

Town of Pownal, Maine

ANNUAL REPORT

July 1, 2023 – June 30, 2024

Audit Financial Statement

July 1, 2022 – June 30, 2023

Annual Town Report

Table of Contents

	Page #
Dedication	1
Pownal Board & Committee Directory	2
Appointed Boards, Committees & Commissions	3
Payroll	4
<u>Board, Committee & Appointed Officials Reports</u>	
Animal Control	4-5
Budget Committee	5-6
Capital Improvement Plan Committee	6-7
Code Enforcement Officer	7
Conservation Commission	7
Economic Development & Sustainability Committee	7-8
Fire and Rescue	8-10
Future Facilities Committee	10
Mallett Hall Buildings & Grounds Committee	10-12
Planning Board	12-13
Pownal Scenic & Historical Society	14
Public Works	14-15
Recreation Committee	16
Select Board	17-18
Solid Waste & Recycling Committee	18-19
Tax Collector	20
Town Clerk	20-22
Town Planner	22
Town Meeting Warrant Draft	22-30
Elected Officials	31-34
Financial Audit Report – June 30, 2021	35-68

Town Office Hours

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

The Office is CLOSED on ALL State of Maine Holidays

Dedication

The Selectboard is dedicating the Town Meeting Report of 2024 to the Future Facilities Committee

For the last eighteen months the Future Facilities Committee has been working under a charge from the Pownal Select Board to examine the Town's facilities, to evaluate the Public Works and Fire Department's buildings' preparedness, and to recommend an action plan for the future.

The committee members, Patrick Christian, Dick Hogue, Kathy Hogue, Matt Nielsen, Paul Giddinge, Susan Briggs Peters, Jesse Peters, Paul Schumann, Bo Chesney, Toni Mark, Pat Fairbanks, Michael Pascarella, and John Libby have worked with site plans and architects, other Town department heads, and planners to establish a Needs Assessment for the Town of Pownal's next twenty years. This Needs Assessment finally provides a response to the ongoing Comprehensive Plan recommendation to upgrade both the Public Work's facility and the Fire Department's Central Station.

In the month to come, there will be many opportunities to view and comment on the Future Facilities Committee's recommendations. There will also be an opportunity to take up the challenge to move those recommendations from concept to reality in the next phase of the process, the Future Facilities Design Committee.

The Pownal Select Board tips its hat to the members of the Future Facilities Committee for a job well done. The Committee is truly an example of how dedicated volunteers work to keep Pownal a vibrant functioning small town.

Pownal Board & Committee Directory

ELECTED OFFICIALS

Select Board

Jonathan Morris, Chair 2024
Andrew O'Brien 2025
Katherine Day 2026

EMAIL: Selectboard@pownalmaine.org

Cemetery Commission

Craig Vosmus 2025
Lorraine Merrill 2026
Duane Snow 2024

RSU#5 Board of Directors

Elisabeth Munsen 2025
Malik Farlow 2026

APPOINTED OFFICIALS

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

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

Deputy Clerk/Deputy Treasurer/ Deputy Tax Collector

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

Code Enforcement Officer

Ginifir Giddinge
688-4311 option 3
956-3846 cellphone
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 cellphone

Deputy Animal Control Officer

Matthew Nielsen

Eco Maine Representative

Heidi Richards

Assessors Agent

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

Town Planner Consultant

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

Town Planner

Tom Ursia
688-4611 option 5
planner@pownalmaine.org

Health Officer

Diane Epstein

Deputy Health Officer

Eric Romanowsky

Registrar of Voters

Rebecca Taylor-Chase

Deputy Registrar of Voters

Pascale Delsol

STATE REPRESENTATIVES

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

STATE SENATE

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

Appointed Boards & Committees

Budget Committee

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

Conservation Commission

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

Recreation Committee

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

Capital Improvement Committee

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

Mallett Hall Building & Grounds

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

Solid Waste/ Recycling

Heidi Richards, Chair
Will Johnston
Lesley Taisey
Jon Morris, Select Board Liaison

Economic Development & Sustainability Committee

Susan Briggs Peters, Chair
Pat Hodgdon
Paul Schumann
Andy O'Brien, Select Board Liaison

Planning Board

Matthew Altieri, Chair 2025
Todd Mellin, Vice Chair 2025
Marcia Bowen, Secretary 2026
Orion Breen 2027
Brian Stornelli 2024
Bill Schmidt, Alt 2027
Mercedes Pour-Previti, Alt 2025
Jon Morris, Select Board Liaison

Zoning Board of Appeal

Richard Hogue 2026
Philip Wentworth 2026
Thomas Hall 2024
Cliff Ruprecht 2025
David Steckler 2025
Alice Altieri, Alt 2024

Future Facilities Committee

Patrick Christian, Chair
Alan "Bo" Chesney
Richard Hogue
Matt Nielsen
Michael Pascarella
Susan Briggs Peters
Paul Schumann
Jesse Peters
Andy O'Brien, Select Board Liaison

2023 Town of Pownal Payroll

Best, Jason	\$49,181.10	Lewis Marissa	\$22.95
Bradshaw, William	\$1,056.25	Morris, Jonathan	\$5,589.00
Brown, Jessica	\$1,983.52	Nielsen, Matthew	\$62,700.04
Chipman, Brian	\$1,235.80	O'Brien, Andrew	\$6,517.05
Chipman, Micheline	\$346.48	O'Neil, Brittany	\$165.60
Conley, Aiden	\$1,360.98	Peters, Jesse	\$17,775.54
Cushman Curry, Heidi	\$2,400.00	Pollock, Howard	\$1,053.90
Day, Katherine	\$2,568.00	Pottle V, George	\$1,894.02
Delsol, Pascale	\$4,320.00	Purinton, Alison	\$1759.50
Feinberg, David	\$1,943.40	Ridgell, William	\$614.90
Giddinge, Ginifir	\$44,815.74	Sanders, Christopher	\$27.60
Giddinge, Paul	\$44,849.30	Snow, Duane	\$414.00
Harlow, Carrie	\$483.63	Swiatek, Sophia	\$675.68
Hendee, Scott	\$1,915.36	Taylor-Chase, Rebecca	\$61,738.56
Henry, Ryan	\$47,615.44	Ursia, Thomas	\$14,181.32
Hogue, Richard	\$12,677.98	Vadakin III, Charles	\$886.65
Hogue, Kathleen	\$2,200.00	Vadakin IV, Charles	\$1,693.35
Kessler, Grace	\$762.45	Vosmus, Cheryl	\$580.50
Kessler, Noah	\$1,342.38	Vosmus, Cory	\$3,240.00
Langmaid, Parker	\$683.10	Vosmus, Craig	\$8,738.29
Levesque, Kathryn	\$17,631.50		

Animal Control

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

- Animal Nuisance
- Dog Complaints
- Dogs running at large
- Stray Cats
- Stray Dogs
- Raccoon Removal (trapping)
- Horse rescue
- Nuisance pigs
- Wounded fischer

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

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

Respectfully Submitted, Dick Hogue

Budget Committee

The Budget Committee met five times during the FY 2025 budget cycle. Three of these meetings were jointly held with the Select Board where the proposed detailed line items were scrutinized allowing frank discussion with those presenting each budget. This was the second year of the joint-meeting format which continued to prove itself as an effective and efficient use of valuable time for all those involved. In addition to these meetings, committee members also attended other relevant committee meetings (ex CIP) to gain an in-depth understanding of the methodology used to develop the budgets. The specific budgets the committee reviewed represent an increase of 7.1%, or \$156,016 over the previous year. There are several items driving the increase with the largest being driven by wages. In addition to a 3.0% Cost-of-Living (COLA) increase in the wage scales and individual merit increases, the state’s new mandated Family & Medical Leave program kicked in increasing overall payroll costs. Additionally, increased use of the in-house Town Planner and a proposed part-time person to help with the ever-increasing IT needs of the Town added to the General Government budget. A new part-time position is planned for the Public Works team to enable more efficient use of existing staff and ensure adequate coverage during times of vacation and/or other absences. Overall, the Public Works budget (the Town’s largest) is increasing by \$66,670 with an increase in Paving/Road Rehab and Line Painting proposed in addition to the increased payroll costs.

Public Safety’s proposed budget increase of 11% (\$18,337) is a result of increased “Call Pay” coinciding with a greater number of volunteers and call volume along with the periodic need to outfit new volunteers with protective gear while replacing aging protective gear for long-time members. The Solid Waste budget of \$153,223 represents an increase of 17.8%. This is a result of the town being pressured into moving to a “two-bin” automated system mandated by our waste hauler sometime this summer. Should the town vote to abandon the pay-for-bag system, too, the combined effect of the change would be an estimated increase in expense to the town of \$48,000. Note that residents would no longer have to pay for their trash bags in this event.

The Capital Project Fund contribution from taxation is up \$11,000 from last year, to \$155,000. In addition, a transfer of \$300,000 from the town's Unassigned Balance Fund is being recommended. These amounts are needed to begin to address the future shortfalls projected in this fund as capital equipment is scheduled to be replaced. The shortfalls are being driven by the significant increase in the costs of major equipment.

The members of the Budget Committee recognize the need to hold down expenses (and thus taxes) as much as possible. It believes the proposed budgets represent an efficient use of taxpayers' money and strike the right balance between trying to save money while providing a safe and vibrant community consistent with the Comprehensive Plan.

Budget Committee

Bo Chesney, Chair

Donna Watson, Secretary

Gennifer Giuliano

Matt Roy

Jenna Shue (Unable to participate in FY 2025 cycle)

Capital Improvement Planning Committee

It has been a busy and challenging year for the committee. A special thanks goes to Road Commissioner, Matt Nielsen, and Chief Jesse Peters who each made multiple presentations for their departments, and answered the many questions asked by the committee.

Determining the appropriate factor for increasing the Replacement Cost of each of the Town's major equipment items continues to be problematic. Analyzing data collected by the committee over the last twelve years, a composite inflation rate of six percent was used for this year's plan. This is up from the five percent rate used last year. This inflation rate has a direct impact on the annual appropriation request as the committee balances the need to accumulate funds for future equipment replacements while at the same time being cognizant of the impact on taxpayers.

The committee has approved for the Fiscal Year 2027 a Public Works request to upgrade the 2008 Caterpillar Excavator, when it is due for replacement, to a wheeled machine vs. the current track machine. This upgrade will increase the utility of this particular equipment and when a mower attachment, also requested by Public Works, will reduce equipment rental as well as increasing the services provided for roadside mowing.

The Mallett Hall committee in their presentation brought to the committee's attention a few items that have are not part of the capital plan. Included were recent items paid for by grants including a new furnace for Mallett Hall, the sound system and AV equipment, a future parking lot overlay, and new computer systems. The committee will determine which, if any, of these items should be included in the Capital Investment Plan for future replacement.

Lastly, before the end of the fiscal year the committee will be presenting to the Select Board a draft of a new committee charter as well as its performance against the strategies identified in the Comprehensive Plan.

Committee members:

Jan Pieter van Voorst van Beest

Cuyler Feagles

Theresa Lofgren

Paul Schumann, chair

Code Enforcement Officer

April 1, 2023, to March 31, 2024, there were **169 Total Permits issued.**

Building Permits: 61 (11 of the building permits are new builds)

Plumbing Permits: 52

Electrical Permits: 56

Respectfully Submitted,

Ginifir Giddinge, Code Enforcement Officer

Conservation Commission

The Pownal Conservation Commission serves as the stewards for all town owned land. This year we continued the survey process of town parcels. The Poland Range Road forest survey is completed and the Sweetser Road forest survey will be a warrant article at this year's Town Meeting. The Conservation Commission is also working to permanently preserve the rural character and open feel of Pownal, as reflected by the latest comprehensive plan. In order to achieve this, the commission is presenting a conservation easement written with the Royal River Conservation Trust for the Elmwood Road forest. The Elmwood Road forest easement will also be a warrant article at Town Meeting. This is our chance as citizens to do what we can to keep Pownal, Pownal. By permanently protecting our treasured forests we will ensure that future generations have access to public land for traditional outdoor activities, that the town continues to generate long term income from sustainable lumber harvests, as well as preserving vital wildlife habitat.

Pownal Conservation Commission

Economic Development & Sustainability Committee

Last Fall the committee hosted a Visioning Session with GPCOG (Greater Portland Council of Governments) to help us gain a feel for what the citizens of Pownal envision for the Village District. This session has generated discussion and ideas for the committee regarding suggestions for changes/updates needed to support the future development of the district. The committee expects to receive the final version of GPCOG's report sometime in April. Additionally, our Town Planner

applied for, and has received, a grant from the State of Maine to perform a Water System Capacity study. This study will evaluate the potential for developing a water supply (in the vicinity of the current Pownal Community Water System well) that would be used to serve the Village District.

Respectfully submitted:

Susan Peters, Chair
 Pat Hodgdon, Secretary
 Paul Schumann

Fire and Rescue Department

INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	7	3.24%
Rescue & Emergency Medical Service	116	53.7%
Hazardous Condition (No Fire)	32	14.81%
Service Call	34	15.74%
Good Intent Call	17	7.87%
False Alarm & False Call	10	4.63%
TOTAL	216	100%

It was another busy year for the Pownal Fire & Rescue Department. We responded to 216 calls for a 7% increase over last year during the same period. Last year we responded to seven fires in Pownal including two building fires, a snow-mobile fire, and two woods fire. Our largest fire in 2023 was a barn fire on the Merrill Road on Easter Sunday. That fire was well advanced upon our arrival and driven by high winds. Our crews, with the assistance of over 40 firefighters from our mutual aid partners, were able to prevent the fire from spreading to the attached house or other structures nearby. We also used over 80,000 gallons of water. 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. In all the members of the department provided over 722 hours responding to emergencies.

In 2023 we were fortunate to welcome 11 new members to our roster. Some of the new members came to us already trained and certified, however five members had had no firefighting training at all. We hosted a Basic Firefighter Course here in Pownal and had a couple of members from neighboring communities attend as well. Our new firefighters have completed about 85% of their required training and are already responding to emergencies, under close supervision. The new members are Shelly Chipman, Aidan Conely, Grace and Noah Kessler, Parker Langmaid, Brittany O'Neil, Caleb and Kelsey Patrick, and Charlie Vadakin. In addition, Lester Blake and Chuck Vadakin have rejoined the department after years of being away.

In all the members logged over 970 hours attending department meetings, training sessions, and performing maintenance on the apparatus and department equipment. Much of this was related to the Basic Fire School mentioned above. The new members gave up multiple Saturdays working

towards this goal. This year they will complete their basic fire training and start with more advanced training. I want to take this time to thank all members, both new and old, for their hard work, long hours, and dedication to training, maintaining equipment and responding to calls.

We are always looking for new members to join our team. There are multiple ways you can help. Firefighting, providing emergency medical care, directing traffic, or driving trucks to name a few. Also, anyone between the ages of 16 to 18 can join as a Junior Firefighter. It's a great way to get started toward a possible career. If you are interested in joining our team and learning something new along the way, please contact Chief Peters at 318-1997 or e-mailing at pownalcar1@maine.rr.com.

Respectfully submitted,
Chief Jesse Peters

Detailed Breakdown by Incident Type		
INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	2	0.93%
114 - Chimney or flue fire, confined to chimney or flue	1	0.46%
138 - Off-road vehicle or heavy equipment fire	1	0.46%
141 - Forest, woods, or wildland fire	2	0.93%
162 - Outside equipment fire	1	0.46%
300 - Rescue, EMS incident, other	1	0.46%
321 - EMS call, excluding vehicle accident with injury	97	44.91%
322 - Motor vehicle accident with injuries	4	1.85%
324 - Motor vehicle accident with no injuries.	6	2.78%
340 - Search for lost person, other	1	0.46%
341 - Search for person on land	2	0.93%
350 - Extrication, rescue, other	1	0.46%
381 - Rescue or EMS standby	4	1.85%
400 - Hazardous condition, other	1	0.46%
412 - Gas leak (natural gas or LPG)	1	0.46%
444 - Power line down	23	10.65%
460 - Accident, potential accident, other	3	1.39%
463 - Vehicle accident, general cleanup	4	1.85%
521 - Water evacuation	1	0.46%
551 - Assist police or other governmental agency	1	0.46%
553 - Public service	9	4.17%
554 - Assist invalid	4	1.85%
571 - Cover assignment, standby, move-up	19	8.8%
611 - Dispatched & cancelled en route	12	5.56%
622 - No incident found on arrival at dispatch address	1	0.46%
631 - Authorized controlled burning	2	0.93%
651 - Smoke scare, odor of smoke	1	0.46%
671 - HazMat release investigation w/no HazMat	1	0.46%
733 - Smoke detector activation due to malfunction	1	0.46%
735 - Alarm system sounded due to malfunction	4	1.85%
736 - CO detector activation due to malfunction	2	0.93%
743 - Smoke detector activation, no fire - unintentional	1	0.46%
745 - Alarm system activation, no fire - unintentional	2	0.93%
TOTAL INCIDENTS:	216	100%

The Pownal Fire and Rescue Company takes pride in supporting our Fire and Rescue Department, as well as the town of Pownal. We continue to support the department with various uniform` items, food for various trainings/calls, etc. As in the past, the Company hosted a “thank you” dinner for department members to show appreciation for the many hours of service members give to the town of Pownal. The Fire Company continues to support holiday giving and the Keep Me Warm Fund through Freeport Community Services, as well as Tri-Town Little League. A huge thank you to those who donate to our bottle building. Without you, we could not do what we do.

Future Facilities (ad hoc) Committee

The Future Facilities Committee (FFC) has continued meeting monthly in 2023 and into 2024. Much of this time was spent with representatives from Port City Architecture reviewing plans for a proposed Public Safety and Public Works combined building. At this point town-owned land to the north of Mallet Hall appears to be a potential, centrally located site. An environmental site assessment will be undertaken this spring for a qualified site review and analysis.

The FFC’s final report will not be complete until later this spring and will include recommendations for the Select Board and Town to consider. As with all good committees, there will continue to be rigorous discussion on the best way for the Town of Pownal to proceed.

The committee is aware of the financial obligation this project will bring to the town and is actively looking for grant opportunities to help alleviate the burden.

At this year’s Town Meeting, a Warrant Article will be presented requesting an amount up to \$50,000 to continue work on this project.

The public is welcome to attend FCC’s meetings which are posted on the town’s website along with agendas and minutes of past meetings.

Respectfully submitted,

Pownal Future Facilities Committee

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

Mallett Hall Building & Grounds Committee

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

At our meeting in September, Jan Pieter van Voorst van Beest stepped down as chair– he served in this capacity well for seven years and his efforts are very much appreciated. Jan Pieter will continue to be a member of the committee. In January, the committee voted Kathy Hogue to now serve as the chair. Also, Karen Puckett stepped off the committee this year – we thank her for her years of help. And . . . we welcome Cuyler Feagles as our newest member!

It was agreed that the committee’s charge needed to be updated. Jan Pieter and Kathy submitted a revised charge to the Select Board which was approved at their January meeting. The new duties include:

The committee will

1. have oversight to changes and/or repairs made to the interior, exterior and grounds of Mallet Hall making sure that these are in line with the historical status of the building.
2. inspect the interior, exterior and grounds of Mallett Hall to determine potential maintenance and/or upgrading projects during their bi-annual meetings.
3. have additional meetings as needed.
4. communicate recommendations for any changes or upgrades to the Town Administrator and Select Board and may help with (a) choosing potential contractors to be used for major maintenance projects and coordination of that work (b) scheduling maintenance projects with appropriate resources (c) reviewing project/maintenance proposals.
5. The Town Administrator will be responsible for hiring contractors for specific work such as plumbing or electrical repairs/upgrades.
6. The Chair will meet with the TA monthly to discuss any upgrades/repairs or future projects.

Some upcoming projects to be scheduled, explored and discussed include: repair of dormer on addition; replacing boards and painting the Mallett Hall sign; repair of boards on side platforms in Voting Room; and renovating the two rooms off the Voting Room for very needed office space. In addition, the south side exterior of Mallett Hall is scheduled to be painted this fall.

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

In response to past concerns over the everyday upkeep and maintenance of Mallett Hall, the Select Board approved the hiring of a Town Maintenance employee – Dick Hogue was approved for this job and will be paid an hourly rate for on-call services.

This year, Jan Pieter worked with the Capital Improvement Planning Committee (and is also a member of the CIP), to compile a list of future upgrades for Mallett Hall, equipment and the grounds, as follows:

Item	Current Replacement Cost	Year In Service	Estimated Service Life
Elevator Software/Sensors	\$65,500	2023	25 years
Mallett Hall Generator	8,000	2016	20 years
Parking Lot / Replacement*	68,138.30	2022	?
Parking Lot / Repaving	15,000	2022	15 years
Roof, original building & east side of addition	24,000	2020	25 years
Boiler	20,000	2024	20 years
Computers, Data Transfer, Hardware, Software	21,000	2024	10 years
Sound System & AV Equipment	42,345.46	2023	20 years
Acoustic materials in DeWitt Room	15,781	2023	40 years

**The parking lot service life is based on estimated time repaving (not replacement) might be needed. This may be considered a maintenance item not a capital improvement.*

Mallett Hall Building and Grounds Committee will plan to meet quarterly this year and had their spring inspection on April 11. All meetings and agendas are posted on the Town’s website and the public is welcome to attend.

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

Planning Board

The past 12 months have been busy ones for the Planning Board. At the 2023 Town Meeting, the Town approved minor revisions to Land Use and Zoning Ordinances that improved consistency and corrected clerical errors.

The Board welcomed Orion Breen as full member status and Bill Schmidt as our new alternate. We are also pleased that Town Planner Tom Ursia has joined the Town staff. Tom will help streamline the subdivision and site plan review process while aiding us in spearheading initiatives to implement goals from the Comprehensive Plan.

The Planning Board’s focus has been on how best to implement the Comprehensive Plan’s goal of preserving our rural character and open space. The new Conservation Subdivision ordinance was enacted at a special Town Meeting in January 2024. Many meeting hours, public meetings, and two public hearings went into crafting this ordinance, which replaces the Major Subdivision ordinance. The goal of the ordinance is to preserve open space within the boundaries of the larger subdivisions, with design taking into account natural features, farmland and protected resources.

The Board turned its attention to further ordinance review. The Town Meeting warrant includes several key ordinances. Of primary importance is a revision to our Floodplain Ordinance. This is a federally-mandated change in order to retain our ability to retain our Federal Flood Insurance program. New floodplain maps, which will become final on June 20 2024, have been received and are available for review at Town Hall.

A second set of ordinances has been developed to comply with the State's law LD 2003. The law increases the number of dwelling units that must be permitted on any given lot. Our ordinance definitions have been amended to incorporate these necessary changes.

The Planning Board reviewed CMP's project to upgrade its transmission line rebuild/rerate in Pownal along with a request for a home-occupied day care.

In addition to upcoming projects, the Planning Board will be considering new ordinances related to Solar Farms, food trucks as well as updating the Site Plan review process. We welcome resident feedback on where next to focus.

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

Respectfully submitted,

Planning Board Members

Matt Altieri, Chair; Todd Mellin, Vice Chair; Marcia Bowen, Secretary; Brian Stornelli; Orion Breen; Alternates Mercedes Pour-Previti and Bill Schmidt.

With support from Alison Purinton- Recording Secretary, Town Planner Tom Ursia and North Star Planning- Town Planning Consultant.

Pownal Scenic and Historical Society



A Civil War canteen, nineteenth-century medical needles used by Dr. S. Addison Vosmus (1858-1927), and two of the thousands of fishing boat models made by Vernon C. Brower (1924-2002) and Sons. These and many other objects and documents are conserved by the Pownal Scenic and Historical Society.

The Society (founded in 1970) is currently engaged in a rebuilding process after the departure of its founder generation and the challenges of the COVID pandemic. Anyone wishing to join and support this great asset to Pownal life may contact Johnna White tel. 207-688-4473.

Public Works

Pownal public works completed the following work this year:

- Ditching, culvert replacement, shoulder work and added gravel on Tuttle Road.
- Brush removal on Royal Road and Brown Road
- Culvert replacements, ditching, brush removal and added gravel on Sweetser Road.
- Ditching on the paved section of Libby Road.
- Culvert replacement on Wilson Road and Dows Lane.
- Dust control on highly traveled dirt roads in town.
- Added gravel to several gravel roads as needed.
- Replace/repair damaged traffic and street signs.

- Pruning low branches and removal of dangerous trees
- Removal of storm debris
- Grading and upkeep of gravel roads
- Beaver problems throughout town.
- Roadside mowing
- Reconstructed the intersection of Leighton Road and Chadsey Road
- Improved drainage with ditching and culverts to a section of Leighton Road.
- Paved shouldered Royal Road
- Shouldered sides of Lawrence Road and Allen Road, along with other problem areas.
- Plowed and treated roads in the winter months.

Proposed 2024 work:

- Pave Libby Road and a section of Chadsey Road.
- Brush clearing and tree pruning throughout town.
- Culvert replacements on Libby Road and Loring Lane.
- Shouldering roads sides of Poland Range, Fickett and Allen Roads
- Address drainage issue on Verrill Road and Tuttle Road
- Line Striping
- Crack Sealing
- Brush clearing and tree work to improve visibility on roadways.
- Add surface gravel to all gravel roads as we grade them.
- Roadside Mowing.
- Dust Control for the gravel roads.

We have one new member on our team, John Evans. John started with us in April and working alongside Jason Best and Paul Giddinge. These men are great assets to the town and show great pride in taking care of our community. The crew also plays a big role with the upkeep and maintenance of our town roadways. I am honored to be a part of this team, that has great pride in taking care of the Town of Pownal.

The public works department plans to complete our goals this summer on drainage and road infrastructure work. We will switch into winter operations of plowing and treating roads. Plowing and treating roads is our main priority through the winter months. The public works department maintains 31 miles of paved roads and 14 miles of gravel roads. Winter operations are very different between paved roads and gravel roads. The public works crew does its best to provide the town with a great service. I'd like to thank all the residents that have given us positive feedback this last year. Please contact me with any questions or concerns.

Respectfully Submitted,
Matt Nielsen, Pownal Road Commissioner

Recreation Committee

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

So far, our two most successful events have been Community Day in May and the Pumpkin Festival in October. Both events are gaining momentum and popularity in the community and were enjoyed by all who attended. This year, Community Day will be held May 18 and the Pumpkin Festival is scheduled for October 12, 2024. Monies raised at our events and at Town Meeting, will continue to be used to support the costs that go into providing these recreational opportunities for the Town.

This past year, the Recreation Committee has sponsored what has turned out to be a very successful monthly “Open Mic Night” at Mallett Hall. This free community event, hosted by Michael Morin and Robin Hodsdon Morin, has had very good attendance with an eclectic variety of great performances by our local friends and neighbors. The last one this season will be May 18; we’ll take a summer break and start up again in the fall.

This past March, the Recreation Committee collaborated with the Select Board, the Conservation Commission and the Pownal 5th grade class to take advantage of a Brown Tail Moth grant opportunity. This state grant provided for educational opportunities and the purchase of tools. The school hosted an educational evening and families and community members gathered at Mallett Hall on March 2 and formed teams to go out in the community to “clip” nests. It was agreed that this successful event will be planned again for March 2025.

Some not so successful events planned for last winter were the Friday Night Craft Nights and the Valentine Potluck. Although it can be difficult to figure out what people would like to participate in and when they could attend, we will continue to explore other community events and gatherings for the future; but our main focus will be on our two major events we do well.

We say goodbye to members Ansley Newton and Courtney Hardwick – we appreciated all they brought to the committee and we will miss them. And . . . we welcome three new members to the Recreation Committee – Ruth Hannan, Kevin Luey and Robin Hodsdon Morin – we are glad to have them!

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

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

Select Board

To the citizens of the Town of Pownal:

Fiscal year 2023/2024 has once again been a busy year for all boards, committees, and departments. As of this writing, we have recently endured two hefty Spring storms that left us with lengthy power outages. The Public Works Department, along with the Fire & Rescue Department had their hands full dealing with snow, ice, rain, flooding, and downed trees and wires. Our collective Select Board hats are off to both departments, who put in many long hours, over the course of several days, to ensure the safety of Pownal residents.

The Future Facilities Committee has been very busy working with Port City Architecture to come up with a comprehensive needs assessment and preliminary design for a new Public Safety and Public Works Facility. It has long been recognized that both the Fire and Rescue and Public Works present facilities have been inadequate for a long time. This ad hoc committee was formed to investigate what was needed to create a safe and functional facility for each department to serve the town for the foreseeable future. Please see their report in this Town Report.

The Economic Development and Sustainability Committee has been working with a planning consultant to put a vision for the Town's center together, keeping in mind the Comprehensive Plan and the Town's rural character. Please see their report as well.

The Select board has put a great deal of time and effort into Pownal's first Tax Increment Financing District, or TIF. This TIF captures the increased value of properties within the district as a result of their development. This district, being our first venture into TIFs, encompasses the property for the Estabrook Greenhouse project and some abutting properties. A TIF captures the increased value of the properties within a TIF district for a set amount of time. (In this case, 30 years.) For that time period, The TIF shelters the increased valuation from the State's education funding formula, County Tax, and State revenue sharing formulas. The funds collected can be used to help fund Town infrastructure projects, to offset a percentage of town employees' salaries who are instrumental in administering the TIF, and also to assist businesses interested in moving to town, and who add value to the town by locating here.

The Town Planner Position has proven to be an asset to the Town. Our Planner, Tom Ursia, has already obtained a grant to fund a capacity test for the Pownal Center Water Association's well and surrounding area. This is in response to the potential need for more water in the Village Center as the vision for the center is developed. This would be for both potable water and to enhance fire protection. Tom is also working on Ordinance review, along with working with and advising the Planning Board, Future Facilities Committee and the Economic Development and Sustainability Committee. He is also working on plans for a Farmer's Market which may be coming later this Summer.

This Town is essentially operated by Volunteer Boards and Committees. Each individual board or Committee, a piece of a puzzle, who when all pieces are put together form the workings of our town. Each board and committee is composed of individuals who come from varied backgrounds and expertise, and without whom the Select Board would be lost. It is increasingly hard to get committed people to serve on the myriad of boards and committees. If you find you have an interest and would like to dedicate some time to be a part of the town's workings, please inquire at the town office.

Further, if you have any interest in directly helping your fellow citizens and would like to be involved in the Fire & Rescue Department as either an EMT or Firefighter you would be a valued addition. Ours is the only department in our area that is still fully a call or volunteer department. All the town Boards, Committees, and the Fire & Rescue Department are a rewarding way to serve the town and a great way to meet some of the wonderful people in town.

The Select Board meets the second and fourth Monday of each month. All meetings are open to the public, and we hope you will come and participate in the business of your town.

Respectfully,
Jon Morris, Chair
Andy O'Brien
Kate Day

Solid Waste and Recycling Committee

The Solid Waste and Recycling Committee continues to meet with the goal to promote recycling to town residents as well as oversee the budget for solid waste and recycling removal through curbside pickup.

The current pay-as-you-through system continued to operate smoothly this past fiscal year. Pownal Pride Day went well. We encouraged residents to get out and enjoy the outdoors while engaging in roadside clean-up so that Pownal stays clean and beautiful for wildlife, residents and visitors. We had another successful metal collection at the town hall as well on that day (April 20, 2024) which was supported by the Public Works team. Thank you to Matt and the Public Works team for your assistance!

This next fiscal year we will see an increase in the budget for our Casella (solid waste + recycling hauling) contract as well as an increase in our MSW (Municipal Solid Waste) tipping fee from \$87.50 to \$97.50 a ton. As well as an increase in our recycling tipping fee which is increasing from \$45 a ton to \$65 a ton.

The biggest potential change that will be important for residents to be aware of is that we will be voting at our annual town meeting to either move away from the popular pay-as-you-throw as we move toward a 2 bin collection system or we will vote to keep the pay-as-you-through bags in place in addition to our new 2 bin trash and recycling pick up system.

Surrounding towns are also being forced to make the change due to Casella and other national haulers moving to an automated system.

We have attended many meetings and have explored several different unique options for Pownal to try to avoid this new change but the other options at this time posed a greater financial burden to the town as well as safety risks. We will assess how this change will go for the town and continue to evaluate if it's the best option for Pownal. We will also continue to investigate alternative viable trash and recycling options for Pownals future.

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

With all of that being said Pownal along with our neighboring towns need to be prepared to change over to the automated system. Pownal is expected to make this change this July of 2024. Though we have been told this change is imminent we have still not been given exact dates or directions by Casella on the transition steps. This has been highly frustrating for several reasons. Our hope is to help Pownal residents feel prepared and ready for such a large change. Our goal is that you do not feel blindsided or unprepared. Unfortunately, we may not have residents as prepared as we'd like due to Casella's lack of communication and guidance thus far.

Casella will be managing the distribution of two bins to every household. One for recycling and one for solid waste. These bins will need to be placed where you currently leave your pay-as-you throw bags and recycling for pick up. There are strict parameters on how the 2 bins need to be set up at the end of your driveway. Casella should be providing this information. We will also have bins set up at Mallet Hall for residents to stop by and view the expectations Casella has laid out for us.

If for any reason Casella is not picking up your bins, the bins get knocked down due to being on a dirt road, the bins are causing a traffic issue, your trash/recycling gets knocked out of the bins, or any other challenge arises you did not have before please document it with pictures and send that information over to a member of our committee or the select board. We may develop a more formal process to collect this data in the future.

We would love to have more members join the committee to help us navigate this big change for Pownal and its residents. We would welcome fresh and creative ideas on how we decrease and manage our trash and recycling efforts into the future. Please stay tuned and get involved if you can!

Solid Waste and Recycling Committee

Heidi Richards (Chair)

Lesley Taisey

Will Johnston

Tax Collector

Outstanding Real Estate Taxes as of May 1, 2024:

Tax Year 2019

Acct#	Name	Balance
483	July Ridley	\$2971.71

Tax Year 2020

Acct #	Name	Balance
483	Judy Ridley	\$2884.76
379	Heirs of Sarah Marquis	\$347.89

Tax Year 2021

Acct#	Name	Balance
483	Judy Ridley	\$2884.76
379	Heirs of Sarah Marquis	\$320.87
690	Jacqueline Brown	\$2575.18
861	Haley Brown	\$5.67

Tax Year 2022

Acct#	Name	Balance
690	Jacqueline Brown	\$5246.54
483	Judy Ridley	\$2379.59
861	Haley Brown	\$1442.69
379	Heirs of Sarah Marquis	\$291.20

Tax Year 2023

Acct#	Name	Balance
715	George Anderson, Sr	\$724.91
690	Jacqueline Brown	\$4890.18
313	Andrew Jordan	\$2965.87
113	Robert Chandler	\$2934.85
861	Haley Brown	\$1369.50
379	Heirs of Sarah Marquis	\$263.69
549	Susan Clifford	\$1305.24
622	Maquoit Bay, LLC	\$11.45
483	Judy Ridley	\$2238.09

Taxes Collected as of May 1, 2024

Auto Excise: \$333,305.48

2022 Real Estate: \$1,207.36

2024 Real Estate: \$3,914,875.22

Boat Excise: \$960.90

2023 Real Estate: \$406,259.69

2025 Real Estate: \$6,802.71

Town Clerk

It's been another busy year at the Town Office. Two new staff members have been hired. We welcomed Tom Ursia as our first town planner in the fall of 2023. Tom is hard at work updating our ordinances and working with the Planning Board to direct our town to grow according to a shared vision. Pascale Delsol started in November as the new Deputy Clerk. She has learned a lot in her time with us so far and she thoroughly enjoys meeting and working with residents daily. We are happy to have both on board and appreciate the warm welcome they've received from residents.

The Town was awarded \$16,000 in grant funds for Brown Tail Moth mitigation. Mrs. Winkler's students at Pownal Elementary School benefited from a brown tail moth education unit that reached outside the school, into our environment and the community. In March the students partnered with residents of all ages and held a nest clipping event. Volunteers enjoyed a reward of hot chocolate, coffee, sandwiches, and cookies. The day was such a success we are hoping to make this an annual event. In May the cemeteries, Town Office and Public Works spaces were treated with an organic application. This brown tail moth work was all made possible with the \$16,000 grant money.

The town office, public works and fire department got a much-needed computer upgrade. We also updated the Town Hall server which was necessary for cyber security. The funds for this computer work came from remaining ARPA Grant money, leftover from Federal help for municipalities impacted by Covid-19.

It is a busy year for elections. In 2024 we have 4 separate voting events – a Special Town Meeting on January 22nd, a primary election on March 5, a primary election on June 11th and a national election on November 5th. The normally scheduled Town Meeting will be held on June 17th. This year Maine changed to a semi-open primary which now allows unenrolled voters to participate. We had some new procedures to learn and teach our dedicated election clerks. We currently have over 20 volunteers to help run our elections. Be sure to thank them next time you come in to vote.

Respectfully Submitted,
Becky Taylor-Chase, Town Administrator/Town Clerk
Pascale Delsol, Deputy 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 5/1/2023 to 5/1/2024

Marriages: 7 Residents, 19 Non-Residents

Birth: 11

Deaths: 13

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, 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 5/1/2023 to 5/1/2024: 176

Elections

Voter Registration as of May 1, 2024:

Democrat: 549

Green Independent: 77

Republican: 426

No Labels: 8

Libertarian: 2

Unenrolled: 518

Total: 1580

Election Dates:

November 7, 2023 Referendum Election

March 5, 2024 Presidential Primary

June 11, 2024 June 13, 2023 State Primary,

Municipal Officers & RSU5 Budget Election

Town Planner

To the townspeople of Pownal:

I am pleased to submit my first report as Pownal's Town Planner. The Select Board hired me in early October 2023.

My commitment to serve the Town is focused on strong community involvement, stakeholder engagement and being responsive to the needs of our townspeople. One of the many things that has impressed me about the Town of Pownal is the dedicated level of volunteerism. The initial visioning session for the future of the Village Center was well-attended and helped us ground our next steps. Part of this multi-faceted strategy will be a better understanding of the Town infrastructural needs. The Town's greatest asset is water and it will be the determinant of the design of a future Village Center. The State of Maine Drinking Water Program has funded a study of potential water capacities. Hydrogeologists, scientists, civil engineers, Town staff and the Economic Development and Sustainability Committee will all collaborate. This investigation will commence in early July 2024.

Bring me your stories, land use planning challenges and opportunities. The keys to our Town's future will be our need to be futuristic, creative, value-centric, and solution-driven. The Town's new Conservation Subdivision ordinance offers a complicated yet valuable opportunity to be creative in the preservation of ruralness and natural resources. I anticipate that the Town's very first conservation subdivision will surface in 2025. Additionally, as I write this report, I am working with a local resident on the site planning for a five-unit inn, which will likely be in its construction phase this summer.

I enthusiastically encourage you to stop by the Town offices to share your visions and stories with me.

Thomas Ursia

Pownal Town Planner

Town Meeting Warrant

To: Ginifir Giddinge, a resident of the Town of Pownal, Cumberland County, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Pownal in said county and state, qualified by law to vote in Town affairs, to assemble at Mallett Hall, 429 Hallowell Road, Pownal Maine on Tuesday, June 11, 2024 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 (alternate site due to construction Mallett Hall) on Monday June 17, 2024 at 7:00 pm to act upon the remaining Articles 3 through 41 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.

ORDINANCES

ARTICLE 3: Shall an ordinance entitled “2024 Amendments to the Pownal Solid Waste Collection and Disposal Ordinance” be enacted?

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

Exhibit A

ARTICLE 4: Shall the Town vote to repeal the “Floodplain Management Ordinance” originally enacted at the March 9, 2009 Special Town Meeting and any subsequent amendments and further to enact an ordinance entitled “2024 Floodplain Management Ordinance for the Town of Pownal enacted June 17, 2024 and effective June 20, 2024?”

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

Exhibits B and C

ARTICLE 5: Shall an ordinance entitled “2024 Amendments to the Town of Pownal Land Use and Zoning Ordinance Section 400 Definitions” be enacted?

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

Exhibit D

ARTICLE 6: Shall an ordinance entitled “2024 Amendments to the Town of Pownal Land Use and Zoning Ordinance Section 504 Zoning Districts” be enacted?

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

Exhibit E

ARTICLE 7: Shall an ordinance entitled “2024 Amendments to the Town of Pownal Land Use and Zoning Ordinance Section 600 Performance Standards” be enacted?

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

Exhibit F

CAPITAL IMPROVEMENT ARTICLES

ARTICLE 8: To see if the Town will vote to raise and appropriate **\$155,000.00** for the Capital Project Fund.

The Select Board recommends approval.

ARTICLE 9: To see if the Town will vote to transfer and appropriate up to **\$300,000.00** from the Unassigned Fund Balance to the Capital Project Fund.

The Select Board recommends approval.

ARTICLE 10: To see if the Town will vote to appropriate up to **\$153,231.00** from the Capital Projects Fund for the purchase of the following items or to see what action the Town will take:

Public Safety:

Air Packs: up to \$109,519.00

Communications: up to \$26,312.00

Repeater System: up to \$17,400.00

The Select Board recommends approval.

ARTICLE 11: To see if the Town will vote to appropriate up to **\$268,000.00** from the Capital Projects Fund for the purchase of the following item or to see what action the Town will take:

Public Works:

Dump Truck (truck 2 replacement): up to \$268,000.00

The Select Board recommends approval.

BUDGET ARTICLES

ARTICLE 12: To see if the Town will raise and appropriate **\$11,941.00** for a part-time IT Position.

Compensation: \$10,920.00

FICA: \$836.00

Medicare: \$158.00

Earned FML: \$27.00

The Budget Committee recommends to the Select Board \$11,941.00.

The Select Board recommends approval.

Exhibit G – Job Description

ARTICLE 13: To see if the Town will raise and appropriate **\$26,791.00** for a part-time Public Works Position:

Compensation: \$24,500

FICA: \$1,874.00

Medicare: \$355.00

Earned FML: \$62.00

The Budget Committee recommends to the Select Board \$26,791.00.

The Select Board recommends approval.

Exhibit H – Job Description

ARTICLE 14: To see if the Town will vote to raise and appropriate \$552,292.00 for **General Government**.

General Government	Budget FY 2024	Request FY 2025	Difference	Percent
General Government	\$105,114.00	\$106,779.00	\$1665.00	2%
Technology	\$34,013.00	\$36,535.00	\$2,522.00	7%
Animal Control	\$2,900.00	\$3,300.00	\$400.00	14%
Planning Board	\$47,000.00	\$22,500.00	-\$24,500.00	-52%
Compensation	\$368,375.00	\$383,178.00	\$14,741.00	4%
TOTAL	\$557,402.00	\$552,292.00	-\$5,110.00	-1%

The Budget Committee recommends to the Select Board \$552,292.00.

The Select Board recommends approval.

ARTICLE 15: To see if the Town will vote to raise and appropriate \$12,350.00 for **Human Services**.

Social Services	Budget FY 2024	Request FY 2025	Difference	Percent
Compensation	\$1,500.00	\$1,500.00	\$0	0%
General Assistance	\$5,000.00	\$5,000.00	\$0	0%
Freeport Community Services	\$4,500.00	\$4,500.00	\$0	0%
Through These Doors	\$1,000.00	\$1,000.00	\$0	0%
Teen Port Center	\$350.00	\$350.00	\$0	0%
Total	\$12,350.00	\$12,350.00	\$0	0%

The Budget Committee recommends to the Select Board \$12,350.00.

The Select Board recommends approval.

ARTICLE 16: To see if the Town will vote to raise and appropriate \$48,900.00 for **Mallett Hall**.

Mallett Hall	Budget FY 2024	Request FY 2025	Difference	Percent
Maintenance	\$26,970.00	\$37,450.00	\$10,480.00	39%
Life Safety	\$4,100.00	\$2,750.00	-\$1,350.00	-33%
Utilities	\$9,260.00	\$8,700.00	-\$560.00	-6%
Total	\$40,330.00	\$48,900.00	\$8,570.00	21%

The Budget Committee recommends to the Select Board \$48,900.00.

The Select Board recommends approval.

ARTICLE 17: To see if the Town will vote to raise and appropriate \$184,839.00 for **Public Safety**.

Public Safety	Budget FY 2024	Request FY 2025	Difference	Percent
Public Safety	\$45,701.00	\$48,388.00	\$2,687.00	6%
Administration	\$11,197.00	\$7,730.00	-\$3,467.00	-31%
Compensation	\$48,665.00	\$54,977.00	\$6,312.00	13%
Buildings	\$15,319.00	\$15,914.00	\$595.00	4%
Operations	\$45,620.00	\$57,830.00	\$12,210.00	27%
TOTAL	\$166,502.00	\$184,839.00	\$18,337.00	11%

The Budget Committee recommends to the Select Board \$184,839.00.

The Select Board recommends approval.

ARTICLE 18: To see if the Town will vote to raise and appropriate \$921,879.00 for Public Works.

Public Works	Budget FY 2024	Request FY 2025	Difference	Percent
Facilities Maintenance	\$20,580.00	\$20,310.00	-\$270.00	-1%
Winter Roads	\$105,000.00	\$108,500.00	\$3,500.00	3%
Compensation	\$340,424.00	\$371,657.00	\$31,295.00	9%
Fleet Maintenance	\$70,000.00	\$56,500.00	-\$13,500.00	-19%
Fuel	\$46,000.00	\$48,000.00	\$2,000.00	4%
Road Maintenance	\$290,000.00	\$308,050.00	\$18,050.00	6%
Supplies	\$2,500.00	\$3,000.00	\$500.00	20%
Administrative	\$5,000.00	\$5,800.00	\$800.00	16%
TOTAL	\$879,504.00	\$921,817.00	\$42,313.00	5%

The Budget Committee recommends to the Select Board \$921,879.00.

The Select Board recommends approval.

ARTICLE 19: To see if the Town will vote to raise and appropriate \$166,223.00 for Solid Waste.

Solid Waste	Budget FY 2024	Request FY 2025	Difference	Percent
EcoMaine Fees Waste	\$22,000.00	\$26,700.00	\$4,700.00	21%
EcoMaine Fees Recycling	\$7,370.00	\$8,000.00	\$630.00	9%
Solid Waste Hauling	\$87,711.00	\$115,773.00	\$28,062.00	32%
Septic Contract	\$250.00	\$250.00	\$0	0%
Metal Collection Day	\$750.00	\$1,500.00	\$750.00	50%
PAYT Bags	\$12,000.00	\$13,000.00	\$1,000.00	8%
Total	\$130,081.00	\$166,223.00	\$36,142.00	28%

The Budget Committee recommends to the Select Board \$153,223.00.

The Select Board recommends 166,223.00.

ARTICLE 20: To see if the Town will vote to raise and appropriate \$3,700.00 for Pownal Center Water Association.

PCWA	Budget FY 2024	Request FY 2025	Difference	Percent
Town Expense	\$2,000.00	\$2,500.00	\$500.00	25%
Utilities	\$1,400.00	\$1,200.00	-\$200.00	-14%
Total	\$3,400.00	\$3,700.00	\$300.00	9%

The Budget Committee recommends to the Select Board \$3,700.00.

The Select Board recommends approval.

ARTICLE 21: To see if the Town will vote to raise and appropriate \$6,000.00 for Cemeteries.

Cemeteries	Budget FY 2024	Request FY 2025	Difference	Percent
Compensation	\$4,000.00	\$4,500.00	\$500.00	13%
Town Expense	\$1,000.00	\$1,500.00	\$500.00	50%
Total	\$5,000.00	\$6,000.00	\$1,000.00	20%

The Budget Committee recommends to the Select Board \$6,000.00.

The Select Board recommends approval.

ARTICLE 22: To see if the Town will vote to raise and appropriate **\$271,164.00** for **Debt Service and Other Obligations**.

Debt Service	Budget FY 2024	Request FY 2025	Difference	Percent
2007 Road Bond	\$60,743.00	\$56,056.00	-\$4,687.00	-8%
2011 Road Bond	\$58,181.00	\$57,510.00	-\$671.00	-1%
2016 Road Bond	\$160,305.00	\$157,598.00	-2,707.00	-2%
Total	\$279,229.00	\$271,164.00	-\$8,065.00	-3%

The Budget Committee recommends to the Select Board \$271,164.00.

The Select Board recommends approval.

ARTICLE 23: To see if the Town will vote to raise and appropriate **\$500.00** for the **Recreation Committee** enterprise fund.

Recreation Comm	Budget FY 2024	Request FY 2025	Difference	Percent
Town Expense	\$2,500.00	\$500.00	-\$2,000.00	-80%
Total	\$2,500.00	\$500.00	-\$2,000.00	-80%

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

The Select Board recommends approval.

ARTICLE 24: To see if the Town will appropriate up to **\$11,200.00** from the Coronavirus Local Fiscal Recovery Funds (a/k/a American Rescue Plan or ARPA Funds) received by the Town from the federal government for the following project: Backup generator for the North Station Fire Department building to run the repeater tower.

The Select Board recommends approval.

ARTICLE 25: To see if the Town will appropriate up to **\$60,000.00** from the Coronavirus Local Fiscal Recovery Funds (a/k/a American Rescue Plan or ARPA Funds) received by the Town from the federal government for the following project: Renovating two rooms in Mallett Hall for additional office space.

The Select Board recommends approval.

ARTICLE 26: To see if the Town will vote to raise and appropriate **\$15,000.00** for the Economic Development & Sustainability Committee to investigate water capacity in the Village District as part of the work charged to the committee.

The Select Board recommends approval.

ARTICLE 27: To see if the Town will vote to transfer and appropriate up to **\$50,000.00** from the unassigned fund balance for exploration of a site and design draft of a Public Safety and/or Public Works facility for the Future Facilities Committee.

The Select Board recommends approval.

ARTICLE 28: To see if the Town will vote to accept and apply **\$737,380.00** of the following **non-property tax revenues** to reduce the total amount authorized to be raised by taxation and to see if the Town will authorize the Select Board and Town Treasurer to accept any additional revenues or funds and

expend any other revenue from the State, Federal, local and private sources for the support of the Town that may be used to reduce the amount required to be raised by taxation.

Revenues	Budget FY 2024	Request FY 2025	Difference	Percent
Cable Franchise Fee	\$12,000.00	\$12,000.00	\$0	0%
Automobile Excise	\$290,000.00	\$315,000.00	\$25,000.00	9%
Boat Excise	\$1,500.00	\$2,000.00	\$500	33%
IF&W Agent Fees	\$500.00	\$600.00	\$100	20%
Clerk Fees	\$480.00	\$480.00	\$0	0%
Vital Statistic Fees	\$1,200.00	\$1,200.00	\$0	0%
Copy/Fax Fee	\$100.00	\$100.00	\$0	0%
Veterans Reimbursement	\$1,380.00	\$1,000.00	-\$380.00	-28%
Lien Costs	\$1,200.00	\$1,200.00	\$0	0%
Interest – Real Estate	\$8,000.00	\$7,000.00	-\$1,000.00	-13%
BMV Agent Fees	\$7,000.00	\$7,500.00	\$500	7%
State Park Fees	\$2,500.00	\$2,500.00	\$0	0%
CEO Permits	\$18,000.00	\$18,000.00	\$0	0%
BOA Fees	\$150.00	\$150.00	\$0	0%
Checking Interest	\$5,000.00	\$25,000.00	\$20,000.00	400%
ACO Fees	\$300.00	\$300.00	\$0	0%
ACO Late Fees	\$150.00	\$150.00	\$0	0%
Subdivision App Fees	\$500.00	\$500.00	\$0	0%
MDOT Road Assistance	\$36,000.00	\$36,000.00	\$0	0%
From Fund Balance	\$5,500.00	\$5,500.00	\$0	0%
Mallett Hall Rental	\$200.00	\$200.00	\$0	0%
Solid Waste Bag Sales	\$26,000.00	\$0	-\$26,000	-100%
State Revenue Sharing	\$220,000.00	\$181,000.00	-\$39,000.00	-18%
Homestead Exemption	\$112,888.00	\$120,000.00	\$7,112.00	6%
Total Revenues	\$750,548.00	\$737,380.00	-\$13,168.00	-2%

The Select Board recommends approval.

BUSINESS ARTICLES

ARTICLE 29: To see if the Town will vote to appropriate up to **\$12,560.00** from the dedicated **IMPACT FEE OPEN SPACE FUNDS** for surveying Town Owned Land: Sweetser Road Map 4, Lot 20.

The Select Board recommends approval.

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

The Select Board recommends approval.

ARTICLE 31: To see if the Town will vote to transfer and appropriate funds remaining in the Pownal Center Water Association (a/k/a PCWA) operating funds at the end of FY 25 to the PCWA Reserve fund.

The Select Board recommends approval.

ARTICLE 32: To see if the Town will vote to authorize the Select Board to explore acquiring the hall from the North Pownal Community Club located at 857 Lawrence Road for use as a Town Building for \$1 or to see what action the Town will take.

ARTICLE 33: To see if the Town will enter into an easement agreement with the Royal River Conservation Trust for property located on Elmwood Road, Map 9, Lot 43 or to see what action the Town will take.

Exhibit I

ARTICLE 34: (written ballot) To see if the Town will vote to exceed the property tax levy limit established for the Town of Pownal by State law in the event that the municipal budget approved under the preceding articles results in a tax commitment that is greater than the property tax levy limit.

The Select Board recommends approval.

ARTICLE 35:

- 1) To see if the Town will vote to set **September 15, 2024, December 15, 2024, March 15, 2025 and June 15, 2025** as the dates on which one quarter of taxes shall be due and payable and to charge **interest** at the rate of eight and a half percent (**8.5%**) per year computed on a daily basis on any portion of the installment dues that remains outstanding as of September 16, 2024, December 16, 2024, March 16, 2025 and June 16, 2025.
- 2) To see if the Town will permit the Tax Collector or their designee to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00; and
- 3) To see if the Town will vote to authorize the Tax Collector to accept payment of real estate property taxes not yet due or assessed pursuant to 36 M.R.S.A. Section 506. The Town does not apply interest on such collections.

The Select Board recommends approval.

ARTICLE 36: To see if the Town will vote to set **4.5%** as the rate to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. Section 506-A and to authorize such interest paid or abatements granted to be appropriated from overlay funds or, if necessary, from unassigned fund balance (surplus).

The Select Board recommends approval.

ARTICLE 37: To see if the Town will vote to authorize the Select Board to transfer not more than 3% of the Town's budgeted expenditures between budget line items within an individual department provided that the Town's total budgeted expenditures shall not be increased.

The Select Board recommends approval.

ARTICLE 38: To see if the Town will vote to authorize the Select Board to transfer any unexpended funds to the carry forward accounts within departments to complete projects from the previous Fiscal Year.

The Select Board recommends approval.

ARTICLE 39: To see if the Town will vote to authorize the Select Board and the Town Treasurer, on behalf of the Town to accept any gifts, unanticipated donations, or pass-through funds that may be provided by individuals, business associations, charitable groups, or other organizations, which have not been listed in any of the previous articles, if the Select Board determines that the gifts, donations or pass-through funds and their purposes are in the best interest of the Town and to expend such funds for their intended purpose.

The Select Board recommends approval.


ARTICLE 40: To see if the Town will vote to authorize the Select Board to seek, accept and disburse grant funds from private, county, state or federal agencies, for the purpose so designated in each specific grant.

The Select Board recommends approval.

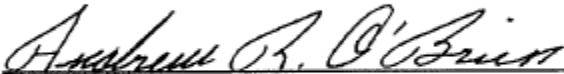
ARTICLE 41: To see if the Town will vote to allocate funds received from the registration of snowmobiles to the **ROCKY COAST RIDERS & TRI TOWN PENGUIN SNOWMOBILE CLUB** for the purpose of maintaining their snowmobile trails which are open to the general public without charge for snowmobile purposes and any other uses that may be authorized by the property owner.

The Select Board recommends approval.

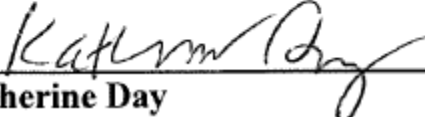
Given under our hands this 29th day of May, 2024 by the Pownal Select Board:



Jonathon Morris, Chair



Andrew O'Brien



Katherine Day



Janet T. Mills
GOVERNOR

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

Spring 2024

Dear Maine Resident:

Since my first day in office, I have been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has invested in what people need to succeed - job training, child care, health care, education, broadband, and housing.

Those investments are working - small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers— all encouraging signs that are reflected in the strength of our economy. In fact, Maine has the best rate of economic growth in New England and one of the best rates in the nation.

At the same time, we have our challenges. In late October, a gunman took the lives of 18 innocent citizens and injured many more in an act of senseless and unconscionable violence. Then, in December and January, heavy rains and powerful winds brought massive flooding that destroyed homes and businesses, roads, and bridges, and changed the very landscape of our coast.


I have proposed legislation to address both issues - first, to rebuild from these storms and prepare for those to come; and, second, to expand mental health services and keep weapons out of the hands of dangerous people to better protect public safety.

We have made good progress over the past five years to ensure that every person can find a good-paying job in Maine; have affordable health insurance; have the peace of mind that their children are safe at home and at school; breathe clean air and drink clean water and enjoy the rolling hills, lush forests, mighty rivers, and bold coast of Maine.

There are still plenty of challenges, particularly when it comes to the affordability of housing, child care, energy, and other things, but thanks to the resilience and the resolve of Maine people, I am more confident than ever before in the future of our state.

It is my honor to serve as your governor.

Sincerely,


Janet T. Mills
Governor

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United States Senate
WASHINGTON, DC 20510

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INTELLIGENCE
VETERANS' AFFAIRS

January 1, 2024

Dear Friends.

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right -Dirigo -because you all certainly do lead the way and exemplify the best of Maine.

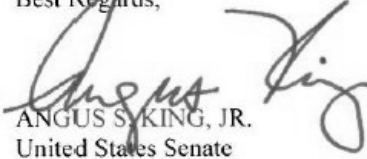
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis. improving transition-to- civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems. student loans, immigration, tax assistance and more. I hope you will reach out to my offices in Presque Isle, Bangor. Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides -something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you -it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,


ANGUS S. KING, JR.
United States Senate

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Bangor, ME 04401
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BIDDEFORD
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Biddeford, ME 04005
(207) 252-5216

PORTLAND
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Portland, ME 04101
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COMMITTEES:
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VICE CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

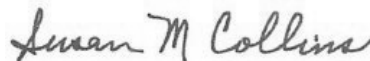
These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins United
States Senator



HOUSE OF REPRESENTATIVES

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TTY: (207) 287-4469

Joseph C. Galletta

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

January 2024

Dear Friends and Neighbors,

As the Second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve part of Pownal, and all of District 98, in the Maine House of Representatives.

The First Regular Session of the Legislature was a busy one, as lawmakers faced many difficult issues and decisions. I believe you will be pleased with some of the accomplishments of the 131st Legislature so far. My colleagues and I were able to pass multiple bi-partisan spending agreements that included supporting hospitals and long-term care facilities, working to stabilize highway and road funding, and improving the efficient delivery of government services. I continue to support legislation that would reduce high energy costs while shoring up supply resiliency and capacity, as well as procurement and generation priorities. As a member of the Legislature's Joint Standing Committee on Labor and Housing, I look forward to continuing my work on that committee during the Second Regular Session as we tackle matters that are crucial to our community.

I encourage you to monitor all legislative proposals being worked on at the State House by visiting the Legislature's website at www.legislature.maine.gov. From here, you can browse bill summaries, view session and public hearing schedules, submit testimony, listen to committee hearings or watch live streaming video of the House and Senate.

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

Sincerely,

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

Joseph C. Galletta State Representative

**TOWN OF POWNAL, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS
JUN 30, 2023**

TABLE OF CONTENTS

	Statement	Page
Independent Auditors’ Report		3-4
Management’s Discussion and Analysis		5-10
Basic Financial Statements		
<i>Government-wide Financial Statements:</i>		
Statement of Net Position	1	11
Statement of Activities	2	12
<i>Fund Financial Statements:</i>		
Balance Sheet – Governmental Funds	3	13
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	4	14-15
Notes to Financial Statements		16-30
Required Supplemental Information	Schedule	
Schedule of Changes in Net OPEB Liability and Related Ratios	A	31
Budgetary Comparison Schedule – General Fund		32
Other Supplemental Information		
Combining Balance Sheet – All Other Non-Major Funds	B	33
Statement of Revenues, Expenditures and Changes in Fund Balance – All Other Non-Major Funds	C	34

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board Town
of Pownal Pownal, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Pownal, Maine, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Pownal, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Pownal, Maine, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

3

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

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

SUPPLEMENTARY INFORMATION

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

Maine Municipal Audit Services, PA

Levant, Maine September
18, 2023

Town of Pownal

Management's Discussion and Analysis

Fiscal Year ending June 30, 2023

Management of the Town of Pownal offers this management's discussion and analysis report that will provide information that should be used in conjunction with the outside audit report for year ending June 30, 2023.

Overview of the Financial Statements:

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

Government-wide Financial Statements:

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

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

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

Fund Financial Statements:

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

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

Town of Pownal
Management's Discussion and Analysis
Fiscal Year ending June 30, 2023

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

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

Notes to the Financial Statements:

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

Required Supplementary Information

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

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

Financial Highlights:

Net position – The assets and deferred outflows of resources of the town exceeded its liabilities and deferred inflows of resources at the period ending June 30, 2023 by \$6,541,291 – this is referred to as “Net Position”. Of that amount, \$3,653,906 was considered unrestricted net position. Unrestricted net position represents the amount available to be used to meet the Town's ongoing financial obligations.

The Town's net position increased by \$558,181, which can be seen on Statement 2 of the financial statements.

Fund balance – The Town's governmental funds reported on a current financial resources basis, had a combined ending fund balances of \$3,340,794 and increase of \$330,487 from the prior year.

The total unassigned fund balance for the general fund was \$2,156,149, which represents 41.5% of the total general fund expenditures.

Town of Pownal
Management's Discussion and Analysis
Fiscal Year ending June 30, 2023

Government Wide Financial Analysis:

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

	Governmental Activities	
	6/30/2023	6/30/2022
Current Assets	\$ 4,213,405	\$ 3,355,458
Capital Assets	4,924,062	5,113,573
<i>Total Assets</i>	9,137,467	8,469,031
<i>Deferred Outflows of Resources</i>	6,386	7,580
<i>Total Assets & Deferred Outflows of Resources</i>	\$ 9,143,853	\$ 8,476,611
Current Liabilities	\$ 770,136	\$ 425,230
Other Liabilities	1,783,198	2,019,998
Net OPEB Obligations	10,561	8,954
<i>Total Liabilities</i>	2,563,894	2,454,182
Property Taxes Collected in Advance	11,789	10,093
Related to OPEB	26,878	29,226
<i>Total Deferred Inflows of Resources</i>	38,667	39,319
NET POSITION:		
Net Investment in Capital Assets	2,887,386	2,835,084
Unrestricted	3,653,906	3,148,027
<i>Total Net Position</i>	6,541,291	5,983,111
<i>Total Liabilities, Deferred Inflows of Resources, and Net Position</i>	\$ 9,143,853	\$ 8,476,611

Town of Pownal
Management's Discussion and Analysis
Fiscal Year ending June 30, 2023

Approximately 89% of the Town's total revenue was made up by taxes – property and excise, approximately 8% was from State revenues and grants, and approximately 3% was made up of interest, charges for services, and other miscellaneous revenues.

	Governmental Activities	
	6/30/2023	6/30/2022
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 57,662	\$ 44,037
Operating Grants and Contributions	36,408	40,064
<i>General Revenues:</i>		
Taxes	5,054,229	4,954,683
Licenses and permits	26,135	30,359
Interest and investment earnings	60,143	11,619
Grants and contributions	429,080	582,310
Miscellaneous	38,642	158,832
TOTAL REVENUES	5,702,300	5,821,904
 Expenses:		
General government	756,118	727,818
Protection	157,644	149,032
Health and sanitation	116,128	102,191
Public works	536,270	490,476
Social services	7,229	9,662
Special assessments	3,495,956	3,404,978
Interest	43,149	54,270
Other	31,626	29,398
TOTAL EXPENSES	5,144,119	4,967,825
	 558,181	 854,078
Beginning Net Position – restated (see footnotes)	5,983,111	5,129,032
Ending Net Position	\$ 6,541,291	\$ 5,983,111

Financial Analysis of the Fund Financial Statements:

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

At the end of the year, the Town's governmental funds reported a combined ending fund balance of \$3,340,794, an increase of \$330,487 from the prior year. Approximately 71% of the total is the Town's unassigned fund balance. The remainder is reserved to indicate that it is not

Town of Pownal
Management's Discussion and Analysis
Fiscal Year ending June 30, 2023

available for spending due to being committed to liquidate contracts and commitments of the prior year, or for a variety of other purposes.

Differences between the original budget and the final amended budget include budget appropriations carried over from the prior year and other revenues collected during the fiscal year.

Actual revenues and other financing sources were more than the budgetary estimated by approximately \$146 thousand. This was primarily due to actual excise taxes and other revenues in excess of anticipated amounts.

Actual expenditures were below final budgeted estimates by approximately \$535 thousand due to savings in all departments and the utilization of carry forward balances.

For further detail, a budget to actual comparison for the General Fund can be found on Schedule A, page 32 of the financial statements.

Capital Assets:

The Town's investment in capital assets for the governmental activities is \$7,911,680, net of accumulated depreciation of \$2,987,618, giving a net book value of \$4,924,062. Additions to capital assets for the year include; paving.

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

Long-Term Debt:

At year end, the Town had \$2,019,998 of total debt outstanding, a decrease of \$236,719 from the prior year. The outstanding debt is made up of general obligation debt backed by the full faith and credit of the Town.

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

**Town of Pownal Management's
Discussion and Analysis
Fiscal Year ending June 30, 2023**

Contacting the Town's Management:

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

Town of Pownal, Maine
Statement of Net Position
June 30, 2023

	Governmental Activities
ASSETS:	
<i>Current assets:</i>	
Cash and cash equivalents	\$ 3,782,731
Accounts receivable	467
Taxes receivable	390,778
Tax liens receivable	<u>39,425</u>
<i>Total current assets</i>	4,213,405
 <i>Non-current assets:</i>	
Capital assets, net of accumulated depreciation	<u>4,924,062</u>
<i>Total non-current assets</i>	<u>4,924,062</u>
 <i>Deferred outflows of resources:</i>	
OPEB related outflows	<u>6,386</u>
<i>Total deferred outflows of resources</i>	<u>6,386</u>
 TOTAL ASSETS	 <u>\$ 9,143,853</u>
 LIABILITIES:	
<i>Current liabilities:</i>	
Accounts payable	\$ 337,395
Escrow payable - <i>Meadowbrook subdivision</i>	179,262
Accrued interest payable	16,678
Current portion of long-term debt - capital leases payable	1,659
Current portion of long-term debt - bonds	<u>235,141</u>
<i>Total current liabilities</i>	770,136
 <i>Non-current liabilities:</i>	
Bonds payable	1,779,148
Capital leases payable	4,050
OPEB liabilities	<u>10,561</u>
<i>Total non-current liabilities</i>	<u>1,793,759</u>
 TOTAL LIABILITIES	 2,563,894
 DEFERRED INFLOWS OF RESOURCES:	
Taxes collected in advance	11,789
OPEB related inflows	<u>26,878</u>
 TOTAL DEFERRED INFLOWS OF RESOURCES	 38,667
 NET POSITION:	
Net investment in capital assets	2,887,386
Unrestricted	<u>3,653,906</u>
 TOTAL NET POSITION	 <u>6,541,291</u>
 TOTAL LIABILITIES AND NET POSITION	 <u>\$ 9,143,853</u>

The accompanying notes are an integral part of this statement.

Town of Pownal, Maine
Statement of Activities
For the Year Ended June 30, 2023

Net (Expense) Revenue and Changes

	Program Revenues			in Net Position		Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government	
Governmental activities:						
General government	\$ 381,936	\$ 15,100	\$ -	\$ (366,835)	\$ (366,835)	(366,835)
Public safety	157,644	-	-	(157,644)	(157,644)	(157,644)
Public works	536,270	-	36,408	(499,862)	(499,862)	(499,862)
Health and sanitation	116,128	42,347	-	(73,781)	(73,781)	(73,781)
Education	3,301,991	-	-	(3,301,991)	(3,301,991)	(3,301,991)
County tax	193,965	-	-	(193,965)	(193,965)	(193,965)
Social services	7,229	-	-	(7,229)	(7,229)	(7,229)
Interest	43,149	-	-	(43,149)	(43,149)	(43,149)
Other	31,626	215	-	(31,411)	(31,411)	(31,411)
Depreciation	374,182	-	-	(374,182)	(374,182)	(374,182)
Total governmental activities	5,144,119	57,662	36,408	(5,050,049)	(5,050,049)	(5,050,049)

General revenues:					
Property taxes, levied for general purposes				4,601,287	4,601,287
Excise taxes				452,942	452,942
Interest				60,143	60,143
Licenses and permits				26,135	26,135
<i>Grants and contributions not restricted to specific programs:</i>					
State revenue sharing				291,892	291,892
Homestead exemption				136,001	136,001
Other				1,187	1,187
Miscellaneous revenues				38,642	38,642
Total general revenues and transfers				5,608,229	5,608,229

Changes in net position

	558,181	558,181
NET POSITION - BEGINNING	5,983,111	5,983,111
NET POSITION - ENDING	\$ 6,541,291	\$ 6,541,291

The accompanying notes are an integral part of this statement.

Town of Pownal, Maine
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	MAJOR FUND Capital Reserves	NON-MAJOR Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,966,013	\$ 698,786	\$ 117,932	\$ 3,782,731
Taxes receivable, net	390,778	-	-	390,778
Tax liens receivable	39,429	-	-	39,429
Accounts receivable	467	-	-	467
Interfund receivables	84,616	-	227,314	311,929
TOTAL ASSETS	\$ 3,481,302	\$ 698,786	\$ 345,246	\$ 4,525,334
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 337,395	\$ -	\$ -	\$ 337,395
Escrow payable - Meadowbrook subdivision	179,262	-	-	179,262
Interfund payables	227,314	84,616	-	227,314
Total liabilities	743,971	84,616	-	743,971
<i>Deferred inflows of resources:</i>				
Taxes collected in advance	11,789	-	-	11,789
Uncollected property taxes	344,165	-	-	344,165
Total deferred inflows of resources	355,954	-	-	355,954
<i>Fund balances: see footnotes</i>				
Non-spendable	-	-	65,574	65,574
Restricted	-	-	167,724	167,724
Committed	-	614,170	39,404	653,574
Assigned	225,229	-	72,543	297,772
Unassigned	2,156,149	-	2,156,149	2,156,149
Total fund balances	2,381,378	614,170	345,246	3,340,794
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,481,302	\$ 698,786	\$ 345,246	

Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:

Depreciable and non-depreciable capital assets as reported in Stmt. 1	4,924,062
Long term liabilities, including bonds payable and accrued interest, as reported on Stmt. 1	(2,036,676)
Deferred property taxes not reported on Stmt. 1	344,165
Deferred outflows of resources - OPEB related expenditures	6,386
Deferred inflows of resources - OPEB related inflows	(26,878)
OPEB liabilities	(10,561)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 6,541,291

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, 2023

	General Fund	MAJOR FUND Capital Reserves	NON-MAJOR Governmental Funds	Total Governmental Funds
REVENUES:				
Property taxes	\$ 4,425,443	\$ -	\$ -	\$ 4,425,443
Excise taxes	452,942	-	-	452,942
Intergovernmental revenue	465,488	-	-	465,488
Charges for services	57,662	-	-	57,662
Licenses and permits	26,135	-	-	26,135
Interest	53,717	5,884	543	60,143
Other revenues	15,004	1,759	21,879	38,642
<i>Total revenues</i>	<i>5,496,390</i>	<i>7,643</i>	<i>22,422</i>	<i>5,526,456</i>
EXPENDITURES:				
General government	381,483	-	-	381,483
Public safety	157,644	-	-	157,644
Public works	720,941	-	-	720,941
Health and sanitation	116,128	-	-	116,128
Social services	7,229	-	-	7,229
Education	3,301,991	-	-	3,301,991
County tax	193,965	-	-	193,965
Debt service	284,962	-	-	284,962
Unclassified	26,476	-	5,150	31,626
<i>Total expenditures</i>	<i>5,190,819</i>	<i>-</i>	<i>5,150</i>	<i>5,195,969</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>305,572</i>	<i>7,643</i>	<i>17,272</i>	<i>330,487</i>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,695	354,000	-	356,695
Transfers (out)	(355,261)	-	(1,434)	(356,695)
<i>Total other financing sources (uses)</i>	<i>(352,566)</i>	<i>354,000</i>	<i>(1,434)</i>	<i>-</i>
Net change in fund balances				
	(46,994)	361,643	15,838	330,487
FUND BALANCES - BEGINNING	2,428,372	252,527	329,408	3,010,306
FUND BALANCES - ENDING	\$ 2,381,378	\$ 614,170	\$ 345,246	\$ 3,340,794

The accompanying notes are an integral part of this statement

**Town of Pownal, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2023**

Net change in fund balances - total governmental funds (Statement 4)

Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:

Changes in net position of governmental activities (see Stmt. 2)

\$ 330,487

\$ 558,181

Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report	(374,182)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	184,671
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.	175,844
Issuances of long-term debt are reported as other financing sources in the governmental funds, but debt issuances increase long-term liabilities in the Statement of Net Position. Issuances are as follows: Capital lease payable	-
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.	5,094
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.	236,719
OPEB expenses under GASB #75 are not reported in the governmental fund statements	(453)

The accompanying notes are an integral part of this statement.

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. Basis of Presentation

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

Government-Wide Financial Statements

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

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

**TOWN OF POWNAL, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

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

Fund Financial Statements

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

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

C. Fund Accounting

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

Governmental Fund Types

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

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

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

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

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

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus

Government-Wide Financial Statements:

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

Fund Financial Statements

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

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

E. Basis of Accounting

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

Revenues – Exchange and Non-Exchange Transactions

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

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Expenses/Expenditures

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

F. Budgets and Budgetary Accounting

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

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

Cash and Cash Equivalents

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

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

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

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended June 30, 2023.

Capital Assets and Depreciation

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

Assets	Years
Buildings and Improvements	20-40
Infrastructure	40
Machinery and Equipment	10-20
Vehicles	10-20

Net Position and Fund Balances

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

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

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

Unassigned – Funds available for any purpose.

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

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

Deferred Revenue

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

Property Taxes

Property taxes for the current year were committed on July 25, 2022, on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Payment of taxes was due September 15, 2022, December 15, 2022, March 15, 2023, and June 15, 2023² with interest at 4% 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 \$13,022 for the year ended June 30, 2023.

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

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Risk Management

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

Use of Estimates

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

2. DEPOSITS AND INVESTMENTS

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

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At June 30, 2023, cash deposits had a carrying value of \$3,782,731, all of which was covered by FDIC or collateralized.

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

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

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

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

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/22	Additions	Deletions	Balance 6/30/23
<i>Capital assets:</i>				
Buildings & improvements	\$ 73,917	\$ -	\$ -	\$ 73,917
Vehicles	2,075,604	-	-	2,075,604
Equipment	356,231	-	-	356,231
Infrastructure	5,221,257	184,671	-	5,405,928
	<hr/>			
Total capital assets	7,727,009	184,671	-	7,911,680
<i>Less accumulated depreciation</i>	<i>(2,613,436)</i>	<i>(374,182)</i>	<i>-</i>	<i>(2,987,618)</i>
	<hr/>			
Governmental activities				
Capital assets, net	\$ 5,113,573	\$ (189,511)	\$ -	\$ 4,924,062

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

4. CONTINGENCIES

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

5. SUBSEQUENT EVENTS

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

6. INTERFUND BALANCES AND TRANSFERS

Interfund balances as of June 30, 2023 consisted of the following:

	General Fund	<i>Due from:</i> Major Fund – Capital Reserve Fund	Totals
<i>Due to:</i>			
General Fund	\$ -	\$ 84,616	\$ 84,616
Capital Project – Road Bond	47,184	-	47,184
Permanent Fund	20,185	-	20,185
Special Revenue Fund	159,945	-	159,945
	<u>\$ 227,314</u>	<u>\$ 84,616</u>	<u>\$ 311,930</u>

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

6. INTERFUND BALANCES AND TRANSFERS (CONTINUED)

Transfer from:

	General Fund	Permanent Fund	Totals
<i>Transfer to:</i>			
General Fund	\$ -	\$ 2,695	\$ 2,695
Special Revenue Fund	1,261	-	1,261
Major Fund – Capital Reserve Fund	<u>354,000</u>		<u>354,000</u>
	<u>\$ 355,26</u>	<u>\$ 2,695</u>	<u>\$ 357,956</u>

7. DEFERRED COMPENSATION PLAN

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

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

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

The Town’s contributions to the plan including employee contributions for the year ended June 30, 2023 totaled \$39,618.

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

8. FUND BALANCES

Non-spendable:

Permanent fund – <i>reserve for endowments</i>	<u>\$ 65,574</u>
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Restricted:

Capital Project Fund

Road bonds	\$ 47,184
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Special Revenue Fund

Impact fees	<u>120,540</u>
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TOTAL RESTRICTED	<u>\$ 167,724</u>
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Committed:

Capital Project Fund

Capital Reserves	\$ 614,170
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Special Revenue Fund

PWCA	14,334
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Fire station	6,881
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Veteran’s memorial	3,483
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Fire department EMS	6,545
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Formatted ordinances	3,000
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Mallet Hall improvements	4,045
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Stewardship fund for town owned land	<u>1,116</u>
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39,404

TOTAL COMMITTED	<u>\$ 653,574</u>
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Assigned:

Permanent Fund	\$ 72,543
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General Fund

Community events sign	\$ 34,070
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Recreation	436
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Fire department FY24 expenses	1,935
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GG – long term planner	25,000
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ARPA funds	<u>163,788</u>
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225,229

TOTAL ASSIGNED	<u>\$ 297,772</u>
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UNASSIGNED	<u>\$ 2,156,149</u>
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**TOWN OF POWNAL, MAINE NOTES
TO FINANCIAL STATEMENTS FOR THE
YEAR ENDED JUNE 30, 2023**

9. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2023, was as follows:

Description	Balance 7/1/22	Additions	(Reductions)	Balance 6/30/23	Due within one year
Bonds payable	\$ 2,249,430	\$ -	\$ (235,141)	\$ 2,014,289	\$ 235,141
Capital leases payable	<u>7,286</u>		<u>(1,578)</u>	<u>5,708</u>	<u>1,650</u>
Total	<u>\$ 2,256,716</u>	<u>\$ -</u>	<u>\$ (236,719)</u>	<u>\$ 2,019,997</u>	<u>\$ 236,800</u>

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

General Obligation Bonds

Bonds payable at June 30, 2023 are comprised of the following:

	Interest Rate	Maturity Date	Balance at 6/30/2023
Governmental Activities:			
Maine Municipal Bond Bank	2-6%	11/2033	\$ 591,255
Maine Municipal Bond Bank	2.02-5.52%	11/2041	823,034
Maine Municipal Bond Bank	1.16-2.13%	11/2026	<u>600,000</u>
Total governmental activities			<u>\$ 2,014,289</u>

Debt service requirements to retire the bonds payable outstanding for governmental activities at June 30, 2023 are as follows:

Year ending June 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 235,141	\$ 70,152	\$ 305,293
2025	235,140	64,111	299,251
2026	235,140	57,582	292,722
2027	235,140	50,910	286,050
2028	85,141	45,140	130,281
2029-2033	425,706	177,247	602,953
2034-2038	425,706	82,944	508,650
2039-2041	<u>137,175</u>	<u>11,358</u>	<u>148,533</u>
Total	<u>\$ 2,014,289</u>	<u>\$ 559,444</u>	<u>\$ 2,573,733</u>

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

9. LONG-TERM OBLIGATIONS (CONTINUED)

Capital Lease Obligations

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

The following are the individual capital lease obligations outstanding for governmental activities at June 30, 2023:

	Interest Rate	Final Maturity Date	Balance at 6/30/2023
Governmental activities:			
Copier	5.0%	07/2027	\$ 5,708
			\$ 5,708

Debt service requirements to retire capital lease obligations outstanding for governmental activities at June 30, 2023 are as follows:

Year ending June 30,	Principal	Governmental Activities Interest	Total
2024	\$ 1,659	\$ 248	\$ 1,907
2025	1,744	163	1,907
2026	1,833	74	1,907
2027	473	4	477
Total	\$ 5,709	\$ 489	\$ 6,198

10. ECONOMIC DEPENDENCY

The Town of Pownal's largest taxpayer is Central Maine Power. CMP represents approximately 19.2% of the total assessed valuation of the Town as of June 30, 2023.

11. OPEB OBLIGATIONS

Plan Description

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

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

11. OPEB OBLIGATIONS (CONTINUED)

Accounting Policies

The impact of experience gains or losses and assumption changes on the Total OPEB Liability (TOL) are recognized in the OPEB expense over the average expected remaining life of all active and inactive members of the Plan. As of the beginning of the measurement period, this average was 10 years.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 198	\$ 23,514
Changes in assumptions	6,188	3,364
Net difference between projected & actual earnings on OPEB plan investments		-
Total	\$ 6,386	\$ 26,878

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

Year ended June 30:

2024	(2,486)
2025	(2,486)
2026	(2,484)
2027	(3,021)
2028	(2,688)
Thereafter	(7,327)

As of January 1, 2023, the plan membership data is comprised of 4 active members with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2023

Discount rates: 3.72% per annum for year end 2023 reporting
2.06% per annum for year end 2022 reporting

Trend assumptions: *Pre-Medicare Medical* – Initial trend of 7.90% applied in FYE 2022 grading over 20 years to 4.55% per annum.

Pre-Medicare Drug – Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% per annum.

Medicare Medical – Initial trend of 4.80% applied in FYE 2022 grading over 20 years to 4.55% per annum.

Medicare Drug – Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% per annum.

Administrative and claims expense – 3% per annum.

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

11. OPEB OBLIGATIONS (CONTINUED)

Future Plan Changes

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

Demographic Assumptions:

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

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

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

Salary increases: 2.75% per year

**TOWN OF POWNAL, MAINE NOTES TO
FINANCIAL STATEMENTS FOR THE YEAR
ENDED JUNE 30, 2023**

11. OPEB OBLIGATIONS (CONTINUED)

Discount Rate

The discount rate used to measure the TOL was 3.72% based on a measurement date of January 1, 2023. 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, 2023 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 3.72%.

1% Decrease	Current Rate	1% Increase
2.72%	3.72%	4.72%
\$ 12,973	\$ 10,561	\$ 8,697

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.

771% Decrease	Healthcare Trend Rates	1% Increase
\$ 8,238	\$ 10,561	\$ 13,833

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 22.0%. A 1% increase in the healthcare trend rate increases the NOL by approximately 31.0%.

TOWN OF POWNAL, MAINE
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2023

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

Town of Pownal, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

REVENUES:

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (negative)</u>
		<u>Final</u>		
Property taxes	\$ 4,597,844	\$ 4,597,844	\$ 4,425,443	\$ (172,401)
Excise taxes	291,500	291,500	452,942	161,442
Intergovernmental revenue	382,086	382,086	465,488	83,401
Charges for services	37,980	37,980	57,662	19,682
Licenses and permits	18,450	18,450	26,135	7,685
Interest	8,900	8,900	53,717	44,817
Other revenues	12,457	12,820	15,004	2,184
<i>Total revenues</i>	<i>5,349,217</i>	<i>5,349,580</i>	<i>5,496,390</i>	<i>146,811</i>

EXPENDITURES:

General government	485,537	503,136	381,483	121,653
Public safety	163,028	209,262	157,644	51,618
Public works	852,635	852,635	720,941	131,694
Health and sanitation	120,845	120,845	116,128	4,717
Social services	12,350	12,350	7,229	5,121
Education	3,301,991	3,301,991	3,301,991	-
County tax	193,965	193,965	193,965	-
Debt service	284,964	284,964	284,962	2
Unclassified	44,310	246,918	26,476	220,442
<i>Total expenditures</i>	<i>5,459,625</i>	<i>5,726,066</i>	<i>5,190,819</i>	<i>535,248</i>

Excess (deficiency) of revenues over (under) expenditures (110,408) (376,487) 305,572

OTHER FINANCING SOURCES (USES):

Transfer (to) other funds	(354,000)	(355,261)	(355,261)	-
Transfer from other funds	-	-	2,695	2,695
<i>Total other financing sources</i>	<i>(354,000)</i>	<i>(355,261)</i>	<i>(352,566)</i>	<i>2,695</i>

Net changes in fund balances (46,994)

FUND BALANCES - BEGINNING 2,428,372

FUND BALANCES - ENDING \$ 2,381,378

Town of Pownal, Maine
 Combining Balance Sheet - All Other Non-Major Governmental Funds
 June 30, 2023

	Capital Projects Road Bond	Permanent Fund	Special Revenue Fund	Total Non-Major Governmental Funds
ASSETS:				
Cash	-	\$ 117,932	-	\$ 117,932
Interfund receivable	47,184	20,185	159,945	227,314
TOTAL ASSETS	\$ 47,184	\$ 138,117	\$ 159,945	\$ 345,246
LIABILITIES AND FUND BALANCE:				
<i>Fund Balance: - see footnotes</i>				
Non-spendable	-	\$ 65,574	-	\$ 65,574
Restricted	47,184	-	120,540	167,724
Committed	-	-	39,404	39,404
Assigned	-	72,543	-	72,543
<i>Total fund balance</i>	47,184	138,117	159,945	345,246
TOTAL LIABILITIES AND FUND BALANCES	\$ 47,184	\$ 138,117	\$ 159,945	\$ 345,246

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, 2023

	TOTAL NON-MAJOR			
	CAPITAL PROJECTS		SPECIAL REVENUE FUND	GOVERNMENTAL FUNDS
	FUND - ROAD BOND	PERMENANT FUND		
REVENUES:				
Interest income	\$ -	\$ 543	\$ -	\$ 543
Other revenue	-	5,400	16,479	21,879
<i>Total revenues</i>	<u>-</u>	<u>5,943</u>	<u>16,479</u>	<u>22,422</u>
EXPENDITURES:				
Special projects	-	-	5,150	5,150
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>5,150</u>	<u>5,150</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>5,943</u>	<u>11,329</u>	<u>17,272</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Transfers (to) general fund	-	(2,695)	1,261	(1,434)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(2,695)</u>	<u>1,261</u>	<u>(1,434)</u>
<i>NET CHANGE IN FUND BALANCES</i>	-	3,248	12,590	15,838
FUND BALANCE - BEGINNING OF YEAR	<u>47,184</u>	<u>134,869</u>	<u>147,355</u>	<u>329,408</u>
FUND BALANCE - END OF YEAR	<u>\$ 47,184</u>	<u>\$ 138,117</u>	<u>\$ 159,945</u>	<u>\$ 345,246</u>