

2021 Town of Pownal Payroll

Best, Jason	\$46,141.19	Peters, Jesse	\$16,072.26
Brink Jr., Kenneth	\$1,044.00	Purinton, Alison	\$720.00
Clark, Coleman	\$26,597.15	Snow, Duane	\$405.50
Cushman Curry, Heidi	\$4,399.98	Taylor-Chase, Rebecca	\$58,761.32
Giddinge, Ginifir	\$42,500.72	Vosmus, Cory	\$690.00
Giddinge, Paul	\$43,504.00	Vosmus, Craig	\$5,302.14
Henry, Ryan	\$5,595.51		
Hogue, Richard	\$13,534.61		
Hogue, Kathleen	\$780.00	Fire Department	
Hill, Alan	\$22,388.15	Fire/Ems Calls	\$10,500.09
Maguire, Richard	\$11,289.40	Maintenance & Meetings	\$2,806.12
Merrill, Lorraine	\$445.50	Trainings	\$3,932.51
Morris, Jonathan	\$4,950.00	Special Details	\$2,041.75
Nielsen, Matthew	\$58,934.54		
O'Brien, Andrew	\$4,399.98		

Animal Control

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

Animal Nuisance
Dog Complaints
Stray Cats
Stray Dogs
Raccoon Removal (trapping)
Fox Concerns
Dog Bite

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

Following some changes in committee membership, the Budget Committee met eight times focusing on the FY 2023-2024 Town Budget, three of them jointly with the Select Board. The joint meeting concept was introduced by Town Administrator, Becky Taylor-Chase and streamlined the process for all involved. Individual budgets were reviewed, issues explored, and questions responded to by the department heads and the Town Administrator, all of whom were diligently focused on managing costs amidst rising inflation. As a result, the Budget Committee is pleased to report that the Town's annual operating budget increased by only 3.0%, despite a 6.5% CPI increase as of December 2022 (12 month change not seasonally adjusted). There were no major disagreements on the department budgets (although several open items as of this writing may create a slight discrepancy between Committee and Select Board recommendations) and the Committee recommends a small increase to the Select Board's stipends, which is in-line with the Town's annual employee salary increases to compensate for inflation/cost of living adjustments.

Each year, the Budget Committee, along with others, helps look for ways to improve the Town's finances. One item raised last year dealt with conforming the Town's budgeting process to one of the two formats generally accepted by the Maine Municipal Association (MMA). At the end of this report is the text of a memo sent to the Select Board to clarify this issue, which may relate to several articles on the Town Meeting Warrant.

Another item carried forward from last year relates to the Select Board developing a flexible, strategic plan for reducing the Town's Unassigned Funds balance. While not requiring a town vote, the Committee has urged the Select Board to adopt the language being developed by the Committee that will provide guidance for the Town going forward.

New initiatives that will remain ongoing include: 1) assisting in the review of the Town's management of its cash balances and maximizing interest income for the long-term benefit of the Town, and 2) helping the Town explore the pros and cons of utilizing Tax Increment Financing (TIF) in response to pending commercial developments in Pownal that may have a significant impact on future tax revenues and State revenue share allocations. These include a Town approved greenhouse complex and potential expansion of CMP's substation infrastructure.

Committee Members

Bo Chesney, Chair

Brian Stornelli

Donna Watson, Secretary

Gennifer Giuliano

Memo

To: Pownal Select Board

From: Pownal Budget Committee

Cc: Treasurer, Town of Pownal

Date: April 5, 2023

Re: Budget Process Recommendations

The purpose of this memo is to recommend that the Town of Pownal formally adopt what is known as “Lump-Sum Budgeting”. Further, it recommends specific articles be included in the 2023 Town Meeting Warrant to accomplish this. Maximum transparency in the Town’s municipal finances is a benefit to all taxpayers and municipal officials, and it is in everyone’s best interest to continually improve the process of budgeting.

Background

First, it should be noted that according to Maine Municipal Association (MMA), there is no law requiring a particular budget format. As further noted by MMA, there are two basic types of budgets typically utilized by municipalities in Maine known as “Line-Item Budget” and “Lump-Sum Budget”.

Line-Item Budget – This type of budgeting calls for specific voter approval of each individual line item in a budget. At the end of the fiscal year, Under-Expended budgets are automatically “Carried Forward” into the next fiscal year on a line item by line-item basis.

Lump-Sum Budget – This type of budgeting calls for voter approval of departmental totals (which is what Pownal currently does), but not individual line items. However, in an approved Lump-Sum Budget Under-Expended budgets are NOT automatically “Carried Forward” at the end of the fiscal year, but, instead, revert to the Unassigned Fund balance.

It is unclear if the Town has ever voted specifically which type of budgeting the Town should adopt. The Budget Committee’s report to the Town in the Annual Town Report 2022 noted that the Town of Pownal has historically used a hybrid budgeting process. It essentially approves a Lump-Sum Budget but in a regularly scheduled meeting, the Select Board decides which Under-Expended budgets are carried forward without further voter approval to allow for the completion of specific projects the Town is obligated to pay for. At the end of FY 2022, a total of \$12,930 was approved for Carry-Forward, \$3,250 for General Government (0.7% of the category’s FY22 budget) and \$9,680 for Public Safety (6.7% of the category’s F&22 budget).

Further indication of hybrid nature of the Town’s current practice is highlighted by each year’s Town Meeting Warrant including the following article: *“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”.* (Article 29 in FY22). This would be appropriate if the Town approved the Line-Item budget but not a Lump-Sum budget, as does.

The Budget Committee feels that the Town’s use of Lump-Sum budgeting is entirely appropriate for a Town the size of Pownal. While the committee conducts in depth review of the line-item budgets presented to it, it makes recommendations for the total of each major category, i.e. General Government, Public Safety, etc. For maximum transparency, the Town report presents the details of each category, but the warrant articles vote on the total “lump-sum” for each category, not the detailed line-items.

The Budget Committee feels that it’s important for the Town formally adopt the Lump-Sum type of budgeting. It also recognizes that the municipal officials need to have reasonable flexibility to allow for the Carry-Forward of a limited amount each year. To accomplish these goals, the following recommendations are being presented.

1. In the 2023 Town Meeting Warrant, an article be included formally adopting the “Lump-Sum” budgetary process. Possible wording could be as follows: “To see if the Town will vote to formally adopt what is known as the “Lump-Sum” budgetary process each year going forward beginning in FY 2023-2024.”
2. The Town include a specific article each year to allow the Select Board to authorize the “Carry-Forward” of up to 5% (or some lesser amount) of each major budget category approved under the “Lump-Sum” budget as long as the “Carry Forward” amount remains in the same major category. This would provide maximum flexibility for the Select Board to approve specific carry-forward amounts as practiced in the past. Possible wording could be as follows: “To see if the Town will vote to authorize the Select Board to carry-forward up to 5% (or some lesser amount) of each department’s budget in the current 2023 fiscal year in order to pay for accrued, but unpaid bills in the 2024 fiscal year.”
3. The Town discontinue the annual article authorization of transferring 3% of individual line items since this is not applicable to Lump-Sum budgeting. The Select Board may wish to adopt a policy for the departments heads to seek their approval for such transfers, but by including it as a warrant article each year, it leads to potential confusion as to what voters are approving, a Lump-Sum or Line-Item budget.

It is in the spirit of continuous improvement that the Budget Committee is making these recommendations and welcomes the opportunity to discuss them with the Select Board ahead of finalizing this year’s Town Meeting Warrant. The committee suggests having the Town’s attorney review the approach to ensure it is appropriate.

The committee would like to commend everyone involved in this year’s budget cycle. The Town Treasurer continues to improve the process and the department heads present well-developed budgets for the committee’s review allowing ample time to respond to questions the committee may have. The joint meetings with the Select Board further streamlined the process. The free flow of information and willingness to continually improve are hallmarks of the Town’s officials and employees. An example of this is the Town Treasurer’s openness to enhance transparency of annual Carry-Forward and transfers from Unassigned Balances. Another example is beginning last year, the Select Board including a Warrant Article seeking specific authorization for transferring a specified maximum amount of Unassigned Funds each year to stabilize the tax rate. The committee also thanks citizen John Green for his invaluable input on this issue.

Capital Improvement Planning Committee

The ever-increasing replacement cost of large equipment items, dump trucks, excavators, graders, etc., in the town’s inventory has always been a challenge. Everyday inflation, along with supply chain issues and tariffs on steel used to make this equipment, have exacerbated the difficulties in projecting future costs. In an attempt to better project future costs the committee did an analysis of the change in Replacement Costs for the periods 2013- 2022 and for 2015-2022. The result of this analysis was an

increase in the assumption for inflation for the plan period from 2.5% to 5%. This change is significant in that it drives other elements of the plan, particularly future appropriations to the Capital Reserve Account to maintain the target balance in the account.

In March, a “What-If” analysis tool was added to the planning model. This new feature allows the committee to change major, key assumptions and put the results side-by-side with the plan. Initially, the tool identified the plan would not meet the target Capital Reserve Account balances in 2029 and again in 2034. As a result, the committee made a request to the Select Board and the Budget Committee for a one-time transfer of \$200,000 from the Undesignated Surplus account to the Capital Reserve Account to mitigate this issue. Other, longer-term items highlighted for the committee’s attention will be addressed in future planning years.

During the year, the committee determined that the Strategies included in the 2021 Comprehensive Plan were not appropriate for what the committee actually does and set the below strategies the committee will follow until the next comprehensive plan.

1. Provide and maintain a tool which promotes sound financial planning by estimating future needs and costs, thus reducing substantial fluctuation in the yearly tax rate.
2. Recommend timely and cost-effective replacement, renovation, and acquisition of the equipment/assets necessary for the effective delivery of town services.
3. Evaluate and recommend sources of funding (appropriation, bonds, lease) for the replacement, renovation and/or acquisition of the equipment/assets necessary for the effective delivery of town services
4. Continue to look for ways to reduce costs.

To complete the year the committee will be reviewing the “official” charge of the committee and making recommendations, if any, for change to the Select Board.

The committee needs additional members; if you would like to become a member of the Capital Improvement Planning committee, please contact the Select Board. The public is welcome to attend all committee meetings. Please see the town website for dates and times of future meetings.

The 2023 CIP Committee:

Rodney Richard

Jan Pieter van Voorst van Beest

Paul Schumann, Chair

Conservation Commission

The Pownal Conservation Commission is responsible for the stewardship of Pownal’s working forests and all town owned parcels. These parcels are integral to the rural character of Pownal that all its citizen’s treasure.

Currently, the commission is working on initiatives to ensure the permanent preservation and protection of these lands. Ensuring the preservation and protection of the town’s forests and open space secures Pownal’s rural character for the future.

Economic Development & Sustainability Committee

Strategy from 2021 Comprehensive Plan: *“Appoint a committee to develop a vision and a plan for the Village Center.”*

We, at the time of this writing, have an RFP (Request for Proposal) open. (You may view the RFP on the town website.) In part, the RFP requested applicants to:

...provide an analysis, review, and recommendations for the development of a Village District in alignment with the town’s 2021 Comprehensive Plan. The recommendations will consider the rural character of the town as defined in the comprehensive plan, as well as future growth expectations and opportunities. The results of this study will be used to communicate and make recommendations to the citizens of Pownal for the successful future development of the Village District.

Bids were due by May 4, 2023. Our hope is to have a company hired and a study complete by the first of 2024.

We foresee a Village District as being part of the rural character of the town and providing resources that help make Pownal special...a place where people can go to run errands, do shopping, and bump into friends and neighbors. It would also provide growth in the tax base, thereby helping to relieve some of the tax burden on private citizens.

We have a big mountain to climb with this project, but please know that we have a very dedicated group of people working on this with the best interests of the citizens of Pownal and the town.

Strategy from 2021 Comprehensive Plan to: *“Research and analyze the possibility of moving to a different form of government i.e., Town Manager and/or increasing the Select Board membership.”*

We asked the Select Board to look at Pownal’s form of government. Does a three person Select Board give us the right government structure to move the town forward in a responsible way? Do we have the expertise we need for the day-to-day operations of the town? This is now in the hands of the Select Board.

Respectfully submitted by: Susan Peters (Chair) on behalf of the Economic Development and Sustainability Committee

Members: John Libby, Pat Hodgdon (Secretary), Paul Schumann, Susan Peters, Andy O’Brien (Liaison to Select Board)

Fire and Rescue Department

INCIDENT TYPES	# INCIDENTS	% of TOTAL
Fires	3	1.49%
Overpressure rupture, explosion, overheating - no fire	1	0.5%
Rescue & Emergency Medical Service	112	55.45%
Hazardous Condition (No Fire)	35	17.33%
Service Call	25	12.38%
Good Intent Call	18	8.91%
False Alarm & False Call	5	2.48%
Severe Weather & Natural Disaster	1	0.5%
Special Incident Type	2	0.99%
TOTAL	202	100%

The Pownal Fire and Rescue Department responded to a record number of calls last year. The department responded to 202 calls for service from January 1 to December 31, 2022, resulting in a 25% increase over last year. We responded to three fires last year, one building fire, a vehicle fire and one woods fire. The dedicated members of the department provided 456 hours responding to emergencies. 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.

The members logged over 480 hours attending department meetings training sessions and performing maintenance on the apparatus and department equipment. This upcoming year we plan to focus on improving our water supply options around the town. We will be out inspecting our dry hydrants and alternative water sources for access and water flowrates. Stop by and ask us to show you what we are doing. We would be happy to explain our operations.

We have taken delivery of the new extrication equipment and placed it into service on Engine 2. Durham Fire has graciously donated their old airbag system to us and as soon as we can acquire all the components, we will place that in service on Engine 2 as well. Our old extrication equipment, much of which was donated by other area departments and the Pownal Fire Company, we were able to donate to Chebeague Island Fire Department. With that donation, Chebeague Island was able to outfit their engine with a better system than they had before and provide them with a second set of tools. They do not have the luxury of being able to call mutual aid to help with a difficult extrication.

The Pownal Fire & Rescue Department has reached a huge milestone this year. We are 75 years old this year! The department was officially organized by the town into The Pownal Fire Department in 1948, a year after the great fires of 1947. I would like to thank the town for supporting us ever since. Speaking of milestones, this year also marks Firefighter Scott Pollock's 30th year with the department. Scott has served as a firefighter, Lieutenant, Captain, Deputy Chief and Chief. He brings a great deal of knowledge and experience to the department. If you see Scott around town, please thank him for his service.

This year the Pownal Fire and Rescue Company donated money to the Heat Fund and Holiday Giving through Freeport Community Services to be used to help Pownal residents. The Company continues to support department efforts with food, clothing, etc. The Company and the Department thank the residents who give to our bottle building located behind Mallet Hall. Thanks to those donations, and others, the Company continues its support to the Fire Department.

I would like to thank the members of the department for all of their hard work and dedication throughout a very busy 2022. As always, we are looking for new members to join our team. We have many different ways you can help; from Firefighting to providing emergency medical treatment; directing traffic or driving the trucks. There is something for everyone. If you are between 16 & 18 you could also join as a Junior Firefighter. If you are interested in learning new skills and meeting some great people, please contact Chief Peters at 318-1997 or e-mailing at pownalcar1@maine.rr.com.

INCIDENT TYPE	# INCIDENTS
111 - Building fire	1
131 - Passenger vehicle fire	1
141 - Forest, woods or wildland fire	1
212 - Overpressure rupture of steam boiler	1
311 - Medical assist, assist EMS crew	1
321 - EMS call, excluding vehicle accident with injury	90
322 - Motor vehicle accident with injuries	6
323 - Motor vehicle/pedestrian accident (MV Ped)	1
324 - Motor vehicle accident with no injuries.	8
341 - Search for person on land	1
381 - Rescue or EMS standby	5
400 - Hazardous condition, other	1
411 - Gasoline or other flammable liquid spill	1
420 - Toxic condition, other	1
424 - Carbon monoxide incident	1
442 - Overheated motor	1
444 - Power line down	15
460 - Accident, potential accident, other	13
463 - Vehicle accident, general cleanup	2
550 - Public service assistance, other	1
553 - Public service	3
554 - Assist invalid	2
571 - Cover assignment, standby, move up	19
611 - Dispatched & cancelled in route	15
622 - No incident found on arrival at dispatch address	1
631 - Authorized controlled burning	1
651 - Smoke scare, odor of smoke	1
700 - False alarm or false call, other	2
745 - Alarm system activation, no fire - unintentional	3
813 - Wind storm, tornado/hurricane assessment	1
911 - Citizen complaint	2

Total Incidents

202

Respectfully submitted,
Chief Jesse Peters

Future Facilities (ad hoc) Committee

The charge of the Pownal Future Facilities (ad hoc) Committee (FFC) is to *“analyze the current state of the Public Safety and Public Works facility needs, and with a sufficient planning horizon, will recommend to the Select Board strategies and solutions to take care of future potential needs.”*

The FFC was formed in direct response to the 2021 and 2006 Comprehensive Plans and the 2010 Needs Assessment that identified the need for an updated Public Safety facility. The Public Works facility was identified as needing updating in the 2021 Comprehensive Plan. Members include the Fire Chief, Road Commissioner, a member of the Select Board, representatives from the Capital Improvement Plan Committee and the Budget Committee, active members of the Fire Department and Public Works, as well as other interested citizens.

Starting with workshops in April 2022, the FFC was officially formed in July 2022 and met monthly to explore and identify the extensive deficiencies of the Town’s current Fire & Rescue and Public Works facilities. Committee members met with surrounding town officials, toured other town’s facilities, and brought in experienced volunteers from outside agencies to educate the FCC on the scope of the challenge the Town faces in its endeavor to project future growth and needs of these critical town services.

The decisions the Town makes in the next two years will have a significant impact on the Town’s character for many years to come. The locations, designs, and costs are all complex questions that require careful examination by the Town. The increasingly complex regulatory environment we live in has significant implications that must be factored in, too. While the FCC is made up of many talented residents with a wide range of backgrounds and skills, it became evident that the Town needs professional outside expertise to be able to move forward. Consequently, the taxpayers are being asked to approve funding for the study outlined in the 2023 Town Meeting Warrant. The “Request for Proposal” for the study is posted on the Town’s website and copies will be available at Town Meeting. Residents and taxpayers are encouraged to read the carefully developed RFP to better understand the needs identified by the FFC. The study, due in the Fall of 2023, will provide the Town a roadmap for how best to proceed on this critical endeavor. The FFC hopes to be ready to make specific proposal(s) for the Town’s consideration at the 2024 Town Meeting.

The two fact sheets are included with this report, so residents and taxpayers have some basic information on these two critical departments. The FFC meets at Mallett Hall the third Tuesday of each month, 6:30pm, and we welcome the public to attend. Check the Town’s website calendar to confirm times and dates.

Respectfully submitted,

Pownal Future Facilities Committee

Bo Chesney, Patrick Christian (Chair), Patrick Fairbanks, Paul Giddinge, Dick Hogue, Kathy Hogue (Secretary), Toni Mark, Matt Nielsen (Road Commissioner), Andrew O’Brien (Select Board), Michael Pasarella, Jesse Peters (Fire and Rescue Chief), Susan Peters, Paul Schumann

FUTURE FACILITIES FACT SHEET ~ POWNAL PUBLIC WORKS

April 2023

How much do you know about your Public Works Department? Here are some facts to consider as the Future Facilities Committee explores the idea of upgrading/building a new Fire Station and a Public Works Facility:

Pownal's Public Works has....

- 14 miles of dirt roads that needs regular grading to maintain properly.
- 25 miles of paved roads to maintain.
- 39 miles of road that needs plowing and salt treatments to keep them safe with about 15 plowable events each year.
- 5 miles of ditching done to our roads annually.
- Stores 1,600 yards of sand/salt, using an average of 700 yards per year.

It also...

- Resurfaces 2.3 miles of gravel roads each year.
- Ditches 5 miles each year.
- Trims and mows about 33 miles per year.

The Crew does all this with...

- 6 Trucks, a Road Grader, a Loader / Backhoe, a Wheel Loader and an Excavator representing over \$1.6 million dollars in taxpayers' money, the largest group of assets in the Town.

The existing facilities for the Public Works are inadequate to meet the reasonable needs of a cost-efficient, reliable operation. The Public Works Building can only fit one truck at a time and has ...

- No room for spare parts or equipment to be kept out of the weather.
- No Rest Room or place for the crew to shower and change.
- No office for the Road Commissioner.
- Inadequate meeting and breakroom space.

Equipment is stored outside which significantly shortens the life of it and drives maintenance costs up. Over \$1.6 million of taxpayer owned equipment can't be maintained properly which means it will have to be replaced that much sooner. It also exposes it to vandalism which can cripple the department's ability to keep roads safe during storm events.

Plow Trucks need to be kept idling outside to keep from freezing in winter storms. This causes damage to modern diesel engines and routine safety inspections are difficult. All of this means the life span of the equipment is shortened requiring more frequent replacement in an ever-increasing cost environment.

The operating budget for the fiscal year ending 2023 is over \$852,000. This does not include replacement of the worn-out equipment. The lack of space results in inefficient operations which drives up overtime, particularly in major storm events. It also means it's more difficult to attract and retain

qualified personnel which can lead to increased use of outside vendors at higher cost. The lack of facilities (even a basic restroom & shower) means crews working to keep roads open around the clock have no place to even catch needed rest or a bite to eat.

There is no place to wash the corrosive salt off the trucks in the winter leading to more frequent breakdowns; again, this means higher costs.

Fortunately, the salt shed is newer and may be able to remain where it is. Pownal already has to cover the cost of groundwater contamination in the area, so it may not make economic sense to move it.

FUTURE FACILITIES FACT SHEET ~ POWNAL FIRE & RESCUE

April 2023

How much do you know about your Fire Department? Can you put a monetary value on the safety and welfare of your family and community? Here are some facts to consider as the Future Facilities Committee explores the idea of upgrading/building a new Fire Station and a Public Works Facility:

PHYSICAL PLANT

Pownal has two Fire Stations; Center Station located on Elmwood Road and North Station which is just a garage located on Fickett Road. Center Station is located on property owned by the First Parish Congregational Church and has served the community since 1959; however, there are many obstacles that make this station out-of-date and insufficient to meet today's needs and requirements.

The only parking lot is a space across from Center Station that the Town was given permission to use by the previous landowner. That land has now been sold with an unknown future for this agreement. There is no ADA compliant entrance to the 2nd floor of the station and the meeting space is small. We are not able to host trainings with Coastal Mutual Aid partners nor have chief meetings. Due to the size of the current truck bays, we have to special order trucks that will fit inside our stations. This is more costly than ordering stock trucks. Center Station houses Engine 1 and 2. Currently, compartment doors cannot be opened all the way due to tight clearances around apparatus. Because the ramp is small, trucks cannot completely pull out of the station without being in the road. Other challenges include inadequate office space, no gear storage, limited security for personnel or EMS records and no available training space, inside or out. In addition, contaminated personnel walk through the entire building in order to get to the shower or washing machine – not an ideal situation.

North Station provides housing for Squad 3 and Tank 4 but offers very little other amenities. There is not an ADA compliant entrance to the building and the front ramp does not have enough room to fully pull out of the station without being in the road. There is no running water or a bathroom facility. There is no office space, telephone nor back up power for the building. There is also limited parking space at this location.

The repeater (radio system) is located at North Station and has a battery back-up power supply that only lasts for a limited time. If power is out for a significant amount of time, then a generator will need to be hand-started to supply the system with power. This could cause a break in communication service

and possibly put people's lives at risk.

Having fire equipment in 2 separate locations prohibits efficient response to calls. In addition, there is no room to expand or extend either station nor is there room to add future needed equipment.

EQUIPMENT

In today's world, Fire and Rescue Departments have a long list of required tools and equipment in order to respond to calls efficiently and effectively. Air bottles, air packs and compressor systems come at a hefty price and need to be replaced every 15 – 20 years. This past year, the Department purchased extrication tools including the "Jaws of Life". Pownal does not own an ambulance and therefore contracts with Freeport for hospital transport. Cumberland County Regional Communication Center provides dispatch services for the Pownal Fire and Rescue Department.

It is difficult to have other towns provide coverage for Pownal due to our station size and not being able to get their trucks in our station. In the winter months, this is a larger issue as coverage trucks need to remain outside running to prevent freeze-ups.

The two engines, the squad truck and the tank truck have a Capital Plan schedule for updating and/or replacement. In addition, the Town plans ahead for expenses related to Thermal Image Cameras, air bottles and packs, radio and extrication equipment, and for the fire stations exhaust systems. Everyday expenses and other equipment are budgeted through the Town Meeting process.

PERSONNEL

The Pownal Fire and Rescue Department consists of a Fire Chief (Firefighter, EMT), a Deputy Rescue Chief (Firefighter, EMT) and 13 members: 6 fire fighters, 4-5 members who are both fire fighters and EMT and 1 EMT. In addition, the Department has 2 members who are Fire Police to help with driving and to control traffic at accident scenes.

RESPONSIBILITIES

The Fire Chief is appointed by the Select Board for a three-year term and oversees the many workings of the Department to include: trainings, budgets, hiring and purchasing equipment, to name a few. The Deputy Rescue Chief is appointed by the Fire Chief and supports the chief as needed.

Members of the Department logged in 483 hours in 2021 performing maintenance on department equipment, attending meetings, and engaging in training sessions.

A hard-working Fire Company provides support for the Department through fundraising and other non-emergency events. Each year, the FC donates to Pownal's heat fund and supports a Pownal family through Freeport Community Services' Holiday Helpline. In addition, the Fire Company provides "non gear" apparel to department members.

In 2022, the Department responded 202 calls for service, a 25% increase from 2021. The calls to included: 4 fires, 34 hazardous conditions, 9 public service, 34 mutual aid, and 9 false alarms.

The biggest change that will be important for residents to be aware of is that we will unfortunately be moving away from the popular pay-as-you-throw system next summer (2024).

All towns that participate in the pay-as-you-throw system are being forced to make the change due to Casella and other national haulers moving to an automated system.

We have attended many meetings and have explored several different unique options for Pownal to try to avoid this new change but the other options posed a greater financial burden to the town as well as safety risks.

Solid Waste and Recycling haulers like Casella are moving to an automated system for several reasons. They are attempting to make solid waste and recycling pick-up safer and more consistent. Being a trash hauler on the back of the truck is one of the most dangerous/deadly jobs in the US. Consistently landing in the top half of the 10 most dangerous jobs in the US every year. Also, Casella has struggled for several years to find workers willing to take on the job.

With all of that being said, Pownal along with our neighboring towns need to be prepared to change over to the automated system by summer of 2024. Casella will be managing the distribution of two bins to every household. One for recycling and one for solid waste. These bins will need to be placed where you currently leave your pay-as-you throw bags and recycling for pick up.

As a Solid Waste and Recycling Committee we are doing our best to not overorder Pownal's stock of pay-as-you-throw bags so that we phase them out with as little added expense and waste as possible. We would love to have more members join the committee to help us navigate this big change for Pownal and its residents. Our committee will be working to have information ready for residents so they are prepared for the changes to come in the next year. Please stay tuned and get involved if you can!

Heidi Richards, Chair
Will Johnston
Leslie Taisey
Zac Cote

Tax Collector

Outstanding Real Estate Taxes as of May 1, 2023:

Tax Year 2019

Acct#	Name	Balance w/Interest
483	Judy Ridley	\$2,802.76

Tax Year 2020

Acct#	Name	Balance w/Interest
690	Jacqueline Brown	\$1,990.55
379	Heirs of Sarah Marquis	\$334.02
483	Judy Ridley	\$2,734.48

Tax Year 2021

Acct#	Name	Balance w/Interest
715	George Anderson, Sr	\$264.16
861	Haley Brown	\$427.16
690	Jacqueline Brown	\$5,435.23
379	Heirs of Sarah Marquis	\$305.28
422	Northern New England Telephone	\$150.55
483	Judy Ridley	\$2,454.98

Tax Year 2022

Acct#	Name	Balance w/Interest
679	Matthew Allen	\$4,29.88
715	George Anderson, Sr	\$740.00
861	Haley Brown	\$1,357.72
690	Jacqueline Brown	\$4,960.54
549	Susan Clifford	\$1,334.08
97	Adrien Duroc-Danner	\$2,494.76
208	Kathy Gardner	\$102.82
313	Andrew Jordan	\$2,912.13
379	Heirs of Sarah Marquis	\$267.81
483	Judy Ridley	\$2,245.53

Taxes Collected as of May 1, 2023

Auto Excise: \$349,996.68
Boat Excise: \$1,385.80
2021 Real Estate: \$1,770.27
2022 Real Estate: \$165,269.41
2023 Real Estate: \$3,512,085.68
2024 Real Estate: \$7,326.16

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 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 5/1/2022 to 5/1/2023

Marriages: 33

Birth: 23

Deaths: 12

Dog Licenses

Dog licenses are done by 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 5/1/2022 to 5/1/2023: 206

Elections

Voter Registration as of May 1, 2023:

Democrat: 558

Green Independent: 74

Republican: 421

No Labels: 12

Unenrolled: 489

Total: 1554

Election Dates:

November 8, 2022 General Election

June 13, 2023 State, Municipal Officers &

RSU5 Budget

I would like to take a moment to thank Kathy Hogue for her support of the Town Office while I was out on medical leave. Kathy came in throughout the summer to learn certain tasks so in my absence she could support Ginny and help keep things running smoothly. Kathy has again come back to help while we transitioned Ginny into the CEO position and hired a new Deputy Clerk. Kathy, we thank you very much!

In April, Ginny Giddinge transitioned over to be our new Code Enforcement Officer. She has been very busy settling into her new role, working on the certifications and getting up-to-speed on all the current projects. After many months of that office being in transition it is great to have her settling in.

With that change left the Deputy Clerk position vacant. We actively worked to fill that role as quickly as possible. We are pleased that Kathryn Levesque joined us on May 1. She has been enjoying her first few weeks here getting to know everyone and learning all the ins and outs of the position. We look forward to many years with her.

During all this change of staff we did manage to work on a few projects. At the very end of June our new phone system went online. This system now has extension and voicemail – something that was lacking with the past system. Residents now can choose the right extension and if we are not available can leave a voicemail rather than calling back over and over.

We also launched the first phase of the online Parcel Viewer. This is a GIS Map system of the Town's property maps. We are currently in the process of getting each property card uploaded. This will allow appraisers to readily access information and reduce call volume to the town office.

Respectfully Submitted,

Becky Taylor-Chase, Town Clerk

Kathryn Levesque, Deputy Clerk

Town Meeting Warrant

To: Ginifir Giddinge, 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 Hallowell Road, Pownal Maine on Tuesday, June 13, 2023 at 7:45 am, then and there to act upon Article 1 through 2 of this warrant by secret ballot. 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, Maine on Monday June 26, 2023 at 7:00 pm to act upon the remaining Articles 3 through 39 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 Regional School Unit #5 Board of Directors Member for a three-year term.

ORDINANCES

ARTICLE 3: Shall an Ordinance entitled (2023 Amendments to the Town of Pownal Property Tax Assistance Ordinance Section 8” be enacted?

(A copy of the amendment shall be available at Town Meeting)

ARTICLE 4: Shall an ordinance entitled “Town of Pownal Victualer’s License Ordinance” be enacted?

(A copy of the Ordinance shall be available at Town Meeting)

ARTICLE 5: Shall an Ordinance entitled “2023 Amendments to the Town of Pownal Land Use and Zoning Ordinance Section 206 B Fines” be enacted?

(A copy of the amendment shall be available at Town Meeting)

ARTICLE 6: Shall an Ordinance entitled “2023 Amendments to the Town of Pownal Land Use and Zoning Ordinance Section 603 Back Lots” be enacted?

(A copy of the amendment shall be available at Town Meeting)

ARTICLE 7: Shall an ordinance entitled “2023 Amendments to the Town of Pownal Land Use and Zoning Ordinance Section 807 Criteria and Standards” be enacted?

(A copy of the amendment shall be available at Town Meeting)

ARTICLE 8: Shall an Ordinance entitled “2023 Amendments to the Town of Pownal Land Use and Zoning Ordinance Section 400 Definitions” be enacted?

(A copy of the amendment shall be available at Town Meeting)

ARTICLE 9: Shall an Ordinance entitled “2023 Amendments to the Town of Pownal Land Use and Zoning Ordinance Section 504 Zoning Districts and Space and Dimensional Standards” be enacted?

(A copy of the amendment shall be available at Town Meeting)

ARTICLE 10: Shall an Ordinance entitled “2023 Amendments to the Town of Pownal Land Use and Zoning Ordinance Section 905 Review Procedure and Submissions for Major Subdivision, Preliminary Plan” be enacted?
 (A copy of the amendment shall be available at Town Meeting)

CAPITAL IMPROVEMENT ARTICLES

ARTICLE 11: To see if the Town will vote to raise and appropriate **\$144,000.00** for the Capital Project Fund.
The Select Board and Budget Committee recommend approval.

ARTICLE 12: To see if the Town will vote to transfer and appropriate **\$200,000.00** from the Unassigned Fund Balance to the Capital Project Fund.
The Select Board and Budget Committee recommend approval.

ARTICLE 13: To see is the Town will vote to appropriate **\$75,000** from the Capital Projects Fund for the purchase of the following item or to see what action the town will take:
 1-Ton Dump Truck with Plow and Sander \$75,000
The Select Board recommends approval.

BUDGET ARTICLES

ARTICLE 14: To see if the Town will raise and appropriate **\$68,541.00** for a Town Planner position.
 Job Description Exhibit I
Compensation: \$53,248.00
FICA: \$4,074.00
Medicare: \$773.00
Benefits: \$10,446.00 (Health Insurance)
The Select Board recommends approval.

ARTICLE 15: To see if the Town will vote to raise and appropriate **\$488,861.00** for **General Government**.

General Government	Budget FY 2023	Request FY 2024	Difference	Percent
General Government	\$98,294.00	\$105,114.00	\$6,820.00	7%
Technology	\$34,013.00	\$34,013.00	\$0	0%
Animal Control	\$2,800.00	\$2,900.00	\$100.00	4%
Planning Board	\$47,000.00	\$47,000.00	\$0	0%
Compensation	\$274,290.00	\$299,834.00	\$25,544.00	9%
TOTAL	\$443,287.00	\$488,861.00	\$45,574.00	10%

Budget Committee recommends \$473,861 Select Board recommends \$488,861

ARTICLE 16: To see if the Town will vote to raise and appropriate **\$12,350.00** for **Human Services**.

Social Services	Budget	Request	Difference	Percent
	FY 2023	FY 2024		
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	\$350.00	\$0	0%
Total	\$12,350.00	\$12,350.00	\$0	0%

The Select Board and Budget Committee recommend approval.

ARTICLE 17: To see if the Town will vote to raise and appropriate **\$40,330.00** for **Mallett Hall**.

Mallett Hall	Budget	Request	Difference	Percent
	FY 2022	FY 2023		
Maintenance	\$15,650.00	\$26,970.00	\$11,320.00	72%
Life Safety	\$2,100.00	\$4,100.00	\$2,000.00	95%
Utilities	\$8,360.00	\$9,260.00	\$900.00	11%
Total	\$26,110.00	\$40,330.00	\$14,220.00	54%

The Select Board and Budget Committee recommend approval.

ARTICLE 18: To see if the Town will vote to raise and appropriate **\$166,502.00** for **Public Safety**.

Public Safety	Budget	Request	Difference	Percent
	FY 2023	FY 2024		
Public Safety	\$42,075.00	\$45,701.00	\$3,626.00	9%
Administration	\$4,693.00	\$11,197.00	\$6,504.00	139%
Compensation	\$48,870.00	\$48,665.00	(\$205.00)	(.004%)
Buildings	\$14,190.00	\$15,319.00	\$1,129.00	8%
Operations	\$43,520.00	\$45,620.00	\$2,100.00	5%
TOTAL	\$153,348.00	\$166,502.00	\$13,154.00	9%

Budget Committee recommends \$162,092 Select Board recommends \$166,502

ARTICLE 19: To see if the Town will vote to raise and appropriate **\$879,604.00** for **Public Works**.

Public Works	Budget	Request	Difference	Percent
	FY 2023	FY 2024		
Facilities Maintenance	\$18,805.00	\$20,580.00	\$1,775.00	9%
Winter Roads	\$109,205.00	\$105,000.00	(\$4,205.00)	(4%)
Compensation	\$324,030.00	\$340,424.00	\$16,394.00	5%
Fleet Maintenance	\$54,050.00	\$70,000.00	\$15,950.00	30%
Fuel	\$46,000.00	\$46,000.00	\$0	0%
Road Maintenance	\$293,000.00	\$290,100.00	(\$2,900.00)	(1%)
Supplies	\$2,500.00	\$2,500.00	\$0	0%
Administrative	\$5,045.00	\$5,000.00	(\$45.00)	(1%)
TOTAL	\$852,635.00	\$879,604.00	\$26,969.00	3%

The Select Board and Budget Committee recommend approval.

ARTICLE 20: To see if the Town will vote to raise and appropriate **\$130,081.00** for **Solid Waste**.

Solid Waste	Budget FY 2023	Request FY 2024	Difference	Percent
EcoMaine Fees Waste	\$23,800.00	\$22,000.00	(\$1,800.00)	(8%)
EcoMaine Fees Recycling	\$4,850.00	\$7,370.00	\$2,520.00	52%
Solid Waste Hauling	\$80,765.00	\$87,711.00	\$6,946.00	9%
Septic Contract	\$250.00	\$250.00	\$0	0%
Metal Collection Day	\$500.00	\$750.00	\$250.00	50%
PAYT Bags	\$10,680.00	\$12,000.00	\$1,320.00	12%
Total	\$120,845.00	\$130,081.00	\$9,236.00	8%

The Select Board and Budget Committee recommend approval.

ARTICLE 21: To see if the Town will vote to raise and appropriate **\$3,400.00** for **Pownal Center Water Association**.

PCWA	Budget FY 2023	Request FY 2024	Difference	Percent
Town Expense	\$2,000.00	\$2,000.00	\$0	0%
Utilities	\$1,200.00	\$1,400.00	\$200.00	17%
Total	\$3,200.00	\$3,400.00	\$200.00	6%

The Select Board and Budget Committee recommend approval.

ARTICLE 22: To see if the Town will vote to raise and appropriate **\$5,000.00** for **Cemeteries**.

Cemeteries	Budget FY 2024	Request FY 2025	Difference	Percent
Compensation	\$4,000.00	\$4,000.00	\$0	0%
Town Expense	\$1,000.00	\$1,000.00	\$0	0%
Total	\$5,000.00	\$5,000.00	\$0	0%

The Select Board and Budget Committee recommend approval.

ARTICLE 23: To see if the Town will vote to raise and appropriate **\$279,229.00** for **Debt Service and Other Obligations**.

Debt Service	Budget FY 2023	Request FY 2024	Difference	Percent
2007 Road Bond	\$63,496.00	\$60,743.00	(\$2,753.00)	(4%)
2011 Road Bond	\$58,650.00	\$58,181.00	(\$469.00)	(1%)
2016 Road Bond	\$162,818.00	\$160,305.00	(\$2,513.00)	(2%)
Total	\$284,964.00	\$279,229.00	(\$5,735.00)	(2%)

The Select Board and Budget Committee recommend approval.

ARTICLE 24: To see if the Town will vote to raise and appropriate **\$2,500.00** for the **Recreation Committee** enterprise fund.

Recreation Comm	Budget	Request	Difference	Percent
	FY 2023	FY 2024		
Town Expense	\$1,000.00	\$2,500.00	\$1,500.00	150%
Total	\$1,000.00	\$2,500.00	\$1,500.00	150%

The Select Board and Budget Committee recommend approval.

ARTICLE 25: To see if the Town will vote to raise and appropriate \$25,000.00 for professional services needed to move forward the work charged to the Economic Development and Sustainability Committee.

The Select Board recommends approval.

ARTICLE 26: To see if the Town will appropriate up to **\$87,066.00** from 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: Needs Assessment and Cost Estimate Study for Public Works and Fire/Rescue Buildings.

The Select Board recommends approval.

ARTICLE 27: To see if the Town will vote to accept and apply **\$750,928.00** 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 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	Request	Difference	Percent
	FY 2023	FY 2024		
Cable Franchise Fee	\$11,807.00	\$12,000.00	\$193.00	2%
Automobile Excise	\$290,000.00	\$290,000.00	\$0	0%
Boat Excise	\$1,500.00	\$1,500.00	\$0	0%
IF&W Agent Fees	\$500.00	\$500.00	\$0	0%
Clerk Fees	\$480.00	\$480.00	\$0	0%
Vital Statistic Fees	\$1,200.00	\$1,200.00	\$0	0%
Copy/Fax Fee	\$100.00	\$100.00	\$0	0%
Veterans Reimbursement	\$1,100.00	\$1,380.00	\$280.00	25%
Lien Costs	\$1,500.00	\$1,200.00	(\$300.00)	(20%)
Interest – Real Estate	\$6,000.00	\$8,000.00	\$2000.00	33%
BMV Agent Fees	\$7,000.00	\$7,000.00	\$0	0%
State Park Fees	\$2,500.00	\$2,500.00	\$0	0%
CEO Permits	\$18,000.00	\$18,000.00	\$0	0%
BOA Fees	\$150.00	\$150.00	\$0	0%
Checking Interest	\$1,400.00	\$ 5,000.00	\$3,600.00	257%
ACO Fees	\$300.00	\$300.00	\$0	0%
ACO Late Fees	\$150.00	\$150.00	\$0	0%
Subdivision App Fees	\$500.00	\$500.00	\$0	0%
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	\$200.00	\$0	0%
Solid Waste Bag Sales	\$26,000.00	\$26,000.00	\$0	0%
State Revenue Sharing	\$210,600.00	\$220,000.00	\$9,400.00	4%
Homestead Exemption	\$117,000.00	\$112,888.00	(\$4,112.00)	(4%)
Total Revenues	\$739,487.00	\$750,928.00	\$11,441.00	2%

The Select Board recommends approval.

BUSINESS ARTICLES

ARTICLE 28: To see if the Town will vote to appropriate up to **\$8,300** from the dedicated **IMPACT FEE OPEN SPACE FUNDS** for surveying Town Owned Land: Map 2, Lots 27 & 28.

The Select Board recommends approval.

ARTICLE 29: To see if the Town will vote to transfer and appropriate up to **\$300,000** from the Unassigned Fund Balance to minimize the tax mil rate increase. Undesignated Fund Balance Policy Exhibit J

The Select Board recommends approval.

ARTICLE 30: 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 FY 24 to the PCWA Reserve fund.

The Select Board recommends approval.

ARTICLE 31: (written ballot) To see if the Town will vote to exceed the property tax levy limit established for the Town of Pownal by State law in the event that the municipal budget approved under the preceding articles results in a tax commitment that is greater than the property tax levy limit.

The Select Board recommends approval.

ARTICLE 32:

- 1) To see if the Town will vote to set **September 15, 2023, December 15, 2023, March 15, 2024 and June 15, 2024** as the dates on which one quarter of taxes shall be due and payable and to charge **interest** at the rate of eight percent (**8.00%**) per year computed on a daily basis on any portion of the installment dues that remains outstanding as of September 16, 2023, December 16, 2023, March 16, 2024 and June 16, 2024.
- 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 4% as the rate to be paid by the Town on abated taxes pursuant to 36 M.S.R.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 to complete projects from the previous Fiscal Year.

The Select Board recommends approval.

ARTICLE 36: To see if the Town will authorize the Select Board and the Town Treasurer, on behalf of the Town, to rent, sell or otherwise dispose of any parcel of real estate or any portion thereof acquired by the Town of Pownal between July 1, 2022 and June 30, 2023 for non-payment of taxes thereon, on such terms as they deem advisable.

The Select Board recommends approval.

ARTICLE 37: 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.

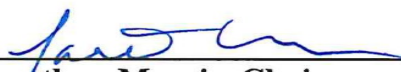
ARTICLE 38: To see if the Town will vote to authorize the Select Board to seek, accept and disburse grant funds from private, state or federal agencies, for the purpose so designated in each specific grant.

The Select Board recommends approval.

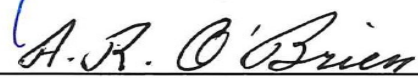
ARTICLE 39: To see if the Town will vote to allocate funds received from the registration of snowmobiles to the **ROYAL RIVER SNOWMOBILE CLUB & TRI TOWN PENGUIN SNOWMOBILE CLUB** for the purpose of maintaining their snowmobile trails which are open to the general public without charge for snowmobile purposes and any other uses that may be authorized by the property owner.

The Select Board recommends approval.

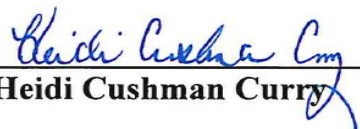
Given under our hands this 22nd day of May, 2023 by the Pownal Select Board:



Jonathon Morris, Chair



Andrew O'Brien



Heidi Cushman Curry

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

JUNE 30, 2022

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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, each major fund, and the aggregate remaining fund information of Town of Pownal, Maine, as of and for the year ended June 30, 2022, 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, each major fund, and the aggregate remaining fund information of the Town of Pownal, Maine, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of 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.

Levant, Maine

August 25, 2022

Town of Pownal

Management's Discussion and Analysis

Fiscal Year ending June 30, 2022

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, 2022.

Overview of the Financial Statements:

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

Government-wide Financial Statements:

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

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

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

Fund Financial Statements:

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

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

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

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, 2022 by \$5,983,111 – this is referred to as “Net Position”. Of that amount, \$3,148,027 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 \$854,078, 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 combined ending fund balances of \$3,010,306 and increase of \$55,700 from the prior year.

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The total unassigned fund balance for the general fund was \$2,162,293, which represents 37.6% of the total general fund expenditures.

Government Wide Financial Analysis:

Approximately 47% of the Town's net position is its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges, etc), less any related outstanding debt used to acquire those assets. The Town uses these assets to provide services to the community; these capital assets are not available for future spending. While the Town's investment in the capital assets is reported net of the related debt, it is important to note that the resources required to repay this debt must be provided from other sources, since the capital assets themselves are not liquid assets.

Governmental Activities

	6/30/2022	6/30/2021
Current Assets	\$ 3,355,458	\$ 3,295,543
Capital Assets	5,113,573	4,579,145
Total Assets	8,469,031	7,874,688
Deferred Outflows of Resources	7,580	8,774
Total Assets & Deferred Outflows of Resources	\$ 8,476,611	\$ 7,883,462
Current Liabilities	\$ 425,230	\$ 451,056
Other Liabilities	2,019,998	2,249,431
Net OPEB Obligations	8,954	23,273
Total Liabilities	2,454,182	2,723,760
Property Taxes Collected in Advance	10,093	16,259
Related to OPEB	29,226	14,411
Total Deferred Inflows of Resources	39,319	30,670
NET POSITION:		
Net Investment in Capital Assets	2,835,084	2,050,806
Unrestricted	3,148,027	3,078,226
Total Net Position	5,983,111	5,129,032
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 8,476,611	\$ 7,883,462

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Approximately 85% of the Town's total revenue was made up by taxes – property and excise, approximately 11% was from State revenues and grants, and approximately 4% was made up of interest, charges for services (agent fees and ambulance service fees), and other miscellaneous revenues.

Governmental Activities

	6/30/2022	6/30/2021
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 44,037	\$ 57,668
Operating Grants and Contributions	40,064	34,152
<i>General Revenues:</i>		
Taxes	4,954,683	4,875,268
Licenses and permits	30,359	20,737
Interest and investment earnings	11,619	13,779
Grants and contributions	582,310	334,054
Miscellaneous	158,832	69,380
TOTAL REVENUES	5,821,904	5,405,038
Expenses:		
General government	727,818	622,113
Protection	149,032	118,141
Health and sanitation	102,191	112,787
Public works	490,476	481,459
Social services	9,662	9,380
Special assessments	3,404,978	3,290,290
Interest	54,270	58,168
Other	29,398	51,991
TOTAL EXPENSES	4,967,825	4,744,329
Changes in Net Position	854,078	660,709
Beginning Net Position – restated (see footnotes)	5,129,032	4,468,323
Ending Net Position	\$ 5,983,111	\$ 5,129,032

Financial Analysis of the Fund Financial Statements:

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

At the end of the year, the Town's governmental funds reported a combined ending fund balance of \$ 3,010,306, an increase of \$55,700 from the prior year. Approximately 72% of the

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Management's Discussion and Analysis
Fiscal Year ending June 30, 2022

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 \$411 thousand. This was primarily due to actual excise taxes and other revenues in excess of anticipated amounts.

Actual expenditures were below final budgeted estimates by approximately \$544 thousand due to savings in all departments and the utilization of carry forward balances.

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 \$7,727,009, net of accumulated depreciation of \$2,613,436, giving a net book value of \$5,113,573. Additions to capital assets for the year include; wheel loader, freightliner dump truck, Poland Range multi place bridge, extrication equipment, refurbish of a fire engine, and a new copier lease.

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 \$2,256,717 of total debt outstanding, versus \$2,505,137 in the prior year, a decrease of \$257,208. A new capital lease was issued during the year for the purchase of a photocopier. 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.

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, 2022**

**Governmental
Activities**

Statement 1

ASSETS:

Current assets:

Cash and cash equivalents	\$	3,145,057
Taxes receivable		166,994
Tax liens receivable		<u>43,407</u>
<i>Total current assets</i>		3,355,458

Non-current assets:

Capital assets, net of accumulated depreciation		<u>5,113,573</u>
<i>Total non-current assets</i>		<u>5,113,573</u>

Deferred outflows of resources:

OPEB related outflows		<u>7,580</u>
<i>Total deferred outflows of resources</i>		<u>7,580</u>

TOTAL ASSETS	\$	<u>8,476,611</u>
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LIABILITIES:

Current liabilities:

Accounts payable	\$	48,970
Accrued interest on long term debt		21,772
Escrow payable - <i>Meadowbrook subdivision</i>		117,768
Current portion of long-term debt - capital leases payable		1,578
Current portion of long-term debt - bonds		<u>235,141</u>
<i>Total current liabilities</i>		425,230

Non-current liabilities:

Non-current portion of long-term debt:

Bonds payable	2,014,289	
Capital leases payable	5,708	
OPEB liabilities	<u>8,954</u>	
<i>Total non-current liabilities</i>	<u>2,028,952</u>	

TOTAL LIABILITIES		2,454,182
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DEFERRED INFLOWS OF RESOURCES:

Taxes collected in advance		10,093
OPEB related inflows		<u>29,226</u>

TOTAL DEFERRED INFLOWS OF RESOURCES		39,319
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NET POSITION:

Net investment in capital assets		2,835,084
Unrestricted		<u>3,148,027</u>

TOTAL NET POSITION		<u>5,983,111</u>
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TOTAL LIABILITIES AND NET POSITION	\$	<u>8,476,611</u>
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The accompanying notes are an integral part of this statement

Town of Pownal, Maine
statement of Activities
For the Year Ended June 30, 2022

	Net (Expense Revenue and Changes in Net Position)					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Total
Governmental activities:						
General government	\$ 383,757	\$ 10,777	\$ -	\$ -	\$ (372,980)	\$ (372,980)
Public safety	149,032	-	-	-	(149,032)	(149,032)
Public works	490,476	-	-	36,608	(453,868)	(453,868)
Health and sanitation	102,191	32,921	-	-	(69,271)	(69,271)
Education	3,222,790	-	-	-	(3,222,790)	(3,222,790)
County tax	182,188	-	-	-	(182,188)	(182,188)
Social services	9,662	-	-	-	(9,662)	(9,662)
Interest	54,270	-	-	-	(54,270)	(54,270)
Other	29,399	340	3,456	-	(25,604)	(25,604)
Depreciation	344,061	-	-	-	(344,061)	(344,061)
Total governmental activities	4,967,825	44,037	3,456	36,608	(4,883,724)	(4,883,724)
General revenues:						
Property taxes, levied for general purposes					4,556,973	4,556,973
Excise taxes					397,710	397,710
Interest					11,619	11,619
Licenses and permits					30,359	30,359
<i>Grants and contributions not restricted to specific programs:</i>						
State revenue sharing					278,250	278,250
Homestead exemption					138,976	138,976
Other					165,084	165,084
Miscellaneous revenues					158,832	158,832
Total general revenues and transfers					5,737,803	5,737,803
				<i>Changes in net position</i>	854,078	854,078
NET POSITION - BEGINNING				5,129,032		5,129,032
NET POSITION - ENDING				\$ 5,983,111	\$ 5,983,111	\$ 5,983,111

The accompanying notes are an integral part of this statement.
Net (Expense) Revenue and Changes

Town of Pomnal, Maine
Balance Sheet
Governmental Funds
June 30, 2022

Statement 3

	General Fund	MAJOR FUND Capital Reserves	NON-MAJOR Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$2,686,071	\$ 338,902	\$ 120,084	\$ 3,145,057
Taxes receivable, net	166,994	-	-	166,994
Tax liens receivable	43,407	-	-	43,407
Interfund receivables	86,375	-	209,324	295,699
TOTAL ASSETS	\$ 2,982,847	\$ 338,902	\$ 329,408	\$ 3,651,157
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$48,970	\$ -	\$ -	\$ 48,970
Escrow payable - Meadowbrook subdivision	117,768	-	-	117,768
Interfund payables	209,324	86,375	-	209,324
<i>Total liabilities</i>	<i>376,062</i>	<i>86,375</i>	<i>-</i>	<i>376,062</i>
<i>Deferred inflows of resources:</i>				
Taxes collected in advance	10,093	-	-	10,093
Uncollected property taxes	168,321	-	-	168,321
<i>Total deferred inflows of resources</i>	<i>178,414</i>	<i>-</i>	<i>-</i>	<i>178,414</i>
<i>Fund balances: see footnotes</i>				
Non-spendable	-	-	64,154	64,154
Restricted	-	-	161,225	161,225
Committed	-	252,527	33,313	285,840
Assigned	266,078	-	70,715	336,793
Unassigned	2,162,293	-	-	2,162,293
<i>Total fund balances</i>	<i>2,428,372</i>	<i>252,527</i>	<i>329,408</i>	<i>3,010,306</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,982,847	\$ 338,902	\$ 329,408	

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 Stmnt. 1	5,113,573
Long-term liabilities, including bonds payable and accrued interest, as reported on Stmnt. 1	(2,278,489)
Deferred property taxes not reported on Stmnt. 1	168,321
Deferred outflows of resources - OPEB related expenditures	7,580
Deferred inflows of resources - OPEB related inflows	(29,226)
OPEB liabilities	(8,954)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 5,983,111

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, 2022

	General Fund	MAJOR FUND Capital Reserves	NON-MAJOR Governmental Funds	Total Governmental Funds
REVENUES:				
Property taxes	\$4,541,182	\$	\$	4,541,182
Excise taxes	397,710	-	-	397,710
Intergovernmental revenue	622,374	-	-	622,374
Charges for services	44,037	-	-	44,037
Licenses and permits	30,359	-	-	30,359
Interest	11,113	437	69	11,619
Other revenues	140,699	-	18,133	158,832
<i>Total revenues</i>	5,787,473	437	18,202	5,806,113
EXPENDITURES:				
General government	392,569	-	-	392,569
Public safety	149,032	-	-	149,032
Public works	781,191	-	-	781,191
Health and sanitation	102,191	-	-	102,191
Social services	9,662	-	-	9,662
Education	3,222,790	-	-	3,222,790
County tax	182,188	-	-	182,188
Debt service	311,405	-	-	311,405
Unclassified	599,281	-	8,892	608,173
<i>Total expenditures</i>	5,750,309	-	8,892	5,759,201
<i>Excess (deficiency) of revenues over (under) expenditures</i>	37,164	437	9,310	46,912
OTHER FINANCING SOURCES (USES)				
Transfers in	606,798	277,000	1,469	885,267
Transfers (out)	(278,469)	(570,591)	(36,207)	(885,267)
Capital lease issuance	8,788	-	-	8,788
<i>Total other financing sources (uses)</i>	337,117	(293,591)	(34,738)	8,788
Net change in fund balances	374,281	(293,154)	(25,428)	55,700
FUND BALANCES - BEGINNING	2,054,090	545,681	354,836	2,954,607
FUND BALANCES - ENDING	\$ 2,428,372	\$ 252,527	\$ 329,408	\$ 3,010,306

The accompanying notes are an integral part of this statement.

(Continued)

Town of Pownal, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Change in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2022

(Statement 4)
(Continued)

Net change in fund balances - total governmental funds (Statement 4)	\$	55,700
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:		
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report		(344,061)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)		878,489
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.		15,791
Issuances of long-term debt are reported as other financing sources in the governmental funds, but debt issuances increase long-term liabilities in the Statement of Net Position. Issuances are as follows: Capital lease payable		(8,788)
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.		1,429
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.		257,208
OPEB expenses under GASB #75 are not reported in the governmental fund statements		(1,689)
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Changes in net position of governmental activities (see Stmt. 2)	\$	854,078
The accompanying notes are an integral part of this statement.		

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022**

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, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus

Government-Wide Financial Statements:

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

Fund Financial Statements

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

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

E. Basis of Accounting

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

Revenues – Exchange and Non-Exchange Transactions

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

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, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Expenses/Expenditures

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

F. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised by department heads, town administration and the 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, 2022**

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, 2022.

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:

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

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, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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 22, 2021, on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Payment of taxes was due September 15, 2021, December 15, 2021, March 15, 2022, and June 15, 2022 with interest at 6% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$19,411 for the year ended June 30, 2022.

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

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Risk Management

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

Use of Estimates

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

2. DEPOSITS AND INVESTMENTS

Typically, the Town invests funds in checking accounts, savings accounts, 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, 2022, cash deposits had a carrying value of \$3,145,057, 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, 2022**

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/21	Additions	Deletions	Balance 6/30/22
<i>Capital assets:</i>				
Buildings & improvements	\$ 73,917	\$ -	\$ -	\$ 73,917
Vehicles	1,825,390	250,214	-	2,075,604
Equipment	150,332	205,899	-	356,231
Infrastructure	4,798,881	422,376	-	5,221,257
Total capital assets	6,848,520	878,489	-	7,727,009
<i>Less accumulated depreciation</i>	<i>(2,269,375)</i>	<i>(344,061)</i>	<i>-</i>	<i>(2,613,436)</i>
Governmental activities Capital assets, net	\$ 4,578,875	\$ 534,428	\$ -	\$ 5,113,573

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, 2022 consisted of the following:

Due to:	General Fund	Due from: Major Fund – Capital Reserve Fund	Totals
General Fund	\$ -	\$ 86,375	\$ 86,375
Capital Project – Road Bond	47,184	-	47,184
Permanent Fund	14,785	-	14,785
Special Revenue Fund	-	-	147,355
	<u>209,324</u>	<u>\$ 86,375</u>	<u>\$ 265,699</u>

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

6. INTERFUND BALANCES AND TRANSFERS (CONTINUED)

	<i>Transfer from:</i>				
General Fund	Major Fund – Capital Reserve Fund	Capital Project Funds	Special Revenue Fund	Totals	
<i>Transfer to:</i>					
General Fund	\$ -	\$ 570,591	\$ 7,218	\$ 28,989	\$ 606,798
Major Fund – Capital Reserve Fund	277,000	-	-	-	277,000
Special Revenue Fund	269	-	-	-	269
Permanent Fund	<u>1,200</u>	-	-	-	<u>1,200</u>
	<u>\$ 278,469</u>	<u>\$ 570,591</u>	<u>\$ 7,218</u>	<u>\$ 28,989</u>	<u>885,267</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, 2022 totaled \$13,218.

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

8. FUND BALANCES

Non-spendable:

Permanent fund – reserve for endowments **\$ 64,154**

Restricted:

Capital Project Fund

Road bonds \$ 47,184

Special Revenue Fund

Impact fees 114,041

TOTAL RESTRICTED \$ 161,225

Committed:

Capital Project Fund

Capital Reserves \$ 252,527

Special Revenue Fund

PWCA 11,773

Fire station 6,881

Veteran’s memorial 3,353

Fire department EMS 4,145

Formatted ordinances 3,000

Mallet Hall improvements 3,045

Stewardship fund for town owned land 1,116

33,313

TOTAL COMMITTED \$ 285,840

Assigned:

Permanent Fund

\$ 70,715

General Fund

Fire department \$ 36,554

General government 14,349

Community events sign 34,070

General government FY23 expenses 3,250

Fire department FY23 expenses 9,680

Comprehensive plan 915

Mallet Hall operations 3,472

ARPA funds 163,788

266,078

TOTAL ASSIGNED \$ 336,793

UNASSIGNED \$ 2,162,293

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

9. LONG-TERM OBLIGATIONS

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

Description	Balance 7/1/21	Additions	(Reductions)	Balance 6/30/22	Due within one year
Bonds payable	\$ 2,484,572	\$ -	\$ (235,141)	\$ 2,249,431	\$ 235,141
Capital leases payable	<u>20,565</u>	<u>8,788</u>	<u>(22,067)</u>	<u>7,286</u>	<u>1,578</u>
Total	<u>2,505,137</u>	<u>\$ 8,788</u>	<u>\$ (257,208)</u>	<u>\$ 2,256,717</u>	<u>\$ 236,719</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, 2022 are comprised of the following:

	Interest Rate	Maturity Date	Balance at 6/30/2022
Governmental Activities:			
Maine Municipal Bond Bank	2-6%	11/2033	\$ 630,672
Maine Municipal Bond Bank	2.02-5.52%	11/2041	868,759
Maine Municipal Bond Bank	1.16-2.13%	11/2026	<u>750,000</u>
Total governmental activities			<u>\$ 2,249,431</u>

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

Year ending June 30,	Principal	Governmental Activities Interest	Total
2023	\$ 235,141	\$ 76,806	\$ 311,947
2024	235,141	70,152	305,293
2025	235,140	64,111	299,251
2026	235,140	57,582	292,722
2027	235,140	50,910	286,050
2028-2032	425,701	167,822	593,523
2033-2037	425,701	132,478	558,179
2038-2041	<u>222,327</u>	<u>34,539</u>	<u>256,866</u>
Total	<u>\$ 2,249,431</u>	<u>\$ 654,400</u>	<u>\$ 2,903,831</u>

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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.

	Interest	Final Maturity Date	Balance <u>6/30/2022</u>
Governmental activities:		07/2027	
Copier	5.0%		<u>\$ 7,287</u>
			<u>\$ 7,287</u>

The following are the individual capital lease obligations outstanding for governmental activities at June 30, 2022:

Debt service requirements to retire capital lease obligations outstanding for governmental activities at June 30, 2022 are as follows:

Year ending June 30,	Principal	Governmental Activities Interest	Total
2023	\$ 1,578	\$ 329	\$ 1,907
2024	1,659	248	1,907
2025	1,744	163	1,907
2026	1,833	74	1,907
2027	473	4	477
Total	<u>\$ 7,287</u>	<u>\$ 818</u>	<u>\$ 8,105</u>

10. ECONOMIC DEPENDENCY

The Town of Pownal's largest taxpayer is Central Maine Power. CMP represents approximately 22.9% of the total assessed valuation of the Town as of June 30, 2022.

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, 2022**

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 10 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	\$ 263	\$ 26,625
Changes in assumptions	7,317	2,601
Net difference between projected & actual earnings on OPEB plan investments		=
Total	<u>\$ 7,580</u>	<u>\$ 29,226</u>

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

2023	(2,353)
2024	(2,353)
2025	(2,353)
2026	(2,351)
2027	(2,888)
Thereafter	(9,348)

Year ended June 30:

As of January 1, 2022, the plan membership data is comprised of 4 active members with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2022

Discount rates: 2.06% per annum for year end 2022 reporting
2.124% per annum for year end 2021 reporting

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

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

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

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

Administrative and claims expense – 3% per annum.

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022**

11. OPEB OBLIGATIONS (CONTINUED)

Discount Rate

The discount rate used to measure the TOL was 2.06% based on a measurement date of January 1, 2022. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

The following table shows how the net OPEB liability as of June 30, 2022 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 2.06%.

1% Decrease 1.06%	Current Rate 2.06%	1% Increase 3.06%
\$ 11,037	\$ 8,954	\$ 7,336

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
\$ 6,977	\$ 8,954	\$ 11,764

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 22.1%. A 1% increase in the healthcare trend rate increases the NOL by approximately 31.4%.

TOWN OF POWNAL, MAINE
SCHEDULE OF CHANGES IN NET OPEB
LIABILITY AND RELATED RATIOS FOR THE
YEAR ENDED JUNE 30, 2022

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

	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Total OPEB Liability					
Service cost (BOY)	\$ 3,475	\$ 3,015	\$ 3,002	\$ 3,321	\$ 1,743
Interest (includes interest on service cost)	567	574	1,101	895	658
Changes of benefit terms	0	0	(310)	0	0
Differences between expected and actual experience	(2,993)	0	(15,183)	0	588
Changes of assumptions	(1,049)	1,769	5,499	(2,981)	4,211
Benefit payments, including refunds of member contributions	0	0	(80)	(77)	(282)
Net change in total OPEB liability	\$ (14,320)	\$ 5,358	\$ (5,971)	\$ 1,158	\$ 6,918
Total OPEB liability – beginning	\$ 23,274	\$ 17,916	\$ 23,887	\$ 22,729	\$ 15,811
Total OPEB liability – ending	\$ 8,954	\$ 23,274	\$ 17,916	\$ 23,887	\$ 22,729
<u>Plan fiduciary net position</u>					
Contributions – employer	0	0	80	77	282
Contributions – member	0	0	0	0	0
Net investment income	0	0	0	0	0
Benefit payments, including refunds of member contributions	0	0	(80)	(77)	(282)
Administrative expenses	0	0	0	0	0
Net change in plan fiduciary net position	0	0	0	0	0
Plan fiduciary net position – beginning	0	0	0	0	0
Plan fiduciary net position – ending	0	0	0	0	0
Net OPEB liability – endings	\$ 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%
Covered employee payroll	\$162,892	\$ 240,302	\$ 240,302	\$ 226,372	\$ 226,372
Net OPEB liability as a percentage of covered employee payroll	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, 2022

Schedule A

REVENUES:

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>			<u>Positive (negative)</u>
Property taxes	\$ 4,557,399	\$ 4,557,399	\$ 4,541,182		\$ (16,217)
Excise taxes	231,000	231,000	397,710		166,710
Intergovernmental revenue	232,059	395,848	622,374		226,526
Charges for services	33,180	33,180	44,037		10,857
Licenses and permits	12,450	12,450	30,359		17,909
Interest	9,100	9,100	11,113		2,013
Other revenues	137,007	137,007	140,699		3,692
Total revenues	5,212,195	5,375,984	5,787,473		411,490

EXPENDITURES:

General government	421,835	470,734	392,569		78,165
Public safety	144,892	201,132	149,032		52,100
Public works	754,401	896,888	781,191		115,697
Health and sanitation	113,047	113,047	102,191		10,856
Social services	12,350	12,350	9,662		2,688
Education	3,222,790	3,222,790	3,222,790		-
County tax	182,188	182,188	182,188		-
Debt service	339,760	339,760	311,405		28,355
Unclassified	602,021	855,735	599,281		256,454
Total expenditures	5,793,284	6,294,624	5,750,309		544,314
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(581,089)	(918,640)	37,164		

OTHER FINANCING SOURCES (USES):

Transfer (to) other funds	(152,000)	(152,000)	(278,469)		(126,469)
Transfer from other funds	616,798	616,798	606,798		(10,000)
Capital lease issuance			8,788		8,788
Total other financing sources	464,798	464,798	337,117		(127,681)

Net changes in fund balances

374,281

FUND BALANCES - BEGINNING

2,054,090

FUND BALANCES - ENDING

\$ 2,428,372

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

	Capital Projects Road Bond	Permenant Fund	Special Revenue Fund	Total Non-Major Governmental Funds
ASSETS:				
Cash	\$ -	\$ 120,084	\$ -	\$ 120,084
Interfund receivable	47,184	14,785	147,355	209,324
TOTAL ASSETS	\$ 47,184	\$ 134,869	\$ 147,355	\$ 329,408
LIABILITIES AND FUND BALANCE:				
<i>Fund Balance: - see footnotes</i>				
Non-spendable	\$ -	\$ 64,154	\$ -	\$ 64,154
Restricted	47,184	-	114,041	161,225
Committed	-	-	33,313	33,313
Assigned	-	70,715	-	70,715
<i>Total fund balance</i>	47,184	134,869	147,355	329,408
TOTAL LIABILITIES AND FUND BALANCES	\$ 47,184	\$ 134,869	\$ 147,355	\$ 329,408

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, 2022

	CAPITAL PROJECTS		ROAD BOND		PERMENANT FUND		SPECIAL REVENUE		TOTAL NON-MAJOR GOVERNMENTAL FUNDS	
	FUND		FUND		FUND		FUND		FUNDS	
REVENUES:										
Interest income	\$	-	\$	-	\$	69	\$	-	\$	69
Other revenue		-		-		-		18,133		18,133
<i>Total revenues</i>		-		-		69		18,133		18,202
EXPENDITURES:										
Special projects		-		-		-		8,892		8,892
<i>Total expenditures</i>		-		-		-		8,892		8,892
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES		-		-		69		9,241		9,310
OTHER FINANCING SOURCES (USES) OF FUNDS:										
Transfers (to) general fund		(7,218)		-		-		(28,989)		(36,207)
Transfers from general fund		-		-		1,200		269		1,469
<i>Total other financing sources (uses)</i>		(7,218)		-		1,200		(28,720)		(34,738)
<i>NET CHANGE IN FUND BALANCES</i>		(7,218)		-		1,269		(19,479)		(25,428)
FUND BALANCE - BEGINNING OF YEAR		7,218		47,184		133,600		166,834		354,836
FUND BALANCE - END OF YEAR	\$	-	\$	47,184	\$	134,869	\$	147,355	\$	329,408

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

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Dear Friends:

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

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

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

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

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

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

Sincerely,

Sincerely,



Susan M. Collins
United States Senator

Dear Friends,

January 1, 2023

66

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

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

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

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

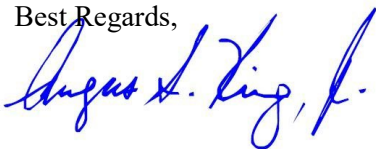
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed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

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

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

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

Best Regards,



ANGUS S. KING, JR.
United States Senator



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

Dear Friends,

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

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

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

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

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress



HOUSE OF REPRESENTATIVES

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2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Joseph C. Galletta

14 Collins Way
Durham, ME 04222
Phone: (207) 522-1648
Joseph.Galletta@legislature.maine.gov

January 2023

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative. It is truly an honor. This is a wonderful opportunity for me to make a difference in the community and I am looking forward to the new challenges that await in the 2023 legislative session.

In order for me to represent you in the best way possible, I need to hear your thoughts on the issues that are important to you. Please, do not hesitate to call me anytime you feel you need my assistance. I encourage you to monitor all legislative proposals being worked on at the State House by visiting the Legislature's website at www.legislature.maine.gov. From here, you can browse bill summaries, view session and public hearing schedules, listen to committee hearings or watch live streaming video of the House and Senate.

For the next two years, I will be serving on the Joint Standing Committee on Labor and Housing. On this panel, we will discuss many issues in regards to the Committee's jurisdiction over all new bills pertaining to the Department of Labor; Maine State Housing Authority and landlord-tenant laws and affordable housing. These matters are crucial to our community and I hope to hear from you to discuss ways to improve our community.

Once again, thank you for the opportunity to represent you, the people of District 98. I encourage you to actively participate in your state government. If you would like to be added to my email update list, you can do so by emailing me directly with your request at Joseph.Galletta@legislature.maine.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Joseph Galletta".



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

Dear Friends:

For four years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. Since the COVID-19 vaccine became available, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, we focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

A handwritten signature in blue ink, appearing to read 'Janet T. Mills'.

Janet T. Mills
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

Dear Citizens,

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We want to thank all the residents for the passage of our current budget. The adopted budget for 2022-2023 is \$37,223,151. The majority of the expenditure increases included additional costs in the following areas: contractual salary and benefits, funding for additional support staff, two additional elementary teachers due to increased enrollment, one additional bus driver/custodian position, the establishment of an early intervention team consisting of a speech teacher, occupational therapist, and physical therapist, and increased hours of the athletic trainer to support our athletes. We are excited that our students will receive in-person instruction for five days a week without restrictions for the first time in three years.

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, Jen Galletta, and School Board Chair Michelle Ritcheson; members from Freeport are Susana Hancock, Maddy Vertenten, Colin Cheney, Valy Steverlynck, Maura Pillsbury and Kara Kaikini; and members from Pownal are Jill Piker and Vice-chair Elizabeth Munsen. Our current student representative on the Board is Piper Williams.

All Board goals aim to ensure every student has an engaging, student-centered education, and graduates ready to enter college or the workforce. In June, 156 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 1990 students during the 2021-2022 school year, which was an increase of 41 students from the October 1st enrollment from 2020. We believe this increase was due to a combination of new housing available to families, students returning from homeschooling after the pandemic, and the enrollment of new Mainers. Currently, the non-certified enrollment is 2100. If this remains stable, this will be an increase of 110 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