



Town of Howland

ANNUAL 2022-2023 REPORT

Photo Credit: Christopher A. Lord

Christopher A. Lord

Table of Contents

Town Officers	1
Letters from Senators & Representatives	3
Town Manager's Report	8
Department Letters	9
Town Office Activities	13
Outstanding Real Estate Taxes	15
Outstanding Personal Property Taxes	19
Water & Sewer Department Information	20
Outstanding Water & Sewer Bills	21
Fee Reminders	25
Independent Audit Report	26
Proposed Budget	37
Proposed Ballot	54

Presenting

Town Officers

BOARD OF SELECTPERSONS

Glenn Brawn, Chair	2024
Jeffrey Arrants, Vice Chair	2025
Michael Sereyko	2025
Dwight Dawson	2024
Sandra Lindsay	2025

TOWN MANAGER

David A. Lloyd

TOWN CLERK

Kimberly A. Soucier

WATER & SEWER CLERK

Kelly J. Sirois

FIRE & EMS SERVICE CHIEF ASST. CHIEF

**Joshua McNally
Patrick O' Kane**

PUBLIC WORKS

**Joshua Dillion
Justin England**

PW & WATER/WASTEWATER LABORER

Bradley Cookson

WATER & WASTEWATER FACILITIES MANAGER

Stanley Coppa

LIBRARIAN

Martha Crocker

RECREATION DIRECTOR ASSISTANT DIRECTOR

**Jeremy Durost
Brett Crocker**

CODE ENFORCEMENT

Nelson Kramer

PLUMBING INSPECTOR

Dwight Tilton

ANIMAL CONTROL OFFICER

Bonnie Anderson

HEALTH OFFICER

Nancy Boyer

**ELECTRICAL INSPECTOR
ALTERNATE INSPECTOR**

**Dale King
Jerry Davis**

DIRECTORS, S.A.D. #31

Priscilla Clark	2025
Christian Ireland	2026
Lillian Campbell	2026
Loree Libby	2025

PLANNING BOARD

**John Neel
Priscilla Clark
Loree Libby
Nelson Kramer
Gail Garron**

PLANNING BOARD, BOARD OF APPEALS

**Christopher Thompson
Royce Smith
Timothy King
Michael Harris
Philip Dawson Jr.**

Governor

Janet Mills

U.S. Congressman

Jared Golden

U.S. Senator

**Susan Collins
Angus King Jr.**

Maine Senate

Michael Tipping

Maine Representative

Irene Gifford



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.

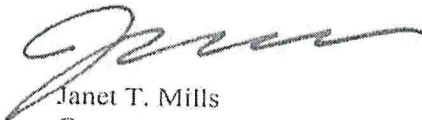
I have proposed legislation to address both issues — first, to rebuild from these storms and prepare for those to come; and, second, to expand mental health services and keep weapons out of the hands of dangerous people to better protect public safety.

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



PRINTED ON RECYCLED PAPER

PHONE: (207) 287-3531 (VOICE)

TTY USERS CALL 711
www.maine.gov

FAX: (207) 287-1034



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

Dear Friends,

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

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

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

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

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden

Member of Congress



HOUSE OF REPRESENTATIVES

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

Irene A. Gifford

346 Frost Street
Lincoln, ME 04457
Residence: (207) 290-5087
Irene.Gifford@legislature.maine.gov

January 2024

Howland Town Office
10 Bridge Rd
Howland, ME 04448

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 Howland, and all of House District 28, 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 Marine Resources, 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 was elected to the Maine Legislature on the promise to represent you, the people of District 28. To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at **(207) 290-5087** or email at Irene.gifford@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by signing up at the town office or emailing me directly with your request.

Again, thank you for giving me the honor of serving you in Augusta!

Sincerely,

A handwritten signature in cursive script that reads "Irene A. Gifford".

Irene A. Gifford
State Representative

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

COMMITTEES
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
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.

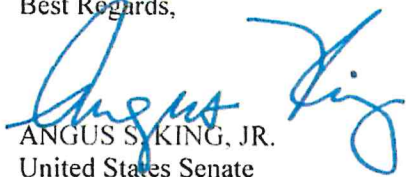
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering 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 of 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

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

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

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

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

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

SUSAN M. COLLINS
MAINE

413 DIRksen SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2571
(202) 224-2600 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES
APPROPRIATIONS
Vice Chair
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to 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.

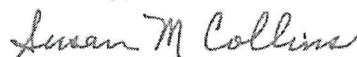
These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These 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

Manager's Report

This past year we have been required to increase the property values here in Howland due to recent home sales. Our assessor informed us that we would fall below the required 70% of the certified ratio and were in danger of a large reduction or even elimination of the homestead exemption. Since the pandemic we have noticed that property sales here in Howland were being sold for much more than the assessor had them valued. The Assessor explained to me that every few years the state reviews current property sales to see if municipalities have properties in their communities assessed close to recent market sales. So, we had two choices we could have done a town wide revaluation. Our assessor said for a community this size it would be \$200,000-\$250,000 and it would probably be about two years before a qualified assessor would be available to do a town wide revaluation. So, the Board of Selectpersons opted to increase our values so we could certify above 90% of the certified ratio. Our concern was if we had a townwide revaluation this year and market sales drop we would have to drop our assessed value, accordingly, resulting in \$200K spent on the revaluation unnecessarily.

The past year we replaced several lagoon valves at the wastewater treatment plant that allowed us to control the treatment and discharge of wastewater. The old valves had deteriorated to where we were having trouble regulating discharge flows. This project was a joint effort by the Towns of Howland & Enfield. We treat Enfield's wastewater at our treatment plant and Enfield covers 29% of the cost associated with the treatment plant and pump station #1 and Howland is responsible for 71% of those two wastewater facilities. Pump station #4 on Penobscot Ave received new pump rails this past year.

With Maine DOT paving Water Street, the wastewater crew had to raise all the structures (manholes) to meet the new grade of the asphalt. This wasn't something we had planned, and the project required two weeks of staff time.

The town water tank located on Cemetery Road has needed to be repainted (inside & outside) for a few years, The coating/painting is not because it looks bad but prevents corrosion of the metal structure. This project was estimated to be around \$700,000 including engineering. Without trying to have another rate increase we searched for alternative funding sources. We were able to apply for and received congressional spending funds that will cover 75% on this cost.

The Fire/EMS Department continues to move toward a fire district grow and provide a higher level of service not only to Howland but the surrounding communities as well. Their service and dedication to the communities is unmatched and their service is appreciated by everyone. This past year we have purchased a used ladder truck and a used wildfire response unit which will allow us to continue to provide exceptional fire service to Howland and the surrounding communities we serve.

I'd also like to personally thank my coworkers who go above and beyond to make sure the citizens and visitors alike have safe roads to travel on, professional and experienced emergency response services, recreation activities and exceptional customer service here in the town office and library.

David Lloyd, Town Manager

Town of Howland

Code Enforcement Office

2023 Code Enforcement Report

This office issued a total of 22 permits in 2023 for various land use activities in Howland. There were 7 building permits issued for new and/or replacements and expansions of dwellings, 12 permits issued for sheds and garages, and 2 camper pads and 1 deck. Of the 22 permits written, 10 were issued for activities within the Shoreland Zone (within 250 feet from the water).

In light of some tragic events of late, it is vitally important that residents of Howland be aware of the danger posed by fire, flammable gas and carbon monoxide in their households. Please consider the purchase of appropriate detectors to avoid any injury to family and friends. The Howland Fire Department will provide smoke detectors to any resident that requests one for use in their house or apartment.

Egress Doors and Windows: Any sleeping area must have a framed door separating the sleeping area from the rest of the structure, and an outward swinging framed door to the outside or a window with an opening of 5.7 sq. ft. (820 sq. in.) at minimum, with a minimum window width of 20" and minimum opening height of 24". The bottom of the window should be no higher than 30" from the floor. **Smoke Detectors:** All living areas will have working smoke detectors.

Howland has a number of water resources located partially within its borders, including the Penobscot River, Piscataquis River, Seboeis Stream, Merrill Brook, Pond Farm and a number of brooks and streams. All are important natural resources that are critical to the health of our local ecosystems and need to be protected while we enjoy them.

As a reminder to all property owners and contractors in Howland to call the Town Office before starting any building and/or land use projects to inquire about if any permits are needed before starting your project.

Nels Kramer
Code Enforcement



Howland/Burlington Fire & EMS

10 Bridge street

P.O. Box 386 Howland ME

04448

Business 207-732-7195

Fax 207-732-7196

Proudly Serving The communities of:

Howland, Burlington, Maxfield, Edinburg, Enfield, Lowell, Passadumkeag, Seboeis, Mattamiscontis, Grandfalls, Summit

2023 was another busy year for the Fire Department

Due to the decreasing numbers of part time call first responders, we have filled 19 fulltime positions to ensure staffing levels. We had three employees that graduated from the Penobscot County Firefighter II academy and three that have obtained their State EMT LIC and one who has obtained advanced EMT license. We have been able to keep Paramedic level coverage for our coverage area 24/7. We have continued to partner with The Lincoln Fire and Rescue Service to ensure adequate response and staffing levels to emergency within our region.

We have continued to be successful with grants to purchase much-needed equipment and will diligently apply in the future. Grant money received in 2023 of \$21,000.00

We have replaced a 2011 ambulance with a new chassis.

Current apparatus list:

Howland Station

2002 Engine 1250gpm pump with 750-gal tank and class A foam

20006 Engine 1250gpm pump with a 1400-gal tank, class A foam and auto extrication equipment

2009 Tanker 3500-gal tank.

1988 Ladder truck with 80-foot ladder

2002 Wildland truck with 200gpm pump and 400gal tank

2008 Als Ambulance

2016 Als Ambulance

2023 Als Ambulance

2021 total call volume

EMS 1324

Fire responses 274

Fire EMS employees are as follows:

Chief Josh McNally

Deputy Chief Eric St. Cyr

FF Chaplain Donache

A - Shift Asst. Chief Okane, Lt. Woods, FF Perkins, FF EMT York

B – Shift Asst. Chief Murray, Lt. Gunnell, FF Straton, FF Skulthorpe, FF Brown

C- Shift Asst. Chief Burr, Lt. Mulheron, FF EMT Gilman, FF EMT Spencer

D – Shift Asst. Chief Quilan, Lt. Donahue, FF EMT Hodsdon, FF EMT Reed, FF Robbins

CALL Department

FF Dillon

Paramedic Luce

EMT Vinal

We are always in search of more part time call people. You can obtain an application from the Town of Howland website. There is ample opportunity for education and part-time work.

To obtain a fire permit at the Howland Fire Station or go to the Maine Forrest Services website.

Thank you for your support over the past year and the opportunity to serve as your Chief.

Yours in service,

Josh A McNally

Fire Chief

The library is constantly growing with new books and visitors! Thanks to the Stephen and Tabitha King grant I have been able to create a comfortable corner for the children to enjoy the library. We will be having a read aloud and craft time again this summer for the children. It was well attended by the area little ones. The rounder outside of the library holds many paperbacks that are all free to take. If you are looking for a certain book and I don't have it, I will get it for you. New books are being added weekly. We also have a computer available for public use. The hours are Monday, Wednesday and Friday 9-2 year-round.

*Martha Crocker
Librarian*





Dog Licensing	FY2023
Able to produce young	16
Neutered/Spayed	147
Kennel	1
Total	164

Reminder: All dog licenses expire December 31st and need to be renewed by January 31st to avoid the late fee of \$25 per dog. Male/Female \$11 & Neutered/Spayed \$6.

Vital Records

The Clerk's office is responsible for recording vital records for the State of Maine and is also the keeper of records dating back to the 1800's. Customers are able to request any record on file that they have a valid interest or relationship to the record as set by law.

Vital Records	Issued FY2023
Certified Birth	33
Certified Marriage	14
Certified Death	85
Burial Transit Permits	0
Marriage License	7

Births	FY2023
Female	2
Male	2
Total	4

Deaths	FY2023
Female	14
Male	11
Total	25



Elections

The Registrar of Voters is responsible for registering Voters, maintaining the online Central Voter Registration System and conducting Absentee Ballots.

Election Type	Election Date	# of Voters
General Referendum Election	November 8, 2022	529
Municipal Referendum Election	June 13, 2023	148
S.A.D.#31 Referendum Election	June 29, 2023	32

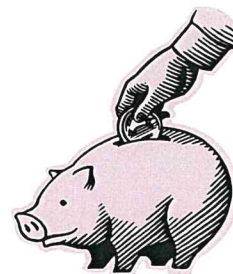
General Registrations Processed	FY23
Motor Vehicle	1926
Resident Boats	136
Snowmobiles	311
ATV's	218
Hunting/Fishing Licenses	203

Taxes

This is a breakdown of the types of taxes collected

Fiscal Year 2023

Excise Tax	FY23
Vehicle Excise	209,289.08
Boat Excise	2383.80



Take advantage of Howland's Tax Club for Real Estate and Personal Property

Tax clubs are set up to allow taxpayers to spread the payment of their current tax bill over a twelve month period without being subject to the payment of interest. The payment of a Town of Howland Tax Club would be due at the Town Office no later than the end of the work day on the 20th of the month. If the payment does not arrive at the Town Office until after the 20th of the month then you are subject to an interest payment for that month on the unpaid balance. The advantages of a tax club is: You don't pay interest if payment is on time, taxes will be paid by June 20th which keeps your name out of the Annual Report, you don't have to be concerned of a lien being placed on your property, and you don't have to come up with the full amount at one time. The advantage to the town is that it provides a steady cash flow. The club will run from July 1st to June 30th of each year. (First payment due July 20th) If you are interested in a tax club payment arrangement for your 2024 – 2025 Real Estate or Personal Property taxes you need to sign up and get your payment amount so that you can make your first payment by July 20, 2024. The Town has over 100 taxpayers that have taken advantage of Howland's Tax Club. Give us a call!

The following are some examples of what the payment for July through June would be based on some 2024-2025 tax amounts.

2024-2025 Taxes	Divided by 12 Mo. / Monthly Payment
\$ 544.50	\$ 45.38
\$ 835.00	\$ 69.58
\$1369.50	\$114.13
\$2375.00	\$197.92

**2023 PROPERTY TAXES
AS OF 6/30/2023**

Amlak, Carlise Vermie & Benjamin	676.74
Arrants, Jeffrey & Mary	14.46
Arthurs, Troy L. & Lynn M.	686.03
Barchard, John & Crawford, Wendy	1,428.04
Beeler, Jennifer	49.46
Belding, Joseph & Jane	490.90
Bernard, Francis & Lisa	578.36
Buck, Donald	238.22
Buck, Donald	1,249.91
Buck, Timothy	903.95
Buck, Timothy	952.11
Carroll, Lisa	118.28
Chung, Jennifer & Thomas, Matthew	1,207.64
Conard, Harriet & Carmichael, Pamela	693.97
Cossett, Carol Heirs	59.24
Cousins, Matthew & Andrea	776.10
Crawford, Wendy & Barchard, John	456.60
Cummings, Andre	6,391.37
Cummings, Jason & Elizabeth	3,061.65
Currier, Cameron	44.43
Dawson, Ashley	2,145.69
Deng, Yiliang	1,945.63
Dow, Robert & Christi	273.61
Dunn, Daniel & Brenda	218.89
Dunn, Daniel & Brenda	1,935.33
Faloon, Glenn & Julie	406.31
Gagnon, Gladys & Yves	1,365.03
Glidden, Rosemary	183.44
Grindle, Raymond	350.39
Harris, Christopher	977.71
Harris, Michael & Patraann	4,891.80

**2023 PROPERTY TAXES
AS OF 6/30/2023**

Hatch, Vickie	497.53
Havlin, John/Havlin Kelly	1,092.42
Ireland, David	1,443.34
J & M 95er LLC	53.37
Kings Trailer Park & Plumbing	3,514.98
Korrapati, Suman Krishna	4,492.94
Lavertu, Melanie	1,238.48
Lavin, Frank	729.21
Lee Farm, LLC	380.02
Lee Farm, LLC	626.31
Leveille, Pamela (Terrio Street)	1,756.36
Limric, Jack & Carolyn	226.83
Littlefield, Bruce	384.66
Lloyd, Malarie	963.66
M. O. Harris, Inc.	1,275.42
Mack, Brian	543.20
Marino, Ronald	1,080.63
Martin, Jeremy	1,891.16
Martin, Jeremy	1,399.92
Martin, Jeremy	540.44
McCloskey, Casey & Bowker, Cory	524.62
McKechnie, Nicholas	2,381.64
McKinnon, Diane	812.74
Moon, William	230.69
Morin, Gary & Bonnie	877.81
Morin, Gary & Bonnie	1,536.22
Murphy, Judy	1,215.68
Nasatka, Stephen	121.59
Oliveira, Christopher	530.40
Paolella, Gary & Michelle	1,216.42

**2023 PROPERTY TAXES
AS OF 6/30/2023**

Phillips, Rae	1,748.33
Powell, George	104.18
Powell, George	3,348.03
Rackliff, Wendy	812.04
Reed, James	2,793.31
Roach, Sybil	53.22
Russell, Jamie	283.15
Saucier, Gregory Heirs	1,200.62
Scofield, Brian & Wendy	735.35
Searles, Harvey & Lisa	360.34
Severance, Michelle & Kevin	1,169.74
Shorey, Lucas & Jennifer	2,467.99
Spaulding, Kenneth	756.59
Sprague, Andrew & Shannon	504.54
Stead, Ronald & Mary	489.24
Stead, Ronald & Mary	924.50
Stitham, Sheldon	2,509.41
Stratton, Rae	65.52
Stratton, Rae	917.59
Tamburo, Angelina	1,882.12
Tash, Erma	505.30
Teixeria, Stephanie, Brodniak, Jessica	649.89
Thompson, Craig & Pamela	60.73
Thompson, Craig & Pamela	227.87
Totz, Edward	2,571.41
Valcourt, Carolyn	119.37
Valentin-Kelehar, Dennis & Madeline	461.87
Voll, Christopher & Shanonn	933.28
Washburn, Lawrence	128.78
Wilkerson, Timothy	18.29

**UNPAID 2022 TAX LIENS
AS OF 6/30/23**

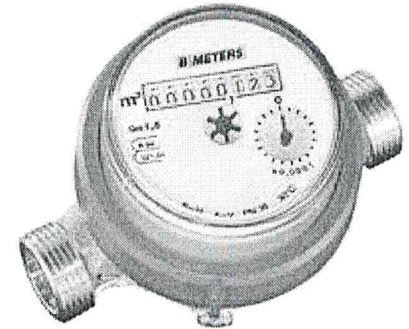
Birmingham, John	4,390.94
Buck, Timothy	89.51
Cummings, Jason	3,007.71
Dawson, Ashley	2,122.50
Dow, Robert	313.27
Dunn, Daniel & Brenda	260.39
Dunn, Daniel & Brenda	1,919.21
Gagnon, Gladys	1,368.65
Lavin, Frank	148.94
Leveille, Pamela (Terrio St.)	1,746.24
Morin, Gary	897.19
Morin, Gary	1,533.49
Morris, Joel	815.34
Phillips, Rae	1,784.77
Rackliff, Wendy	833.63
Saucier, Gregory Heirs	602.68
Severance, Michelle	1,179.31
Sprague, Andrew	558.76
Stead, Ronald	82.05
Stead, Ronald	942.30
Stitham, Sheldon	1,617.25
Tamburo, Angelina Heirs	1,717.21
Teixeria, Stephanie	676.91
Valentin-Kelehar, Dennis	176.88
Washburn, Lawrence	145.43

UNPAID PERSONAL PROPERTY TAXES
AS OF 06/30/2023

	2017	2018	2019	2020	2021	2022	2023
AT & T Mobility LLC							107.78
Cummings, Andy	1,315.46	1,306.43					
Dunn, Daniel Sr.	389.77	387.09	140.87	132.78	120.84	135.38	
M. O. Harris Inc.			1982.79	1868.86			
McKechnie, Richard		161.29					
US Bank National Assoc.				102.01			

Water & Sewer Dept. Statistics

	Year 2022	Year 2023
Residential Water Customers	380	371
Residential Sewer Customers	413	411
Commercial Water Customers	10	9
Commercial Sewer Customers	14	14
Government Water Customers	12	12
Government Sewer Customers	12	11
New Customers	35	19
Connections	20	27
Disconnections	29	20
Collection notices	216	225
Sewer Liens put on	10	3
Dig Safes	62	65
Completed Work Orders	81	68



During the previous season, the Water Department experienced two instances of freezing. It's crucial to ensure that water meters and lines are adequately heat taped and insulated to prevent freezing, as thawing and replacing meter parts can incur significant expenses. Our policy, updated four years ago, now requires meters to be installed inside trailers rather than underneath to mitigate freezing risks. Additionally, there were two minor water main leaks, located on Ring St. and Pleasant St.

Currently, we are operating under A.E. Hodsdon's license until Stanley obtains his license, collectively ensuring the town's operations run smoothly. Bradley Cookson joined us in October 2022, splitting his time between the water & sewer departments and public works, working six months in each.

In the Sewer Department, all pump rails were replaced at Pump Station #4 on Penobscot Ave. A significant valve replacement project at Lagoons #3 & #4 was successfully completed, requiring the hiring of divers to halt flows for the task. Thanks to the collaboration between T. Buck Construction, engineers from A.E. Hodsdon, and our wastewater employees, the project was a resounding success. Additionally, all sewer basins and gate valves on Water Street were revamped last Spring/Summer before the road was freshly paved. This comprehensive overhaul ensured that the sewer infrastructure in that area was updated and maintained to high standards, contributing to the overall efficiency of the system.

**UNPAID WATER & SEWER BILLS
AS OF 06/30/2023**

	WATER	SEWER	TOTAL
Arthurs, Justin	71.00	93.50	164.50
Banis, Jennifer	71.00	93.50	164.50
Barchard, John	71.00	136.40	207.40
Batchelder, Rusty	71.00	93.50	164.50
Beagle, Jordan	79.69	179.30	258.99
Bearse, Curtis	71.00	93.50	164.50
Bernard, Alfred	71.00	93.50	164.50
Bernard Jr., Francis	71.00	93.50	164.50
Birmingham, John	574.00	1110.15	1684.15
Bolduc, Paul	51.75	93.50	145.25
Braley, Tena	71.00	93.50	164.50
Buck, Gary	75.50	101.75	177.25
Buck, John	113.00		113.00
Campbell, Lillian	71.00	93.50	164.50
Carroll, Connor	71.00	93.50	164.50
Carroll, Lisa		64.50	64.50
Carver, Mary		55.00	55.00
Church, Rhonda	71.00	93.50	164.50
Cochran, Tyler	71.00	93.50	164.50
Cossette, Carol Heirs		85.80	85.80
Couch, Patricia	71.00	93.50	164.50
Cousins, Andrea	18.50	93.50	112.00
Coyle, Chris		92.75	92.75
Cummings, Steven	111.50	167.75	279.25
Currie, Michael	15.53	93.50	109.03
Curtis, Benn	35.50	93.50	129.00
Damboise-Currie, Kimberly	71.00		71.00
Dawson, Ashley	89.00	126.50	215.50
Delano, Robbie	125.00	192.50	317.50
Deng, Yiliang	71.00		71.00
Dow, Robert	859.00	1090.28	1949.28
Doyon, Henry		42.90	42.90
Doyle, John	71.00	93.50	164.50
Dumont, Edward	71.00	93.50	164.50
Dyer, Sarah	137.50		137.50
Edward Tots Heirs	74.90	93.50	168.40
Enfield Partners	236.50	280.50	517.00
Erma Tash Heirs		263.35	263.35

	WATER	SEWER	TOTAL
Fair, Scott	142.00	280.00	422.00
Faloon, Donna	71.00	93.50	164.50
Faloon, Glenn	71.00	93.50	164.50
Gagnon, Yves	71.00	93.50	164.50
Gallison, Charles	80.00	110.00	190.00
Gardner, Ellen		85.80	85.80
Gardner, Melanie	114.00	447.70	561.70
Garron, Gail		128.70	128.70
Gary, Lynn	89.00	126.50	215.50
Gilbert, Aaron	71.00	179.30	250.30
Ginn, Amanda	90.75	159.50	250.25
Global Tech Holding	309.80	356.40	665.90
Hatch, Jolie	301.50		301.50
Hatch, Justin	93.50	134.75	228.25
Hatch, Vickie	71.00	93.50	164.50
Helfen, Matthew	105.50	161.75	267.25
Henrich, David	75.50	101.75	177.25
Hesseltine, Brittany	71.00	178.00	249.00
Hinkley, Albert	75.50	101.75	177.25
Ireland, David	812.00	1802.50	2614.50
Jenkins, Danielle	70.50	93.50	164.00
Brianna Jipson	71.00	93.50	164.50
Jordan, Linda	355.00	386.84	741.84
Kaler, Brendan	97.50	187.00	284.50
Lafreniere, Kristen	71.00	93.50	164.50
LeBlanc, Andrew	71.00	93.50	164.50
LeBlanc, Macy	39.50	94.90	134.40
Lee, Geraldine	71.00	93.50	164.50
Lee, Rick	858.73	223.24	1081.97
Leeman King Heirs	71.00	93.50	164.50
Leighton, Joshua	75.50	101.75	177.25
Lenfest, Jared	1109.12	1725.95	2835.07
Limric, Jack	71.00	93.50	164.50
Lindsay, Rene	80.00	110.00	190.00
Lindsay, Sandra	71.00	93.50	164.50
M & T Bank		506.73	506.73
MacDonald, Kendra	89.00	126.50	212.50
Mack, Brian	93.50	134.75	228.25
Marino, Ronald		85.80	85.80

	WATER	SEWER	TOTAL
Martin, Brandy	232.00	398.25	630.25
Martin, Jeremy	169.00	236.50	405.50
Mason, Cory	49.50	93.50	143.00
Massey, Jacob	71.00	93.50	164.50
Mayo, Darrell	129.50	200.75	330.25
McCannell, Jacob	111.50	314.50	426.00
McIntyre, Kathryn	120.50	184.25	304.75
McKechnie, Paul	355.00	489.00	844.00
McKinnon, Diane	616.50	765.00	1381.50
McLaughlin, Seth	116.00	176.00	292.00
Merrill, Avena	86.50	266.75	353.25
Mills, Misty	71.00	93.50	164.50
Moon, William	71.00	93.50	164.50
Moore, Kelly		28.50	28.50
Morin, Gary	125.00	192.50	317.50
Ness, Sarah	138.00	217.25	355.25
O'Connell, Jim	134.00	209.00	343.00
Perry Tiffany	71.00	93.50	164.50
Ploude, Edward	57.67	33.02	90.69
Powell, George		514.80	514.80
Quinlan, Christina	71.00	93.50	164.50
Reagan, Rebecca	71.00	93.50	164.50
Roberts, Gary	89.00	126.50	215.50
Searles, Harvey	21.00	93.50	114.50
Seavey, Lucas	71.00	93.50	164.50
Sechrest, Nicholas	71.00	93.50	164.50
Seeley, Samantha	174.50	283.25	457.75
Sholler, Lisa	71.00	93.50	164.50
Sides, Aleisha	71.00		71.00
Sirois, Andre	156.50	250.25	406.75
Smith, Jill	71.00	3.50	164.50
Speed, Gary	71.00	93.50	164.50
Stanley, David	71.00	93.50	164.50
Stanley, Jessica	126.10	230.37	356.47
Stitham, Sheldon	35.50	93.50	129.00
Tardif, Kent	142.00	205.00	347.00
Tate, Robert	71.00	93.50	164.50
Taylor, Justin	338.00	508.00	846.00

	WATER	SEWER	TOTAL
Thibeault, Sylvia	71.00	93.50	164.50
Thompson, Dylan	80.00	110.00	190.00
Thurlow, Alan	71.00	93.50	164.50
Thurlow, Grady	71.00	93.50	164.50
Tutt, Erin	89.00	126.50	215.50
Tuulima, Joseph	84.50	212.28	296.78
Ultimate Property Holdings	202.56	698.40	900.96
Walker, Maya	213.00	327.47	540.47
Watts, Ralph		85.80	85.80
Whalen, Karen	362.00	594.00	956.00
Woodman, Randy	71.00	93.50	164.50
Woodruff-Dow, Christi Lea	142.00	220.71	362.71
York, Rachel	71.00	93.50	164.50
Young, Scott	84.50	118.25	202.75
Zabierek, Melissa	98.00	143.00	241.00
Zhao, Canwen	142.00	229.90	371.90

*These were all account balances that were not paid by the end of the fiscal year 2022/2023. *



Town of Howland

Solid Waste Disposal Fee Schedule

Car Batteries	\$3.00
Tires 20" and under	\$3.00
Tires over 20"	\$6.00

No Large truck and equipment tires

Rims must be removed from tires

Mattresses, sofas, chairs, recliners	\$5.00
Misc. Items (Extra Small Items)	\$3.00
Rugs 8' x 8' and smaller	\$5.00
Rugs 9' x 9' and larger	\$10.00
Freon Containing Appliances	\$12.00

Remove all doors from refrigerators and freezers

Monitors (17' or less)	\$10.00
Monitors (Over 17")	\$12.00
Televisions (Non-console)	\$12.00
Console Televisions	\$25.00
Desktop Copiers/Printers	\$8.00
Scanners, Fax Machines, etc.	\$8.00
Floor Copiers/Printers, etc.	\$25.00
CPU's and Laptop	\$2.00

Other Computer Peripherals

(Keyboards, Mice, Speakers, etc.)	\$2.00
UPS's (Battery Backup Systems)	\$9.00
HID Lamps	\$4.00
Ballast's	\$1.50
20# gas tank	\$3.00
Demolition Debris- per pick-up truck load	\$15.00
(Fixtures, wood debris, sheetrock, etc.)	

No Shingles.

No concrete blocks, rocks, stumps, or wood over 4" in diameter

Treated wood such as pressure treated or OSB board or particle board

Solid Waste will only be allowed from Town of Howland residents.

All municipal solid waste (other than large items listed above) shall be disposed of in Town of Howland trash bags or Town of Howland trash stickers. These bags/stickers are available for purchase at the Town of Howland Town Offices during normal business hours as well as at the solid waste facility during operating hours. The stickers can be used on either large or small bags and is set by the Town of Howland Board of Selectmen and may be revised from time to time. **Solid waste not contained within Town of Howland trash bags/stickers will not be accepted under any circumstances.**

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Howland
Howland, ME 04448

Report on the Audit of the Financial Statements
Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Howland, Maine (the Town) as of and for the year ended June 30, 2023, including the related notes to the financial statements, as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statements 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 the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town'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 the Town'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 and budgetary comparison information on pages 3 through 6 and page 24 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's basic financial statements. The accompanying supplementary information is 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 relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Respectfully Submitted,

James W. Wadman, CPA

James W. Wadman, CPA
February 6, 2024

TOWN OF HOWLAND, MAINE

COMBINED STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

(Exhibit D)

(Page 1 of 2)

	General Fund	Ambulance Fund	Capital Projects Fund	Other Governmental Funds	Totals
<u>Revenues</u>					
Property Taxes, including Reimbursements	\$1,606,290				\$1,606,290
Excise Taxes	\$210,957				\$210,957
Intergovernmental Revenues	\$391,764				\$391,764
Grant Revenues					
Charges for Services	\$17,601	\$1,133,409	\$129,580	\$58,021	\$1,280,590
Interest Earned	\$28,051			\$13	\$28,064
Interest and Fees on Taxes	\$11,620				\$11,620
Solid Waste Revenues	\$29,555				\$29,555
Other Revenues	\$17,639		\$1,000	\$900	\$19,539
<u>Total Revenues</u>	<u>\$2,313,478</u>	<u>\$1,133,409</u>	<u>\$130,580</u>	<u>\$58,934</u>	<u>\$3,636,401</u>
<u>Expenditures</u>					
<u>Current</u>					
General Government	\$283,286		\$6,282		\$289,568
Protection	\$1,682,053	\$3,000	\$12,379	\$3,640	\$1,701,072
Health and Sanitation	\$116,595		\$6,200		\$122,795
Public Works and Highways	\$249,437				\$249,437
Cultural and Recreation	\$49,620				\$49,620
Education Assessment	\$860,252				\$860,252
Unclassified	\$27,847		\$2,722	\$9,959	\$40,528
Other Assessments	\$109,184				\$109,184
<u>Debt Service</u>	<u>\$3,825,210</u>		<u>\$109,964</u>		<u>\$3,935,174</u>
<u>Capital Outlay</u>	<u>\$78,629</u>		<u>\$85,023</u>	<u>\$52,339</u>	<u>\$215,991</u>
<u>Total Expenditures</u>	<u>\$7,282,113</u>	<u>\$3,000</u>	<u>\$222,570</u>	<u>\$65,938</u>	<u>\$7,573,621</u>
<u>Excess of Revenues Over (Under) Expenditures</u>	<u>(\$4,968,635)</u>	<u>\$1,130,409</u>	<u>(\$91,990)</u>	<u>(\$7,004)</u>	<u>(\$3,937,220)</u>
<u>Other Financing Sources (Uses)</u>					
Long-Term Debt Proceeds	\$3,445,990				\$3,445,990
Transfers from Other Funds	\$1,566,887		\$140,393		\$1,707,280
Transfers to Other Funds	(\$105,393)	(\$1,566,887)			(\$1,672,280)
<u>Total Other Financing Sources (Uses)</u>	<u>\$4,907,484</u>	<u>(\$1,566,887)</u>	<u>\$140,393</u>	<u>\$0</u>	<u>\$3,480,990</u>
Excess of Revenues and Other Financing Sources (Uses) Over (Under) Expenditures	(\$61,151)	(\$436,478)	\$48,403	(\$7,004)	(\$456,230)
<u>Beginning Fund Balance</u>	<u>\$622,645</u>	<u>\$572,012</u>	<u>\$727,819</u>	<u>\$156,657</u>	<u>\$2,079,133</u>
<u>Ending Fund Balance</u>	<u>\$561,493</u>	<u>\$135,534</u>	<u>\$776,222</u>	<u>\$149,653</u>	<u>\$1,622,902</u>
<u>Net change in fund balances - total governmental funds</u>					(456,230)
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:					
Capital expenditures					215,991
Depreciation expense					(407,733)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues are not reported as revenues in the funds - unavailable property tax revenues (a deferred inflow)					5,355
Expenditures in the Statement of Activities that do not provide current expenditures are not reported as expenditures in the funds - compensated absences					(15,524)
Bond proceeds proved current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position					
Long-term Debt Proceeds					(3,445,990)
Long-term Debt Retirement					3,503,422
<u>Change in net position of governmental activities</u>					<u>(600,709)</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF HOWLAND, MAINE

(Exhibit E)

STATEMENT OF NET POSITION - PROPRIETARY FUNDSJUNE 30, 2023

<u>Assets</u>	<u>Sewer Department</u>	<u>Water Department</u>	<u>Totals</u>
<u>Current Assets:</u>			
Cash and Equivalents		\$14,007	\$14,007
Accounts Receivable, net of Allowances	\$17,463	\$3,739	\$21,202
Due from Other Funds	\$192,918	\$145,493	\$338,411
Inventory	\$27,225	\$39,715	\$66,940
<u>Total Current Assets</u>	<u>\$237,606</u>	<u>\$202,954</u>	<u>\$440,561</u>
<u>Noncurrent Assets:</u>			
<u>Capital Assets:</u>			
Land	\$65,030	\$5,550	\$70,580
Other Capital Assets, net of Accumulated Depreciation	\$2,550,915	\$4,286,037	\$6,836,952
<u>Total Noncurrent Assets</u>	<u>\$2,615,945</u>	<u>\$4,291,587</u>	<u>\$6,907,532</u>
<u>Total Assets</u>	<u>\$2,853,551</u>	<u>\$4,494,542</u>	<u>\$7,348,092</u>
<u>Liabilities</u>			
<u>Current Liabilities:</u>			
Current Portion of Long-Term Debt	\$8,530	\$43,851	\$52,381
Accrued Interest Payable	\$435	\$2,999	\$3,433
<u>Total Current Liabilities</u>	<u>\$8,964</u>	<u>\$46,850</u>	<u>\$55,814</u>
<u>Noncurrent Liabilities:</u>			
Bonds Payable, net of Current Portion	\$101,615	\$774,671	\$876,286
<u>Total Noncurrent Liabilities</u>	<u>\$101,615</u>	<u>\$774,671</u>	<u>\$876,286</u>
<u>Total Liabilities</u>	<u>\$110,579</u>	<u>\$821,521</u>	<u>\$932,100</u>
<u>Net Position</u>			
Net Investment in Capital Assets	\$2,597,963	\$3,473,065	\$6,071,028
Unrestricted	\$145,008	\$199,956	\$344,964
<u>Total Net Position</u>	<u>\$2,742,972</u>	<u>\$3,673,021</u>	<u>\$6,415,992</u>
<u>Total Liabilities and Net Position</u>	<u>\$2,853,551</u>	<u>\$4,494,542</u>	<u>\$7,348,092</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF HOWLAND, MAINE

(Exhibit F)

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITIONPROPRIETARY FUNDSFOR THE FISCAL YEAR ENDED JUNE 20, 2023

	<i>Sewer Department</i>	<i>Water Department</i>	<i>Totals</i>
<u>Operating Revenues</u>			
Charges for Services, net of Allowances	\$274,640	\$217,533	\$492,173
<u>Operating Expenses</u>			
Salaries & Benefits	\$85,512	\$54,009	\$139,520
Professional and Contractual Services	\$22,480	\$9,591	\$32,072
Materials and Supplies	\$5,855	\$450	\$6,305
Utilities	\$29,858	\$60,351	\$90,209
Maintenance and Other	\$21,396	\$5,025	\$26,421
Depreciation	\$128,653	\$33,701	\$162,354
<u>Total Operating Expenses</u>	\$293,753	\$163,127	\$456,880
<u>Operating Income</u>	(\$19,113)	\$54,406	\$35,293
<u>Non-Operating Revenues (Expenses)</u>			
Interest Revenue		\$194	\$194
Interest Expense	(\$3,693)	(\$20,793)	(\$24,486)
Other Revenue	\$315		\$315
Transfer Out	(\$35,000)		(\$35,000)
<u>Total Non-Operating Revenues (Expenses)</u>	(\$38,378)	(\$20,600)	(\$58,978)
<u>Change in Net Position</u>	(\$57,491)	\$33,807	(\$23,684)
<u>Beginning Net Position</u>	\$2,800,463	\$3,639,214	\$6,439,676
<u>Ending Net Position</u>	\$2,742,972	\$3,673,021	\$6,415,992

The notes to the financial statements are an integral part of this statement.

TOWN OF HOWLAND, MAINE

(Exhibit G)

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDSFOR THE FISCAL YEAR ENDED JUNE 20, 2023

	<i>Sewer</i> <i>Department</i>	<i>Water</i> <i>Department</i>	<i>Totals</i>
<u><i>Cash Flows from Operating Activities:</i></u>			
Received from Customers	\$286,474	\$226,231	\$512,705
Payments to Suppliers	(\$81,809)	(\$89,528)	(\$171,337)
Payments to Employees and Benefits	(\$85,512)	(\$54,009)	(\$139,520)
Interfund Activity	(\$38,612)	(\$19,976)	(\$58,587)
<u><i>Net Cash Provided by (Used in) Operating Activities</i></u>	<u>\$80,541</u>	<u>\$62,719</u>	<u>\$143,260</u>
<u><i>Cash Flows from Capital and Related Financing Activities:</i></u>			
Capital Expenditures	(\$33,828)	(\$5,050)	(\$38,878)
Principal Paid on Capital Debt	(\$8,335)	(\$43,026)	(\$51,360)
Interest Paid on Capital Debt	(\$3,693)	(\$20,793)	(\$24,486)
Net Transfer to Capital Projects Fund	(\$35,000)		(\$35,000)
<u><i>Net Cash Used in Capital and Related Financing Activities</i></u>	<u>(\$80,856)</u>	<u>(\$68,869)</u>	<u>(\$149,724)</u>
<u><i>Cash Flows from Investing Activities:</i></u>			
Other Nonoperating Fees	\$315	\$0	\$315
Interest and Dividends	\$0	\$194	\$194
<u><i>Net Cash Provided by (Used in) Investing Activities</i></u>	<u>\$315</u>	<u>\$194</u>	<u>\$508</u>
<u><i>Net Increase (Decrease) in Cash and Cash Equivalents</i></u>	<u>\$0</u>	<u>(\$5,956)</u>	<u>(\$5,956)</u>
<u><i>Cash Balances - beginning of the year</i></u>	<u>\$0</u>	<u>\$19,963</u>	<u>\$19,963</u>
<u><i>Cash Balances - end of the year</i></u>	<u>\$0</u>	<u>\$14,007</u>	<u>\$14,007</u>
<u><i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</i></u>			
Net Operating Income (Loss)	(\$19,113)	\$54,406	\$35,293
Adjustment to Reconcile Net Operating Income to Net Cash			
Cash Provided (Used) by Operating Activities:			
Depreciation and Amortization	\$128,653	\$33,701	\$162,354
(Increase) Decrease in Accounts Receivable	\$11,834	\$8,698	\$20,532
(Increase) Decrease in Interfund Balance	(\$38,612)	(\$19,976)	(\$58,587)
(Increase) Decrease in Inventory	(\$2,188)	(\$13,950)	(\$16,138)
Increase (Decrease) in Accrued Interest	(\$33)	(\$161)	(\$194)
<u><i>Net Cash Provided by (Used in) Operating Activities</i></u>	<u>\$80,541</u>	<u>\$62,719</u>	<u>\$143,260</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF HOWLAND, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

(Exhibit H)
(page 1 of 2)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues</u>				
Property Taxes, including Reimbursements	\$1,612,631	\$1,612,631	\$1,606,290	(\$6,341)
Excise Taxes	\$198,200	\$198,200	\$210,957	\$12,757
Intergovernmental Revenues	\$309,898	\$309,898	\$391,764	\$81,866
Charges for Services	\$19,650	\$19,650	\$17,601	(\$2,049)
Interest Earned	\$7,000	\$7,000	\$28,051	\$21,051
Interest and Fees on Taxes	\$15,500	\$15,500	\$11,620	(\$3,880)
Solid Waste Revenues	\$18,500	\$18,500	\$29,555	\$11,055
Other Revenues	\$5,500	\$5,500	\$17,639	\$12,139
<u>Total Revenues</u>	<u>\$2,186,879</u>	<u>\$2,186,879</u>	<u>\$2,313,478</u>	<u>\$126,599</u>
<u>Expenditures (Net of Departmental Revenues)</u>				
General Government	\$278,516	\$278,516	\$289,186	(\$10,670)
Protection	\$1,699,701	\$1,699,701	\$1,701,414	(\$1,713)
Health and Sanitation	\$107,647	\$107,647	\$116,595	(\$8,948)
Public Works and Highways	\$294,194	\$294,194	\$302,805	(\$8,611)
Cultural & Recreation	\$59,102	\$59,102	\$49,620	\$9,482
Education Assessment	\$860,252	\$860,252	\$860,252	\$0
Unclassified	\$44,600	\$44,600	\$27,847	\$16,753
Other Assessments	\$144,044	\$144,044	\$109,184	\$34,860
<u>Debt Service</u>	<u>\$425,211</u>	<u>\$425,211</u>	<u>\$3,825,210</u>	<u>(\$3,399,999)</u>
<u>Total Expenditures</u>	<u>\$3,913,267</u>	<u>\$3,913,267</u>	<u>\$7,282,113</u>	<u>(\$3,368,846)</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$1,726,388)</u>	<u>(\$1,726,388)</u>	<u>(\$4,968,635)</u>	<u>(\$3,242,247)</u>
<u>Other Financing Sources</u>				
Long-Term Debt Proceeds	\$0	\$0	\$3,445,990	\$3,445,990
Transfers from Other Funds	\$1,566,887	\$1,566,887	\$1,566,887	\$0
Transfers to Other Funds	(\$105,393)	(\$105,393)	(\$105,393)	\$0
<u>Total Other Financing Sources</u>	<u>\$1,461,494</u>	<u>\$1,461,494</u>	<u>\$4,907,484</u>	<u>\$3,445,990</u>
<u>Net Change in Fund Balance</u>	<u>(\$264,894)</u>	<u>(\$264,894)</u>	<u>(\$61,151)</u>	<u>\$203,743</u>
<u>Beginning Fund Balances</u>	<u>\$622,645</u>	<u>\$622,645</u>	<u>\$622,645</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$357,750</u>	<u>\$357,750</u>	<u>\$561,493</u>	<u>\$203,743</u>

TOWN OF HOWLAND

GENERAL FUND

STATEMENT OF DEPARTMENTAL OPERATIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

(Exhibit A-1)
(Page 1 of 2)

	Beginning Balance	Budget	Receipts and Transfers In	Expenditures and Transfers Out	Ending Balance	Lapsed (Over) Under
<u>General Government:</u>						
General Administration		\$211,642		\$205,111		\$6,531
Tax Maps		\$2,000			\$2,000	\$0
Assessing Assistance		\$8,000		\$8,000		\$0
Elections		\$4,350		\$3,534		\$816
Code Enforcement		\$4,014		\$4,396		(\$382)
Planning Board		\$1,085		\$0		\$1,085
Employee Retirement		\$3,900		\$4,125		(\$225)
Legal		\$20,000		\$29,294		(\$9,294)
Town Hall		\$23,525		\$28,826		(\$5,301)
		<u>\$278,516</u>	<u>\$0</u>	<u>\$283,286</u>	<u>\$2,000</u>	<u>(\$6,770)</u>
<u>Protection:</u>						
Police Protection		\$6,000		\$5,818		\$182
Fire Department / EMS		\$1,595,623	\$3,885	\$1,599,508		\$0
Fire Department/EMS Reserve		\$19,964		\$19,964		\$0
Fire Department Training	\$1,910			\$0	\$1,910	\$0
Animal Control		\$4,728		\$4,637		\$91
Street Lights		\$19,050		\$21,037		(\$1,987)
Hydrant Rental		\$74,300		\$74,300		\$0
	<u>\$1,910</u>	<u>\$1,719,665</u>	<u>\$3,885</u>	<u>\$1,725,263</u>	<u>\$1,910</u>	<u>(\$1,713)</u>
<u>Health & Sanitation:</u>						
Solid Waste		\$90,662		\$90,662		\$0
Trash Bags	\$8,206	\$14,375	\$22,006	\$39,034	\$5,554	\$0
Health Officer		\$110		\$108		\$2
General Assistance		\$2,500		\$1,792		\$708
	<u>\$8,206</u>	<u>\$107,647</u>	<u>\$22,006</u>	<u>\$131,595</u>	<u>\$5,554</u>	<u>\$710</u>
<u>Public Works and Highways</u>						
Highway Department		\$269,030	\$24,992	\$262,715		\$31,307
Plow Truck/Skid Steer		\$62,429		\$62,429		\$0
Public Works Building - Insurance Proceeds	\$10,017			\$0	\$10,017	\$0
Highway Equipment Reserve		\$10,000		\$10,000		\$0
Sidewalk Maintenance Reserve		\$5,000		\$5,000		\$0
	<u>\$10,017</u>	<u>\$346,459</u>	<u>\$24,992</u>	<u>\$340,144</u>	<u>\$10,017</u>	<u>\$31,307</u>

**TOWN OF HOWLAND
GENERAL FUND**

(Exhibit A-1)
(Page 2 of 2)

**STATEMENT OF DEPARTMENTAL OPERATIONS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Beginning Balance	Budget	Receipts and Transfers In	Expenditures and Transfers Out	Ending Balance	Lapsed (Over) Under
<i>Cultural and Recreation:</i>						
Thomas Free Library		\$8,788		\$9,629		(\$841)
Summer Recreation		\$12,281	\$20,905	\$33,637		(\$451)
Snowmobile Club			\$15,814	\$16,514		(\$700)
Memorial Park		\$38,033		\$38,033		\$0
Park Maintenance Reserve	\$4,974		\$26,587		\$31,561	\$0
	\$4,974	\$59,102	\$63,307	\$97,813	\$31,561	(\$1,991)
<i>Education:</i>						
MSAD #31 Assessment	\$0	\$860,252		\$860,252		\$0
		\$860,252	\$0	\$860,252	\$0	\$0
<i>Unclassified:</i>						
Cemetery Care		\$2,000		\$120		\$1,880
Cemetery Reserve		\$3,000		\$3,000		\$0
Donations		\$1,300		\$1,300		\$0
New/Old Tannery Park Restroom		\$5,000		\$5,000		\$0
Children's Memorial Donation	\$1,412		\$463		\$1,875	\$0
Oil Donations	\$4,773		\$3,079		\$7,852	\$0
Marketing & Economic Development		\$4,000		\$4,000		\$0
Website			\$1,986	\$765	\$6,209	\$0
Municipal Grounds	\$4,988	\$27,300		\$26,800		\$500
Escrow Deposit			\$5,000		\$5,000	\$0
Contingency		\$10,000		\$5,390		\$4,610
	\$11,173	\$52,600	\$10,527	\$46,375	\$20,935	\$6,990
<i>Other Assessments:</i>						
Debt Service - Transfer Station	\$888	\$328,283		\$328,283	\$888	\$0
Debt Service - Road		\$96,928		\$96,927		\$1
County Tax		\$101,813		\$101,813		\$0
Discounts & Abatements		\$7,495		\$7,371		\$124
Overlay	\$888	\$34,736				\$34,736
		\$569,255	\$0	\$534,394	\$888	\$34,861
<i>Totals</i>	\$37,167	\$3,993,496	\$124,717	\$4,019,121	\$72,865	\$63,395

TOWN OF HOWLAND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<i>Fire /EMS Fund</i>	<i>Forestry Grant</i>	<i>Veteran's Memorial</i>	<i>EMS Community Fund</i>	<i>Wellness Grant</i>	<i>Stephen King Fire Grant</i>	<i>SCBA Gloria Fund</i>
<u>Revenues</u>							
Grants		\$1,182	\$900				
Local Sources							
Interest Earned	\$0						
<i>Total Revenues</i>	\$0	\$1,182	\$900	\$0	\$0	\$0	\$0
<u>Expenditures</u>							
Protection	\$2,458	\$1,182					
Capital Outlay			\$9,959				
Unclassified							
<i>Total Expenditures</i>	\$2,458	\$1,182	\$9,959	\$0	\$0	\$0	\$0
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$2,458)	\$0	(\$9,059)	\$0	\$0	\$0	\$0
<u>Other Financing Sources (Uses)</u>							
Transfers In							
<i>Total Other Financing Sources (Uses)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(\$2,458)	\$0	(\$9,059)	\$0	\$0	\$0	\$0
<u>Beginning Fund Balance</u>	\$3,356	\$0	\$9,059	\$55	\$504	\$2,500	\$748
<u>Ending Fund Balance</u>	\$898	\$0	\$0	\$55	\$504	\$2,500	\$748

TOWN OF HOWLAND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

(Exhibit B-2)
(Page 2 of 2)

	Gazebo Grant	Summer Recreation	Generator TO/FD/EMS	Heat Pump	FEMA COVID	Totals
<u>Revenues</u>						
Grants						
Local Sources		\$0	\$22,339	\$34,500	\$0	\$58,021
Interest Earned						\$900
						\$0
<u>Total Revenues</u>	\$0	\$0	\$22,339	\$34,500	\$0	\$58,921
<u>Expenditures</u>						
Protection						
Capital Outlay			\$22,339	\$30,000		\$3,640
Unclassified						\$52,339
						\$9,959
<u>Total Expenditures</u>	\$0	\$0	\$22,339	\$30,000	\$0	\$65,938
<u>Excess of Revenues Over (Under) Expenditures</u>	\$0	\$0	\$0	\$4,500	\$0	(\$7,017)
<u>Other Financing Sources (Uses)</u>						
Transfers In						\$0
<u>Total Other Financing Sources (Uses)</u>	\$0	\$0	\$0	\$0	\$0	\$0
<u>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</u>	\$0	\$0	\$0	\$4,500	\$0	(\$7,017)
<u>Beginning Fund Balance</u>	\$5,500	\$1,650	\$0	\$0	\$127,203	\$150,576
<u>Ending Fund Balance</u>	\$5,500	\$1,650	\$0	\$4,500	\$127,203	\$143,558

Town of Howland Proposed Budget FY2024-2025

	Budget 2023	Budget Committee	FY24-25
100 General Government			
100-01 Payroll			
01 Manager Salary	59000	67500	67500
02 OT-Meetings: Clerk	1400	1700	1700
03 Clerk Salary	42893	49566	51057
27 Selectmen Payroll	6000	6000	13200
100-05 Insurance			
01 Employees: Manager & Clerk	44563	51005	56106
09 Liability POL	1754	1930	2100
13 Public Officials & Property	2450	2695	3000
14 Unemployment Compensation	850	850	850
15 Workers Compensation	650	715	900
100-10 Supplies & Materials			
01 Postage	2800	2800	3550
03 Office Supplies	1300	2200	3050
74 Miscellaneous Supplies	700	800	800
100-20 Utilities			
03 Telephone	2500	2500	2500
10 Sewer Debt (Main Street)	156	180	180
100-25 Equipment			
01 Office	500	700	1400
10 Server			
100-30 Repairs & Maintenance			
01 Equipment Service (copier)	990	800	1200
100-35 Professional Service			
01 Audit	9000	9900	10,197
05 Advertising	400	300	500
15 Tax Maps	1000	2000	2000
32 Contract (Norris fire alarm)	2929	1000	1000
44 Accounting services (Amy)	1500	0	0
45 IT	1500	1500	1500
53 Manager Search			
100-40 Contracted Services			
05 Deed Transfers	200	300	300
100-50 Ded & Comp			
01 FICA-Medicare (7.65%)	8360	9545	10209
100-80 Fees & Licenses			
08 Equipment Licenses (TRIO)	10125	10400	19000
100-90 Expenses			
01 Liens & Foreclosures	2500	2400	2500
02 Dues (Maine Municipal Association)	2200	2200	2500
05 Training	500	500	500
08 Bank Charges	50	50	90
09 Manager's Expense	500	500	500
10 Selectmen Expense	500	500	500

Town of Howland Proposed Budget FY2024-2025

	Budget 2023	Budget Committee	FY24-25
20 Flowers	250	250	250
22 Mileage	200	200	300
42 Meals	100	100	100
51 Christmas Party	100	100	50
GENERAL GOV. DEPT. TOTALS	\$ 210,420	233,686	261,089
101 Overlay			
101-15 Assessments			
04 Discount			
05 Abatement	10000	0	5000
Overlay			
DISCOUNT DEPT. TOTALS	10000	0	5000
			0
102 Election			
102-01 Payroll			
57 Election Expense	2500	2500	4000
102-10 Supplies & Materials			
03 Office Supplies	700	700	800
102-50 Ded & Comp			
01 FICA-Medicare	250	250	250
102-75 Debt-Leases			
04 Voter Machine	700	700	1000
102-90-Expenses			
42 Meals	200	200	300
ELECTIONS DEPT. TOTALS	4350	4350	6350
0103 Town Hall			
103-01 Payroll			
09 Cleaner	5400	11841	14,000
12 Labor			
103-05 Insurances			
04 Building	3000	3000	8000
10 Equipment	100	100	125
103-10 Supplies & Materials			
06 Supplies	4000	4000	4000
103-20 Utilities			
01 Electricity	4000	4000	23000
05 Heating fuel	5000	5000	15000
10 Water-Sewer 2" meter	1500	1500	4000
103-25 Equipment			
33 Town Hall	100	100	100
103-30 Repair & Maintenance			
10 Furnace	0	0	1000
76 AED Battery			
103-50 Ded & Comp			

Town of Howland Proposed Budget FY2024-2025

	Budget 2023	Budget Committee	FY24-25
01 FICA-Medicare	425	906	1071
TOWN HALL DEPT. TOTALS	23525	30447	70296
104 Snowmobile			
104-40 Contracted Services			
52 Snowmobile	1	1	1
SNOWMOBILE DEPT. TOTALS	1	1	1
106 -20 Street Lights Utilities			
20-02 Street Lights	18000	20050	22500
Insurance	1050	1050	1050
STREET LIGHT TOTALS	19050	21100	23550
107 Police Contract			
107-104	4000	6000	6000
POLICE TOTALS	4000	6000	6000
111-70-01 General Assistance			
	2500	2500	4000
GENERAL ASSIST TOTALS	2500	2500	4000
112-01-3 Planning Board			
01-30 Plan Board Stipends	1000	1000	1000
35-32 Professional Services			
50-01 FICA/Medicare	85	85	85
PLANNING BOARD TOTALS	1085	1085	1085
113-15-01 SAD 31			871582
114 Library			
114-01 Payroll			
06 Librarian	6630	11841	12500
12 Labor			
114-10 Supplies & Materials			
15 Books	1500	5000	5000
114-25 Equipment			
01 Office	150	150	150
114-50 Ded & Comp			
01 FICA-Medicare	508	906	957
LIBRARY DEPT. TOTALS	8788	17897	18607
115 Park			
115-30 Repairs & Maint			
01-12 Parks Labor	10922	9000	5000
50-01fica	836	1033	383

Town of Howland Proposed Budget FY2024-2025

	Budget 2023	Budget Committee	FY24-25
30-45 Parks & Rec Areas	3500	7000	7000
05-15 workers comp	1500	1500	700
115-40 Contract Services			0
08 Mowing			0
10-58 Flags, Supplies, Monument	5000	15000	5000
PARK DEPT. TOTALS	21758	33533	18083
116 CEO			
116-01 Payroll			
32 CEO	3450	4000	4500
116-50 Ded & Comp			
01 FICA-Medicare	264	264	345
116-90 Expenses			
22 Mileage	300	300	500
DEPT. TOTALS	4014	4564	5345
117 Recreation Summer			
117-01 Payroll			
12 Labor	5635	6200	7500
60 Director	4800	5280	5780
62 Assistants	4000	4400	4600
70 Maintenance Worker	500	500	600
117-05 Insurance			
04 Buildings	46	46	50
15 Worker's Comp	650	1640	1840
117-10 Supplies & Materials			
55 Trash Bags			
56 T.S. Stickers-RECREATION			
74 Misc. Supplies	1000	1000	5000
77 Little League			
78 Softball			
79 T-Ball			
117-20 Utilities			
01 Electricity	800	800	1100
117-25 Equipment			
31 Little League	750	750	900
32 Softball	700	700	900
36 T-Ball	700	700	700
37 Recreation (Hats, belts socks tro	1000	1000	1000
38 BBQ Grill	0	0	0
117-30 Events			
01. Summer Events / Garden Club			
117-40 Contracted Services			
01 Equipment			

Town of Howland Proposed Budget FY2024-2025

	Budget 2023	Budget Committee	FY24-25
117-50 Ded & Comp			
01 FICA-Medicare	1150	1640	1850
117-90 Expenses			
42 Meals	3800	3800	4400
60 Miscellaneous			
DEPT. TOTALS	25531	28456	36220
119 Cemetery			
10 Supplies Materials	0		
58 Flags and Vet markers		1000	1000
30 Repairs & Maintenance			
70 Maintenance/Gravestones	1000	1000	1000
DEPT. TOTALS	1000	2000	2000
119-40 Contracted Services			
08-Mowing			
119-50 Ded & Comp			
01 FICA-Medicare			
DEPT. TOTALS			
120 - 10 ACO			
01 Payroll			
34 Aco	2000	2200	3000
120-05 Insurances			
14 Unemployment Comp.	28	28	40
15 Worker's Comp/POL	35	1800	2100
120-10 Supplies & Materials			
41 ACO Supplies	100	100	200
120-40 Contracted Services			
42 Shelter	1800	900	900
120-50 Ded & Comp			
01-FICA-Medicare	165	175	175
120-90 Expenses			
05- Training	100	100	300
22 - Mileage	500	600	700
DEPT. TOTALS	4728	5903	7415
121 Donations			
90 Expenses, 50-Food Cupboard	1300	1800	2500
DEPT. TOTALS	1300	1800	2500
122 Retirement			
05 Retirement	16,170	9000	9000
DEPT. TOTALS	3,900	9000	9000
123 County Tax			

Town of Howland Proposed Budget FY2024-2025

	Budget 2023	Budget Committee	FY24-25
15 Assessment 02 County Tax	101813	101813	120592
124 Health			
124-35 Professional Services	100	100	500
50-01 FICA-Medicare	10	10	38
27 Health Officer	110	110	538
125 Assessing			
125-35 Professional Services			
Assessing	8000	8000	
10 Assessing	8000	12000	12000
126 Hydrant			
126-20 Utilities			
08 Fire Suppression Fee	74300	74300	82320
130 Reserve Transfers			
130-85 Transfers			
01 Sidewalk	5000	5000	5000
Building reserve		5000	0
05 Highway Equipment	10,000	10000	10000
06 Building reserve	20000	19964	30,000
11 Cemetery Reserve	3000	3000	3000
DEPT. TOTALS	38000	42964	48000
131 Debt Service			
75-01 Transfer Station Principal	10381	10381	0
75-99 Interest	11517	11517	0
DEPT. TOTALS	21898	21898	
132 Contingency			
90 Expenses, 90 Contingency	10,000	10000	10000
133 - Debt Service			
31-01/02 Road Improvement Phase	96,928	96928	96928
31-01 municipal building		216387	216,387
138-25-20 truck payment	19,255	19255	19255
2021 plow truck	20,549	20549	20549
Skid steer (bobcat S62)	0	8910	8808
DEPT. TOTALS	136,732	362029	361927
134 Grounds Keeping			

Town of Howland Proposed Budget FY2024-2025

	Budget 2023	Budget Committee	FY24-25
08 Mowing/Grounds Keeping	27300	27300	34,800
DEPT TOTALS	27300	27300	34800
135 Legal			
35-24 Town Legal Fees	20000	20000	35000
DEPT. TOTALS	20000	20000	35000
136 Economic Development			
136-40-14 Stipend / New Website	0	0	0
136-10-74 Community Events/EDC	4000	4000	2000
DEPT. TOTALS	4000	4000	2000
139 Vet Memorial Paving			
139-10-50 Paving			
DEPT. TOTALS	0	0	
Total All Above	\$ 788,103	1,078,736	1183718

	PROPOSED	PROPOSED	PROPOSED
SOLID WASTE (108) RECYCLING (108)	FY 23 BUDGET	FY 24 BUDGET	FY 25 BUDGET
108/109-01 PAYROLL			
01-12 Labor	\$ 27,883	31,486	32,552.00
108/109-05 INSURANCES			-
05-04 Building Insurance	\$ 245.00	245.00	300.00
05-09 Public Officials Liability	\$ 257.00	257.00	270.00
05-14 Unemployment Insurance	\$ 307.00	300	200.00
05-15 Worker's Compensation	\$ 1,100	1,100.00	1,200.00
108/109-10 SUPPLIES & MATERIALS			-
10-30 Propane	\$ 500.00	400.00	-
10-42 Parts	\$ 200.00	200	300.00
10-45 Tires	\$ -		-
10-55 Trash Bags	\$ 6,500.00	600	700.00
10-56 Transfer Station Stickers		200	-
10-60 Recycling Supplies	\$ 50.00	0	-
10-61 Building Supplies	\$ 200.00	500	500.00
108/109-20 UTILITIES			-
20-01 Lights/Power	\$ 1,000.00	1300	1,600.00
20-02 Streetlights			-
20-03 Telephone	\$ 225.00	225	250.00
108/109-30 REPAIR & MAINTENANCE			-
30-01 Equipment Service/Parts	\$ 500.00	700	700.00
30-05 Building	\$ 250.00	500	500.00
30-10 Furnace	\$ 200.00	200	-
108/109-40 CONTRACT SERVICES			-
40-10 Tipping Fees - PERC	\$ 24,000.00	24000	27,500.00
40-11 Tipping Fees - Wood Waste	\$ -		-
40-15 Tipping Fees - Bulky Waste	\$ 5,500.00	6500	7,000.00
40-20 Transportation - PERC	\$ 9,000.00	10230	22,000.00
40-30 Trans & Disposal - Wood Waste	\$ -		-
40-32 Transportation - Bulky Waste	\$ 4,400.00	6500	6,500.00
40-36 Coordinator Fees	\$ 5,200.00	5200	-
40-38 Cardboard Transport	\$ 2,800.00	2800	3,800.00
40-37 Mercury Disposal Fees			-
40-51 Equipment Testing			-
40-60 Ash disposal	\$ 500.00	5000	3,000.00
108/109-50 DEDUCTIONS			-
50-01 FICA/Medicare	\$ 2,135.00	2,175	2,197.26
108/109-80 FEES & LICENSES			-
80-03 Transfer Station License	\$ 450.00	\$ 450.00	750.00
108/109-90 EXPENSES			-
DEPARTMENT TOTALS	\$ 93,402.00	\$ 101,068.00	111,819.26

	BC	24 BUDGET	DEPT REQ	MANAGER REQ
	FY'23	FY'24	FY'25	FY'25
110 Highway Department				
110-01 Compensation				
110-01-12. Labor	80,259	89,440	128,807	101,608
110-01-02 Overtime for Full Time Staff	12000	12,000	13,000	12,000
110-01-14 Part Time Wages	18200	19,760	21,760	23,400
110-05 Insurances				
01 Employee	71,739	71,739	50,000	45,000
04 Building	400	895	895	1,000
07 Vehicle	3500	3,500	3,500	3500
09 Liability - Includes POL	450	700	700	700
10 Equipment	400	500	500	700
14 Unemployment Comp.	1055	1,055	1,055	1,000
15 Workers Compensation	6600	6,000	6,000	6,400
110-10 Supplies & Materials				
12 Signs	500	500	1,000	750
18 Gasoline/Diesel	15000	19,000	21,000	21,000
21 Diesel	0	-	-	-
39 Tools		0	-	0
44 Clothing-Boots	2063	2063	2,063	2400
45 Tires-Rims	0	0	-	0
48 Sand-Salt	35000	40000	45,000	40000
50 Hot Mix/cold mix	2000	2000	2,000	2000
51 Cold Pack	0	0	-	0
55 Trash Bags	0	0	-	0
74 Miscellaneous Supplies	2500	2500	4,500	4500

110-20 Utilities				
01 Electricity	3250	3000	3,000	3000
03 Telephone	1300	1300	1,300	1400
05 Heating Oil	3500	3800	4,200	3900
10 Water-Sewer	687	750	750	750
110-25 Equipment				
10 Plow Equipment	6000	6000	8,500	8500
110-30 Repairs & Equipment				
01 Equip Services-HIGHWAY	11000	11000	25,000	20000
05 Building	300	0	1000	1000
10 Furnace	250	250	350	350
25 Grading	4500	4500	4500	4500
26 Culverts & Manholes	2500	2500	4000	4000
79 Bridge Repair	0	10000	10000	10000
110-35 Professional Services				
47 Cross Connection	65	65	65	65
50 Drug & Alcohol Testing	200	200	400	300
110-40 Contracted Services				
01 Equipment	0			
41 Dig Safe Fee	50	50	50	50
51 Equipment Testing	125	125	125	250
110-50 Ded & Comp				
01 FICA-Medicare	8451	9272	9272	10,481
110-40 Fees & Licenses				
09 Boiler Certificate	0			
11 DEP Permits	0			
110-90 Expenses				

05 Training		200	200	200	400
22 Mileage		150	150	150	150
HIGHWAY DEPT. TOTALS		294,194	324,814	374,642	335,054

Water(200)/Sewer(300)	Water	Sewer	TOTAL		% Split	Water	Sewer	TOTAL		% Split
	FY '23	FY '23	Combined	Combined	Water/Sewer	FY '25	FY '25	Combined	Combined	Water/Sewer
200/300-01 Payroll										
01 Manager Salary	17,830	26745	44575	50000	40/60	20,000	30000	50000	50000	40/60
02 Overtime	800	1200	2000	2000	40/60	800	1200	2000	2000	40/60
03 Clerk Salary (80%)	12,376	12376	24752	30169	50/50	15,085	15085	30169	30169	50/50
12 Labor (\$20.90 40hrs 26 week	7,280	10920	18200	43472	40/60	17,389	26083	43472	43472	40/60
200/300-05 Insurance										
01 Employees	21,128	31692	52820	52820	40/60	21,128	31692	52820	52820	40/60
04 Building	360	1080	1800	1800	20/80	360	1080	1800	1800	20/80
07 Vehicle Insurance	400	400	800	800	50/50	400	400	800	800	50/50
09 Liability (including POL)	600	400	1000	1000	60/40	600	400	1000	1000	60/40
14 Unemployment Compensation	178	267	445	445	40/60	178	267	445	445	40/60
15 Workers Compensation	772	1157	1929	1929	40/60	772	1157	1929	1929	40/60
200/300-10 Supplies & Materials										
01 Postage	1,250	1250	2500	2500	50/50	1,250	1250	2500	2500	50/50
03 Office Supplies	600	400	1000	1000	60/40	600	400	1000	1000	60/40
07 Equipment	480	320	800	800	60/40	480	320	800	800	60/40
18 Gasoline	3,120	2080	5200	5200	60/40	3,120	2080	5200	5200	60/40
200-10-44 Clothing	675	450	1125	1125	60/40	675	450	1125	1125	60/40
27 Radios / Scada	-	0	0	1500		-	1500	1500	1500	100%
50 Hot Mix/Paving	100	100	200	200	50/50	100	100	200	200	50/50
64 Pipe/Fit/CS	1,260	140	1400	1800	90/10	1,260	540	1800	1800	70/30
72 Lab Supplies	-	1500	1500	1500	100% Sewer	-	1500	1500	1500	100% Sewer
74 Miscellaneous Supplies	1,600	2400	4000	4600	60/40	1,840	2760	4600	4600	60/40
200/300-15 Assessment										
05 Abatement	-	1000	1000	1000	100% Sewer	-	1000	1000	1000	100% Sewer
200/300-20 Utilities										
03 Telephone	1,200	1800	3000	3000	40/60	1,200	1800	3000	3000	40/60
05 Heating Oil	800	1200	2000	2300	40/60		2300	2300	2300	40/60
10 Water-Sewer	433	433	866	1020	50/50	-	1020	1020	1020	50/50
12 Purchased Water	60,000	0	60000	66,768	100% Water	66,768	0	66,768	66,768	100% Water
15 Power PA PS	-	520	520	600	100% Sewer	-	600	600	600	100% Sewer

16 Power Rt. 116	-	14000	14000	100% Sewer	-	16000	16000	100% Sewer
17 Power SM PS	-	525	525	100% Sewer	-	525	525	100% Sewer
19 Power FT PS		3640	3640	100% Sewer		3640	3640	100% Sewer
21 Power RR PS		800	800	100% Sewer		1000	1000	100% Sewer
23 Power for Plant		2600	2600	100% Sewer		2600	2600	100% Sewer
200/300-30 Repairs & Maintenance								
01 Equipment Service	1,320	880	2200	60/40	1,320	2200	2200	60/40
10 Furnace	180	120	300	60/40		300	300	60/40
51 Meter Repair	3,500		3500	100% Water	5,999	5999	5999	100% Water
60 PS Repairs		9000	9000	100% Sewer		9000	9000	100% Sewer
74 Vehicle Inspection			0	60/40		0	0	60/40
75 Lagoon Spray		3000	3000	100% Sewer		3900	3900	100% Sewer
75 Penobscot Bridge								
80. Truck Repair & Maintena	600	400	1000	60/40	1,500	2500	2500	60/40
82 Lab Maintenance		3000	3000	100% Sewer		3000	3000	100% Sewer
81. Line Cleaning/Pump Stations		2000	2000	100% Sewer		13000	13000	100% Sewer
200/300-35 Professional Service								
01 Audit	2,640	1760	4400	60/40	2,640	4400	4400	60/40
21 Electrical								
32 Contract	12,000	18000	30000	est actual	8,000	20000	20000	est actual
47 Cross Connection	100		100	100% Water	100	100	100	100% Water
50 Drug & Alcohol Testing	50	50	100	60/40	50	100	100	60/40
200/300-40 Contracted Services								
01 Equipment	350	350	700	50/50	350	700	700	50/50
02 Equipment Licenses	1,800		1800	100% Water	1,800	1800	1800	100% Water
50 Water Analysis	850		850	100% Water	850	850	850	100% Water
41 Dig Safe	25	25	50	50/50	25	50	50	50/50
200/300-50 Ded & Comp								
01 FICA-Medicare	2,800	4200	7000	40/60	3,845	9612	9612	40/60
200/300-75 Debt-Leases								
03 Loan Payment Principal (W	43,026		43026	100%	44,771	44,771	44,771	100%
03 Loan Payment Principal (S	-	8335	8335	100%	-	8749	8749	100%
99 Loan Interest (Water)	20,957		20957	100%	19,210	19,210	19,210	100%

99 Loan Interest (Sewer)	-	3727	3727	100%	-	3313	3313	100%
200/300-80 Fees & Licenses								
02 Drinking Water Fees	1,500		1500	100% Water	1,500		1500	100% Water
08 Equipment Licensing	2,000	2000	4000	50/50	2,250	2250	4500	50/50
200/300-85 Capitol Reserves								
09 - Sewer Capitol Reserve		35000	35000	100% Sewer		35000	35000	100% Sewer
200/300-90 Expenses								
01 Liens & foreclosure		1000	1000			1000	1000	
02 Dues DEP Permitting	1,080	720	1800	60/40	1,368	912.0	2,280	60/40
05 Training	500	500	1000	50/50	500	500	1000	50/50
DEPRECIATION CAPITAL								
DEPT. TOTALS (minus depr	228,520	\$ 215,462	\$ 443,982		250,082	\$ 251,506	\$ 501,587	

REVENUES

	Proposed FY22	Proposed FY23	Proposed FY24	Proposed FY25
100 General Government				
01 Excise	190,000.00	196,000.00	200,000	200,000
02 Town Fee from registration	11,000.00	13,000.00	12,000	12,000
03 Boat Excise	2,200.00	2,200.00	2,200	2,200
04 BETE-Set after Commitm	0		7,319	0
05 Labor				
06 FICA-Medicare				
07 Interest on Taxes & Liens	12,000.00	12,000.00	12,000	10,000
08 Tree Growth	34,000.00	35,000.00	50,000	60,000
09 Veterans Reimbursemen	1,450.00	1,500.00	1,500	2,200
10 Interest Income	9,500.00	7,000.00	25,000	25,000
11 Timber Harvesting	-			
12 Maine State Revenue Sh	-	\$ -	337,802.00	0
13 USPS Lease	2,300.00	2,700.00	2,500	25,000
14 Fax	200.00	200.00	200	200
15 Work Comp Reimbursem	1,400.00	1,500.00	1,500	2,000
16 Unemp. Comp Reimburs	-	1,000.00	1,000	1,000
28 Tree Penalty	0	-	10,000	4,000
928-02 Use of Comprehensive	-	-	0	0
32 Bad Check	50	-	0	0
34 Homestead Reimb. Set a	0	\$ -	142,396.00	0
36 Property taxes				
35 Tax Acquired Property	-	2000.00	2000	0
31 Use of Undes Fund Bala	10000	10,000.00	10,000	10,000
37 Supplemental Taxes	1,000.00	1,000.00		0
40 Miscellaneous Income	2,000.00	1,000.00	1,500	1,500
41 Lien	3,417.00	3,500.00	2,500	2,500
42 Transfer in From Reserves (Transfer Station)				
74 Under Assessment				

DEPT. TOTALS	280,517.00	289,600.00	821,417	357,600
104 Snowmobile				
02 Snowmobile	675.00	700.00	700	700
DEPT. TOTALS	675.00	700.00	700	700
105 Fire/EMS				
02 Fire Contracts(Building L)	\$ 22,149	112346	0	288,400
04 Ambulance Transport Re	1,340,211	1,454,541	0	0
07 Fuel Tax Refund	6000	6000	6,000	2,000
Use of Insurance Funds	0	0	0	0
30 Use of Capital Reserve -	0	0	0	0
DEPT. TOTALS	\$ 1,368,360	\$ 1,572,887.00	6,000	290,400
108 Solid Waste				
01 Trash Bags	15,000.00	15000	15,000	15,000
02 Appliance	3,500.00	3500	4,500	4500
03 Tire		0		
04 MRC		0		
05 Sticker		0		
DEPT. TOTALS	18,500.00	18500	19,500	19,500
109 Recycle		0		
01 Miscellaneous Income	0	0	0	0
02 Out of Town Fees	0	0	0	0
DEPT. TOTALS	0	0	0	0
			0	
110 HIGHWAY DEPARTMENT				
01 Road Assistance (LRAP)	23,280	25164	25,000	25,000
30 Use of Capital Reserve - Down Payment				
DEPT. TOTALS	23,280	25164	25,000	25,000
111 General Assistance				
01 GA Reimbursement	2500	2500	2,500	2,500
DEPT. TOTALS	2500	2500	2,500	2,500
112 Planning				

01 Fees						
DEPT. TOTALS						0
114 Library						
DEPT. TOTALS						
116 CEO						
01 Building Permits	1500	1500	1,000	500		500
02 Plumbing Permits	400	600	500	500		500
DEPT. TOTALS	1900	2100	1,500	1000		1000
117 Recreation-Summer						
01 Snack	7,000	7200	6,000	6,000		6,000
02 Out of Town	3,000	3000	4000	2,500		2,500
03 Uniforms	1,850	1850	2000			
04 Signs	1,200	1200	1200	1200		1200
DEPT. TOTALS	13,050	13250	13,200	9,700		9,700
119 Cemetery						
01 Revenue	1000	1000	1,000	1,000		1,000
DEPT. TOTALS	1000	1000	1,000	1,000		1,000
120 Animal Control						
01 Clerk Fees	650	650	500	500		500
02 Dog Fines						
DEPT. TOTALS	650	650	500	500		500
REVENUE TOTALS (PROPOSED)	1,710,432.00	1,926,351.00	891,317.00	707,900		

OFFICIAL BALLOT
MUNICIPAL REFERENDUM BALLOT
TOWN OF HOWLAND, MAINE
JUNE 25, 2024

To: Kelly Sirois, a resident of the Town of Howland, in the County of Penobscot, State of Maine.

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Howland in said county and state, qualified by law to vote in town affairs, to appear at the Town Office in said Town on Tuesday, the 25th day of June, A.D. 2024, at eight o'clock in the forenoon, then and there to act upon Article I and by secret ballot on Articles II through 34 as set out below, the polling hours therefor to be from eight o'clock in the forenoon until eight o'clock in the afternoon, said articles being the following:

- Referendum Article 1: To elect a moderator to preside of said Meeting.
- Referendum Article 2: Shall the town vote to set the interest rate paid by the town on abated taxes at 3.00% for the upcoming fiscal year 2024 - 2025?
- The town is required to set the interest rate to be paid to any taxpayer who receives an abatement on taxes that have already been paid. Rate guidelines are set by State of Maine.*
- Referendum Article 3: Shall the town vote to authorize the Municipal Officers to make final determination regarding the closing or opening of roads for winter maintenance pursuant to 23 M.R.S.A. Section 2953?
- Referendum Article 4: Shall the town vote to have 2024 - 2025 taxes become due and payable 60 days from the date of commitment?
- This sets the date that interest will start on unpaid taxes.*
- Referendum Article 5: Shall the town vote to charge 7.00% per annum interest on all unpaid Taxes for Fiscal Year 2024 - 2025?
- Set by State of Maine*
- Referendum Article 6: Shall the town vote to authorize the Selectmen and Treasurer, on behalf of the town, to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, in accordance with the Management of Tax-Liened Property Guidelines and Town of Howland Policy for Disposition of Tax Acquired Property?
- Referendum Article 7: Shall the town vote to increase the property tax levy limit of \$1,410,096.00 established for Howland by State law in the event that the municipal budget approved under the following articles will result in a tax commitment that is greater than that property tax levy limit?
- This article is necessary to comply with Legislation passed by the State Legislature.*

- Referendum Article 8: Shall the town vote to raise and appropriate the sum of \$857,292 for the operation of the General Government?
- General Government \$261,089
 - Overlay \$5,000
 - Contingency \$10,000
 - Elections \$6,350
 - Town Hall \$70,296
 - General Assistance \$4,000
 - Police Contract \$6,000
 - Donation \$2500
 - Retirement \$9,000
 - County Tax \$120,592
 - Health Officer \$538
 - Debt Service \$361,927
- Referendum Article 9: Shall the town vote to appropriate the sum of \$324,664 for Howland's portion of the Fire District Budget?
- Pays for day-to-day expenses and equipment for personnel for the fire district*
- Referendum Article 10: Shall the town vote to raise and appropriate the sum of \$23,550 for Street Lights?
- Referendum Article 11: Shall the town vote to raise and appropriate the sum of \$111,820 for the cost to operate the Transfer & Recycling Facility?
- Pays for contracts, attendants, trash disposal-tipping fees, transportation to disposal site, etc*
- Referendum Article 12: Shall the town vote to raise and appropriate the sum of \$335,054 for the Highway Department?
- Pays for the day-to-day expenses such as lights, heat, gas, maintenance of vehicles, winter salt/sand, culverts, personnel, etc.*
- Referendum Article 13: Shall the town vote to raise and appropriate the sum of \$361,927 for the following debts?
- Road improvement loan \$96,928
 - Municipal Building loan \$216,387 (paid from Building Lease)
 - 2021 plow truck \$20,549
 - 2019 plow truck \$19,255
 - Skid steer loader \$8,808
- Referendum Article 14: Shall the town vote to raise and appropriate the sum of \$1,085.00 for the Planning Board?
- Pays Board Members for their time.*

- Referendum Article 15: Shall the town vote to raise and appropriate the sum of \$2,000 for economic development and community events?
- Referendum Article 16: Shall the town vote to raise and appropriate the sum of \$18,607 for the Thomas Free Library?
- Pays the Librarian wages and books & supplies.*
- Referendum Article 17: Shall the town vote to raise and appropriate the sum of \$18,083 for the maintenance of town parks, Boat launches and playground?
- Pays for upkeep/needs of the parks. This also funds a part-time position to maintain all town owned facilities such as parks, boat launches?*
- Referendum Article 18: Shall the town vote to raise and appropriate the sum of \$5,345 for the Code Enforcement Officer?
- The town is required by law to have a certified Code Enforcement Officer.*
- Referendum Article 19: Shall the town vote to raise and appropriate the sum of \$36,220 for Summer Recreation programs?
- Pays personnel that run the summer programs and purchases equipment.*
- Referendum Article 20: Shall the town vote to raise and appropriate the sum of \$2,000.00 for the maintenance of the Cemetery?
- This is for general maintenance of the stones and grounds other than mowing, which is carried in a separate line item.*
- Referendum Article 21: Shall the town vote to raise and appropriate the sum of \$82,320.00 for Fire Suppression Fees?
- This is a fee is required and set by the PUC and is required based on the number of hydrants the town owns and maintains. This is a revenue to the Water Department.*
- Referendum Article 22: Shall the town vote to raise and appropriate the sum of \$7,415 for Animal Control services?
- Referendum Article 23: Shall the town vote to raise and appropriate the sum of \$34,800 for Municipal Grounds keeping?
- This was previously entitled 'Mowing' with costs divided amongst various departments. This is for the groundskeeping of the cemetery and other municipal property.*
- Referendum Article 24: Shall the town vote to raise and appropriate the sum of \$12,000 for the Assessing Agent?

- Referendum Article 25: Shall the town vote to raise and appropriate \$3,000 to fund a cemetery reserve fund for upgrades and improvements?
- This fund would be used to fund improvements such as expansion, improvements and development of existing cemeteries?*
- Referendum Article 26: Shall the town vote to raise and appropriate the sum of \$35,000 for the need of Legal fees?
- Referendum Article 27: Shall the town vote to raise and appropriate the sum of \$10,000 to add to the Highway Department Equipment Reserve?
- Referendum Article 28: Shall the town vote to raise and appropriate the sum of \$5,000 to add to the Sidewalk Reserve for the maintenance and upkeep of Sidewalks?
- Referendum Article 29: Shall the town vote to raise and appropriate the approximate sum of \$30,000 for reserve funds for the municipal building reserve?
- Referendum Article 30: Shall the town vote to appropriate from User Fees and miscellaneous fees the sum of \$250,083 for the operation and maintenance of the Water Department?
- Referendum Article 31: Shall the town vote to appropriate from User Fees and miscellaneous fees the sum of \$251,506 for the operation and maintenance of the Sewer Department?
- Referendum Article 32: Shall the town vote to accept estimated revenues anticipated for the fiscal year 2024-2025 and use said revenues to reduce taxes:

General Government (From All Other Sources)	\$418,600
State Revenue Sharing (To Gen Gov't)	\$402,000
BETE Reimbursement (To Gen Gov't)	\$2,530
Homestead (To Gen Gov't).....	\$140,395
Sewer Revenue (To Sewer Department)	\$230,000
Water Revenue (To Water Department)	\$234,000
Municipal Building Lease	\$288,400

Referendum Article 33:

Shall the town vote to authorize the Tax Collector to enter into a standard agreement with taxpayers establishing a "Tax Club" payment plan for property taxes, both for Real Estate and Personal Property, whereby: (1) the taxpayer agrees to pay specified monthly payments to the town based on his/her estimated and actual tax obligation for current year property taxes; (2) the town agrees not to charge interest on timely payments made pursuant to the Tax Club agreement; (3) the town authorizes the Tax Collector to accept tax club payments for current year taxes which may be due prior to the commitment of those taxes; (4) the agreement is automatically terminated if a scheduled payment is late, and the taxpayer then becomes subject to the same due date(s) and interest date (s) and rate as other taxpayers who do not have outstanding tax obligations for prior tax years are eligible to participate in the Tax Club program; and (6) taxpayers wishing to participate in a Tax Club for a particular property tax year shall enter an agreement with the town by a publicly-advertised deadline determined by the Tax Collector; this authorization shall stay in place unless rescinded by a future vote of the legislative body?

Referendum Article 34:

To see if the Town will vote to authorize the municipal officers to accept gifts & donations and to deposit those funds in accounts authorized by the municipal officers.