

# Annual Town Report

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### **Town Office Hours**

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

**The Office is CLOSED on ALL State of Maine Holidays**

# Dedication

The Selectboard is dedicating the Town Meeting Report of 2021 to two individuals.

## *James Glenn Boyles 1937-2020*

For many of us, Town Meeting meant an evening with James Boyles. For many of his 47 years as a resident of Pownal, Jim was an active volunteer, but none more conspicuous than his time as moderator of Town Meeting. Mr. Boyles used his many years as a professor of Chemistry at Bates College to manage the often-raucous group at Town Meeting, most notably, some of his best friends. Jim was the epitome of respect and Roberts Rules of Order. Jim also chaired the School Committee, served on the Capital Projects Committee and was an incredible steward of the Historical Society and Mallet Hall. Jim was truly a Renaissance Man, and could be found most times on the water or in his garden. Jim and his wife Donna, spent many hours serving the Town of Pownal. We honor James Boyle with this dedication.



## *Lois Evelyn Vosmus Sanders 1924-2020*



Lois Saunders was truly a model citizen that everyone could look to in times of joy or need. She was the matriarch of a family whose roots spread through Pownal. More importantly, Lois treated everyone like family. Either at a card game, at the Grange, or at her beloved Pownal Congregational church, Lois's smile and warm greetings represented the essence of what Pownal was and hopefully still is about. With the utmost grace, Lois counseled many through her wisdom and service. She mentored many younger women through her core values and the fruits of her leadership were sown and are evidenced through the volunteers of today's Pownal. A favorite memory is Lois's smile at the top of Bradbury Mountain in her 91st year for Easter Sunrise Service.

# Pownal Board & Committee Directory

## ELECTED OFFICIALS

### **Select Board**

Jonathan Morris, Chair 2024  
Andrew O'Brien 2022  
Heidi Cushman Curry 2023

**EMAIL:** Selectboard@pownalmaine.org

### **Cemetery Commission**

Craig Vosmus 2022  
Lorraine Merrill 2023  
Duane Snow 2024

### **RSU#5 Board of Directors**

Elisabeth Munsen 2022  
Jill Piker 2023

## APPOINTED OFFICIALS

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

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

### **Deputy Clerk/Deputy Treasurer/ Deputy Tax Collector**

Ginifir Giddinge  
688-4611  
deputyclerk@pownalmaine.org

### **Code Enforcement Officer**

Alan Hill  
688-4311  
ceo@pownalmaine.org

### **Road Commissioner**

Matt Nielsen  
688-4407  
publicworks@pownalmaine.org

### **Fire and Rescue Chief**

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

### **Deputy Fire and Rescue Chief**

Richard Hogue  
688-2211  
pownalcar2@maine.rr.com

### **Animal Control Officer**

Richard Hogue  
420-6875

### **Deputy Animal Control Officer**

Matthew Nielsen

### **Eco Maine Representative**

Heidi Richards

### **Assessors Agent**

Donna Hays  
688-4611  
assessor@pownalmaine.org

### **Town Planner Consultant**

North Star Planning  
400-6097  
bsmith@north-starplanning.com

### **Health Officer**

Diane Epstein

### **Deputy Health Officer**

Eric Romanowsky

### **Registrar of Voters**

Rebecca Taylor-Chase

### **Deputy Registrar of Voters**

Ginifir Giddinge

## STATE REPRESENTATIVES

Melanie Sachs District #48 melanie.sachs@legislature.maine.gov 207-299-6825	Braden Sharpe District #46 braden.sharpe@legislature.maine.gov 207-407-3045
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## STATE SENATE

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

## Appointed Boards & Committees

### Budget Committee

John Green, Chair  
 Alan Chesney  
 Gennifer Guiliano  
 Andy Wyatt  
 Brian Stornelli  
 Matthew Roy

### Conservation Commission

Matthew Welch, Chair  
 Angela King Horne  
 Kate Elders  
 Kate Day  
 Janet Lynch

### Recreation Committee

Kathleen Hogue, Chair  
 Coren Wheeler  
 Elizabeth Nichols  
 Ansley Newton  
 Heidi Richards

### Capital Improvement Committee

Andy Wyatt, Chair  
 Paul Schumann  
 Jan Pieter van Voorst van Beest  
 Theresa Lofgren  
 David Steckler  
 Rodney Richard

### Mallett Hall Building & Grounds

Jan Pieter van Voorst van Beest, Chair  
 Kathy Hogue  
 Andrew Wyatt  
 Doris Blackstone  
 Marie Wendt  
 Robin Hodsdon Morin  
 Alice Kirkpatrick  
 Karen Puckett

### Solid Waste/ Recycling

Heidi Richards, Chair  
 Will Johnston  
 Theresa Lofgren  
 Zach Cote  
 Andy Wyatt  
 Lesley Taisey

### Comprehensive Plan Committee

Kathleen Hogue, Chair  
 Marcia Bowen, Secretary  
 Heidi Curry, Select Board Liaison  
 Adam Haynes  
 Coren Wheeler  
 Susan Briggs Peters  
 Will Johnston  
 Christine Watson

### Planning Board

Matthew Altieri, Chair 2025  
 Jesse Peters, Vice Chair 2022  
 Christine Watson, Secretary 2023  
 Todd Mellin 2025  
 Brian Stornelli 2024  
 Orion Breen, Alternate 2025  
 Marcia Bowen, Alternate 2014  
 Heidi Curry, Select Board Liaison

### Zoning Board of Appeal

Richard Hogue 2023  
 Philip Wentworth 2023  
 Thomas Hall 2021  
 Cliff Ruprecht 2022  
 David Steckler 2022  
 Alice Altieri, Alt 2021  
 Nicholas Cote, Alt 2021

## **2021 Town of Pownal Payroll**

Best, Jason	\$42,337.43	Rankins, John	\$800.00
Clarke, Coleman	\$63,779.86	Seaver, Barbara	\$1280.00
Giddinge, Ginifir	\$19,598.50	Seaver, Scott	\$9,318.75
Giddinge, Paul	\$41,490.08	Taylor-Chase, Rebecca	\$26,634.55
Hill, Alan	\$29,863.63	White, Molly	\$13,408.43
Hogue, Richard	\$3,100.00	<b>Fire Department</b>	
Nielsen, Matthew	\$43,395.90	Fire/Ems Calls	\$10,500.09
Peters, Jesse	\$11,719.98	Maintenance & Meetings	\$2,806.12
Porter, Melissa	\$14,364.01	Trainings	\$3,932.51
Purinton, Alison	\$162.00	Special Details	\$2,041.75

## *Animal Control*

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

Animal Nuisance	2
Dangerous Dog	5
Owl Rescue	1
Pigeon Rescue	1
Stray Cat	7
Stray Dog	3
Raccoon Removal (trapping)	4
Fox Concern	5
Dog Bite	1

Reminder . . . Be sure to have current tags on your dog to include your name and phone number.

Remember . . . State law requires that dogs are under owner control at all times.

Respectfully Submitted  
Dick Hogue, ACO

## *Budget Committee*

This year's Budget Committee met from February through May to review the budget proposals of the various Town departments.

The Pownal Budget Committee is an independent Town committee that reviews proposed department expenditures (except the school and county budgets) and provides recommendations to the annual Town Meeting. Our hearings with department heads, boards, committees, and others are the basis for our recommendations that weigh the best interests of the taxpayers to the needs of the Town.

### **Municipal Budget Recommendation**

Unlike previous years we had no goal of a maximum percentage increase for municipal expenditures as the inflation rate is currently so unpredictable. But as we heard budget requests from department heads it was apparent that the prime driver was energy costs.

An example was the \$13,200 increased fuel budget for the public works department. Another example, to a lesser degree, are expected increased costs for fuel and heating for the public safety department and utility costs for Mallet Hall.

For decreases the debt service budget has decreased by \$54,796 due to the retirement of the grader lease and reduced interest costs. And the capital project fund yearly request could be \$10,000 less than last year if the proposed \$200,000 transfer from the Undesignated Fund Balance (unappropriated surplus) to the associated reserve fund is approved (see below).

The committee recommends that the budget articles be adopted. With these and other changes, our recommendations result in an increase of the municipal budget by \$81,510 which would be an 4.1% increase from last year. We feel that budget will meet the needs of the Town in terms of a reasonable tax burden.

### **Carry Forward Practice**

Last year the Select Board briefly explained their carry forward practice to us for “surplus” funds from the current fiscal year budget. This year we looked further.

At the end of the Town’s fiscal year, June 30, every municipal account has an unexpended balance or deficit. There are few deficits, and they are reconciled by transfers within sub accounts or from the overall balance. When an account has an unexpended balance, Maine Municipal Association (MMA) reports that most financial advisors recommend that those funds lapse to an unappropriated surplus account (Pownal has defined this as the Undesignated Fund Balance), which typically can be used to lower the mill rate.

However, the Select Board’s practice has been to carry forward the unexpended balances in the administration, public safety and public works accounts. We believe that most towns take the approach to use the unexpended balances to offset what has to be raised by taxation. For example, town XYZ has a \$1,000 balance from their fiscal year 2021 \$10,000 Library budget and they use that balance to lower the proposed fiscal year 2022 \$10,500 Library budget so that \$9,500 is raised by taxation. The difference with Pownal is the unexpended balances are not known until our audit is started usually in August, and the Select Board (in a meeting open to the public) then carries forward some of these surplus funds for additional projects/expenditures in the next fiscal year rather than transferring the full amount to the Undesignated Fund Balance.

The issue for the budget committee is that we don’t consider these additional projects during the January thru March budget development period, nor is there any consideration at the June Town meeting by you, the taxpayer. In other words, these expenditures have not been approved by the voters.

The total unexpended balance from the fiscal year 2021 audit was \$283,944 with \$105,064 carried forwarded by the Select Board for expenses in fiscal year 2022. The largest expenditure has been \$10,000 for North Star Planning as the \$18,000 raised last year has been over expended.

Although the town auditor approves the practice from an accounting perspective, the budget committee recommended to the Select Board that both bodies have a joint discussion with MMA to determine the viability of the carry forward practice as the MMA municipal officer manual has caveats which may not apply to Pownal.

Additionally, in July the Select Board set the mill rate and kept it the same as the previous year by transferring \$130,000 from the Undesignated Fund Balance. We believe a Town meeting vote was required prior to the transfer, which would also be part of the joint MMA discussion.

We hope to be able to report further at the June Town meeting on the progress towards the Town adopting “Best Practices” in these areas.

### **Underestimated Revenues**

For the last two fiscal years revenues from excise taxes and state revenue sharing were significantly underestimated. That has the same effect as overestimating expenditures and resulted in your tax bills being too high. The bottom line is that the town’s Undesignated Fund Balance from the fiscal year 2021 audit was \$1,770,147 which represents an Undesignated Fund balance to operating expense percentage of 36%.

The Town’s “Undesignated Fund Balance Policy” specifies Select Board actions once the fund’s balance to operating expense percentage exceeds 20%.

We concur with the capital project planning committee’s proposal and subsequent Select Board plan to transfer \$200,000 from the Undesignated Fund Balance to buttress the capital project reserve fund. The use of these funds to adjust this year’s mill rate is also recommended.

## Closings

The Budget Committee appreciates the efforts expended during our hearings and we thank everyone who assisted us with this budget review process. The town administrator, department heads and board and committee members were very helpful in answering questions concerning their proposed budgets.

We encourage the public to attend Budget Committee meetings. For meeting dates and times, please go to the Town website (<http://www.pownalmaine.org/>) and click on the community calendar. We will also be short two members next year and if you are interested in serving on this committee, please contact the Town Administrator.

Lastly Andy Wyatt our most senior member will be retiring from the committee this year. From the other four of us we note that there's only a few people like Andy who serve a town for many years asking for no glory but continuously providing good government. We wish Andy the best in municipal service retirement.

Respectfully Submitted Bo Chesney, Gennifer Giuliano, John Green (Chair), Brian Stornelli and Andy Wyatt (Secretary)

## *Capital Improvement Planning Committee*

This year's CIP Committee met during November through March to review the capital needs of the various Town departments. Our role is to examine the state of various Town assets and ensure that replacements/updates of these assets are planned in a way that provides steady appropriations over time. Through this review we consult with the department heads, the Select Board and other subject matter experts, all to ensure that our process and recommendations represent the best interests of the community.

It has always been a challenge to determine how the projected Replacement Costs of town assets (dump trucks, graders, fire engines, etc.) will change in the future. The difficulty in determining the "inflation rate" for these kinds of purchases has been exacerbated over the last several years by tariffs, supply chain issues and the increase in inflation, in general, in our everyday lives. For example, the projected five-year capital expenditures for 2023 – 2028 are now up 5% compared to the projection one year ago, with one less item in the plan. Replacement Costs are expected to keep going up at different rates of increases for the several types of equipment included in the plan.

Part of the process of setting the annual appropriation, to the Capital Reserve Account, is determining that the reserve account has an adequate balance each year to support, along with annual appropriations, the replacement of equipment as it is retired, the reasonable anticipation of added items to the plan, and the ability to deal with an unexpected emergency. In the determination of this year's annual appropriation, it was noted that the projected balance in the reserve account in 2027 was less than desired. While not of great concern, this "thin spot" in the plan was sufficient to cause the committee to request a transfer of \$200,000 from the town's undesignated reserve to the Capital Reserve Account. If approved, this transfer would bring the projected reserve account balance to a more comfortable level and, at the same time, allow the committee to reduce the annual appropriation amount from \$154,000 to \$142,000.

In keeping with the goals of the Comprehensive Plan, the committee has, as a high priority, an objective to plan for an annual appropriation that is not unnecessarily burdensome to the taxpayer. That is, future appropriations should be anticipated and without undue fluctuations. The request to transfer funds from the Undesignated Surplus to the Capital Reserve Account is in keeping with this objective. In another area related to the Comprehensive Plan, the committee voted to add the replacement of the Elmwood Fire Station to the Asset Schedule. This addition to the Asset Schedule was submitted and approved by the Select Board.

The CIP Committee appreciates the efforts expended on our behalf during our sessions and thanks everyone who assisted with this process. The Select Board and department heads were always helpful with answering questions

about their capital plans. We believe that this is a responsible plan that supports providing quality services and maintenance of valuable public assets, while minimizing changes to the tax rate.

We encourage the public to attend CIP Committee meetings. For meeting dates and times, please go to the Town website (<http://www.pownalmaine.org/>) and click on the community calendar. We also welcome new members to participate starting with the next budget preparation cycle in the fall of 2022. If you are interested in serving on this committee, please contact the Select Board.

The 2022 CIP Committee:

Theresa Lofgren

Rodney Richard

Paul Schumann

Jan Pieter van Voorst van Beest

Andy Wyatt, Chair

## *Code Enforcement Office*

Another busy year has come and gone.

If you haven't had the opportunity to meet me yet there is no better time than the present. My name is Alan Hill and I have been your Code Enforcement Officer for a little over one and a half years now and hope to stay for many more. I have a background in the building field. With my 30 years of experience in the field, I still am learning every day on jobsites I visit or in the continuing education classes we are required to attend. On that note, the 2015 IRC is the current building code. There are no major changes; just a new updated book with easier to read tables and definitions. There is a major change on Plumbing. The State has adopted the 2021 Uniform Plumbing and Mechanical code. There are some differences in this code from the previous version used. I would suggest any one doing their own Plumbing should read the applicable sections in the book.

I encourage anyone thinking of doing a large or small project to pick my brain with any questions you may have regarding your project. If I don't have the answer, I can hopefully find it for you. The Ordinances and Codes can appear scary but at the end of the day all it usually takes is a good explanation on why the rules are in place and things become much clearer. We encourage any feedback people may have working with us at the Town that could make what we do easier and more valuable to the public. So, it is Good Bye for now. I hope to see you in my office soon with those new projects.

I am in the Town office on Monday and Wednesday from 8 to 4 and also available most Tuesday and Thursdays.

2021-2022 Building Permit Log Ending April 1 2022							
New homes	additions	garages	decks	Misc. & Accessory Buildings	septic systems	plumbing permits	electrical permits
8	12	6	2	64	14	26	49

Total 181 Permits Issued.



# Comprehensive Plan Committee

This past year, members of the committee worked on finalizing the Plan. With some assistance from North Star Planning and valuable suggestions from advisor, Will Johnston, the Committee finished the draft plan in December 2021.

Three public hearings were held at Mallett Hall to give residents a chance to review the Plan, ask questions and offer feedback. They were held on September 13, September 27 and November 15, 2021.

Residents voted unanimously to adopt the Plan at Special Town Meeting on February 14, 2022.

## Committee Members:

Marcia Bowen (Secretary)	Adam Haynes	Kathy Hogue (Chair)	Heidi Curry
Will Johnston (Advisor)	Joan Mueller	Susan Peters	Russell Schmidt
Christine Watson	Coren Wheeler		

# Fire and Rescue Department

7	Fires	94	Rescue Calls
16	Hazardous Condition (No Fire)	23	Service Calls
10	Good Intent Calls	11	False Alarm & False Calls

Between January 1, 2021 and December 31, 2021, the Pownal Fire and Rescue Department answered a total of 161 calls for service. This is a decrease from last year's total of 196. 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. Pownal again had three structure fires during the last year, the same as the year before, resulting in a total loss of just over \$100,000. At these same incidents we also managed to save approximately \$485,300 in property value. The dedicated members of the department provided 623.5 hours responding to emergencies.

483 hours were logged by the membership performing maintenance on department equipment, attending department meetings and training sessions. We have continued EMS training remotely using Zoom with Atlantic Partners. We are getting back into more "hands on" training sessions this year, with the relaxation of Covid restraints.

We purchased new "Jaws of Life" tools for extricating victims from car accidents. After trying four different manufacturers, we chose Amkus due to its rugged build, ergonomic feel, spreading ability and battery compatibility. The beauty of the Amkus tool system is that they use DeWalt batteries, which can be found at most big box stores. The other brands used a proprietary battery which would need to be purchased through the manufacturer at a premium. We have a few more items to purchase to complete this project. When completed we should have appropriate equipment to last us for 20 years or more.

We would like to welcome David Fienberg to our team. David recently moved to Pownal from eastern Massachusetts. He is trained as FF 1 & 2 and a licensed paramedic. He served as a call member in his hometown and has three years of experience as a career firefighter in Lexington, Mass. David moved to the area as a new career firefighter for the City of Portland. Please welcome David when you see him.

The Pownal Fire Company continues to be a tremendous support to our department. Their generosity through the

purchase of clothing, hats, etc., as well as food at events and more is greatly appreciated. The company also supports our town by donating to the Pownal's heat fund and to Freeport Community Services during the holidays to help a Pownal family in need. We also want to give a big shout-out to the citizens of Pownal who donate their bottles to the company. Without that support, the Company would not be able to provide all that it is does for the department.

I would like to thank the members of the department for all of their hard work and dedication throughout 2021. They provided hours of service to the town and surrounding communities, always in a steadfast and professional manner. The citizens of Pownal should be proud of their Fire & Rescue Department and its members.

We are always looking for new members to join our team. We have many positions available, such as Firefighter, EMS provider, Junior Firefighter, Fire Police or Driver, to name a few. If you are interested in helping your fellow citizens, please contact Chief Peters at 318-1997 or e-mailing at [pownalcar1@maine.rr.com](mailto:pownalcar1@maine.rr.com).

DETAILED BREAKDOWN BY INCIDENT TYPE	# INCIDENTS	% OF TOTAL
111 - Building fire	3	1.86%
113 - Cooking fire, confined to container	1	0.62%
132 - Road freight or transport vehicle fire	1	0.62%
141 - Forest, woods or wildland fire	1	0.62%
143 - Grass fire	1	0.62%
321 - EMS call, excluding vehicle accident with injury	67	41.61%
322 - Motor vehicle accident with injuries	9	5.59%
324 - Motor vehicle accident with no injuries.	10	6.21%
341 - Search for person on land	1	0.62%
350 - Extrication, rescue, other	2	1.24%
381 - Rescue or EMS standby	5	3.11%
412 - Gas leak (natural gas or LPG)	1	0.62%
442 - Overheated motor	1	0.62%
444 - Power line down	5	3.11%
445 - Arcing, shorted electrical equipment	1	0.62%
460 - Accident, potential accident, other	1	0.62%
462 - Aircraft standby	1	0.62%
463 - Vehicle accident, general cleanup	6	3.73%
550 - Public service assistance, other	1	0.62%
553 - Public service	3	1.86%
554 - Assist invalid	2	1.24%
571 - Cover assignment, standby, move-up	17	10.56%
611 - Dispatched & cancelled en route	8	4.97%
631 - Authorized controlled burning	1	0.62%
671 - HazMat release investigation w/no HazMat	1	0.62%
733 - Smoke detector activation due to malfunction	3	1.86%
735 - Alarm system sounded due to malfunction	2	1.24%
743 - Smoke detector activation, no fire - unintentional	1	0.62%
745 - Alarm system activation, no fire - unintentional	1	0.62%
746 - Carbon monoxide detector activation, no CO	2	1.24%
900 - Special type of incident, other	2	1.24%
<b>TOTAL INCIDENTS:</b>	<b>161</b>	<b>100%</b>

## *Mallett Hall Building & Grounds Committee*

The committee had two meetings this year, the first one on October 18, 2021 and the second one on May 23<sup>rd</sup>, 2022. During both meetings the committee members made an inspection of both the inside of the building as well as the grounds.

This year the Mallett Hall parking lot was paved. The paving is a great improvement and will help to cut down on maintenance cost for town equipment as well as help in the keeping the town offices cleaner and easier accessible. When paving the parking lot, a conduit under the pavement, running from the front of the hall to the telephone pole at the entrance of the parking lot was established in order to facilitate future wiring for an eventual electronic information sign.

The Select Board also approved the contracting of a "Town Carpenter" who will be charged with different maintenance issues pertaining to Mallet Hall. The contract calls for an annual \$2000 expense for repair and maintenance projects. \$1000 may be spent in addition to this labor cost for materials. The \$2000 labor expense is based on a total estimate of 20 hours at \$50 per hour. Expenses exceeding these amounts will have to be approved by the Select Board. Tim Giddinge has agreed to take on the responsibilities of the town carpenter. He will work on projects under the direction of the Mallett Hall Building & Grounds Committee. The contract was first offered to Craig Vosmus because of Craig's long-time dedication to the Hall and the extensive work Craig has done on the hall. However, Craig was too busy for a long term commitment. The town is grateful to Craig for his commitment to Mallett Hall over many years. We are also happy to have Tim in the position of the Town Carpenter. Current projects the carpenter is working on: The leak at the top of the window in the office (Currently repaired) and the broken floor boards in the voting room.

During the May 2021 meeting, the committee found that the hall was in need of a serious cleaning. Because of the Covid situation as well as the change of personnel in the town office it was time for a thorough cleaning and reorganization of the rooms in the hall. A Mallett Hall clean-up day was organized in September 2021 and consequently the hall has been found in good and clean condition during the Committee's inspections in October 2021 and May 2022.

A new cleaning service, L.B Cleaning from Durham was hired and is currently performing to satisfaction.

During the last committee meeting in May 2022 the committee reviewed the "Charge" of the committee which appears to be out of date, containing some responsibilities not appropriate for the committee.

The charge will be reviewed and the changed charge will be presented to the Select Board for approval.

Respectfully Submitted:

Jan Pieter van Voorst van Beest

Chairman, Mallett Hall Building & Grounds Committee

## *Planning Board*

The Planning Board was busy in 2021. The Board conducted meetings via zoom the first part of the year and switched to in-person meetings at Mallet Hall for the remainder of the year. The Planning Board approved applications for amended subdivisions for the following: Matt & Samuel Chipman, Hollowell Road, approved in January but never signed; Lois Sanders Estate, Libby Road, creating four lots, approved in March; Edward Alan, Loring Lane, creating one lot from an original parcel, approved in June; and the Maurice Hilton Estate, at the corner of Elmwood & Lawrence Road, which began as a major subdivision creating 6 lots and was down sized to a minor subdivision creating one large lot, which was approved in August. The Board reviewed an application from K & T Enterprises for a change of use on Allen Road. The Board voted not to approve the change of use in April. In July, the Board also voted to approve a site plan for a solar facility on Fickett & Allen Road.

Additionally, there were some inquiries and talks on projects that never or haven't yet materialized: a private road off Hodsdon Road, a two-lot amended subdivision on Lawrence Road, a greenhouse facility off Route 9, a Bulk propane storage facility, and a backlot on Lawrence Road. The board is currently reviewing a cluster/major subdivision on Merrill Road.

This year has seen a substantial makeover of the Planning Board. The Board lost alternate member Marika Smith in April and Todd Mellin was appointed as the new alternate. Matt St Cyr stepped off the Board at the end of his term in June. Matt joined the planning board as an alternate in 2009, became a full member in 2010 and stepped up as Chair in 2019. Matt Altieri moved into the chair position from his role as alternate, and Brian Stornelli signed on as an alternate. Gabe Digristina, who had joined the Board in 2018, stepped down in July. Todd Mellin became a voting member of the Board when Gabe resigned, and Orion Breen joined the Board as an alternate.

The Board lost John Bowdren in September due to work commitments. John first joined the Planning Board in August 2009 and became the Vice-Chair in 2014. With John stepping down, Brian Stornelli stepped up to a voting member and Marcia Bowen became our newest alternate. Whether the tenures were short or long, all members were dedicated and knowledgeable, and their contribution to the planning board will be missed.

The Board also said goodbye to Tony Dater. Tony was the Town's planner for 32 years. His wisdom, guidance and deep knowledge of the Town's ordinances were great assets, and he will be missed.

Commencing in July, The Town approved a contract with North Star Planning to assist the Planning Board with the review of subdivision and site plan applications. North Star is also assisting the Planning Board and Select Board in reviewing and updating ordinances, commencing with "clean-up" work and moving toward more substantive review to ensure cohesion with the Comprehensive Plan. The Board is excited to have the expertise and professional dedication of North Star Planning.

The Board welcomed Alison Purinton as the Recording Secretary. Alison will be working the Planning Board and the Board of Appeals.

The first half of this year the Board was busy working on revisions to the Land Use Ordinances attempting to make them clearer and concise.

The Planning Board meets the third Wednesday of every month at 6:00 pm. Meetings are held in Mallett Hall, in the DeWitt Room. The public is welcomed and encouraged to attend all meetings, workshops, hearings and site walks. The Town's Planning Consultant, North Star Planning is available by appointment to preview and facilitate applications and proposals.

Respectfully submitted,

Planning Board Members:

Matt Altieri – Chair, Jesse Peters – Vice-Chair, Christine Watson – Secretary, Todd Mellin, Brian Stornelli, Alternates: Marcia Bowen & Orion Breen, Alison Purinton – Recording Secretary, and North Star Planning – Town Planning Consultant

## *Recreation Committee*

The Recreation Committee was formed in 2013 to serve in an advisory capacity to the Select Board with regards to events held on town-owned property. In addition, the committee will make recommendations for allocation of

impact fees monies, will organize community events, and will, at times, collaborate with other committees on special projects.

As you know, events planned by the Recreation Committee the past couple of years were cancelled due to the pandemic. As things are slowly winding down and people are vaccinated, a few small events are being planned. It is clear that people want to get together and socialize and be safe at the same time. We have planned 2 events – Community Day in May, an event to learn about your town, socialize with your neighbors and make new friends. In October we are planning a potluck and carved pumpkins event.

The Committee also continues to advise the Select Board of events located on town-owned property. The Big Brad Ultra Trail Monster Running race has utilized a trail that is partly on town property for their annual race for the past three years. The committee meets with their organizers, reviews the details of the event, and makes recommendations to the Select Board.

We welcome two new members to the committee this year, Ginifir Giddinge and Courtney Hardwick!

All our meetings are posted on the Town's website and are open to the public; and we would love to have a few more new members.

Recreation Committee Members: Kathy Hogue, Ansley Newton, Heidi Richards, Coren Wheeler

## *Select Board*

As this past year progressed, we have been able to cautiously transition from a state of emergency from the pandemic, to being able to meet in person once again at Mallett Hall. We are once again able to see the smiles of our residents and staff and though we still are cautious, we can breathe a little easier. As one emergency eases, another takes its place. Now we are caught in the grasp of inflation, and all will feel the squeeze of raised prices and having to make choices as to how best to take care of ourselves in troubled times. This is apparent at the town government level, as we are faced with rising fuel and energy costs. We have done our best to estimate what the next year will look like for our town departments and buildings, and will be asking at town meeting to use a portion of our undesignated fund balance to balance our immediate and future needs while keeping our property tax mil rate on an even keel.

At the time of this writing, we have begun the process of planning for a new Fire/Rescue station and Public Works facility. We are looking for volunteers for a future facilities committee that may be versed in an undertaking of this sort. As with nearly every aspect of our town, our volunteers play a vital and necessary role in planning, shaping, carrying out many duties and making this a town we all can be proud of. We thank them all for their talents and commitment!

While we're on the subject of volunteers, The Select Board would like to give a special recognition to Andy Wyatt who has needed to step down this year to tend to other matters. Andy has given of himself without question for many years, on many committees and as a helping hand whenever, or wherever a need arose. His experience and steady manner will be a loss felt for a long time in the various ways he served the town and townspeople. Andy, best of all wishes for your future!

The Board would also like to congratulate Matt Nielsen on your promotion to Road Commissioner/Public Works Director. We are certain you will steer the road crew in a great direction and look forward to working with you for many years to come!

Finally, please consider volunteering on one of the various committees or boards in the town. Newer and long-term residents alike, it's a great way to get to know your fellow townspeople and to get involved in the town's and thereby your own future.

Thank you,  
 Jon Morris, Andy O'Brien, Heidi Curry  
 Pownal Select Board

## *Tax Collector*

### **Outstanding Real Estate Taxes as of May 15, 2022:**

#### **Tax Year 2019**

Acct#	Name	Balance w/Interest
483	Judy Ridley:	\$2,642.13

#### **Tax Year 2020**

Acct#	Name	Balance w/Interest
679	Matthew Allen	\$629.93
690	Jacqueline Brown	\$5,177.13
379	Heirs of Sarah Marquis	\$320.83
483	Judy Ridley	\$2,591.58

#### **Tax Year 2021**

Acct#	Name	Balance w/Interest
679	Matthew Allen	\$4,409.32
715	George Anderson, Sr	\$726.56
88	Brick & Cobblestone LLC	\$3,308.93
861	Haley Brown	\$872.34
690	Jacqueline Brown	\$5,088.84
549	Susan Clifford	\$1,385.25
316	Sarah Dube	\$245.53
208	Kathy Gardner	\$316.16
313	Andrew Jordan	\$3,066.17
369	Jamie & Ruth Lowell	\$2,416.83
379	Heirs of Sarah Marquis	\$290.45
400	Michael McNamara	\$887.02
811	Donnelle Nielsen	\$913.57
422	Northern New England Telephone	\$150.55
483	Judy Ridley	\$2,301.21

### **Taxes Collected as of May 15, 2022**

Auto Excise: \$340,822.72

Boat Excise: \$1,584.20

2021 Real Estate: \$160,718.56

2022 Real Estate: \$3,472,387.40

2023 Real Estate: \$3,989.66

# *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 5/1/2021 to 5/1/2022

Marriages: 19

Birth: 20

Deaths: 15

## **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 you 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](http://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 5/1/2021 to 5/1/2022: 209

## **Elections**

Voter Registration as of May 1, 2022:

Democrat: 540

Green Independent: 69

Republican: 417

Unenrolled: 490

Total: 1517

Election Dates:

November 2, 2021 State Referendum

June 14, 2022 State Primary, Municipal Officers &

RSU5 Budget

This year has been a year of transition. We would like to thank Scott Seaver for stepping back in once again and keeping things running as Ginny and myself came on board. We have enjoyed getting to know and serving the residents of Pownal and we look forward to the coming years. During this past year we have looked at ways to improve the efficiencies at the town office some of which are updating the phone system, getting the property cards online and integrating MOSES with our cash receipting software. We will continue to look at ways to improve and better serve the residents of Pownal.

Respectfully Submitted,  
Becky Taylor-Chase, Town Clerk  
Ginny Giddinge, Deputy Clerk

# *Town Meeting Warrant Draft*

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 14, 2022 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 27, 2022 at 7:00 pm to act upon the remaining Articles 3 through 33 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 “Ordinance to Revise and Codify the Land Use Ordinances of the Town of Pownal” be enacted? (Exhibit A).

**Copies are available at the Town Office or online at [www.pownalmaine.org](http://www.pownalmaine.org).**

**ARTICLE 4:** Shall an ordinance entitled “2022 Amendments to Town of Pownal Land Use Ordinances Section 704 to allow Changeable Signs on Property Owned by the Town or the RSU for Municipal and Public School Events and Emergency Conditions” be enacted? (Exhibit B).

**Copies are available at the Town Office or online at [www.pownalmaine.com](http://www.pownalmaine.com)**

## **CAPITAL IMPROVEMENT ARTICLES**

**ARTICLE 5:** To see if the Town will vote to transfer and appropriate \$200,000 from the Unassigned Fund Balance to the Capital Project Fund.

***The Select Board and Budget Committee recommend approval.***

**ARTICLE 6:** To see if the Town will vote to raise and appropriate \$154,000 for the Capital Project Fund.

***The Select Board and Budget Committee recommend approval.***



**BUDGET ARTICLES**

**ARTICLE 7:** To see if the Town will vote to raise and appropriate **\$443,287.00** for **General Government**.

<b>General Government</b>	<b>Budget FY 2022</b>	<b>Request FY 2023</b>	<b>Difference</b>	<b>Percent</b>
General Government	\$93,050.00	\$98,294.00	\$5,244.00	6%
Technology	\$32,645.00	\$34,013.00	\$1,368.00	4%
Animal Control	\$2,800.00	\$2,800.00	\$0	0%
Planning Board	\$28,000.00	\$47,000.00	\$19,000.00	68%
Compensation	\$265,340.00	\$261,180.00	(\$5050.00)	(2%)
<b>TOTAL</b>	<b>\$421,735.00</b>	<b>\$443,287.00</b>	<b>\$20,662.00</b>	<b>5%</b>

*Budget Committee recommend \$439,570.00      Select Board recommend \$443,287.00*

**ARTICLE 8:** To see if the Town will vote to raise and appropriate **\$12,350.00** for **Human Services**.

<b>Social Services</b>	<b>Budget FY 2022</b>	<b>Request FY 2023</b>	<b>Difference</b>	<b>Percent</b>
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%
<b>Total</b>	<b>\$12,350.00</b>	<b>\$12,350.00</b>	<b>\$0</b>	<b>0%</b>

*The Select Board and Budget Committee recommend approval.*

**ARTICLE 9:** To see if the Town will vote to raise and appropriate **\$26,110.00** for **Mallett Hall**.

<b>Mallett Hall</b>	<b>Budget FY 2022</b>	<b>Request FY 2023</b>	<b>Difference</b>	<b>Percent</b>
Maintenance	\$15,730.00	\$15,650.00	(\$80.00)	(1%)
Life Safety	\$2,100.00	\$2,100.00	\$0	0%
Utilities	\$5,400.00	\$8,360.00	\$2,960.00	55%
<b>Total</b>	<b>\$23,230.00</b>	<b>\$26,110.00</b>	<b>\$2,880.00</b>	<b>12%</b>

*The Select Board and Budget Committee recommend approval.*

**ARTICLE 10:** To see if the Town will vote to raise and appropriate **\$153,348.00** for **Public Safety**.

<b>Public Safety</b>	<b>Budget FY 2022</b>	<b>Request FY 2023</b>	<b>Difference</b>	<b>Percent</b>
Public Safety	\$41,530.00	\$42,075.00	\$545.00	1%
Administration	\$4,377.00	\$4,693.00	\$316.00	7%
Compensation	\$42,689.00	\$48,870.00	\$6181.00	14%
Buildings	\$12,500.00	\$14,190.00	\$1,690.00	14%
Operations	\$43,796.00	\$43,520.00	(\$276.00)	(1%)
<b>TOTAL</b>	<b>\$144,892.00</b>	<b>\$153,348.00</b>	<b>\$8456.00</b>	<b>6%</b>

*Budget Committee recommend \$152,274.00      Select Board recommend \$153,348.00*

**ARTICLE 11:** To see if the Town will vote to raise and appropriate **\$852,635.00** for **Public Works**.

<b>Public Works</b>	<b>Budget FY 2022</b>	<b>Request FY 2023</b>	<b>Difference</b>	<b>Percent</b>
Facilities Maintenance	\$13,055.00	\$18,805.00	\$5,750.00	44%
Winter Roads	\$102,705.00	\$109,205.00	\$6,500.00	6%
Compensation	\$272,396.00	\$324,030.00	\$51,634.00	19%
Fleet Maintenance	\$45,900.00	\$54,050.00	\$8,150.00	18%
Fuel	\$32,800.00	\$46,000.00	\$13,200.00	40%
Road Maintenance	\$280,600.00	\$293,000.00	\$12,400.00	4%
Supplies	\$2,100.00	\$2,500.00	\$400.00	19%
Administrative	\$4,845.00	\$5,045.00	\$200.00	4%
<b>TOTAL</b>	<b>\$754,401.00</b>	<b>\$852,635.00</b>	<b>\$98,234.00</b>	<b>13%</b>

*Budget Committee recommend \$852,634.00      Select Board recommend \$852,448.00*

**ARTICLE 12:** To see if the Town will vote to raise and appropriate **\$120,845.00** for **Solid Waste**.

<b>Solid Waste</b>	<b>Budget FY 2022</b>	<b>Request FY 2023</b>	<b>Difference</b>	<b>Percent</b>
EcoMaine Fees Waste	\$20,200.00	\$23,800.00	\$3,600.00	18%
EcoMaine Fees Recycling	\$4,700.00	\$4,850.00	\$150.00	3%
Solid Waste Hauling	\$78,413.00	\$80,765.00	\$2,352.00	3%
Septic Contract	\$250.00	\$250.00	\$0	0%
Metal Collection Day	\$250.00	\$500.00	\$250.00	100%
PAYT Bags	\$9,234.00	\$10,680.00	\$1446.00	16%
<b>Total</b>	<b>\$113,047.00</b>	<b>\$120,845.00</b>	<b>\$7,798.00</b>	<b>7%</b>

*The Select Board and Budget Committee recommend approval.*

**ARTICLE 13:** To see if the Town will vote to raise and appropriate **\$3,200.00** for **Pownal Center Water Association**.

<b>PCWA</b>	<b>Budget FY 2022</b>	<b>Request FY 2023</b>	<b>Difference</b>	<b>Percent</b>
Town Expense	\$2,000.00	\$2,000.00	\$0	0%
Utilities	\$1,200.00	\$1,200.00	\$0	0%
<b>Total</b>	<b>\$3,200.00</b>	<b>\$3,200.00</b>	<b>\$0</b>	<b>0%</b>

*The Select Board and Budget Committee recommend approval.*

**ARTICLE 14:** To see if the Town will vote to raise and appropriate **\$5,000.00** for **Cemeteries**.

<b>Cemeteries</b>	<b>Budget FY 2022</b>	<b>Request FY 2023</b>	<b>Difference</b>	<b>Percent</b>
Compensation	\$4,000.00	\$4,000.00	\$0	0%
Town Expense	\$1,000.00	\$1,000.00	\$0	0%
<b>Total</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0</b>	<b>0%</b>

*The Select Board and Budget Committee recommend approval.*

**ARTICLE 15:** To see if the Town will vote to raise and appropriate **\$284,964.00** for **Debt Service and Other Obligations**.

<b>Debt Service</b>	<b>Budget FY 2022</b>	<b>Request FY 2023</b>	<b>Difference</b>	<b>Percent</b>
2007 Road Bond	\$68,606.00	\$63,496.00	(5,110.00)	(7%)
2011 Road Bond	\$84,626.00	\$58,650.00	(25,976.00)	(31%)
2016 Road Bond	\$165,150.00	\$162,818.00	(2,332.00)	(1%)
<b>Total</b>	<b>\$329,760.00</b>	<b>\$284,964.00</b>	<b>(\$54,796.00)</b>	<b>(17%)</b>

*The Select Board and Budget Committee recommend approval.*

**ARTICLE 16:** To see if the Town will vote to create a “non-lapsing” **Recreation Budget** enterprise fund and to raise and appropriate \$1000 to establish such fund.

*The Select Board and Budget Committee recommend approval.*

**ARTICLE 17:** To see if the Town will vote to raise and appropriate **\$4,000** for **Planning Board Stipends**.

*The Select Board recommend approval.*

**ARTICLE 18:** To see if the Town will vote to raise and appropriate up to **\$10,000** for a part-time, temporary clerk.

*The Select Board recommend approval.*

**ARTICLE 19:** To see if the Town will vote to accept and apply **\$739,487.00** 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.

<b>Revenues</b>	<b>Budget FY 2022</b>	<b>Request FY 2023</b>	<b>Difference</b>	<b>Percent</b>
Cable Franchise Fee	\$11,807.00	\$11,807.00	\$0	0%
Automobile Excise	\$230,100.00	\$290,000.00	\$60,000.00	26%
Boat Excise	\$900.00	\$1,500.00	\$600.00	67%
IF&W Agent Fees	\$500.00	\$500.00	\$0	0%
Clerk Fees	\$180.00	\$480.00	\$300.00	167%
Vital Statistic Fees	\$1,000.00	\$1,200.00	\$200.00	20%
Copy/Fax Fee	\$100.00	\$100.00	\$0	0%
Veterans Reimbursement	\$1,235.00	\$1,100.00	(\$135.00)	(11%)
Lien Costs	\$1,000.00	\$1,500.00	\$500.00	50%
Interest – Real Estate	\$5,100.00	\$6,000.00	\$900.00	18%
BMV Agent Fees	\$5,200.00	\$7,000.00	\$1,800.00	35%
State Park Fees	\$2,500.00	\$2,500.00	\$0	0%
CEO Permits	\$12,000.00	\$18,000.00	\$6,000.00	50%
BOA Fees	\$0	\$150.00	\$150.00	100%
Checking Interest	\$3,000.00	\$1,400.00	(\$1,600.00)	(53%)
ACO Fees	\$300.00	\$300.00	\$0	0%
ACO Late Fees	\$150.00	\$150.00	\$0	0%
Subdivision App Fees	\$200.00	\$500.00	\$300.00	150%
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%

Left from FD Grants	\$381.99	\$0.00	(\$381.99)	(100%)
Left from DPW Budgets	\$202.17	\$0.00	(\$202.17)	(100%)
FEMA TO DPW	\$25,409.98	\$0.00	(\$25,409.00)	(100%)
FEMA to Public Safety	\$3,197.12	\$0.00	(3,197.12)	(100%)
Fund Balance on PWD Vehicle	\$999.26	\$0.00	(\$999.26)	(100%)
Fund Balance on Future Expenses	\$11,728.00	\$0.00	(\$11,728.00)	(100%)
From Planning Services	\$4,491.00	\$0.00	(\$4,491.00)	(100%)
Smart Stream Grant	\$125,000.00	\$0.00	(\$125,000.00)	(100%)
<b>State Revenue Sharing</b>	<b>\$52,000.00</b>	<b>\$210,600.00</b>	<b>\$158,600.00</b>	<b>305%</b>
<b>Homestead Exemption</b>	<b>\$0</b>	<b>\$117,000.00</b>	<b>\$117,000.00</b>	<b>100%</b>
<b>Total Revenues</b>	<b>\$566,381.52</b>	<b>\$739,487.00</b>	<b>\$173,105.48</b>	<b>31%</b>

*The Select Board recommend approval.*

### **BUSINESS ARTICLES**

**ARTICLE 20:** To see if the Town will vote to expend up to **\$7,900.00** from the dedicated **IMPACT FEE OPEN SPACE FUNDS** for surveying Town Owned Land: Map 8 Lot 9.

*The Select Board recommend approval.*

**ARTICLE 21:** To see if the Town will vote to transfer and appropriate up to **\$25,000** from the Unassigned Fund Balance to enter into an agreement with a long-term planning agency and for communication needs on those terms that the Select Board determines to be in the best interest of the Town.

*The Select Board recommend approval.*

**ARTICLE 22:** To see if the Town will vote to transfer and appropriate up to **\$300,000.00** from the Unassigned Fund Balance to stabilize the tax mil rate.

*The Select Board recommend approval.*

**ARTICLE 23:** To see if the town will vote to appropriate up to **\$1,300.00** from the Unassigned Fund Balance to the PCWA Reserve Fund.

*The Select Board recommend approval.*

**ARTICLE 24:** To see if the Town will vote to transfer and appropriate funds remaining in the PCWA operating funds at the end of FY 23 to the PCWA Reserve fund.

*The Selectboard recommend approval.*

**ARTICLE 25: (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 recommend approval.*

**ARTICLE 26:** To see if the Town will authorize the Select Board to sell the loader plow under those terms that they determine in the best interest of the Town and to appropriate the proceeds of that sale toward the purchase of forks and a snow pusher for the Town's loader.

*The Select Board recommend approval.*

**ARTICLE 27:**

- 1) To see if the Town will vote to set **September 15, 2022, December 15, 2022, March 15, 2023** and **June 15, 2023** as the dates on which one quarter of taxes shall be due and payable and to charge **interest** at the rate of four percent (**4.00%**) per year computed on a daily basis on any portion of the installment dues that remains outstanding as of September 16, 2022, December 16, 2022, March 16, 2023 and June 16, 2023.
- 2) To see if the Town will permit the Tax Collector or her 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-A. The Town does not apply interest on such collections.

***Select Board recommends approval.***

**ARTICLE 28:** To see if the Town will vote to set 0% as the rate to be paid by the Town on abated taxes pursuant to 36 M.S.R.A. Section 506-A.

***Select Board recommend approval.***

**ARTICLE 29:** 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 recommend approval.***

**ARTICLE 30:** 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 Fiscal Year.

***The Select Board recommend approval.***

**ARTICLE 31:** 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, 2021 and June 30, 2022 for non-payment of taxes thereon, on such terms as they deem advisable.

***The Select Board recommend approval.***

**ARTICLE 32:** 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.

***The Select Board recommend approval.***

**ARTICLE 33:** 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 recommend approval.***

**Given under our hands this th day of, 2022 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, 2021**

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# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

## Independent Auditors' Report

To the Board of Selectmen  
Town of Pownal  
Pownal, Maine

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Town of Pownal, Maine, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

### AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Town of Pownal, Maine, as of June 30, 2021, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

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PO Box 313, Levant, Maine 04456  
Phone: (207) 884-6408 Email: maineaudits@gmail.com

## OTHER MATTERS

### *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 5-6, 25, and 26 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.

### *Other 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 balance sheet and combining statement of revenues, expenditures and changes in fund balances, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining balance sheet and combining statement of revenues, expenditures and changes in fund balances, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining balance sheet and combining statement of revenues, expenditures and changes in fund balances, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Maine Municipal Audit Services, PA*

Levant, Maine  
October 18, 2021

# **Town of Pownal**

## **Management's Discussion and Analysis**

### **Fiscal Year ending June 30, 2021**

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 fiscal year ending June 30, 2021.

#### **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 Town's financial position as of a certain date using some common financial reporting tools and using the modified accrual basis of accounting. The governmental activities that are reported include: general government, public safety, public works, health, social services, education and cemetery, parks and recreation activities.

#### **Fund Financial Statements:**

A fund is a group of related accounts that have been grouped together to maintain control over activities that are segregated for specific purposes and objectives. These funds include: trust fund accounts.

**Trust Fund Accounts** include funds set aside by a specific trust fund document or by state law.

#### **Notes to the Financial Statements:**

The notes provide the reader with additional information about the Town that will help understand the financial data provided by our outside audit firm and our financial statements.

#### **Government Wide Financial Analysis:**

The audit report shows that the Town increased our net position by \$660,709 for the year ending June 30, 2021. Ending Net Position is \$5,129,032. The Town general fund has long-term debt of \$2,505,137 as of June 30, 2021.

**Town of Pownal**  
**Management's Discussion and Analysis**  
**Fiscal Year ending June 30, 2021**

Differences between the original and final budget for the general fund are typically caused by the usage of assigned and unassigned fund balances along with applied revenues.

All Town departments, except Health and Sanitation finished the year under budget. The Health and Sanitation department overspent their budget by \$ (4,458). The general fund actual revenues totaled \$5,433,008, with actual expenditures totaling \$4,923,872

**Contacting the Town's Management:**

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, 2021**

	<b>Governmental Activities</b>
<b>ASSETS:</b>	
<b>Current assets:</b>	
Cash and cash equivalents	\$ 3,104,881
Taxes receivable	160,385
Tax liens receivable	30,278
<i>Total current assets</i>	3,295,543
<b>Non-current assets:</b>	
Capital assets, net of accumulated depreciation	- 4,579,145
<i>Total non-current assets</i>	- 4,579,145
<b>Deferred outflows of resources:</b>	
OPEB related outflows	8,774
<i>Total deferred outflows of resources</i>	8,774
<b>TOTAL ASSETS</b>	<b>\$ 7,883,462</b>
<b>LIABILITIES:</b>	
<b>Current liabilities:</b>	
Accounts payable	\$ 54,521
Accrued interest on long term debt	23,201
Escrow payable - <i>Meadowbrook subdivision</i>	117,627
Current portion of long-term debt	255,707
<i>Total current liabilities</i>	451,056
<b>Non-current liabilities:</b>	
<i>Non-current portion of long-term debt:</i>	
Bonds payable, net current portion	2,249,431
OPEB liabilities	23,274
<i>Total non-current liabilities</i>	2,272,705
<b>TOTAL LIABILITIES</b>	2,723,760
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Prepaid property taxes	16,259
OPEB related inflows	14,411
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	30,670
<b>NET POSITION:</b>	
Net investment in capital assets	2,050,807
Unrestricted	3,078,226
<b>TOTAL NET POSITION</b>	5,129,032
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 7,883,462</b>

The accompanying notes are an integral part of this statement

Town of Pownal, Maine  
Statement of Activities  
For the Year Ended June 30, 2021

	Net (Expense) Revenue and Changes in Net Position				
	Program Revenues			Primary Government	
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
<b>Governmental activities:</b>					
General government	\$ 321,195	\$ 14,140	\$ -	\$ (307,056)	\$ (307,056)
Public safety	118,141	-	-	(118,141)	(118,141)
Public works	481,459	-	34,152	(447,307)	(447,307)
Health and sanitation	112,787	43,028	-	(69,758)	(69,758)
Education	3,111,758	-	-	(3,111,758)	(3,111,758)
County tax	178,532	-	-	(178,532)	(178,532)
Social services	9,380	-	-	(9,380)	(9,380)
Interest	58,168	-	-	(58,168)	(58,168)
Other	51,991	500	-	(51,491)	(51,491)
Depreciation	300,918	-	-	(300,918)	(300,918)
<i>Total governmental activities</i>	<i>4,744,329</i>	<i>57,668</i>	<i>34,152</i>	<i>(4,652,509)</i>	<i>(4,652,509)</i>
<i>General revenues:</i>					
Property taxes, levied for general purposes				4,472,636	4,472,636
Excise taxes				402,632	402,632
Interest				13,779	13,779
Licenses and permits				20,737	20,737
<i>Grants and contributions not restricted to specific programs:</i>					
State revenue sharing				192,993	192,993
Homestead exemption				139,708	139,708
Other				1,353	1,353
Miscellaneous revenues				69,380	69,380
<i>Total general revenues and transfers</i>				<i>5,313,218</i>	<i>5,313,218</i>
<i>Changes in net position</i>				<i>660,709</i>	<i>660,709</i>
<b>NET POSITION - BEGINNING</b>				<b>4,468,323</b>	<b>4,468,323</b>
<b>NET POSITION - ENDING</b>				<b>\$ 5,129,032</b>	<b>\$ 5,129,032</b>

Town of Pownal, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2021

	General Fund	MAJOR FUND Capital Reserves	NON-MAJOR Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	2,646,401 \$	338,465 \$	120,015 \$	3,104,881
Taxes receivable, net	160,385	-	-	160,385
Tax liens receivable	30,278	-	-	30,278
Interfund receivables	-	207,216	234,821	442,037
<b>TOTAL ASSETS</b>	<b>2,837,064 \$</b>	<b>545,681 \$</b>	<b>354,836 \$</b>	<b>3,737,580</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<i>Liabilities:</i>				
Accounts payable	54,521 \$	- \$	- \$	54,521
Escrow payable - Meadowbrook subdivision	117,627	-	-	117,627
Interfund payables	442,037	-	-	442,037
<i>Total liabilities</i>	614,185	-	-	614,185
<i>Deferred inflows of resources:</i>				
Prepaid property taxes	16,259	-	-	16,259
Deferred property tax revenue	152,530	-	-	152,530
<i>Total deferred inflows of resources</i>	168,789	-	-	168,789
<i>Fund balances: see footnotes</i>				
Non-spendable	-	-	62,954	62,954
Restricted	-	-	179,837	179,837
Committed	-	545,681	41,399	587,079
Assigned	283,944	-	70,646	354,590
Unassigned	1,770,147	-	-	1,770,147
<i>Total fund balances</i>	2,054,090	545,681	354,836	2,954,607
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>2,837,064 \$</b>	<b>545,681 \$</b>	<b>354,836</b>	
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>				
Depreciable and non-depreciable capital assets as reported in Stmnt. 1				4,579,145
Long-term liabilities, including bonds payable and accrued interest, as reported on Stmnt. 1				(2,528,338)
Deferred property taxes not reported on Stmnt. 1				152,530
Deferred outflows of resources - OPEB related expenditures				8,774
Deferred inflows of resources - OPEB related inflows				(14,411)
OPEB liabilities				(23,274)
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>				<b>5,129,032</b>

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, 2021

	General Fund	MAJOR FUND Capital Reserves	NON-MAJOR Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>				
Property taxes	\$ 4,519,203	\$ -	\$ -	\$ 4,519,203
Excise taxes	402,632	-	-	402,632
Intergovernmental revenue	368,206	-	-	368,206
Charges for services	57,668	-	-	57,668
Licenses and permits	20,737	-	-	20,737
Interest	12,791	768	220	13,779
Other revenues	51,771	-	17,609	69,380
<i>Total revenues</i>	<i>5,433,008</i>	<i>768</i>	<i>17,829</i>	<i>5,451,605</i>
<b>EXPENDITURES:</b>				
General government	318,282	-	-	318,282
Public safety	118,141	-	-	118,141
Public works	705,309	-	-	705,309
Health and sanitation	112,787	-	-	112,787
Social services	9,380	-	-	9,380
Education	3,111,758	-	-	3,111,758
County tax	178,532	-	-	178,532
Debt service	320,915	-	-	320,915
Unclassified	48,768	-	11,173	59,941
<i>Total expenditures</i>	<i>4,923,872</i>	<i>-</i>	<i>11,173</i>	<i>4,935,045</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>509,136</i>	<i>768</i>	<i>6,656</i>	<i>516,560</i>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	60,000	1	-	60,001
Transfers (out)	(1)	(25,000)	(35,000)	(60,001)
<i>Total other financing sources (uses)</i>	<i>59,999</i>	<i>(24,999)</i>	<i>(35,000)</i>	<i>-</i>
<b>Net change in fund balances</b>	<b>569,135</b>	<b>(24,231)</b>	<b>(28,344)</b>	<b>516,560</b>
<b>FUND BALANCES - BEGINNING</b>	<b>1,484,955</b>	<b>569,912</b>	<b>383,180</b>	<b>2,438,047</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 2,054,090</b>	<b>\$ 545,681</b>	<b>\$ 354,836</b>	<b>\$ 2,954,607</b>



**Town of Pownal, Maine  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2021**

<b>Net change in fund balances - total governmental funds (Statement 4)</b>	\$	516,560
<p>Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:</p>		
<p>Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report</p>		(300,918)
<p>Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)</p>		231,800
<p>Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.</p>		(46,567)
<p>Accrued interest expense on long-term debt is reported in the government wide Statement of Activities but does not require the use of current financial resources; therefore, is not reported as an expenditure in the Governmental Funds.</p>		7,663
<p>Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.</p>		255,084
<p>OPEB expenses under GASB #75 are not reported in the governmental fund statements</p>		(2,913)
<hr/>		
<b>Changes in net position of governmental activities (see Stmt. 2)</b>	<b>\$</b>	<b>660,709</b>
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The accompanying notes are an integral part of this statement.

**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Town operates under a selectmen-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.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town’s financial statements.

Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 1989 that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB-pronouncements issued after that date to its business-type activities, the Town has chosen not to do so.

**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 reports all financial and capital resources of the Town and reports the difference between assets and liabilities, as “net position” not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the “net (expense) revenue” of the Town’s individual functions before applying general revenues.

**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**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. Measurement Focus and Basis of Accounting**

Governmental Fund Types

*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.

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

*Capital Project Fund* – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Capital Reserves Fund is considered a major 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.

The emphasis in fund financial statements is on the major funds. Non-major funds by category are summarized into a single column (a breakdown by fund for the non-major funds is provided on Schedules B & C). GASB NO. 34 sets forth minimum criteria for the determination of major funds.

**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

**D. 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. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

**E. 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 value.

Interfund Receivables and Payables

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

**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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. The Town defines capital assets as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

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

Management believes it is not cost effective to report general capital assets acquired before January 1, 2008, but may report them in the future.

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

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 can be spent only for specific purposes because of constitutional provisions 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 Board of Selectmen.
- Unassigned* – Funds available for any purpose.

**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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 it 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 27, 2020, on the assessed value listed as of April 1, 2020, for all real and personal property located in the Town. Payment of taxes was due on September 15, 2020, December 15, 2020, March 15, 2021, and June 15, 2021, with interest at 8% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$165,850 for the year ended June 30, 2021.

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.

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, 2021, cash deposits had a carrying value of \$3,104,881, all of which was covered by FDIC or collateralized.

**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**2. DEPOSITS AND INVESTMENTS (CONTINUED)**

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.

**3. CAPITAL ASSETS**

<b>Governmental activities:</b>	<b>Balance 7/1/20</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/21</b>
<i>Capital assets:</i>				
Buildings & improvements	\$ 65,967	\$ 7,950	\$ -	\$ 73,917
Vehicles	1,814,890	10,500	-	1,825,390
Equipment	150,332	-	-	150,332
Infrastructure	<u>4,585,531</u>	<u>213,350</u>	<u>-</u>	<u>4,798,881</u>
Total capital assets	6,616,720	231,800	-	6,848,520
Less accumulated depreciation	<u>(1,968,457)</u>	<u>(300,918)</u>	<u>-</u>	<u>(2,269,375)</u>
<b>Governmental activities Capital assets, net</b>	<b><u>\$ 4,648,263</u></b>	<b><u>\$ (69,118)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 4,578,875</u></b>

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

**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**4. PENDING LITIGATION**

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 ACTIVITY**

Interfund balances as of June 30, 2021 consisted of the following:

<b>DUE TO:</b>	
<i>Major Governmental Funds</i>	
Capital Reserve	\$ 207,216
<i>Non-major Governmental Funds</i>	
Special Revenues	166,834
Capital Projects	7,218
Road bond	47,184
Permanent – Expendable	<u>13,585</u>
<b>TOTAL</b>	<b><u>\$ 442,037</u></b>
<b>DUE FROM:</b>	
General Fund	<u>\$ 442,037</u>

Interfund transfers for the year ended June 30, 2021 consisted of the following:

<b>Transfer to:</b>	
General Fund	\$ 60,000
Capital Reserve	<u>1</u>
<b>TOTAL</b>	<b><u>\$ 60,001</u></b>
<b>Transfer from:</b>	
General Fund	\$ 1
Capital Reserve	25,000
Special Revenue Fund	<u>35,000</u> (recreation impact fees)
<b>TOTAL</b>	<b><u>\$ 60,001</u></b>



**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**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, 2021 totaled \$10,019.

**7. FUND BALANCES**

*Non-spendable:*

Permanent fund – <i>reserve for endowments</i>	<b><u>\$ 62,954</u></b>
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*Restricted:*

**Capital Project Fund**

Road bonds	\$ 47,184
------------	-----------

**Special Revenue Fund**

Impact fees	\$ 103,933
Federal Emergency Management Agency	28,607
Fire Department Ropes Rescue Grant	382
DPW grants	<u>(269)</u>
	<u>132,653</u>

<b>TOTAL RESTRICTED</b>	<b><u>\$ 179,837</u></b>
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**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**8. FUND BALANCES (CONTINUED)**

*Committed:*

**Capital Project Fund**

Capital Reserves	\$ 545,681	
Future expenses	1,728	
Fire truck	4,491	
Highway truck	<u>999</u>	
		552,899

**Special Revenue Fund**

PWCA	13,052	
Fire station	6,881	
Veteran's memorial	4,594	
Fire department EMS	2,492	
Formatted ordinances	3,000	
Mallet Hall improvements	3,045	
Stewardship fund for town owned land	<u>1,116</u>	
		<u>34,180</u>

**TOTAL COMMITTED** **\$ 587,079**

*Assigned:*

**Permanent Fund** \$ 70,646

**General Fund**

Public works – garage electric & paving	\$ 63,051	
Fire department	36,554	
General government	14,349	
Engine refurb	25,000	
Community events sign	35,000	
General government FY22 expenses	34,550	
Public works FY22 expenses	53,637	
Fire department FY22 expenses	16,877	
Comprehensive plan	1,454	
Mallet Hall operations	<u>3,472</u>	
		<u>283,944</u>

**TOTAL ASSIGNED** **\$ 354,590**

**UNASSIGNED** **\$ 1,770,147**

**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**9. LONG-TERM DEBT**

	Balance 7/1/2020	Additions	(Reductions)	Balance 6/30/2021
MMBB, 2007E, due annually \$39,416, 25 years, 2-6%, till 11/1/2033	\$ 709,506	\$ -	\$ (39,417)	\$ 670,089
MMBB, 2011C, due annually \$45,725, 30 years, 2.02-5.52%, till 11/1/2040	960,207	-	(45,724)	914,483
MMBB, 2016C, due annually \$150k, 10 years, 1.16-2.13%, till 11/1/2026	1,050,000	-	(150,000)	900,000
<b><i>Long-term leases:</i></b>				
Androscoggin Bank, grader lease, 10 Payments, \$21,378/year to 2021	40,508	-	(19,943)	20,565
<b>Total</b>	<b>\$ 2,760,221</b>	<b>\$ -</b>	<b>\$ (255,084)</b>	<b>\$ 2,505,137</b>

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2021, is as follows:

Year ending June 30,	Governmental Activities		Total
	Principal	Interest	
2022	\$ 255,706	\$ 84,232	\$ 339,938
2023	235,141	76,805	311,946
2024	235,141	70,153	305,294
2025	235,140	64,110	299,250
2026	235,140	57,582	292,722
2027-2031	575,701	181,143	756,844
2032-2036	425,701	151,750	577,451
2037-2041	307,467	52,857	360,324
<b>Total</b>	<b>\$ 2,505,137</b>	<b>\$ 738,632</b>	<b>\$ 3,243,769</b>

**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**10. ECONOMIC DEPENDENCY**

The Town of Pownal's largest taxpayer is Central Maine Power. CMP represents approximately 24.6% of the total assessed valuation of the Town as of June 30, 2021.

**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.

*Accounting Policies*

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 328	\$ 12,423
Changes in assumptions	8,446	1,988
Net difference between projected & actual earnings on OPEB plan investments	-	-
<b>Total</b>	<b>\$ 8,774</b>	<b>\$ 14,411</b>

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

**Year ended June 30:**

2022	(517)
2023	(517)
2024	(517)
2025	(517)
2026	(515)
Thereafter	(3,054)

**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**11. OPEB OBLIGATIONS (CONTINUED)**

As of January 1, 2021, the plan membership data is comprised of 6 active members with only an implicit benefit.

**Key Economic Assumptions:**

*Measurement date:* January 1, 2021  
*Discount rates:* 2.12% per annum for year end 2021 reporting  
2.74% per annum for year end 2020 reporting  
*Trend assumptions:* *Pre-Medicare Medical* – Initial trend of 8.50% applied in FYE 2020 grading over 20 years to 3.28% per annum.  
*Pre-Medicare Drug* – Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.  
*Medicare Medical* – Initial trend of 5.00% applied in FYE 2020 grading over 20 years to 3.28% per annum.  
*Medicare Drug* – Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.  
*Administrative and claims expense* – 3% per annum.

**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 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC\_2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

*Marriage assumptions:* A husband is assumed to be 3-years older than his wife.

**TOWN OF POWNAL, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**11. OPEB OBLIGATIONS (CONTINUED)**

*Assumed rate of retirement:* For employees hired prior to July 1, 2014  
 Age 55-58 – 5%  
 Age 59-64 – 20%  
 Age 65-69 - 25%  
 Age 70+ - 100%  
 For employees hired after July 1, 2014  
 Age 55-63 – 5%  
 Age 64-69 – 20%  
 Age 70+ - 100%

*Salary increases:* 2.75% per year

**Discount Rate**

The discount rate used to measure the TOL was 2.12% based on a measurement date of January 1, 2021. 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, 2021 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 2.12%.

1% Decrease 1.12%	Current Rate 2.12%	1% Increase 3.12%
\$ 28,803	\$ 23,274	\$ 18,952

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
\$ 18,112	\$ 23,274	\$ 30,326

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 22.2%. A 1% increase in the healthcare trend rate increases the NOL by approximately 30.3%.

**TOWN OF POWNAL, MAINE**  
**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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 2021	FYE 2020	FYE 2019	FYE 2018
<b>Total OPEB Liability</b>				
Service cost (BOY)	\$ 3,015	\$ 3,002	\$ 3,321	\$ 1,743
Interest (includes interest on service cost)	574	1,101	895	658
Changes of benefit terms	0	(310)	0	0
Differences between expected and actual experience	0	(15,183)	0	588
Changes of assumptions	1,769	5,499	(2,981)	4,211
Benefit payments, including refunds of member contributions	0	(80)	(77)	(282)
<b>Net change in total OPEB liability</b>	<b>\$ 5,358</b>	<b>\$ (5,971)</b>	<b>\$ 1,158</b>	<b>\$ 6,918</b>
<b>Total OPEB liability – beginning</b>	<b>\$ 17,916</b>	<b>\$ 23,887</b>	<b>\$ 22,729</b>	<b>\$ 15,811</b>
<b>Total OPEB liability – ending</b>	<b>\$ 23,274</b>	<b>\$ 17,916</b>	<b>\$ 23,887</b>	<b>\$ 22,729</b>
<b>Plan fiduciary net position</b>				
Contributions – employer	0	80	77	282
Contributions – member	0	0	0	0
Net investment income	0	0	0	0
Benefit payments, including refunds of member contributions	0	(80)	(77)	(282)
Administrative expenses	0	0	0	0
<b>Net change in plan fiduciary net position</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plan fiduciary net position – beginning</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plan fiduciary net position – ending</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net OPEB liability – endings</b>	<b>\$ 23,274</b>	<b>\$ 17,916</b>	<b>\$ 23,887</b>	<b>\$ 22,729</b>
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%
Covered employee payroll	\$ 240,302	\$ 240,302	\$ 226,372	\$ 226,372
Net OPEB liability as a percentage of covered employee payroll	9.7%	7.5%	10.6%	10.0%

Schedule A

Town of Pownal, Maine  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 4,472,816	\$ 4,472,816	\$ 4,519,203	\$ 46,387
Excise taxes	231,000	231,000	402,632	171,632
Intergovernmental revenue	236,959	236,959	368,206	131,246
Charges for services	33,180	33,180	57,668	24,488
Licenses and permits	12,450	12,450	20,737	8,287
Interest	9,100	9,100	12,791	3,691
Other revenues	12,007	22,007	51,771	29,764
<i>Total revenues</i>	<u>5,007,512</u>	<u>5,017,512</u>	<u>5,433,008</u>	<u>415,496</u>
<b>EXPENDITURES:</b>				
General government	339,100	367,181	318,282	48,899
Public safety	130,016	171,572	118,141	53,431
Public works	726,252	821,998	705,309	116,689
Health and sanitation	108,329	108,329	112,787	(4,458)
Social services	11,350	11,350	9,380	1,970
Education	3,111,758	3,111,758	3,111,758	(0)
County tax	178,532	178,532	178,532	-
Debt service	342,465	342,465	320,915	21,550
Unclassified	29,894	53,982	48,768	5,214
<i>Total expenditures</i>	<u>4,977,696</u>	<u>5,167,168</u>	<u>4,923,872</u>	<u>243,296</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	29,816	(149,656)	509,136	
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer (to) other funds - <i>capital reserve</i>	(1)	(1)	(1)	-
Transfer from other funds - <i>capital reserve</i>	-	-	25,000	25,000
Transfer from other funds - <i>recreation impact fees</i>	-	-	35,000	35,000
<i>Total other financing sources</i>	<u>(1)</u>	<u>(1)</u>	<u>59,999</u>	<u>60,000</u>
<i>Net changes in fund balances</i>			569,135	
<b>FUND BALANCES - BEGINNING</b>			<u>1,484,955</u>	
<b>FUND BALANCES - ENDING</b>			<u>\$ 2,054,090</u>	



Town of Pownal, Maine  
 Combining Balance Sheet - All Other Non-Major Governmental Funds  
 June 30, 2021

	Capital Projects Fund	Road Bond	Permenant Fund	Special Revenue Fund	Total Non-Major Governmental Funds
ASSETS:					
Cash	\$ -	\$ -	\$ 120,015	\$ -	\$ 120,015
Interfund receivable	7,218	47,184	13,585	166,834	234,821
<b>TOTAL ASSETS</b>	<b>\$ 7,218</b>	<b>\$ 47,184</b>	<b>\$ 133,600</b>	<b>\$ 166,834</b>	<b>\$ 354,836</b>
<b>LIABILITIES AND FUND BALANCE:</b>					
<i>Fund Balance: - see footnotes</i>					
Non-spendable	\$ -	\$ -	\$ 62,954	\$ -	\$ 62,954
Restricted	-	47,184	-	132,653	179,837
Committed	7,218	-	-	34,180	41,399
Assigned	-	-	70,646	-	70,646
<i>Total fund balance</i>	<i>7,218</i>	<i>47,184</i>	<i>133,600</i>	<i>166,834</i>	<i>354,836</i>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 7,218</b>	<b>\$ 47,184</b>	<b>\$ 133,600</b>	<b>\$ 166,834</b>	<b>\$ 354,836</b>

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, 2021

	CAPITAL PROJECTS				TOTAL NON-MAJOR	
	FUND	ROAD BOND	PERMENANT FUND	SPECIAL REVENUE FUND	GOVERNMENTAL FUNDS	
<b>REVENUES:</b>						
Interest income	\$ -	\$ -	220	\$ -	\$ -	220
Other revenue	-	-	3,000	14,609	17,609	17,609
<i>Total revenues</i>	-	-	3,220	14,609	17,829	17,829
<b>EXPENDITURES:</b>						
Special projects	10,000	-	-	1,173	11,173	11,173
<i>Total expenditures</i>	10,000	-	-	1,173	11,173	11,173
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(10,000)	-	3,220	13,436	6,656	6,656
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>						
Transfers (to) general fund	-	-	-	(35,000)	(35,000)	(35,000)
Transfers from general fund	-	-	-	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-	(35,000)	(35,000)	(35,000)
<b>NET CHANGE IN FUND BALANCES</b>	(10,000)	-	3,220	(21,564)	(28,344)	(28,344)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	17,218	47,184	130,380	188,398	383,180	383,180
<b>FUND BALANCE - END OF YEAR</b>	\$ 7,218	\$ 47,184	\$ 133,600	\$ 166,834	\$ 354,836	\$ 354,836



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION AUGUSTA,

MAINE 04333-0002

(207) 287-1400

TTY: MAINE RELAY 711

Dear Pownal Neighbors,

In 2021, despite the challenges of the COVID-19 pandemic, the House of Representatives delivered a two-year state budget with overwhelming bipartisan support that will stabilize property taxes, keep free breakfast and lunch available to all students and protect our natural resources. We took steps to make healthcare more accessible, made much-needed investments in our infrastructure, and allocated federal relief funds to help small businesses, fill workforce shortages, and expand access to child care.

Further, we expanded the Land for Maine's Future Program to protect working forests, funded community-based mental health services, provided over 217,000 Mainers with access to dental care services, and much more.

We are now in the second year of the 130th Legislature. In the coming months, we will work to build on these successes and focus on the areas where more attention is needed, including expanding access to mental health services and supporting efforts to make housing more affordable. Whether we are dealing with the above issues or other topics, we will continue to collaborate with all of our colleagues, regardless of party affiliation, to make sure we are doing the best work possible for the people of Pownal.

It continues to be an honor to serve you in the Maine House of Representatives. We welcome your opinions and feedback on current legislation, future bill proposals, and the issues you care about. Please feel welcome to contact us with your questions, concerns and ideas, or for information about testifying virtually.

*Rep. Sachs serves on the Legislature's Taxation Committee and the Energy, Utilities and Technology Committee. She is a member of the Maine Climate Council's Building, Infrastructure and Housing Working Group. She can be reached at [Melanie.Sachs@legislature.maine.gov](mailto:Melanie.Sachs@legislature.maine.gov).*

*Rep. Sharpe serves on the Legislature's Criminal Justice and Public Safety Committee and can be reached at [Braden.Sharpe@legislature.maine.gov](mailto:Braden.Sharpe@legislature.maine.gov).*

Respectfully,

Handwritten signature of Melanie J. Sachs in cursive.

Melanie Sachs  
State Representative  
House District 48

Handwritten signature of Braden Sharpe in cursive.

Braden Sharpe  
State Representative  
House District 46

2162 RAYBURN HOUSE OFFICE BUILDING  
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CHELLIE PINGREE  
CONGRESS OF THE UNITED STATES  
1<sup>ST</sup> DISTRICT, MAINE

COMMITTEE ON APPROPRIATIONS  
SUBCOMMITTEES:  
AGRICULTURE, RURAL DEVELOPMENT, AND  
RELATED AGENCIES  
INTERIOR, ENVIRONMENT, AND  
RELATED AGENCIES  
MILITARY CONSTRUCTION, VETERANS AFFAIRS,  
AND RELATED AGENCIES  
HOUSE AGRICULTURE COMMITTEE  
SUBCOMMITTEES:  
BIOTECHNOLOGY, HORTICULTURE, AND  
RESEARCH  
CONSERVATION AND FORESTRY

Dear Friends,

I hope this letter finds you well. It is an honor to represent you and your family during these challenging times, and I am thankful for the opportunity to update you on my work in Washington and Maine.

The COVID-19 pandemic continues to cause challenges for people in Maine and across the country. Please know that the health and safety of you and your loved ones, as well as the economic recovery of our communities, remains the driving force behind legislation I have pushed for in Congress.

In early 2021, Congress passed the American Rescue Plan, historic legislation that makes investments to crush the virus, create millions of jobs, provide direct relief to working families, and help schools remain safely open. Not only did this legislation give 90 percent of American households a stimulus check, but it also helped local and state governments better respond to the pandemic, put food on families' tables, got more vaccine shots into arms, cut child poverty in half through the expanded Child Tax Credit, and so much more. The American Rescue Plan is one of the most important pieces of legislation Congress will ever pass, and I'm so proud to have supported it from the beginning. You can read more about this piece of legislation here: <https://pingree.house.gov/covid>.

Our economic recovery from the pandemic will be accelerated even more thanks to the bipartisan Infrastructure Investment and Jobs Act, which Congress passed in November. This legislation marks the most expansive infrastructure investment since the construction of the interstate highway system. From funding to repair our aging roads, bridges, and ports to high-speed broadband expansion and legacy pollution clean-up, this law is a once-in-a-generation investment in our future.

In addition to working on COVID-19 relief legislation, my Congressional colleagues and I are also collaborating on legislation that addresses the climate crisis, supports voting rights, and—through my role on the House Appropriations Committee—supports programs important to Maine.

After seven years on the House Appropriations Committee, I took the gavel and lead the subcommittee that oversees discretionary spending for the Department of the Interior, the Environmental Protection Agency, US Forest Service, and several agencies related to the arts and humanities. In my new role as Chair, I have fought to secure significant funding for Maine's tribes, environmental preservation programs, our cultural economy, and our forests.

I will keep pushing legislation to support America's long-term care needs, lower prescription drug costs, expand Medicare benefits, cut taxes for working people, make our workforce competitive with the world, and fight climate change.

So, as we reflect on 2021, let us welcome 2022 with a renewed sense of optimism. There is a lot to fight for, and I assure you I will continue to fight for Maine in Congress. I want you to know that my staff and I are doing all we can to support Mainers through this public health crisis and all the challenges that come with it. If you are unsure of the resources available to you, are having difficulty accessing resources, or if you'd just like to share a thought or opinion, please do not hesitate to reach out.

Sincerely,

Chellie Pingree Member of Congress

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

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

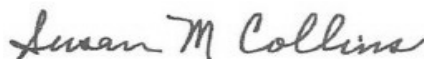
Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000<sup>th</sup> consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,



Susan M. Collins  
United States Senator

