

Annual Town Report

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Town Office Hours

Monday.....	8:30am – 6:30pm
Tuesday.....	8:30am – 4:30pm
Wednesday.....	8:30am – 4:30pm
Thursday.....	8:30am – 4:30pm
Friday	CLOSED

The Office is CLOSED on ALL State of Maine Holidays

Dedication



The Town of Pownal dedicates the 2025 Annual Report to Richard "Dick" Hogue.

Since building his and Kathy's home in Pownal in 1978, Dick has been a familiar and friendly face in our community.

As Dick and Kathy began raising their children, they became involved with the Pownal Elementary School. Dick worked to put in a new area of the school's playground, called the "Tot Lot" and was always available to help with any projects or school field trips.

In the early '90's, Dick became the Town's Animal Control Officer, (ACO). He served as ACO for many years, and after taking a break from that role, is again our ACO.

When their daughter, Erin joined the 4H Sheep Club, Dick was there to help and support the club in any way possible. Then, Dick and son Jon were members of Sherry Dietrich's 4H Dog Agility Club. Dick assisted Sherry in running the club for many years.

Dick has always been a helper and has always loved to help, aid or assist his fellow community members. When Pownal organized the First Responder Program through the Fire Department, Dick was one of the first, if not the first to step up to be trained. He later went on to attain his Firefighter I and II certifications and became certified as an EMT. Dick has served the Pownal Fire and Rescue Department as a Firefighter, First Responder, EMT, Safety Officer, and Deputy Chief for more than 28 years, as well as serving as an EMT/Firefighter in neighboring Freeport.

Dick has served on numerous Town Boards and Committees. He has served on the Board of Appeals, and later as Chair for over 25 years. He served on the first round of the Future Facilities Committee and currently serves on the Conservation Commission. Dick is also the Town's Maintenance employee, keeping our beloved Mallett Hall in good repair.

As you can see, Dick has had a hand in so many areas that make Pownal the wonderful community that it is. Please join your friends and neighbors in congratulating him for his hard work and concern for our town and its inhabitants.

Pownal Board, Committee & Elected Officials Directory

ELECTED OFFICIALS

Select Board

Jonathan Morris, Chair 2027
Andrew O'Brien 2025
Katherine Day 2026

EMAIL: Selectboard@pownalmaine.org

Cemetery Commission

Craig Vosmus 2025
Lorraine Merrill 2026
Duane Snow 2027

RSU#5 Board of Directors

Elisabeth Munsen 2025
Malik Farlow 2026

APPOINTED OFFICIALS

Town Administrator/Town Clerk Treasurer, Tax Collector, GA Admin

Rebecca Taylor-Chase
688-4611 option 1
administrator@pownalmaine.org

Deputy Clerk/Deputy Treasurer/ Deputy Tax Collector

Pascale Delsol
688-4611 option 2
deputyclerk@pownalmaine.org

Deputy Clerk/ Deputy Tax Collector /Deputy Treasurer

Crystal Hall
688-4611
assistantclerk@pownalmaine.org

Code Enforcement Officer

Timothy Giddinge
688-4611 option 3
714-750-6003 cell phone
ceo@pownalmaine.org

Deputy Code Enforcement Officer

William Schmidt
688-4611 option 3
954-3846 cell phone
ceo@pownalmaine.org

Road Commissioner

Matthew Nielsen
688-4407
800-6923 cell phone
publicworks@pownalmaine.org

Fire and Rescue Chief

Jesse Peters
688-2211
pownalcar1@maine.rr.com

Fire and Rescue Captains & Lieutenant

Scott Hendee, captain
Andrew O'Brien, captain
David Feinberg, lieutenant

Animal Control Officer

Richard Hogue
420-6875 cell phone

Assessors Agent

Donna Hays
688-4611 option 4
assessor@pownalmaine.org

Town Planner

688-4611 option 5
planner@pownalmaine.org

Eco Maine Representative

Heidi Richards

Health Officer

Diane Epstein

Deputy Health Officer

Eric Romanowsky

Registrar of Voters

Rebecca Taylor-Chase

Deputy Registrar of Voters

Pascale Delsol

Deputy Animal Control Officer

Matthew Nielsen

STATE REPRESENTATIVES

Joe Galletta District #98
Joseph.galletta@legislature.maine.gov
207-522-1648

STATE SENATE

Matthea Daughtry District #24
Mattie.daughtry@legislature.maine.gov
207-370-9871 or 207-287-1515

Appointed Boards, Committees & Commissions

Budget Committee

Matthew Roy, Chair
Donna Watson
Gennifer Guiliano
Jenna Shue
Andy O'Brien, Select Board Liaison

Conservation Commission

Matthew Welch, Chair
Richard Hogue
Janet Lynch
Bob Van Milligan
Wellens King
Kate Day, Select Board Liaison

Recreation Committee

Kathy Hogue, Co -Chair
Heidi Richards, Co- Chair
Robin Hodsdon Morin
Coren Wheeler
Ginifir Giddinge
Ruth Hannan
Kevin Luey
Kate Day, Select Board Liaison

Capital Improvement Committee

Paul Schumann, Chair
Cuyler Feagles
Jan Pieter van Voorst van Beest
Theresa Lofgren
Jon Morris, Select Board Liaison

Mallett Hall Building & Grounds

Kathy Hogue, Chair
Jan Pieter van Voorst van Beest
Robin Hodsdon Morin
Doris Blackstone
Marie Wendt
Alice Kirkpatrick
Jon Morris, Select Board Liaison

Solid Waste/ Recycling

Daniel Nelson, Chair
Heidi Richards
Lesley Taisey
Alan Brastreet
Micheal Pabst
Jon Morris, Select Board Liaison

Economic Development & Sustainability Committee

Dan Brewer, Chair
Ian Nichols
Brandon Perry
Gordy Scannell
Andy O'Brien, Select Board Liaison

Planning Board

Todd Mellin, Co-Chair 2025
Orion Breen, Co-Chair 2027
Marcia Bowen, Secretary 2026
Mercedes Pour-Previti 2025
Brian Stornelli 2028
Bradford Holden, Alt 2027
Paul Carignan, Alt 2030
Jon Morris, Select Board Liaison

Zoning Board of Appeals

Thomas Hall, Chair 2027
Philip Wentworth 2026
Richard Hogue 2026
Cliff Ruprecht 2025
David Steckler 2025
Alice Altieri, Alt 2025

Future Facilities Committee

Susan Briggs Peters, Chair
Matt Nielsen
Jesse Peters
Michael Pascarella
Robert Tripp
Lester Blake
David Feinberg
Brian Chipman
George Pottle
Andy O'Brien, Select Board Liaison

2024 Town of Pownal Payroll

Best, Jason	\$59,814.17	Langmaid, Parker	\$153.83
Blake, Lester	\$948.88	Libby, Daniel	\$9,688.76
Bocconfuso, Gavin	\$849.01	Libby, Gary	1,593.00
Brown, Jessica	\$1,860.30	Libby, Suzzane	\$540.00
Chipman, Brian	\$1,203.18	Merrill, Lorraine	\$918.00
Chipman, Micheline	\$837.05	Morris, Jonathan	\$5,864.70
Conley, Aiden	\$2,626.02	Nielsen, Matthew	\$71,056.96
Day, Katherine	\$5,213.04	O'Brien, Andrew	\$8,806.04
Delsol, Pascale	\$49,419.70	O'Neil, Brittany	\$959.27
Eldridge, Stephen	\$11,400.00	Patrick, Caleb	\$764.10
Evans, John	\$36,318.94	Patrick, Kelsey	\$530.63
Feinberg, David	\$3,227.68	Peters, Jesse	20,828.80
Garneau, Devin	\$409.50	Pollock, Howard	\$1,946.75
Giddinge, Ginifir	\$41,017.75	Pottle V, George	\$3,487.92
Giddinge, Paul	\$41,793.02	Purinton, Alison	\$1,206.00
Giddinge, Timothy	\$4,872.66	Ridgell, William	\$154.35
Gonyea, Jaylene	\$2,462.25	Schmidt, William	\$5,684.77
Harlow, Carrie	\$237.45	Swiatek, Sophia	\$520.08
Hendee, Scott	\$2,810.43	Taylor-Chase, Rebecca	\$63,005.68
Henry, Ryan	\$9,318.35	Ursia, Thomas	\$69,007.99
Hogue, Kathleen	\$140.00	Vadakin III, Charles	\$2,014.73
Hogue, Richard	\$9,409.74	Vadakin IV, Charles	\$2,278.98
Kane, Pauline	\$2,983.75	Vosmus, Cheryl	\$333.00
Kessler, Grace	\$858.07	Vosmus, Cory	\$1,728.00
Kessler, Noah	\$2,068.39	Vosmus, Craig	\$3,650.18

Animal Control

I have responded to a variety of animal calls this year to include:

- Animal Nuisance
- Dog Complaints
- Dogs running at large
- Stray dogs

The most common call that I respond to is dogs running at large. The Animal Control and Welfare Ordinance states: DEFINITIONS #2): AT LARGE: *"Any animal off the premises of the owner and not under the control of any person by means of personal presence and detention as will reasonably control the conduct of said animal."* Dogs will need to be on a leash or run and/or will respond to a spoken command. The entire Animal Control and Welfare Ordinance can be found on the Town's website.

Reminder . . . Please make sure that your animals are registered and have tags and/or are chipped. This will enable me to return a missing animal to its owner rather than taking it to a shelter and incurring costs.

Respectfully submitted,
Dick Hogue, ACO

Budget Committee

The Budget Committee met five times during the FY 2026 budget cycle including three joint meetings with the Select Board. Meetings were open to all and we thank those who attended and participated. Again, this year, the joint meeting approach worked well and allowed for meaningful, detailed discussions and debate. For those who could not attend, discussions are easy to access through meeting minutes and audio/video available on the town website

The Budget Committee is responsible for making recommendations on expense budgets including – General Government, Human Services, Mallet Hall, Public Safety, Public Works, Solid Waste, Pownal Center Water Association (PCWA), Cemeteries, Recreation Committee and Debt Service. The committee participates in discussions and provides input and guidance but does not vote on recommendations for other budget lines including Revenues, Capital Project Fund, Future Facilities and Economic Development committee requests.

The expense budgets that the committee reviewed and voted to recommend total \$2,412,810 for budget year 2026, up \$212,296 or 9.6% over the prior year budget. Economic inflation impacts all departments and many budget lines, driving up the cost of supplies, materials, services, contracts and insurance. The committee takes seriously its responsibility to understand line-item details, ask questions and engage in debate in order to recommend an expense budget that we believe is in the best interest of the Town. Three notable areas where budget requests were lower compared to prior year were — Debt Service, down \$16,900 or 6% as the town continue to pay down bonds, Mallet Hall down \$4200, 10.8% thanks to accurate forecasting of painting costs, and a \$2,500 savings in Winter Roads expense based on an assessment of current supplies and stockpiles.

Key drivers of expense budget increases for 2026 include:

- Compensation – Combined compensation line requests were up by 13.9%. Four main factors drive this change: 1) annual Cost of Living (COLA) increase of 4% and performance increases of up to 2%, 2) a competitive salary and benefits review using the MMA Survey resulted in recommended adjustments designed to keep compensation and benefits fair and competitive compared to similar towns, 3) fire and rescue volunteers continue to increase—a great trend jumping up over the past two years from 13 to 27— and, 4) The addition of a much needed part-time clerk in the Town Administrator’s office.
- Solid Waste – EcoMaine budget line requests are up by \$14,550, 43%. Despite concerns that there might be less recycling with the new bins program, the Town is actually producing 21% more waste and recycling. In addition, EcoMaine tipping fees will increase by 31% from \$65 to \$85 dollars per ton.

- Public Safety – Operations budget line request is up \$22,870, 39.5% in support of the following three needs. 1) a major refurbishment of the Engine #2 failing pump that cannot be deferred again and must be completed in order to keep the truck viable. 2) the need for new gear driven by the increase in volunteers and the aging-out of old gear. 3) Chief Peters recommends that the town invest in an additional “Blitzfire” which is a portable, high-flow gun designed for rapid initial fire attack delivering 500 gallons per minute using minimal crew to set up and monitor.
- Public Works – Facilities budget line request is up \$10,000, 52% to support the town making required structural repairs to the shop and sand shed. These repairs will be based on engineer reports and will help ensure the buildings remain viable, insurable and safe for our crew.

The Budget Committee also supports the request from the Capital Asset Planning Committee (CAP) for a contribution from taxation in the amount of \$156,000 on par with last year’s request for \$155,000. These annual contributions help protect the town from dramatic spikes in taxation by reserving funds needed for major future capital investments anticipated 5-15 years in the future

The committee extends its thanks and appreciation to the department heads and committee chairs for their in-depth presentations and their judicious decision making. Again this year, the committee is confident that these leaders, along with the Select Board, are committed to reducing cost where possible, increasing expense only when necessary and taking a balanced, fiscally conservative approach to the annual budget in order to minimize impacts on taxation.

Finally, the Budget Committee encourages all residents to participate in the annual budget process. We welcome new committee members — volunteer applications are available on the town website. We urge all residents to be engaged, informed and to understand the drivers of the 2026 proposed budget prior to attending the annual town meeting on June 23, 2025.

Respectfully submitted:

Matt Roy, Chair, Donna Watson, Secretary, Gennifer Giuliano, Jenna Shue

Capital Asset Planning Committee

The Capital Asset Plan for FY 2026 has come together quite nicely with the help of Chief Peters, Road Commissioner Nielsen and our Select Board liaison, Andy O’Brien. Replacement Cost inflation continues to be stubbornly high causing the committee to set an Inflation Rate in the plan of 6%. The Replacement Cost Inflation Rate is a primary driver of future appropriation requests.

During the year, the committee made “tweaks” to its planning tool which allowed the committee to better “see” the strength of the Capital Reserve Balance vs. the committee’s target in future years. As a result, the appropriation projected for Years 1-5 of the plan has been reduced by \$69,000. This is in large part the result of the transfer of funds from the Surplus account approved at last year’s Town Meeting.

After review by the committee the Select Board approved adding the new Mallett Hall Boiler and the Mallet Hall AV System be added to the Asset Schedule in plan. Future funding for the eventual replacements of these items is now included in the plan. Both items were recently acquired through grants.

The committee made substantial progress on its Strategies and Objectives included in the Comprehensive Plan. These included improvements to the planning tool relative to Replacement Cost Inflation; the ability to flag the relative strength of the Capital Reserve Balance vs. target; communication to other boards and committees regarding identifying capital assets being added to the town; and a review of the Impact Fees ordinance as a source of funding for items on the Asset Schedule.

Committee members:

Jan Pieter van Voorst van Beest

Cuyler Feagles

Theresa Lofgren

Paul Schumann, chair

Code Enforcement Officer

The Pownal Code Office is staffed by Code Enforcement Officer Tim Giddinge and Deputy Code Enforcement Officer Bill Schmidt, both part time. We handle all permitting in the town along with inspections and ordinance enforcement. We also field questions from professionals and residents concerning codes, rules, subdivision, and all ordinances. There were 176 Permits issued during the last assessment year from April 1st, 2024 through March 31st, 2025.

Building Permits: 67 (14 of the building permits are new Dwellings)

Plumbing Permits: 43

Electrical Permits: 73

Driveway Permits: 1

Moved Building: 1

The Code Office administered 3 single lot applications.

The Code Office is expecting to have a busy year with permits along with keeping up with legislative changes regarding subdivisions. There are several bills in the legislature now that could affect Pownal's ordinances. Some of the CEO recommended changes to Pownal's Zoning Ordinance this year are a result of prior legislative updates.

Pownal follows the Maine Unified Building and Energy Code (MUBEC). This year MUBEC has been updated. Every six years the State will update the International Building Codes with amendments. Effective April 7, 2025 - The Maine Bureau of Building Codes and Standards has implemented the following codes and standards with amendments:

2021 International Residential Code (IRC)

2021 International Building Code (IBC)

2021 International Existing Building Code (IEBC)

2021 International Energy Conservation Code (IECC)

2021 International Mechanical Code (IMC)

These codes represent the minimum standards that every municipality in Maine must follow.

Respectfully Submitted,

Tim Giddinge & Bill Schmidt

Conservation Commission

The Pownal Conservation Commission serves as stewards of town owned land. All of the major parcels have been surveyed. We continue to monitor for and remove invasive plants, catalog wildlife and observe conditions in the field.

Economic Development & Sustainability Committee

With all new committee members, the Economic Development and Sustainability Committee is working hard to get up to speed and carry on the work of the previous committee members. A final report from the previous committee can be found on the Economic Development and Sustainability Committee page on the town website.

Working closely with the Town Planner, we are currently prioritizing and supporting next steps in the village district water project. Results are in from the Water System Capacity study which was executed last fall, and the volume and flow of groundwater which would supply a future water system is excellent. We are now focused on exploring short and long term goals for this project to scale appropriately.

We are also looking to build off the visioning session that was completed in 2023 in conjunction with GPCOG, to refine what a future village core might look like. Our focus is on attracting locally owned businesses that meet the needs and desires of residents, while maintaining Pownal's rural and independent heritage.

Lastly, in response to Maine LD 2003, which addresses the need for more housing statewide, we are working to adhere to the requirements of the LD, without letting unfettered development change the character of our town.

Respectfully Submitted: Dan Brewer, Ian Nichols, Gordy Scannell, Brandon Perry

Fire and Rescue Company

During the past year, the Pownal Fire & Rescue Company donated money to Tri-Town Little League, as well as (through Freeport Community Services) the heating assistance fund and the Holiday Giving Program. In addition, we purchased clothing articles for Fire & Rescue personnel, purchased food for members during special trainings/burns as well as assisted in paying for EMT training for new members. This past March the company hosted a dinner for Pownal Fire & EMS personnel as a thank you for everything the members do for Pownal.

A new adventure for us this year was working with the U.S. Marines on their "Toy for Tots" Drive. Thank you to all who contributed. Please know that we are planning to participate again this year.

A big thank you for contributions to our bottle building. We would also like to thank the residents of North Pownal for their generous donations to the department.

Respectfully submitted,
 Susan Peters, President, Pownal Fire & Rescue Company

Fire and Rescue Department

MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	15	7.73%
Rescue & Emergency Medical Service	92	47.42%
Hazardous Condition (No Fire)	35	18.04%
Service Call	23	11.86%
Good Intent Call	15	7.73%
False Alarm & False Call	11	5.67%
Severe Weather & Natural Disaster	3	1.55%
TOTAL	194	100%

During 2024 the Pownal Fire & Rescue Department responded to 194 calls for service. This is a 10% decrease over last year. We responded to 8 building fires, both in Pownal and our neighboring communities. In Pownal, our fire losses for personal property were an estimated \$5140.00, while saving more than \$500,000 worth of property. Above is a brief overview of the different types of calls we responded to. At the end of this report, I have attached a more comprehensive breakdown of the calls. All totaled, the members of the department provided over 1000 hours responding to and handling emergencies.

2024 brought us 3 new members. Gavin Boccanfuso joined as a junior, but has since turned 18. He plans to attend the Fire Science program at SMCC this fall, in pursuit of a career in firefighting. Killian MacCarthy joined and he is interested in helping in all areas of the department. And, Scott Hartigan has come to us from Delaware, where he attended the State Fire School. Our current roster stands at 26. Our members logged over 1300 training hours this past year. This includes attending meetings and performing maintenance and equipment checks. Most of the members involved in last year's Basic Fire School have completed their training and are now considered firefighters. Charlie Vadakin has gone on to achieve the Firefighter II certification. This involves over 250 hours of training and is the highest level of firefighter training offered in Maine. Kelsey and Caleb Patrick have completed a six-month EMT class and have recently attained their licenses. We will be training this spring/summer in a donated building. This opportunity gives us a chance to practice our skills in an unfamiliar environment, making it more realistic. I would like to thank the donors for their generous gift. I would also like to thank the dedicated members of Pownal Fire & Rescue! Their professionalism and dedication is clear to me while watching them work

together as a team, and I always hear good reports from surrounding area chiefs on their good conduct and willingness to go to work and get the job done.

If you are interested in joining our team, we are always looking for new members. There are many ways in which you can help, such as firefighting, providing emergency medical care, directing traffic, or driving the trucks to name a few. No experience is necessary; we will provide the training. Also, anyone between the ages of 16 to 18 you can join as a Junior Firefighter. It's a great way to get started toward a possible career. If you are interested in joining our team and learning something new along the way, please contact Chief Peters at 318-1997 or e-mailing at pownalcar1@maine.rr.com.

Respectfully submitted,
Chief Jesse Peters

Detailed Breakdown by Incident Type		
INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	8	4.12%
113 - Cooking fire, confined to container	3	1.55%
131 - Passenger vehicle fire	1	0.52%
138 - Off-road vehicle or heavy equipment fire	1	0.52%
141 - Forest, woods or wildland fire	1	0.52%
142 - Brush or brush-and-grass mixture fire	1	0.52%
300 - Rescue, EMS incident, other	2	1.03%
311 - Medical assist, assist EMS crew	5	2.58%
321 - EMS call, excluding vehicle accident with injury	65	33.51%
322 - Motor vehicle accident with injuries	4	2.06%
324 - Motor vehicle accident with no injuries.	8	4.12%
341 - Search for person on land	2	1.03%
350 - Extrication, rescue, other	1	0.52%
352 - Extrication of victim(s) from vehicle	1	0.52%
381 - Rescue or EMS standby	4	2.06%
400 - Hazardous condition, other	1	0.52%
424 - Carbon monoxide incident	2	1.03%
440 - Electrical wiring/equipment problem, other	1	0.52%
444 - Power line down	25	12.89%
460 - Accident, potential accident, other	2	1.03%
461 - Building or structure weakened or collapsed	1	0.52%
463 - Vehicle accident, general cleanup	3	1.55%
500 - Service Call, other	1	0.52%
550 - Public service assistance, other	3	1.55%
551 - Assist police or other governmental agency	2	1.03%
553 - Public service	4	2.06%
554 - Assist invalid	2	1.03%
561 - Unauthorized burning	1	0.52%
571 - Cover assignment, standby, moveup	10	5.15%
611 - Dispatched & cancelled en route	12	6.19%
622 - No incident found on arrival at dispatch address	1	0.52%
651 - Smoke scare, odor of smoke	2	1.03%
733 - Smoke detector activation due to malfunction	2	1.03%
735 - Alarm system sounded due to malfunction	3	1.55%
740 - Unintentional transmission of alarm, other	1	0.52%
743 - Smoke detector activation, no fire - unintentional	1	0.52%
745 - Alarm system activation, no fire - unintentional	4	2.06%
812 - Flood assessment	3	1.55%
TOTAL INCIDENTS:	194	100%

Future Facilities (ad hoc) Committee

In September 2024, the Town received the final report from Port City Architecture which was presented to the Select Board with members of the Future Facilities Committee and the public in attendance. (The entire report is available on the Town's website.) This work was voted on/approved at last year's town meeting "...for exploration of a site and design draft of a Public Safety and/or Public Works facility..."

As of the beginning of 2025, with the work of the first committee completed, a new group of Committee Members was formed. We thank the first group for their work bringing us to this point, and we look forward to moving this project closer to reality. At the time of this writing the committee is beginning the process of interviewing for a consultant who will research and write applications for grants to hopefully help alleviate at least part of the financial burden to Pownal taxpayers.

At this year's town meeting our request will appear as three separate Articles:

ARTICLE 22: To see if the Town will transfer from the Unassigned Fund Balance and appropriate up to **\$455,000.00** for the Future Facilities Committee for the following project: Design and complete construction contract documents for the proposed future co-located fire station and public works facility. *The Select Board recommends approval noting that any future expenditures will require Town Meeting approval.*
Exhibit B

ARTICLE 23: To see if the Town will transfer from the Public Works Impact Fee Fund Balance and appropriate **\$30,000.00** for the Future Facilities Committee for the following project: Design and complete construction contract documents for the proposed future co-located fire station and public works facility. *The Select Board recommends approval noting that any future expenditures will require Town Meeting approval.*
Exhibit B

ARTICLE 24: To see if the Town will transfer from the Public Safety Impact Fee Fund Balance and appropriate **\$15,000.00** for the Future Facilities Committee for the following project: Design and complete construction contract documents for the proposed future co-located fire station and public works facility. *The Select Board recommends approval noting that any future expenditures will require Town Meeting approval.*
Exhibit B

If these warrant articles pass, the next step will be to interview and select Design/Build entities.

We would like to thank the citizens of the Town of Pownal for their continued support in this endeavor.

Respectfully, Future Facilities Committee (Group 2): Lester Blake, Brian Chipman, Cuyler Feagles, David Feinberg, Road Commissioner Matt Nielsen, Andy O'Brien (Select Board Liaison), Mike Pascarella, Chief Jesse Peters, Susan Peters, George Pottle, Rob Tripp

Mallett Hall Building & Grounds Committee

Each year, this committee meets spring and fall to inspect the interior and exterior of Mallett Hall as well as the surrounding grounds. Any recommendations for repairs, upgrades or maintenance projects will be submitted to the Select Board. Additional meetings are scheduled as needed.

This past year the two offices off the Voting Room were cleaned and renovated – painting, new floors and heat pumps. These needed spaces now house our Road Commissioner and Town Planner.

Other projects to be completed this year include: painting the south side of Mallett Hall; replacement of the roof dormers; repair and repainting of the Mallett Hall sign; and repair of the bottle building.

This committee also oversees the gardens by the two entrances to Mallett Hall – weeding, mulching, pruning, etc.

All meetings and agendas are posted on the Town’s website and the public is welcome to attend.

Members: Kathy Hogue, Alice Kirkpatrick, Robin Hodsdon Morin, Jan Pieter van Voorst van Beest, Marie Wendt

Planning Board

In July, the Planning Board said adieu to former Chair Matt Altieri. We thank him for his dedicated service to the Board. Todd Mellin and Orion Breen have assumed co-chair positions. Bill Schmidt took the position of Deputy Code Enforcement Officer and thus resigned from the Planning Board. We thank Bill for his insights and contributions. We welcomed new alternates Bradford Holden and Paul Carignan.

The past 12 months have been busy ones for the Planning Board. We are pleased that Tom Ursia, Town Planner, has assumed an active role advising us and helping new applicants through the site planning and subdivision process. As a result, we have been able to eliminate the need for outside consultants.

The Planning Board’s focus continues to be how best to implement the Comprehensive Plan’s goal of preserving our rural character and open space. The Board has had numerous discussions on the regulation of short term rentals, food trucks, solar farms, etc. Affordable housing is also a key issue, with a number of legislative initiatives that could affect how we move forward. As we end this fiscal year, the only ordinance changes on this year’s Town Warrant are clarifications and improved definitions as recommended by the Town’s CEOs.

In terms of accomplishments, at the 2024 Town Meeting, the Town approved mandated revisions to the Federal Emergency Management Agency (FEMA) Floodplain ordinance as well minor revisions to Land Use and Zoning Ordinances. These ordinance changes bring us into better compliance with State’s law LD 2003, in particular the number of dwelling units allowed on any given lot.

A major accomplishment was the approval of Bradbury Mountain State Park's campground expansion and improvement. The Park has worked hard to accommodate resident concerns, which were incorporated into the final plan submitted to the Planning Board. Other projects include an approval for five room inn on Merrill Road, modifications to the Estabrook's Greenhouse site plan to improve fire safety access, and approval of separation of one lot from a subdivision on Libby Road. As of this writing, the Planning Board is reviewing a proposed four-unit mobile home park on Elmwood Road.

The Planning Board meets on the third Wednesday of every month at 6:00 pm. Meetings are held in Mallett Hall. The public is welcomed and encouraged to attend all meetings, workshops, hearings and site walks.

Respectfully submitted,

Planning Board Members

Orion Breen, Co-Chair; Todd Mellin, Co- Chair; Marcia Bowen, Secretary; Mercedes Pour-Previti; Brian Stornelli; Alternates Bradford Holden and Paul Carignan.

With support from Alison Purinton- Recording Secretary, Town Planner Tom Ursia and Jon Morris, Selectboard Liaison.

Public Works

Pownal Public Works Department completed the following list of tasks this year:

- Culvert replacement paving and shouldering a section of Libby Road
- Paving and shouldering a section of Chadsey and Leighton Roads
- Brush clearing and tree trimming throughout town.
- Shouldering work on sides of paved roads throughout town
- Ditching and drainage work on Verrill, Tuttle, Libby and Sweetser Roads
- Culvert Replacement and expansion of the turnaround on Sweetser EXT
- Crack Sealing throughout town
- Line striping throughout town
- Grading and added surface gravel to all gravel roads in town
- Dust control on gravel roads
- Roadside Mowing
- Plowed and treated roads during the winter months

Proposed Work for 2025:

- Roadside mowing and tree trimming
- Ditching and drainage work throughout town
- Grading and adding material to gravel roads
- Line striping on paved roads
- Dust control on gravel roads
- Shouldering sections of paved roads
- Paving on Verrill Rd and a finish layer of pavement on a section of Chadsey Rd

We have one new member to our team, Daniel Libby. Dan started with us in October and has a lot of knowledge with over 20 years' experience in the public works field. Dan is working alongside Jason Best, Jr. and John Evans. These men are great assets to the town and show great pride in taking care of our community. The crew also plays a big role in the upkeep and maintenance of our town roadways. I am honored to be a part of this team that has great pride in taking care of the Town of Pownal.

The Public Works plans to complete our goals this summer on drainage and road infrastructure work. We will switch into winter operations of plowing and treating roads. Plowing and treating roads is our main priority through the winter months. The Public Works department maintains 31.5 miles of paved roads and 13.5 miles of gravel roads. Winter operations are very different between paved roads and gravel roads. The Public Works crew does its best to provide the town with great service. I'd like to thank all the residents that have given us positive feedback this last year. Please contact me with any questions or concerns.

Respectfully Submitted,
Matt Nielsen
Pownal Road Commissioner

Recreation Committee

The Recreation Committee was formed in 2013 to serve in an advisory capacity to the Select Board with regards to events held on town-owned property. In addition, the committee will, if asked, make recommendations for allocation of impact fees monies; will organize community events; and will collaborate with other committees on special projects.

The committee will continue to organize and host Community Day, May 17 and Pumpkin Festival, October 4, 2025. These two events are enjoyed by all who attend. Monies raised at Town Meeting for this committee help to support these events.

The Recreation Committee also sponsors non-profit community events. Open Mic Nights continue to be very popular monthly events; and the new Bradbury Mountain Arts Potluck Series have been well attended.

If you are interested in serving on this fun committee, we always welcome new members!

The Recreation Committee meets regularly at Mallett Hall. Check the Town's website for minutes and agendas, financial reports and upcoming events.

Recreation Committee: Ginifir Giddinge, Kathy Hogue, Ruth Hannan, Kevin Luey, Robin Hodsdon Morin, Heidi Richards

Select Board

2024 was a busy year for the Select Board. The Pownal Select Board is a group of three elected citizens, who serve as the town's Executive Branch. These three people come from varied careers and backgrounds and have no real qualifications other than a common concern for the town and its inhabitants.

Post pandemic, we have noted an increase in costs, relative to inflation and supply chain issues. Also there has been a rather steep appreciation in home sale values. This has put the town in the difficult position of real estate valuation percentage being below that which is required by the state. We are in the process of trying to find a firm to perform a full revaluation in the next few years, but a factor will need to be built into the valuation short term, to bring us into compliance with state statute.

As you may have noticed, we had a period of time when our Town Office was closed on Wednesdays. This was due to some turnover of personnel in the office as well as some medical needs of office staff. We are happy to report that Becky Taylor-Chase is back with us as Town Administrator, and that we have added a part time clerk to ensure that closures aren't as frequent due to illness or vacations.

There are many programs and processes that were previously managed by the State, that have now been given to the towns to manage. This was nearly impossible with two and sometimes one staff member in the office.

We are proud of our Road Commissioner and Public Works Crew for the great work and care they provide for our roads and infrastructure in all kinds of weather and calamity.

We are equally proud of our Fire and Rescue Officers and Members who give of their time to make sure we are safe and well cared for. While volunteerism is at an all-time low nationwide, the number of volunteers has doubled in the past years' time.

Lastly, we would like to thank and share our admiration for all of those who volunteer for the Town's various Boards and Committees. These folks are exceptional in their care and concern for the town. Without them, I'm not sure how we would manage. There are openings on several Committees. Please take a minute to look and see where you might best serve. It's rewarding to work with your fellow townspeople, and you might just make some new friends, too.

Pownal Select Board,
Jon Morris, Andy O'Brien, & Kate Day

Solid Waste and Recycling Committee

It has been an eventful year for the Solid Waste & Recycling Committee (SWRC). Major changes for Pownal residents included the start of our hauler Casella's automated trash and recycling collection system which requires the use of compatible bins, as well as the ending of the "Pay-as-You-Throw" (PAYT) bag program.

Being the first large changes in how trash and recycling are picked up in several years, there were many questions and concerns from residents about how to adapt. The committee welcomed three new members to help with this. We set up a process for residents to report any issues getting their waste picked up after the switch to automation. While we received nine failed collection reports from residents in the first four months following the switch, these have decreased substantially to just two reports since December. We still encourage these reports to be shared through the process outlined on the Pownal website at: pownalmaine.org/swrrc. It is important to note that while these are helpful for the town to understand collection issues residents face, the best way to resolve missed pickups is to call Casella directly at 207-518-8653.

Another situation the committee worked on was what to do with a full pallet of 33-gallon PAYT bags that had already been purchased by taxpayers before the vote to end the program. Since Pownal trash is still required to be bagged (just not exclusively in PAYT bags), the committee recommended to the Select Board that the extra PAYT bags be given away for free to residents so they could save money on the cost of buying standard bags for their trash. Most of these bags were given to voters on Election Day in November, with the remaining bags being given away later at the town office. Three boxes of bags were also donated to the Freeport Community Services Food Pantry.

Besides receiving reports from residents about trash and recycling collection issues, we also have documented all reports from Casella's drivers about when they have been unable to pick up successfully. Common reasons for this include:

- **Improper bin placement:** bins with the wheels facing the road, too far from the road, obstructed by mailboxes / poles, etc., less than three feet apart, or knocked on their sides are not able to be collected
- **Overloaded bins:** if the bins are so full that the lid cannot properly close, Casella may reject the pickup
- **Not using bins or using non-Casella bins:** the only bins compatible with the automated collection system are the Casella-issued bins that were provided to each residence. Even if you have similar bins in design, they will not be accepted. The same applies to any trash or recycling left loose beside the road
- **Unacceptable Bulky Waste in bins:** Casella has reported rejecting the pickup of bins with demolition materials or bulky waste like TVs, mattresses, couch pillows, swings or other forms of non-standard household trash. Bulky waste can be instead taken to the Freeport Recycling Center, where Pownal residents can purchase a non-resident sticker for \$40 per year, and then pay the

standard bulky waste fees per pound. More information can be found at:

freeportmaine.com/228/RecyclingTransfer-Facility

- **Private roads not plowed or treated:** Casella will not drive on roads not plowed or salted. For private roads not maintained by Pownal Public Works that Casella services, residents must ensure the roads are adequately free of snow and ice before Casella arrives
- **Bins put out too late:** Bins must be roadside by 6am on pickup day to ensure they are available on time for Casella

A frequent topic of discussion over the past year was whether other options besides the current system with Casella for trash and recycling collection should be considered by the town for the long term. The committee conducted a comprehensive review of how other local municipalities handle waste collection. We found that neighboring towns either have comparable arrangements with Casella to Pownal or operate Transfer Stations where residents may drive their trash and recyclables as needed, and drop it off for it to be hauled away later. Residents in towns with Transfer Stations may pay a private waste hauling company directly for roadside collection, though the cost per individual home is reportedly substantially higher per residence than what is offered in town-wide collection contracts.

Durham has expressed interest in potentially opening a transfer station in their town, and partnering with Pownal in funding it so it could be used by both towns. Pownal's SWRC met with Durham's committee about this idea, however, it is still just a topic of discussion with no concrete plans at this time. Before moving forward with any definitive plans, we would need to ensure the location would be close to Pownal, and that the costs of operations would be reasonable. We would also want to understand the level of interest Pownal residents would have in this potential change compared to maintaining the current system. We plan to continue discussions with Durham in the upcoming year.

The biggest solid waste and recycling challenge Pownal faces comes from cost, as we had to request a 13% budget increase for Fiscal Year 2026. A major cause of this is increases in tipping fees from EcoMaine in Portland where our trash and recycling are hauled to for processing. In the next fiscal year, EcoMaine is increasing the cost of receiving trash 10% to \$107.50 per ton and increasing the cost of recycling 31% to \$85 per ton.

At the same time, Pownal has increased the amount of both trash and recycling produced as a town by 21% since the switch to the automated collection system. The best path for Pownal residents to limit the amount taxes increase is to reduce the amount of waste produced and ensure that anything recyclable is put in the bin with the light blue lid so taxpayers pay the lower rate per ton. Composting food waste is also a great way to lower our solid waste tonnage and help limit the extent of the cost increases. We welcome more Pownal residents to volunteer to join the SWRC to contribute new ideas and share their perspectives.

Solid Waste & Recycling Committee

Dan Nelson (Chair), Heidi Richards, Lesley Taisey, Alan Bradstreet, Michael Pabst, Select Board Liaison: Jon Morris

Tax Collector

Outstanding Real Estate Taxes as of May 1, 2025:

Tax Year 2019			Tax Year 2023		
Acct#	Name	Balance	Acct #	Name	Balance
483	Judy Ridley	\$3146.65	715	George Anderson	\$548.77
			690	Jacqueline Brown	\$5081.23
Tax Year 2020			861	Haley Brown	\$69.10
Acct #	Name	Balance	379	Heirs of Sarah Marquis	\$271.77
379	Heirs of Sarah Marquis	362.26	483	Judy Ridley	\$2324.26
483	Judy Ridley	3040.39	Tax Year 2024		
			Acct #	Name	Balance
Tax Year 2021			715	George Anderson	\$792.70
Acct #	Name	Balance	861	Haley Brown	\$1427.72
379	Heirs of Sarah Marquis	\$337.02	113	Robert Chandler	\$624.59
483	Judy Ridley	\$2784.17	549	Susan Clifford	\$1431.17
422	Northern New England Telephone	\$150.55	313	Andrew Jordan	\$3218.93
			379	Heirs of Sarah Marquis	\$285.25
Tax Year 2022			486	Judy Ridley	\$2504.29
Acct #	Name	Balance			
379	Heirs of Sarah Marquis	\$303.31			
690	Jacqueline Brown	\$5187.98			
483	Judy Ridley	\$2506.31			

Taxes Collected as of May 1, 2025

Auto Excise: \$378,967.08

Boat Excise: \$1,207.00

2023 Real Estate: \$1,915.63

2024 Real Estate: \$146,122.16

2025 Real Estate: \$3,896,283.31

2026 Real Estate: \$9,965.32

Town Clerk

The Town Clerk's office is the record keeping department for the Town of Pownal. The office issues licenses and maintains and preserves vital records (birth, marriage, and death certificates), the Municipal Code of Ordinances and other official documents. The office is also responsible for the following: dog, hunting, fishing, boat, ATV, snowmobile, and business licenses. The Town Clerk administers all aspects of elections, voter registrations and campaign finance as well as Board, Committee and Commission openings and applications and Notary services.

Vitals

Birth, Marriage, and Death Certificates are available at the Town Office during regular office hours.

Certificates are \$15 for the first one and \$6 for each additional of the same certificate requested during the same visit. Marriage licenses are available at the town office during regular office hours. One of the parties must be a Pownal resident or, if both reside outside of Maine, they must intend to be married in Maine. If either party has been married previously, a certified copy of the Divorce or Death certificate is required. The cost of a marriage license is \$40 and both parties must be present. The marriage license

process takes approximately 30 minutes to complete; therefore, appointments are required. Marriage licenses are valid for ninety days from issuance.

Records issued from 5/1/2024 to 5/1/2025:

Marriages: 13 Residents, 9 Non-Residents

Birth: 17

Deaths: 9

Dog Licenses

Dog licenses are done by the calendar year. The expiration date is December 31. Licenses are available for the following year on October 15. A late fee of \$25 per dog is applied beginning on February 1. To avoid a late fee, either come to the town office or register your dog online between October 15 to January 31. The cost to register a neuter/spayed dog is \$6, or \$11 for an intact male or female. Online registrations can be done at Maine.gov, the cost is \$7 for a neuter/spayed, or \$12 for an intact male or female. Per Maine law, all dogs six (6) months and older are required to be registered. Current rabies certificate and certificate of spaying, if applicable are required to process the registration.

Licenses issued from 5/1/2024 to 5/1/2025: 162

Elections

Voter Registration as of May 1, 2025:

Democrat: 498

Green Independent: 62

Republican: 407

No Labels: 17

Libertarian: 2

Unenrolled: 475

Total: 1461

Election Dates:

November 5, 2024 General Election

June 10, 2025 Municipal Officers & RSU5 Budget

In the June 2024 Annual Town Meeting, Pownal residents approved the creation of the position of Information Officer. The Information Officer post is tasked with improving and updating the town website with the latest as well as sending out monthly email mailers with town alerts and news. In September of 2024 the town hired Jaylene Gonyea to fill the role. Jaylene has done an excellent job, crafting well-worded and designed messages and posts, increasing resident engagement and knowledge of the town workings and news. This was the town's mission in creating the role, so we are all pleased with the work Jaylene has done and look forward to her future improvements to the town website design and functionality.

In October, the vacancy of a Code Enforcement Officer was temporarily filled by Craig Vosmus. We thank him for stepping up and providing the town and residents with his expertise during the search for individuals to fill the position permanently. The vacancy of a permanent Code Enforcement Officer was filled in October of 2024 by Tim Giddinge. He is a long-term resident with extended family living here in town. He is a former Select Board member and has served on various committees (Budget Committee, Ordinance Review Committee, Board of Appeals). William (Bill) Schmidt was hired in October as Deputy

Code Enforcement Officer. Bill is also a long-term resident of Pownal. Bill has served on the Planning Board.

Becky Taylor-Chase briefly took a position in a different municipality. During her absence, Steve Eldridge was hired as Interim Town Administrator, Pascale Delsol filled in as Interim Town Clerk and Pauline Kane was hired as part-time Deputy Town Clerk. Additionally, the Select Board approved the temporary closure of the office to the public on Wednesdays so that staff could catch up on administrative work. Becky Taylor-Chase returned to her former position as Town Administrator/Town Clerk at the beginning of the new year.

In January, the Select Board approved the creation of the position of part-time Deputy Clerk. In April, Crystal Hall was hired to fill the position. Crystal is committed to working in and serving the community where she used to live for over 25 years. She is thriving in the position and brings the strength of community knowledge.

Tom Ursia resigned as Town Planner in April. The important work of updating ordinances, applying for grants, working with Town Committees and guiding development in the Town is currently being supported by North Star Planning of New Gloucester, Maine. At this time, the Select Board is evaluating the scope and purpose of the Town Planner position.

Over the course of the year, the Town Office has managed several significant new projects dictated by mandates from the State. The Maine Animal Welfare Program created a new statewide online dog registry. All municipalities and Animal Control Officers are required to use the new registry for dog registrations and animal control activities. In 2023 the 131st State Legislature mandated that the Bureau of Motor Vehicles replace the general issue chickadee license plate with a new design. Starting May 1, 2025, Maine municipalities have been tasked with managing the replacement of chickadee plates with the new Pine Tree (or No Tree) license plates. In the past, the New Plate Issue has been managed by the BMV. The responsibility of managing the issuance and educating the public has largely fallen to the cities and towns of Maine. Pownal Town Office staff have put considerable effort into making the process go as smoothly as possible.

The November General Election of 2024 went according to plan with balanced staffing, high attendance and no drama. We extend our sincere thanks to the dedicated election staff. Without them, we would not be able to run the election.

Respectfully Submitted,
Becky Taylor-Chase, Town Clerk
Pascale Delsol, Deputy Clerk
Crystal Hall, Deputy Clerk

Town Meeting Warrant

To: Kathleen Hogue, a resident of the Town of Pownal, Cumberland County, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the town of Pownal in said county and state, qualified by law to vote in Town affairs, to assemble at Mallett Hall, 429 Hollowell Road, Pownal Maine on Tuesday, June 10, 2025 at 7:45 am, then and there to act upon Article 1 and by secret ballot on Articles 2 through 4 set forth below. The polls will be open between 8:00 am and 8:00 pm.

AND to notify and warn the inhabitants of the Town of Pownal, qualified by law to vote in Town affairs, to assemble at Pownal Elementary School, 587 Elmwood Road, Pownal, ME 04069 (alternate location Mallett Hall, 429 Hollowell Road, Pownal, Maine) on Monday June 23, 2025 at 7:00 pm to act upon the remaining Articles 5 through 38 as set forth in this warrant.

ARTICLE 1: To choose a moderator to preside at said meeting.

ARTICLE 2: To elect, by secret ballot, the following officers: One Select Board/Assessor for a three-year term; One Cemetery Commissioner for a three-year term; One RSU #5 Board of Directors for a three-year term.

ARTICLE 3: Shall this municipality authorize the State to permit the sale of spirits for off-premises consumption on days other than Sunday?

ARTICLE 4: Shall this municipality authorize the State to permit the sale of spirits for off-premises consumption on Sundays?

ORDINANCES

ARTICLE 5: Shall an ordinance entitled “2025 Amendments to the Zoning Ordinance of the Town of Pownal, Maine Regarding Section 100 General” be enacted?

(The proposed ordinance is available for review and inspection at the Town Clerk’s Office and will be available at the Town Meeting).

Exhibit A

ARTICLE 6: Shall an ordinance entitled “2025 Amendments to the Zoning Ordinance of the Town of Pownal, Maine Regarding Section 400 Definitions” be enacted?

(The proposed ordinance is available for review and inspection at the Town Clerk’s Office and will be available at the Town Meeting).

Exhibit A

ARTICLE 7: Shall an ordinance entitled “2025 Amendments to the Zoning Ordinance of the Town of Pownal, Maine Regarding Section 504 Zoning Districts” be enacted?

(The proposed ordinance is available for review and inspection at the Town Clerk’s Office and will be available at the Town Meeting).

Exhibit A

ARTICLE 8: Shall an ordinance entitled “2025 Amendments to the Zoning Ordinance Town of Pownal, Maine Regarding Section 603 Back Lots” be enacted?

(The proposed ordinance is available for review and inspection at the Town Clerk’s Office and will be available at the Town Meeting).

Exhibit A

ARTICLE 9: Shall an ordinance entitled “2025 Amendments to the Zoning Ordinance Town of Pownal, Maine Regarding Section 605 Single Lot Ordinance” be enacted?

(The proposed ordinance is available for review and inspection at the Town Clerk’s Office and will be available at the Town Meeting).

Exhibit A

ARTICLE 10: Shall an ordinance entitled “2025 Amendments to the Zoning Ordinance Town of Pownal, Maine Regarding Section 615 Accessory Dwelling Units” be enacted?

(The proposed ordinance is available for review and inspection at the Town Clerk’s Office and will be available at the Town Meeting).

Exhibit A

CAPITAL IMPROVEMENT ARTICLES

ARTICLE 11: To see if the Town will vote to raise and appropriate **\$156,000.00** for the Capital Project Fund.

The Select Board recommends approval.

BUDGET ARTICLES

ARTICLE 12: To see if the Town will vote to raise and appropriate **\$708,245.00** for the **General Government**.

General Government	Budget FY 2025	Request FY 2026	Difference	Percent
General Government	\$106,779.00	\$122,485.00	\$15,706.00	15%
Technology	\$36,535.00	\$39,000.00	\$2,465.00	9%
Animal Control	\$3,300.00	\$2,960.00	-340.00	-10%
Planning Board	\$22,500.00	\$38,000.00	\$15,500.00	69%
Compensation	\$395,057.00	\$505,800.00	\$110,743.00	28%
TOTAL	\$564,171.00	\$708,245.00	\$144,074.00	26%

The Budget Committee recommends to the Select Board \$672,009.00.

The Select Board recommends \$708,245.00.

ARTICLE 13: To see if the Town will vote to raise and appropriate **\$12,000.00** for **Human Services**.

Social Services	Budget FY 2025	Request FY 2026	Difference	Percent
Compensation	\$1,500.00	\$1,500.00	\$0	0%
General Assistance	\$5,000.00	\$5,000.00	\$0	0%
Freeport Community Services	\$4,500.00	\$4,500.00	\$0	0%
Through These Doors	\$1,000.00	\$1,000.00	\$0	0%
Teen Port Center	\$350.00	\$0	-\$350.00	-100%
Total	\$12,350.00	\$12,000.00	-350.00	-3%

The Budget Committee recommends to the Select Board \$12,000.00.

The Select Board recommends approval.

ARTICLE 14: To see if the Town will vote to raise and appropriate \$44,700.00 for Mallett Hall.

Mallett Hall	Budget FY 2025	Request FY 2026	Difference	Percent
Maintenance	\$37,450.00	\$32,950.00	-\$4,500.00	-12%
Life Safety	\$2,750.00	\$3,250.00	\$500.00	18%
Utilities	\$8,700.00	\$8,500.00	-\$200.00	-2%
Total	\$48,900.00	\$44,700.00	-4,200.00	-9%

The Budget Committee recommends to the Select Board \$44,700.00.

The Select Board recommends approval.

ARTICLE 15: To see if the Town will vote to raise and appropriate \$233,815.00 for Public Safety.

Public Safety	Budget FY 2025	Request FY 2026	Difference	Percent
Public Safety	\$48,388.00	\$53,743.00	\$5,355.00	11%
Administration	\$7,730.00	\$3,365.00	-\$4,365.00	-56%
Compensation	\$54,977.00	\$79,350.00	\$24,372.00	44%
Buildings	\$15,914.00	\$16,582.00	\$668.00	4%
Operations	\$57,905.00	\$80,775.00	\$22,870.00	40%
TOTAL	\$184,915.00	\$233,815.00	\$48,900.00	26%

The Budget Committee recommends to the Select Board \$233,815.00.

The Select Board recommends approval.

ARTICLE 16: To see if the Town will vote to raise and appropriate \$1,001,183.00 for Public Works.

Public Works	Budget FY 2025	Request FY 2026	Difference	Percent
Facilities Maintenance	\$20,310.00	\$30,885.00	\$10,575.00	52%
Winter Roads	\$108,500.00	\$106,000.00	-\$2,500.00	-2%
Compensation	\$398,510.00	\$436,373.00	\$37,863.00	10%
Fleet Maintenance	\$56,500.00	\$57,500.00	\$1,000.00	2%
Fuel	\$48,000.00	\$47,800.00	-\$200.00	-.4%
Road Maintenance	\$308,050.00	\$313,650.00	\$5,600.00	2%
Supplies	\$3,000.00	\$3,650.00	\$650.00	22%
Administrative	\$5,800.00	\$5,325.00	-\$475.00	-8%
TOTAL	\$948,608.00	\$1,001,183.00	\$52,513.00	6%

The Budget Committee recommends to the Select Board \$1,001,183.00.

The Select Board recommends approval.

ARTICLE 17: To see if the Town will vote to raise and appropriate \$172,562.00 for Solid Waste.

Solid Waste	Budget FY 2025	Request FY 2026	Difference	Percent
EcoMaine Fees Waste	\$26,700.00	\$37,000.00	\$10,300.00	39%
EcoMaine Fees Recycling	\$8,000.00	\$12,250.00	\$4,250.00	53%
Solid Waste Hauling	\$115,773.00	\$121,562.00	\$5,789.00	5%
Septic Contract	\$250.00	\$250.00	\$0	0%
Metal Collection Day	\$1,500.00	\$1,500.00	\$0	0%
PAYT Bags	\$1,000.00	\$0	-\$1,000.00	-100%
Total	\$153,223.00	\$172,562.00	\$19,339.00	13%

The Budget Committee recommends to the Select Board \$172,562.00.

The Select Board recommends approval.

ARTICLE 18: To see if the Town will vote to raise and appropriate \$5,700.00 for **Pownal Center Water Association.**

PCWA	Budget FY 2025	Request FY 2026	Difference	Percent
Town Expense	\$2,500.00	\$4,500.00	\$2,000.00	80%
Utilities	\$1,200.00	\$1,200.00	\$0	0%
Total	\$3,700.00	\$5,700.00	\$2,000.00	54%

The Budget Committee recommends to the Select Board \$5,700.00.

The Select Board recommends approval.

ARTICLE 19: To see if the Town will vote to raise and appropriate \$8,500.00 for **Cemeteries.**

Cemeteries	Budget FY 2025	Request FY 2026	Difference	Percent
Compensation	\$4,500.00	\$6,500.00	\$2,000.00	44%
Town Expense	\$1,500.00	\$2,000.00	\$500.00	33%
Total	\$6,000.00	\$8,500.00	\$2,500.00	42%

The Budget Committee recommends to the Select Board \$8,500.00.

The Select Board recommends approval.

ARTICLE 20: To see if the Town will vote to raise and appropriate \$262,341.00 for **Debt Service and Other Obligations.**

Debt Service	Budget FY 2025	Request FY 2026	Difference	Percent
2007 Road Bond	\$60,743.00	\$51,268.00	-\$9,475.00	-44%
2011 Road Bond	\$58,181.00	\$56,378.00	-\$1,803.00	-14%
2016 Road Bond	\$160,305.00	\$154,695.00	-\$5,610.00	-54%
Total	\$279,229.00	\$262,341.00	-\$16,888.00	-6%

The Budget Committee recommends to the Select Board \$262,341.00.

The Select Board recommends approval.

ARTICLE 21: To see if the Town will vote to raise and appropriate \$500.00 for the **Recreation Committee** enterprise fund.

Recreation Comm	Budget FY 2025	Request FY 2026	Difference	Percent
Town Expense	\$500.00	\$500.00	\$0	0%
Total	\$500.00	\$500.00	\$0	0%

The Budget Committee recommends to the Select Board \$500.00.

The Select Board recommends approval.

ARTICLE 22: To see if the Town will transfer from the Unassigned Fund Balance and appropriate up to \$455,000.00 for the Future Facilities Committee for the following project: Design and complete construction contract documents for the proposed future co-located fire station and public works facility.

The Select Board recommends approval noting that any future expenditures will require Town Meeting approval.

Exhibit B

ARTICLE 23: To see if the Town will transfer from the Public Works Impact Fee Fund Balance and appropriate **\$30,000.00** for the Future Facilities Committee for the following project: Design and complete construction contract documents for the proposed future co-located fire station and public works facility.

The Select Board recommends approval noting that any future expenditures will require Town Meeting approval.

Exhibit B

ARTICLE 24: To see if the Town will transfer from the Public Safety Impact Fee Fund Balance and appropriate **\$15,000.00** for the Future Facilities Committee for the following project: Design and complete construction contract documents for the proposed future co-located fire station and public works facility.

The Select Board recommends approval noting that any future expenditures will require Town Meeting approval.

Exhibit B

ARTICLE 25: To see if the Town will raise and appropriate up to **\$20,000.00** for the Economic Development & Sustainability Committee for an external consultant for further town visioning.

The Select Board recommends approval.

ARTICLE 26: To see if the Town will raise and appropriate **\$60,000.00** for the Assessing and Revaluation Reserve.

The Select Board recommends approval.

ARTICLE 27: To see if the Town will raise and appropriate up to **\$43,000.00** for the following project: Repair the three dormers at Mallett Hall.

The Select Board recommends approval.

ARTICLE 28: To see if the Town will appropriate **\$7,000.00** from the Coronavirus Local Fiscal Recovery Funds (a/k/a American Rescue Plan or ARPA Funds) received by the Town from the federal government for the following project: Repair the three dormers at Mallett Hall.

The Select Board recommends approval.

ARTICLE 29: To see if the Town will vote to accept and apply **\$741,000.00** of the following **non-property tax revenues** to reduce the total amount authorized to be raised by taxation and to see if the Town will vote to authorize the Select Board and Town Treasurer to accept any additional revenues or funds and expend any other revenue from the State, Federal, local and private sources for the support of the Town that may be used to reduce the amount required to be raised by taxation.

Revenues	Budget FY 2025	Request FY 2026	Difference	Percent
Cable Franchise Fee	\$12,000.00	\$12,000.00	\$0	0%
Automobile Excise	\$315,000.00	\$330,000.00	\$15,000.00	5%
Boat Excise	\$2,000.00	\$2,000.00	\$0	0%
IF&W Agent Fees	\$600.00	\$600.00	\$0	0%
Clerk Fees	\$480.00	\$150.00	-\$30.00	-16%
Vital Statistic Fees	\$1,200.00	\$1,200.00	\$0	0%
Copy/Fax Fee	\$100.00	\$100.00	\$0	0%
Veterans Reimbursement	\$1,000.00	\$750.00	-\$250.00	-25%
Lien Costs	\$1,200.00	\$800.00	-\$400.00	-33%
Interest – Real Estate	\$7,000.00	\$7,000.00	\$0	0%

BMV Agent Fees	\$7,500.00	\$7,500.00	\$0	0%
State Park Fees	\$2,500.00	\$3,000.00	\$500.00	20%
CEO Permits	\$18,000.00	\$20,000.00	\$2,000.00	11%
BOA Fees	\$150.00	\$150.00	\$0	0%
Checking Interest	\$25,000.00	\$25,000.00	\$0	0%
ACO Fees	\$300.00	\$150.00	-\$150.00	-50%
ACO Late Fees	\$150.00	\$250.00	\$100.00	67%
Subdivision App Fees	\$500.00	\$300.00	\$200.00	-40%
MDOT Road Assistance	\$36,000.00	\$36,000.00	\$0	0%
From Fund Balance	\$5,500.00	\$5,500.00	\$0	0%
Mallett Hall Rental	\$200.00	\$250.00	\$50.00	25%
State Revenue Sharing	\$181,000.00	\$181,000.00	\$0	0%
Homestead Exemption	\$120,000.00	\$107,000.00	\$13,000.00	-11%
Total Revenues	\$737,380.00	\$741,000.00	\$3,620.00	.004%

The Select Board recommends approval.

BUSINESS ARTICLES

ARTICLE 30: To see if the Town will vote to transfer from the Unassigned Fund Balance and appropriate up to **\$300,000.00** to minimize the tax mil rate increase.

The Select Board recommends approval.

ARTICLE 31: To see if the Town will vote to transfer and appropriate funds remaining in the Pownal Center Water Association (a/k/a PCWA) operating funds at the end of FY26 to the PCWA Reserve fund.

The Select Board recommends approval.

ARTICLE 32 :

- 1) To see if the Town will vote to set **September 15, 2025, December 15, 2025, March 15, 2026 and June 15, 2026** as the dates on which one quarter of taxes shall be due and payable and to charge **interest** at the rate of seven and a half percent (7.5%) per year computed on a daily basis on any portion of the installment dues that remains outstanding as of September 16, 2025, December 16, 2025, March 16, 2026 and June 16, 2026.
- 2) To see if the Town will permit the Tax Collector or their designee to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00; and
- 3) To see if the Town will vote to authorize the Tax Collector to accept payment of real estate property taxes not yet due or assessed pursuant to 36 M.R.S.A. Section 506. The Town does not apply interest on such collections.

The Select Board recommends approval.

ARTICLE 33: To see if the Town will vote to set three and a half percent (3.5%) as the rate to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. Section 506-A and to authorize such interest paid or abatements granted to be appropriated from overlay funds or, if necessary, from unassigned fund balance (surplus).

The Select Board recommends approval.

ARTICLE 34: To see if the Town will vote to authorize the Select Board to transfer not more than 3% of the Town's budgeted expenditures between budget line items within an individual department provided that the Town's total budgeted expenditures shall not be increased.

The Select Board recommends approval.

ARTICLE 35: To see if the Town will vote to authorize the Select Board to transfer any unexpended funds to the carry forward accounts within departments and/or committees to complete projects from the previous Fiscal Year.

The Select Board recommends approval.

ARTICLE 36: To see if the Town will vote to authorize the Select Board and the Town Treasurer, on behalf of the Town to accept any gifts, unanticipated donations, or pass-through funds that may be provided by individuals, business associations, charitable groups, or other organizations, which have not been listed in any of the previous articles, if the Select Board determines that the gifts, donations or pass-through funds and their purposes are in the best interest of the Town and to expend such funds for their intended purpose.

The Select Board recommends approval.

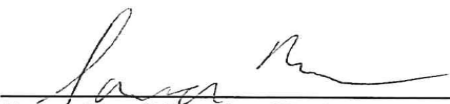
ARTICLE 37: To see if the Town will vote to authorize the Select Board or their designee to seek, accept and disburse grant funds from private, county, state or federal agencies, for the purpose so designated in each specific grant and to execute any documents related to such grants.

The Select Board recommends approval.

ARTICLE 38: To see if the Town will vote to appropriate funds received from the registration of snowmobiles to the **ROCKY COAST RIDERS & TRI TOWN PENGUIN SNOWMOBILE CLUB** for the purpose of maintaining their snowmobile trails which are open to the general public without charge for snowmobile purposes and any other uses that may be authorized by the property owner.

The Select Board recommends approval.

Given under our hands this 12th day of May, 2025 by the Pownal Select Board:



Jonathon Morris, Chair



Andrew O'Brien



Katherine Day

**TOWN OF POWNAL, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS
JUNE 30, 2024**

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Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board

Town of Pownal

Pownal, Maine

OPINIONS

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Pownal, Maine, as of June 30, 2024 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, schedule of changes in net OPEB liability and related ratios, and budgetary comparison schedule, on pages 5-10, 31, and 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Pownal, Maine’s basic financial statements. The combining statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA
Levant, Maine

September 16, 2024

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Town of Pownal
Management's Discussion and Analysis
Fiscal Year ending June 30, 2024

Management of the Town of Pownal offers this management's discussion and analysis report that will provide information that should be used in conjunction with the outside audit report for year ending June 30, 2024.

Overview of the Financial Statements:

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

Government-wide Financial Statements:

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

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

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

Fund Financial Statements:

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

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

Town of Pownal
Management's Discussion and Analysis
Fiscal Year ending June 30, 2024

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

The fund financial statements can be found on pages 13-15 of this report.

Notes to the Financial Statements:

The notes provide the reader with additional information about the Town that will help understand the financial data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16-30 of this report.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule of the Town's General Fund. This section also includes the OPEB schedules required by GASB Statement # 75. Required supplementary information can be found on pages 31-32 of this report.

In addition to the required elements, we have included a section with a schedule of activity for the capital projects fund and the permanent fund that provide details about those funds. We have also presented a schedule of property valuation, assessments and appropriations, a schedule of unpaid taxes, and a schedule of departmental operations for additional analysis. The supplementary schedules can be found on pages 33-34 of this report.

Financial Highlights:

Net position – The assets and deferred outflows of resources of the town exceeded its liabilities and deferred inflows of resources at the period ending June 30, 2024 by \$7,129,783 – this is referred to as “Net Position”. Of that amount, \$4,003,238 was considered unrestricted net position. Unrestricted net position represents the amount available to be used to meet the Town's ongoing financial obligations.

The Town's net position increased by \$588,491, which can be seen on Statement 2 of the financial statements.

Fund balance – The Town's governmental funds reported on a current financial resources basis, had a combined ending fund balances of \$3,881,361 an increase of \$540,568 from the prior year.

The total unassigned fund balance for the general fund was \$2,459,375, which represents 43.7% of the total general fund expenditures.

Town of Pownal Management's Discussion and Analysis Fiscal Year ending June 30, 2024

Government Wide Financial Analysis:

Approximately 44% of the Town's net position is its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges, etc), less any related outstanding debt used to acquire those assets. The Town uses these assets to provide services to the community; these capital assets are not available for future spending. While the Town's investment in the capital assets is reported net of the related debt, it is important to note that the resources required to repay this debt must be provided from other sources, since the capital assets themselves are not liquid assets.

	6/30/2024	Governmental Activities 6/30/2023
Current Assets	\$ 4,281,627	\$ 4,213,405
Capital Assets	4,928,308	4,924,062
Total Assets	9,209,935	9,137,467
<i>Deferred Outflows of Resources</i>	8,127	6,386
<i>Total Assets & Deferred Outflows of Resources</i>	\$ 9,218,062	\$ 9,143,853
Current Liabilities	\$ 491,374	\$ 770,136
Other Liabilities	1,546,313	1,783,198
Net OPEB Obligations	12,644	10,561
<i>Total Liabilities</i>	2,050,331	2,563,894
Property Taxes Collected in Advance	11,097	11,789
Related to OPEB	26,851	26,878
Total Deferred Inflows of Resources	37,948	38,667
NET POSITION:		
Net Investment in Capital Assets	3,126,545	2,887,386
Unrestricted	4,003,238	3,653,906
Total Net Position	7,129,783	6,541,291
<i>Total Liabilities, Deferred Inflows of Resources, and Net Position</i>	\$ 9,218,062	\$9,143,853

Town of Pownal Management's Discussion and Analysis
Fiscal Year ending June 30, 2024

Approximately 88% of the Town's total revenue was made up by taxes – property and excise, approximately 8% was from State revenues and grants, and approximately 4% was made up of interest, charges for services, and other miscellaneous revenues.

	6/30/2024	Governmental Activities 6/30/2023
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 46,738	\$ 57,662
Operating Grants and Contributions	46,293	36,408
<i>General Revenues:</i>		
Taxes	5,281,417	5,054,229
Licenses and permits	23,619	26,135
Interest and investment earnings	116,541	60,143
Grants and contributions	414,269	429,080
Miscellaneous	57,739	38,642
TOTAL REVENUES	5,986,617	5,702,300
Expenses:		
General government	718,193	756,118
Protection	173,477	157,644
Health and sanitation	131,171	116,128
Public works	554,065	536,270
Social services	5,500	7,229
Special assessments	3,642,982	3,495,956
Interest	44,386	43,149
Other	128,351	31,626
TOTAL EXPENSES	5,398,126	5,144,119
Changes in Net Position	588,491	558,181
Beginning Net Position	6,541,292	5,983,111
Ending Net Position	\$ 7,129,783	\$ 6,541,292

Financial Analysis of the Fund Financial Statements:

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

Town of Pownal Management's Discussion and Analysis Fiscal Year ending June 30, 2024

At the end of the year, the Town's governmental funds reported a combined ending fund balance of \$3,881,361, an increase of \$540,568 from the prior year. Approximately 63% of the total is the Town's unassigned fund balance. The remainder is reserved to indicate that it is not available for spending due to being committed to liquidate contracts and commitments of the prior year, or for a variety of other purposes.

Differences between the original budget and the final amended budget include budget appropriations carried over from the prior year and other revenues collected during the fiscal year. Actual revenues and other financing sources were more than the budgetary estimated by approximately \$526 thousand.

Actual expenditures were below final budgeted estimates by approximately \$431 thousand. For further detail, a budget to actual comparison for the General Fund can be found on Schedule A, page 32 of the financial statements.

Capital Assets:

The Town's investment in capital assets for the governmental activities is \$8,162,257, net of accumulated depreciation of \$3,233,949, giving a net book value of \$4,928,308. Additions to capital assets for the year include; paving, a new furnace, new public works one-ton truck and computer upgrades.

The Town's capital asset activity for the year can be found in the footnotes on page 23 of this report.

Long-Term Debt:

At year end, the Town had \$1,783,198 of total debt outstanding, a decrease of \$236,800 from the prior year. The outstanding debt is made up of general obligation debt backed by the full faith and credit of the Town.

The Town's long-term debt activity for the year can be found in the footnotes on page 26-27 of this report.

**Town of Pownal Management's
Discussion and Analysis Fiscal Year ending June 30, 2024**

Contacting the Town's Management:

This financial report is designed to provide a general overview of the Town's finances for all interested parties. If you have any questions about this report or need additional financial information, contact the Town Office at 429 Hallowell Road, Pownal, Maine 04069.

Town of Pownal, Maine
Statement of Net Position
June 30, 2024

	<u>Governmental Activities</u>
ASSETS:	
<i>Current assets:</i>	
Cash and cash equivalents	\$ 4,090,070
Tax acquired property	11,191
Taxes receivable	147,797
Tax liens receivable	<u>32,568</u>
<i>Total current assets</i>	4,281,627
 <i>Non-current assets:</i>	
Capital assets, net of accumulated depreciation	<u>4,928,308</u>
<i>Total non-current assets</i>	<u>4,928,308</u>
 <i>Deferred outflows of resources:</i>	
OPEB related outflows	<u>8,127</u>
<i>Total deferred outflows of resources</i>	<u>8,127</u>
 TOTAL ASSETS	 <u>\$ 9,218,062</u>
 LIABILITIES:	
<i>Current liabilities:</i>	
Accounts payable	\$ 56,661
Escrow payable - <i>Meadowbrook subdivision</i>	179,262
Accrued interest payable	18,566
Current portion of long-term debt - capital leases payable	1,744
Current portion of long-term debt - bonds	<u>235,141</u>
<i>Total current liabilities</i>	491,374
 <i>Non-current liabilities:</i>	
Bonds payable	1,544,007
Capital leases payable	2,306
OPEB liabilities	<u>12,644</u>
<i>Total non-current liabilities</i>	<u>1,558,957</u>
 TOTAL LIABILITIES	 2,050,331
 DEFERRED INFLOWS OF RESOURCES:	
Taxes collected in advance	11,097
OPEB related inflows	<u>26,851</u>
 TOTAL DEFERRED INFLOWS OF RESOURCES	 37,948
 NET POSITION:	
Net investment in capital assets	3,126,545
Unrestricted	<u>4,003,238</u>
 TOTAL NET POSITION	 <u>7,129,783</u>
 TOTAL LIABILITIES AND NET POSITION	 <u>\$ 9,218,062</u>

The accompanying notes are an integral part of this statement.

Town of Pownal, Maine
Statement of Activities
For the Year Ended June 30, 2024

Net (Expense) Revenue and Changes

	Program Revenues			in Net Position	
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
Governmental activities:					
General government	\$ 471,862	\$ 11,223	\$ -	\$ (460,019)	\$ (460,019)
Public safety	173,477	-	-	(173,477)	(173,477)
Public works	554,065	-	41,984	(512,081)	(512,081)
Health and sanitation	131,171	34,940	-	(96,231)	(96,231)
Education	3,427,607	-	-	(3,427,607)	(3,427,607)
County tax	215,375	-	-	(215,375)	(215,375)
Social services	5,500	-	-	(5,500)	(5,500)
Interest	44,386	-	-	(44,386)	(44,386)
Other	128,351	575	3,689	(124,087)	(124,087)
Depreciation	246,331	-	-	(246,331)	(246,331)
Total governmental activities	5,398,126	46,738	41,984	(5,305,095)	(5,305,095)

General revenues:			
Property taxes, levied for general purposes	4,847,250		4,847,250
Excise taxes	434,167		434,167
Interest	116,541		116,541
Licenses and permits	23,619		23,619
<i>Grants and contributions not restricted to specific programs:</i>			
State revenue sharing	282,297		282,297
Homestead exemption	131,051		131,051
Other	922		922
Miscellaneous revenues	57,739		57,739
Total general revenues and transfers	5,893,586		5,893,586
<i>Changes in net position</i>	<i>588,491</i>		<i>588,491</i>
NET POSITION - BEGINNING	6,541,292		6,541,292
NET POSITION - ENDING	7,129,783		7,129,783

The accompanying notes are an integral part of this statement.

Statement 3

Town of Pownal, Maine
Balance Sheet
Governmental Funds
June 30, 2024

	General Fund	MAJOR FUND Capital Reserves	NON-MAJOR Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,189,993	\$ 788,787	\$ 111,290	\$ 4,090,070
Taxes receivable, net	147,797	-	-	147,797
Tax liens receivable	32,568	-	-	32,568
Tax acquired property	11,191	-	-	11,191
Interfund receivables	-	115,384	249,053	364,437
TOTAL ASSETS	\$ 3,381,550	\$ 904,171	\$ 360,343	\$ 4,646,064

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

<i>Liabilities:</i>				
Accounts payable	\$ 56,661	\$ -	\$ -	\$ 56,661
Escrow payable - Meadowbrook subdivision	179,262	-	-	179,262
Interfund payables	364,437	-	-	364,437
Total liabilities	600,361	-	-	600,361

Deferred inflows of resources:

<i>Fund balances: see footnotes</i>				
Non-spendable	-	-	66,174	66,174
Restricted	-	-	185,176	185,176
Committed	-	904,171	41,692	945,863
Assigned	157,472	-	67,301	224,773
Unassigned	2,459,375	-	-	2,459,375
Total fund balances	2,616,847	904,171	360,343	3,881,361

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

	\$ 3,381,550	\$ 904,171	\$ 360,343	\$ 4,646,064
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Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:

Depreciable and non-depreciable capital assets as reported in Stmt. 1	4,928,308
Long-term liabilities, including bonds payable and accrued interest, as reported on Stmt. 1	(1,801,763)
Deferred property taxes not reported on Stmt. 1	153,245
Deferred outflows of resources - OPEB related expenditures	8,127
Deferred inflows of resources - OPEB related inflows	(26,851)
OPEB liabilities	(12,644)

NET POSITION OF GOVERNMENTAL ACTIVITIES

	\$ 7,129,783
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The accompanying notes are an integral part of this statement.

Town of Pownal, Maine
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2024

	General Fund	MAJOR FUND Capital Reserves	NON-MAJOR Governmental Funds	Total Governmental Funds
REVENUES:				
Property taxes	\$ 5,038,170	\$ -	\$ -	\$ 5,038,170
Excise taxes	434,167	-	-	434,167
Intergovernmental revenue	460,562	-	-	460,562
Charges for services	46,738	-	-	46,738
Licenses and permits	23,619	-	-	23,619
Interest	99,549	16,199	793	116,541
Other revenues	22,811	4,802	30,126	57,739
<i>Total revenues</i>	<i>6,125,617</i>	<i>21,001</i>	<i>30,919</i>	<i>6,177,537</i>
EXPENDITURES:				
General government	486,425	-	-	486,425
Public safety	173,477	-	-	173,477
Public works	770,684	-	-	770,684
Health and sanitation	131,171	-	-	131,171
Social services	5,500	-	-	5,500
Education	3,427,607	-	-	3,427,607
County tax	215,375	-	-	215,375
Debt service	279,299	-	-	279,299
Unclassified	138,807	-	8,624	147,431
<i>Total expenditures</i>	<i>5,628,345</i>	<i>-</i>	<i>8,624</i>	<i>5,636,969</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>497,271</i>	<i>21,001</i>	<i>22,295</i>	<i>540,568</i>
OTHER FINANCING SOURCES (USES)				
Transfers in	87,476	344,000	5,278	436,754
Transfers (out)	(349,278)	(75,000)	(12,476)	(436,754)
<i>Total other financing sources (uses)</i>	<i>(261,802)</i>	<i>269,000</i>	<i>(7,198)</i>	<i>-</i>
Net change in fund balances	235,469	290,001	15,097	540,568
FUND BALANCES - BEGINNING	2,381,378	614,170	345,246	3,340,794
FUND BALANCES - ENDING	\$ 2,616,847	\$ 904,171	\$ 360,343	\$ 3,881,361

The accompanying notes are an integral part of this statement.

Town of Pownal, 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 (Statement 4)	\$	504,568
<p>Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:</p>		
<p>Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report</p>		(246,331)
<p>Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)</p>		250,577
<p>Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.</p>		(190,920)
<p>Accrued interest expense on long-term debt is reported in the government wide Statement of Activities but does not require the use of current financial resources; therefore, is not reported as an expenditure in the Governmental Funds.</p>		(1,887)
<p>Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.</p>		236,800
<p>OPEB expenses under GASB #75 are not reported in the governmental fund statements</p>		(315)
Changes in net position of governmental activities (see Stmt. 2)	\$	588,491

The accompanying notes are an integral part of this statement.

TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town operates under a selectboard-town meeting form of government and was incorporated in 1808 under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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

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

B. Basis of Presentation

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

Government-Wide Financial Statements

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

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

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

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

C. Fund Accounting

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

Governmental Fund Types

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

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

Capital projects fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Capital outlays financed from the issuance of debt are accounted for in the capital projects fund.

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

Special Revenue Fund – This fund is used for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus

Government-Wide Financial Statements:

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

Fund Financial Statements

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

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

E. Basis of Accounting

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

Revenues – Exchange and Non-Exchange Transactions

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

TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Expenses/Expenditures

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

F. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised by department heads, town administration and the Select Board. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Select Board or required by law.

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

Cash and Cash Equivalents

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

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

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

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended June 30, 2024.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets

(roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value as of the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-40
Infrastructure	40
Machinery and Equipment	10-20
Vehicles	10-20

Net Position and Fund Balances

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

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

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Committed – Funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the governing body.

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

Unassigned – Funds available for any purpose.

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

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

Deferred Revenue

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

Property Taxes

Property taxes for the current year were committed on July 24, 2023, on the assessed value listed as of April 1, 2023, for all real and personal property located in the Town. Payment of taxes was due September 15, 2023, December 15, 2023, March 16, 2024, and June 16, 2024 with interest at 8% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$12,838 for the year ended June 30, 2024.

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

TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Risk Management

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

Use of Estimates

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

2. DEPOSITS AND INVESTMENTS

Typically, the Town invests funds in checking accounts, savings accounts, certificates of deposit, and U.S. government obligations (through an investment group owned by a financial institution). From time to time the Town's deposits and investments may be subject to risks, such as the following:

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At June 30, 2024, cash deposits had a carrying value of \$4,090,070, all of which was covered by FDIC or collateralized.

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

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

Custodial Credit Risk – Investments – the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have an investment policy. None of the Town's investments were subject to custodial credit risk.

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investments held by the Town are Level 1 inputs.

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR ENDED
JUNE 30, 2024**

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/2023	Additions	Deletions	Balance 6/30/2024
<i>Capital assets:</i>				
Buildings & improvements	\$ 73,917	\$ 19,080	\$ -	\$ 92,997
Vehicles	2,075,604	66,005	-	2,141,609
Equipment	356,231	14,878	-	371,109
Infrastructure	5,405,928	150,614	-	5,556,542
	<hr/>			<hr/>
Total capital assets	7,911,680	250,577	-	8,162,257
<i>Less accumulated depreciation</i>	<i>(2,987,618)</i>	<i>(246,331)</i>	<i>-</i>	<i>(3,233,949)</i>
	<hr/>			<hr/>
Governmental activities Capital assets, net	\$ 4,924,062	\$ 4,246	\$ -	\$ 4,928,308

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

4. CONTINGENCIES

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

5. SUBSEQUENT EVENTS

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

6. INTERFUND BALANCES AND TRANSFERS

Interfund balances as of June 30, 2024 consisted of the following:

	Due from:	
	General Fund	Totals
Due to:		
Capital Project – Capital improvement fund	\$ 115,384	\$ 115,384
Capital Project – Road Bond	47,184	47,184
Permanent Fund	22,185	22,185
Special Revenue Fund	<u>179,984</u>	<u>179,984</u>
	<u>\$ 364,737</u>	<u>\$ 364,737</u>

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR ENDED
JUNE 30, 2024**

6. INTERFUND BALANCES AND TRANSFERS (CONTINUED)

	<i>Transfer from:</i>				
	General Fund	Major Fund – Capital Reserve Fund	Permanent Fund	Special Revenue Fund	Totals
<i>Transfer to:</i>					
General Fund	\$ -	\$ 75,000	\$ 7,436	\$ 5,040	\$ 87,476
Special Revenue Fund	5,278	-	-	-	5,278
Major Fund – Capital Reserve Fund	344,000	-	-	-	344,000
	<u>\$ 349,278</u>	<u>\$ 75,000</u>	<u>\$ 7,436</u>	<u>\$ 5,040</u>	<u>\$ 436,754</u>

7. DEFERRED COMPENSATION PLAN

The Town offers employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and maintained by International City Management Association Retirement Corporation (ICMA-RC). The plan allows employees to defer a portion of their salary, plus town contributions, until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The Town contributes 6% of the annual gross pay of employees who work an average of 36 hours per week. Employees are eligible to participate after 90 days of services. Employee’s interest in Town contribution vests 20% for each year of service. Employee is 100% vested after 5 years of service. This applies to employees hired after 5/1/2008. Any employees hired prior to 5/1/2008 are grandfathered under earlier vesting schedules, which allows the employee’s interest in the Town’s contribution to vest at 1/3 each year of full employment service. If the employee terminates, non-vested portions revert back to the Town. The Town contributes at the end of the year based on the Town’s payroll records.

Employees who work an average of less than 36 hours, but more than 20 hours per week are eligible to defer pay into the plan, but the Town does not contribute. An employee is eligible to participate after ninety days of service. Employees are fully vested in their deferred contribution.

The Town’s contributions to the plan including employee contributions for the year ended June 30, 2024 totaled \$53,530.

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR ENDED
JUNE 30, 2024**

8. FUND BALANCES

Non-spendable:

Permanent fund – <i>reserve for endowments</i>	<u>\$ 66,174</u>
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Restricted:

Capital Project Fund	
Road bonds	\$ 47,184
Special Revenue Fund	
Impact fees	<u>137,992</u>
TOTAL RESTRICTED	<u>\$ 185,176</u>

Committed:

Capital Project Fund	
Capital Reserves	\$ 904,171
Special Revenue Fund	
PWCA	15,122
Fire station	6,881
Veteran’s memorial	3,508
Snowmobile	324
Fire truck	4,491
Fire department EMS	3,205
Formatted ordinances	3,000
Mallet Hall improvements	4,045
Stewardship fund for town owned land	<u>1,116</u>
	<u>41,692</u>
TOTAL COMMITTED	<u>\$ 945,863</u>

Assigned:

Permanent Fund		\$ 67,301
General Fund		
Community events sign	\$ 34,070	
Recreation	3,247	
GG – economic development	24,481	
ARPA funds	<u>95,674</u>	
		<u>157,472</u>
TOTAL ASSIGNED		<u>\$ 224,773</u>
UNASSIGNED		<u>\$ 2,459,375</u>

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR ENDED
JUNE 30, 2024**

9. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2024, was as follows:

Description	Balance 7/1/2023	Additions	(Reductions)	Balance 6/30/2024	Due within one year
Bonds payable	\$ 2,014,289	\$ -	\$ (235,141)	\$ 1,779,148	\$ 235,141
Capital leases payable	<u>5,708</u>		<u>(1,659)</u>	<u>4,049</u>	<u>1,744</u>
Total	<u>\$ 2,019,997</u>	<u>\$ -</u>	<u>\$ (236,800)</u>	<u>\$ 1,783,197</u>	<u>\$ 236,885</u>

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

General Obligation Bonds

Bonds payable at June 30, 2024 are comprised of the following:

	Interest Rate	Maturity Date	Balance at 6/30/2024
Governmental Activities:			
Maine Municipal Bond Bank	2-6%	11/2033	\$ 551,838
Maine Municipal Bond Bank	2.02-5.52%	11/2041	777,310
Maine Municipal Bond Bank	1.16-2.13%	11/2026	<u>450,000</u>
Total governmental activities			<u>\$ 1,779,148</u>

Debt service requirements to retire the bonds payable outstanding for governmental activities at June 30, 2024 are as follows:

Year ending June 30,	Governmental Activities		Total
	Principal	Interest	
2025	\$ 235,141	\$ 64,111	\$ 299,252
2026	235,141	57,582	292,722
2027	235,141	50,910	286,051
2028	85,141	45,140	130,281
2029	85,141	42,144	127,285
2030-2034	425,706	159,882	585,588
2035-2039	386,289	64,474	450,763
2040-2041	<u>91,448</u>	<u>5,048</u>	<u>96,496</u>
Total	<u>\$ 1,779,148</u>	<u>\$ 489,291</u>	<u>\$ 2,268,439</u>

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR ENDED
JUNE 30, 2024**

9. LONG-TERM OBLIGATIONS (CONTINUED)

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function.

The following are the individual capital lease obligations outstanding for governmental activities at June 30, 2024:

	Interest Rate	Final Maturity Date	Balance at <u>6/30/2024</u>
Governmental activities:			
Copier	5.0%	07/2027	\$ 4,049
			<u>\$ 4,049</u>

Debt service requirements to retire capital lease obligations outstanding for governmental activities at June 30, 2024 are as follows:

Year ending June 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 1,744	\$ 163	\$ 1,907
2026	1,833	74	1,907
2027	472	4	473
Total	<u>\$ 4,049</u>	<u>\$ 241</u>	<u>\$ 4,287</u>

10. ECONOMIC DEPENDENCY

The Town of Pownal's largest taxpayer is Central Maine Power. CMP represents approximately 19.1% of the total assessed valuation of the Town as of June 30, 2024.

11. OPEB OBLIGATIONS

Plan Description

The Town provides health insurance to its employees through Maine Municipal Employees Health Trust (MMEHT). The Town does not provide postemployment or postretirement health benefits, but it is subject to an implicit benefit for its members in MMEHT.

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

11. OPEB OBLIGATIONS (CONTINUED)

Accounting Policies

The impact of experience gains or losses and assumption changes on the Total OPEB Liability (TOL) are recognized in the OPEB expense over the average expected remaining life of all active and inactive members of the Plan. As of the beginning of the measurement period, this average was 11 years.

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

Deferred Outflows of Resources		Deferred Inflows of Resources
Differences between expected and actual experience	\$ 133	\$ 24,056
Changes in assumptions	7,994	2,795
Net difference between projected & actual earnings on OPEB plan investments	=	=
Total	<u>\$ 8,127</u>	<u>\$ 26,851</u>

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

Year ended June 30:

2025	(2,558)
2026	(2,556)
2027	(3,093)
2028	(2,760)
2029	(2,760)
Thereafter	(4,997)

As of January 1, 2024, the plan membership data is comprised of 6 active members with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2024

Discount rates: 3.26% per annum for year end 2024 reporting

3.72% per annum for year end 2023 reporting

Trend assumptions: *Pre-Medicare Medical* – Initial trend of 6.50% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Pre-Medicare Drug – Initial trend of 11.82% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Medical – Initial trend of 9.65% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Drug – Initial trend of 11.15% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Administrative and claims expense – 3% per annum.

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR ENDED
JUNE 30, 2024**

11. OPEB OBLIGATIONS (CONTINUED)

Future Plan Changes

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

Demographic Assumptions:

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

Rate of mortality: Based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those include in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Assumed rate of retirement: For employees hired prior to July 1, 2014
Age 57-58 – 6%
Age 59 – 10%
Age 60-61 - 12%
Age 62-63 - 16%
Age 64 – 20%
Age 65-66 – 30%
Age 67-69 – 25%
Age 70+ - 100%
For employees hired after July 1, 2014 Age 55-61 –
6%
Age 62 – 10%
Age 63-64 – 12%
Age 65 – 20%
Age 66-68 – 16%
Age 69 – 20%
Age 70-74 - 25%
Age 75+ - 100%

Salary increases: 2.75% per year

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR ENDED
JUNE 30, 2024**

11. OPEB OBLIGATIONS (CONTINUED)

Discount Rate

The discount rate used to measure the TOL was 3.26% based on a measurement date of January 1, 2024. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

The following table shows how the net OPEB liability as of June 30, 2024 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 3.26%.

1% Decrease 2.26%	Current Rate 3.26%	1% Increase 4.26%
\$ 16,193	\$ 12,644	\$ 9,970

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

1% Decrease	Healthcare Trend Rates	1% Increase
\$ 9,268	\$ 12,644	\$ 17,622

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 26.7%. A 1% increase in the healthcare trend rate increases the NOL by approximately 39.4%.

TOWN OF POWNAL, MAINE
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED
RATIOS FOR THE YEAR ENDED JUNE 30, 2024

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

	FYE 2024	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Total OPEB Liability							
Service cost (BOY)	\$ 2,391	\$ 2,699	\$ 3,475	\$ 3,015	\$ 3,002	\$ 3,321	\$ 1,743
Interest (includes interest on service cost)	482	240	567	574	1,101	895	658
Changes of benefit terms	0	0	0	0	(310)	0	0
Differences between expected and actual experience	(4,018)	0	(17,313)	0	(15,183)	0	588
Changes of assumptions	3,228	(1,332)	(1,049)	1,769	5,499	(2,981)	4,211
Benefit payments, including refunds of member contributions	0	0	0	0	(80)	(77)	(282)
Net change in total OPEB liability	\$ 2,083	\$ 1,607	\$ (14,320)	\$ 5,358	\$ (5,971)	\$ 1,158	\$ 6,918
Total OPEB liability – beginning	\$ 10,561	\$ 8,954	\$ 23,274	\$ 17,916	\$ 23,887	\$ 22,729	\$ 15,811
Total OPEB liability – ending	\$ 12,644	\$ 10,561	\$ 8,954	\$ 23,274	\$ 17,916	\$ 23,887	\$ 22,729
Plan fiduciary net position							
Contributions – employer	0	0	0	0	80	77	282
Contributions – member	0	0	0	0	0	0	0
Net investment income	0	0	0	0	0	0	0
Benefit payments, including refunds of member contributions	0	0	0	0	(80)	(77)	(282)
Administrative expenses	0	0	0	0	0	0	0
Net change in plan fiduciary net position	0	0	0	0	0	0	0
Plan fiduciary net position – beginning	0	0	0	0	0	0	0
Plan fiduciary net position – ending	0	0	0	0	0	0	0
Net OPEB liability – endings	\$ 12,644	\$ 10,561	\$ 8,954	\$ 23,274	\$ 17,916	\$ 23,887	\$ 22,729
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered employee payroll	\$ 310,129	\$ 162,892	\$ 162,892	\$ 240,302	\$ 240,302	\$ 226,372	\$ 226,372
Net OPEB liability as a percentage of covered employee payroll	4.1%	6.5%	5.5%	9.7%	7.5%	10.6%	10.0%

Town of Pownal, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2024

REVENUES:

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Property taxes	\$ 4,832,261	\$ 4,832,261	\$ 5,038,170	\$ 205,909
Excise taxes	291,500	291,500	434,167	142,667
Intergovernmental revenue	391,178	391,178	460,562	69,385
Charges for services	35,480	35,480	46,738	11,258
Licenses and permits	18,450	18,450	23,619	5,169
Interest	14,200	14,200	99,549	85,349
Other revenues	12,650	15,876	22,811	6,935
<i>Total revenues</i>	5,595,719	5,598,945	6,125,617	526,671

EXPENDITURES:

General government	582,402	607,402	486,425	120,977
Public safety	166,502	173,477	173,477	-
Public works	954,604	954,604	770,684	183,920
Health and sanitation	130,081	130,081	131,171	(1,090)
Social services	12,350	12,350	5,500	6,850
Education	3,427,608	3,427,608	3,427,607	-
County tax	215,375	215,375	215,375	-
Debt service	279,229	279,229	279,299	(70)
Unclassified	51,230	259,399	138,807	120,592
<i>Total expenditures</i>	5,819,381	6,059,525	5,628,345	431,179
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(223,662)	(460,579)	497,271	

OTHER FINANCING SOURCES (USES):

Transfer (to) other funds	(144,000)	(349,278)	(349,278)	-
Transfer from other funds	75,000	87,476	87,476	-
<i>Total other financing sources</i>	(69,000)	(261,802)	(261,802)	-

Net changes in fund balances 235,469

FUND BALANCES - BEGINNING 2,381,378

FUND BALANCES - ENDING \$ 2,616,847

Town of Pownal, Maine
 Combining Balance Sheet - All Other Non-Major Governmental Funds
 June 30, 2024

	Capital Projects Road Bond	Permanent Fund	Special Revenue Fund	Total Non-Major Governmental Funds
ASSETS:				
Cash	\$ -	\$ 111,290	\$ -	\$ 111,290
Interfund receivable	47,184	22,185	179,684	249,053
TOTAL ASSETS	\$ 47,184	\$ 133,475	\$ 179,684	\$ 360,343
LIABILITIES AND FUND BALANCE:				
<i>Fund Balance: - see footnotes</i>				
Non-spensible	\$ -	\$ 66,174	\$ -	\$ 66,174
Restricted	47,184	-	137,992	185,176
Committed	-	-	41,692	41,692
Assigned	-	67,301	-	67,301
<i>Total fund balance</i>	47,184	133,475	179,684	360,343
TOTAL LIABILITIES AND FUND BALANCES	\$ 47,184	\$ 133,475	\$ 179,684	\$ 360,343

Schedule C

Town of Pownal, Maine
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 All Other Non-Major Governmental Funds
 For the Year Ended June 30, 2024

	TOTAL NON-MAJOR			
	CAPITAL PROJECTS FUND - ROAD BOND	PERMENANT FUND	SPECIAL REVENUE FUND	GOVERNMENTAL FUNDS
REVENUES:				
Interest income	\$ -	\$ 793	\$ -	\$ 793
Other revenue	-	2,000	28,126	30,126
<i>Total revenues</i>	-	2,793	28,126	30,919
EXPENDITURES:				
Special projects	-	-	8,624	8,624
<i>Total expenditures</i>	-	-	8,624	8,624
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	-	2,793	19,501	22,295
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Transfers (to) general fund	-	(7,436)	(5,040)	(12,476)
Transfers from general fund	-	-	5,278	5,278
<i>Total other financing sources (uses)</i>	-	(7,436)	238	(7,198)
NET CHANGE IN FUND BALANCES	-	(4,643)	19,739	15,097
FUND BALANCE - BEGINNING OF YEAR	47,184	138,117	159,945	345,246
FUND BALANCE - END OF YEAR	\$ 47,184	\$ 133,475	\$ 179,684	\$ 360,343

SUSAN M. COLLINS
MAINE

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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



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

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COMMITTEE ON APPROPRIATIONS
SUBCOMMITTEES:
INTERIOR, ENVIRONMENT, AND RELATED AGENCIES, RAN
AGRICULTURE, RURAL DEVELOPMENT, AND RELATED
MILITARY CONSTRUCTION, VETERANS AFFAIRS, AND RELI

HELLIE 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](https://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](https://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

2 PORTLAND FISH PIER, SUITE 304
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ANGUS S. KING, JR.
MAINE

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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.

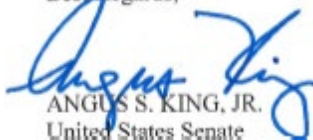
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. 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

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HOUSE OF REPRESENTATIVES

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Kilton Webb

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Cell: (207) 458-0172
Kilton.Webb@legislature.maine.gov

Dear Pownal Neighbors:

March 2025

It is an honor to have the opportunity to serve 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 I write this, we are well into 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, build an economy that works for everyone, increase 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 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. My other top goal for the budget includes supporting ongoing funding for pre-apprenticeship and apprenticeship programs to help strengthen Maine's workforce.

This session, I have been appointed to serve on the Energy, Utilities and Technology Committee, where we will work to develop and support sound policy that includes, but is not limited to, energy, tele-communications and local utilities.

Please feel free to contact me if you ever need my help. My phone number is (207) 458-0172, and my email is Kilton.Webb@legislature.maine.gov. 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 black ink, appearing to read 'Kilton Webb'.

Kilton Webb
State Representative

District 98: Durham, Pownal and parts of Bowdoin, Lisbon and Topsham

Dear Citizens,

We want to thank all the residents for the passage of our current budget. The adopted budget for 2024-2025 is \$41,612,460. In addition to contractual salaries and benefits, the majority of the expenditure increases included the following: funding for an additional Special Education teacher, an elementary classroom teacher, and a .5 high school Science teacher due to enrollment, a .5 Guidance Counselor to support wellness, an Assistant Principal to support increased enrollment and specialized programming, needed technology replacement, and the continued funding of the district's Capital Improvement Plan.

We are grateful for the individuals willing to volunteer and serve on the RSU5 Board of Directors. Current Board members from Durham are Candace deCsipkes, Danielle George, and School Board Chair Michelle Ritcheson; members from Freeport are Colin Cheney, Cheyenne Farrell, Carolyn Jensen, Kara Kaikini, Maura Pillsbury, and Kelly Sink; and members from Pownal are Malik Farlow and Vice-chair Elisabeth Munsen. Two student representatives from Freeport High School are selected each fall.

All Board goals aim to ensure every student has an engaging, student-centered education, and graduates ready to enter postsecondary education or the workforce. In June, 171 students graduated from Freeport High School, ready to venture into their post-graduation lives. We are very appreciative of all the financial contributions for scholarships to support our students in post-secondary education.

We have an extremely dedicated, qualified staff serving our students. We educated 2084 students during the 2023-2024 school year, which was an increase of 18 students from the October 1st enrollment from 2022. The projected enrollment for 2024-2025 is 2094. If this remains stable, this will be an increase of 10 from last year's October 1st certified enrollment.

Through the collective efforts of our staff, parents, students and community members, we strive to provide a quality education for all of our students. As we strive "to inspire and support every learner by challenging minds, building character, sparking creativity, and nurturing passions," we appreciate your support and involvement in educating our students in RSU5!

Sincerely,
Jean M. Skorapa, Superintendent of Schools

