

2024
Annual Report

Town of
STOW
Maine



The Heart of the
Cold River Valley

Town of Stow

710 Stow Rd
Stow, ME 04037

office phone: 207-697-2007

fax: 207-697-2136

<https://www.stowmaine.us>

TOWN OFFICERS

SELECTMEN

James Wilfong – Chairman
Raymond Ryan - Second
Carl Lindblade – Third

Term Expires 2027
Term Expires 2025
Term Expires 2026

TOWN CLERK, TAX COLLECTOR, EXCISE TAX COLLECTOR

Christine Carone

Term Expires 2026

DEPUTY TOWN CLERK, TAX COLLECTOR, EXCISE TAX COLLECTOR

Kathleen Panno

TREASURER

Nancy Boros

Term Expires 2025

BOARD OF ROAD COMMISSIONER

Board of Selectmen

DOG OFFICER

Cindy Eaton
(207) 890-5313
(appointed)

CODE ENFORCEMENT OFFICER

Alan Broyer – Building and Plumbing
(207)-925-9110
(appointed)

AUDITOR

RHR Smith & Company
3 Old Orchard Rd
Buxton, Me 04093
(207) 929-4606

SUPERINTENDENT OF SCHOOLS

Jay Robinson

MSAD #72 DIRECTORS

3 year term
(July 1st to June 30th)

Linn Tripp
Candice McElroy - Alternate

Term Expires July 1st 2026
Term Expires July 1st 2026

PLANNING BOARD

4 year term – 5 members, 2 alternates

James Luongo, Chairman	Term Expires 2025
Anthony B. Higgins	Term Expires 2025
Robert Flint, Secretary	Term Expires 2026
Cynthia Butters	Term Expires 2028
Jean Blake	Term Expires 2028
Melvin Peterson, Alternate	

CEMETERY COMMISSION

3 year term – 5 members

Susan Smith	Term Expires 2025
Candice McElroy	Term Expires 2025
Michael Mendonca	Term Expires 2026
Steven Dupuis, Chairman	Term Expires 2027
Patricia Patnaude	Term Expires 2027

BUDGET COMMITTEE

3 year term - 6 members

Robert Flint –Chairman	Term Expires 2025
Patricia Patnaude – Vice Chairman	Term Expires 2025
Steve Dupuis	Term Expires 2026
Maureen Reilly	Term Expires 2027
Michael Carbone	Term Expires 2027
Paul Lusky	Term Expires 2027

BOARD OF APPEALS

(appointed)

HEALTH OFFICERS

(appointed)

Candice McElroy, MD	Allison Carbone, RN
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CONSERVATION COMMITTEE

3 year term – 5 members

Maureen Reilly	Term Expires 2025
Michael Carbone	Term Expires 2026
Peggy Walker	Term Expires 2026
Patricia Patnaude	Term Expires 2027
Candice McElroy	Term Expires 2027

**Stow Town Representative to the
Greater Lovell Land Trust**

(appointed)

Michelle Luongo	Cheryl Collins
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CIVIL EMERGENCY PREPAREDNESS DIRECTOR

Board of Selectmen

E-911 COMMITTEE

Richard Moore

Town of Stow Website – www.stowmaine.us

REPRESENTATIVE TO THE LEGISLATURE

Peter Conley Wood
House of Representatives
Room 332, State House
Augusta, ME 04333-0002
Tel. (207) 287-1400
TTY: (207) 287-4469
State House E-Mail: peter.wood@legislature.maine.gov

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Norway, ME 04268
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Legislative Web Site: www.legislature.maine.gov/blue/homepage.htm

House District 81 Norway/ Sweden/ Waterford/ Albany Township/ Greenwood / South Oxford/ Stoneham/ Stow/ Mason Township/ Locke Mills

STATE SENATOR

Senator Joseph Martin
Tel. (207) 287-1505
TTY: 207-287-1583
1-(800)-423-6900

Mailing Address:
3 State House Station
Augusta, ME 04333-0003

E-mail: joseph.martin@legislature.maine.gov
Website: www.mesenategop.com
Legislative Website: <https://legislature.maine.gov/senate/>

Senate District 19: In Oxford County: Andover; Bethel; Buckfield; Byron; Canton; Dixfield; Gilead; Greenwood; Hanover; Hartford; Lincoln Plantation; Lovell; Magalloway Plantation; Mexico; Milton Township; Newry; North Oxford UT; Peru; Roxbury; Rumford; South Oxford UT; Stoneham; Stow; Sumner; Upton; West Paris; and Woodstock.

In Franklin County: Avon; Carthage; Coplin Plantation; Dallas Plantation; Eustis; Jay; North Franklin UT; Phillips; Rangeley; Rangeley Plantation; Sandy River Plantation; South Franklin UT; Temple; Weld; and West Central Franklin UT.

WARRANT FOR TOWN MEETING 2025

To Christine Carone, Town Clerk of the Town of Stow, County of Oxford, State of Maine,
Greetings

In the name of the State of Maine you are hereby requested to notify and warn the inhabitants of said Town of Stow, qualified by law to vote in Town affairs, to meet at the Stow Town Hall on Saturday 15th of March, AD 2025 at 1 pm in the afternoon to act on the following articles to wit.

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

Article 2: To vote the salary for the Town Clerk-Excise Tax Collector and Tax Collector for the ensuing year. Paid from the Town Officer's account.

Selectboard recommends: \$24,140 with all fees going to General Fund (3-0)

Budget committee recommends: Same (4-2)

Article 3: To vote for the salary for the Treasurer for the ensuing year. Paid from the Town Officer's account.

Selectboard recommends: \$19,990 (3-0)

Budget committee recommends: Same (6-0)

Article 4: To choose a Selectman, Assessor, and overseer of the poor to serve three years.

Article 5: To vote salaries of Selectboard effective for fiscal year 2025. Paid from the Town Officer's account.

Selectboard recommends: \$5,640 chair, \$5,125 second, \$4,615 third (3-0)

Budget committee recommends: Same (6-0)

Article 6: To see what sum of money the Town will vote to grant and raise for a grant writer. This is a cumulative carry forward account.

Selectboard recommends: \$15,000 (2-0, 1 absent)

Budget committee recommends: Same (6-0)

Article 7: To see if the Town will vote to establish a Road Committee with five members each having a term of 3 years to assist with the overseeing of repairs, plowing and budgeting for the town's roads.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (6-0)

Article 8: To choose all other Town Officers for the ensuing year. The terms are for 3 years unless otherwise indicated with committee members' terms staggered. There is no limit to the number of terms a member may be on the committee.

- Planning Board – 2 openings – 4 year term
- Planning Board – 1 opening for alternate – 4 year term
- Cemetery Committee – 2 openings – 3 year term
- Budget Committee – 1 opening – 3 year term,
- Conservation Committee – 1 opening - 3 year term
- Road Committee 1 opening – 1 year term
- Road Committee 2 openings – 2 year term
- Road Committee 2 openings – 3 year term

(Per State statute, elected committee members to be sworn in after town meeting or within 7 days. Committees are to elect chair and co-chair and set first meeting date. An informational package will be provided)

Article 9: To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed one-third of the budgeted amount in each category of the 2025 annual budget during the period from January 1, 2026, to the 2026 annual Town meeting. The only exceptions being the Snow Removal Account and the General Assistance Account.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (6-0)

Article 10: To see what disposal the Town will vote to make of any money received from the National Forest Reserve Fund during the present fiscal year. This money must be used for schools or roads to comply with the law (\$7,890 for FY 2025).

Selectboard recommends: All money going to Highway Account (3-0)

Budget committee recommends: Same (6-0)

Article 11: To see if the Town will vote to put 2025 Excise Tax money into Equity Account.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (6-0)

Article 12: To see if the Town will vote to consider splitting the property tax payment to two due dates per year. Selectboard recommendation to be offered at 2026 town meeting.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (6-0)

Article 13: To see if the Town will vote to charge 7.50 % interest on all taxes not paid on or before December 1, 2025. As authorized by the state.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (6-0)

Article 14: To see if the Town will vote to allow any Tax payment to be applied to the oldest Tax bill and not to the current year's Tax bill.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (6-0)

Article 15: To see if the Town will vote to approve the Food Sovereignty Ordinance to the extent permitted by and pursuant to 7 M.R.S. §281-§286.

Selectboard recommends: Yes (3-0)

Article 16: To see if the Town will vote to enact an ordinance entitles "Water Extraction Ordinance". Copies available at the office of the Town Clerk.

Selectboard recommends: Yes (3-0)

Article 17: To see if the Town will vote to authorize the Selectboard to borrow in anticipation of taxes and if so, to pay the interest and bond counsel on same.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (6-0)

Article 18: To see if the Town will vote to authorize the municipal officers to dispose of tax-acquired property as they deem in the best interests of the Town, except that the municipal officers shall first use the sale process in 36 M.R.S. § 943-C if they choose to sell property to anyone other than the former owner. For sales to someone other than the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the former owner.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (6-0)

Article 19: To see if the Town will vote to accept the categories of funds listed below and any others that may come available as provided by the Maine State Legislature and Federal government.

State Revenue Sharing

Education Block Grant

Roads Block Grant

Tree Growth Reimbursement

Snowmobile Refund

National Forest Reserve

Veterans Exemption

Taxation Reimbursement

Homestead Property Tax Exemption

General Assistance

Property Tax Relief

Animal Welfare

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (6-0)

Article 20: To see if the Town will vote to authorize the Selectboard to use any money received from the State Treasurer for Snowmobile refund to maintain the snowmobile trails within the town. (Approximately \$150 dollars per year)

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (6-0)

Article 21: To see if the Town will vote to grant and raise \$199,222.00 and take from equity \$100,000.00 for the Highway Accounts. This account is a cumulative carry forward account. Anticipated Breakdown as follows:

\$ 3,000 for Sand and Salt Shed Bond	
\$ 10,000 for Sand and Salt Materials	Using \$ 11,520 from Block Grant *
\$ 110,000 for Snow Removal	Using \$ 7,890 from Dept of Interior*
\$174,000 for Town Roads & Bridges	Using \$ 4,368 from National Forest*
\$ 23,000 for Annual Road Maintenance	Using \$199,222 from Taxes
\$ 3,000 for Town Bridges	Using \$100,000 from Equity
\$323,000 Total	\$323,000 Total

Selectboard recommends: The above breakdown (3-0)

Budget committee recommends: Same (6-0)

Article 22: To see what sum of money the Town will vote to grant and raise for the Property Tax Revaluation fund. This is a yearly request to be prepared for the next Revaluation. Requesting \$5,000. This account is a cumulative carry forward account. (Carry forward of \$20,000 from 2024)

Selectboard recommends: Raising \$5,000 (3-0)

Budget committee recommends: Same (6-0)

Article 23: To see what sum of money the Town will vote to grant and raise this year to seed funding for a Comprehensive Town Plan. This will be a yearly request to prepare for the preparation of a comprehensive town plan. Requesting \$5,000. This account is a cumulative carry forward account. (Carry forward of \$10,000 from 2024)

Selectboard recommends: Raising \$5,000 (3-0)

Budget committee recommends: Same (6-0)

Article 24: To see what sum of money the Town will vote to grant and raise for Town Officer's bills for the ensuing year.

Selectboard recommends: Raising \$130,000 (2-0, 1 absent)

Budget committee recommends: Same (6-0)

Article 25: To see what sum of money the Town will vote to grant and raise for maintenance of the Municipal Building and grounds. This account is a cumulative carry forward account. (Carry forward of \$10,734 from 2024)

Selectboard recommends: Raising \$5,000 (3-0)

Budget committee recommends: Same (6-0)

Article 26: To see what sum of money the Town will vote to grant and raise this year to seed funding for deferred maintenance costs for the Town properties. This will be a yearly request to prepare for future major repairs to the building. Requesting \$25,000. This account is a cumulative carry forward account.

Selectboard recommends: Raising \$25,000 (3-0)

Budget Committee recommends: Same (6-0)

Article 27: To see what sum of money the Town will vote to grant and raise for the Planning Board Budget. This account is a cumulative carry forward account. (Carry forward of \$4,694 from 2024)

Selectboard recommends: \$2,400 (3-0)

Budget committee recommends: Same (6-0)

Article 28: To see what sum of money the Town will vote to grant and raise for the Conservation Committee for the ensuing year. Requested \$0.00. This account is a cumulative carry forward account. (Carry forward of \$737 from 2024)

Selectboard recommends: Raising \$0 (3-0)

Budget committee recommends: Same (6-0)

Article 29: To see if the Town will take from equity up to \$3,000 for General Assistance for the ensuing year.

Selectboard recommends: Taking from equity \$3,000 (3-0)

Budget committee recommends: Same (6-0)

Article 30: To see what sum of money the Town will vote to grant and raise for the disposal of Rubbish & Recyclables for the ensuing year. (Carry forward of \$6,773 from 2024)

Selectboard recommends: Raising \$75,000 (3-0)

Budget committee recommends: Same (6-0)

Article 31: To see if the Town will vote to grant and raise \$14,196.98 towards the support of the Fryeburg Rescue Unit for the ensuing year. Requested \$ 14,196.98

Selectboard recommends: Raising \$14,196.98 (3-0)

Budget committee recommends: Same (6-0)

Article 32: To see if the Town will vote to grant and raise \$28,562.50 for the Saco Valley Fire Association for the ensuing year. Requested \$28,562.50

Selectboard recommends: Raising \$28,562.50 (2-0, 1 absent)

Budget committee recommends: Same (6-0)

Article 33: To see what sum of money the Town will vote to grant and raise this year for the Care of Cemeteries. Requested \$0.00. This account is a cumulative carry forward account. (Carry forward of \$7,242 from 2024)

Selectboard recommends: Raising \$0.00 (3-0)

Budget committee recommends: Same (6-0)

Article 34: To see if the Town will vote to grant and raise \$600 for Community Concepts, Inc.
Requested \$600

Selectboard recommends: Raising \$600.00 (3-0)

Budget committee recommends: Same (6-0)

Article 35: To see what sum of money the Town will vote to grant and raise for the Charlotte Hobbs Memorial Library in Lovell. Requested \$2,200

Selectboard recommends: Raising \$2,200.00 (3-0)

Budget committee recommends: Same (6-0)

Article 36: To see what sum of money the Town will vote to grant and raise for support of Harvest Hills Animal Shelter. (Required by State Statute) Requested \$425

Selectboard recommends: Raising \$425 (3-0)

Budget committee recommends: Same (6-0)

Article 37: To see what sum of money the Town will vote to grant and raise for the Lovell Rec Department for the ensuing year. Requested \$3,000

Selectboard recommends Raising \$3,000 (3-0)

Budget committee recommends: Same (6-0)

Article 38: To see if the Town will vote to grant and raise \$400 for LifeFlight Foundation to help defray operating costs. Requested \$400

Selectboard recommends: Raising \$400 (3-0)

Budget committee recommends: Same (6-0)

Article 39: To see what sum of money the Town will vote to grant and raise for the Sweden Food Pantry. Requested \$500

Selectboard recommends: Raising \$275 (3-0)

Budget committee recommends: Same (6-0)

Article 40: To see what sum of money the Town will vote to grant and raise for Safe Voices. Requested \$150

Selectboard recommends: Raising \$150 (3-0)

Budget committee recommends: Same (6-0)

Article 41: To see what sum of money the Town will vote to grant and raise for Seniors Plus. Requested \$500

Selectboard recommends: Raising \$500 (3-0)

Budget committee recommends: Same (6-0)

Article 42: To see what sum of money the Town will vote to grant and raise for Southwest Oxford County Nutrition. Requested \$250

Selectboard recommends: Raising \$250 (3-0)

Budget committee recommends: Same (6-0)

Article 43: To see if the Town will vote to increase the property tax levy limit established for Stow by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax limit. Must be by written ballot.

Selectboard recommends: Yes (3-0)

**Given under our hands at
Stow, Maine
March 2025**

James Wilfong 1st Chair

Raymond Ryan 2nd Chair

Carl Lindblade 3rd Chair

Proposed Budget 2025

Account	Total Budgeted	Carry Forward	Amount Asked For	From Taxes	From Equity
Highway Account					
Sand & Salt Shed Bond Payment	10,904	7,904	3,000	3,000	
Equipment	4,312	4,312	-	-	
Snow	110,000	-	110,000	110,000	
Sand and Salt for winter roads	12,756	2,756	10,000	10,000	
Town Roads - Capital Projects	282,542	108,542	174,000	74,000	100,000
Town Roads - Emergency Repair Reserve	90,000	90,000	-	-	
Town Roads - Annual Maintenance	23,000	-	23,000	23,000	
Town Bridges	3,000	-	3,000	3,000	-
	<u>536,514</u>	<u>213,514</u>	<u>323,000</u>	<u>223,000</u>	<u>100,000</u>
Road Block Grant - LRAP funds	(11,520)	-	(11,520)	(11,520)	-
Department of Interior - PILT	(7,890)	-	(7,890)	(7,890)	-
National Forest Reserve	(4,368)	-	(4,368)	(4,368)	-
	<u>512,736</u>	<u>213,514</u>	<u>299,222</u>	<u>199,222</u>	<u>100,000</u>
Revaluation	25,000	20,000	5,000	5,000	
Comprehensive Town Plan	15,000	10,000	5,000	5,000	
Town Officer's Bills:	130,000	-	130,000	130,000	
Municipal Office - Annual Costs	15,734	10,734	5,000	5,000	
Town Hall - Deferred Maintenance	25,000	-	25,000	25,000	
Planning Board	7,094	4,694	2,400	2,400	
Road Task Force	-	-	-	-	
Grant Writer	15,000	-	15,000	15,000	
Computer System	5,421	5,421	-	-	
Conservation Committee	737	737	-	-	
General Assistance	3,000	-	3,000	-	3,000
Rubbish & Recyclable	81,773	6,773	75,000	75,000	
Fryeburg Rescue	14,197	-	14,197	14,197	
Saco Valley Fire	28,563	-	28,563	28,563	
Cemeteries	7,242	7,242	-	-	
Community Concepts	600	-	600	600	
Charlotte Memorial Library	2,200	-	2,200	2,200	
Harvest Hills Animal Shelter	457	32	425	425	
Lovell Recreation Committee	3,000	-	3,000	3,000	
Lifeflight Foundation	400	-	400	400	
Sweden Food Pantry	275	-	275	275	
Safe Voices	150	-	150	150	
Seniors Plus	500	-	500	500	
Southwest Oxford County Nutrition	250	-	250	250	-
	<u>894,329</u>	<u>279,147</u>	<u>615,182</u>	<u>512,182</u>	<u>103,000</u>
Totals	894,329	279,147	615,182	512,182	103,000

2024 Select Board Letter

2024 continued with concerns for the condition and maintenance of roads. In conjunction with this an informal town gathering was held at the town house with Select Board representation. Out of that came an ad hoc “Road Task Force”. The task force was asked to look at long and short term remedies to bring the roads up to both acceptable and sustainable standards. They have been working diligently and will have suggestions at the 2025 Town Meeting.

The Greater Lovell Land Trust has appointed two town residents to their Board. These names will be in the Town Report.

The Town Officials worked successfully through the 2024 Presidential Election. Heavy voter turnout and like the nation, close votes.

Two lesser town bridges, Shell Pond Bridge and Deer Hill Bridge reached the end of their useful safe span and had to be replaced. A rigorous bidding process resulted in a local contractor, Colin Micklon, being awarded contracts for both. Funding through the US Forest Service and local resources paid for both. The replacements came in on time and on budget. A great deal of planning went into assuring that during construction access safety vehicles were available.

Stow experienced major road damage from major storms. Much of the repair expense was largely covered by FEMA. However, FEMA reporting requirements are extraordinarily complex. Selectman Jim Wilfong and Treasurer Nancy Boros spent untold hours preparing reports plus meeting online and in person with FEMA officials in order to qualify for reimbursement. All those hours were able to be included with FEMA for reimbursement. At the present time most funds are “obligated” but we await actual receipt hopefully in early to mid 2025..

Valley Pride Day was a huge success in Stow this past spring. Many residents showed up to clean up the roadsides and later were treated to great food and music (and prizes!) at the Corner Store afterwards. A big thank you to all residents who participated.

Finally, a shout out to Christine Carone and Kathleen Panno for keeping the Town’s Office operating to serve and to Treasurer Nancy Boros for her financial and operational expertise. Stow, while a small Town, is served in a friendly and professional manner by this team.

Respectfully,
Jim Wilfong, Ray Ryan, Carl Lindblade
Stow Select Board

SELECT BOARD'S REPORT 2024

Real Estate Valuation	65,599,750.00	
Homestead Exemption	1,710,000.00	
BETE Exemption Value	870.00	
Personal Property Valuation	60,991.00	
	<u>67,371,611.00</u>	
ASSESSMENTS		
Highway Accounts	215,700.00	
Revaluation	5,000.00	
Comprehensive Town Plan	5,000.00	
Town Officer's Bills	140,000.00	
Municipal Office	10,000.00	
Deferred Maintenance Town Ha	10,000.00	
Planning Board	1,200.00	
Computer System	3,500.00	
Conservation Comm.	-	
Rubbish & Recyclables	63,000.00	
Fryeburg Rescue	10,976.00	
Fryeburg Rescue - hydrant	1,750.00	
Fryeburg Rescue - new unit	7,000.00	
Saco Valley Fire Department	22,538.00	
Saco Valley Fire - truck fund	3,000.00	
Cemeteries	1,000.00	
Community Concepts	600.00	
Charlotte Hobbs Mem. Library	2,200.00	
Harvest Hills Animal Shelter	425.00	
Lovell Recreation Committee	2,500.00	
Lifelight Foundation	400.00	
Safe Voices	150.00	
Seniors Plus	500.00	
Southwest Oxford Cnty Nutritio	250.00	
Sweden Food Pantry	275.00	<u>506,964.00</u>
County Tax		72,729.00
MSAD #72		526,220.22
Overlay		<u>27,642.88</u>
		1,133,556.10
Less: State Revenue Sharing	(65,716.07)	
Less: Homestead Reimbursemer	(27,103.50)	
Less: BETE Reimbursement	<u>(13.79)</u>	<u>(92,833.36)</u>
Net Assessment for Commitment		1,040,722.74

Schedule of Grants the Town of Stow has applied for

Year	Grantor	Detail Re Amounts			Status
		Total	Grantor Portion	Stow Obligation	
2021	ConnectMaine Authority	4,000	4,000	-	Approved
2022	MMA Risk Management	1,956	1,956	-	Approved
2021	USFS	18,000	18,000	non cash and inkind	Approved
2022	Federal - Dept Treasury	48,189	48,189	-	Approved
2022	USFS	26,724	26,724	non cash and inkind	Approved
2023	USFS	47,400	47,400	cash, in kind	Approved
2024	SMPD Catalyst Grant	1,000,000	-	-	Denied
2024	ME DOT	80,000	76,000	4,000	Approved
2024	MMA Risk Management	486	486	-	Approved
2024	USFS	101,503	101,503	cash, in kind	Approved
2024	MEMA (Bric)	not determined			In progress
2024	CRP	not determined			In progress
2024	FEMA	173,327	156,547	16,780	Obligated
2024	FEMA	45,162	40,835	4,326	Obligated
Total funding received 2021-2024			\$ 521,640		

TOTAL REVENUE

Excise Tax Auto	88,208
Excise Tax Boats	535
Road Block Grant	11,520
FEMA and MEMA Disaster Grants	197,382
USFS Bridge Grants	115,071
State Revenue Sharing:	
Bete Revenue	16
Miscl State Revenue Revenue	533
State Revenue Sharing - Other	69,013
Property Tax Revenue	1,039,756
Homestead	27,725
PILT funds - Dept Interior	7,890
Dog Licenses	
Town Clerk Fees	2,529
Vital Statistics/Town	111
Interest-Taxes	5,251
Investment Income	5,589
Miscellaneous Revenue	9,051
NSF reimbursements	75
Tree Growth	30,252
General Property Tax	967
Snow Mobile Rev fr State	166
National Forest Reserve Fund	4,368
Animal Control Income	217
Broadband Income	95
Fuel for Neighbors Donations	400
Total Income	<u>1,616,720</u>

TOTAL EXPENDITURES

Town Officers:	
Software & Subscriptions	2,788
Tax Collection Expenses	19,198
Insurance	5,536
Classes and Memberships	2,018
Payroll, PR Taxes, Mileage	91,787
Town Officers, all other costs	10,680
Municipal Offices - Op Expenses	8,987
Municipal Offices - Deferred Maintenance	17,014
Planning Board	775
Conservation Committee	180
Rubbish & Recycling	63,977
Rescue	12,726
Fire Department	33,492
Snow Account	93,761
New Sand & Salt Matrl Acct - Op	
Abatements	228
Cemeteries	2,707
Bank Fees - NSF	45
MSAD 72	524,940
County Tax	72,729
Donations:	
Lifelight Foundation	400
Safe Voices/Abused Women - Other	150
Community Concepts	600
Charlotte Hobbs Memorial Librar	2,200
Harvest Hills Animal Shelter	393
Lovell Recreation Committee	2,500
SeniorsPlus	500
SW Oxford County Nutrition	250
Sweden Food Pantry	275
Snowmobile	166
Tan interest	7,396
Roads Expense	
Fema - reimbursed admin costs	5,937
Materials purchased - salt, gravel	13,514
Roads - Annual Maint	17,189
Roads Expense - Other	52,883
Bridge Repair	207,345
Salt and Sand Bond Exp	10,845
Broadband State Funded expenses	1,062
Computer System	171
Fuel for Neighbors	835
Animal Welfare	701
Total Expense	<u>1,288,880</u>

ITEMIZED EXPENSES

HIGHWAY ACCOUNT

From Equity	100,000
From Taxes	215,700
National Forest Reserve	4,467
Dept of Interior - PILT revenue	6,961
Road Block Grant	<u>11,372</u>

Total Available 338,500

Transferred to:

Snow Account	86,000
New Sand & Salt Shed Bond	13,500
Sand & Salt - materials	12,000
Town Roads	212,000
Ezra Heald Bridge	15,000
Stone House Bridge	<u>-</u>

Total Available 338,500

EQUIPMENT

Balance from 2023	4,312
No Expenses	<u>-</u>
Balance to 2025	4,312

SNOW ACCOUNT

Balance from 2023	3,351
Transferred from Highway Account	<u>86,000</u>
Total Available	89,351
Troy Morse Concrete Inc - snow contract	<u>93,761</u>
	(4,410)
Taken from Equity	<u>4,410</u>
Balance to 2025	-

SAND & SALT SHED BOND EXPENSE

Balance from 2023	5,250
Transferred from Highway Account	<u>13,500</u>
Total Available	18,750
Paid: Maine Municipal Bond Bank - CWSRF loan payment	<u>10,846</u>
Balance to 2025	7,904

SAND & SALT (MATERIALS)

Balance from 2023	4,270
Transferred from Highway Account	<u>12,000</u>
Total Available	16,270
Central Maine Power	411
Eastern Salt Company	5,070
Rolfe Corporation	6,500
SMPDC	18
Troy Morse Concrete Inc - sand screening	1,462
Trumbulls Hardware -signs and locks	<u>53</u>
Balance to 2025	13,514
	<u>2,756</u>

TOWN ROADS

Balance from 2023		(46,465)
Reimbursement from Fema and Mema Dec '23 Storm		38,934
Reimbursement from Fema and Mema May '23 Storm		151,024
Reimbursement from Fema - Nboros admin charges		7,424
Transfer from Highway Account		212,000

Total Available		<u>362,917</u>
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Paid: For Major Road Repairs:

Burke Quarry, LLC	13,743	
Nancy Boros - Fema admin work, reimbursed	5,937	
Richard A Douglas, Inc	7,956	
Wilson Excavation	23,950	
Gravel from inventory used in 2024	7,233	
Subtotal - Major Road Repairs	<u>58,819</u>	

Paid: For Annual Road Maintenance

Bill Briggs Excavation	4,460	
Burke Quarry, LLC	1,094	
Central Maine Power Co - street lights	539	
Alan Eastman	7,281	
Paris Farmers Union	3,024	
White Sign	47	
Wilson Excavation	745	
Subtotal Annual Road Maintenance	<u>17,190</u>	

Transfer to General Fund		50,000
Balance of Bridge Expenses		<u>38,366</u>
Total Road Expenses		<u>164,375</u>
Balance to 2025		198,542

TOWN BRIDGES REPAIR

Balance from 2023		38,795
Transfer from Highway Account		15,000
Grant funds received from USFS for both bridges		115,184

Total Available		<u>168,979</u>
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Paid: For Ezra Heald & Stone House Bridge Repairs

Blair Eastman	75	
Calderwood Engineering	28,132	
Hancock Lumber	7,665	
Micklon Tree & Landscaping	170,977	
James Wilfong - misc supplies	451	
The Write Stuff	45	
	<u>207,345</u>	

Transfer costs to Road Fund		38,366
Balance to 2025		-

TOWN OFFICER'S BILLS

Appropriation

Total Available 140,000
140,000

General Expenses:

Bridgton News	88	
Computer Port	288	
Conway Daily Sun	78	
Hutchins Brothers	139	
Nancy Boros- USPS	340	
Petty cash - misc	69	
Porter Office Machine	252	
RHR Smith	7,850	
Staples	515	
The Write Stuff	742	
USPS	320	
Subtotal, General expenses		10,681

Town Officers, Tax Collection Expenses:

Harris Computer	1,740	
Hastings Law	540	
John O'Donnell - tax maps	1,000	
John O'Donnell - Online Assessing Information Service	2,000	
John O'Donnell - support & upgrade	2,000	
John O'Donnell - assessing	10,500	
Oxford County Registry of Deeds	648	
USPS	650	
The Write Stuff	120	
Subtotal, Officers bills related to Tax Collection:		19,198

Town Officers, Software and subscriptions

GoDaddy - website fees	20	
Google Suites	547	
Intuit	649	
Microsoft Store	105	
Price Digests	280	
SMPDC Dues	502	
Wix - website host	684	
Subtotal, Officers bills related to subscriptions		2,787

Town Officers, Insurance

MMA - Property and Casualty (net of refund)	4,918	
MMA - Workers Comp (net of refunds)	618	
Subtotal, Officers bills insurance expense		5,536

Town Officers, MMA membership and classes

MMA annual membership	1,818	
Classes	200	
Subtotal, Officers bills related to MMA		2,018

Town Officers, Payroll and Expenses

Christine Carone - Town Clerk/Tax Collector/Election Warden	24,422	
Kathleen Panno - Deputy Clerk	17,910	
Nancy Boros - Treasurer	19,656	
Nancy Boros - mileage	1,295	
James Wilfong - Head Selectman	5,500	
James Wilfong - mileage	74	
Raymond Ryan - Second Selectman	5,000	
Carl Lindblade - Third Selectman	4,500	
Ballot Clerks, School Elections	3,035	
Ron McAllister - mileage	362	
Richard Moore - 911 address	826	
Richard Moore - mileage	42	
Paychex Services	1,965	
Payroll Tax	7,200	
		<u>91,787</u>
Balance to Equity		48,213

MUNICIPAL OFFICE EXPENSES

Balance from 2023	9,721	
Appropriation	<u>10,000</u>	19,721

Annual Expenses

AAA Fire Extinguisher Co	445	
Howard Allen - Mowing	580	
Bridgton Pest Control, Inc.	175	
Central Maine Power	1,128	
Consolidated Communications	2,416	
Steve Dupuis - snow removal	119	
Flanders Electric	250	
Home Depot	107	
Lake Region Oil	3,262	
Loews	161	
Michaels Craft Store	14	
Kathleen Panno - Town Hall supplies	25	
Office Supply Company	24	
Petty Cash	39	
Raymond Ryan - Town Hall supplies	118	
Staples	98	
Trumbulls Hardware	26	
		<u>8,987</u>
Balance to 2025		<u>10,734</u>

MUNICIPAL OFFICE DEFERRED MAINTENANCE EXPENSES

Balance from 2023	-	
Appropriation	10,000	
MMA Grant for outdoor lighting	<u>486</u>	10,486
AJ Sealcoating Co	3,491	
Bliss Associates	600	
Burke Quarry	415	
Field Electric	646	
Pumbing Permit	265	
Seth Turner	350	
Wilson Excavation	<u>11,247</u>	
		<u>17,014</u>
		(6,528)
Taken from Equity		<u>6,528</u>
Balance to 2025		-

PLANNING BOARD

Balance from 2023	4,269	
Appropriation	<u>1,200</u>	
		5,469
Planning Board - stipends	775	
		<u>775</u>
Balance to 2025		4,694

COMPREHENSIVE TOWN PLAN

Balance from 2023	5,000	
Appropriation	<u>5,000</u>	
Balance to 2025		10,000

COMPUTER SYSTEM

Balance from 2023	2,092	
Appropriation	<u>3,500</u>	5,592
Staples	<u>171</u>	171
Balance to 2025		5,421

CONSERVATION COMMITTEE

Balance from 2023	917	
Appropriation	<u>-</u>	
		917
Loews	<u>180</u>	
		180
Balance to 2025		<u>737</u>

SNOWMOBILE		
Rec'd - Secretary of State for 2023		166
Fryeburg Area Snowmobile Association		166
Balance to 2025		<u>-</u>
GENERAL ASSISTANCE		
Taken from Equity	3,000	3,000
Paid:	<u>-</u>	<u>-</u>
Balance to Equity		3,000
FUEL FOR NEIGHBORS		
Balance from 2023	4,026	
Donations	<u>400</u>	
		4,426
Paid: C.N.Brown Company	328	
Loews	<u>507</u>	
		<u>835</u>
Balance to 2025		3,591
TOWN ASSISTANCE:		
FUEL FOR NEIGHBORS - GIBSON		
Balance from 2023	<u>2,500</u>	
Balance to 2025		2,500
TAX RELIEF FOR ELDERLY - GIBSON		
Balance from 2023	<u>1,240</u>	
Balance to 2025		1,240
RUBBISH & RECYCLABLES		
Balance from 2023	7,750	
Appropriation:	<u>63,000</u>	70,750
Paid: Maine Waste to Energy	14,615	
Town of Lovell	<u>49,362</u>	<u>63,977</u>
Balance to 2025		6,773
FRYEBURG RESCUE		
Appropriation		10,976
Appropriation - new unit		<u>1,750</u>
	Total Available	12,726
Paid: Fryeburg Rescue		<u>12,726</u>
Balance to 2025		-
SACO VALLEY FIRE DEPARTMENT		
Appropriation		22,538
Appropriation for newer truck		3,000
Appropriation for 2 fire hydrants		<u>7,000</u>
	Total Available	32,538
Paid: Saco Valley Fire Department		<u>33,492</u>
		(954)
Taken from Equity		<u>954</u>
Balance to 2025		-

CARE OF CEMETERIES		
Balance from 2023	8,949	
Appropriation	<u>1,000</u>	9,949
Paid: Trumbulls Hardware - flags	67	
Howard Allen - raking, mowing & cleanup	<u>2,640</u>	<u>2,707</u>
Balance to 2025		7,242
SCHOOLS		
Appropriation		524,940
Paid: MSAD #72		<u>524,940</u>
-		
COUNTY TAX		
Appropriation		72,729
Paid: Oxford County Treasurer		<u>72,729</u>
-		
SWEDEN FOOD PANTRY		
Appropriation		275
Paid: Sweden Food Pantry		<u>275</u>
-		
LIFEFLIGHT FOUNDATION		
Appropriation		400
Paid: Lifeflight Foundation		<u>400</u>
-		
COMMUNITY CONCEPTS		
Appropriation		600
Paid: Community Concepts		<u>600</u>
-		
CHARLOTTE HOBBS MEMORIAL LIBRARY		
Appropriation		2,200
Paid: Charlotte Hobbs Library		<u>2,200</u>
-		
HARVEST HILLS ANIMAL SHELTER		
Appropriation		425
Paid: Harvest Hills Animal Shelter		<u>393</u>
Balance to 2025		32
LOVELL RECREATION		
Appropriation		2,500
Paid - Lovell Recreation		<u>2,500</u>
Balance to 2025		-
SAFE VOICES		
Appropriation		150
Paid: Safe Voices		<u>150</u>
-		
SENIORS PLUS		
Appropriation		500
Paid: Seniors Plus		<u>500</u>
-		
SOUTHWEST OXFORD COUNTY NUTRITION		
		250
		<u>250</u>
-		

AUTOMOBILE REGISTRATION		
Balance from 2023	85	
Rec'd - Town Clerk	15,460	15,545
Paid: Secretary of State		<u>15,377</u>
Balance to 2025		168
FISH & WILDLIFE		
Balance from 2023	255	
Rec'd - Town Clerk	<u>707</u>	962
Paid: Treasurer of State		<u>783</u>
Balance to 2025		179
RV, BOAT, ATV REGISTRATIONS		
Balance from 2022	-	
Rec'd Town Clerk	<u>2,376</u>	2,376
Paid: Treasure of State		<u>2,318</u>
Balance to 2025		58
ANIMAL WELFARE BOARD		
Balance from 2023	12	
Rec'd Town Clerk	<u>355</u>	367
Paid: Animal Welfare Board		<u>295</u>
Balance to 2025		72
VITAL STATISTICS		
Balance from 2023	9	
Rec'd Town Clerk	<u>24</u>	33
Paid: Treasurer of State		<u>20</u>
Balance to 2025		13
TITLE FEES		
Balance from 2023	-	
Rec'd Town Clerk	1,716	1,716
Paid: Secretary of State		<u>1,551</u>
Balance to 2025		165
MAINE SALES TAX		
Balance from 2023	-	
Rec'd Town Clerk	<u>28,824</u>	28,824
Paid: Treasurer of State		<u>28,412</u>
Balance to 2025		412
STATE WITHHOLDING		
Balance from 2023	-	
Payroll Deductions	<u>2,388</u>	2,388
Paid: Treasurer of State		<u>2,356</u>
Balance to 2025		32
FICA/ MED / FWH		
Payroll Deductions	10,680	
Towns' Payroll Tax Expense	<u>7,200</u>	17,880
Paid: EFTPS		<u>17,880</u>
		-

BUILDING PERMITS		
Balance from 2023	-	
Rec'd: Ronald McAllister	<u>1,509</u>	1,509
Paid: Ronald McAllister		<u>1,509</u>
		-
PLUMBING PERMITS		
Balance from 2023	1,404	
Rec'd: Ronald McAllister	<u>1,810</u>	3,214
Paid: Ronald McAllister	1,007	
Treasurer of State	<u>328</u>	<u>1,335</u>
Balance to 2025		1,880
TAX ANTICIPATION NOTE		
Rec'd: Androscoggin Bank		300,000
Paid: Androscoggin Bank	300,000	
Interest - 6.89%	5,271	
Wire Transfer Fees	75	
Bernstein Shur - Bond Counsel	<u>2,050</u>	<u>307,396</u>
		(7,396)
Taken from Equity		<u>7,396</u>
		-
NATIONAL FOREST RESERVE		
Balance from 2023	4,467	
Rec'd: National Fores Reserve	<u>4,368</u>	
Total Available		8,835
Transfer to Highway Account		<u>4,467</u>
Balance to 2024 (Highway Account)		4,368
DEPARTMENT OF INTERIOR - PILT FUNDS		
Balance from 2023	6,961	
Rec'vd: Dept of Interior	<u>7,890</u>	
Total Available		14,851
Transfer to Highway Account		<u>6,961</u>
Balance to 2024 (General Fund)		7,890
ROADS BLOCK GRANT		
Balance from 2023	11,372	
Rec'd: State of Maine	<u>11,520</u>	
		22,892
Transfer to Highway Account		<u>11,372</u>
Balance to 2025		11,520
PROPERTY REVALUATION		
Balance from 2023	15,000	
Appropriation	<u>5,000</u>	
Balance to 2025		20,000

BROADBAND - STATE FUNDING

Balance from 2023	3,398	
Received from ESRB	<u>95</u>	
		3,493
R. Moore, pole inventory		<u>1,062</u>
		2,431
Transfer to Equity		<u>(2,431)</u>
Balance to 2025		-

ANIMAL WELFARE

Balance from 2023	203	
Rec'd Town Clerk	<u>217</u>	
		420
Cyntial Eaton, Animal Control Officer		<u>701</u>
		(281)
Taken from Equity		<u>281</u>
Balance to 2025		-

TAX COLLECTORS REPORT

Original Commitment	\$1,040,722.74
Paid to Treasurer	(\$938,054.74)
Paid to Treasurer Personal Property	(\$966.71)
Abatement	(\$227.88)
Unpaid Balance	\$101,473.41
Algieri, Natale G	1,380.66
Algieri, Rhonda L	976.99
Anderson, Michael	2,458.48
Arnold, Matthew	816.28
Baker, Eugene D	373.00
Baker, Matthew	213.98
Bowfa Creek Forest, LLC	496.22
Brown, Timothy J Jr	262.71
*** Butterfield, Philip	1,155.31
Butters, Paul C	448.33
Carrier, Maurice J	4,580.84
*** Cook, Timothy D	2,927.21
Crivello, Dominic P Jr	1,174.39
* Davis, Michael W Andrew E	9,447.65
Davison, Richard A	1,401.43
Deblois, Donna Ann	2,918.19
Doyle, Marion	1,446.65
Dreher, Michael	2,453.79
Drew, Carl	2,951.92
Dunfee, LLC	84.40
Dupart, Atarah	2,611.14
Eastman, Jason S	931.19
Ela, Annette	2,742.54
Espinola, Dawn E Administratrix	721.18
Fitt, Christopher P	714.58
Fitt, Christopher P	261.52
*** Fournier, Giselle S	4,463.82
* Franey, Myles	266.28
* Garland, Harvey F	1,168.72
Graves, Peter L Jr	1,091.67
Graves, Peter L Sr	1,010.44
* Gray, John	282.84
* Griffin, Ronald	450.14
Groves, Bart W SR	870.23
Hannan, Ashley E	488.66
Hannon, John P	2,308.11
* Hassler, Daniel	279.04
* Hassler, Daniel	1,541.82
* Hassler, Daniel	279.04
* Herlihy, Keith M	463.12
Jaeger Revocable Trust	284.98
Jaeger Revocable Trust	265.57
Jaeger Revocable Trust	1,451.81

	Jaeger Revocable Trust	279.04
	Johnson, Arthur R	438.49
	Lacouture, Mark J	1,135.65
**	Lees, Anthony G	2,821.08
	Lewis, Laura E	450.85
	Libby, Keith	2,855.95
*	Machon, Norman A Jr	3,128.20
**	Machon, Pamela J	546.82
	Mallahan, Justin	284.27
	Mann, Brianna L	868.75
	Moore, Richard Jr	2,127.85
	Moore, Richard Jr	1,938.58
***	Morlock, Richard D	2,726.87
*	Patnaude, Patricia A	5,463.10
	Pelkie, Ronald K	681.87
***	Pitman, Riley A	163.10
*	Pitman, Riley A	704.53
*	Pitman, Riley A	295.13
*	Pitman, Riley A	1,641.76
***	Richey, Mark A	5,739.33
***	Richey, Mark A	2,157.58
*	Rosier, Linda	4,797.99
**	Routhier Family Living Trust	356.64
	Smith, Francis E	2,608.47
	Smith, Kenneth M	1,185.94
***	Stone House Farm LLC	13,928.84
*	Stone, Terence J	1,949.57
	Thayer Megan L Estate of	452.28
	Tufts, Steven W	2,447.19
	Waldrep, Michael J	372.24
*	West Realty Trust	675.05
	White, Brian J	47.55
	Whitmore, Samantha	2,941.74
	Williams, Derek E	904.24
*	Williams, Evan P	1,575.66

* Paid after books closed

** Partial Payment

*** Partial Payment after books closed

Respectfully submitted
Christine Carone Tax Collector

Town Clerk's Report

There were no births in 2024

There were four marriages in 2024

There were seven deaths in 2024

Ronald Kevin Shute 05/22/2024

John Mafara 06/14/2024

Gertrude Mae Leach 06/26/2024

James E. Harris 09/04/2024

Samuel Nesbitt 10/01/2024

Ransom S. Grover 11/03/2024

Heather Lyn Drew 12/07/2024

There were 63 dogs licensed in 2024

There were 3 kennel licenses in 2024

Respectfully submitted

Christine Carone, Town Clerk

**Treasurer's Report
2024**

Balance in Treasury - January 1, 2024	404,041	
Received:		
TD Bank		
Interest on accounts	5,588	
Androscoggin Bank - Tax Anticipation L	300,000	
Workers Comp Refund	75	
Property & Casualty Refund	217	
Department of Interior - PILT	7,890	
Nat'l Forest Reserve Fund	4,368	
Grants - USFS and FEMA	126,258	
State Treasurer		
Revenue Sharing	69,013	
BETE	16	
Roads Block Grant	11,520	
Veterans Reimbursement	225	
Tree Growth Refund	30,252	
MMA Grant	486	
State of Maine Snowmobile	166	
Homestead Reimbursement	27,500	
Town Clerk		
Auto Registration	15,460	
Auto Excise	88,208	
Boat, Snowmobile,ATV Registr	2,376	
Boat Excise	535	
Fish and Wildlife	707	
Dogs(state)	355	
Dogs (town)	217	
Donation Fuel for Neighbors	400	
Vital Statistics(state)	24	
Vital Statistics(town)	111	
Title Fees	1,716	
Maine Sales Tax	28,824	
Clerk Fees	2,529	
Plumbing Permits	1,810	
Building Permits	1,509	
Late fees and penalties, miscl re	9,221	
Tax Collector		
2021 Property Taxes	3,974	
2022 Property Taxes	5,972	
2023 Property Taxes	79,061	
2024 Personal Property Taxes	927,850	
2024 Personal Property Taxes	967	
2025 Prepaid Taxes	420	
Interest from Taxes	5,251	2,165,112
Less Warrants 1-85	<u>5,251</u>	<u>1,647,800</u>
Balance to 2025		517,312

This report is cash basis

2022

Tax Lien:

Carrier, Maurice and Besty	4,472
Dunfee, LLC	180
Shackford, David	352

2023

Arnold, Matthew	914
Carrier, Maurice and Besty	4,798
Davison, Richard	1,518
Dunfee, LLC	159
** Dupart, Atarah	21
Myers, Annette and Andrew	2,902
Pelkie, Ronald	776

- * Paid after books closed
- ** Partial Payment
- *** Partial Payment after books closed

Respectfully submitted,
Nancy Boros, Treasurer

Fryeburg Rescue Town Report for 2024

To the citizens of Fryeburg, Brownfield, Lovell, Stow, and Chatham

I wish to thank you for your support of Fryeburg Rescue over the past 53 years and your willingness and dedication in allowing us to serve your community.

Fryeburg Rescue received and responded to 1078 emergency calls for service in 2024, which is an all-time record for Rescue. Here is the call volume based on Towns: 676 in Fryeburg, 180 in Brownfield, 102 in Lovell, 41 in Stow and 37 in Chatham, NH. 42 were mutual aid in surrounding Towns.

On a positive note, thanks to the time and effort of several Rescue members, our Junior Rescue program is thriving. This program brings in younger members from the community for training and ride-alongs in hopes that they will help fill the ranks of future providers. In addition, our community CPR and First Aid classes are well attended.

In order to maintain our standards while competing for limited staff, it is imperative that we offer a competitive wage to our providers. Our EMTs and paramedics are the backbone of Fryeburg Rescue and should be commended for the amazing work they personally invest into our EMS system on a daily basis, whether on-shift or on their own time. It is their willingness to immerse themselves in difficult situations for the community, along with their laudable work ethic and sacrifices that speak volumes for their dedication.

Fryeburg Rescue strives to respond to the needs of our community and remain ahead of the curve with regards to equipment, training, and compliance. Thanks to careful financial planning and the generosity of grants and donations we have written and received in 2024, we were able to obtain new radios and communication equipment as well as other critical supplies.

We are fortunate to have such a dedicated staff that makes up Fryeburg Rescue and we thank you for your continued trust and support.

The Fryeburg Rescue EMS officers for the 2024 calendar year were the following:

Chief, Stephen Goldsmith
Deputy Chief, Eric Meltzer
Assistant Deputy Chief Roberta Lord

The Board of Directors for the 2024 Calendar Year was:

President, Eric Meltzer
Vice President, Penny Parmenter
Treasurer, Bob Ramsay

Other Board Members include, Donese Oliver, Allison Ross, Robert Brown and Bill Kane

If you have any questions or concerns about Fryeburg Rescue please feel free to contact me. Thank you again for all of your support.

Respectfully Submitted by,
Stephen Goldsmith, Chief of Fryeburg Rescue
Ghse@fairpoint.net 925-2572(home) or 935-3024 (station)



Saco Valley Fire Association

148 North Fryeburg Road

Fryeburg, Maine 04037

207-697-2475

Greetings to the citizens of Stow, Chatham, and Fryeburg-

Please accept our sincere gratitude for your continued support. Our dedicated team of volunteers responded to 151 calls for service during the last year. This has been our busiest year to date, and we expect this trend to continue into 2025.

This year has seen several improvements to our organization. Saco Valley Fire Association recently passed our Maine Bureau of Labor Standards inspection and were admitted into the Safety and Health Award for Public Employers (SHAPE) program. This certification demonstrates that our fire department meets high standards for safety and health, which lowers workers compensation costs, provides a safe environment for our volunteers, and allows us to better serve our communities. Through the cooperation of the Town of Stow, we installed two dry hydrants, one on Meadow Road and one on Deer Hill Road which will benefit the towns of Stow and Chatham. These hydrants have already been utilized several times to respond to structure fires and allow local residents to purchase or renew insurance policies for their homes. Our department also put in the work to obtain a FEMA Assistance to Firefighter's Grant, which granted us \$134,000 to replace our 30+ year old Self-Contained Breathing Apparatus packs. This gives our firefighters newer, modern equipment while saving local taxpayers a significant amount of cost. Our department recently purchased a new Off-Road utility vehicle, which allows a faster response time to wildland fires and calls in remote areas. We were also able to upgrade our forestry equipment, install a new radio antenna, and make building and equipment improvements to both of our fire stations. Our goal is to continuously improve our department, while striving to mitigate costs to the local taxpayers. This will allow Saco Valley Fire Association to continue to be a strong asset to our local communities to protect life and property.

We wish all residents of our communities a safe new year and remind everyone to test smoke and carbon monoxide alarms in your homes. Our department stands ready at all times to assist citizens in time of need, and your continued support and contributions allow that to happen. Thank you for considering our budget for the upcoming year.

Thank You,

Harold Drew, Chief

**Saco Valley Fire association
2024 Call Volume**

Town	Call Volume
Fryeburg	60
Stow	44
Chatham	35
Mutual Aid	12
Total for Year	151

Annual Town Report

Dear Neighbors, Residents, and Taxpayers,

As I enter my seventh year as sheriff, I am extremely proud of the work our office has accomplished throughout our Western Maine communities. At the heart of our success is the incredible team of professionals who dedicate themselves daily to keeping our county safe. From our deputies and corrections officers to school resource officers and civil personnel, each individual plays a vital role in fostering trust, providing support, and ensuring the well-being of all residents.

In 2024, our office responded to over 12,000 calls for service, a number that continues to grow both in volume and complexity. More and more, deputies are addressing calls involving mental health concerns—a trend that has steadily increased since the COVID-19 pandemic. This underscores the pressing need for greater funding for sheriff's departments across the state, ensuring we can connect individuals in crisis with the treatment and support they deserve.

We remain committed to addressing the opioid epidemic in Oxford County by partnering with organizations like the Western Maine Addiction Recovery Initiative. Through programs such as Project Save ME, our deputies connect eligible individuals struggling with substance use disorder to recovery coaches, advocates, and treatment services to support their path to recovery.

This year, we added a full-time school resource officer to serve RSU 10. Funded through a Department of Education grant, this position strengthens our ability to build stronger connections with schools, and students, and deliver the proactive support needed to foster safe and positive learning environments.

Since 2018, we've made significant strides in improving the Oxford County Jail, beginning with the priority of restoring it to a full-service operation. This was essential not only to enhance services but also to save taxpayer money. Over time, we've continued to invest in the facility's infrastructure to ensure it meets the evolving needs of our community.

In 2024, the inmate population grew from 43 at the beginning of the year to 88 by January 2025, with a peak of 96 inmates on some days. Throughout the year, we processed 1,683 new bookings and admissions. For most of the year, operations were temporarily relocated to the courthouse holding area while upgrades were made to the facility. A key accomplishment was the replacement of the jail's original HVAC system, funded primarily through the American Rescue Plan Act (ARPA).

As an agency, we have great opportunities ahead of us. I look forward to the work we will continue to accomplish in the coming year. If you have any questions or concerns, please do not hesitate to contact me at 207-743-9554 and follow us on Facebook at: Oxford County Sheriff's Office.

I wish you all a safe and healthy year ahead.

Respectfully,

Christopher Wainwright
Oxford County Sheriff



Oxford County Sheriffs Office

Town Of Stow Calls for Service 2024



<u>Offense</u>	
911 hangup call (911H)	6
Alarm (ALAR)	12
Animal Problem (ANPR)	1
Assault with Other Weapon (AOWP)	1
Assault, Police, Simple (APSM)	1
Agency Assist (ASST)	1
Burglary, Resid, Forcible Ent (BRFE)	1
Burglary, Resident, UnlawfEnt (BRUE)	3
Citizen Dispute (CDIS)	3
Civil Issue (CIIS)	6
Custodial Interference (CINT)	1
Criminal Mischief (CMIS)	1
Cont Substance/Sale/Manu/Other	1
Disabled Vehicle (DABV)	4
Drug Info/Statis tics (DRUG)	1
Found Property or Items (FPRO)	1
Fraud (FRAU)	2
Harassment (HARS)	1
Infonnation (INFO)	2
Juvenile Runaway (JRUN)	2
Juvenile Problem (illVP)	6
Misdialed Number to 911 (MISD)	4
Missing Person (MPER)	8
Peace Officer (PEOF)	2
Suspicious Person/Circumstance (PSC)	2
Protection From Abuse Order (PTAO)	2
Protection Harassment Order (PTHO)	1
Request Call (RCAL)	13
Request Officer (ROFF)	10
Recovered Stolen Vehicle (RSVE)	1
Subpoena Service (SUBP)	1
Suspicion (SUSP)	11
Traffic Accident, Prop Damage (TAPD)	1
Traffic Accident, Pers Injury (TAPI)	1
Theft Involving Fireanns (TFIR)	1
Traffic Offense (TOFF)	2
Theft, Property, Other (TPOT)	2
Trespassing (TRES)	4
Theft, Vehicle: Automobile (TVAU)	1
Unsecure Premises (UNSP)	1
Welfare Check (WELF)	3
Total Incidents	128

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2893 (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 represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee in 2024, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

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

January 1, 2025

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

Dear Friends,

Each year comes with renewed hope – to celebrate each other’s successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

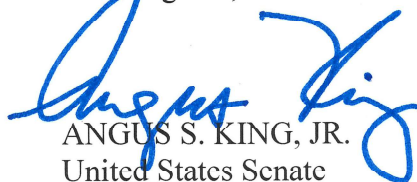
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine’s combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

Best Regards,



ANGUS S. KING, JR.
United States Senate

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



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

Dear Friends,

I hope this letter finds you well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

Fisheries: This spring, the Atlantic States Marine Fisheries Commission (ASMFC) announced a gauge increase for lobsters caught in the Gulf of Maine beginning in January 2025. Maine fishermen warned that this decision is founded on incomplete and inaccurate data. Additionally, this gauge increase could put Mainers at a competitive disadvantage to Canadian fishermen with looser regulations. That's why I sent a [letter](#) to the ASMFC urging them to delay their decision until they can evaluate data with fishermen, whose proactive stewardship provides invaluable insight. I have also submitted an amendment to this year's funding bill that would block federal funding from being used to implement and enforce a gauge increase. Because of these efforts, the ASFMC made the decision to delay the implementation of this new requirement. I'll always stand with Maine lobstermen against unfair, unnecessary regulations that threaten their livelihoods and industry.

Veterans: The first meeting I attended as an elected official was with a large group of veterans and the former Director of the Maine Bureau of Veterans Services. We discussed a lot, but one issue rose above the rest: how little was being done for Maine veterans who needed treatment for mental health issues or substance use. At the time, there were no in-patient treatment beds in Maine, so veterans had to wait for a bed to open up at an out-of-state facility. Fast forward 10 years, through unending red tape, and I'm delighted to report we just broke ground on a treatment facility at the Togus VA Medical Center in Augusta. This was the direct result of the tireless advocacy of veterans from across our state — this win is theirs.

Postal Service: This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery and Postal Services Protection Act*, which would have halted this planned consolidation across the country. Following these efforts, the USPS announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) postmaster general and require nominations to be confirmed by the Senate.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help 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 wish you a healthy and prosperous year to come.

Respectfully,

Jared Golden
Member of Congress



Janet T. Mills
GOVERNOR

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

Dear Maine Resident:

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

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

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills
Governor



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TTY USERS CALL 711

www.maine.gov



Senator Joseph Martin
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505
Joseph.Martin@legislature.maine.gov

Dear Friends and Neighbors:

Let me begin by thanking you for the honor of serving you in the Maine Senate. It is truly an honor to represent the communities of western Maine; and I can assure you I will work diligently on your behalf.

The First Regular Session of the 132nd Maine State Legislature began on Dec. 4, 2024, when we were sworn in by Gov. Janet Mills. It was a ceremonial day steeped in tradition and attended by the families and friends of incoming members.

Throughout my campaign, I heard from many of you regarding the biggest issues you are facing. Such issues include the increasingly high costs of energy, child care, housing, and concerns about education, mental health and substance abuse, workforce development and community safety, among others.

As your State Senator, I promise to advocate for commonsense solutions to these problems. Additionally, the 132nd Maine Legislature has much work ahead of us regarding our anticipated budget gap and setting our spending priorities for the next biennium. However, I believe there is nothing we cannot accomplish if we work collaboratively.

Throughout my term, I encourage you to reach out to me with your thoughts, concerns and ideas about state government. Your input will greatly help me to represent your interests and those of the community in the best possible way.

Again, thank you for electing me to serve you in the State Senate. Please feel free to contact me by calling (207) 287-1505 or emailing me at Joseph.Martin@legislature.maine.gov if you have comments, questions or would like assistance in navigating our state's bureaucracy. I look forward to hearing from you.

Sincerely,

Joseph Martin
State Senator



HOUSE OF REPRESENTATIVES

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

Peter C. Wood

118 Hemingway Rd,
Norway, ME 04268
Residence: (207) 890-3324
Peter.Wood@legislature.maine.gov

December 2024

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative for my first term. I am deeply honored that you have entrusted me to represent District 81 in Augusta. As we enter the first regular session of the 132nd Maine Legislature, I am committed to addressing the challenges ahead with diligence and integrity.

I am pleased to announce that I have been selected by leadership to serve on the Joint Standing Committee on Marine Resources. I believe I can bring valuable insights and expertise to the important work of this committee. I am grateful for the opportunity to serve the state in this capacity.

As the 132nd Legislature gets underway, we face significant challenges that require thoughtful and collaborative solutions. Maine is currently grappling with a nearly billion-dollar budget shortfall, and I am committed to ensuring that your tax dollars are spent wisely and effectively. Additionally, Maine's high energy costs remain a burden on families and businesses, and I am optimistic that bipartisan cooperation can lead to meaningful progress in this area. Another critical issue is property tax relief—our state has one of the highest property tax burdens in the nation, and I am determined to advocate for reforms that alleviate this strain on Maine residents.

My goal is to make Maine a better place to live, work, and thrive. I will continue working on common-sense legislation that benefits all Mainers, ensuring that your voices are heard in Augusta. Your feedback and input are essential to my work as your representative.

Thank you once again for the privilege of serving you and the people of District 81. Please do not hesitate to reach out to me with your concerns, ideas, or questions. You can contact me at (207) 287-1440 or by email at Peter.Wood@legislature.maine.gov. If you'd like to receive email updates, simply send me a request to be added to my list.

Sincerely,

A handwritten signature in cursive script that reads "Peter C. Wood".

Peter C. Wood
State Representative

House District 81 Norway, Sweden, Waterford, Albany Township, Greenwood, South Oxford,
Stoneham, Stow, Mason Township & Locke Mills



Proven Expertise & Integrity

January 30, 2025

Selectboard
Town of Stow
Stow, Maine

We were engaged by the Town of Stow, Maine and have audited the financial statements of the Town of Stow, Maine as of and for the year ended December 31, 2024. The following schedules have been excerpted from the 2024 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town. Included herein are:

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues	Schedule A
Schedule of Departmental Operations - General Fund	Schedule B
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule C
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule D

RHR Smith & Company

RHR Smith & Company
Certified Public Accountants

TOWN OF STOW, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General Fund	Roads	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 517,668	\$ -	\$ -	\$ 517,668
Accounts receivable (net of allowance for uncollectibles):				
Taxes	116,080	-	-	116,080
Other	186,748	-	-	186,748
Inventory	38,600	-	-	38,600
Tax acquired property	1,445	-	-	1,445
Due from other funds	-	198,542	78,386	276,928
TOTAL ASSETS	\$ 860,541	\$ 198,542	\$ 78,386	\$ 1,137,469
LIABILITIES				
Accounts payable	\$ 5,105	\$ -	\$ -	\$ 5,105
Due to other governments	3,085	-	-	3,085
Due to other funds	276,928	-	-	276,928
TOTAL LIABILITIES	285,118	-	-	285,118
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	420	-	-	420
Deferred tax revenues	93,565	-	-	93,565
TOTAL DEFERRED INFLOWS OF RESOURCES	93,985	-	-	93,985
FUND BALANCES				
Nonspendable	1,445	-	-	1,445
Restricted	-	-	37,993	37,993
Committed	-	198,542	40,393	238,935
Assigned	-	-	-	-
Unassigned	479,993	-	-	479,993
TOTAL FUND BALANCES	481,438	198,542	78,386	758,366
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 860,541	\$ 198,542	\$ 78,386	\$ 1,137,469

See accompanying independent auditor's report and notes to financial statements.

TOWN OF STOW, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	<i>Formerly Nonmajor fund Roads</i>	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property taxes	\$ 1,040,090	\$ -	\$ -	\$ 1,040,090
Excise taxes	88,748	-	-	88,748
Intergovernmental	135,595	197,382	119,699	452,676
Charges for services	2,640	-	-	2,640
Miscellaneous revenues	19,959	-	12,084	32,043
TOTAL REVENUES	<u>1,287,032</u>	<u>197,382</u>	<u>131,783</u>	<u>1,616,197</u>
EXPENDITURES				
Current:				
General government	166,403	-	-	166,403
Public safety	46,218	-	-	46,218
Health and sanitation	63,977	-	-	63,977
Public works	93,761	-	-	93,761
Welfare and community agencies	4,934	-	-	4,934
Education	524,940	-	-	524,940
County tax	72,729	-	-	72,729
Unclassified	2,935	-	127,526	130,461
Capital outlay	-	76,009	109,447	185,456
TOTAL EXPENDITURES	<u>975,897</u>	<u>76,009</u>	<u>236,973</u>	<u>1,288,879</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>311,135</u>	<u>121,373</u>	<u>(105,190)</u>	<u>327,318</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	115,274	220,638	103,785	439,697
Transfers (out)	<u>(315,785)</u>	<u>(97,004)</u>	<u>(26,908)</u>	<u>(439,697)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(200,511)</u>	<u>123,634</u>	<u>76,877</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>110,624</u>	<u>245,007</u>	<u>(28,313)</u>	<u>327,318</u>
FUND BALANCES - JANUARY 1, AS PREVIOUSLY PRESENTED	382,558	-	60,234	442,792
FUND BALANCE CORRECTION	(11,744)	-	-	(11,744)
CHANGE WITHIN REPORTING ENTITY	-	(46,465)	-	(46,465)
	<u>(11,744)</u>	<u>(46,465)</u>	<u>-</u>	<u>(58,209)</u>
FUND BALANCES - JANUARY 1, AS RESTATED	<u>370,814</u>	<u>(46,465)</u>	<u>106,699</u>	<u>431,048</u>
FUND BALANCES - DECEMBER 31	<u>\$ 481,438</u>	<u>\$ 198,542</u>	<u>\$ 78,386</u>	<u>\$ 758,366</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF STOW, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, January 1, Restated	\$ 370,814	\$ 370,814	\$ 370,814	\$ -
Resources (Inflows):				
Property taxes	1,040,723	1,040,723	1,040,090	(633)
Excise taxes	-	-	88,748	88,748
Intergovernmental:				
State revenue sharing	65,716	65,716	69,562	3,846
Homestead reimbursement	27,104	27,104	27,725	621
Tree growth	-	-	30,252	30,252
Snowmobile	-	-	166	166
PILT funds	-	-	7,890	7,890
BETE reimbursement	14	14	-	(14)
Charges for service	-	-	2,640	2,640
Interest income	-	-	10,835	10,835
Miscellaneous revenues	-	-	9,124	9,124
Transfers from other funds	-	-	115,274	115,274
Amounts Available for Appropriation	<u>1,504,371</u>	<u>1,504,371</u>	<u>1,773,120</u>	<u>268,749</u>
Charges to Appropriations (Outflows):				
General government	161,200	176,107	166,403	9,704
Public safety	45,264	45,264	46,218	(954)
Health and sanitation	63,000	70,750	63,977	6,773
Public works	86,000	89,351	93,761	(4,410)
Welfare and community agencies	7,800	7,800	4,934	2,866
Education	524,940	524,940	524,940	-
County tax	72,729	72,729	72,729	-
Unclassified	28,643	37,592	2,935	34,657
Transfers to other funds	245,700	323,954	315,785	8,169
Total Charges to Appropriations	<u>1,235,276</u>	<u>1,348,487</u>	<u>1,291,682</u>	<u>56,805</u>
Budgetary Fund Balance, December 31	<u>\$ 269,095</u>	<u>\$ 155,884</u>	<u>\$ 481,438</u>	<u>\$ 325,554</u>
Utilization of unassigned fund balance	\$ -	\$ 113,211	\$ -	\$ (113,211)
Utilization of assigned fund balance	101,719	101,719	-	(101,719)
	<u>\$ 101,719</u>	<u>\$ 214,930</u>	<u>\$ -</u>	<u>\$ (214,930)</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF STOW, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND REVENUES
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 1,040,723	\$ 1,040,723	\$ 1,040,090	\$ (633)
Auto/boat excise	-	-	88,748	88,748
Intergovernmental revenues:				
State revenue sharing	65,716	65,716	69,562	3,846
Homestead reimbursement	27,104	27,104	27,725	621
Tree growth	-	-	30,252	30,252
Snowmobile	-	-	166	166
PILT funds	-	-	7,890	7,890
BETE reimbursement	14	14	-	(14)
Charges for services:				
Clerk fees	-	-	2,529	2,529
Vital fees	-	-	111	111
Interest income:				
Tax interest	-	-	5,246	5,246
Interest income	-	-	5,589	5,589
Miscellaneous revenues:				
Other	-	-	9,124	9,124
Transfers from other funds	-	-	115,274	115,274
Amounts Available for Appropriation	<u>\$ 1,133,557</u>	<u>\$ 1,133,557</u>	<u>\$ 1,402,306</u>	<u>\$ 268,749</u>

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE B

TOWN OF STOW, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT					
Town officers	\$ 140,000	\$ -	\$ 140,000	\$ 132,006	\$ 7,994
Municipal offices	20,000	9,721	29,721	26,046	3,675
Planning Board	1,200	4,269	5,469	775	4,694
Conservation committee	-	917	917	180	737
TAN interest	-	-	-	7,396	(7,396)
Total	161,200	14,907	176,107	166,403	9,704
PUBLIC SAFETY					
Rescue	12,726	-	12,726	12,726	-
Fire department	32,538	-	32,538	33,492	(954)
Total	45,264	-	45,264	46,218	(954)
HEALTH AND SANITATION					
	63,000	7,750	70,750	63,977	6,773
PUBLIC WORKS					
Highway account	86,000	3,351	89,351	93,761	(4,410)
Total	86,000	3,351	89,351	93,761	(4,410)
WELFARE AND COMMUNITY AGENCIES					
Social services	4,800	-	4,800	4,934	(134)
General assistance	3,000	-	3,000	-	3,000
Total	7,800	-	7,800	4,934	2,866

SCHEDULE B (CONTINUED)

TOWN OF STOW, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
EDUCATION	524,940	-	524,940	524,940	-
COUNTY TAX	72,729	-	72,729	72,729	-
UNCLASSIFIED					
Cemeteries	1,000	8,949	9,949	2,707	7,242
Overlay	27,643	-	27,643	228	27,415
Total	28,643	8,949	37,592	2,935	34,657
TRANSFERS TO OTHER FUNDS					
Special revenue funds	12,500	20,000	32,500	12,781	19,719
Capital projects funds	233,200	58,254	291,454	303,004	(11,550)
Total	245,700	78,254	323,954	315,785	8,169
TOTAL DEPARTMENTAL OPERATIONS	\$ 1,235,276	\$ 113,211	\$ 1,348,487	\$ 1,291,682	\$ 56,805

See accompanying independent auditor's report and notes to financial statements.

TOWN OF STOW, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Due from other funds	\$ 53,219	\$ 20,393	\$ 4,774	\$ 78,386
TOTAL ASSETS	<u>\$ 53,219</u>	<u>\$ 20,393</u>	<u>\$ 4,774</u>	<u>\$ 78,386</u>
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	33,219	-	4,774	37,993
Committed	20,000	20,393	-	40,393
Assigned	-	-	-	-
Unassigned (Deficit)	-	-	-	-
TOTAL FUND BALANCES	<u>53,219</u>	<u>20,393</u>	<u>4,774</u>	<u>78,386</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 53,219</u>	<u>\$ 20,393</u>	<u>\$ 4,774</u>	<u>\$ 78,386</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF STOW, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 4,516	\$ 115,183	\$ -	\$ 119,699
Other	12,084	-	-	12,084
TOTAL REVENUES	<u>16,600</u>	<u>115,183</u>	<u>-</u>	<u>131,783</u>
EXPENDITURES				
Capital outlay	-	109,447	-	109,447
Other	5,098	122,428	-	127,526
TOTAL EXPENDITURES	<u>5,098</u>	<u>231,875</u>	<u>-</u>	<u>236,973</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>11,502</u>	<u>(116,692)</u>	<u>-</u>	<u>(105,190)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,781	91,004	-	103,785
Transfers (out)	(18,270)	(8,638)	-	(26,908)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,489)</u>	<u>82,366</u>	<u>-</u>	<u>76,877</u>
NET CHANGE IN FUND BALANCES	<u>6,013</u>	<u>(34,326)</u>	<u>-</u>	<u>(28,313)</u>
FUND BALANCES (DEFICITS) - JANUARY 1, AS PREVIOUSLY PRESENTED	47,206	8,254	4,774	60,234
CHANGE WITHIN REPORTING ENTITY	<u>-</u>	<u>46,465</u>	<u>-</u>	<u>46,465</u>
FUND BALANCES - JANUARY 1, AS RESTATED	<u>47,206</u>	<u>54,719</u>	<u>4,774</u>	<u>106,699</u>
FUND BALANCES - DECEMBER 31	<u>\$ 53,219</u>	<u>\$ 20,393</u>	<u>\$ 4,774</u>	<u>\$ 78,386</u>

See accompanying independent auditor's report and notes to financial statements.

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