50	0	8,534.50	
2382	MILLER, KEVIN P	2023	2,137.92	0	2,137.92	*
1300	MINARD, DAVID M & ANGELA M	2022	2,613.53	0	2,613.53	
1300	MINARD, DAVID M & ANGELA M	2023	2,697.24	0	2,697.24	
2401	MITCHELL, FRANK R & BETTY A	2023	2,433.60	0	2,433.60	*
2585	NINETY-TWO FRONT RDC, LLC	2023	4,620.46	7.73	4,612.73	*
2641	PAGE, HEATHER E	2022	1,912.62	0	1,912.62	
2641	PAGE, HEATHER E	2023	1,656.20	0	1,656.20	
2671	PAUL, DOROTHY M	2022	3,123.91	0	3,123.91	
2671	PAUL, DOROTHY M ESTATE OF	2023	3,518.58	0	3,518.58	
1480	PETERMAN, KYLE A	2023	6,198.92	5,771.16	427.76	*
2828	PETERS, WILLIAM T	2023	3,222.83	2,220.61	1,002.22	*
2732	PILCHER, MEGGAN R & STEVEN B	2022	3,477.63	0	3,477.63	
2732	PILCHER, MEGGAN R & STEVEN B	2023	3,440.84	0	3,440.84	
3598	PRESERVATION BATH, LLC	2023	45,290.31	0	45,290.31	
3824	RAYLE, WANDA S (TTEE)	2023	9,014.46	8,922.31	92.15	*
2930	RIOUX, TIMOTHY C	2023	2,109.12	0	2,109.12	*
2972	ROSS, CHERYL A	2022	2,348.81	0	2,348.81	
2972	ROSS, CHERYL A	2023	2,337.27	0	2,337.27	
2397	SEVERT, ROXANNE M	2022	2,545.76	0.01	2,545.75	
2397	SEVERT, ROXANNE M	2023	2,550.21	0	2,550.21	
3109	SEWALL, NICHOLAS S & SLOCUM, ANN C TRS	2023	4,077.50	2,038.75	2,038.75	*
3110	SEWALL, NICHOLAS S TR & SLOCUM, ANN TR	2023	2,335.58	1,167.79	1,167.79	*
3184	SMALL, MATTHEW M & SHANNON R	2023	3,547.21	0	3,547.21	*
3535	SMITH, JAMAAL	2023	2,147.99	0	2,147.99	**
3260	STAPLES, MYRA M	2023	2,837.64	0	2,837.64	**

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**Partially paid as of 12/31/2024

Acct	Name	Year	Original Tax	Payment / Adjustments	Amount Due	
3297	STINSON, CARL W & MAIER, WILLIAM H JR	2022	2,347.76	0	2,347.76	
3297	STINSON, CARL W & MAIER, WILLIAM H JR	2023	4,633.98	0	4,633.98	
3335	SUN VILLAGE INC	2023	283.92	0	283.92	*
3357	TAREN LLC	2023	2,641.47	0	2,641.47	*
128	THAYER, ASHLEY	2023	3,709.14	0	3,709.14	
3387	THOMAS, STEPHEN D & KARIN A	2023	3,817.71	2,195.08	1,622.63	*
3388	TITUS, KATHLEEN D	2023	218.92	0	218.92	*
3425	TRASK, KENNETH L & SUSAN E	2022	2,164.63	0	2,164.63	
3425	TRASK, KENNETH L & SUSAN E	2023	2,224.04	0	2,224.04	
3446	TRUE, LYNNE M	2023	7,633.68	6,361.40	1,272.28	*
3563	WEBB, WILLIAM BRUCE	2023	4,230.07	0	4,230.07	*
3564	WEBB, WILLIAM BRUCE	2023	2,270.52	0	2,270.52	*
1665	WESTERN VALLEY, LLC	2023	2,641.47	0	2,641.47	*
3660	WINGFARM ASSOC	2022	126.24	0	126.24	
3660	WINGFARM ASSOC	2023	147.03	0	147.03	
1408	WOODS, HEATHER	2023	3,954.60	0	3,954.60	*

* Paid as of 12/31/2024

**Partially paid as of 12/31/2024

FIRE & RESCUE

Bath Fire & Rescue Department consists of 27 members including the Fire Chief, Deputy Chief, four Captains, 20 Firefighters and the Executive Assistant to the Chief. The department is organized into four rotating shifts, each working a 24-hour schedule. Each shift consists of a Captain and five Firefighters. In 2024, the City of Bath Fire & Rescue Department responded to 2065 emergency medical calls and 487 fire related calls, for a total of 2552 service calls. This is a 3.15% increase from the number of calls in 2023. We continuously analyze our current

staffing model for efficiency and safety. In 2024, Bath Fire & Rescue welcomed four new firefighters, bringing the average tenure to 9.4 years. This year, FF Liam Love was honored by the cardiac staff at Maine Medical Center for his exceptional pre-hospital care of a critically ill patient. In addition, Captain Marc Wood, Firefighter/AEMT Nick Craney, and Firefighter/Paramedic Ben Huebler received recognition from Maine EMS for their expertise and skill in successfully resuscitating a patient in cardiac arrest.

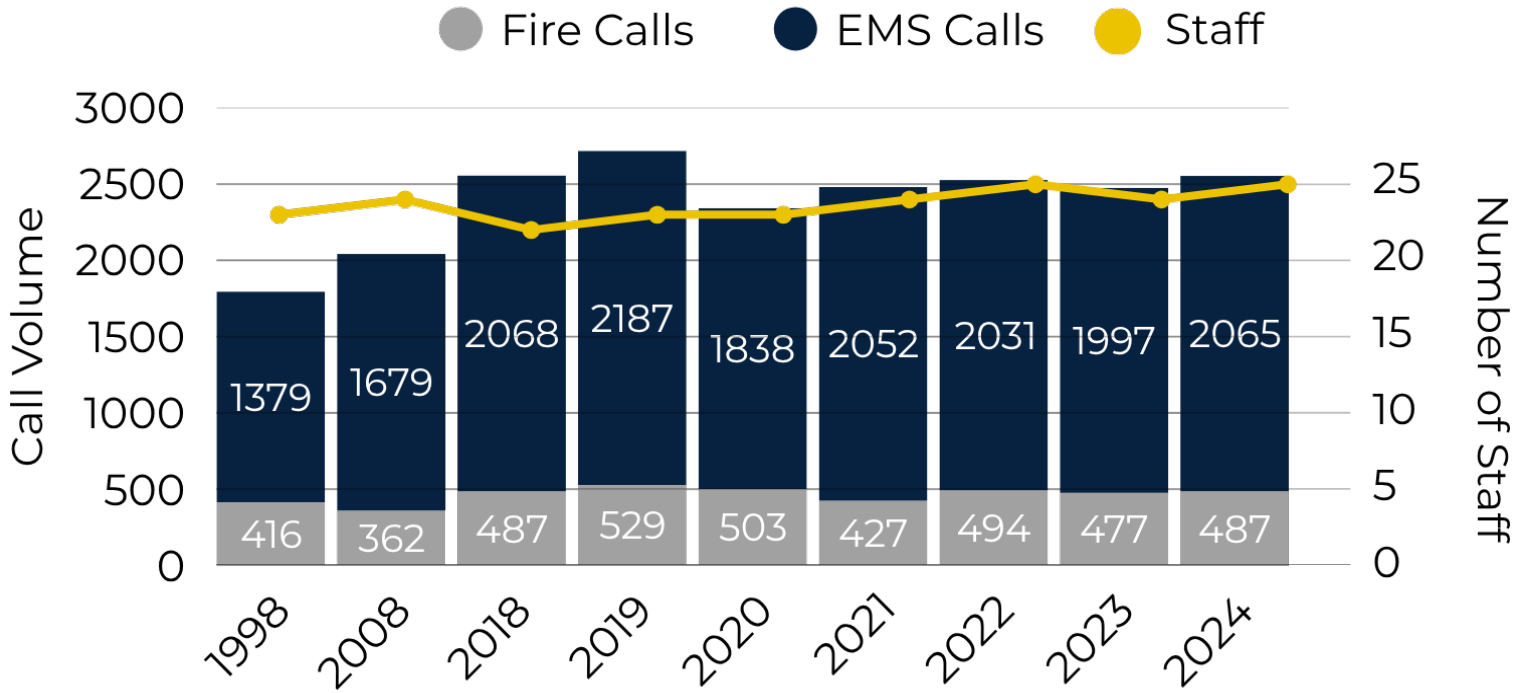


PUBLIC EDUCATION



Bath Fire & Rescue Department remains committed to protecting lives not only through emergency response, but also through education and community engagement. In 2024, firefighters provided public education at a wide range of locations throughout Bath, including the schools, non-profits, churches, apartment complexes and retirement facilities. These efforts help build awareness, strengthen relationships, and promote safety across all ages and neighborhoods.





TRAINING

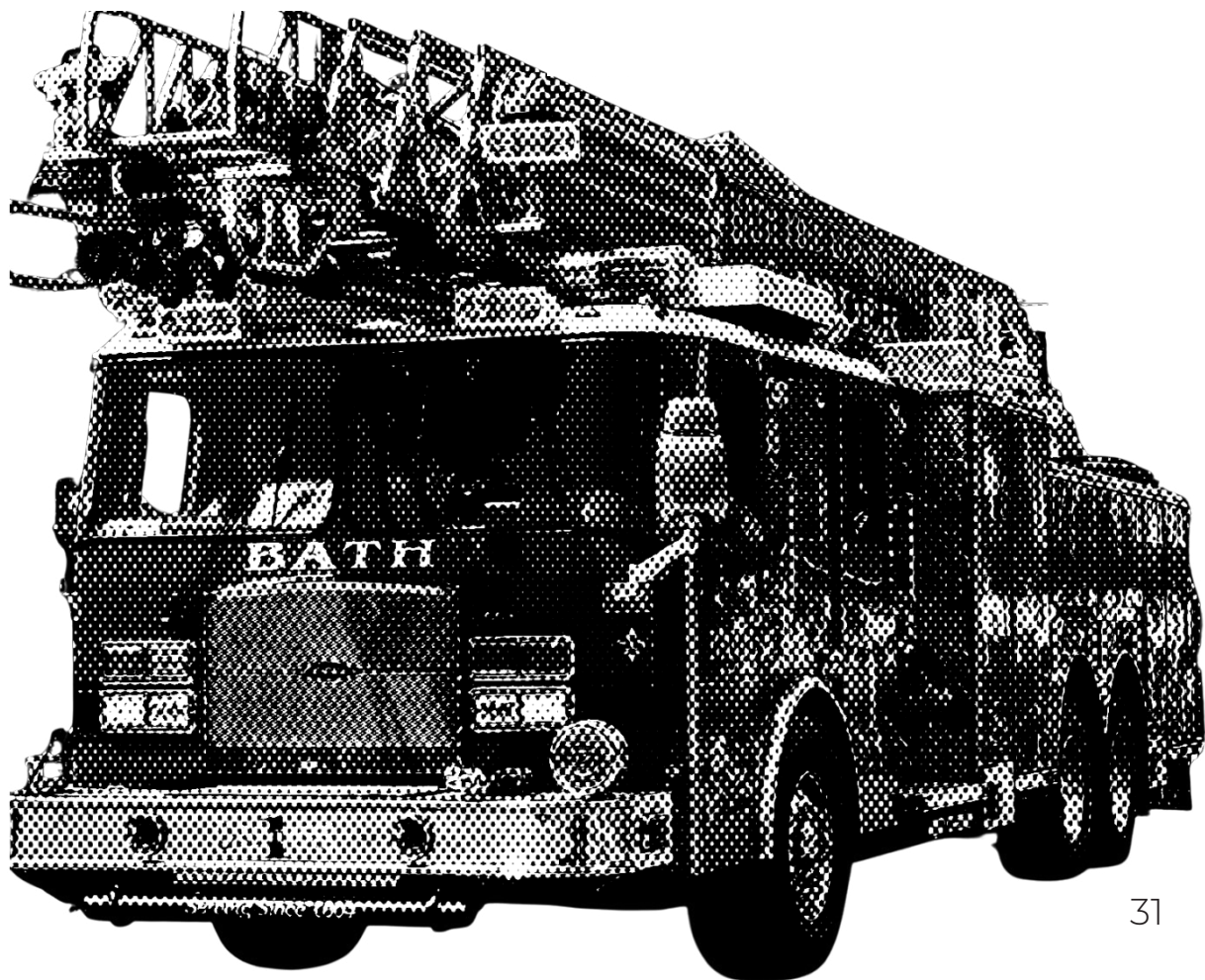
In 2024, members completed 1,566 hours of documented training. In life-threatening situations, the skill and preparedness of responders make all the difference. Regular drills and courses strengthen the team’s skills and readiness while also supporting employee retention by encouraging growth and long-term commitment.



APPARATUS & FACILITY

The Fire & Rescue Department fleet is comprised of 10 specialized vehicles. This includes three fire suppression units, three rescue ambulances, and three additional support vehicles. Annually, Bath Fire & Rescue responds to over two thousand calls for emergency medical assistance. Due to the large volume of calls in a small geographical area, our ambulances have an estimated life span of nine years. Three primary fire trucks remain in sound working order and should for years to come. The current projection is that we will not have to replace one of these trucks until 2029. An UTV unit provides access to the remote areas of Bath such as hiking trails, wooded roads

and fields. The Fire & Rescue Department also shares a rescue boat with the Police Department for water rescue operations. Over the past year, the City has taken significant steps toward developing a new fire station to meet modern safety standards and support long-term emergency service needs. In February 2024, Colliers was hired as the Owner's Representative to guide the project through design, planning, and construction. In June, the City Council approved the selection of Context Architecture to lead the design process, following a formal RFP process. By October 2024, initial concept plans were developed for review.



PARKS & RECREATION

RECREATION DIVISION

The Bath Recreation Division is committed to enriching the quality of life for all residents by offering diversified programming, activities and events. The recreation staff is responsible for maintaining nine fields and approximately 60 acres along with maintaining Lambert Park Community Center, Goddard's Pond winter ice skating, cross-country ski trails, two public playgrounds and a community garden. Over the past year there were 2,771 registrations and offered 98 different programs and special events. New this year, offered a Wilderness Adventure Camp, Equine Adventure Camp, February & April break Art Camps, and an After school Art Club.





Our facilities had approximately 5,275 hours of use and 164 skate rentals were loaned out for the winter season. In addition to these milestones, the department supported a wide range of community activities, from youth sports leagues and adult recreation programs to school events and seasonal celebrations. Our team continued to focus on maintaining safe, clean, and accessible spaces for all users, ensuring high-quality experiences across our fields, courts, and indoor facilities. We also strengthened partnerships with local organizations to expand programming and maximize facility use throughout the year.



Programs & Special Events
45

Pairs of Ice Skates Rented
164

Hours of Facility Usage
5,275

Number of Registrations
2,771

CEMETERY & PARKS

The division employs five full-time staff: a foreperson, Heavy Equipment Operator, Downtown Steward, Park Steward and an Administrative Assistant. A crew of seasonal workers are hired in the spring to maintain cemeteries winter as well as area parks and facilities throughout the city. Several temporary workers remain on-call for winter maintenance.

The division is responsible for all burials; and maintenance of 58 acres of city cemeteries as well as historic cemeteries such as Sewall Cemetery on Dummer and Beacon Streets and Fairview Cemetery in Winnegance.

Year-round maintenance includes City (Library) Park, Waterfront Park, Bridge Park, North End and South End Boat Launch facilities and the South End Park. The Department is also responsible for downtown maintenance and snow shoveling along with several monument parks and other city-owned properties. At Oak Grove Cemetery 182 headstones were reset and repaired by seasonal workers. Water systems were expanded to the J and K West sections and new spigots were installed in the Lettered Section. A total of 86 Burials: 17 full burials and 69 cremation burials Seven Winter Entombments in the Receiving Vault 40 grave spaces sold.



FORESTRY

The Bath Forestry Division has one full-time arborist and one seasonal employee. The City Arborist plays a crucial role in maintaining roughly 20,000 City-owned trees and providing technical assistance to residents. They promote forest stewardship and manage special forestry projects, collaborating closely with the Bath Community Forestry Committee. Bath, ranked second in Maine for "Champion" trees, is home to ten state champions, and has a rich history of significant trees and responsible forestry.

FACILITIES

The Facilities Department is responsible for maintaining seven City-owned buildings that serve as the foundation for municipal operations and community services: City Hall, the Donald Small School, Fire and Rescue Station, Police Station, the Public Works Garage, and the Train Station.

They manage set-up for events, meetings, and public access in nearly every building, while also maintaining ongoing upgrades and preventive maintenance. The purchase of a 13-inch floor machine improved the upkeep of the Donald Small School gym and community spaces.

Several of our buildings received targeted maintenance this year. The Public Works Garage installed a 2023 Caterpillar D100GC standby generator, improving reliability during storm events.

Additionally, the department played a key role in coordinating with contractors for storm water and infrastructure upgrades at the McMann Athletic Complex.

Facilities staff also oversaw the partial demolition of the former Morse High School, working closely with contractors and City leadership to ensure the project progressed safely and efficiently.

In parallel, the department contributed to the early planning and proposal development for the future Fire Station, helping guide site feasibility work and collaboration with the Owner's Representative, Colliers Engineering. These efforts have laid the groundwork for the next phase of this critical public safety building.



CITY MANAGER'S OFFICE

The City Manager's office plays a vital role in the daily operations of our city. The City Manager oversees all city departments, ensuring they run smoothly and efficiently. This office is responsible for implementing policies set by the City Council, managing the city budget, and providing essential services to residents. They also work on long-term planning and development projects, aiming to improve the quality of life in the community. By coordinating with various stakeholders, the City Manager's office ensures that the City's goals and priorities are met, maintaining a high standard of public service. In addition to these responsibilities, the City Manager's office also oversees:

- Human Resources-Human Resources manages employee policies, safety, benefits, and ensures a positive work environment, while meeting State and Federal regulations.
- Information Technology (IT) manages network security, software, hardware, and online services, ensuring efficient municipal operations and cybersecurity.
- Bath Community Television (BCTV)-provides local programming, covering community events and government meetings,
- Marketing and Communications-The Marketing and Communications Specialist develops and implements communication strategies, manages social media, coordinates with local media, and oversees public relations.



ECONOMIC & COMMUNITY DEVELOPMENT

The City of Bath's Economic and Community Development efforts in FY24 reflect a strong focus on infrastructure improvements, small business support, public engagement, and strategic planning to revitalize key sites and support a thriving, accessible, and vibrant community.

Library Park Improvements moved forward with Pine Tree Engineering finalizing design for lighting, ADA accessibility, and gazebo upgrades. Bidding is scheduled for spring with work anticipated to begin in fall of 2025

The City continued leveraging EPA Brownfields funding to address underutilized properties including the ongoing redevelopment planning for the Stinson Cannery site. Environmental assessments progressed for 808 High Street, and an update to the Phase I report for 1090 High Street is underway in coordination with an upcoming sewer infrastructure project.

The City also received a DEP grant to cover 50% of a new leach field for the Springview Condominium Association, with the association funding the remaining cost.

The housing committee made formal recommendations to Council to begin drafting short-term rental regulations, in partnership with the Planning Board and staff. These efforts are part of a broader housing strategy to ensure availability and affordability for Bath residents.

Planning began for a City-wide public art policy, which will guide future installations in public spaces and support Bath's cultural identity. Additional place-making projects included Wayfinding Phase II, This initiative will improve navigation and enhance visitor experience across Bath.



POLICE

The Bath Police Department officers serve the people of Bath in a variety of public safety roles. They have 19 sworn officer positions and five civilian support staff positions. The department is led by the Chief and Deputy Chief.

The Patrol Division consists of three patrol sergeants, three patrol corporals, and seven patrol officers. The Criminal Investigation Division (CID) consists of one Detective Sergeant, two Detectives, and one School Resource Officer (Morse High School). The administrative and support positions include full-time Parking Enforcement, Animal Control, and Executive Administrative Assistant and two records personnel. Harbormaster duties are performed by two of our sworn officers.

Police equipment has been modernized over the last few years, this included new electronic control weapons, body cameras, in-car computers, digital fingerprinting device, remote surveillance cameras, a Project Lifesaver transmitter and receivers, hybrid gas-electric police cruisers, covert and overt speed radars/traffic data collection devices, as well as professional software to manage records, policies, training, and evidence. This equipment has become vital to providing quality police services to our community and remains an ongoing process to stay up to date and relevant with modern policing.



COMMUNITY POLICING

The Bath Police Department works hard to keep crime at a minimum and address problems using Community Policing principles. Officers utilize community involvement proactive education, mental health supports, and modern training and de-escalation techniques to prevent and resolve issues before they become serious. 2024 marked the first year the department partnered with the L.E.A.D organization to conduct in-school training about drugs and violence awareness to students in grades 2, 4, and 6 at our local Bath schools. This partnership now between Bath Police, L.E.A.D., and RSU 1 and has shown a positive reception from teachers, parents and students.

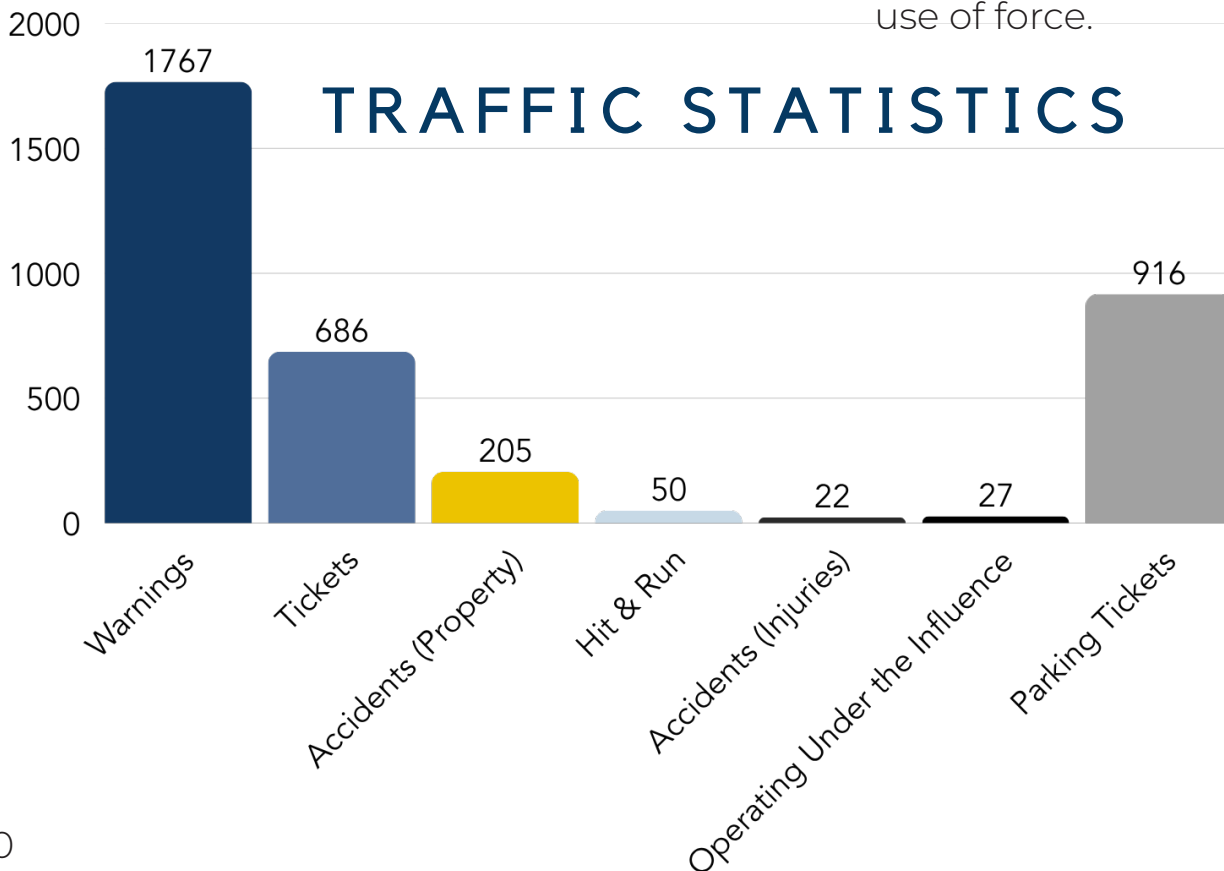
Chief Booth was appointed co-chair of the Maine Council for Elder Abuse Prevention (MCEAP) in late 2023 and in February of 2024, was given the opportunity to attend the inaugural Elder Justice Summit in Washington D.C. where he, along with representatives from all 50 states, met and discussed issues surrounding elder abuse, including investigation, prosecution, and how to utilize State and Federal Resources Chief Booth is also the chair of our local elder abuse task force (Merrymeeting Bay Area TRIAD), and works locally with the Bath Brunswick Resource Coalition to address issues affecting older Mainers.



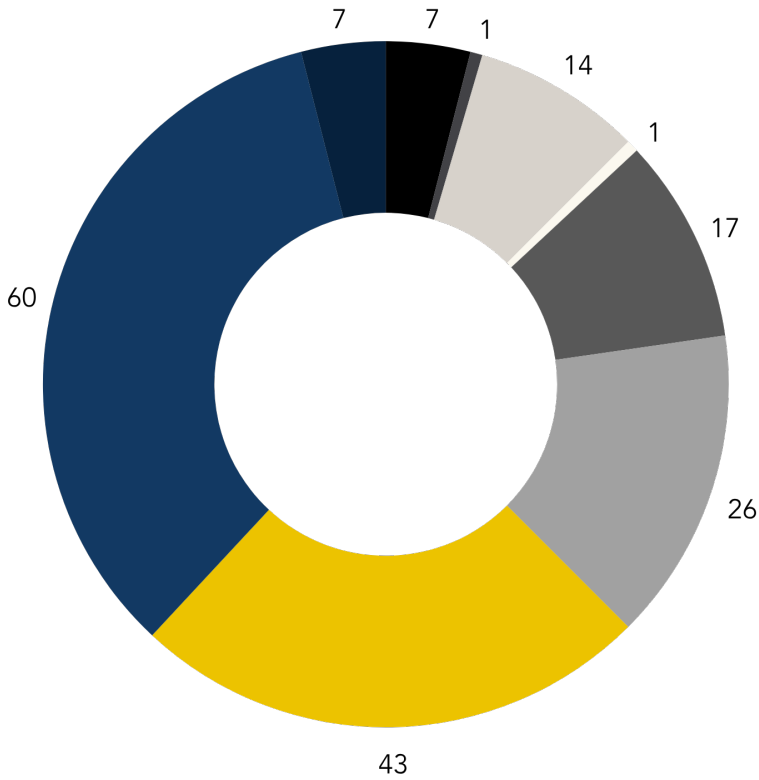


CALLS FOR SERVICE

The department handled 6855 calls for service in 2024. These include a wide variety of different types of incidents. A focused effort was made on traffic enforcement, utilizing some funding from Bureau of Highway Safety grants, to deter incidents of speeding, impaired driving, distracted driving, pedestrian safety, and handheld cell phone use. In 2024, we received two formal complaints against an officer, both of which were investigated. One of these was not sustained, the other was sustained, which resulted in corrective action. There were no complaints about excessive use of force.



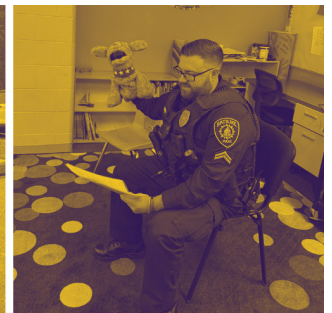
CRIME STATISTICS



- Aggravated Assault ● Homicide
- Domestic Assault ● Rape
- Simple Assault ● Criminal Mischief
- Harassment/Threatening ● Theft
- Burglary

ACCREDITATION

Bath Police Department received accreditation in early 2022 through the Maine Law Enforcement Accreditation Program (MLEAP). MLEAP compiles standards for what Maine law enforcement professionals believe are the best practices needed to address the most critical tasks of law enforcement in our State. The standards were developed by the Maine Chiefs of Police Association to ensure appropriate protection of citizens' rights, to improve the safety of public safety employees, and to ensure the operational and professional integrity of the law enforcement entity.



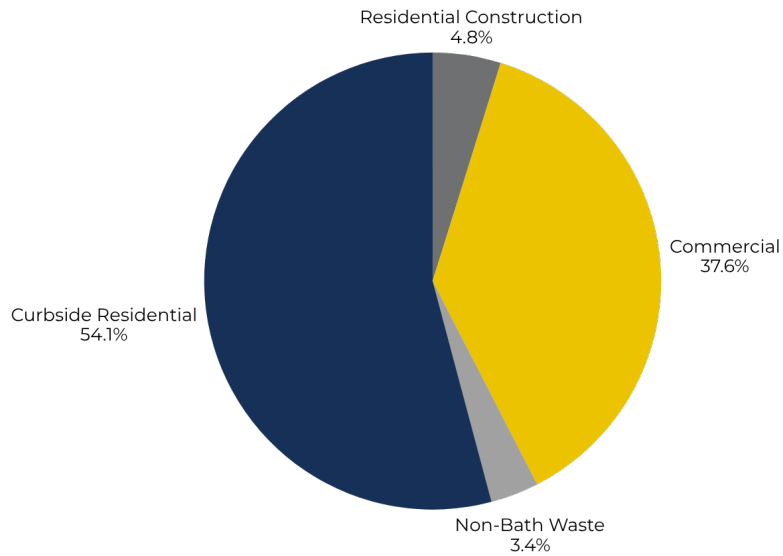
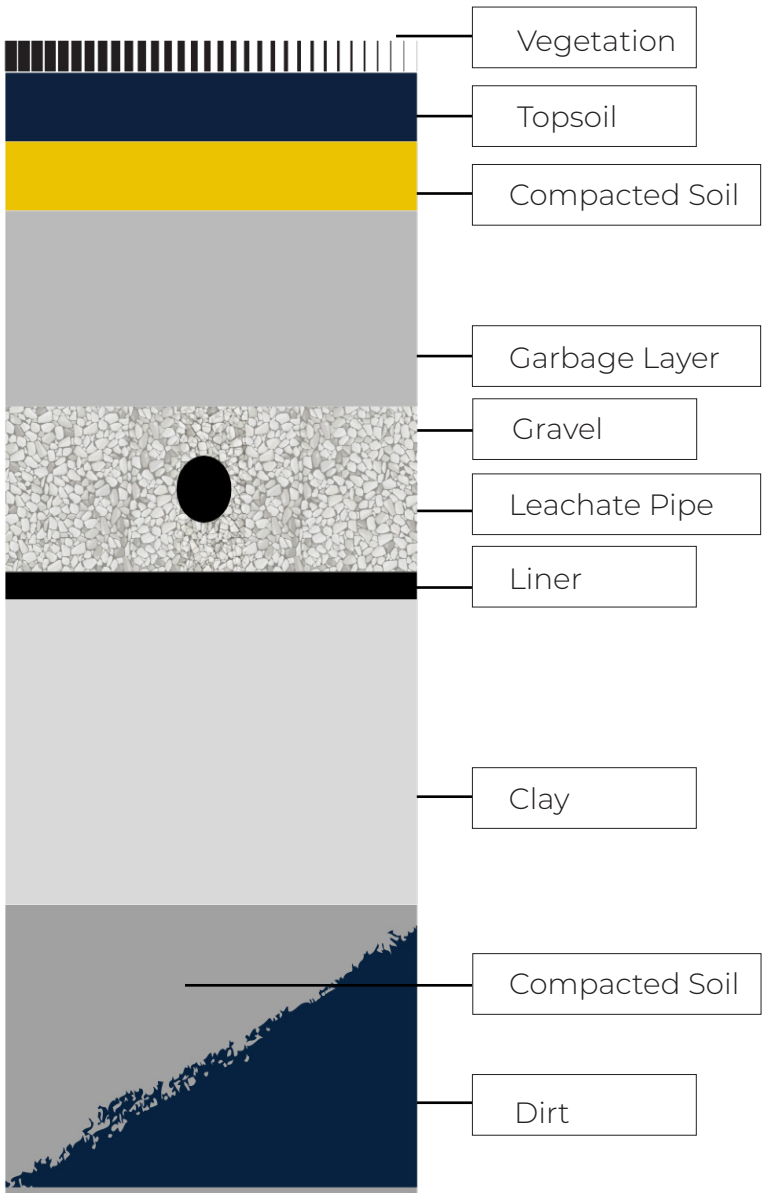
PUBLIC WORKS



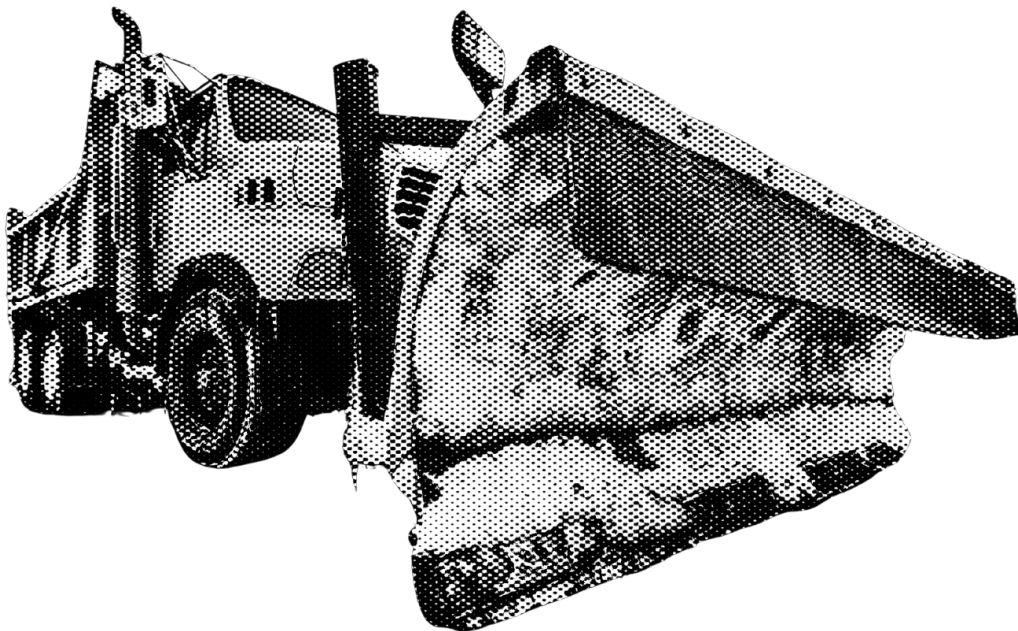
The Public Works Department constructs, maintains, operates, and reconstructs the infrastructure of Bath. This includes streets, sidewalks, sewers, storm drains, and landfill. The department also performs all snow plowing and road/sidewalk treatment in winter. The department is organized into four primary divisions; the Division of Streets & Sidewalks, the Division of Sewers & Storm water, the Division of Solid Waste & Recycling, and the Water Pollution Control Facility. Staff of the department includes five administrative staff, three mechanics, seven heavy equipment operators, and four truck drivers.

The Department made several capital equipment investments, including a new dump truck, standby generator, portable air compressor, trailer, and a heavy-duty truck lift system. Major street paving projects were completed on Richardson, Green, and High Streets, and Congress Avenue, along with sidewalk improvements on six streets throughout the city. Sewer work included a storm drain extension on Windjammer Way, a separation project on King Street, and nearly 3,000 feet of pipe cleaning and inspection. Additional projects included under-drain work on High Street, and converting the High/North Street intersection into a four-way stop.

LANDFILL



The Division of Solid Waste & Recycling manages the operation of the Landfill and associated recycling activities. It oversees the contract for curbside collection of trash and recyclables with a private contractor, and the operation of the pay-as-you-throw program. Approximately 5,407 tons of solid waste was placed at the landfill in FY 2023. Of this total, approximately 4,504 tons was municipal solid waste, and 903 tons was construction/demolition debris.



40 Inches of Snow

181 Tons of Sand

1014 Tons of Salt

6050 Gallons of Brine

STREETS & SIDEWALKS

PLANNING & DEVELOPMENT

The Planning & Development Office consists of the Planning Director, the Director of Sustainability & Environment, Assistant City Planner and administrative assistant. The department is responsible for the administration of all planning, development and environmental projects in the City. Department staff work closely with the City Manager, other Department Heads, members of the Bath Community, and third parties such as non-profits, businesses, and developers.

The Planning Office has been moving towards a review process that is mostly digital, reducing paper waste and improving security and ease of long-term file storage and sharing. The City Planner is the staff support position for the Planning Board. The Planning Board reviews applications for site plan approval, site plan amendments, subdivision approval, subdivision amendment, and historic district reviews.



PLANNING BOARD

Planning Board Review	
Applications	Number of Applications
Historic District Approval	6
Historic District Ammendment	1
Site Plan Approval	4
Site Plan Amendment	3
Site Plan Approval Extension Request	0
Subdivision Approval	1 (18 Units)
Subdivision Amendment	1
Zoning Map Change	0
Land Use Code Amendment	6
Contract Rezoning (recommendation to City Council)	1

In addition, the Planning Board makes recommendations for changes to the Land Use Code and Zoning Maps to City Council. The Planning Board also reviewed and approved several Natural Resource Protection Overlay setback reduction requests that met the required standards. Notable Land Use Code changes in 2024 included: adding a “Supportive Housing” use, housing density allowances to comply with State requirements, and the passage of a citizen’s petition to remove residential uses from the Golf Course zone.

SUSTAINABILITY AND ENVIRONMENT

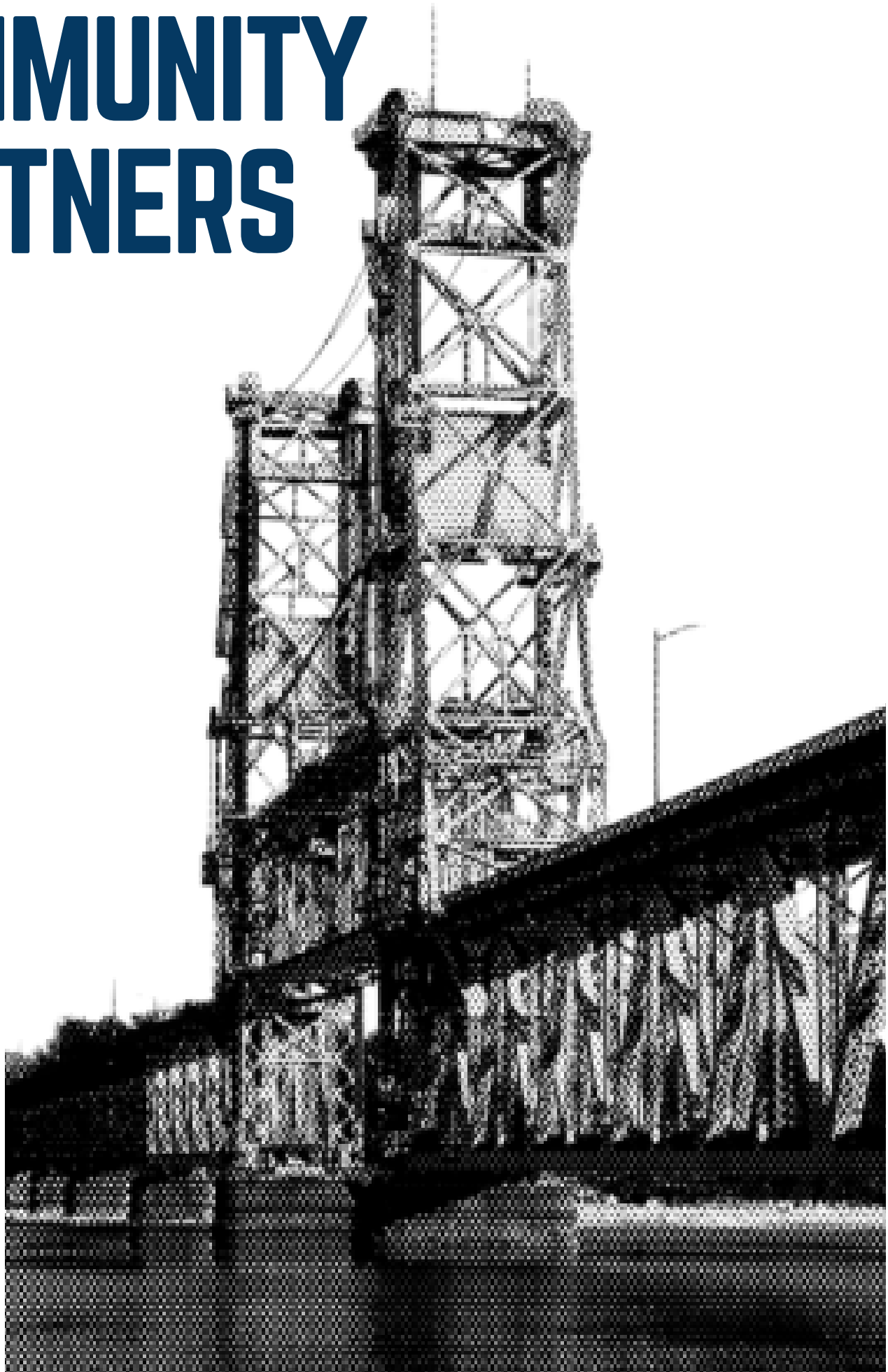
Through the Maine Coastal Communities Program, the City received funding to advance last year’s vulnerability assessment (flooding and inundation modeling for storm events and sea-level rise). The grant supported development of an ArcGIS online sea-level rise and flood scenario mapping tool, participation in the Gulf of Maine Research Institute’s Coastal Flood Community Science Project, completion of the Maine Flood Resilience Checklist, and a pilot project that brought engineering designs to 15% at Harward and Washington Streets.

The City also received Community Resilience Partnership funding

that allowed Parks & Recreation to purchase a downtown electric maintenance vehicle and an electric commercial lawnmower, both placed into service in summer 2024. Bath engaged ReVision Energy to pursue an 807.3 kW solar facility at the City landfill, projected to meet about 50% of municipal electricity use. The project has received local and DEP approvals and is now in CMP’s interconnection review. Construction is anticipated for fall 2025.

Bath joined a five-year Gulf of Maine Research Institute project (3CRS) with Rockland, Galilee, and Providence to co-develop climate resilience tools for working waterfronts.

COMMUNITY PARTNERS





Janet T. Mills
GOVERNOR

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

Dear Maine Resident:

I have always 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 been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results — 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. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills
Governor





Denise Tepler
Senator, District 24

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, Maine 04333

Dear Friends and Residents of Bath,

Thank you for placing your trust in me as your state senator. With the First Regular Session of the 132nd Legislature now underway, I'm excited to share updates on our work in Augusta, including my committee assignments.

I have been appointed to serve as Senate Chair of Environment and Natural Resources Committee. This work is vital for our area. This session, our priorities include mitigating the PFAS contamination crisis, addressing Maine's struggles with increased solid waste and maintaining Maine's clean air and water to ensure that every Mainer has a sustainable future.

I am also pleased to serve as Senate Chair of the Marine Resources Committee, where I will work to keep ocean-based resources protected for the future. I am committed to supporting our working waterfronts, fisherman, and strengthening infrastructure to be more climate resilient.

I'm proud to introduce legislation this session in the hopes that will reduce the property tax burden for Bath residents. "An Act to Control Property Taxes by Increasing the Percentage of the Business Equipment Tax Exemption that Municipalities May Recover" should, if passed, help reduce costs to Bath taxpayers.

Please remember that I am here to help. If you need assistance connecting with a state agency, have questions about legislation or wish to share your thoughts, feel free to reach out at Denise.Tepler@legislature.maine.gov or call my legislative office at (207) 287-1515. I look forward to continuing our work together to build a stronger future for our district and all Mainers.

Thank you again for the privilege of serving as your state senator.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Denise Tepler'.

Senator Denise Tepler
Senate District 24
All of Sagadahoc County and Dresden

*Chair, Environment and Natural Resources Committee * Chair, Marine Resources Committee
State House (207) 287-1515 * Fax (207) 287-1585 * Toll Free 1-800-423-6900 * TTY 711
Denise.Tepler@legislature.maine.gov * legislature.maine.gov/senate*



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: MAINE RELAY 711

David Sinclair

1392 Washington Street
Bath, ME 04530
Phone: (207) 807-1610

David.Sinclair@legislature.maine.gov

Dear Bath Neighbors:

It is an honor to have the opportunity to continue serving you in the Maine House of Representatives. Over the next two years, I will be working hard as your advocate in Augusta to make life better for everyone in our district and in our state.

As of this writing, we have begun the first session of the 132nd Legislature. We have a lot of work ahead of us, which will include doing more to lower costs for Maine families, building an economy that works for everyone, increasing access to housing and health care, and more. I'm looking forward to working with all of my colleagues to tackle these challenges head-on.

Our most significant priority will be crafting a two-year state budget, which will shape the fiscal direction of our state in the near future. I will be fighting to ensure that the budget includes policies that will provide relief and make it easier for more Maine families to build their lives here and make ends meet. Some of my other top goals for the budget include developing more affordable housing and ensuring Maine residents can access essential services.

This session, I have been appointed to serve on the Judiciary Committee, where we will work to improve Maine's court systems and ensure everyone has equal access to justice.

Please feel free to contact me if you ever need my help. My email is David.Sinclair@legislature.maine.gov, and my phone number is (207) 807-1610. I also send out monthly e-newsletters that provide updates on our work at the State House and offer helpful information and resources. Please let me know if you would like to receive them.

I am so grateful to be entrusted with this great responsibility, and I look forward to connecting with you over the next two years.

Sincerely,

A handwritten signature in cursive script that reads "David Sinclair".

David Sinclair
State Representative

District 50: Bath

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2623
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
VICE CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

January 1, 2025

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

Dear Friends,

Each year comes with renewed hope – to celebrate each other’s successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

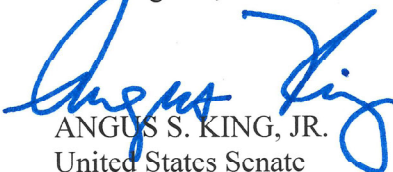
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine’s combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. 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 2025.

Best Regards,



ANGUS S. KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT MAINE

Dear Friends,

As we welcome the New Year, I want to extend my sincerest well wishes for 2025: to you, your loved ones, and your community. I'd also like to share an update on what my team and I have been working on—and how we intend to continue serving Maine's First District in the next Congress.

One year ago, our state was reeling from a series of unprecedented winter storms. Thanks to the efforts of local, state, and federal officials, we're starting to rebuild. The Federal Emergency Management Agency and the Small Business Administration approved more than \$10.7 million in federal assistance for Maine households, businesses, and homeowners in the months following the storms. In addition, Maine received a \$69 million grant from the National Oceanic and Atmospheric Administration to support the climate-resilience goals outlined in *Maine Won't Wait*. More help is needed, no doubt, and I will continue to advocate for the support our state deserves. For more information about available resources, go to pingree.house.gov/disasterresources.

In 2024, \$1.7 billion in federal grant funding came to Maine—encompassing everything from conservation efforts and home-heating assistance to resilient infrastructure and affordable housing. My team was able to secure \$1.4 million in refunds for Maine taxpayers, along with \$639,000 in Social Security benefits. We also helped thousands of constituents file for work permits, veterans benefits, and passports, and wrote countless letters of support on behalf of our constituents.

I'm so proud of what we achieved in 2024, and I'm fully committed to building on those accomplishments in the 119th Congress. As ever, my team and I are ready to assist however we can. Please don't hesitate to reach out to my Portland office at (207) 774-5019, or by visiting pingree.house.gov/contact. We're also happy to provide information related to Congress's annual Community Project Funding (CPF) process, which allows nonprofits and local governments to apply for federal funding for specific projects. For more info, go to pingree.house.gov/communityprojectfunding.

I'm deeply honored that voters have chosen me to represent them once again in the U.S. Congress. It is a responsibility I will never take lightly—and a privilege I will always cherish.

Sincerely,

Chellie Pingree
Member of Congress

Sagadahoc County Board of Commissioners' 2024 Annual Report



CHARLES E. CROSBY III
DISTRICT 1 COMMISSION CHAIR
BOWDOIN & TOPSHAM

STEPHEN M. AUGUST
DISTRICT 2 COMMISSIONER
BATH & BOWDOINHAM

CAROL A. GROSE
DISTRICT 3 COMMISSION VICE CHAIR
ARROWSIC, GEORGETOWN, PHIPPSBURG
RICHMOND, WOOLWICH & WEST BATH

Dear Residents of Sagadahoc County in District 2,

It is an honor to serve the taxpayers of Sagadahoc County on the Board of Commissioners. The Commissioners are committed to ensuring that County services are delivered in the most cost-effective and professional way possible. The Board watches financial constraints closely and the challenges faced by each community.

FY24 continued to see changes in the labor market, and a high increase in the cost-of-living. The County continued to maintain adequate staffing levels and to navigate the changing landscape of employment, requesting that two part-time positions become full-time: the Administrative Assistant position in the Administration Office and the Probate Clerk position. In FY24 two Collective Bargaining agreements were negotiated: for the Sheriff's Patrol Deputies and for Sheriff's Transport Deputies. The Communications Upgrade project, negotiating for new Radio Towers, continued throughout the year, successfully negotiating with the Town of West Bath. The West Bath tower construction started and will be completed in early 2025. Landscaping around the courthouse was done for the first time in several years as well as resealing and striping of the parking lot. A new County's website went live with a focus on ADA compliance. The County installed a new security access system (key fobs) for the entrances and certain restricted access doors within the courthouse. The Communications department had a "Culture Scan" conducted by a third party in which surveys and interviews were used to review policies and make recommendations to improve employee retention and department work culture. The Board of Health has delved into the question of the best use of the Opioid Settlement funds, creating and conducting a stakeholder survey that produced recommendations for the Commissioners. The county's Emergency Management Agency introduced a superior mass notification alert system "Rave" and has promoted and exceeded all expectations for participation in our community.

Looking forward, the FY25 budget, combining operating, capital, and debt service is \$11,781,051, which is an increase of 14.24% over FY24 at \$10,312,285. Salaries and Capital accounted for the majority of FY25 budget increase. The County still benefits from employing a self-funded health insurance model, which gives the County more control over increases to the annual health insurance premiums. Finally, it is important to note that costs associated with Two Bridges Regional Jail, including debt service, constituted approximately 33% of the County's total budget. The Bond for Two Bridges Regional Jail will be paid off December 31, 2025, currently there is a balance of \$661,125.

Administration has been busy with several projects including the following:

- New HRIS & Payroll system: ADP, went live in January 2024.
- The Midcoast Corrections Collaborative worked towards the regionalization of Two Bridges Regional Jail (co-owned and operated by Lincoln and Sagadahoc Counties) to include Knox and Waldo Counties, and thus all counties of Prosecutorial District 6.
- The FY25 budget focused on evaluating what capital accounts need to be developed into long-term targeted capital improvement plans (CIP's). The audit for the year ending June 30, 2024, had no material or significant deficiencies.
- Following the rewrite of the Personnel Policy Handbook, new policies were authorized, namely Credit Card Use Policy, Purchase Order Policy, ADA Policy, and Covid Policy
- Administration continues to work with the County's economic development entity, MCOG (Midcoast Council of Governments) which serves all Sagadahoc communities. Strategic Planning sessions are being held publicly at the municipal level, and participating municipalities are focusing on opportunities for regionalization.
- Administration continues to work with MCCA (Maine County Commissioners' Association) to track and lobby for positive legislative changes.

Stephen August

Sagadahoc County Commissioner



Regional School Unit 1

Serving the Communities of Arrowsic – Bath – Phippsburg – Woolwich

*Patrick M. Manuel, Superintendent
Debra J. Clark, Business Manager*

*Katie Joseph, Assistant Superintendent
Sarah Rent, Director of Special Education*

Think – Care – Act

January 24, 2025

Dear Citizens,

This year has consisted of significant growth, learning, and teamwork. Together, we have made notable progress in creating an environment where all students have an opportunity to be successful.

The mission of RSU 1 is to support and challenge students to develop and apply the skills, knowledge, and character to be responsible and productive participants in our local community and global society. The District Educational Plan, intended to guide our work for the next several years, is focused on the following goals:

- Employing and retaining high-quality staff
- Implementing an engaging curriculum and sound instructional practices
- Providing a safe and respectful learning environment
- Improving community relations

RSU 1’s graduation rate continues to remain steady at 92.5%. Implementing the Credit Pathways Program (CPP) has positively impacted our graduation rate. Morse offers the Advanced Placement (AP) Capstone Diploma and has increased the number of AP courses to sixteen, which are rigorous college-level courses. Students who participated in AP courses last year performed admirably on their assessments, exceeding the state and global average in almost every class. The high school campus is also home to Bath Tech, which offers eleven career and technical courses. These classes provide students with relevant and challenging applied learning opportunities, preparing them for a wide range of high-skill and high-demand careers.

We are excited to share that we have made significant efforts to focus on supporting student mental health. The district added social work services at all levels, ensuring students have the support they need. A cell phone use ban was implemented during the school day for grades 6-12 to help students stay more focused and engaged. To further support student well-being, we have expanded co and extracurricular activities through a grant, providing more opportunities for students to connect.

We are grateful for our dedicated staff and the involvement of parents/guardians and community members who contribute to our schools. Thank you for your continued partnership and support of our school system.

Sincerely,

Patrick Manuel
Superintendent

Louis Ensel
Chair, Board of Directors

34 Wing Farm Parkway - Bath, ME 04530

Telephone: (207) 443-6601

Facsimile: (207) 443-8295

<http://www.rsu1.org>

AUDIT REPORT



SCHEDULES

The following schedules have been extracted from the 2023 financial statements of the City of Bath, Maine, Annual Financial Report, for fiscal year ending June 30, 2024.

The schedules included herein are:

Independent Auditors' Report

Basic Financial Statements:

Government-wide Financial Statements:

Statement 1: Statement of Net Position

Statement 2: Statement of Activities

Fund Financial Statements:

Statement 3: Balance Sheet – Governmental Funds

Statement 4: Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

Statement 5: Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

Statement 6: Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Statement 7: Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis – All Budgeted Governmental Funds



Proven Expertise & Integrity

INDEPENDENT AUDITOR'S REPORT

City Council
City of Bath
Bath, Maine

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Bath, Maine, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the City of Bath, Maine's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of City of Bath, Maine as of June 30, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the Maine Uniform Accounting and Auditing Practices for Community Agencies. 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 City of Bath, Maine 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 City of Bath, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of 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 GAAS and *Government 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements 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 controls 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 City of Bath, Maine's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about the City of Bath, Maine's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress retiree healthcare plan and pension related information on pages 5 through 12 and 58 through 65 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 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 City of Bath, Maine's basic financial statements. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements. The accompanying schedule of expenditures of department agreements are presented for purposes of additional analysis as required by *Maine Uniform Accounting and Auditing Practices for Community Agencies* and is 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 fund statements and schedules, the schedule of expenditures of federal awards and the schedule of expenditures of department agreements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2025, on our consideration of the City of Bath, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City of Bath, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Bath, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
January 6, 2025

CITY OF BATH, MAINE
Statement of Net Position
June 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 33,332,452
Investments	30,385,575
Receivables:	
Taxes receivable	585,697
Tax liens	103,762
Accounts receivable, net of allowance of \$60,270	1,144,229
Notes receivable	436,412
Due from other governments	268,686
Inventory	24,144
Capital assets, not being depreciated	5,590,360
Capital assets, net of depreciation	41,731,358
Total assets	113,668,015
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	2,181,298
Deferred outflows related to OPEB	845,403
Total deferred outflows of resources	3,026,701
LIABILITIES	
Accounts payable	1,047,521
Accrued expenses	443,084
Accrued Tax Abatement	614,531
Accrued interest	190,583
Noncurrent liabilities:	
Due within one year	3,304,656
Due in more than one year	46,601,987
Total liabilities	52,202,362
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	732,308
Deferred inflows related to OPEB	468,862
Total deferred inflows of resources	1,201,170
NET POSITION	
Net investment in capital assets	7,535,957
Restricted for:	
Permanent funds:	
Nonexpendable	4,649,111
Community development	436,412
Grants	182,154
TIF Districts	4,763,283
Unrestricted	45,724,267
Total net position	\$ 63,291,184

See accompanying independent auditor's report and notes to financial statements.

CITY OF BATH, MAINE
Statement of Activities
For the Year Ended June 30, 2024

Functions/programs	Expenses	Program Revenues			Net (expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Governmental activities
Primary government:					
Governmental activities:					
General government	\$ 4,158,132	\$ 197,941	\$ 681,309	\$ -	\$ (3,278,882)
Public works and wastewater treatment	5,324,088	3,995,739	-	12,942	(1,315,407)
Public safety	5,674,683	1,037,684	67,801	-	(4,569,198)
Parks and recreation	229,336	541,232	-	-	311,896
Health, welfare, and transportation	202,591	23,631	-	-	(178,960)
Education	11,506,334	-	-	-	(11,506,334)
Intergovernmental	2,094,312	-	-	-	(2,094,312)
Unclassified	6,891,989	-	45,598	-	(6,846,391)
Interest on debt	538,007	-	-	-	(538,007)
Capital outlay	1,926,669	-	-	117,679	(1,808,990)
Total governmental activities	38,546,141	5,796,227	794,708	130,621	(31,824,585)
Total primary government	\$ 38,546,141	\$ 5,796,227	\$ 794,708	\$ 130,621	(31,824,585)

General revenues:	
Property taxes, levied for general purposes	25,214,454
Contributions in lieu of taxes	35,000
Motor vehicle excise taxes	1,422,747
Grants and contributions not restricted to specific programs:	
Homestead and BETE exemption	2,713,905
Other State/Federal aid	342,147
State Revenue Sharing	2,116,181
Unrestricted investment earnings (loss), net	4,207,013
Other	2,209,735
Total general revenues and special items	38,261,182
Change in net position	6,436,597
Net position - beginning, as previously reported	56,941,837
Error correction	(87,250)
Net position - beginning, as restated	56,854,587
Net position - ending	\$ 63,291,184

See accompanying independent auditor's report and notes to financial statements.

CITY OF BATH, MAINE
Balance Sheet
Governmental Funds
June 30, 2024

	General	Sewer Utility Fund	TIF Funds	Landfill	Capital Projects	Other Governmental Funds	Total
ASSETS							
Cash and cash equivalents	\$ 22,039,028	\$ 468	\$ -	400	\$ 11,097,947	\$ 194,609	\$ 33,332,452
Investments	15,217,583	-	-	1,530,651	8,541,564	5,095,777	30,385,575
Receivables:							
Taxes receivable	585,697	-	-	-	-	-	585,697
Tax liens	103,762	-	-	-	-	-	103,762
Accounts receivable, net of allowance of \$60,270	456,596	569,259	-	56,342	-	62,032	1,144,229
Notes receivable	-	-	-	-	-	436,412	436,412
Due from other governments	-	268,686	-	-	-	-	268,686
Interfund loans receivable	-	3,507,237	4,764,668	1,112,240	1,903,858	1,066,690	12,354,693
Inventory	24,144	-	-	-	-	-	24,144
Prepaid items	65,340	-	-	-	-	-	65,340
Total assets	\$ 38,492,150	\$ 4,345,650	\$ 4,764,668	\$ 2,699,633	\$ 21,543,369	\$ 6,855,520	\$ 78,700,990

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities:							
Accounts payable	\$ 1,031,893	\$ -	\$ -	\$ -	\$ -	15,628	\$ 1,047,521
Accrued expenditures	417,690	16,874	1,385	7,135	-	-	443,084
Accrued Tax Abatement	614,531	-	-	-	-	-	614,531
Interfund loans payable	12,224,688	-	-	-	-	130,005	12,354,693
Total liabilities	14,288,802	16,874	1,385	7,135	-	145,633	14,459,829
Deferred Inflows of Resources:							
Deferred tax revenue	390,000	-	-	-	-	-	390,000
Total deferred inflows of resources	390,000	-	-	-	-	-	390,000
Fund Balances:							
Nonspendable	89,484	-	-	-	-	5,085,523	5,175,007
Restricted	-	-	4,763,283	-	-	182,154	4,945,437
Committed	16,618,844	4,328,776	-	2,692,498	21,543,369	284,997	45,468,484
Assigned	-	-	-	-	-	1,523,121	1,523,121
Unassigned	7,105,020	-	-	-	-	(365,908)	6,739,112
Total fund balances	23,813,348	4,328,776	4,763,283	2,692,498	21,543,369	6,709,887	63,851,161
Total liabilities, deferred inflows of resources and fund balances	\$ 38,492,150	\$ 4,345,650	\$ 4,764,668	\$ 2,699,633	\$ 21,543,369	\$ 6,855,520	\$ 78,700,990

See accompanying independent auditor's report and notes to financial statements.

CITY OF BATH, MAINE
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2024

Total Fund Balances	\$ 63,851,161
Amounts reported for governmental activities in the statement of net position are different because:	
Capital position used in governmental activities are not financial resources and therefore are not reported in the funds.	
More specifically, non-depreciable & depreciable capital position as reported on Statement 1	47,321,718
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	390,000
Noncurrent liabilities that are not due and payable in the current period and therefore are not reported in the funds:	
Accrued compensated absences	(535,538)
Other post-employment benefits	(1,774,064)
Net pension liability, including related deferred outflows and inflows	(1,475,749)
Accrued interest	(190,583)
Landfill closure	(4,510,000)
Bonds payable	(39,785,761)
Net position of governmental activities	\$ 63,291,184

See accompanying independent auditor's report and notes to financial statements.

CITY OF BATH, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	General	Sewer Utility Fund	TIF Funds	Landfill	Capital Projects	Other Governmental Funds	Total
Revenues:							
Taxes	\$ 18,351,065	\$ -	\$ 6,036,579	\$ 1,076,537	\$ 1,298,020	\$ -	\$ 26,762,201
Licenses and permits	197,941	-	-	-	-	-	197,941
Intergovernmental	5,035,818	-	-	12,942	117,679	931,123	6,097,562
Charges for services	1,072,090	2,800,038	-	1,161,295	-	565,276	5,598,699
Investment income (loss), net	3,777,402	-	-	-	2,469	427,142	4,207,013
Other revenues	138,967	40,208	-	-	1,925,650	104,910	2,209,735
Total revenues	28,573,283	2,840,246	6,036,579	2,250,774	3,343,818	2,028,451	45,073,151
Expenditures:							
Current:							
General government	2,262,437	-	589,000	1,205,482	-	428,875	4,485,794
Public works and wastewater treatment	1,758,117	1,684,085	-	-	-	-	3,442,202
Public safety	5,112,845	-	-	-	-	186,853	5,299,698
Parks and recreation	-	-	-	-	-	166,615	166,615
Health, welfare and transportation	124,454	-	-	-	-	78,137	202,591
Education	11,506,334	-	-	-	-	-	11,506,334
Intergovernmental	2,094,312	-	-	-	-	-	2,094,312
Unclassified	2,994,083	-	2,776,697	-	-	1,121,209	6,891,989
Debt service	575,156	654,558	493,079	374,850	676,530	-	2,774,173
Capital outlays	-	349,804	1,716,122	338,821	3,929,047	-	6,333,794
Total expenditures	26,427,738	2,688,447	5,574,898	1,919,153	4,605,577	1,981,689	43,197,502
Excess (deficiency) of revenues over (under) expenditures	2,145,545	151,799	461,681	331,621	(1,261,759)	46,762	1,875,649
Other financing sources (uses):							
Transfers in	187,827	-	5,388	-	304,209	274,350	771,774
Transfers out	(500,000)	-	(138,059)	-	-	(133,715)	(771,774)
Proceeds from bonds and notes	-	1,460,000	-	-	19,736,250	-	21,196,250
Total other financing sources (uses)	(312,173)	1,460,000	(132,671)	-	20,040,459	140,635	21,196,250
Net change in fund balances	1,833,372	1,611,799	329,010	331,621	18,778,700	187,397	23,071,899
Fund balances, beginning of year, as previously reported	21,979,976	2,804,227	4,434,273	2,360,877	2,764,669	6,522,490	40,866,512
Error correction	-	(87,250)	-	-	-	-	(87,250)
Fund balances, beginning of year, restated	21,979,976	2,716,977	4,434,273	2,360,877	2,764,669	6,522,490	40,779,262
Fund balances, end of year	\$ 23,813,348	\$ 4,328,776	\$ 4,763,283	\$ 2,692,498	\$ 21,543,369	\$ 6,709,887	\$ 63,851,161

See accompanying independent auditor's report and notes to financial statements.

CITY OF BATH, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2024

Net change in fund balances - total governmental funds (from Statement 5)	\$	23,071,899
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Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those position is allocated over their estimated useful lives as depreciation expense. This is the amount by which net capital outlays (\$4,407,125) were more than depreciation expense (\$2,334,137) and capital asset disposals (\$0).		2,072,987
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the change in deferred revenue.		(90,000)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the increase in accrued interest (\$3,092), a decrease in net pension liability with related deferred inflows and outflows (\$571,959) combined with an increase in other post-employment benefits (\$79,242) and an increase in accrued compensated absences (\$108,772).		388,702
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Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments (\$4,604,259) were less than debt proceeds (\$23,561,250).		(18,956,991)
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Noncurrent liabilities are not due and payable in the current period and therefore are not reported in the funds. This represents the increase in landfill liability.		(50,000)
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Change in net position of governmental activities (see Statement 2)	\$	6,436,597
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See accompanying independent auditor's report and notes to financial statements.

CITY OF BATH, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Budgeted Governmental Funds - Budget and Actual - Budgetary Basis
For the Year Ended June 30, 2024

	General Fund				Sewer Utility Fund				Variance with final budget positive (negative)
	Budget		Actual	Variance with final budget positive (negative)	Budget		Actual	Variance with final budget positive (negative)	
	Original	Final			Original	Final			
Revenues:									
Taxes	\$ 18,698,558	\$ 18,698,558	\$ 18,351,065	\$ (347,493)	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	125,600	125,600	197,941	72,341	-	-	-	-	-
Intergovernmental	4,913,148	4,913,148	5,035,818	122,670	-	-	-	-	-
Charges for services	926,500	926,500	1,072,090	145,590	2,890,606	2,890,606	2,800,038	(90,568)	
Investment income (loss), net	700,000	700,000	3,777,402	3,077,402	-	-	-	-	-
Other revenues	168,000	168,000	140,162	(27,838)	-	-	40,208	40,208	
Total revenues	25,531,806	25,531,806	28,574,478	3,042,672	2,890,606	2,890,606	2,840,246	(50,360)	
Expenditures:									
Current:									
General government	2,277,608	2,277,608	2,262,437	15,171	-	-	-	-	-
Public works	1,957,902	1,957,902	1,758,117	199,785	-	-	-	-	-
Public safety	5,005,362	5,005,362	5,112,845	(107,483)	-	-	-	-	-
Health and welfare	99,368	99,368	124,454	(25,086)	-	-	-	-	-
Education	11,506,334	11,506,334	11,506,334	-	-	-	-	-	-
Intergovernmental	2,094,312	2,094,312	2,094,312	-	-	-	-	-	-
Administration	-	-	-	-	116,000	116,000	113,223	2,777	
Treatment plant	-	-	-	-	1,200,524	1,200,524	1,188,747	11,777	
Maintenance	-	-	-	-	426,840	426,840	382,115	44,725	
Unclassified	2,996,833	2,996,833	2,994,083	2,750	-	-	-	-	-
Debt service	574,837	574,837	575,156	(319)	654,314	654,314	654,558	(244)	
Capital	-	-	-	-	238,366	238,366	349,804	(111,438)	
Total expenditures	26,512,556	26,512,556	26,427,738	84,818	2,636,044	2,636,044	2,688,447	(52,403)	
Excess (deficiency) of revenues over (under) expenditures	(980,750)	(980,750)	2,146,740	3,127,490	254,562	254,562	151,799	(102,763)	
Other financing sources (uses):									
Transfers in	180,750	180,750	187,827	7,077	-	-	-	-	-
Transfers out	-	-	(500,000)	(500,000)	-	-	-	-	-
Proceeds from bonds/notes/ capital leases	-	-	-	-	-	-	1,460,000	1,460,000	
Total other financing sources (uses)	180,750	180,750	(312,173)	(492,923)	-	-	1,460,000	1,460,000	
Net change in fund balances - budgetary basis	(800,000)	(800,000)	1,834,567	2,634,567	254,562	254,562	1,611,799	1,357,237	
Reconciliation to GAAP basis:									
Fuel revenues for fuel tank reserve	-	-	(1,195)	(1,195)	-	-	-	-	-
Net change in fund balances			1,833,372				1,611,799		
Fund balances, beginning of year, as previously reported			21,979,976				2,804,227		
Error correction			-				(87,250)		
Fund balances, beginning of year, as restated			21,979,976				2,716,977		
Fund balances, end of year			\$ 23,813,348				\$ 4,328,776		

See accompanying independent auditor's report and notes to financial statements.

DIRECTORY

City Hall

55 Front Street
(207) 223-8330

Assessor

(207) 443-8336

City Clerk

(207) 443-8332

City Manager

(207) 443-8330

Planning and Development

(207) 443-8363

Codes Enforcement

(207) 443-8334

Finance

(207) 443-8338

General Assistance

(207) 443-8335

Treasurer

(207) 443-8340

Bath Community Television

4 Sheridan Rd
(207) 443-8387

Fire & Rescue

864 High St
(207) 443-5034

Parks & Recreation

Recreation Division
4 Sheridan Rd
(207) 443-8360

Cemeteries & Parks Division

1 Oak Grove Ave
(207) 443-8345

Police

250 Water St
(207) 443-5563

Public Works

450 Oak Grove Ave
(207) 443-8357

Bath Landfill

11 Detritus Dr
(207) 443-8356

Water Pollution Control Facility

1 Town Landing Rd
(207) 443-8348

Visit Us

Monday-Thursday
7:30 AM-5:00 PM

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