MAINE MODERATOR'S MANUAL
RULES OF PROCEDURE
(Revised 2005)

TYPE/MOTION	SECOND REQUIRED	DEBATABLE	AMENDABLE	VOTE REQUIRED	RECONSID-ERABLE	RANK/NOTES
PRIVILEGED						
Adjourn (*sine die*)	Y	N	N	M	N	1
Recess or Adjourn to Time Certain	Y	Y	Y	M	N	2
SUBSIDIARY						
Previous Question	Y	N	N	2/3	N	3
Limit Debate	Y	N	Y	2/3	Y	4
Postpone to Time Certain	Y	Y	Y	M	Y	5
Amend	Y	Y	Y	M	Y	6
INCIDENTAL						
Appeal	Y	Y	N	M	Y	A, B, D
Fix the Method of Voting	Y	N	N	M	N	B
Withdraw a Motion	N	N	N	M	See Notes	B, C, D
MAIN						
Main Motion	Y	Y	Y	M	Y	
Reconsider	Y	See Notes	N	M	N	A, D, E
Take up Out of Order	Y	Y	N	2/3	N	

Y – Yes, this action is required or permitted.
N – No, this action cannot be taken or is unnecessary.

M – Majority vote required

A – This motion may be made when another motion has the floor.
B – Same rank as motion out of which it arises.
C – Only a prevailing negative vote on this motion may be reconsidered.
D – This motion has the same rank, and is debatable to the same extent, as the motion being reconsidered.
E – Only a person who voted on the prevailing side may make this motion.

None of the motions in the table should interrupt a speaker.

This table does not include the statutory procedure for challenge (to question a vote), mentioned in the "Notes for Voters" and discussed in the *Maine Moderator's Manual*.

Town of Tremont

Town of Tremont



Salt Marsh Sparrow
by Antonia Burns
Grade 8

2024 Annual Report

2024 Annual Report



Crab by Travis Lynk, Grade 7



Snowy Owl by Rosie Parker, Pre-K



Salmon by Harrison Diaz, Kindergarten



Mink by Ava St. Amand, Grade 7**



Eagle by Jobe Asbury, Grade 7



Lion's Mane Jellyfish by McKenna Farro, Grade 8**



Pogie by Gavin Thurlow, Grade 7**



Salmon (Abstract) by Kailee Kelley, Grade 7



Salmon by Georgia Lamon, Kindergarten



Back Beach by Kaylee Phippen, Grade 5

**= As part of a school project, the student has submitted a written piece about the animal in their picture. Please see them after the Tremont School Annual Report

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~Dedication~



The Town of Tremont would like to dedicate the 2024 Annual Town Report to Tremont's Volunteer Fire Department Captain Dudley Poirier to recognize his accomplishments after submitting his letter of retirement after 58 years of dedication to the Volunteer Fire Service.
Dudley started his volunteer career at Bar Harbor FD as a spitfire of a young man. His stay at BHFD lasted 3O years while he maintained a full-time job with Bar Harbor Water Dept and later on working at the MDI Housing Authority. Captain Poirier joined TFD shortly after he and his wife Jenny built and moved into their new home in Bernard, 25 years ago. Over the 25-year stint at TFD, Dudley has been a dedicated Firefighter, Engineer and Tanker Operator. He has worked under 3 Fire Chiefs since 1999, climbing to the rank of Captain after displaying great leadership qualities. Over this time, he has shared not only his knowledge of the fire service but also the importance of showing compassion and patience with everyone you encounter. We certainly can't understate his ability to be witty, prankish and honestly blunt too.

Captain Dudley somehow has managed to balance his time as an active member all while between being self-employed caretaker/carpenter, producing 1000s of loads of bundled firewood, enjoying camping trips and his one true passion of bass fishing alongside of his wife. We hope now that he has some extra time on his hands, he can finally catch more fish than she can.

~Written by the Tremont Volunteer Fire Department

~Memoriam~



Photo taken by Kim Hopkins

(1933-2024) The Town of Tremont will greatly miss Theresa Faye Hopkins. Theresa spent her entire life in Bass Harbor. She was a graduate of Pemetic High School and worked for the Hinckley Company and The Jackson Laboratory. In her life, Theresa enjoyed traveling and spending time with family and friends. During her life, she was known as a hard worker, having a wonderful sense of humor and was a generous soul, always ready to give to anyone who was in need. She will be sorely missed by her family and her many friends.

~Memoriam~

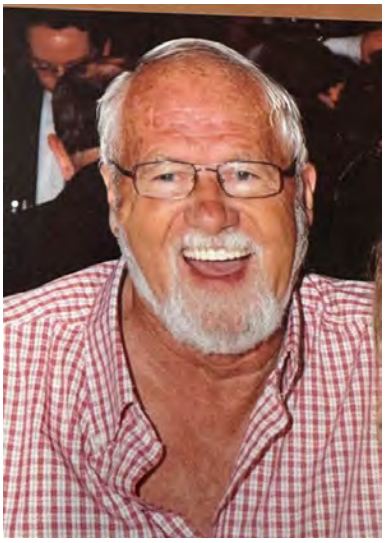

Photo taken by Barbara Pettegrow

(1941-2024) The Town of Tremont will greatly miss James “Jimmy Crow” Thurston. Jimmy was a longtime resident of Bass Harbor, worked as a truck driver hauling boats across the country, as well as for Acadia National Park for many years, and lobstering on the weekends. Jimmy was known to have quite the sense of humor, that would bring a smile to your face, and had the most infectious laugh. There are many stories to be told about the good times to be had when Jimmy was around. Though he is no longer with us, his legacy lives on in the lives he touched, the community he strengthened, and the love he shared.

ADMINISTRATIVE TOWN OFFICIALS

Jesse Dunbar	Town Manager Treasurer G.A. Administrator Road Commissioner
Sarah Abbott	Town Clerk Tax Collector Deputy Treasurer Deputy GA Administrator Registrar of Voters
Janice Sprague	Bookkeeper Deputy Clerk/Tax Collector
Beatrice Grinnell	Deputy Clerk/Tax Collector
Katie Higgins	Administrative Assistant Deputy Clerk
Angela Chamberlain	CEO/Plumbing Inspector Health Officer
Matthew Caldwell	Assessor
Tyler Damon	Harbormaster
David Chambers	Public Works Foreman
Maynard “Gus” Young	Public Works Driver
Dylan Coombs	Public Works Driver
Heath Higgins	Animal Control Officer
Keith Higgins	Fire Chief Emerg Management Director
Carey Donovan	Acadia Disposal District

TREMONT SELECT BOARD

James Thurlow-Chairman- 2025
McKenzie Jewett-Vice Chair- 2026
Kevin Buck- 2027
Eric Eaton- 2027
Howard Goodwin- 2026

NOTICE

To the Citizens of Tremont:

The records of the Town are kept at the Town Office.
Residents may examine these records by calling the Town Office
during regular business hours, Monday –Friday, 8:00am – 4:00 pm.

To the Taxpayers of Tremont, Maine:

All taxpayers should read and comply with the following provision
of the law on tax assessments.

Title 36, Chapter 105 and 706, M.S.R.A., 1981
Before making an assessment, the assessor may give reasonable notice in writing to persons liable to taxation in the municipality to furnish to the assessor a true and perfect list of all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. The notice to owners may be by mail directed to the last known address of the tax payer or by any other method that provides reasonable notice to the taxpayer.

If notice is given by mail and the taxpayer does not furnish the list, he is barred of his right to make an application for the assessor or any appeal there from for any abatement of his taxes, unless he furnishes the list with his application and satisfies the assessor, he was unable to furnish at the time appointed.

TOWN OF TREMONT
MONTHLY BOARD MEETING SCHEDULE

All meetings are held at the Tremont Town Office at the time indicated unless otherwise posted. Please contact the Town Office for more information.

Select Board	1st and 3rd Monday 5:00PM
Planning Board	2nd and 4th Tuesday 6:00PM
Harbor Committee	Last Thursday of each month 5:00PM

Please bring your copy of the Annual Report to the Town Meeting. Upon arrival, please check in with the Registrar of Voters to receive your voting card.

Town Manager's 2024 Annual Report

2024 was a year of highs and lows for Tremont.

January started off with hiring our new Harbormaster Tyler Damon, followed one week later with two back to back storms that brought significant damage to the town wharf in Bernard along with other infrastructure and much private property destruction. We were thrown into the world of navigating with FEMA regarding public assistance for the damages, attending storm response meetings with Island Institute and more. While I am happy to report FEMA has approved the funding for 75% of the damage costs, that funding is still with the State of Maine, and is expected to arrive by June of this year, approximately 18 month after the storms.

May once again brought our Annual Town Meeting, in addition to the usual budget approvals and warrant articles, some of 2024's specific decisions included the adoption of the 2023 Comprehensive Plan and the Resiliency Plan. The proposed Short Term Rental Ordinance was turned down by voters in a narrow vote of 120 to 118. Voters approved a Senior Property Tax Rebate Ordinance to provide rebates to Tremont Residents over the age of 70, and in a vote 102 to 19 voters chose to approve contracting with the Southwest Harbor Police Department for law enforcement coverage.

June brought the return of the Backside Blast with a lobster bake, the first annual "Pollock Frolic", antique auto show, and of course the Bass Harbor Lobster Boat Races. It was a fun weekend, despite the rain, and a huge thanks goes out to the members of the Lobster Boat Race Committee who did a phenomenal job preparing and executing the weekend. It would not have been possible without them!

July came with what many would probably consider a low, the completion of the towns updated property tax revaluation, as required by the state of Maine. This was our first revaluation since 2013, and really showed how the property values had changed since then due to real estate sales in town.

In August we implemented the Senior Tax Rebate program that was passed at town meeting in May, processing applications for qualified applicants. We process about 25 applications in which senior residents received up to $750 back towards there tax bill. This program was very well received with the residents and I am very proud of the fact we were able to put this in place. I look forward to processing them again this coming summer.

Our Deputy Code Enforcement Officer Katie Parsons transitioned to Administrative Assistant/Deputy Clerk in October. Katie has enjoyed interacting with residents at the counter, and is a tremendous help to all town staff accomplishing tasks to make our daily work more efficient. She has also been working hard on updates to the website, with plenty more to come.

In December we said farewell to longtime Code Officer John Larson, who stepped down as the town transitioned to a full time Code Officer position. We are forever grateful for the work and expertise John provided to the town, and we are happy to see him when he visits every few

weeks from Southwest. We welcomed Angie Chamberlain to the Code Officer position in January of 2025, she brings with her 25 years of experience as a Code Officer and we are thrilled to have her join us here in Tremont. Residents and staff have already appreciated to having someone in the code office five days a week.

On the fiscal side of things, I am pleased to report that our FY24 audit returned to the Town a clean bill of financial health. Not only does Tremont have adequate reserves for the years ahead, but we added $116,352 to our unassigned fund balance. With that total amount now at $1,290,836, we have exceeded the goal of maintaining the Maine Municipal Association's recommendation of 10-12% of annual operating budget in the unassigned fund balance.

As always, I want to take a moment to recognize Town Clerk Sarah Abbott, Bookkeeper Jan Sprague, Deputy Clerk Beatrice Grinnell, Administrative Assistant Katie Parsons, Public Works Foreman David Chambers, Public Works Drivers Gus Young and Dylan Coombs, Harbormaster Tyler Damon, and Code Enforcement Officers Angie Chamberlain. They all make my job easier and make it a joy to come to work with them every day. Of course I want to thank all of the volunteers who serve on the many committees and boards, The Select Board, Planning Board, Board of Appeals, Harbor Committee, Sustainability Committee, Broadband Committee, Lobster Boat Race Committee, Public Safety Building Committee, Housing Authority, Library Board of Trustees, High School Board of Trustees, Tremont Volunteer Fire Department, Tremont School Committee, and our part time snow plow drivers, you all put in hours of time serving the residents of Tremont and we could not do it without you.

I truly enjoy coming to work in this community every day, and I look forward to a wonderful 2025.

Budget Summary

As Commited to the Assessor

Municipal Budget

Account Name	Actual Year Before Last: FY23	Actual Last Year FY24	Original Budget This Year FY25	Requested Next Year FY26	Change from This Year Dollar Change	Change from This Year Percent Change
Expenditures						
Administration				**Article 18**		
Wages & Salaries	*263,385*	*328,130*	*383,333*	*430,263*	$46,930	12.2%
Office Operations	*143,376*	*153,820*	*140,275*	*150,155*	$9,880	7.0%
Employee Benefits	*243,926*	*282,075*	*291,939*	*323,367*	$31,428	10.8%
Tax Abatements	*4,711*	*6,961*	*3,173*	*3,969*	$796	25.1%
Town Office Building	*26,345*	*32,479*	*24,872*	*33,842*	$8,970	36.1%
Property & Casualty Insurance	*29,533*	*31,962*	*32,989*	*32,582*	($407)	-1.2%
Total Administration	*711,276*	*835,427*	*876,581*	***974,178***	$97,597	11.1%
Protections				**Article 19**		
Fire Department	*134,750*	*138,210*	*144,060*	*150,668*	$6,608	4.6%
Dispatching	*0*	*0*	*0*	*0*	$0	#DIV/0!
Animal Control	*9,002*	*9,382*	*10,472*	*10,649*	$177	1.7%
Law Enforcement	*153,982*	*95,730*	*336,393*	*340,137*	$3,744	1.1%
Ambulance	*56,000*	*64,000*	*75,000*	*116,000*	$41,000	54.7%
Emergency Preparedness	*596*	*649*	*670*	*681*	$11	1.6%
Total Protections	*354,330*	*307,971*	*566,595*	***618,135***	$51,540	9.1%
Debt Service				**Article 20**		
Fire Engines & Hinton Estate	*0*	*0*	*0*	*0*	$0	n/a
2019 Fire truck	*60,102*	*35,913*	*0*	*0*	$0	#DIV/0!
Tremont Road - MPI Bond	*43,675*	*42,978*	*0*	*0*	$0	#DIV/0!
Total Debt Service	*103,777*	*78,892*	*0*	***0***	$0	#DIV/0!
Recreation				**Article 21**		
Recreation Board	*424*	*10,992*	*0*	*0*	$0	#DIV/0!
Harbor House	*21,275*	*21,275*	*23,402*	*30,000*	$6,598	28.2%
Total Recreation	*21,699*	*32,267*	*23,402*	***30,000***	$6,598	28.2%
Public Works				**Article 22**		
Wages	*209,969*	*218,331*	*237,872*	*246,391*	$8,519	3.6%
Summer Roads	*183,936*	*47,832*	*19,172*	*23,441*	$4,269	22.3%
Winter Roads	*101,383*	*72,957*	*92,084*	*88,597*	($3,487)	-3.8%
Town Garage Buildings	*36,476*	*15,463*	*17,598*	*19,515*	$1,917	10.9%
Equipment	*46,084*	*68,528*	*48,969*	*51,913*	$2,944	6.0%
Street Lights	*1,665*	*1,914*	*2,118*	*2,274*	$156	7.4%
Seal Cove Fishway	*1,575*	*0*	*1*	*1*	$0	0.0%
Cemeteries	*2,515*	*1,775*	*6,331*	*6,810*	$479	7.6%
Total Public Works	*584,914*	*442,830*	*425,840*	***440,637***	$14,797	3.5%
General Assistance				**Article 23**		
Miscellaneous	*1,163*	*0*	*1,000*	***1,000***	$0	0.0%

Account Name	*Actual Year Before Last: FY23*	*Actual Last Year FY24*	*Original Budget This Year FY25*	*Requested Next Year FY26*	*Change from This Year Dollar Change*	*Change from This Year Percent Change*
Committees				**Article 24**		
Planning Board	*51,635*	*7,560*	*6,480*	*5,520*	($960)	-14.8%
Miscellaneous	*51,635*	*7,560*	*6,480*	***5,520***	($960)	-14.8%
Donations to Third Parties				**Article 25**		
Island Explorer	*3,000*	*3,000*	*3,000*	*0*	($3,000)	-100.0%
Campfire Coalition	*3,000*	*3,000*	*3,000*	*3,000*	$0	0.0%
Down East Horizons	*1,600*	*0*	*2,000*	*2,000*	$0	0.0%
Downeast Community Partners	*2,500*	*2,500*	*2,500*	*2,500*	$0	0.0%
Historical Society	*3,500*	*3,500*	*3,500*	*3,500*	$0	0.0%
WIC Program	*0*	*0*	*0*	*750*	$750	n/a
Hospice Volunteers of Han.Co.	*1,000*	*1,000*	*1,000*	*1,000*	$0	0.0%
Island Connections	*1,500*	*1,500*	*1,500*	*1,500*	$0	0.0%
Bar Harbor Food Pantry	*2,500*	*2,500*	*2,500*	*2,500*	$0	0.0%
Westside Food Pantry	*0*	*0*	*2,500*	*2,500*	$0	0.0%
Open Table MDI	*0*	*2,500*	*3,500*	*0*	($3,500)	n/a
Summer Festival of the Arts	*0*	*0*	*0*	*0*	$0	#DIV/0!
Island Housing Trust	*2,500*	*2,500*	*2,500*	*5,000*	$2,500	100.0%
A Climate to Thrive	*500*	*0*	*0*	*0*	$0	#DIV/0!
Total Third Party Donations	*26,600*	*21,500*	*29,500*	***26,250***	($3,250)	-11.0%
Solid Waste				**Article 26**		
Landfill Remediation	*8,647*	*8,248*	*9,949*	*8,733*	($1,216)	-12.2%
Trash Disposal	*262,513*	*261,577*	*240,391*	*298,399*	$58,008	24.1%
Total Solid Waste	*271,160*	*269,828*	*250,340*	***307,132***	$56,792	22.7%
Contingency				**Article 27**		
Contingency	*11,843*	*7,127*	*16,348*	***16,757***	$409	2.5%
Transfers to Reserves				**Article 28**		
Community Building	*5,000*	*5,000*	*5,000*	*5,000*	$0	0.0%
Town Truck	*65,000*	*65,000*	*50,000*	*30,000*	($20,000)	-40.0%
Town Equipment	*10,000*	*5,000*	*5,000*	*2,500*	($2,500)	-50.0%
Seal Cove Fishway	*20,000*	*5,000*	*2,000*	*1,000*	($1,000)	n/a
Public Safety Reserve	*50,000*	*50,000*	*50,000*	*50,000*	$0	0.0%
Solar Array Purchase	*20,000*	*20,000*	*20,000*	*20,000*	$0	0.0%
Senior Tax Rebate Reserve	*NEW*	*0*	*55,000*	*19,832*	($35,168)	n/a
Road Improvement Program	*50,000*	*50,000*	*50,000*	*50,000*	$0	0.0%
Employee Leave Reserve	*5,000*	*5,000*	*5,000*	*2,500*	($2,500)	-50.0%
Town Office Reserve	*50,000*	*0*	*0*	*0*	$0	#DIV/0!
ARPA Funds (Covid-19)	*0*	*0*	*0*	*0*	$0	#DIV/0!
Revaluation	*20,000*	*62,500*	*0*	*0*	$0	#DIV/0!
Pacific Hall	*0*	*0*	*0*	*0*	0	n/a
Total Transfers to Reserves	*295,000*	*272,900*	*242,000*	***180,832***	($61,168)	-25.3%
Interfund Transfers				**Article 29**		
To Library Operating Fund	*61,274*	*82,897*	*94,117*	***112,804***	$18,687	19.9%

Total Municipal Expenditures	2,494,671	2,359,199	2,532,203	2,713,245	$181,042	7.1%
Other Revenues				**Article 30**		
Taxes Other Than Property Tax	*549,141*	*1,270,256*	*518,950*	*569,098*	$50,148	9.7%
Intergovernmental Revenues	*111,080*	*203,682*	*162,085*	*109,550*	($52,535)	-32.4%
Licenses and Permits	*61,575*	*63,518*	*59,569*	*62,178*	$2,609	4.4%
Local Sources	*55,066*	*148,978*	*46,750*	*188,435*	$141,685	303.1%
Use of surplus	*155,000*	*129,596*	*155,000*	*116,000*	($39,000)	n/a
Transfer-in from Revenue Sharing	*122,042*	*111,610*	*85,746*	*104,634*	$18,888	22.0%
Transfers In & Other Sources	*119,672*	*107,642*	*33,297*	*38,113*	$4,816	14.5%
Non-Property Tax Revenue	*$1,173,576*	*$2,035,282*	*$1,061,397*	***1,188,008***	$126,611	11.9%
Property Taxes Needed For Municipal Budget	1,321,095	323,917	1,470,806	1,525,237	$54,431	3.7%

Account Name	*Actual Year Before Last: FY23*	*Actual Last Year FY24*	*Budget This Year FY25*	*Requested Next Year FY26*	*Change from This Year Dollar Change*	*Change from This Year Percent Change*
Education Budget						
				Total of Articles 12, 13 & 14		
Tremont Consolidated School	*3,148,493*	*3,663,116*	*4,166,727*	***4,587,820***	$421,093	10.1%
High School Tax Assessment	*1,186,696*	*1,186,696*	*1,284,709*	*1,349,848*	$65,139	5.1%
Property Taxes Needed For Education Budget	4,335,189	4,849,812	5,451,436	5,937,668	$486,232	8.9%
County Budget						
Property Taxes Needed For County Budget	*271,686*	*271,686*	*334,542*	*366,426*	$31,884	9.5%
Assessor's Overlay						
Estimated Assessor's Overlay			*54,000*	*27,000*	n/a	n/a

Total Property Taxes

Total Property Taxes	5,927,970	5,445,415	7,310,784	7,856,331	$545,547	7.5%
Total Valuation Base			798,470,000	801,074,633		
Tax Rate			$9.25	$9.81	$0.56	6.1%
Taxes on a Home Assessed at	$400,000		$3,700	$3,924	$224	6.1%

	Annual	Per Month
Total Increase for Municipal Budget	$44.80	$4
Total Increase for School Budget	$170.24	$14
Total Increase for County Budget	$11.20	$1

~ ~ End of Budget Summary ~ ~

TREMONT SCHOOL DEPARTMENT								School Committee Approved 3/4/2025
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	$	%	
		Receipts	Budget	Receipts	Budget	Difference	Difference	Explanation
	Fund Balance							
0000-0000-450000	Carryover	656,539	297,574	600,777	341,988	44,414	14.93%	Saving $70K
	Revenues					-		
0000-0000-452000	Transfers from Reserve- Bus	119,000	-	-	-	-	#DIV/0!	
0000-0000-452001	Transfers from Res - Maint.	-	-	-	-	-	#DIV/0!	
0000-0000-413110	Tuition	-	-	-	-	-	#DIV/0!	
0000-0000-419908	Misc./State NBCT	9,007	-	9,000	-	-	#DIV/0!	
0000-0000-430010	State Subsidy	289,517	340,000	343,084	430,000	90,000	26.47%	Prelim. Figure
	Property Taxes					-		
0000-0000-412110	Town Appropriation	3,663,116	4,166,727	4,166,727	4,587,820	421,093	**10.11%**	
0000-0000-412120	Debt Service Appropr.	-	-	-	-	-	#DIV/0!	
	Articles 12,13 & 14	**EPS & Additional Local Funds Articles**			**$ 4,587,820**			
	Total Revenues	4,737,179	4,804,301	5,119,588	5,359,808	555,507	11.56%	
	Town Appropriation				***4,587,820***	***421,093***	***10.11%***	*Increase per $100,000 valu w Addtl Items*
								$53.24

TREMONT SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	$	%	
Regular Instruction		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
	Regular Instruction							
1100-1000-510100	Teacher's Salaries 3-8	751,060	907,722	866,872	989,205	81,483	8.98%	Incl. MTSS/Behav. Position
1100-1000-510200	Ed. Tech. Salaries	-	-	-	-	-	#DIV/0!	
1100-1000-512300	Substitutes	39,310	45,000	45,000	48,000	3,000	6.67%	Incr from $125/day to $145/day
1100-1000-520100	Benefits - Tchrs. 3-8	44,826	53,737	51,579	59,056	5,319	9.90%	Includes MainePERS Retirem/Medicare
1100-1000-520200	Benefits - Ed. Techs.	-	-	-	-	-	#DIV/0!	
1100-1000-520300	Benefits - Subs	2,723	3,440	3,400	3,500	60	1.74%	
1100-1000-521100	BC/BS: Tchrs. 3-8	186,637	255,033	266,314	291,945	36,912	14.47%	10% Rate Incr / 82% S1000 Share
1100-1000-521200	BC/BS: Ed. Techs.	-	-	-	-	-	#DIV/0!	10% Rate Incr / 82% S1000 Share
1100-1000-521101	Deductible Coverage & Fees	8,501	18,000	18,000	15,500	(2,500)	-13.89%	HRA & Fees
1100-1000-525100	Tuition Reimb.: Taxable	1,485	22,000	20,000	17,960	(4,040)	-18.36%	
1100-1000-525101	Tuition Reimb.: Non-Tax.	-	-	-	-	-	#DIV/0!	
1100-1000-526300	Unemployment	123	5,000	500	5,000	-	0.00%	
1100-1000-527100	Worker's Comp. Insurance	9,159	16,000	14,000	16,000	-	0.00%	
1100-1000-534000	Prof. Svcs.: Counsel / 504	-	1,000	50	1,000	-	0.00%	Counseling
1100-1000-543000	Contr. Svcs.: Equip. Repair	-	600	600	600	-	0.00%	Piano Tuning & Regular Repairs
1100-1000-558000	Staff Travel 3-8	825	600	600	600	-	0.00%	
1100-1000-561000	Teaching Supplies 3-8	19,072	19,150	22,000	24,080	4,930	25.74%	Incl Printer Svc. Agreem
1100-1000-564000	Textbooks 3-8	12,244	11,010	11,000	10,920	(90)	-0.82%	Eureka Math $ 3,500
1100-1000-573000	Replace/Purch of Equip 3-8	2,173	13,510	13,500	10,975	(2,535)	-18.76%	Desks/Tables/Chairs
1100-1000-581000	Dues, Fees, Conf. 3-8	2,977	5,835	5,835	6,935	1,100	18.85%	
1100-1000-590000	Contingency - Safety Factor	-	10,000	-	10,000	-	0.00%	
1100-1000-589001	Special Academic Program	4,998	13,885	13,885	15,020	1,135	8.17%	ANP/Kip/SEA/GrandAud/Arts Wk - Addtl
1120-1000-510100	Teacher's Salaries K-2	207,541	221,961	217,197	235,678	13,717	6.18%	
1120-1000-520100	Benefits - Tchrs. K-2	12,296	13,140	12,925	14,070	930	7.08%	Includes MainePERS Retirem/Medicare
1120-1000-521100	BC/BS: Tchrs. K-2	68,866	59,282	54,491	59,940	658	1.11%	10% Rate Incr / 82% S1000 Share
1120-1000-521101	Deductible Coverage	2,653	4,000	4,000	3,000	(1,000)	-25.00%	
1120-1000-543000	Repair / Maint Equipment	-	700	200	50	(650)	-92.86%	
1120-1000-558000	Staff Travel K-2	777	400	400	400	-	0.00%	
1120-1000-561000	Teaching Supplies K-2	6,167	3,400	3,800	4,440	1,040	30.59%	
1120-1000-564000	Textbooks K-2	6,533	8,460	8,400	9,275	815	9.63%	Book Room $7,500
1120-1000-573000	Replace/Purch of Equip K-2	1,604	2,550	5,500	6,610	4,060	159.22%	
1120-1000-581000	Dues, Fees, Conf. K-2	279	7,200	7,200	5,500	(1,700)	-23.61%	
1121-1000-589000	Pre-K Program	-	-	-	-	-	#DIV/0!	
1121-1000-510100	Pre-K: Teacher Salary	46,266	48,392	48,392	50,134	1,742	3.60%	
1121-1000-520100	Pre-K: Benefits Teacher	2,706	2,865	2,880	2,993	128	4.47%	
1121-1000-521100	Pre-K: BC/BS Teacher	15,853	20,980	20,871	22,958	1,978	9.43%	
1121-1000-510200	Pre-K: Ed. Tech. Salary	-	29,652	-	31,900	2,248	7.58%	
1121-1000-520200	Pre-K: Benefits ET	-	1,755	-	1,905	150	8.55%	
1121-1000-521200	Pre-K: BC/BS ET	-	9,308	-	10,186	878	9.43%	
1121-1000-561000	Pre-K: Teaching Supplies	-	800	800	800	-	0.00%	
1121-1000-564000	Pre-K: Books	-	500	500	500	-	0.00%	
1121-1000-573000	Pre-K: Equipment	-	1,400	1,400	1,400	-	0.00%	
1121-1000-581000	Pre-K: Dues/Fees/Conf.	-	1,700	1,700	1,700	-	0.00%	

TREMONT SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	$	%	
Regular Instruction		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
	Regular Instruction							
2900-1000-510100	Gifted & Talented Program	17,254	14,749	14,749	16,100	1,351	9.16%	20% Position
2900-1000-520100	Benefits - G & T	1,011	873	878	961	88	10.08%	Includes MainePERS Retirem/Medicare
2900-1000-521100	BC/BS: G & T	-	5,107	5,080	5,588	481	9.42%	10% Rate Incr / 82% S1000 Share
2900-1000-521101	Deductible Coverage	-	320	320	320	-	0.00%	
2900-1000-556000	Tuition Reimb - G & T	-	-	-	-	-	#DIV/0!	
2900-1000-558000	Staff Travel - G & T	-	100	100	100	-	0.00%	
2900-1000-561000	Teaching Supplies - G & T	-	100	350	100	-	0.00%	
2900-1000-564000	Textbooks - G & T	-	200	100	200	-	0.00%	
2900-1000-573000	Purchase of Equip - G & T	-	-	-	-	-	#DIV/0!	
2900-1000-581000	Dues, Fees, Conf. - G & T	-	100	100	100	-	0.00%	
Total Regular Instruction		1,475,919	1,861,516	1,765,468	2,013,204	151,688	8.15%	
	Article 1	**Regular Instruction**			**$ 2,013,204**			

TREMONT SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	$	%	
Special Education		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
	Special Education							
2200-1000-510100	Teacher Salaries	188,400	188,213	188,213	201,788	13,575	7.21%	3 Spec. Ed. Tchrs.
2200-1000-510200	Ed. Tech. Salaries	264,053	310,301	359,355	439,077	128,776	41.50%	13.5 ET 24-25 / 14.5 ET 25-26 minus Grt
2200-1000-510800	Admin Asst Salary	-	31,933	13,056	18,727	(13,206)	-41.36%	Admin Asst - 20 hrs 2025-26
2200-1000-520100	Benefits - Teacher	11,027	11,142	11,199	13,963	2,821	25.32%	Includes MainePERS Retirem/Medicare
2200-1000-520200	Benefits - Ed. Techs.	18,766	20,170	21,382	29,350	9,180	45.51%	Includes MainePERS Retirem/Medicare
2200-1000-520800	Benefits - Admin. Asst.	-	3,400	998	1,526	(1,874)	-55.12%	
2200-1000-521100	BC/BS: Tchrs.	44,822	58,433	58,130	63,943	5,510	9.43%	10% Rate Incr / 82% S1000 Share
2200-1000-521200	BC/BS: Ed. Techs.	79,947	156,980	182,282	264,196	107,216	68.30%	10% Rate Incr / 82% S1000 Share
2200-1000-521800	BC/BS: Admin Asst.	-	25,534	-	-	(25,534)	-100.00%	Incl in Ed Tech line
2200-1000-521201	Deductible Coverage	3,269	13,600	13,600	14,400	800	5.88%	
2200-1000-556000	Tuition Reimb - Res. Rm.	-	11,000	8,000	6,800	(4,200)	-38.18%	
2200-1000-543000	Contr. Svcs.: Repairs	-	975	975	1,260	285	29.23%	
2200-1000-558000	Staff Travel	-	100	100	100	-	0.00%	
2200-1000-561000	Teaching Supplies - Res. Rm	5,924	2,400	2,400	2,380	(20)	-0.83%	
2200-1000-564000	Textbooks - Res. Rm.	1,562	2,300	2,300	2,100	(200)	-8.70%	
2200-1000-573000	Purchase of Equip - Res Rm.	2,276	1,160	1,189	1,440	280	24.14%	
2200-1000-581000	Dues, Fees, Conf. - Res Rm	5,407	3,300	3,300	5,360	2,060	62.42%	
2200-1000-591000	Fund Transfs Out - Spec Res	-	-	-	-	-	#DIV/0!	AOS Reserve - maxed - no contribution
2500-2330-534400	Other prof svcs-Special Svcs	72,750	81,007	81,007	114,271	33,264	41.06%	Part of AOS Assessment
2500-2330-581200	Dues & Fees-IEP Anywhere	859	900	850	900	-	0.00%	
2800-2110-510100	Social Worker Salary	50,904	65,082	65,082	70,015	4,933	7.58%	
2800-2110-520100	Benefits = Social Worker	2,956	3,853	3,872	4,180	327	8.49%	
2800-2110-521100	BC/BS - Social Worker	4,386	12,767	10,436	11,480	(1,287)	-10.08%	
2800-2110-543000	Contr. Svcs.: Repairs	-	100	100	100	-	0.00%	
2800-2110-558000	Staff Travel - Soc Wkr	651	200	200	200	-	0.00%	
2800-2110-561000	Teaching Supplies - SW	588	700	700	700	-	0.00%	
2800-2110-564000	Textbooks/Periodicals	-	300	250	300	-	0.00%	
2800-2110-573000	Purchase of Equipm	-	200	226	200	-	0.00%	
2800-2110-581000	Dues/Fees/Conf. - SW	1,344	1,755	1,755	1,755	-	0.00%	
2810-1000-510100	Spec. Ed. : Summ. Schl.	3,000	15,000	15,000	30,000	15,000	100.00%	
2810-1000-520100	Benefits Summer School	178	888	888	1,791	903	101.69%	
2800-2140-534400	Prof. Svcs.: Psych. Counsel.	9,453	12,000	12,000	12,000	-	0.00%	
2800-2160-534400	Prof. Svcs.: Occup. Therapy	42,452	36,000	40,000	41,000	5,000	13.89%	
2800-2180-534400	Prof. Svcs.: Physical Therapy	18,364	22,000	21,000	24,000	2,000	9.09%	
2800-2150-510100	Teacher Sal. : Speech	-	64,778	87,199	93,299	28,521	44.03%	100% Position - Employed
2800-2150-520100	Benefits - Speech	-	3,835	5,188	5,570	1,735	45.24%	
2800-2150-521100	BC/BS: Speech	-	25,534	25,402	27,942	2,408	9.43%	
	Deductible Coverage	-	1,600	1,600	1,200	(400)	-25.00%	
2800-2150-534400	Other Prof. Svcs. - Speech	66,090	-	-	-	-	#DIV/0!	4 days/wk. 23-24 - Dot.Com
2800-2150-558000	Staff Travel - Speech	-	50	50	350	300	600.00%	
2800-2150-561000	Teaching Supplies - Speech	-	640	640	640	-	0.00%	
2800-2150-564000	Testing Materials - Speech	-	1,000	1,000	-	(1,000)	-100.00%	
2800-2150-573000	Purchase of Equip-Speech	500	3,000	3,000	3,000	-	0.00%	
2800-2150-573000	Dues, Fees, Conf. - Speech	-	300	300	300	-	0.00%	
Total Special Education		899,927	1,194,430	1,244,224	1,511,603	317,173	26.55%	
	Article 2	**Special Education**			**$ 1,511,603**			

TREMONT SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	$	%	
		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
	Article 3	**Career & Technical Education**			**$ -**			
Other Instruction	**Co-Curricular**							
9100-1000-515000	Salaries: Co-Curricular	31,912	36,000	35,106	37,775	1,775	4.93%	
9100-1000-520000	Benefits - Co-Curricular	1,912	2,132	2,450	2,650	518	24.30%	
9100-1000-534000	Other Prof. Svcs. - Co-Curric.	3,220	3,000	3,000	3,000	-	0.00%	Arts Wk Artists
9100-1000-543000	Contr. Svcs.: Instrument Rep	561	1,000	1,000	1,000	-	0.00%	
9100-1000-560000	Supplies - Co-Curric	6,391	11,200	11,000	3,700	(7,500)	-66.96%	Robot,Garden,Arts wk, Jazz,Play,Options
9100-1000-560500	Equip-(non-capitalized)	80	1,800	1,800	2,000	200	11.11%	Robotics, Musical Instruments
9100-1000-581000	Dues / Fees / Conferences	717	4,550	4,550	9,300	4,750	104.40%	Jazz Festivals, Robotics
9100-1000-589000	Quebec Trip	5,026	8,000	8,000	8,000	-	0.00%	Quebec Trip
9100-1000-589001	Wellness Incentives	-	2,000	2,000	2,000	-	0.00%	
9200-1000-515000	Salaries: Athletic Stipends	24,832	35,000	28,000	35,000	-	0.00%	
9200-1000-520000	Benefits - Athletic Stipends	1,591	2,275	1,960	2,400	125	5.49%	
9200-1000-515000	Contr. Svcs.: Officials, etc.	2,383	3,500	3,500	3,500	-	0.00%	
9200-1000-560000	Supplies - Athletic	2,410	2,500	2,500	3,000	500	20.00%	
9200-1000-560500	Purch. Equipment / Uniforms	-	1,100	1,100	1,500	400	36.36%	
9200-1000-581000	Dues / Fees / Conferences	117	250	250	250	-	0.00%	AD Conf./League Dues/Tourn. Fees
	Total Co-Curricular	81,154	114,307	106,216	115,075	768	0.67%	
4300-1000-510100	Summer School - Regular	-	10,000	12,000	17,000	7,000	70.00%	
4300-1000-520100	Benefits - Summ Schl.	-	592	710	1,015	423	71.45%	
	Total Summer School	-	10,592	12,710	18,015	7,423	70.08%	
	Article 4	**Other Instruction**			**$ 133,090**			
Staff and Student Support								
	Guidance							
0000-2120-510100	Salaries: Guidance Counsel.	51,963	53,524	53,451	72,008	18,484	34.53%	80% - 100% for 2025-26
0000-2120-520100	Benefits - Guidance	2,791	3,169	3,180	4,983	1,814	57.24%	Includes MainePERS Retirem/Medicare
0000-2120-521100	BC/BS: Guidance	18,754	16,783	16,697	27,942	11,159	66.49%	
0000-2120-521101	Deductible Coverage	568	1,280	1,200	1,200	(80)	-6.25%	
0000-2120-543000	Equip Repair/Maint	-	100	100	100	-	0.00%	
0000-2120-561000	Supplies	105	425	425	455	30	7.06%	
0000-2120-564000	Books & Periodicals	168	400	400	650	250	62.50%	
0000-2120-573000	Purchase of Equipment	-	100	100	100	-	0.00%	
0000-2120-581000	Dues/ Fees / Conference	464	900	900	900	-	0.00%	
	Total Guidance	74,813	76,681	76,453	108,338	31,657	41.28%	
	Health Services							
0000-2130-510100	Salaries: Nurse	78,335	81,199	81,199	87,299	6,100	7.51%	School based Nurse
0000-2130-520100	Benfits - Nurse	4,652	4,807	4,831	5,212	405	8.43%	
0000-2130-521100	BC/BS: Nurse	23,213	25,534	25,402	27,942	2,408	9.43%	
0000-2130-521101	Deductible Coverage	952	1,600	1,600	1,200	(400)	-25.00%	
0000-2130-543000	Contr. Svcs.:Equip. Repair	-	200	200	200	-	0.00%	
0000-2130-558000	Staff Travel	-	200	200	200	-	0.00%	
0000-2130-560000	Supplies	2,448	3,800	3,800	3,750	(50)	-1.32%	
0000-2130-564000	Books & Periodicals	-	100	100	100	-	0.00%	
0000-2130-573000	Replace/Purch. Equipment	131	1,150	1,612	215	(935)	-81.30%	
0000-2130-581000	Dues/ Fees / Conference	594	2,000	2,000	700	(1,300)	-65.00%	
0000-2130-589001	Misc. - Flu & Hep B Shots	-	-	-	-	-	#DIV/0!	
	Total Health Services	110,325	120,590	120,944	126,818	6,228	5.16%	

TREMONT SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
Staff and Student Support		**Actual**	**Proposed**	**Anticipated**	**Proposed**	**$**	**%**	
	Improvement of Instruction	**Expend.**	**Budget**	**Expend.**	**Budget**	**Difference**	**Difference**	**Explanation**
0000-2200-530000	Assess: Curric. & Techn.	64,620	76,399	76,399	85,934	9,535	12.48%	Part of AOS Assessment
0000-2210-510100	Instructional Grants	4,321	5,000	5,711	5,000	-	0.00%	
0000-2210-515000	Mentor/Cert Comm/Cert. Chr.	3,785	4,500	4,500	4,500	-	0.00%	Mentors Incl./CC Comm/Comm Study Ldr
0000-2210-520000	Benefits-Stipends	223	266	268	269	3	1.13%	
0000-2210-520100	Benefits-Teacher	268	296	338	300	4	1.35%	
0000-2212-533000	Curriculum Work	1,596	2,660	2,380	2,380	(280)	-10.53%	$20/Student
0000-2210-533003	Local Workshops/Speakers	200	500	500	500	-	0.00%	
	Total Improve. Of Instruction	75,014	89,621	90,096	98,883	9,262	10.33%	
	Library & Audio Visual							
0000-2220-510100	Salaries: Librarian	47,178	51,119	50,933	28,803	(22,316)	-43.66%	60% - 40% 2025-26
0000-2220-520100	Benefits - Librarian	2,836	3,026	3,031	1,993	(1,033)	-34.14%	
0000-2220-521100	Blue Cross / Blue Shield	3,000	3,000	3,000	11,177	8,177	272.57%	
0000-2220-521101	Deductible Coverage	-	-	-	-	-	#DIV/0!	
0000-2220-525100	Tuition Reimb.	-	-	-	-	-	#DIV/0!	
0000-2220-534000	Purchased Prof. Svcs.	-	-	-	-	-	#DIV/0!	
0000-2220-543000	Contr. Svcs.:Equip. Repair	-	3,000	3,000	3,000	-	0.00%	
0000-2220-558000	Staff Travel	-	-	-	-	-	#DIV/0!	
0000-2220-561000	Supplies	804	1,400	1,400	1,400	-	0.00%	
0000-2220-564000	Books	6,078	10,000	8,500	10,000	-	0.00%	
0000-2220-564300	Periodicals/ Subscriptions	-	-	-	-	-	#DIV/0!	
0000-2220-573000	Replace/Purchase Equipment	6,813	6,500	6,500	6,500	-	0.00%	
0000-2220-581000	Dues / Fees / Conferences	18	250	250	250	-	0.00%	
	Total Library & AV	66,728	78,295	76,614	63,123	(15,172)	-19.38%	
	Technology							
0000-2230-510100	Salary: Techn. Intergrator	65,878	69,107	69,107	74,728	5,621	8.13%	100% Time
0000-2230-510101	Salary: Techn - Addtl Days	528	3,756	3,756	4,061	305	8.12%	10 Days
0000-2230-520600	Benefits - Techn. Intergrator	3,828	4,091	4,112	4,461	370	9.04%	Includes MainePERS Retirem/Medicare
0000-2230-520601	Benefits - Techn - Addtl Days	31	222	222	242	20	9.01%	
0000-2230-521100	BC/BS - Techn. Intergrator	23,165	25,534	25,402	27,942	2,408	9.43%	10% Rate Incr / 82% S1000 Share
0000-2230-521101	Deductible Coverage	265	1,600	1,600	1,200	(400)	-25.00%	
0000-2230-525100	Tuition Reimb.	-	-	-	-	-	#DIV/0!	
0000-2230-543200	Repairs & Svc. Agreements	35	2,000	2,000	2,000	-	0.00%	
0000-2230-558000	Travel	-	-	-	-	-	#DIV/0!	
0000-2230-560000	Supplies	2,132	4,000	4,000	4,000	-	0.00%	
0000-2230-564000	Books/Periodicals	-	-	-	-	-	#DIV/0!	
0000-2230-565000	Software	7,973	10,475	10,000	7,882	(2,593)	-24.75%	Local Software
0000-2230-565001	Software (AOS91)	16,393	43,615	43,615	47,437	3,822	8.76%	AOS 91 Site License Fees
0000-2230-573400	Equipment-Technology	30,708	33,665	34,000	38,569	4,904	14.57%	Laptop Lease & Equipm.
0000-2230-581000	Dues/Fees/Conferences	-	500	500	610	110	22.00%	
	Total Technology	150,937	198,565	198,314	213,132	14,567	7.34%	
	Article 5	**Student & Staff Support**			**$ 610,294**			

TREMONT SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	$	%	
		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
System Administration								
	Office of Superintendent							
0000-2320-534100	Assessment: Administration	76,602	85,130	85,130	107,803	22,673	26.63%	Part of AOS Assessment
	Total Office of Supt.	76,602	85,130	85,130	107,803	22,673	26.63%	Tremont's % of AOS Costs = 10.36%
		Total Cost of Office of Superintendent = $308,008						Incr in % of .23
System Administration								
	School Committee							
0000-2310-515000	Salaries: School Committee	3,000	3,000	3,000	3,000	-	0.00%	
0000-2310-520000	Soc. Sec. / Medicare	230	230	230	230	-	0.00%	
0000-2310-534000	Prof. Svcs.: Legal & Audit	8,575	10,500	10,500	10,500	-	0.00%	
0000-2310-581000	Dues / Fees / Conferences	1,523	1,500	1,525	1,525	25	1.67%	
	Total School Committee	13,328	15,230	15,255	15,255	25	0.16%	
	Article 6	**System Administration**			**$ 123,058**			
School Administration								
	Office of Principal							
0000-2410-510400	Salaries: Principal	113,390	120,760	120,760	129,213	8,453	7.00%	
0000-2410-511800	Salaries: Office Manager	49,236	47,762	47,762	51,382	3,620	7.58%	
0000-2410-520400	Benefits: Principal	6,713	7,149	7,185	7,714	565	7.90%	Includes MainePERS Retirem/Medicare
0000-2410-520800	Benefits: Office Manager	3,988	5,000	5,086	5,729	729	14.58%	
0000-2410-521400	BC/BS: Principal	19,072	20,980	20,871	22,958	1,978	9.43%	10% Rate Incr / 82% S1000 Share
0000-2410-521800	BC/BS: Office Manager	23,213	25,534	25,402	27,942	2,408	9.43%	10% Rate Incr / 82% S1000 Share
0000-2410-521401	Deductible Coverage	1,803	3,200	3,200	2,400	(800)	-25.00%	
0000-2410-525400	Tuition Reimbursement	-	1,700	-	1,700	-	0.00%	
0000-2410-544450	Copier Lease/Purchase	6,446	6,447	6,447	7,810	1,363	21.14%	
0000-2410-554000	Advertising	4,760	4,000	4,000	4,000	-	0.00%	
0000-2410-558000	Staff Travel/Conf Exp.	54	2,000	2,000	2,000	-	0.00%	
0000-2410-560000	Office Supplies / Postage	4,882	5,100	5,100	5,100	-	0.00%	
0000-2410-564000	Books & Periodicals	-	275	275	275	-	0.00%	
0000-2410-573000	Replace/Purchase Equipment	1,041	2,500	2,500	2,500	-	0.00%	
0000-2410-581000	Dues/Fees/Conf.	2,537	2,000	2,000	2,000	-	0.00%	
0000-2410-589000	Miscellaneous	467	2,000	2,000	2,000	-	0.00%	
	Total Office of Principal	237,601	256,407	254,588	274,723	18,316	7.14%	
	Article 7	**School Administration**			**$ 274,723**			

TREMONT SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
Transportation and Buses		**Actual**	**Current**	**Anticipated**	**Proposed**	**$**	**%**	
	Student Transportation	**Expend.**	**Budget**	**Expend.**	**Budget**	**Difference**	**Difference**	**Explanation**
0000-2700-511800	Salaries: Bus Drivers	77,269	72,000	73,838	79,615	7,615	10.58%	Including Subs & Extra Trips
0000-2700-520800	Soc.Sec./Medicare/Retire.	6,006	7,458	7,864	8,877	1,419	19.03%	
0000-2700-521800	BC/BS: Bus Drivers	23,662	30,287	18,520	20,372	(9,915)	-32.74%	10% Rate Incr / 82% S1000 Share
0000-2700-521801	Deductible Coverage	2,041	2,400	2,400	2,400	-	0.00%	
0000-2700-534000	Prof. Svcs.: Physicals	199	500	450	500	-	0.00%	
0000-2700-543000	Contr. Svcs.: Bus Repairs	31,836	30,000	30,000	30,000	-	0.00%	Projected repair costs/Underside Coating
0000-2700-552000	Insurance: Bus / Vans	6,627	7,621	7,734	8,894	1,273	16.70%	Include Vans
0000-2700-560000	Supplies	1,401	1,000	1,000	1,000	-	0.00%	Include Vans
0000-2700-562600	Fuel	14,156	19,000	19,000	20,000	1,000	5.26%	Include Vans
0000-2700-573000	Replace/Purch. Of Equipment	16,834	2,000	2,000	2,000	-	0.00%	
0000-2700-573600	Purchase Bus/Transfer to Res	132,490	25,000	25,000	25,000	-	0.00%	Bus Purchase 23-24
0000-2700-581000	Dues/ Fees/ Conference	-	220	220	220	-	0.00%	
0000-2700-589000	Miscellaneous	-	-	-	-	-	#DIV/0!	
0000-2750-551400	Transp. Purchased fr Private	-	1,000	-	1,000	-	0.00%	
	Total Transportation	312,521	198,486	188,026	199,878	1,392	0.70%	
	Article 8	**Transportation & Buses**			**$ 199,878**			
Facilities and Maintenance								
	Operation & Maint. Of Plant							
0000-2600-511800	Salaries: Custodians	64,675	71,217	71,217	76,615	5,398	7.58%	
0000-2600-520800	Soc. Sec./ Medicare / Retire.	5,792	7,585	7,585	8,543	958	12.63%	
0000-2600-521800	Blue Cross / Blue Shield	5,000	7,000	5,700	5,700	(1,300)	-18.57%	10% Rate Incr / 82% S1000 Share
	Deductible Coverage	-	-	-	-	-	#DIV/0!	
0000-2630-543001	Rubbish Removal	4,324	4,000	4,500	4,500	500	12.50%	
0000-2600-533000	Purchased Prof. Svs.(Cleaning	48,140	57,040	57,040	57,040	-	0.00%	Cleaning Contract Incl. Addtl space(184 D)
0000-2620-543000	Contr. Svcs. : Building	37,189	31,600	36,000	36,000	4,400	13.92%	
0000-2630-543000	Contr. Svcs. : Grounds	18,500	16,500	18,500	18,500	2,000	12.12%	Incl. Memorial Maintenance
0000-2640-543000	Contr. Svcs.: Equip. Repair	879	1,500	1,500	1,500	-	0.00%	
0000-2600-544000	Community Bldg. Rental	5,000	5,000	5,000	5,000	-	0.00%	Lease on Community Bldg. space
0000-2600-552000	Insurance:Bldg/Equip.	10,541	12,122	11,020	12,673	551	4.55%	
0000-2600-553200	Telephone	3,899	5,500	5,000	5,500	-	0.00%	
0000-2600-560000	Supplies	16,296	14,000	16,000	16,000	2,000	14.29%	
0000-2600-562200	Electricity	30,176	35,000	33,000	35,000	-	0.00%	
0000-2600-562300	L.P. Gas	1,433	1,000	1,500	1,500	500	50.00%	
0000-2600-562400	Heating Oil	43,516	49,000	40,000	53,000	4,000	8.16%	14,000 gal.
0000-2600-573000	Replace/Purchase Equipment	984	1,000	1,000	1,000	-	0.00%	
0000-2600-581000	Dues / Fees / Conferences	5,213	3,500	4,000	4,000	500	14.29%	More Mailings - Water Tests
0000-2600-589005	Miscellaneous	-	-	-	-	-	#DIV/0!	
0000-2600-590000	Contingency/Transf to Reserve	25,000	25,000	25,000	25,000	-	0.00%	Transfer to Reserve if not needed for Exp.
	Total Oper. & Maint.	326,557	347,564	343,562	367,071	19,507	5.61%	

TREMONT SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	$	%	
		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Facilities Maintenance								
	Capital Outlay							
0000-2690-545002	Land & Improvements	4,648	-	-	-	-	#DIV/0!	Fencing around Ballfield
0000-2600-?????	Lease/Purchase of Portable	-	26,887	-	26,887	-	0.00%	Portable Purchase - 5 yr. Lease/Purch.
0000-2690-545001	Buildings	163,149	60,000	60,000	30,000	(30,000)	-50.00%	~~Harriman $60k~~/Building Projects $30k
0000-2690-545003	Equipment	5,730	-	-	-	-	#DIV/0!	
	Total Capital Outlay	173,528	86,887	60,000	56,887	(30,000)	-34.53%	
	Article 9	**Facilities Maintenance**			**$ 423,958**			
Debt Service								
	Debt Service							
0000-5100-583200	Interest	-	-	-	-	-	#DIV/0!	
0000-5100-583200	Principal	-	-	-	-	-	#DIV/0!	
	Total Debt Service	-	-	-	-	-	#DIV/0!	
	Article 10	**Debt Service & Other Commitments**			**$ -**			
All Other Expenditures								
	Food Services							
0000-3100-591000	Food Services Transfer	61,450	70,000	70,000	70,000	-	0.00%	**7/1/23 Fund Bal = $36K**
	Total Food Services	61,450	70,000	70,000	70,000	-	0.00%	
	Article 11	**All Other Expenditures**			**$ 70,000**			
	Grand Totals:	**4,136,402**	**4,804,301**	**4,707,600**	**5,359,808**	**555,507**	**11.56%**	
	Article 15	**Total Expenditures**			**$ 5,359,808**			
		Projected						
		Bal. 6/30/25						
Reserves:	***Maintenance***	***$ 141,040***						
	Bus	***$ 25,000***						
	Special Education	***$ 244,408***						

Annual Town Meeting Warrant

Hancock, s.s. State of Maine
To David Chambers, a resident of the Town of Tremont

GREETINGS:

In the name of the State of Maine, you are hereby required to warn and notify the inhabitants of the Town of Tremont, qualified by law to vote in Town affairs, to assemble at the Tremont Town Office, in the Harvey Kelley Meeting Room in said Town, on Monday, May 12, 2025 at eight o'clock in the morning, and then and there to act on Article A by Secret Ballot and immediately thereafter the voters shall act on Article's B until eight o'clock in the evening.

And to notify and warn said voters to reconvene at the Tremont Town Office, in the Harvey Kelley Meeting Room on Tuesday, May 13, 2025 at six thirty o'clock in the evening then and there to act on Articles 1 through 50, all of said Articles being set forth below, to wit:

Town Election

The following articles will be voted by secret ballot
Monday, May 12, 2025
at the Tremont Town Office in the Harvey Kelley Meeting Room.
Polls Open 8:00 a.m. to 8:00 p.m.

Article A **Moderator:** To elect by written Secret Ballot a Moderator to preside at said meeting. (NOTE: The Moderator is nominated from the floor. At least three (3) registered voters must cast a written Secret Ballot to elect a Moderator.)

Article B **Town Officers and Officials:** To elect the following Town Officers and Officials by written Secret Ballot in accordance with the provisions of Title 30-A, M.R.S. Section 2528:

- One (1) Select Board Members for a three (3) year term.
- One (1) School Board Members for a three (3) year term.
- One (1) MDI School Board Trustee for a three (3) year term.

Open Town Meeting

The following articles will be voted on the Town Meeting floor
Tuesday, May 13, 2025 starting at 6:30 p.m.
at the Tremont Town Office in the Harvey Kelley Meeting Room.

School Budget

Note: Articles 1 through 11 authorize expenditures in cost center categories

Article 1 To see what sum the School Committee is authorized to expend for **Regular Instruction** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Committee recommends **$2,013,204**

Note: 2024-25 Amount was $1,861,516

Article 2 To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Committee recommends **$ 1,511,603**

Note: 2024-25 Amount was $ 1,194,430

Article 3 To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Committee recommends **$ -0-**

Note: 2024-25 Amount was $ -0-

Article 4 To see what sum the School Committee is authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Committee recommends **$ 133,090**

Note: 2024-25 Amount was $ 124,899

Article 5 To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Committee recommends **$ 610,294**

Note: 2024-25 Amount was $ 563,752

Article 6 To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Committee recommends **$ 123,058**

Note: 2024-25 Amount was $ 100,360

Article 7 To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Committee recommends **$274,723**

Note: 2024-25 Amount was $ 256,407

Article 8 To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Committee recommends **$ 199,878**

Note: 2024-25 Amount was $ 198,486

Article 9 To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Committee recommends **$ 423,958**

Note: 2024-25 Amount was $ 434,451

Article 10 To see what sum the School Committee is authorized to expend for **Debt Service and Other Commitments** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Committee recommends **$ -0-**

Note: 2023-24 Amount was $ -0-

Article 11 To see what sum the School Committee is authorized to expend for **All Other Expenditures** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Committee recommends **$ 70,000**

Note: 2024-25 Amount was $ 70,000

Note: Articles 1 – 11 authorize a total budget of $ 5,359,808

Note: 2024-25 Amount was $ 4,804,301

Note: Articles 12 – 14 raise funds for the Proposed School Budget

Hand Count

Article 12 To see what sum the voters of the Town of Tremont will appropriate for the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act **(Recommend $2,347,999)** and to see what sum the voters of the Town of Tremont will raise as the Town's contribution to the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688 for the period July 1, 2025 to June 30, 2026.

School Committee recommends **$1,907,591**

Explanation: The Town of Tremont's contribution to the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

Hand Count

Article 13 To see what sum the voters of the Town of Tremont will raise and appropriate for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, non-state funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the Town of Tremont's contribution to the total cost of funding public education from kindergarten to grade 12 for the period July 1, 2025 to June 30, 2026.

School Committee recommends **$ -0-**

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the Town of Tremont's long-term debt for major capital school construction projects and minor capital renovation projects that are not approved for state subsidy.

Written Ballot Vote Required

Article 14 To see what sum the voters of the Town of Tremont will raise and appropriate in additional local funds for school purposes **(Recommend: $2,680,229)** for the period July 1, 2025 to June 30, 2026, which exceeds the State's Essential Programs and Services allocation model by **(Recommend: $2,680,229)** as required to fund the budget recommended by the school committee.

The School Committee recommends **$ 2,680,229** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **$2,680,229**: The State funding model underestimates the actual costs to fully fund the 2025-2026 budget.

Explanation: The additional local funds are those locally raised funds over and above the Town of Tremont's local contribution to the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town of Tremont's budget for educational programs.

Note: Articles 12, 13, & 14 raise a total town appropriation of **$ 4,587,820**

Note: 2024-25 Total Town Appropriation was $4,166,727

Note: Article 15 summarizes the proposed school budget and does not authorize any additional expenditures

Hand Count

Article 15 To see what sum the voters of the Town of Tremont will authorize the School Committee to expend for the fiscal year beginning July 1,2025 and ending June 30, 2026 from the Town's contribution to the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee recommends **$5,359,808**

Note: 2024-25 Total Budget was $4,804,301

Article 16 In addition to the amount in Articles 1 – 15, shall the Town appropriate and authorize the School Committee to expend additional state, federal and other funds received during the fiscal year 2025-2026 for school purposes.

School Committee recommends passage.

Note: Current Year Totals: $ 199,720

Municipal Budget

Article 17 **Administration:** To see what sum of money, not to exceed $974,178, the Town will vote to raise and appropriate for Administration purposes.

Recommendation: Selectboard recommend $974,178

Article 18 **Protections:** To see what sum of money, not to exceed $618,135, the Town will vote to raise and appropriate for Protections purposes.

Recommendation: Selectboard recommend $618,135

Note: This amount includes Fire, EMS, and Animal Control.

Article 19 **Debt Service:** To see what sum of money, not to exceed $0, the Town will vote to raise and appropriate for Debt Service purposes.

Recommendation: Selectboard recommend $0

Article 20 **Recreation:** To see what sum of money, not to exceed $30,000, the Town will vote to raise and appropriate for Recreation purposes.

Recommendation: Selectboard recommend $30,000

Article 21 **Public Works:** To see what sum of money, not to exceed $440,637, the Town will vote to raise and appropriate for Public Works purposes.

Recommendation: Selectboard recommend $440,637

Article 22 **General Assistance:** To see what sum of money, not to exceed $1,000, the Town will vote to raise and appropriate for General Assistance purposes.

Recommendation: Selectboard recommend $1,000

Article 23 **Committees:** To see what sum of money, not to exceed $5,520, the Town will vote to raise and appropriate for Committee purposes.

Recommendation: Selectboard recommend $5,520

Article 24 **Donations to Non-Profit Organizations:** To see what sum of money, not to exceed $26,250, the Town will vote to raise and appropriate for Donations to Non-Profit Organizations.

Recommendation: Selectboard recommend $26,250 as shown below:

MDI Campfire Coalition	*$3,000*
Down East Horizons	*$2,000*
Down East Community Partners	*$2,500*
Tremont Historical Society	*$3,500*
Mount Desert Nursing Association	*$2,000*
Hospice Volunteers of Hancock County	*$1,000*
Island Connections	*$1,500*
Bar Harbor Food Pantry	*$2,500*
Westside Food Pantry	*$2,500*
WIC (Woman, Infants and Children)	*$750*
Island Housing Trust	*$5,000*
Total *$26,250*	

Article 25 **Solid Waste:** To see what sum of money, not to exceed $307,132, the Town will vote to raise and appropriate for Solid Waste purposes.

Recommendation: Selectboard recommend $307,132

Article 26 **Contingency:** To see what sum of money, not to exceed $16,757, the Town will vote to raise and appropriate for Contingency purposes.

Recommendation: Selectboard recommend $16,757

Article 27 **Transfers To Reserves:** To see what sum of money, not to exceed $180,832, the Town will vote to raise and appropriate for Transfers to Reserves.

Recommendation: Selectboard recommend $180,832

Article 28 **Transfer To Library Fund:** To see what sum of money, not to exceed $112,804, the Town will vote to raise and appropriate to be transferred to the Library Operating Fund.

Recommendation: Selectboard recommend $112,804

Article 29 **Other Revenues:** To see what sum the Town will vote to reduce the amount to be raised by property taxation for the Municipal Budget by using reserves, fund balance, and estimated revenues.

Recommendation: Selectboard recommend $1,188,088

Article 30 **Backside Blast Reserve:** Shall the Town create a Backside Blast Reserve and authorize expenditures by the Selectboard within their discretion to pay for event expenses in accordance with the towns Lobster Boat Race Committee bylaws?

Recommendation: Selectboard recommend adoption

Other Municipal Articles

Article 31 **Tax Due Date and Interest Rate:** To see if the Town will vote to set the date of commitment as the date when all personal property and real estate taxes for the municipal year 2025 shall become due and payable, and that the maximum rate of interest (7.50%) that can be charged per Title 36, M.R.S. § 505(4) shall be charged on all real estate and personal property taxes remaining unpaid after sixty (60) days from that date.

Recommendation: Selectboard recommend adoption.

Article 32 **Tax Acquired Property:** To see if the Town will vote to authorize the Selectboard on behalf of the Town to sell or convey any real estate acquired by the Town under expired tax lien mortgages on such terms as they may deem proper and to execute release deeds on behalf of the Town to the purchasers of such property, except that the Municipal officers shall use the special sale process required by 36 M.R.S. § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Recommendation: Selectboard recommend adoption

Article 33 **Grants, Donations, and Other Revenues:** To see if the Town will vote to authorize the Selectboard, or the Town Manager acting in concurrence with said Selectboard, to apply for and/or to accept and expend, on behalf of the Town, money from Federal, State, other governmental units, or from private sources which may be received, from time to time, in the form of grants, donations, or revenues, during the period July 1, 2025 through June 30, 2026.

Recommendation: Selectboard recommend adoption

Article 34 **Year End Balances:** To see if the Town will vote to have unexpended balances and overdrafts in the Town accounts at the end of the fiscal year, except those which remain by law or are deemed necessary by the Selectboard, lapsed to surplus.

Recommendation: Selectboard recommend adoption

Article 35 **Tax Prepayments:** To see if the Town will vote to accept tax payments prior to the commitment date and to pay interest on said tax payments in the amount of 0% per year figured on a monthly basis until the tax commitment date is reached, pursuant to 36 M.R.S. §506.

Explanation: *On rare occasions, taxpayers need to pay their taxes before they have been billed. The Town Treasurer cannot accept such early payments unless an article is passed.*

Recommendation: Selectboard recommend adoption

Article 36 **Overpayment of Taxes:** To see if the Town will vote to establish the interest rate to be paid to a taxpayer who is determined to have paid an amount of real estate taxes in excess of the amount finally assessed for 2026 at 3.75% per year on the amount of overpayment.

Explanation: *If a taxpayer wins a tax appeal against the Town, we must pay them interest on the amount of the difference. We are required by law to set that amount each year. We are suggesting the lowest interest rate allowed by law, which is 3.75% less than what we charge for late payments.*

Recommendation: Selectboard recommend adoption.

Article 37 **Selectboard's Pay:** To see if the Town will vote to authorize the Town Treasurer to pay Selectboard, for their time spent on behalf of the Town, for up to twenty-six (26) meetings per year at the rate of $75.00 per meeting for the Chair and $70.00 per meeting for the other members.

Recommendation: The Selectboard made no recommendation on this article.

Article 38 **Surplus Property:** To see if the Town will vote to authorize the Selectboard to dispose of Town owned personal property under such terms and conditions as they deem to be in the best interest of the Town of Tremont.

Recommendation: Selectboard recommend adoption.

Article 39 **Alewife Ordinance:** To see if the Town will vote to inform the State of Maine's Department of Marine Resources that the Town of Tremont wishes to maintain the Town's rights to river herring.

Recommendation: Selectboard recommend adoption.

Article 40 **Alewife Lease:** To see if the Town will vote to authorize the Selectboard to lease the Alewife Fishway at the outlet of Seal Cove Pond to that person, persons or corporation which in its judgment will conduct the Fishway to the best advantage of the fish as well as the Town and set terms of the lease and regulate the Fishway in behalf of the Town.

Recommendation: Selectboard recommend adoption.

Article 41 **Multi-Year Contracts:** To see if the town will vote to allow the Select Board to enter into multi-year contracts.

Recommendation: Selectboard recommend passage

Article 42 **Pacific Hall:** To see if the Town will vote to authorize the Selectboard to make an unconditional gift to W. Morgan Churchman of the real estate located at 735 Tremont Road (Tax Map 6, Lot 5) and described in a deed from the Inhabitants of the Town of Tremont to W. Morgan Churchman dated August 25, 2020, recorded September 9, 2020 at the Hancock County, Maine, Registry of Deeds in Book 7052, Page 887, known as the Pacific Hall, building and site, by means and upon such terms and conditions as the Selectboard deems advisable, and to execute such contracts, deeds and other instruments and to take such other actions as may in the Selectboard's judgment be advisable to affect the gift of such property.

Recommendation: Selectboard recommend passage.

Article 43 **Harbor Management Ordinance:** Shall an ordinance entitled "Harbor Management Ordinance Amendment" as certified by the Select Board on February 24, 2025, be enacted?

Recommendation: Selectboard recommend adoption.

Note: Copies of the ordinance proposed above are available from the Town Clerk.

Article 44 **Wharf and Facilities Ordinance:** Shall an ordinance entitled "Wharf and Facilities Ordinance" be amended as certified by the Select Board on February 24, 2025, be enacted?

Recommendation: Selectboard recommend adoption.

Note: Copies of the ordinance proposed above are available from the Town Clerk.

Article 45 **Land Use Ordinance:** Shall an amendment to the Land Use Ordinance to replace specific development standards in areas of special flood hazard with references to the Tremont Floodplain Management Ordinance as certified by the Selectboard on March 17, 2025, be enacted?

Recommendation: Selectboard recommend adoption.

Note: Copies of the ordinance proposed above are available from the Town Clerk.

Article 46 **Land Use Ordinance:** Shall an amendment to the Land Use Ordinance to amend the definitions of Residential Solar Energy Systems (RSES), Commercial Solar Energy Systems (CSES), and Industrial Solar Energy Systems (ISES) or Solar Farm as certified by the Selectboard on March 17, 2025, be enacted?

Recommendation: Selectboard recommend adoption.

Note: Copies of the ordinance proposed above are available from the Town Clerk.

Article 47 **Land Use Ordinance:** Shall an amendment to the Land Use Ordinance to relocate the revegetation standards from Appendix A to the Performance Standards section as certified by the Selectboard on March 17, 2025, be enacted?

Recommendation: Selectboard recommend adoption.

Note: Copies of the ordinance proposed above are available from the Town Clerk.

Article 48 **Subdivision Ordinance:** Shall an amendment to the Subdivision Ordinance to replace specific development standards in areas of special flood hazard with references to the Tremont Floodplain Management Ordinance, and add a requirement that any subdivision plan which has a portion of land within a special flood hazard area must contain a condition of approval that all development comply with the Tremont Floodplain Management Ordinance as certified by the Selectboard on March 17, 2025, be enacted?

Recommendation: Selectboard recommend adoption.

Note: Copies of the ordinance proposed above are available from the Town Clerk.

Article 49 **Site Plan Review Ordinance:** Shall an amendment to the Site Plan Review Ordinance to establish a submission deadline for which parties must comply with during the site plan review process as certified by the Selectboard on March 17, 2025, be enacted?

Recommendation: Selectboard recommend adoption.

Note: Copies of the ordinance proposed above are available from the Town Clerk.

Article 50 **Floodplain Management Ordinance:** Shall an amendment to the Floodplain Management Ordinance to replace specific application fee amounts with references to fees as set from time to time by the Selectboard as certified by the Selectboard on March 17, 2025, be enacted?

Recommendation: Selectboard recommend adoption.

Note: Copies of the ordinance proposed above are available from the Town Clerk.

Given under our hands at Tremont, Maine this 24th Day of March 2025.

Tremont Selectboard

James Thurlow, Chair

McKenzie Jewett, Vice Chair

Eric Eaton

Howard Goodwin

Kevin Buck

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Selectboard 2024 Annual Report

2024 was a very interesting year to say the least for the town. We had some very positive things happen in town as well as some very challenging things that were unforeseen.

We started off 2024 with two back-to-back storms that caused major damages for waterfront properties all throughout town. The towns wharf and roadways received damage from storm surge and flooding. We were very fortunate to be able to repair the town dock so quickly so there was only a small period where the dock couldn't be used. Many local businesses where damaged and unable to operate for quite some time. Jesse worked hard to get the town FEMA support to help soften the blow of repairs that needed to be done on behalf of the town. He also helped assist many local businesses navigate through the process of signing up for grant money and private funding that was potentially out there to help them with rebuilding costs. The only positive thing I think we can take away from these storms is the awareness that it gives us as to what could happen again in the future.

Another challenge that the town had this year was the property revaluation. It had been over 10 years since the town had done its last revaluation, so it had to be done as required by the state. It was not easy on taxpayers. Unfortunately, due to the rising real estate market in town, the valuations of many properties increased significantly. We as the Selectboard have always tried to make sure that in any decision making we do that the town remains affordable for families to be able to live in. This revaluation was out of our control and really pushed the boundaries of the town remaining affordable for families. We have tried to tighten up on any new spending to help do the best we can to help keep this town affordable to live in.

Some of the positive things that happened this year are, first the Backside Blast. The Backside Blast is growing each year and its starting to become what I can remember the "boatraces" started out being some 10 plus years ago. This year included a lobster bake, car show, music, games and of course the boatraces. I hope that it continues to grow and is something the community can look forward to each year.

Another nice event was the trap tree that the kids at the school built before the holiday season. It is such a great thing to bring the school and community together and have a tree lighting event.

This year we have also taken large steps in moving forward with plans for a new fire department/ safety building. There has been a group formed to help with the planning process of this building which I am very happy to be a part of. There is also a committee that has been formed to help with the upcoming transitions that the ambulance service may have to face. I think this project is a very exciting project for the town and will better fit the safety needs of our town for many years to come.

Another big change this year was the town voting for SWH police department to provide service to the town. There has not been much time since the SWH PD has gotten staffed and setup to properly provide service for our town but as of so far, it looks like it will be a good fit. The number one

complaint we always heard previously was response time, which has gotten drastically reduced due to the SWH PDs close location.

The town has also grown once again this year financially. The unassigned fund grew again this year as well as the towns investments made some significant profits which the selectboard chose to use to help lower the tax increase.

The solar array is continuing to provide very low-cost electricity to all the town owned properties.

As for town staff, I want to start with new Harbor Master Tyler Damon. Tyler had some big shoes to fill, taking a position that Justin had mastered over his many years of service for the town. Tyler has shown that he is up for the task and has done a fantastic job taking over where Justin left off.

Another new face at the town office this year is new CEO, Angie Chamberlain. Angie comes to the town with much experience in code enforcement work. I think she will be a great addition to our amazing staff.

The office staff, Sarah Abbott, Jan Sprague, Katie Parsons, and Beatty Grinnell continue to do an amazing job providing the town a flawlessly run office.

Public works crew David Chambers, Gus Young, and Dylan Coombs, along with part time employees provide us with well-maintained roads and do a great job clearing snow from our roads even in the harshest of winters such as this last one.

Town Manager Jesse Dunbar has continued to do an amazing job for the town. He not only has done a great job juggling finances and his office work but also goes above and beyond to help with any town projects, grant funding and needs from employees and committees. Jesse is clearly committed 100 percent to the town, and it shows in his success.

Lastly, I would like to thank all the Tremont board and committee members. Thank you for all your time and dedication to the Town of Tremont. It makes me proud to call myself a Tremont resident.

Thank you

Jamie Thurlow

Selectboard Chair

Town Clerk's Report
2024

When reflecting on 2024, I look back at how I have navigated through my first full year as Town Clerk. Now that I have come full circle, I realized how much I have learned, how much I need to learn, and how much I look forward to growing within the town. I completed my first Presidential Election, and couldn't be more thankful for my veteran election workers who make every election (especially the Presidential) run as smooth as possible. I also had the opportunity to make new connections, as well as catch up with familiar faces.

We started off the year by welcoming Tyler Damon as our new Harbormaster. With his prior knowledge of the harbor, and his sense of humor, Tyler made the transition seamless for residents and staff. Then later in the fall, Katie transitioned from Deputy Code Officer into our Administrative Assistant role. She has done a wonderful job helping to organize the office, assist the Town Manager with projects, assisted with the Presidential Election, answering the phone and helping residents with vehicle registrations and vital record requests. She has taken each task head on, and has enjoyed her time helping residents any way she can.

At the end of the year, John Larson retired as Code Officer, after serving Tremont for many years. Taking on the role as Code Officer is Angela Chamberland. Angie came to Tremont with many years of experience under her belt, and has been a wonderful addition to our office. She has settled into her new office, welcomes the residents who look for guidance with their ongoing projects. We look forward to having her help the community with all their building and plumbing needs.

With changes it is nice to have some familiar faces behind the counter. Beatty is still available to help with registrations, hunting/ fishing licenses, questions and loves catching up with everyone every Monday, Wednesday and Friday. As well has Jan, who is in the office fulltime taking care of the town's finances, answering the phone and assisting on the counter as needed. They both bring many years of experience to the office and always look forward to helping the next person who walks through the door.

At town meeting last year, elected for Select Board were incumbents Kevin Buck and Eric Eaton. They both are serving their three-year term expiring in 2027. The residents passed changes to the Land Use Ordinance, including an addition of solar power definitions. The residents also passed a Senior Tax Rebate program to allocate funds to help offset rising property taxes to those on limited incomes. The residents also had the chance to vote on adopting a Short-Term Rental Ordinance that failed with a vote of 120-118!

In April, the Select Board voted to form a new "Lobster Boat Race Committee" so that the Town could be more involved with the annual Bass Harbor Boat Races held in June. The committee was quickly filled by eager residents to help plan this year's events and had many volunteers to assist where they could. The committee worked hard and was able to bring back the "Backside Blast" weekend which included a Friday night Lobster Feed at Archie's Lobster, a car show and pig roast organized by Alan Gordius of Gordius Garage on Saturday, and the 15th Annual Bass Harbor Boat Race held on Sunday with a breakfast and cookout before and after the races. The 2025 dates for this event are June 27-29 and we hope to see everyone at one or all events!

Town Clerk's Report
2024

The State of Maine's Animal Welfare Program came out with a new website for dog licensing. While this has been a learning curve for the office staff, it will become an easier system where all dog registrations both online and in person are entered. This new system will simplify identifying pets and providing contact information of the owners to the Animal Control Officer should any calls come in.

The Town is always looking for volunteers: we have a broad range of committees and boards. If you are interested in volunteering your time, please contact the Town Office or check out the website at www.tremont.maine.gov for more information.

I continue looking forward to helping the residents with all of their needs and want to thank the residents for their continuous support and patience as we navigate change within the town. As always, the Town Office is open Monday-Friday, 8 a.m. - 4 p.m. Please come in and visit anytime!!

Respectfully submitted,
Sarah Abbott

Sarah Abbott
Town Clerk

Town Clerk's Report
2024

Town Clerk Statistical Reports- 2024

Record of Births		Record of Death		Record of Marriage	
Boys	6	Residents	22	Residents	6
Girls	3	Non-Residents	2	Non- Residents	5

Registered Voters: 1291

Dogs Tags Issued: 181 (146 Neutered/Spayed) (35 unaltered)

Vehicle Registrations: 2093 (this includes all new registrations & renewals for all types of on road vehicles/trailers, excludes Rapid Renewals)

Hunting/Fishing Combo Licenses Issued: 24

Hunting Licenses Issued: 23

Junior Hunting Licenses Issued: 2

Resident Superpack: 0

Migratory Waterfowl Hunting: 7

Resident Archery: 1

Coyote Night Hunt: 5

Resident Muzzleloader: 5

Resident Bear: 3

Spring/Fall Turkey Hunt: 5

Expanded Archery: 6

Fishing Licenses Issued: 25

Non-Resident Fishing License Issued: 15

ATV Registrations: 67

Snowmobile Registrations: 49

Boat Registrations: 285

Above are Inland Fisheries & Wildlife licenses issued in the Town Office, excludes online

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

SUSAN M. COLLINS
MAINE

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

United States Senate

WASHINGTON, DC 20510–1904

COMMITTEES:
APPROPRIATIONS
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

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

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

January 1, 2025

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

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Nicole Grohoski
Senator, District 7

P.O. Box 1732
Ellsworth, ME 04605

THE MAINE SENATE
132nd Legislature

January 3, 2025

Dear Friends and Residents of Tremont,

On December 4th, I was sworn in for another term as your State Senator to represent the 22 coastal communities of Senate District 7. I will continue to collaborate with my colleagues, regardless of party affiliation, to do the best work we can for all Mainers. For the next two years, I will continue to chair the Taxation Committee and serve on the Energy, Utilities, and Technology Committee.

In the 131st Legislature, recognizing the significant impact municipal property taxes have on many of our older neighbors, the Taxation Committee improved the Property Tax Fairness Credit (PTFC) for Mainers over 65. These changes are now in effect for 2024 state income taxes. The PTFC helps Mainers of any age afford to stay in their homes, whether they own or rent, so please review this credit when you file your 2024 income taxes. As the returning Senate chair, I will collaborate with my colleagues to provide additional property tax relief for Mainers across the district and state.

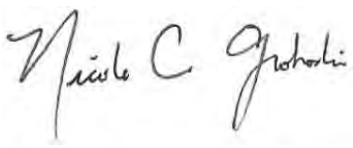
Also in the last Legislature, we increased our investments in roads, bridges, broadband, housing, and working waterfronts. After severe winter storms, my colleagues and I focused on storm preparedness and resilience. We streamlined coastal permitting requirements to allow structures to be rebuilt faster and stronger. We also allocated $60 million to rebuild commercial working waterfront infrastructure, support other businesses adversely affected by the storms, and enhance the long-term resilience of public infrastructure.

We also made significant investments in education, which helps alleviate the pressure on municipalities to raise property taxes. We kept our promise to fully fund the state's share of K-12 public education, and we set aside $30 million for the Education Stabilization Fund, in case there is a future economic downturn. We also increased wages for education technicians and school support staff to 125 percent and 115 percent of the state minimum wage, respectively, to improve employee retention.

Please contact me if I can be of any assistance with state government or if you have questions about the legislative process. I also share information via Facebook (www.facebook.com/grohoskiformaine) and Instagram (@grohoskiformaine) and send out periodic email newsletters; please let me know if you would like to be added to my mailing list. You can email me at Nicole.Grohoski@legislature.maine.gov or call the Senate office at (207) 287-1515.

I remain at your service, and I am honored to be your advocate in Augusta.

Sincerely,



Nicole Grohoski
State Senator, District 7
Part of Hancock County and the Town of Isle au Haut

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Washington, D.C. 20515
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www.golden.house.gov



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

Committee on Armed Services

Committee on Small Business

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*

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Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767

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

Acadia Disposal District Annual Report

2025 for 2024

The Acadia Disposal District (ADD) is an independent quasi-municipal, tax-exempt solid waste corporation with its main office located in the Town of Mount Desert. It received its Certificate of Organization from the State of Maine in 2003. The purpose of the ADD is to assist with the cost-effective, environmentally friendly, efficient, and lawful management, disposal, and recycling of municipal solid waste (MSW) materials on behalf of its member towns. The ADD has an adopted set of by-laws by which the district is operated, and each member community has signed an interlocal agreement as a requirement for joining. Charter Members of the ADD include the Towns of Cranberry Isles, Mount Desert and Trenton; Frenchboro and Tremont have since joined; Southwest Harbor rejoined in 2023. We would welcome additional member communities.

A. Board of Directors: In conformance with the town's member interlocal agreements, the Board of Directors consists of one representative from each one of the member towns. Each director has one vote regardless of the population or evaluation of the town they represent. We encourage anyone with solid waste related questions or comments to contact their local director. The members are:

Cranberry Isles: Director Jim Fortune at james@cranberryisles-me.gov
Frenchboro: Director Richard Turner at rladdturner@gmail.com
Mount Desert: Director and Chair Tony Smith at 29parsonscounty@gmail.com
Southwest Harbor: Director Jim Vallette at sb2@southwestharbor.org
Tremont: Director and Clerk Carey Donovan at carey3d@gmail.com
Trenton: Director Martha B. Higgins at atlmainiac@comcast.net
Treasurer, Kathryn Mahar

B. ADD Website: The ADD website went online in February 2019. We are working with our web site provider to improve the site. As with last year, we look to update the site by including more information related to solid waste and recycling on it. Draft minutes of our meetings can now be found on the web site once they are prepared and before the next meeting. We can be found at https://acadiadisposal.org

C. Municipal Solid Waste (MSW)

a. MSW

MSW from ADD member towns is taken to the Juniper Ridge Landfill outside of Old Town while the Hampden facility is being redesigned and reconstructed. Most of the ADD member's MSW is taken to the EMR transfer station in Southwest. EMR continues to provide excellent service. The owners are a great resource for the history of MSW in our area as well as insight into DEP requirements, current procedures and trends.

In addition to MSW, EMR accepts waste green wood, metals, construction demotion debris, bulky waste, inert fill, tires, stumps, and freon removal.

b. Recycling

Most towns who had opted for the Hampden facility "One Bin All In" program have restarted their own program following the closure of that facility in May 2020. The process was doing what it was designed to do but a lack of funds and insufficient management lead to the closure, achieving greater than 50% diversion in accordance with its DEP permit and state goals on a number of occasions while it was open. The technology worked.

MWS will accept single sort or source separated recyclables and will also be pulling recyclables from the MSW that is delivered from member towns. It is anticipated that the facility will offer "One Bin All In" when it reopens with an anticipated start date of 2025.

c. Municipal Review Committee (MRC)**:** The MRC is a nine-member Board of Directors which works for its 115 member towns, cities, and solid waste districts, who, in groups of three, are elected to staggered three-year terms by the member communities. All members of the Board serve the entire membership on an at-large basis with a focus on implementation of the MRC mission for the benefit of the entire MRC region. The MRC mission is to help provide access to safe, sustainable, efficient, and affordable management of MSW with a maximum diversion of materials away from landfills. Board members are not paid as some people seem to believe but are volunteers. The Board is typically comprised of town and city managers, public works directors, finance directors, former bankers, members of their local selectboard or council, managers of solid waste facilities and folks retired from jobs or who participate in volunteer work that lends itself to being a productive Board member. An executive director, an assistant to the executive director who was added in 2024, consultants, and legal counsel assist the Board with their duties and responsibilities. Additional information about the MRC can be found at www.mrcmaine.org.

d. MRC and the Hampden Solid Waste Processing Facility

In August 2022, after many months of negotiations between the Bondholder Trustee, the Receiver, Lienholders, and the MRC, the sale of the waste processing facility in Hampden to the MRC was approved and the purchase was made. The facility was renamed Municipal Waste Soluitons or MWS.

It had been estimated that $20 million would be needed to successfully restart the plant and cover operating costs until the facility achieved profitability. Rather than asking MRC members to provide this level of funding, MRC solicited proposals from potential private sector partners. MRC identified and agreed to terms with a company called Innovative Resource Recovery (Innovative), a leading resource recovery company that specializes in transforming waste into valuable resources. Innovative is committed to advancing sustainable waste management practices by implementing advanced technologies and fostering collaboration with industry stakeholders.

In June of 2023, the MRC and Innovative announced the signing of a landmark agreement to become co-owners of the MWS Hampden facility. This collaboration marks a significant step forward in advancing sustainable waste management practices and promoting a circular economy in Maine.

The Hampden plant has long been recognized as a crucial hub for effective waste processing and recycling in the region. By bringing together the expertise and resources of MRC and Innovative, this partnership aims to enhance operational efficiencies, expand recycling capabilities, and further reduce the environmental impact of municipal solid waste.

Since the partnership was formed, MWS continues to advance engineering and development activities to support a re-start of the Hampden facility in 2025. As part of the due diligence process, the equipment was previously turned on and run as part of Innovative' s due diligence process related to their purchasing a portion of the facility. Since the formation of the partnership, trial runs of the facility were conducted using MSW chosen from a cross section of MRC members representing different recycling approaches, including communities that engage in mixing and sorting, those utilizing curbside recycling, and those relying on local transfer stations for recycling. DEP and the facilities equipment manufacturer were in attendance.

The primary objectives of the trial runs were to verify equipment functionality as well as obtain samples of the organic and fiber streams that will be processed in the expanded anaerobic digestion system. Those feedstock samples were shipped to MWS's anaerobic digestion technology partner for a series of lab tests to further support the overall modifications to the facility. In addition to the engineering activities, we continue to advance various commercial and regulatory elements of the re-start plan, including key workstreams such

as working with the DEP on permitting, identifying additional sources of feedstock that will allow us to fully utilize the facilities capacity, and developing markets for the various products that will be recovered at the facility. MWS expects to construct process modifications this year and commencing commercial operations in 2025.

D. Highlights of MWS' Path to Start-up:

Following are excerpts from Newsletters and updates sent to members and others on our mailing list that describe the process, and great progress, to date that MWS has achieved towards getting the facility open and operational.

January 2024 Newsletter

a. Waste Running Through the Plant Again! Last month (December 23 at that time), we received formal approval from the Department of Environmental Protection (DEP) to commence our test runs at the plant. These crucial runs started earlier this month and will span the next six weeks. During this period, we anticipate delivering approximately 1,000 pounds of waste to the plant each week. So far both Brewer and Carmel's waste has run through the plant. The primary objective of these test runs is to assess the volume and quality of gas that MWS can produce through anaerobic digestion. This milestone brings us one step closer to realizing the full potential of our project and its positive impact on our communities. Three individuals from the UMaine Process Development Center toured the MWS facility. They have come over to Hampden to work with us in the lab on some testing of the processed waste too. This all gives us more information as we look toward reopening in 2025.

b. Voice in Augusta! Over the last several weeks the MRC has been active in Augusta because of the reports and potential regulatory changes that could impact us. MRC is working closely with the Department of Environmental Protection officials and legislators on the ENR Committee to address bills and rules, ensuring that our 115 member voices are understood in Augusta. The ENR Committee held two workshops on January 4 on LD 1660, SP0665 "An Act to Provide That Advanced Recycling Facilities Are Subject to Solid Waste Regulation and That Advanced Recycling Does Not Constitute Recycling" as well as LD1908, HP0645 "An Act Regarding the Reduction and Recycling of Food Waste". Our testimony in May influenced amendments to LD1660, and the bill has been amended. Senator Carney even mentioned at the start of her presentation to the committee that the amendment narrows the scope due to many concerns the MRC raised in the last session. You can watch the video including Senator Carney's statements here. MRC was represented at the ENR Committee meeting on January 11 on the State's Materials Management Plan, including the 2024 State Waste Management and Recycling Plan Update and the 2022 Waste Generation and Disposal Capacity Report. Link here. You may recall that the MRC submitted comments on the report that are available on our website (https://mrcmaine.org/wp-content/uploads/2023/09/Maine-DEP-SWP-2024-MRC comments.pdf)

c. Materials Management Task Force MRC Executive Director Mike Carroll represented members on the Maine Climate Council's Materials Management Task Force. The Maine Climate Council was created by law in 2019, and the work of the Council and its task forces is crucial to meeting the state's goals. MRC was asked to participate in the upcoming climate planning process for waste and materials management. The MMTF co-chairs are Commissioner Melanie Loyzim from the Maine Department of Environmental Protection and Dr. Cindy Isenhour, Associate Professor of Anthropology and Climate Change at the University of Maine. MMTF members will serve a six-month term and meet monthly via hybrid meetings (with the option to attend in-person or virtually) between January 2024 and June 2024.

March 2024 Update: MWS Waste Processing Facility Update

We wanted to share a formal update on the ongoing efforts to reopen the Municipal Waste Solutions (MWS) facility in Hampden. Since establishing our partnership with Innovative Resource Recovery (Innovative) eight months ago, MWS has made substantial progress toward its redevelopment plan. Innovative is actively

engineering a retrofit of the plant, focusing on enhanced production of renewable natural gas. Most recently, on January 1st, MWS received formal approval from the Maine Department of Environmental Protection (MDEP) to conduct weekly waste test runs. Since that approval, MWS has safely conducted multiple weekly system trials to obtain key data points that will further support the overall system design.

This campaign marks the second set of test runs, with the previous one conducted in July 2023 to ensure the operational readiness of equipment. Over the past nine weeks, small amounts of waste from various locations, including Bangor, Brewer, Orono, Eddington, Clifton, Carmel, and Hampden, have been brought into MWS for processing and testing. The objective of these trials was to assess equipment performance and procure samples that are being used to evaluate gas production potential and refine the system design of the planned anaerobic digestion system.

MWS utilized multiple technical consultants to facilitate these trials, including the University of Maine Process & Development Center, which supported the laboratory work required to properly conduct lab testing and to analyze results of the waste processing. Innovative on-site process engineer oversees all activities and manages the various third-party technical parties to advance the design of the waste processing equipment and anaerobic digestion system, as well as the regionally based technical service providers MWS has engaged in the project, such as Mid-South Engineering of Orono and Haley Ward of Bangor.

In addition to the technical aspects, coordination with local gas utilities is underway to ensure the safe and reliable injection of Renewable Natural Gas (RNG) into the local distribution grid.

The MRC acknowledges that the reopening of MWS will take time but is very pleased with the depth of expertise Innovative is bringing to bear on this project and the progress that it has made within such a short period of ownership. We commend the Innovative team for its transparency, direct approach, and financial stability. The MRC fully agrees with the Innovative approach and commitment to getting the project done correctly the first time. Their focus is on addressing plant bottlenecks, refining designs, and ensuring the long-term economic viability of the Hampden facility while diverting waste from landfills.

MRC is excited about our partnership and knows that together, we are positively impacting waste management, economic sustainability, and environmental stewardship. The reopening of this facility will not happen overnight, but it will happen.

<u>April 2024 Newsletter: MWS Facility Update</u>

MRC and Innovative Resource Recovery are focused on the Municipal Waste Solutions (MWS) facility in Hampden reopening. With approval from the Maine Department of Environmental Protection, MWS has been conducting waste test runs to assess equipment performance and refine system designs. Technical consultants and local service providers have been involved in these trials, and coordination with gas utilities is ongoing for the safe injection of Renewable Natural Gas into the local pipeline. The MRC is impressed with Innovative's expertise and transparency, emphasizing the importance of addressing plant bottlenecks and ensuring long-term economic viability while diverting waste from landfills. The partnership aims to positively impact waste management, economic sustainability, and environmental stewardship, with the facility's reopening being a gradual but promising process. More information about the progress toward reopening can be found in our March update available on the MRC's website.

<u>July 2024 Newsletter: Facility Design Update</u>

Last month, MWS conducted an onsite meeting with our key technology suppliers and design engineers to advance engineering activities kicked off in May. A team of over ten people flew in from locations both domestically and from Canada and Europe. The objective of the two-day meeting was to review progress to date, agree upon key design aspects, and refine the near- and medium-term project engineering schedule and deliverables. This was an important step toward reopening the facility. We then provided the DEP with an

up-to-date overview of our project to facility dialogue around key design considerations needed to be addressed during the permit revision application process. This will help make for a smoother permitting process to facility proven technological advances in waste processing and recycling.

October 2024 Newsletter

a. Financing Approved: Phase 1 funding for the updates and design changes to the Materials Recovery Facility (MRF), requested in September, has been approved, and finalized by the White Oak Financial LLC, who are providing financing for the project. This funding, exceeding $20 million, will initiate revisions to the MRF construction (layout). In late August and early September, Innovative placed a significant deposit on critical equipment for the MRF, including machines designed to open bags at the start of the recovery process, capitalizing on a unique opportunity. The next funding request will cover the investment needed for the Anaerobic Digestion (AD) system. While the design and engineering for the AD system are still being finalized, a substantial amount will also be requested for this project.

b. Additions to the Team: Municipal Waste Solutions is excited to announce two key additions to its team. Gary Hartmann has been hired as Chief Operating Officer (COO) and started on-site on September 9th. With over 20 years of experience in the waste industry at companies like Waste Connections and Waste Management, Gary will oversee day-to-day operations and lead the restart of the MRF. His appointment allows CEO James Condela to focus on strategic initiatives, including the Anaerobic Digestion (AD) project. Additionally, Kasey Fisher, a senior process engineer with extensive facility development expertise, has joined on a consulting basis to provide vital technical support for the MRF project. Kasey previously collaborated with James at Continues Materials, delivering their first commercial-scale plant

January 2025

a. Leading the Way In Safety: We are thrilled to announce a game-changing advancement in fire safety at our facility – the installation of the Fire Rover system! This cutting edge technology represents a major leap forward in protecting our operations and team members from one of the waste industry's most pressing challenges. The Fire Rover is like having a vigilant guardian watching over our tipping floor 24/7, using advanced thermal detection to spot potential fires before they can take hold. At a time when lithium battery fires are becoming an increasing threat to waste processing facilities, we are proud to be the first in our region to implement this state-of-the-art protection system. What makes this particularly exciting is the system's ability to detect temperature changes and signs of combustion in real-time, allowing for immediate response to potential hazards. This means we can stop fires before they start – protecting our facility, our workers, and our community's essential waste processing infrastructure. This investment demonstrates our commitment to staying ahead of emerging challenges in our industry, particularly the growing risks posed by improperly disposed lithium batteries. The Fire Rover system is not just an upgrade – it is a complete transformation in how we approach fire safety in waste management. We are setting a new standard for safety and innovation in our region, ensuring we can continue to serve our community while protecting our valuable resources and infrastructure. Welcome to the future of waste facility fire protection!

b. Strengthening Connections & MWS Progress: Big things are ahead for the Municipal Review Committee (MRC) as we prepare to solidify our role as a hub for waste management solutions and collaboration among our 115 member communities. In the coming months, MRC will unveil a rebranding effort that highlights the value we bring to local communities, with a focus on educational materials and advocacy. We are not just updating our look, strengthening connections, and enhancing understanding of MRC's role in managing waste and advancing the circular economy. As we step into 2025, we are excited to share more about this transformation. Exciting developments are also happening at the Municipal Waste Solutions (MWS) facility! MWS is gearing up for the arrival of trucks, loaders, and material-handling equipment in February, with waste processing set to begin shortly after. These advancements will establish MWS as a hub for municipal waste solutions, benefiting the communities we proudly serve. Stay tuned for more updates!

E. MWS FAQ's that are also on the MRC website at www.mrcmaine.org

1. What is the management and governance of the MRC?

The management of MRC includes an executive director and a nine member volunteer Board of Directors (the "Board"). The Board is typically comprised of town managers, public works directors and finance directors from member communities that are elected to staggered three-year terms by the membership. The Board meets regularly on a quarterly basis, with additional meetings and subcommittee meetings scheduled as needed. All members of the Board serve the membership on an at-large basis with a focus on implementation of the MRC mission for the benefit of the entire region.

Support services are provided by an outside bookkeeper, Maine-based counsel (Eaton Peabody with a principal office in Bangor, Maine), a solid waste industry consultant with technical and financial expertise (Commonwealth Resource Management Corporation of Boston, Massachusetts), a civil engineering and environmental firm (Haley Ward, Inc., of Bangor, Maine); and specialists in public relations and governmental relations. MRC also maintains relationships with the Maine Municipal Association, the Maine Resource Recovery Association, the University of Maine at Orono and other Maine-based regional and public-sector organizations involved in solid waste management. The MRC operating budget is supported by dues assessed on the members; fees from counterparty business arrangements; and support for special projects from reserve funds.

2. Acronyms and Brief Definitions

MRC: Municipal Review Committee, Inc. is a non-profit corporation dedicated to ensuring the long-term affordable, environmentally sound disposal of municipal solid waste for its members.
MWS: Municipal Waste Solutions, the new identity of the Hampden facility.
Crossroads: Crossroads Landfill located in Norridgewock, Maine.
WM: Waste Management, Inc., the owners of Crossroads, is a waste management company headquartered in Houston, Texas.
JRL: Juniper Ridge Landfill, owned by the State of Maine and operated by Casella.
Casella: Casella Waste Systems, a waste management company based in Rutland, Vermont.
MSW: Municipal Solid Waste.
Bypass Waste: MSW being sent to an alternative site on an interim, short-term basis after the facility has been in operation is referred to as bypass waste.

3. Who is the MRC?

The MRC, which stands for Municipal Review Committee, Inc., is a non-profit corporation dedicated to ensuring the affordable, environmentally sound disposal of municipal solid waste (MSW) in the long-term for its members. The MRC membership is currently comprised of the 115 communities that have contracted to send their MSW to the MWS waste processing facility in Hampden, Maine.

Our nine member volunteer board is elected by the membership and is made up of municipal officials and experienced individuals with extensive knowledge of the MSW industry. Our decisions are made in public meetings. We have been proactive about ensuring that our members will have an affordable and long-term solution to MSW disposal. We recognize that when we work together we are all in a better position to address the waste handling needs of the region.
Click these links to learn more about the MRC and its long and successful history.

4. How can I receive updates from the MRC?

Sign-up for e-mail updates from the MRC here. We will not share your e-mail address. Attend MRC board meetings, which are always open to the public. Like the MRC on Facebook and follow us on Twitter.

5. What is MRC's role in the MWS facility?

MRC owns the land on which the facility sits and leases the property to MWS. MRC has all the rights of a landlord over it tenant consistent with the terms of the Site Lease. MRC and Innovative Resource Recovery co-own the MWS facility.

6. What are the advantages of the MWS?

The technology at MWS has many advantages compared with other alternatives reviewed by the MRC. Of particular note are the following:

- The facility converts organic wastes into high-value Refined Natural Gas (RNG) without needing a new region-wide system to collect organic materials separately from other wastes.
- The facility uses an anaerobic digestion for organics but also optical sorters to recover recyclable materials. Recovered recyclable materials will be clean with little contamination, thereby maintaining Maine's tradition and reputation for producing high-quality recyclable materials.
- As a regional facility, it offers the capability to make use of technologies, market opportunities, and environmental control measures at a scale that is not available or feasible for use by individual communities or groups of communities in the MRC service territory. By continuing to work together through the MRC, communities can accomplish far more than if each were to pursue an individual solution. Likewise, the more there are that join together, the more successful the project will be.

7. What is the process for recycling and processing?

The facility involves specialty, custom built front-end processing equipment for the incoming MSW that recovers recyclable materials and converts organic materials to RNG. While strides have been made to increase recycling, there are still a number of recyclables that remain in household MSW even after diversion by local recycling programs. We expect that as additional investment is made it will enhance the capture rate for recovering materials and will have a large impact on the ability of our member communities as they strive to meet the State of Maine's proposed recycling rate, which has stayed stagnant for over 20 years despite repeated efforts to raise it.

Following the capture of recyclables, the facility capitalizes on the organic material that makes up approximately 40% of MSW. Through a proprietary accelerated anaerobic digestion process – cooking or boiling down in a manner of speaking – the facility converts the MSW to RNG. Our goal is to have over 50% of incoming material recycled or converted to energy or other saleable products. This amount will likely increase as some of the residuals that were originally thought to be of no value can now be used, for example, as an additive to processed plastics to make briquettes for use as boiler fuels.

8. Who is the owner of the Hampden facility?

MRC and Innovative Resource Recovery co-own the MWS facility.

9. What materials will the facility accept?

MWS handles municipal solid waste (MSW) from member communities. some commercial haulers, and, potentially, other cities and towns in Maine if capacity is available. The facility will accept solid waste that meets the definition of Acceptable Waste found in Exhibit A of the Master Waste Supply Agreement. This definition is identical to that included in communities' previous contracts with PERC. MWS will not accept any out-of-state waste for processing. MWS will not receive any construction and demolition debris (CDD) or out-of-state waste for processing.

10. What material does MWS NOT accept?

Joining Members are precluded by contract from delivering Unacceptable Waste to the facility. Joining Members that make such deliveries despite the contractual prohibition will be required to pay the cost of removing and of providing an appropriate manner for disposal of such materials. This type of contractual provision is standard in the waste industry and is substantially the same as that included in the expired PERC contracts.

11. Is out-of-state trash being used at the facility to fulfill volume?

No. Out-of-state waste is not allowed per contract language in the Master Waste Supply Agreement and the Site Lease. In addition, the facility's DEP permit does not allow for out-of-state deliveries – the MRC and Fiberight did not ask for it to be permitted.

12. Does MWS accept single stream recycling?

MWS will accept and process single stream (no-sort) recyclables. Member communities must contract separately for this service.

13. My community wants to change our recycling program and implement new diversion programs. Who should I contact?

Contact the MRC here. Fill out the simple form and the Executive Director will respond with an answer to your question.

14. What is my town's current tipping fee?

As of January 1, 2025, the tipping rate is $87.62 per ton which comes from the Department of Labor's Bureau of Labor Statistics CPI Adjustment. Per Section 5.1 of the Master Waste Supply Agreement, the tip fee is subject to adjustment as of each January 1 of the term of the agreement to reflect any annual percentage increase in the consumer price index (CPI).

15. How many years is the tipping fee for?

There is a possible 40-year horizon on the contracted tip fee. The base fee of $70/ton is for an initial contract term of 15 years. Joining Members have the option of terminating the contract at the end of the 15-year period or contracting for up to five additional 5-year extensions.

16. I am a commercial hauler and want to deliver MSW to MWS. Who do I contact to sign-up?

If you, your hauler, or you are a hauler looking for general information, please contact MRC Executive Director Michael Carroll at 207-664-1700 or execdirector@mrcmaine.org.

17. Will municipalities still be able to use the "one bin, all in" model to collect MSW?

Yes.

F. DEP's 2024 Maine Materials Management Plan

As anticipated in last year's ADD annual report, the "Maine Materials Management Plan ("the Plan"): 2024 State Waste Management and Recycling Plan Update and 2022 Waste Generation and Disposal Capacity Report January 2024" prepared by the Maine DEP was released in January 2024", both under one cover. Reprinted below from the Plan are its "Executive Summary" and "Introduction." We encourage you to review the Plan on the DEP's website. Its "Table of Contents" is a great outline of the contents of the report

which, in my opinion, is a great overview of our management of solid waste in the State. If you need assistance accessing the information, please contact us and we will see what we can do to help you.

Executive Summary (from the Plan)

38 M.R.S. § 2122, requires the Department of Environmental Protection ("Department") to update a Statewide Waste Management and Recycling Plan ("Plan") every five years. This update includes an analysis of, and a plan for, the management, reduction, and recycling of solid waste for Maine. While not required, this year's Plan also includes information about existing disposal capacity in order to plan for projected capacity needs. Information in this Plan includes the 2022 data normally included in the Waste Generation and Disposal Capacity Report (38 M.R.S. § 2124-A) which is not due again until January 15, 2026. While this Plan includes the key elements required by statute, many additional elements are included in this Plan to paint a broader picture of how solid waste is managed, handled, and disposed of in Maine. All of these factors combined are complicated and intertwined with geography, transportation and logistics, business and economics, and policy. This report evaluates some of those intertwined factors and also highlights steps that are being taken to better understand these complexities, and what the Department can do to enhance management of waste streams in Maine.

Maine is currently faced with difficult challenges regarding waste management, ranging from the sufficiency of long-term disposal capacity to infrastructure gaps and inconsistent access by Maine communities to programs such as recycling or composting. All of these challenges play an important role in Maine's ability to meet statutory goals of the solid waste management hierarchy including waste reduction and waste diversion. As a path forward to finding solutions to these challenges, multiple comprehensive assessments are currently underway that will provide significant insight into Maine's waste streams, the results of which will lend certainty and credibility to future planning efforts. These studies are described in greater detail within the Plan and include a comprehensive analysis of food loss and waste, the components of municipal solid waste and construction and demolition debris, and sludge capacity and management solutions. It is critical the comprehensive data from these studies allow for appropriate solutions to be identified for Maine's challenges.

The key takeaways from this Plan include the following:

• Maine is currently grappling with a shortage of waste disposal options for the Eastern Maine Region.

• The expansion of Juniper Ridge Landfill ("JRL") in Old Town will be necessary to ensure there is adequate capacity for the entire State of Maine over the next 10 years.

• Assuming an expansion of JRL takes place, Maine has between 15-20 years of capacity left for its statewide waste disposal (with the exception of Aroostook County which has about 40 years capacity remaining).

• To best manage the waste disposal capacity concerns the Department will plan for enhanced waste reduction and diversion programs as well as evaluate key infrastructure needs for waste disposal.

• Increases in waste disposal capacity for Maine will likely need to include expanding landfill space, full operation of incineration and waste processing facilities, and/or implementing new technologies to treat waste streams to either reduce volume or prevent the need for landfilling.

• Current assessments underway will help inform the Department of how to best enhance waste reduction and diversion programs. One of these assessments is complete, while the others are anticipated to be completed in 2024, 2025 and 2026
.

• Implementation of the product stewardship program for packaging materials will play an important role likely beginning in 2026 in waste reduction and reuse, while simultaneously supporting recycling efforts at municipalities by 2027.

This Plan is based on the best available data at the time of its release, including input provided by the public, and other publicly available information. Prior to development of this Plan, the Department hosted a series of five regional stakeholder meetings seeking input for updating this Plan. The meetings were held from late June to early August of 2023 in Presque Isle, Machias, Orono, Augusta, and Portland. Meetings were accessible both in-person and remotely, ensuring all interested parties were able to participate. As a result, the Department received valuable feedback that is discussed in this Plan.

Introduction (from the Plan)

This 5-year update to Maine's Materials Management Plan has been prepared in accordance with 38 M.R.S. § 2122, which states: "The department shall prepare an analysis of, and a plan for, the management, reduction and recycling of solid waste for the State." 38 M.R.S. § 2123-A requires that, "[t]he State Plan [to] include the following elements:

1. Waste characterization. The state plan must be based on a comprehensive analysis of solid waste generated, recycled, and disposed of in the State. Data collected must include, but not be limited to, the source, type, and amount of waste currently generated; and the costs and types of waste management employed including recycling, composting, landspreading, incineration or landfilling.

2. Waste reduction and recycling assessment. The state plan must include an assessment of the extent to which waste generation could be reduced at the source and the extent to which recycling can be increased.

3. Determination of existing and potential disposal capacity. The state plan must identify existing solid waste disposal and management capacity within the State and the potential for expansion of that capacity.

4. Projected demand for capacity. The state plan must identify the need in the State for current and future solid waste disposal capacity by type of solid waste, including identification of need over the next 5-year, 10-year and 20-year periods.

38 M.R.S. § 2122 also requires that each plan update must be based on the priorities and recycling goals established in 38 M.R.S. §§ 2101 and 2132 and must provide guidance and direction to municipalities in planning and implementing waste management and recycling programs at the state, regional and local levels. The Department published its initial statewide Materials Management Plan in January 2014, and updates it every 5 years to incorporate changes in waste generation trends, changes in waste recycling and disposal technologies, development of new waste generating activities and other factors affecting solid waste management.

The Department views this Plan as an opportunity to comprehensively evaluate and provide information regarding materials management throughout the state. Stakeholder meetings were convened in Presque Isle, Machias, Orono, Augusta, and Portland to assist in this Plan's development and content. Recordings and transcripts for the stakeholder meetings are available on the Department's Materials Management Plan for Solid Waste and Recycling webpage. The Department thanks all stakeholders who attended these meetings virtually or in person for their participation and input to this Plan.

Based on an analysis of current waste management practices in Maine and guided by Maine's Solid Waste Management and Food Recovery Hierarchies (see Appendix A) this 5-year update includes strategies and actions focused on:

1. Increasing waste reduction, food rescue, goods repair (electronics, clothing, furniture, etc.), and reuse initiatives;

2. Continued focus on increasing the diversion of organics from disposal;

3. Diverting materials from landfill disposal;

4. Exploring potential pathways to broaden the economic feasibility and appeal of materials recovery such as green jobs training programs or small business opportunities not yet widely developed in Maine; and

5. Evaluating strategic needs for expansion of waste disposal capacity (landfilling and incineration) and waste processing technologies.

This Plan highlights key challenges with meeting Maine's statutory solid waste disposal reduction and diversion goals and suggests areas of potential exploration and action to determine their suitability for implementation in Maine. Such action will require investments in additional waste management and recycling infrastructure.

The MMMP will also provide guidance in regard to the DEP's Extended Producer Responsibility (EPR) Program for Packaging implementation, a summary of which follows here.

G. DEP's Stewardship Program for Packaging (Extended Producer Responsibility (EPR) Program)

In July 2021, the Maine legislature passed a law establishing a stewardship program for packaging material or, Extended Producer Responsibility (EPR) program. The program's purpose is to reduce the volume and toxicity and increase the recyclability of packaging material. Producers – generally the brand owners – make payments based on the amount and the recyclability of the packaging material used to contain, protect, deliver, present, or distribute their products in or into Maine. Producer payments are used to reimburse participating municipalities for recycling and waste management costs, invest in infrastructure to improve the management of packaging material, and educate Maine residents on what and how to recycle.

On December 5th, 2024, the Maine Board of Environmental Protection adopted the rules for the program. The program rules allow the Department to implement, administer, and enforce the program, with the goals of reducing the burden to municipalities of managing packaging material and improving the design and management of packaging material. Additionally, the rules characterize packaging material, provide a method for determining municipal reimbursement and producer fees, provide a method and criteria for investing in infrastructure and education, detail alternative collection programs, and provide mechanisms for ongoing assessment and updates to the program.

The program, which is expected to be fully operational in 2027, is operated by a stewardship organization (SO) selected by the Department following a competitive bidding process. The SO is responsible for day-to-day operations of the program while the Department provides oversight. Producer payments fund SO operations and Department oversight. It is anticipated that the DEP will execute a contract with the selected SO in April 2026 for what is anticipated to be a 10-year contract. .

This program shifts the cost of managing packaging material from taxpayers to producers. Because producer payments are based on the amount of packaging material sold in or into Maine and adjusted to incentivize environmentally preferable attributes, such as lower toxicity and higher recyclability, this program provides incentives for producers to choose more readily recyclable packaging and use less packaging. The program allows for participation by municipalities, producers, recyclers, and other interested parties. Municipalities are not required to participate in this program.

Reimbursements to participating municipalities reinforce Maine's Solid Waste Hierarchy and reflect the median cost of managing packaging material, thereby providing incentive for improved efficiency. Funds paid into the packaging stewardship fund that are not used for municipal reimbursements or program administration are used to improve recycling infrastructure and education in Maine.

This program does not ban or create construction standards for packaging material. A producer can continue to package its products in ways that align with product needs and other regulatory requirements. However, some packaging material – due to its volume, toxicity, or lack of recyclability – will require higher payments into the packaging stewardship fund.

The MRC has been closely watching and actively participating in the DEP's EPR program law implementation and rulemaking process and will continue to assist with the program. Representatives of the Board of Directors have taken the lead for the MRC in this process. They have conducted meetings with representatives of the DEP in Bangor and participated in the EPR's Producer Exemptions and Municipal Reimbursement stakeholder meetings.

H. Household Hazardous Waste & Universal Waste Collection Day

The ADD sponsored another HHW&UW (Household Hazardous Waste & Universal Waste) collection event on September 21, 2024. Once again we were at MDIHS. Our HHW contractor had two tractor-trailers and additional staff to sort, pack and haul off our waste materials because they have learned that they will achieve or get close to single day collection volumes from us. They have done so three times in the past. As before, this year's collection was open from 9:00 AM to 10:00 AM for truckloads of materials from the outer islands then from 10:00 AM to 2:00 PM for the general public. Financial assistance from the League of Towns, use of the MDIHS parking lot, the donation of two roll-off containers from Gott's Disposal, the work of our volunteers and waste vendors we have successfully worked with in the past, helped make this another very successful event. We thank them all. Materials were delivered to us from the same towns as last year.

a. Universal Waste (UW): The comparison summary of universal waste collected in 2023 and 2024 is shown below. Some of the waste is measured per each item; some by weight. This is the second year flat screen televisions have been collected separately from non-flat screen ones and broken out and reported separately. We were informed that Northcoast Services, the contractor we have worked with for many years to collect our UW is now under new ownership. We were told that there will be minimal change on our end of how they do business.

UW Summary	**2023**		**2024**	
Item	**Units**	**Weight**	**Units**	**Weight**
	Each	Pounds	Each	Pounds
Fluorescent Lights	542	NA	1,240	NA
Batteries:				
Alkaline	NA	267	NA	273
Lead Acid	NA	1,331	NA	1,937
Lithium ion	NA	106	NA	47
Lithium	NA	NA	NA	37
NiCD	NA	78	NA	64
NiMH	NA	10	NA	36
Button Cell Battery	NA	4	NA	4
Compact Fluorescent Lamps	0	NA	266	NA
U lamp	0	NA	0	NA
CPU's and Laptops	NA	675	NA	1,191
Miscellaneous: Circuit Boards, Drives, Monitors	NA	1,724	NA	3,579
Monitors	NA	487	NA	495
Printers	NA	654	NA	1,217
Televisions – non-flat screen	NA	673	NA	2,121
Flat Screen Televisions	NA	392	NA	2,428

Air Conditioners	NA	0	NA	0
Microwaves for recycling	NA	0	NA	0
Smoke Detectors	NA	31	NA	22
Wire and Cable	NA	0	NA	0
Cell Phones	NA	0	NA	0
Freon containing	NA	0	NA	0
PCB Ballasts	10	NA	6	NA
Non-PCB Ballasts	35	NA	0	NA
Hg Containing Devices	3	NA	6	NA
Totals	590	6,432	1,518	13,429

b. Household Hazardous Waste (HHW): There were 854 units of HHW items collected in 2023 compared to 967 in 2024 with one unit being equal to five gallons or twenty pounds, as applicable. This was another very good collection day for all concerned. The waste materials included oil-based paint, turpentine, varnish, stains, auto fluids, paint removers and strippers, swimming pool and photo chemicals, adhesives, solvents, fertilizer, oven and drain cleaner, fungicides, herbicides, pesticides, acids, and linseed oil. We do not record exact amounts of the specific waste material; we work with the vendor to estimate the number of units of each.

Our HHW has traditionally been collected by EPI (Environmental Products, Inc.) from Auburn, Maine. In January of this year, we were contacted by EPI and told that as of January 1, 2025, EPI had been bought by EnviroServe, a company from Utah, and from now on would operate under their name. EPI told us they do not anticipate any substantive changes to the way they do business at, for example, our annual collection events.

EnviroServe owns about 48 similar companies across the country and they chose to acquire EPI because they are impressed with how they operated. Other states do not have regional annual HHW collection events like we do. EnviroServe would like the former EPI staff to show other states in which they conduct business how they can effectively gather HHW at events similar to ours and keep such things out of the environment. EPI noted that like the former EPI, EnviroServe operates under both State and Federal Regulations with the more stringent of the two taking precedence. Any transportation of the HHW materials over public roadways is governed by the DOT.

I. Regional Household Hazardous Waste Collection Facility: As reported last year, the ADD was considering the development of a local regional household hazardous waste (HHW) collection facility. Working with members of our congressional delegations, we were successful with our application for funding, being awarded $350,000 towards the costs of our proposed project. It was, and still is, the opinion of the ADD that the more opportunities there are for people to properly dispose of such materials, the greater the amount of materials would be that are properly managed and disposed of and not end up in the regular trash or other places it should not go.

To date, we have not finalized a site for a HHW facility. We ran into some local political opposition about a site we had planned to investigate but have put it on hold. We had a cursory review of the ADD geographical area done by our consultant to see if any prospective sites might be readily identified using GIS along with a discussion of their work. Based on the results, we have put any further research for a HHW site on hold as well. We are now investigating the possibility of using the funds we received for a project other than the one we were awarded the funds for. This alternate project would not address HHW but would still be solid waste related. A change in the use of the funds, even for a solid waste related use, would likely be difficult. We will keep you apprised of any developments we have.

J. Student Grants: As reported in the past, the ADD established a student grant program for schools located in ADD member towns. The grant must be applied for before implementation of a project and there is no deadline for our receipt of an application. We do not have a formal application form but the request for a

grant must be made to us in writing. If you have any questions about the grants or the process, please contact Chair Tony Smith at 29parsonscounty@gmail.com

K. Insurance: ADD purchases volunteer, property and casualty and workers compensation insurance from the Maine Municipal Association (MMA). We are required to carry the workers compensation insurance even though we do not have any employees; the volunteer directors are considered as employees when rates are calculated for coverage. The insurance is to cover any lost time suffered by a volunteer should they be hurt while participating in an ADD function e.g., a Board of Directors meeting, the HHW&UW collection, etc. Each year we have received a rebate from MMA for not having filed any claims.

L. Financial Audit: We had another successful audit for FY-2024 using the services of James W. Wadman CPA in Ellsworth. Thanks to Treasurer Mahar for her management of our accounts and her preparation of audit materials provided to the auditor. She is key to our audit success.

M. Summary: In summary, the Board of Directors of the ADD would like to encourage all residents and taxpayers in our member towns to become active in learning about solid waste issues. We particularly encourage our municipal officials and officers to do so. Even though each director works with the understanding that they would like to become the solid waste expert in their community, nothing can replace firsthand knowledge.

Our meetings are open to the general public in person or by Zoom and, as of this date, are held the third Monday of the month at 9:30 A.M. in the Town of Southwest Harbor's town office located at 26 Village Green Way. The Zoom link is included on each agenda.

Thank you very much for your continued support.

Yours truly,

Tony Smith, ADD Chair

Note 1: Sources for some of the information in this report include, but are not necessarily limited to, the DEP and MRC websites, some of which is copied and reproduced here; and attendance at various meetings.
Note 2: Non-substantive formatting and editing were occasionally done to maintain flow of the printed material.
Note 3: References to appendices: the appendices are not included in this report but are in the actual reports themselves that we used as sources for preparing this report.

Assessor's Report

RJD Appraisal has enjoyed serving the Town of Tremont as its Assessor/Assessing Agent over the last year. We are available at the Town Office one day a week for appointments. Please call the office to schedule an appointment. Annually, the Assessor's Office reviews valuations and makes adjustments to the valuations that include any additions and deletions. We are also responsible for maintaining accurate records of property ownership. Part of the assessment process includes conducting an annual "ratio study", which compares the actual selling price of property to assessments. The most recent study conducted for the state valuation purposes indicated the assessed values, on average, to be at approximately **100%** of market value. For 2024 FY25 the Town of Tremont conducted a Town wide revaluation bring all of the Towns valuations closer to the current market value of the property according to sales within Tremont over the previous three years. Because of this action the Town Tremont was able to certify 100% and maintain compliance with Maine State Statue requiring all municipalities to maintain an assessment ratio with its Towns assessments between 70 to 110% of fair market value.

PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

HOMESTEAD EXEMPTIONS

Most homeowners whose principal residence is in Maine are entitled up to a $25,000 reduction in valuation (Adjusted by the Towns certified assessment ratio each year). To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

VETERANS EXEMPTION

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption on a property located within the Town of their primary residence or their homestead property of up to $6000 reduction in valuation. (Adjusted by the Towns certified assessment ratio each year)

The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

*IMPORTANT CHANGES FOR VETERANS EXEMPTIONS IN 2016, the Law was amended to remove the requirement that a Vietnam veteran serve on active duty for 180 days (any part of which must have occurred after February 27th, 1961and before May 8th, 1975) in order to qualify for the exemption. The law now only requires that the veteran served on active duty after February 27th, 1961, and before May 8th, 1975, regardless of number of days. **Veterans that previously did not qualify under the old law requirements that now qualify under the new law requirements must re apply to the Assessor's office prior to April 1st of the year it will go into effect. ** Applications forms can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect.

BLIND EXEMPTION

Residents of Tremont who are certified to be legally blind by their eye care professional are entitled up to a $4,000 reduction in valuation (Adjusted by the Towns certified assessment ratio each year) on their primary residence in the town. Application forms can be obtained in the Assessor's Office.

**** FOR INFORMATION ON THE PROPRTY TAX FAIRNESS CREDIT OR PROPERTY TAX DEFERAL PROGRAMS AND APPLICATIONS PLEASE VISIT Maine Revenue Services (MRS) Website for Frequently Asked Questions and the Guide for Applicants,**

Respectfully Submitted,

Matthew Caldwell CMA
Edward Hodgins CMA
Assessor Agents RJD Appraisal
Town of Tremont

FIVE YEAR TOWN VALUATION COMPARISONS

REVALUATION

	2024 (FY-2025)	2023 (FY-2024)	2022 (FY-2023)	2021(FY-2022)	2020 (FY-2021)
State Valuation	$ 695,450,000	$ 617,100,000	$ 576,350,000	$ 550,700,000	$ 530,850,000
Increase/Decrease	$ 78,350,000	$ 40,750,000	$ 25,650,000	$ 19,850,000	$ 33,950,000
Increase/Decrease	11.27%	6.60%	4.45%	3.60%	6.40%
Town Taxable Valuation	$ 790,935,800	$ 514,249,800	$ 511,097,190	$ 508,815,400	$ 506,435,900
Increase	$ 276,686,000	$ 3,152,610	$ 2,281,790	$ 2,379,500	($ 1,016,800)
% of Increase	34.98%	0.61%	0.45%	0.47%	-0.20%
MIL Rate	9.25	12.82	11.64	11.15	10.69
Net Assessment	$ 7,316,156.15	$ 6,592,682.44	$ 5,949,171.39	$ 5,673,291.71	$ 5,413,799.77
Increase/Decrease	$ 723,473.71	$ 643,511.15	$ 275,879.58	$ 259,491.94	$ 151,515.27
% of Change	9.89%	9.76%	4.64%	4.57%	2.80%

In 2024 the Towns State Valuation increased by 11.27%. Tremont's Assessment Ratio, received from the State of Maine in August of 2024 was 100% with a combined Assessment Quality Rating of 17.

2022 UNPAID TAXES

MURPHY, LORRIEANN &		$	1,069.57
PARSLEY, KENNETH V JR		$	860.85
WEHRFRITZ, CARL P. &		$	335.94
WEHRFRITZ, EVELYN A		$	1,571.21
WEHRFRITZ, EVELYN A		$	2,271.16
	Total:	$	6,108.73

2023 UNPAID TAXES

CANDAGE, SHIRLEY HEIRS		$	2,474.92
HIGGINS, RICHARD O JR		$	405.54
HINCKLEY, CATHY L		$	1,898.05
HUH JUN NYEONG		$	1,342.42
MURPHY, LORRIEANN &		$	1,117.24
PARSLEY, KENNETH V JR		$	1,463.85
WEHRFRITZ, CARL P. &		$	1,272.56
WEHRFRITZ, EVELYN A		$	2,637.37
WEHRFRITZ, EVELYN A		$	2,578.60
	Total:	$	15,190.55

2024 UNPAID TAXES

BUTLER, STEPHEN L	3,487.14
CANDAGE, SHIRLEY HEIRS	4,224.24
CARTER, STEVE L	3,119.15
DUCK COVE TRUST	8,542.89
HELMKE JR., RICHARD C &	2,717.71
HELMKE JR., RICHARD C &	2,696.28
HELMKE JR., RICHARD C &	1,550.50
HELMKE JR., RICHARD C &	649.30
HELMKE, RICHARD	1,529.06
HELMKE, RICHARD C &	834.15
HELMKE, RICHARD C JR	777.14
HELMKE, RICHARD C JR	942.71
HELMKE, RICHARD C JR	413.39
HIGGINS, RICHARD O JR	519.82
HINCKLEY, CATHY	2,291.57
HUH JUN NYEONG	1,915.43
JACOBS, LISA	122.38
JACOBS, LISA JEAN	570.10
KENNEY, STEVEN T	2,280.20
KINGSBURY, SCOTT G	810.63
LIZZOTTE, SUSAN H	3,474.62
MINCTONS, DAVID J. &	248.13

L MURPHY, LORRIEANN &		1,263.15
PARKER, K BRYAN		3,546.13
PARSLEY, KENNETH V JR		1,659.96
PATTON, TRACI		2,039.89
PETERSON, CHRIS		5,160.54
PETERSON, CHRIS		479.06
REED, RALPH W		400.08
Richardson, Christopher A		3,000.00
SMITH, WENDY, LONG, TANYA		3,163.11
STANLEY, GLENDON		2,752.20
TOZIER, DEAN R		1,096.01
WARD, STEPHEN		4,782.47
WARD, STEPHEN A. &		3,210.19
WEHRFRITZ, CARL P.		1,016.76
WEHRFRITZ, CARL P. &		1,419.42
WEHRFRITZ, EVELYN A		2,965.88
WEHRFRITZ, EVELYN A		2,899.29
WILLIAMS, AMANDA M		1,753.44
	Total: $	86,324.12

Unpaid balances as of 04/01/2025

Code Enforcement Officer
Local Plumbing Inspector
Annual Report – 2024

In an on-going effort to streamline and make the permitting process smoother, fillable applications are available on the town's website at www.tremont.maine.gov and paper copies are available at the town office at 20 Harbor Drive.

In 2024, the following building permits were issued:

- 2 permits issued for projects in the Shoreland.
- 7 permits issued for new dwelling units.
- 4 permits issued for stick built.
- 4 permits issued for modulars.
- 15 permits issued for accessory structures.
- 5 permits issued for garages.
- 10 permits issued for additions.
- 11 permits issued for decks.
- 31 permits issued for other (demo, replacements, etc.).

The building permit fees totaled $14,090.90. The total estimated cost of construction is $2,556,329.

Plumbing Permits:

- 27 permits issued for internal plumbing.
- 12 permits were issued for new subsurface wastewater disposal systems.
- 2 permits were issued for replacement subsurface wastewater disposal systems.
- 7 permit issued for expansion of subsurface wastewater disposal systems.

The plumbing fees totaled $10,405.00 of which $7,976.25 stays with the Town, $2,428.75 goes to the State.

It is the Code Enforcement Office's continuing goal to assist applicants through the permitting process and answer questions or address any concerns.

Respectfully submitted,

Angela Chamberlain, CFPE I
Code Enforcement Officer/LPI
ceo@tremont.maine.gov

Among the many notable changes in the Code Enforcement department and on the planning board during the past year is the retirement in January of John Larson, who served as the town's Code Enforcement Officer (CEO) for about a decade. We thank Mr. Larson for his service and his invaluable contributions in advising the board.

Taking over from Mr. Larson is Angela Chamberlain, who brings to Tremont her many years of experience as CEO of Bar Harbor and Trenton. Ms. Chamberlain has been working with the planning board to identify issues with the town's land use and subdivision ordinances. Some of these proposed changes are expected to go before voters at the May town meeting.

We'd also like to thank Deputy CEO Katie Parsons, who left that position to become the town's administrative assistant.

In July, we welcomed planning board member Renee Hodgdon, who replaced Lawson Wulsin, who served as vice-chairman of the board. Also in July, member Brett Witham was elected vice-chairman. The planning board regularly meets at 6 p.m. on the second and fourth Tuesdays of the month. The public is welcome to attend.

Respectfully submitted,
Mark Good, Chair

BASS HARBOR MEMORIAL LIBRARY • 2024 ANNUAL REPORT

Hours: 10 AM — 5 PM Tuesday, Wednesday & Friday
10 AM — 8 PM Thursday & 10 AM — 2 PM Saturday
www.bassharborlibrary.com
www.facebook.com/bassharborlibrary / www.instagram.com/bassharborlibrary

As we sit in front of the fireplace in our historic 1922 building, we look back upon another year at the Bass Harbor Memorial Library and take a moment to reflect on all we've accomplished together, share the highlights of our year, and express our gratitude to everyone who has made this year a success. In 2024, the Bass Harbor Memorial Library continued to be a vital space where knowledge, creativity, and community connection have flourished. We have offered a diverse range of programs, events, art shows, and opportunities for patron involvement aimed at enriching the lives of individuals of all ages and backgrounds, and making this another year of growth, learning, and community building.

Our in-house Library collection now consists of more than 9,400 items including books, DVDs, and CDs; which are available to our close to 600 library card holders. The Bass Harbor Memorial Library is a dynamic resource center that connects our community to a vast array of information, entertainment, and learning opportunities. Our expansive collection of physical and digital materials, as well as access to millions of items through interlibrary loan programs, strives to meet the needs and interests of every patron. Our computers, printing services, and 24/7 WiFi, ensure that our library remains a hub of connectivity and innovation for use by everyone.

Highlights of 2024:

• **Increased Attendance:** This year, we saw a 12% increase in visits to the library, with more visitors engaging in our various programs, events, and services.

• **Collaborative Partnerships:** Through exciting collaborations with Tremont Consolidated School and A Climate To Thrive, we have expanded our impact beyond our walls. Continued partnerships like this allow us to reach more Tremont residents, and bring more opportunities for growth and education to all.

• **Digital Library Expansion:** We expanded our digital library to offer e-books, audiobooks, and online resources than ever before. Our virtual events were well-received, and we're committed to continuing to provide flexible access to learning and entertainment.

• **Special Events:** This year's Ruth Moore Days; exhibits of the works of local artists Susannah Coolidge Jones, Kaitlyn Metcalf, and Katherine Perkins; the remarkable lecture and slideshow by boatbuilder, artist, and resident Ed Davis about his endeavor to build a reproduction of Joshua Slocum's *Spray*; and our Art & Nature Camp—now in its 20th year—were all well attended and brought the community together for celebrations of learning and fun.

This year marked the 16th year that Librarian Amanda Crafts has been with the library. Her exceptional dedication and knowledge of the workings and history of the library and the community are appreciated daily. We said goodbye to our wonderfully resourceful, and ever-enthusiastic Brianna Cunliffe, who is now in Iceland studying for her Master's Degree. Brie's connection and involvement with A Climate To Thrive (ACTT) and helped in the creation of the Town's Sustainability Committee. The Committee welcomes community members to meet at the library once a month to discuss making meaningful differences for the future as climate change increasingly impacts our town. Our Library Assistant Keri Kimura has been joined by writer Shir Kehila, who has taken the reins of The Harbor Writing Circle which meets once a month at the library as a gathering place for writers.

In 2024, Board of Trustees Chair Rachel Kohrman-Ramos took a leave of absence due to deaths in her family. In the interim, Vice-Chair Melinda Rice-Schoon stepped in as Acting Chair. Joining as new trustees were Joe Paolino, Renée Hodgden, and Ashley Clossen, who took over as our new Secretary. They joined existing members Martha Donovan, Becky Keefe, Art Paine, Kathie Pratt, Weslea Sidon, and Rick Smith. Renee Hodgden stepped down in December and there is currently one spot open on the Board of Trustees.

Thanks to the generosity of our patrons, and the unwavering support of our community, the library secured significant funding to enhance our programs and services. In 2024 we surpassed our $17,000 fundraising goal. To reinforce the support of our donations and town funding, we actively pursue grants from various foundations throughout the year to assist in supporting existing and new programs.

At the Bass Harbor Memorial Library, collaboration is key to enriching our community and expanding the reach and impact of our programs and services. In 2024, we were privileged to partner with diverse local organizations, institutions, and individuals, each contributing unique expertise and resources to bring valuable programs, training, and materials to our community. From health and digital equity initiatives to art therapy, historical preservation, and recreational activities, these collaborations enabled us to offer a wide range of engaging and educational opportunities for our patrons of all ages. As we reflect on the past year, we express our heartfelt gratitude to our partners and eagerly anticipate the exciting collaborations planned for the upcoming year.

Bob Delsandro
Director

Melinda Rice-Schoon
Acting-Chair, Library Board of Trustees

Town Of Tremont

21 Rice Road
Bernard, ME 04612
Tel. 207-266-3359 Office 207-244-4564
Tyler Damon, Harbor Master www.tremont.maine.gov Harbormaster@tremont.maine.gov

Harbor Master's
2024 Annual Report

This season was extremely busy with upgrades all around the Tremont waterfront. Transient vessels rose more than double this year, and the transient floats stayed full all season. Major repairs and upgrades to the wharf, and parking lot at the town dock continued after the early 2024 storms. Upgrades also continue to the wharf garage and the new harbormaster office we hope for work to be completed in early 2025.

Despite the rainy conditions we still had a great turn out this summer for the annual Bass Harbor Lobster Boat Races. There was great participation in the races and a amazing time on the wharf even in the rain thanks to the boat race committee. Many thanks to all people involved that made this happen including the Maine Marine Patrol, the US Coast Guard, and the southwest police department. Planning ahead, we are tentatively scheduled for June 25th for this year's race. Any questions regarding the race can be directed to the boat race committee.

Maritime rescues this past year was thankfully uneventful with the random vessel towed back into the harbor or moved around the mooring field. The harbormaster vessel stayed busy moving floats, cars, and vessels, and the usual "missing/sunk/adrift punt."

In closing, we urge boaters to be aware of their speed coming in and out of all harbors, and that you are responsible for your wake. We look forward to seeing you on the water. If any assistance at all is needed, please do not hesitate to call via cell phone or on VHF channel 16. Special thanks to all Select board members, Harbor Committee members, Town Manager, and Public Works for their hard work and support.

Sincerely yours,

Tyler J. Damon
Harbor Master

Harbor Committee

The Tremont Harbor Committee deals with issues relating to the management of the harbors belonging to the Town of Tremont. These issues include, reviewing applications regarding harbor related projects and businesses as well as work on the harbor mooring/float plans.

The harbors of Tremont, are an integral part of the town's economy and character. With this said, we value the voices of those who work hard and play in our harbors but especially to the voices of the working men and women who make our harbors a viable economic resource for our Town.

Thank you,
Peter Gott – Chairman

Harbor Committee **At Least Seven Members**	
Member	*Term Expires June 30*
Peter Gott, Chairman	2025
Ben Harper	2025
Josh Lawson	2027
Steve Carter	2027
Rich Helmke	2026
Art Paine	2025
Larry Albee	2026

2024 was filled with unique challenges and some yearly traditions as well. We've summarized our year so you can get a behind the scenes view of what TFD has been up to this past year.
The kick off of Tremont Volunteer Fire Department's 75th anniversary was our annual polar plunge where fun was had by all who participated. The event is hosted at Back Beach on New Year's Day.
Then January turned ugly, with two back to back coastal storms. These storms brought unprecedented surges at the height of the storms that left the coastline, waterfront buildings and low-lying roads flooded and damaged. TFD crews were spread out responding to and tracking the destruction over the 5 days. It's doubtful we will see these concurring conditions again for many decades.

The highly publicized closures of Seawall S-Turns from the destructive water surge had little effect on the Tremont community, despite concerns for emergency response delays and additional traffic loads.
March delivered some more common high seawater conditions and storm related responses effecting travel conditions and power interruptions but minimal damages or accidents resulted from these events.
April was scattered with even more winter storms, resulting in trees blocking travel lanes, and sporadic power outages. FEMA also landed in town with disaster assistance teams to help residents process applications for financial support for the Jan 9th-13th storm damages.
The lack of winter snow accumulation resulted in dry late winter conditions, prompting strict burn permit restrictions and monitoring for the second half of the month.

Spring was full of parades and community events. TFD members were active in participating at the Backside Blast, Bass Harbor boat races and the Southwest Harbor Tremont Ambulance's annual Mini Golf fundraiser. The membership enjoys being out at these events and having the opportunity to interact with our year round and seasonal residences in a non emergency environment.

Summer of 2024 was filled with the average amount of calls, carry outs and assistance to residents we typically see. Despite the increased volume of visitors and summer residents, July, August and September generally see some of our lowest number of calls.

Each fall TFD joins forces with Tremont Consolidated School for some of our favorite community interactions. Our members engage with students in fire safety education, Fire drills, a campfire s'mores cookout, PTO holiday breakfast, lobster trap tree construction and delivering Santa for the lighting of the community trap tree.

The TFD Apparatus Fleet underwent annual testing and maintenance. E4 got upgraded to an electric primer, Tanker 2 chassis lighting was updated. E3's PTO compressor was relocated to reduce cab noise. Engine 6, a 1996 Class A pumper has been slated for replacement for several years. The delay is due to the size of the bay doors at the Bass Harbor Station. The Department's long range plan was for modification or replacement of the building by 2028-2030 for this reason. As we get closer a joint committee was formed this year to look into what options were available. The PSB committee has looked into town owned properties to create a new public safety building with sleeping quarters for Fire and EMS personnel. The committee is also exploring grant and funding solutions. They are also exploring ideas for the current station on Harbor Drive.

As always, we ask you to please consider becoming an emergency services volunteer for our small coastal community. TFD members take great pride in being able to help our neighbors in their worst of times. Members meet at 7:00pm on the first and last Wednesday of each month.

Tremont Volunteer Fire Department has been a nonprofit organization with a board of directors supporting the residents of Tremont since 1949. TFD funding comes mostly from annual operations budget requests to the Town of Tremont. We also accept private donations.

Keith Higgins, Fire Chief
Tremont Volunteer Fire Department

2024 Call Log Tremont Volunteer FD

Structure Fires 2
Motor Vehicle Accidents 3
Brush / Grass Fires 6
Mutual Aid Fire Calls 6
School / Public Events 8
EMS Assistance and Lift 21
EMS Carry Outs 4
EMS CPR/OD 6
Storm Event Calls 16
Water/Special Rescues 3
Alarms Smoke / CO / Gas 22
Team Escorts / Parades 5
Good Intentions 2
Odor Investigation 11
Utility Lines 6
Chimney Fire 1
Fuel Spill 1

(2024 Total Run Reports 123)

SOUTHWEST HARBOR

Police Department
PO Box 1048
26 Village Green Way, Southwest Harbor, ME 04679

John D. Hall
Chief of Police

Phone – (207) 244-7911
Fax – (207) 244-5552

ANNUAL REPORT FOR THE YEAR 2024

2024 was a year of remarkable change for the Southwest Harbor Police Department. During the spring we began conversations with the Town of Tremont to submit a proposal to provide Law Enforcement coverage for their community. After lengthy conversations with the residents of both Southwest Harbor and Tremont a proposal was submitted to both Select Boards. That proposal was accepted and the Towns voted at Town Meeting to approve the proposal. On July 1st we officially began providing 24-hour coverage in Tremont.

This collaboration has streamlined our investigations, and decreased the response time to calls for service from Tremont residents. Our communities are so close and interconnected that as one person said, "It just makes sense". Coincidentally one of our new officers said that one of the reasons he returned was because we were now covering Tremont. Another new officer has been hired and will be living in Tremont with her family! This has brought the department back to full strength.

As of this writing, the Southwest Harbor Police Department responded to 256 calls for service in Tremont and 680 in Southwest Harbor. Tremont amounts to 37% of our total calls at this point.

For the calendar year 2024 the Southwest Harbor Police Department responded to a total of 1278 calls for service. Our Dispatch center received those calls along with 421 calls for our fire department, 486 calls for the Southwest Harbor Tremont Ambulance Service and 407 calls for the Tremont Fire Department. For a total of 2,592 calls. This doesn't include the numerous citizens who come into the station to ask questions, especially during the tourist season.

Respectfully submitted,

Chief Hall

MDI & Ellsworth Housing Authorities

Mailing: PO Box 28 Bar Harbor, ME 04609-0028
Physical: 80 Mt. Desert St., Bar Harbor ME. 04609
Executive Director, Weston Brehm

Annual Report

Town of Tremont Housing Authority

The mission of The Tremont Housing Authority (THA) is to provide decent, safe, and sanitary housing for income eligible seniors, the disabled and families within its jurisdiction. The THA is owned and administered by the MDI & Ellsworth Housing Authorities and currently houses approximately thirty-three (33) individuals and families within its twenty-one units. There is a waiting list for those interested in becoming tenants: applications are always being accepted; the waiting lists are never closed.

The MDI and Ellsworth Housing Authorities' Public Housing and Housing Choice Voucher Programs assisted over seven hundred individuals and families throughout Hancock County in 2024 in the amount of $4,526,450.00. Payment in lieu of taxes (PILOT) to the Town of Tremont for 2024 was $9,011.00.

The Acadia Community Association, the Housing Authorities' 501(c)3, provided programming for seniors across Mount Desert Island, from nutritious Meals on Wheels options, to a myriad of wellness classes for seniors, and minor home repairs for seniors wishing to age in place in their homes.

The Tremont Housing Authority Commissioners Board, Executive Director, and Staff are sincerely grateful for the continued support from the Tremont Town Office, the Fire Department, and the Public Works Department of the Town of Tremont. All help the THA achieve its mission.

The Tremont Housing Authority Board of Commissioners meets the first Thursday of each month. The meetings are handicapped accessible and open to public attendance. Please call Theresa at 207-288-4770, extension 127, to confirm the date and time of Board meetings, as dates & times are subject to change.

The Housing Authorities' office is located at 80 Mount Desert Street, in Bar Harbor, ME. The office is open from 8 a.m. to 4 p.m., Monday through Friday. To contact the Housing Authorities, please call 207-288-4770 or e-mail Executive Director Weston Brehm at: wbrehm@mdieha.org.

Respectfully submitted,

Weston T. Brehm, Executive Director
The MDI & Ellsworth Housing Authorities

Tremont Consolidated School
119 Tremont Road
Bass Harbor, ME 04653
Telephone (207)244-7777
Fax (207)244-7023

2024-2025 ENROLLMENT

Pre-K	K	1	2	3	4	5	6	7	8	Total
7	12	10	13	18	10	10	19	17	11	**127**

This year marks my tenth year as Principal at Tremont Consolidated School. With each passing year, the pride and gratitude I feel grows along with my love and admiration for this community. It is a pleasure, through this annual report, to showcase the opportunities, accomplishments and challenges that shape our students' educational experience. There is a unique sense of community in Tremont that makes our school an exceptional place for all who are fortunate enough to walk through our doors. We have a passionate and dedicated staff, all of whom are willing to go the extra mile to ensure every child feels valued, successful and like they belong in our academic community.

Through the guidance of the AOS 91 High Impact Teaching Framework, we focused our efforts on:

1. *Content: The teacher is a facilitator of learning, guiding students toward discovery, providing content expertise at times, and creating structures that facilitate student-directed learning that is relevant, diverse, inclusive, and affirming of many identities.*

A few examples of this goal in action include:

- PreK-2 "For ME" Curriculum implementation
- 6th grade Future of Maine Aspirations Essay Contest *(Bob Stuart - Maine College Circle)* and the 7th & 8th grade Annual Speech Contest
- Salt Marsh Restoration *(Maine Coast Heritage Trust, Acadia National Park & Rural Aspirations: Maine Forest Collaborative)*
- Salt Marsh Water Parameter Monitoring *(Coastal Tracers – RiSE Center, University of Maine)*
- Atlantic Salmon Conservation Project *(Atlantic Salmon Federation)*
- Alewife Monitoring & Conservation *(Tremont Sustainability Committee, Maine Coast Heritage Trust, & Somes-Meynell Wildlife Refuge)*
- Immersive French Trip to Quebec City



2. Culture - All members of the TCS community strive to build positive relationships with others and create a school culture that communicates care, warmth, and personal regard for all.

A few examples of this goal in action include:

- Camp Kieve Leadership Academy
- Positive Behavior Interventions and Support
- Responsive Classroom Practices



- Older and younger buddies partnerships
- School wide Community Meetings
- Pre-K-2 participation in Global Play Day
- 3rd grade *Stone Soup* gathering
- Veterans' Day meals delivery and care packages
- PreK-8 School Spirit Weeks
- PreK-8 participation in National Dot Day
- Willowind Therapeutic Horseback Riding



TCS welcomed 8 new PreK students, as well as several new staff members: Jessica Edmondson (Literacy Interventionist, PreK-8), Valerie Sprague (Math Interventionist, PreK-8), Jordan Harkins and Emily Rathbun (Educational Technicians), Karen Ricketts (Speech Pathologist, PreK-8). Michelle Lear began teaching 1st grade. We thank Anne Dalton (Guidance Counselor) and Joyce Mahoney (Library Teacher) for their service to the TCS community and we wish them well in retirement at the end of the school year. Their absence next year will leave an impact. Many TCS teachers were in leadership roles as Common Study Leaders including: Ashley Stanley (PreK & K), Caroline Fournier (2nd Gr.), Liz Rabasca (MS ELA), Allison Putnam (Music) and Chandra Raymond (Art). We should also recognize that TCS Kindergarten Teacher, Ashley Stanley was nominated for the second time for Hancock County Teacher of the Year and TCS Middle School Science Teacher, Tonya Prentice was nominated for the NABT Outstanding Biology Teacher Award.

We continue to face challenges meeting the needs of all learners due to space constraints and staffing. The Behavior Interventionist position remained unfilled this year, putting pressure on other positions to fulfill this role with students. Our Math Interventionist position remained vacant until late November, as well as a few Educational Technician positions. In an attempt to help address the space constraints, we submitted an application for a Major School Construction Funding Opportunity in August, as one of approximately 90 Maine schools applying. Following the submission, we hosted a site visit with a MDOE team in December to asses our building needs and clarify the impact on students and staff. Consideration for funding through the MDOE is based on a ratings matrix. We wait to hear if TCS will qualify for this opportunity.

Projects funded outside of the school budget:	**Projects awaiting possible funding:**
• **Tremont School Fund Grants:** 6th Gr. SS Abbe Museum, Ed Tech Mentor Program, Class Cooking Cart Upgrade, After School Programming, Glass Fusing for Art Classes, Camp Kieve Leadership Academy, 5-8 SEL Horseback Riding, Willowind Therapeutic Riding, Art Room Kiln Replacement and Repair • PreK Expansion Grant - Year 2 • Friends of Acadia Outdoor Classroom Grant • Action for Healthy Kids Healthy Meals Incentive Initiative • Fuel Up Grant School Breakfast Grant • Nutrients for Life Soil Grant (5-8 Science) • MEEA - Water Quality Investigations (5-8 Science) • UMaine RISE Center & GMRI & NASA - Salt Marsh Restoration and Sea Level Rise Investigations (5-8 Science)	• Major School Construction Funding Opportunity

Regardless of challenges, there is so much to celebrate and endless people to thank for supporting the success of our school community. As always, our community showed up in big ways and on many occasions.

- Participating in the Santa Breakfast to support the French program and Quebec trip
- Contributing to trap tree construction and tree lighting
- Joining PTO/fundraising
- Family Movie Night
- Chaperoning field trips
- Attending learning celebrations
- Attending concerts and competitions
- Coaching co-curricular and extracurricular activities
- Open House
- Family BBQ
- Donations
- Signing up to substitute





Thank you for the unwavering support through this school year. It is evident that providing a rich and equitable whole child educational experience for all is a high priority. It is an honor to continue to serve the Tremont community.

Respectfully submitted,

Jandrea True, Principal

Tremont School Committee Members	Keri Hayes (Board Chair), Jessica Bass (Vice Chair) Jessica Stewart (Chair of AOS 91 School Board), Alex Loftus, Eliza Bishop
Superintendent of Schools	Michael Zboray
Directors of Teaching and Learning	Rhonda Fortin (Pre-K-6), Julie Keblinsky (7-12)
Special Services Director	Melissa Beckwith
Assistant Special Services Director	Catherine Kozaryn
School Psychologist	Stephanie Logue (Tremont, Pemetic, MDIHS, Swan's)
Principal	Jandrea True
Office Manager	Susan McIsaac
Pre-K **Kindergarten** **Grade 1** **Grade 2** **Grade 3** **Grade 4** **Grade 5-8 Science** **Grade 5-8 Social Studies & ELA** **Grade 5-8 ELA** **Grade 5-8 Math** **K-8 French & Grade 5 Social Studies**	Katharine Morren Ashley Stanley Michelle Lear Caroline Fournier Rachel Singh Natalia Pajor-Meddaugh Tonya Prentice Daniel Horning Elizabeth Holbrook-Rabasca Janet Adler Katrina Linscott
Special Education	Ellen Kelley, Lorena Beal, Megan Monzillo
Educational Technicians	Molly Stewart, Amanda Daley, Lincoln Mills, Jasmin Hebron, Jamie Bracy , Dejana Maneva, Missy Higgins , Jordan Harkins, Darlene Kelley, Isabella Murphy, Whitney Young, Noelle Ellis, Emily Rathbun, Holly Rieger
Physical Therapist **Occupational Therapist** **Speech/Language Clinician**	Liz Oppewall Kaity Walsh Karen Ricketts
Title I/Reading Recovery **Math Interventionist** **MTSS SEL & Behavior**	Jessica Edmondson Valerie Sprague Vacant
Technology Integration Specialist **K-8 Music & Gifted and Talented Services** **Art Teacher** **Physical Education/Health**	Iris Meehan Allison Putnam Chandra Cousins-Raymond Emmy Watson

Librarian **Guidance Counselor**	Joyce Mahoney Anne Dalton
Athletic Director	Natalia Pajor-Meddaugh & Noelle Ellis
Mental Health Therapist & Family Support Resource	Stacey Wood
School Nurse	Stephanie Vikberg
Kitchen Staff	Julie Harris, Sam Anderson
Bus Drivers	Linda Campbell, Tom Brennan
Head of Facilities and Maintenance	Bob Williams









TCS Student Activities 2024-2025					
Activity	**Season**	**Head Coach**	**Grade Levels Participating**	**Participation Numbers 2023-2024**	**Participation Numbers 2024-2025**
Soccer	**Fall**	Ben Jacobs	5-8	13	15
Cross Country	**Fall**	Katrina Linscott	5-8	6	9
Garden Club	**Fall & Spring**	Michelle Lear	K-8	27	2 groups of 20
Boys Basketball	**Winter**	Leeman Hodgdon - A Boys Kevin Grickis - B Boys	5-8	13	15
Girls Basketball	**Winter**	Steve Snurkowski - A Girls	5-8	11	9
Volleyball	**Winter**	Lynn Hanna	7-8	10	13
Track - combined	**Spring**	Ed Michaud	6-8	2	
Softball - combined	**Spring**	Jeff Watson Mindy Terry Asst.	6-8	5	
Baseball - combined	**Spring**	Scott Grierson Ben Paulsen	6-8	5	
Intermediate Band	**Year Round**	Allison Putnam	4	9	15
Advanced Band	**Year Round**	Allison Putnam	4-8	21	13
Jazz Band - combined w/ PES	**Year Round**	Allison Putnam	5-8	11	17
Chorus	**Year Round**	Allison Putnam	5-8	13	15
Drama	**Winter/Spring**	Ellen Kelley & Jessica Edmondson	3-8	29	36
Math & Robotics Club	**Spring**	Tonya Prentice & Janet Adler	5-8		10
Options	**Year Round**	Various	Varies	9	20
Yearbook	**Year Round**	Iris Meehan	8	6	3
Recharge	**Spring**	Katrina Linscott	K-8		
Birding Club	**Year Round**	Anne Dalton	5-8	5	12
Chess	**Year Round**	Daniel Horning	5-8		

Saltmarsh Sparrow

Ammospiza caudacuta

By: Antonia Burns

I chose the Saltmarsh Sparrow as my species to focus on. The Saltmarsh Sparrow lives and nests in the grasses of salt marshes along the east coast. They primarily breed in New England, Maine, Vermont, and Massachusetts. They spend the winter in warmer climates such as Florida, Georgia, and North and South Carolina. The Saltmarsh Sparrow uses the marsh to nest so that they are out of reach of predators. They nest in the higher parts of the marsh to avoid inundation of their nests. However due to predators they cannot nest too high up in the marsh. This results in a very specific nesting area for them. Due to sea level rise it becomes increasingly difficult for them to stay in that area of safety.

The Saltmarsh sparrow is highly endangered. Since 1998 at least four out of every five saltmarsh sparrows have disappeared, – an estimated population decline of 87%. So in conclusion the saltmarsh sparrow is highly affected by climate change and if they continue this rate they could be extinct by 2035-2050. Many environmentalists organizations are taking steps to try and slow this rate down and bring their population back to a healthy population

Hilton, MaryKelly. "Saltmarsh Sparrows Need Help Surviving Rising Tides | U.S. Fish & Wildlife Service." *FWS.gov*, 16 Aug. 2021, www.fws.gov/story/saltmarsh-sparrows-need-help-surviving-rising-tides.

"Saltmarsh Sparrow Overview, All about Birds, Cornell Lab of Ornithology." *Www.allaboutbirds.org*, www.allaboutbirds.org/guide/Saltmarsh_Sparrow/overview.

"Saltmarsh Sparrow." *Audubon*, 13 Nov. 2014, www.audubon.org/field-guide/bird/saltmarsh-sparrow.

American Mink

Neogale vison

By Ava

This species lives in salt marshes and ponds. They typically live in salty or brackish water. They need an area with a large water source that holds the prey, like fish. Minks eat sea creatures, crayfish, fish, frogs, mice or mammals, and even birds.
In the food chain, they are not top predators because of their small size, but are a very aggressive predator, hunting anything they can get their paws around.

Humans interact with my species poorly. They are not to be kept as pets, and minks often distance or hide from humans. Humans often think they are pest's and trap or hunt them. They have a weasel-like long streamlined body, that is perfect for swimming and burrowing to get their prey. They are smaller than an otter but bigger than a weasel, roughly the size of a common house cat. Minks are very aquatic and live full time around the water. Although they do burrow and live on shore lines, they need marsh's to feed.

Minks range from all kinds of browns, whites, and blacks, with markings of other colors in some cases.They have a slick, waterproof, soft, fur coat, a long body, and a bushy tail with short stubby legs. Minks are normally two feet long, and weigh two to four pounds.
Climate change affects Minks because it may decrease their food source such as fish and mammals. If the water was unfit for its prey, the Mink would be affected and decline in numbers due to not reproducing.

Mink information. (2021, January 29). Fish & Wildlife.

https://www.in.gov/dnr/fish-and-wildlife/wildlife-resources/animals/mink/

https://www.in.gov/dnr/fish-and-wildlife/wildlife-resources/animals/mink/#:~:text=General%20description,half%20long%20including%20the%20tail.

https://animalia.bio/american-mink

Lion’s Mane jellyfish

(Cyanea capillata)

McKenna

The salt marsh is important to Lion Mane jellyfish because it gives them a safe place to grow. As larvae, they feed on tiny plants and animals in the marsh, which helps them develop. The calm water also protects them from predators, making it an important part of their early life.

Climate change affects lion’s mane jellyfish by warming the oceans, which leads to more jellyfish blooms. While jellyfish can thrive in warmer waters, the food they rely on, like plankton, may move to different areas. Storms and floods, which are becoming more common due to climate change, can also damage the salt marsh habitats, making it harder for jellyfish to survive.

"lion mane jellyfish." *wikipedia*, 20 Nov. 2024,

en.wikipedia.org/wiki/Lion%27s_mane_jellyfish.

Accessed 11 Feb. 2025.

Pogie

Atlantic Menhaden

By Gavin

The Atlantic Menhaden is a migratory fish. They come from near Florida and migrate here in the summer and lay eggs up in the marshes in Maine and New England. Once the fish lays their eggs they do not migrate back to the Florida area, rather they die here In Maine. That is why Maine has the largest Atlantic Manhattan. It is also really good for the environment for fishermen to catch them and use them for lobster bait because otherwise they will die here in Maine, and the dead fish will flow ashore. If the fish do not get caught by the fisherman in the summer, then by the end of the summer the fish will die and float ashore somewhere in the Maine or New Hampshire Coastline.

Atlantic Menhaden. (n.d.). NOAA. Retrieved February 5, 2025, from https://www.fisheries.noaa.gov/species/atlantic-menhaden

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Tremont
Tremont, Maine 04612

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of The Town of Tremont, Maine (the Town) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the Town of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibility under those standards is 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 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 Unites 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 statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material

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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 controls. 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, budgetary comparison information, and pension and other post-employment benefit disclosure schedules, on pages 4-8, 47, and 48-57 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and 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 combining and individual nonmajor fund financial statements are 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
Ellsworth, Maine
April 4, 2025

TOWN OF TREMONT

FOR THE YEAR ENDED JUNE 30, 2024

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JUNE 30, 2024

TOWN OF TREMONT

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

FOR THE YEAR ENDED JUNE 30, 2024

TOWN OF TREMONT ***Exhibit C***

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2024

Assets	***General Fund***	***Capital Improvement Projects***	***Other Governmental Funds***	***Total***
Cash and Equivalents	3,645,613	569,449	331,269	4,546,331
Investments	3,082			3,082
Receivables				
Taxes	891			891
Tax Liens	228,802			228,802
Accounts	240,380		-	240,380
Prepaid Expenditures				-
Due from Other Funds	-	11,000	13,846	24,846
Inventory	2,586			2,586
Total Assets	**4,121,354**	**580,449**	**345,115**	**5,046,918**
Liabilities				
Accounts Payable	159,558			159,558
Accrued Salaries Payable	304,499			304,499
Due to Other Funds	24,846	-	-	24,846
Total Liabilities	488,903	-	-	488,903
Deferred Inflows of Resources:				
Property Taxes Collected in Advance	19,829			19,829
Unavailable Property Tax Revenue	179,294			179,294
Total Deferred Inflows of Resources	199,123	-	-	199,123
Fund Balances				
Nonspendable	4,500		184,087	188,587
Restricted	1,212,968	7,385	-	1,220,353
Committed	880,091	573,064	154,734	1,607,889
Assigned	44,933		6,294	51,227
Unassigned	1,290,836		-	1,290,836
Total Fund Balances	3,433,328	580,449	345,115	4,358,892
Total Liabilities, Deferred Inflows of Resources and Fund Balances	**4,121,354**	**580,449**	**345,115**	**5,046,918**

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

	General Fund	*Capital Improvement Projects*	*Other Governmental Funds*	*Total Governmental Funds*
Revenues				
Taxes	7,185,345			7,185,345
Intergovernmental Revenues	298,490	29,984		328,474
Licenses and Permits	63,868			63,868
Other Local Sources	1,009,440	4,300	222,760	1,236,500
Total Revenues	8,557,143	34,284	222,760	8,814,187
Expenditures				
Current:				
General Administration	957,812	-		957,812
Contingency	7,127			7,127
Protection	307,971	-		307,971
Recreation	135,234	-		135,234
General Assistance	-			-
Public Works	442,573	65,216		507,789
Solid Waste	269,828			269,828
Committees	7,560			7,560
Boards, Committees, and Services	25,000			25,000
Education	4,462,229	(11,000)		4,451,229
Assessments	1,585,380			1,585,380
All Other	-		121,697	121,697
Capital Outlay	-		-	-
Debt Service	79,786		20,664	100,450
Total Expenditures	8,280,500	54,216	142,361	8,477,077
Excess of Revenues Over (Under) Expenditures	276,643	(19,932)	80,399	337,110
Other Financing Sources (Uses)				
Lease Revenue	-		-	-
Transfers from Other Funds	99,623	125,000	-	224,623
Transfers to Other Funds	(117,000)	(25,575)	(82,048)	(224,623)
Total Other Financing Sources (Uses)	(17,377)	99,425	(82,048)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	259,266	79,493	(1,649)	337,110
Fund Balance - July 1	3,174,062	500,956	346,764	4,021,782
Fund Balance - June 30	**3,433,328**	**580,449**	**345,115**	**4,358,892**

(Continued)

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

TOWN OF TREMONT ***Exhibit E***

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL - FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	*Final Budget*	*Actual*	*Variance Favorable (Unfavorable)*
Revenues				
Taxes	7,080,099	7,080,099	7,185,345	105,246
Intergovernmental Revenues	126,692	140,457	137,756	(2,701)
Licenses and Permits	55,535	55,535	63,868	8,333
Other Local Sources	134,774	152,350	188,384	36,034
Total Revenues	7,397,100	7,428,441	7,575,353	146,912
Expenditures (Net of Departmental Revenues)				
General Administration	870,645	884,410	871,976	12,434
Contingency	15,841	15,841	7,127	8,714
Protection	339,308	339,308	307,971	31,337
Recreation	21,275	38,851	39,201	(350)
General Assistance	1,000	1,000	-	1,000
Public Works	399,621	399,621	417,989	(18,368)
Solid Waste	285,672	285,672	269,828	15,844
Committees	12,110	12,110	7,560	4,550
Third Party Donations	25,000	25,000	25,000	-
Debt Service	94,649	94,649	78,893	15,756
Education	3,663,116	3,663,116	3,663,116	-
Assessments	1,614,104	1,614,104	1,585,380	28,724
Capital Outlay		-	-	-
Total Expenditures	7,342,341	7,373,682	7,274,041	99,641
Excess Revenues Over Expenditures	54,759	54,759	301,312	246,553
Other Financing Sources				
Lease Revenue		-	-	
Transfers In	216,042	216,042	219,352	3,310
Transfers Out	(400,397)	(400,397)	(404,312)	(3,915)
Total Other Financing Sources (Uses)	(184,355)	(184,355)	(184,960)	(605)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	**(129,596)**	**(129,596)**	116,352	**245,948**
Fund Balance - July 1			1,174,484	
Municipal Revenue Sharing			275,943	
Library Operating			65,737	
Town Reserves			814,354	
Encumbrances			986,458	
Fund Balance - June 30			**3,433,328**	
Reconciliation to Exhibit D:				
Total Revenues per above			7,575,353	
Municipal Revenue Sharing			160,734	
Library Operating			28,360	
Town Reserves			5,610	
School Revenues			787,086	
Total Revenues per Statement of Revenues, Expenditures and Fund Balances - Governmental Funds			8,557,143	
Total Expenditures per above			7,274,041	
Library Operating			102,481	
Town Reserves			84,953	
Encumbrances and Revenues			844,025	
Total Expenditures per Statement of Revenues, Expenditures and Fund Balances - Governmental Funds			8,305,500	

STATEMENT OF ESTIMATED AND ACTUAL REVENUES - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budget	*Actual*	*Over (Under) Budget*
Taxes			
Property	6,592,683	6,553,634	(39,049)
Auto Excise	456,836	594,826	137,990
Interest and Costs on Taxes and Liens	30,580	36,885	6,305
	7,080,099	7,185,345	105,246
Intergovernmental Revenues			
Snowmobile Refund	348	331	(17)
Homestead Reimbursement	85,497	85,497	-
BETE Reimbursement	596	594	(2)
Veterans Reimbursement	1,124	1,176	52
Gas Tax Refund	187	217	30
General Assistance	1		(1)
Federal Payment in Lieu of Taxes (PILT)	27,988	21,169	(6,819)
Tremont Housing Authority PILT	5,788	6,427	639
State Aid Rd Mnt. Reimbursement	1,500		(1,500)
Community Resilience Grant	13,765	13,765	-
Renewable Energy Equip. Exemption		883	883
Browntail Moth Remediation		911	911
FEMA Reimbursement		5,655	5,655
MEMA Reimbursement		1,131	1,131
Tree Growth Reimbursement	3,663		(3,663)
	140,457	137,756	(2,701)
Licenses and Permits			
Building Permit Fees	8,320	15,897	7,577
Town Clerk Fees	2,079	2,885	806
Registration Agent Fees	11,825	12,195	370
Cable Television	25,584	24,768	(816)
Plumbing Fees	5,954	6,573	619
Miscellaneous Fees	1,773	1,550	(223)
	55,535	63,868	8,333
Local Sources			
Interest on Investments	23,953	62,970	39,017
Other PILT	1,850	1,850	-
Property Sales	1	100	99
Application Fees	1,400	600	(800)
Community Building Rent	5,000	5,000	-
MRC Reimbursements	4,310		(4,310)
Insurance Reimbursement	2,169	6,491	4,322
CEO Reimbursement	44,586	39,403	(5,183)
Lobster Boat Races	17,576	17,576	-
Tremont 175th		1,414	1,414
Cemetery Income	1,500	2,200	700
Easement Revenue	50,000	50,000	-
Miscellaneous Local Sources	5	780	775
	152,350	188,384	36,034

STATEMENT OF ESTIMATED AND ACTUAL REVENUES - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Budget	*Actual*	*Over (Under) Budget*
Transfers and Other Sources			
Lease Revenue			-
Transfers In			
Municipal Revenue Sharing	111,610	111,610	-
Harbor Management	36,970	36,970	-
Wharf Fund	32,970	32,970	-
ARPA Grant		100	100
Cemetery Trust Fund	7,008	7,008	-
Employee Leave Reserve		3,210	3,210
Heating Assistance Reserve	1,909	1,909	-
State Road Assistance Program	25,575	25,575	-
	216,042	219,352	3,310
	7,644,483	**7,794,705**	**150,222**
Fund Balance Used to Reduce Tax Rate	129,596		
Total Revenues and Use of Fund Balance	**7,774,079**		

STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Encumbered From 2023	*Budget*	*Revenues/ Transfers In*	*Expenditures*	*Encumbered to 2025*	*(Over) Under Budget*
General Administration						
Wages and Salaries		368,084		328,287	38,000	1,797
Employee Benefits		302,754		282,077		20,677
Office Operations		138,091		153,831		(15,740)
Abatements		5,137		4,204		933
Town Office Building		20,364		30,281		(9,917)
Lease Principal and Interest		2,202		2,202		-
Resiliency Plan	40,261	13,765		40,238		13,788
Heat Assistance		1,909		794		1,115
Broadband				361		(361)
Insurance		32,104		31,962		142
	40,261	884,410	-	874,237	38,000	12,434
Contingency		15,841		7,127		8,714
Protection						
Fire Department		138,210		138,210		-
Animal Control		9,985		9,382		603
Law Enforcement		126,464		95,730		30,734
Ambulance		64,000		64,000		-
Emergency Preparedness		649		649		-
	-	339,308	-	307,971	-	31,337
Recreation						
Lobster Boat Races		17,576		10,643	6,933	-
Ice Skating Rink				350		(350)
Harbor House		21,275		21,275		-
	-	38,851	-	32,268	6,933	(350)
General Assistance		1,000				1,000

STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Encumbered From 2023	*Budget*	*Revenues/ Transfers In*	*Expenditures*	*Encumbered to 2025*	*(Over) Under Budget*
Public Works						
Wages		234,654		218,062		16,592
Summer Roads	21,784	15,078		47,833		(10,971)
Winter Roads		85,656		72,960		12,696
Town Garage Buildings		14,675		14,624		51
Lease Principal and Interest		841		841		-
Equipment	2,800	45,281		68,531		(20,450)
Cemetery Care		436		1,777		(1,341)
Parks and Recreation		1,500		16,031		(14,531)
Street Lights		1,500		1,914		(414)
	24,584	399,621	-	442,573	-	(18,368)
Solid Waste						
Landfill Remediation		8,631		8,248		383
Solid Waste		277,041		261,580		15,461
	-	285,672	-	269,828	-	15,844
Committees						
Planning Board/Appeals Board		12,110		7,560		4,550
Third Party Donations		21,500		21,500		-
Historical Society		3,500		3,500		-
	-	25,000	-	25,000	-	-

STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Encumbered From 2023	*Budget*	*Revenues/ Transfers In*	*Expenditures*	*Encumbered to 2025*	*(Over) Under Budget*
Debt Service						
Fire Truck		51,726		35,914		15,812
New Roads		42,923		42,979		(56)
		94,649		78,893		15,756
Education						
Elementary School	978,552	3,663,116	787,086	4,487,229	941,525	-
Assessments						
MDI Community School District		1,298,540		1,298,540		-
County Tax		286,840		286,840		-
Overlay		28,724				28,724
		1,614,104		1,585,380		28,724
Capital Outlay						
Solar Power Right to Use Lease						-
Operating Transfers Out						
Reserve Funds						
Community Building		5,000		5,000		-
Town Equipment		5,000		5,000		-
Town Truck		65,000		65,000		-
Town Office						-
Road Improvement		50,000		50,000		-
Solar Array		20,000		20,000		-
Public Safety		100,000		100,000		-
Revaluation		62,500		62,500		-
SC Fishway		5,000		5,000		-
Employee Leave		5,000		5,000		-
Heating Assistance	1,485			5,400		(3,915)
Bass Harbor Memorial Library		82,897		82,897		-
	1,485	400,397		405,797		(3,915)
Totals	**1,044,882**	**7,774,079**	**787,086**	**8,523,863**	**986,458**	**95,726**

TOWN OF TREMONT *Exhibit A-3*
GENERAL FUND
STATEMENT OF CHANGES IN UNASSIGNED FUND BALANCE
BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Unassigned Fund Balance		
July 1, 2023	1,174,484	
Unassigned Fund Balance		
June 30, 2024	1,290,836	
Increase/(Decrease)		**116,352**

Analysis of Change

Budget Summary		
Revenue Surplus (Exhibit A-1)	150,222	
Unexpended Balance of		
Appropriations (Exhibit A-2)	95,726	
Budget Surplus		245,948
Deductions		
Beginning Fund Balance Used		
to Reduce Tax Rate		(129,596)
Increase /(Decrease)		**116,352**

TOWN OF TREMONT *Exhibit A-4*
GENERAL RESERVE AND RESTRICTED FUNDS
BALANCE SHEET
JUNE 30, 2024

Assets	*Municipal Revenue Sharing*	*Library Operating Fund*	*Town Reserves*	*Totals*
Cash & Equivalents		57,429	764,354	821,783
Due From Other Funds	275,943	8,308	50,000	334,251
Total Assets	**275,943**	**65,737**	**814,354**	**1,156,034**
Liabilities & Fund Balances				
Liabilities				
Due to Other Funds				-
Total Liabilities			-	-
Fund Balances				
Restricted	275,943			275,943
Committed		65,737	814,354	880,091
Total Fund Balances	275,943	65,737	814,354	1,156,034
Total Liabilities & Fund Balances	**275,943**	**65,737**	**814,354**	**1,156,034**

TOWN OF TREMONT *Exhibit A-5*
GENERAL RESERVE AND RESTRICTED FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	Municipal Revenue Sharing	*Library Operating Fund*	*Town Reserves*	*Totals*
Revenues				
Intergovernmental	160,734			160,734
Local Sources		27,992	-	27,992
Interest/Dividends		368	5,610	5,978
Total Revenues	160,734	28,360	5,610	194,704
Expenditures				
Capital Outlay				-
Debt Service		815	78	893
All Other		101,666	84,875	186,541
Total Expenditures		102,481	84,953	187,434
Excess of Revenues Over (Under) Expenditures	160,734	(74,121)	(79,343)	7,270
Other Financing Sources (Uses)				
Lease Revenue				-
Transfers In		82,897	230,900	313,797
Transfers Out	(111,610)	(3,000)	(5,119)	(119,729)
Total Other Financing Sources (Uses)	(111,610)	79,897	225,781	194,068
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	49,124	5,776	146,438	201,338
Fund Balance - July 1	226,819	59,961	667,916	954,696
Fund Balance - June 30	275,943	65,737	814,354	1,156,034

TOWN OF TREMONT *Exhibit A-6*
GENERAL RESERVE FUNDS
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2024

Reserve	*Balance July 1*	*Transfers In*	*Interest*	*Revenue*	*Expenditures*	*Transfers Out*	*Balance June 30*
Community Building	55,254	5,000	429				60,683
Public Safety	172,256	100,000	1,563				273,819
Seal Cove Fishway	781	5,000	40				5,821
Solar Array	50,251	20,000	492				70,743
Employee Leave	10,040	5,000	85			(3,210)	11,915
Pacific Hall	9,816		65		(1,153)		8,728
Revaluation Reserve	20,050	62,500	381		(82,500)		431
Legal Reserve	10,007		72				10,079
Heating Assistance Reserve		5,400	10			(1,909)	3,501
Library Technology Reserve	3,265	3,000	36		(1,300)		5,001
Maintenance of School Plant	91,041	25,000	684				116,725
Emergency Special Education	245,155		1,753				246,908
Totals	**667,916**	**230,900**	**5,610**	**-**	**(84,953)**	**(5,119)**	**814,354**

TOWN OF TREMONT
ALL SPECIAL REVENUE FUNDS
BALANCE SHEET
JUNE 30, 2024

Exhibit B-1

Assets	*Municipal Wharf*	*Harbor Management*	*Seal Cove Facilities*	*ARPA Grant*	*Totals*
Cash	27,424	21,637	22,377	69,450	140,888
Accounts Receivable					-
Due From Other Funds	10,943	1,651	1,252		13,846
Total Assets	**38,367**	**23,288**	**23,629**	**69,450**	**154,734**
Liabilities & Fund Balances					
Liabilities					
Due to Other Funds					-
Total Liabilities	-	-	-	-	-
Fund Balances					
Restricted					-
Committed	38,367	23,288	23,629	69,450	154,734
Unassigned					-
Total Fund Balances	38,367	23,288	23,629	69,450	154,734
Total Liabilities & Fund Balances	**38,367**	**23,288**	**23,629**	**69,450**	**154,734**

TOWN OF TREMONT *Exhibit B-2*
ALL SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	Municipal Wharf	*Harbor Management*	*Seal Cove Facilities*	*ARPA Grant*	*Totals*
Revenues					
Intergovernmental Revenues					-
Local Sources	160,805	48,376	5,314		214,495
Interest/Dividends	211	146	159	514	1,030
Total Revenues	161,016	48,522	5,473	514	215,525
Expenditures					
Capital Outlay					-
Maintenance and Repairs	87,687	5,171			92,858
Debt Payrment	20,664				20,664
Premium Pay					-
All Other	15,041	4,584	4,063	5,151	28,839
Total Expenditures	123,392	9,755	4,063	5,151	142,361
Excess of Revenues Over (Under) Expenditures	37,624	38,767	1,410	(4,637)	73,164
Other Financing Sources (Uses)					
Lease Revenue					-
Transfers from Other Funds					-
Transfers to Other Funds	(37,970)	(36,970)		(100)	(75,040)
Total Other Financing Sources (Uses)	(37,970)	(36,970)		(100)	(75,040)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(346)	1,797	1,410	(4,737)	(1,876)
Fund Balance - July 1	38,713	21,491	22,219	74,187	156,610
Fund Balance - June 30	38,367	23,288	23,629	69,450	154,734

TOWN OF TREMONT *Exhibit C-1*
ALL CAPITAL PROJECT FUNDS
BALANCE SHEET
JUNE 30, 2024

	Capital Improvement Projects
Assets	
Cash	569,449
Due from Other Funds	11,000
Total Assets	**580,449**
Liabilities and Fund Balances	
Liabilities	
Due to Other Funds	
Total Liabilities	-
Fund Balances	
Restricted	7,385
Committed	573,064
Total Fund Balances	580,449
Total Liabilities and Fund Balances	**580,449**

TOWN OF TREMONT *Exhibit C-2*
ALL CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	Capital Improvement Projects
Revenues	
Intergovernmental	29,984
Local Sources	4,300
Total Revenues	34,284
Expenditures	
Dredging	
Miscellaneous	65,216
Total Expenditures	65,216
Excess of Revenues Over (Under) Expenditures	(30,932)
Other Financing Sources (Uses)	
Transfers from Other Funds	255,000
Transfers to Other Funds	(144,575)
Total Other Financing Sources (Uses)	110,425
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	79,493
Fund Balance - July 1	500,956
Fund Balance - June 30	**580,449**

TOWN OF TREMONT *Exhibit C-3*
CAPITAL IMPROVEMENT PROJECTS
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2024

Reserve	*Balance July 1*	*Transfers In*	*Interest*	*Revenue*	*Expenditures*	*Transfers Out*	*Balance June 30*
Fire Equipment Reserve	14,377		106				14,483
Town Truck	182,715	65,000	1,738				249,453
State Road Assistance Program	2,930		46	29,984		(25,575)	7,385
Road Improvement	76,274	50,000	794		(65,216)		61,852
Sidewalks	33,511		240				33,751
Town Equipment Reserve	9,658	5,000	102				14,760
Town Office Reserve	42,032		301				42,333
Library Capital	4,112		29				4,141
Wharf Capital Reserve	15,164	5,000	141				20,305
School Bus	120,183	130,000	803			(119,000)	131,986
Totals	**500,956**	**255,000**	**4,300**	**29,984**	**(65,216)**	**(144,575)**	**580,449**

TOWN OF TREMONT *Exhibit D-1*
BALANCE SHEET
ALL PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

Assets	*Cemetery Trust Fund*	*Library Trust Fund*	*Welch Christmas Fund*	*Total*
Cash	173,263	14,855	2,263	190,381
Due from Other Funds				-
Total Assets	**173,263**	**14,855**	**2,263**	**190,381**
Liabilities & Fund Balances				
Liabilities				
Due to Other Funds				-
Total Liabilities	-	-	-	-
Fund Balances				
Nonspendable	171,587	11,000	1,500	184,087
Assigned	1,676	3,855	763	6,294
Unassigned				-
Total Fund Balances	173,263	14,855	2,263	190,381
Total Liabilities & Fund Balances	**173,263**	**14,855**	**2,263**	**190,381**

TOWN OF TREMONT *Exhibit D-2*
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Cemetery Trust Fund	*Library Trust Fund*	*Welch Christmas Fund*	*Total*
Revenues				
Local Sources	7,114	105	16	7,235
Total Revenues	7,114	105	16	7,235
Expenditures				
Library				-
	-	-	-	-
Excess of Revenues Over Expenditures	7,114	105	16	7,235
Other Financing Sources (Uses)				
Transfers to Other Funds	(7,008)			(7,008)
Total Other Financing Sources (Uses)	(7,008)	-	-	(7,008)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	106	105	16	227
Fund Balance - July 1	173,157	14,750	2,247	190,154
Fund Balance - June 30	**173,263**	**14,855**	**2,263**	**190,381**

Town Of Tremont

Office of the Town Manager

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Tel. 207-244-7204 Fax 207-512-1270
Jesse Dunbar, Town Manager www.tremont.maine.gov manager@tremont.maine.gov

To: Tremont Citizens
From: Jesse Dunbar, Town Manager & Treasurer
Date: April 3, 2025

RE: **Audit Report**

In order to conserve space and reduce printing costs, we have published the 26 most useful pages of the full 70-page audit report. You can review the full report at the Town Office, or we will be happy to mail you a copy upon request.

We are sorry for any inconvenience, but will be happy to answer your questions or comments. Just give us a call or drop me a line.

Sincerely yours,

Jesse Dunbar
Town Manager