

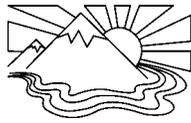
Annual Report  
*of the town of*  
**CARRABASSETT  
VALLEY**

For the Fiscal Year 2014



**Wednesday, March 11, 2015:**

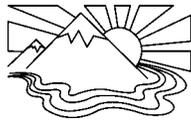
Town Meeting to be held at 7:30 pm at the Outdoor Center  
Municipal Elections from 8:00 am to 6:00 pm at the Municipal Office



# Annual Report

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## REPRESENTATIVES TO THE STATE & FEDERAL GOVERNMENT

### UNITED STATE SENATORS:

#### **Susan Collins**

68 Sewall St., Room #507, Augusta, ME 04330  
461 Dirksen Senate Office Building, Washington, D.C. 20510-1904  
Phone: 207-622-8414 · 202-224-2523 • [www.collins.senate.gov](http://www.collins.senate.gov)

#### **Angus King**

4 Gabriel Drive, Suite F1, Augusta, ME 04330  
359 Dirksen Senate Office Building, Washington, D.C. 20510-1904  
Phone: 207-622-8292 – 1-800-432-1599 [www.King.Senate.gov](http://www.King.Senate.gov)

### REPRESENTATIVE TO CONGRESS

#### **DISTRICT # 2**

#### **Bruce Poliquin**

179 Lisbon St  
Lewiston, ME 04401  
Phone: 207-942-0583  
<https://poliquin.house.gov>

#### **DISTRICT # 17**

#### **Thomas Saviello**

60 Applegate Lane, Wilton ME, 04294,  
Home: 207-645-3420 · [tomsaviello.com](http://tomsaviello.com)  
[drtom16@hotmail.com](mailto:drtom16@hotmail.com)

### HOUSE OF REPRESENTATIVES DISTRICT # 112

#### **Thomas Skolfield**

349 Philips Road  
Weld, ME 04285  
Home: 207-585-2638  
[Thomas.Skolfield@legislature.maine.gov](mailto:Thomas.Skolfield@legislature.maine.gov)



**2014 TOWN OFFICERS**

**ELECTED OFFICIALS**

**BOARD OF SELECTMEN**

Robert Luce, Chair-2016   John Beaupre-2015   Lloyd Cuttler-2016  
Thomas Butler-2015   Jay Reynolds-2017

**SCHOOL COMMITTEE**

Earle Morse, Chair-2017   Danielle London-2015   Kimberly Kearing-2017  
Jane Luce-2016   Jennifer McCormack-2016

**SANITARY DISTRICT**

Carl Demshar-2016   Neal Trask-2016   Richard Smith -2015  
Stephen Pierce-2015   Robert Briggs-2017

**MODERATOR**

William Gilmore

**APPOINTED OFFICIALS**

TOWN MANAGER.....	DAVID COTA
TOWN CLERK/TAX COLLECTOR/REGISTRAR OF VOTERS.....	WENDY RUSSELL
TREASURER.....	LORRAINE HOCKING
ASSESSOR.....	WILLIAM K. GILMORE
CODE ENFORCEMENT OFFICER/PLUMBING INSPECTOR.....	WILLIAM K. GILMORE
POLICE CHIEF.....	MARK LOPEZ
FIRE CHIEF/EMA DIRECTOR.....	COURTNEY G. KNAPP
SUPERINTENDENT OF SCHOOLS.....	GEORGE JOSEPH
RECREATION DIRECTOR.....	DEBORAH BOWKER
LIBRARIAN.....	ANDREA DEBIASE
ANIMAL CONTROL OFFICER.....	WILLIAM MUNZER
HEALTH OFFICER.....	REBECCA MORIN
SECRETARY TO THE BOARD OF SELECTMEN & PLANNING BOARD.....	LYNN SCHNORR

**BALLOT CLERKS:**

Democrats: Bonita Stagers• Joseph Lessard• Arthur N Pierce • Michele Cota • Joyce Demshar  
Republicans: Linda Trask• Nancy Fowler• Janice Mildram • Robert Higgins  
Green Independent: Larry Hanson



## APPOINTED BOARDS & COMMITTEES

### PLANNING BOARD

Neal Trask .....	2015
Peter W. Smith.....	2015
Jamie Corriveau- Chair.....	2015
James McCormack.....	2016
David Corrow.....	2016
Janice Kremin.....	2017
Alan Sleight.....	2017
Chris Parks .....	1st Alt2015
Vacancy.....	2ndAlt2016

### BOARD OF APPEALS

Stan Tingley.....	2015
Carl Demshar.....	2015
Courtney Knapp.....	2016
Vacancy .....	2016
Vacancy .....	2017

### RECREATION COMMITTEE

Sherri Tripp.....	2015
Karen Campbell.....	2015
Cathy Wilson.....	2016
Robert Healey.....	2016
Rebecca Morin.....	2016
Carl Demshar.....	2017

### CARRABASSETT LIBRARY:

#### BOARD OF DIRECTORS

Andrea DeBiase  
Jean Keith  
Kim Kearing  
Diane Copeland  
Peggy Bishop  
Louise Chase  
Joyce Demshar  
Peggy Willihan  
Susan Peck  
Chris Schipper  
Lisa Sleight  
Delinda Smith  
Olivia Goldfine  
Venise Fournier

### BUDGET COMMITTEE

John Beaupre.....	2015
John McCartherin.....	2015
Stephen Pierce.....	2015
David Ryan .....	2015
Tom Butler .....	2015
John Norris .....	2016
Neal Trask .....	2016
Robert Luce.....	2016
Lloyd Cuttler.....	2016
Chris Parks.....	2016
Robert Briggs.....	2017
Carl Demshar .....	2017
John F. Reynolds .....	2017
Cathy Wilson.....	2017

### BOARD OF ASSESSMENT REVIEW

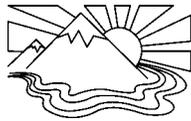
Wendy Glenn .....	2016
Deborah Pierce .....	2017
Reginald Gordon.....	2017

### AIRPORT ADVISORY COMMITTEE

Thomas Fahy.....	2015
Larry Hanson.....	2015
Lloyd Cuttler.....	2016
Sam Punderson .....	2016
Sawyer Fahy .....	2016
Peter Gorman.....	2017

### GOLF COURSE GREENS COMMITTEE

Bob Tgettis.....	2015
Seth Wescott.....	2015
Raliegh Zagnoli.....	2015
John Beaupre.....	2016
Steve Niezgodna .....	2016
Peter Webber .....	2016
Steve Pierce.....	2017
Shaun Osborne.....	2017
Carl Demshar .....	2017



**TOWN PUBLIC LOT - FORESTRY COMMITTEE:**

JAY REYNOLDS • BOB CARLETON • PETER M. SMITH • BILL GILMORE • DAVE COTA • CHRIS PARKS

**TOWN REPRESENTATIVES TO THE CARRABASSETT  
ANTI-GRAVITY COMPLEX OPERATIONS COMMITTEE**

CARL DEMSHAR • ROBERT LUCE • ROBERT BRIGGS

**CARRABASSETT VALLEY WEB SITE**

[www.carrabassettvalley.org](http://www.carrabassettvalley.org)

**TOWN OF CARRABASSETT VALLEY TELEPHONE NUMBERS:**

EMERGENCY .....	911
TOWN OFFICE.....	235-2645 or 235-2646
FAX .....	235-2825
POLICE DEPT.....	237-3200
FIRE DEPT. ....	235-2991
TRANSFER STATION.....	237-2779
SANITARY DISTRICT .....	237-3642
CARRABASSETT ANTI-GRAVITY COMPLEX .....	237-5566
CARRABASSETT DAY CAMP .....	235-2233
CARRABASSETT VALLEY PUBLIC LIBRARY.....	237-3535

**E-MAIL ADDRESSES**

TOWN MANAGER.....	townvtm@roadrunner.com
TOWN CLERK/TAX COLLECTOR.....	townofcv@roadrunner.com
TREASURER .....	towncvtax@roadrunner.com
CODE ENFORCEMENT.....	towncvbg@roadrunner.com
POLICE DEPARTMENT .....	mlopez@sugarloaf.com
RECREATION DEPARTMENT.....	dbowker3@roadrunner.com
FIRE DEPARTMENT .....	courtknapp@roadrunner.com
LIBRARY.....	adebiase@carrabassett.lib.me.us

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2522  
(202) 224-3983 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my “Seven Point Plan for Maine Jobs.” My proposals to streamline job training programs and better match workers’ skills with employers’ needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21<sup>st</sup> Century that will help protect our nation and strengthen one of Maine’s most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women’s History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114<sup>th</sup> Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer’s should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Carabassett Valley. If ever I can be of assistance to you, please contact my Lewiston Constituent Services Center at (207) 784-6969, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov).

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

359 DIRKSEN SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

**United States Senate**  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

Town of Carrabassett Valley  
1001 Carriage Rd,  
Carrabassett Valley, ME 04947

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at [www.king.senate.gov](http://www.king.senate.gov).

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



ANGUS S. KING, JR.  
UNITED STATES SENATOR

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

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

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588

In Maine call toll-free 1-800-432-1599  
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**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-1902**

Town of Carrabassett Valley  
1001 Carriage Road  
Carrabassett Valley, ME 04947

Dear Friends,

Since being sworn in, I have been working to help solve our most important issues such as creating more jobs, lowering the cost to heat our homes and balancing the national budget. In Congress, I will work to give job creators the confidence they need to start new businesses and create more jobs. It is important for Congress to continue to pass jobs bills, like the Keystone XL Pipeline Act, to get our hard-working Mainers back to work so they can put more food on the kitchen table. As your representative, I will always support legislation that will balance our national budget, reduce the high cost of energy and help create more jobs.

Secondly, I have been working, with Republicans and Democrats, to help lower the cost of energy for our small businesses and hard-working families in Maine. One of my first votes, as a member of Congress, was in support of the Keystone XL Pipeline Act and the Natural Gas Pipeline Permitting Reform Act. These bills will help increase the production and create a reliable flow of natural gas to Maine, especially the Second District.

For my first House floor speech, I asked my Republican and Democrat colleagues to join me in support of the Balanced Budget Constitutional Amendment. This Constitutional amendment will require Washington to, finally, live within their means, just like our hard-working families in Carrabassett Valley. Balancing the national budget will help end wasteful spending and help secure financial security for our kids and grandkids.

I'm honored and grateful to serve you and represent the hard-working people of Maine's Second Congressional District. If you need any help, please visit my website ([Poliquin.house.gov](http://Poliquin.house.gov)) or call any of my offices: Lewiston (207) 784-0768, Bangor (207) 942-0583, Presque Isle (207) 764-1968 and Washington, D.C. (202) 225-6306.

Sincerely,



Bruce Poliquin



## Annual Report to Carrabassett Valley

### A Message from Senator Thomas Saviello

January 2015

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region. Carrabassett Valley is a special community. I am pleased to inform you that I have been selected to return to the Joint Standing Committee on Environment and Natural Resources as Senate Chair and as a Senate member of the Joint Standing Committee on Agriculture, Conservation, and Forestry.

I am proud of the results of the 126th Legislature, which worked hard to increase the availability of mental health services, pay off the debt our state owed our hospitals, and improve Maine's economic climate in a constrained fiscal environment. I am especially pleased that we were able to preserve many valuable gains made during the 125th Legislature. My fellow legislators and I have a great deal to accomplish when the 127th Legislature reconvenes in January. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. Growing our economy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is efficiency in allocating the state government's scarce resources, and I was elected because I will be an attentive steward of your tax dollars. Unfortunately, Maine's current distribution of benefits from our welfare system is not helping the folks who need these benefits most. In order to help our truly needy survive and get back on their feet, I will work with my fellow legislators to protect our state's vulnerable citizens while fighting fraud, waste, and abuse in Maine's welfare system. In short, we must reform welfare.

Again, thank you for entrusting me to represent you in Augusta. I look forward to working with you over the next two years. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to assist in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at [drtom16@hotmail.com](mailto:drtom16@hotmail.com).

Sincerely,

Thomas Saviello  
Maine State Senator



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

**Thomas Skolfield**

349 Phillips Road  
Weld, ME 04285  
Home Phone: (207) 585-2638  
[Thomas.Skolfield@legislature.maine.gov](mailto:Thomas.Skolfield@legislature.maine.gov)

January 9, 2015

Town of Carrabassett Valley

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative, it is truly an honor. This is a wonderful opportunity for me to make a difference in the community and I am looking forward to the new challenges that await me in the 2015 legislative session.

Legislative leadership has appointed me to the Joint Standing Committee on Taxation. On this panel, we will discuss many issues related to income, sales, and property tax. These matters are crucial to our community and with taxes always seemingly on the rise, I will do my part in reigning in the tax increases and help put more money in your pockets. I take this opportunity seriously and will look out for the best interests of our towns.

I was elected to the Maine Legislature on the promise to represent you, the people of District 112. To do this, I will be seeking your concerns regularly and want to hear from you with your thoughts and comments. Please call me anytime at **585-2638** or email at [Thomas.Skolfield@legislature.maine.gov](mailto:Thomas.Skolfield@legislature.maine.gov) to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Thank you again for giving me the honor of serving you in Augusta!

Sincerely,

Thomas Skolfield  
State Representative



## Town Manager's Report

### Dear Carrabassett Valley Citizens and Property Owners:

We've been very busy throughout the past year with a number of projects and initiatives. The "bigger projects" have consisted of constructing the new Town outdoor swimming pool, providing grant funding assistance for what will be the new 'Sugarbowl Family Entertainment Center and Sports Pub', completing an airport land acquisition and planning project and continuation of the mountain bike trail development program. Other 2014 and current Town projects consist of leasing one acre of the Town's Transfer Station lot for construction of a cell phone tower, working with High Peaks of Maine (Flagstaff Area Business Association) in marketing the Town and area business, assisting the non-profit Albiston Foundation in providing this organization with a leased lot to develop their proposed 'Outdoor Adaptive Education Center' and continuation of implementation of the Forest Management Plan on the Town's Public Lot. Some of these bigger projects and initiatives I've tried to summarize separately below. Also below, I have summarized the 2015 budget as proposed by the Town Budget Committee. A complete copy of the proposed budget is included in this Town report.

This past June, the Town was awarded a \$300,000 'Economic Development Program Grant' to assist the owners of the 'Sugarbowl Family Entertainment and Sports Pub' in developing their \$2.2M project which is located on the site of the former Carrabassett Inn. As you know, the building that will house this new business is now under construction. We wish the owners of this new business much success. This project coupled with potential redevelopment of the former Judson's property will be a welcomed new facelift for the valley area.

Carrabassett Valley residents Bruce and Anne Marie Albiston, Co-Founders of the non-profit Albiston Foundation, have many years of experience volunteering in the field of Adaptive Outdoor Recreation. They propose to build an 'Adaptive Outdoor Education Center' in 2015 which will consist of a lodge style facility to be located just off the Outdoor Center Access Road. If successful, they will partner with several organizations to provide services to people who are visually impaired, have Aphasia, Parkinson's, Autism, develop-

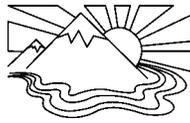
mental and other disabilities. The Board of Selectmen have expressed strong support for their project and they recommend that the Town provide a land lease to this organization on approximately 1.5 acres of Town-owned land (Town meeting warrant article # 62).

Our Board of Selectmen is very excited about the progress being made by the Flagstaff Area Business Association (FABA or Maine's High Peaks). This organization occupies the Town's Information Center and they have been actively marketing and promoting our area. They have recently produced an informational brochure featuring many of the businesses in the Kingfield, Carrabassett Valley and Eustis Area. Each of these communities is being asked to help fund this organization (Town meeting warrant article #45).

In May, the Town voted to authorize the Board of Selectmen to move forward in negotiating a land lease with Bay Communications LLC to allow them to construct and operate a cell phone tower (less than 200') on the Town's Transfer Station lot with AT&T being their primary anchor. A cell tower lease has been signed and construction is expected to begin this spring/summer. When completed, the Town will receive \$12,000 per year in lease fees (plus annual 3% inflationary increases). The Board of Selectmen and Budget Committee are recommending that lease fees received be placed into the Town's Recreational Endowment Fund.

### New Town Pool Project:

The new Town pool project is approximately 80% completed. We anticipate the final cost to be approximately \$535,000 with \$100,000 being funded from a Federal Land and Water Conservation grant and approximately \$20,000 in donations. Last year the Town approved \$500,000 in funding for this project. To complete the project in 2015 we are requesting a Town appropriation of \$35,000 and a request from the Recreation Endowment Fund of up to \$10,000 to match potential 2015 donations (Town meeting warrant articles #26 & 29). This will enable the Town to fund this project without the need to borrow money. A number of volunteers have spent considerable time assisting with the development of this project and we wish to thank each of them. The Board of Selectmen and the Recreation Committee are recommending (warrant article #27) that the new pool be named in memory of Samantha Wright who was the Pool Director for a number of years and whom was instrumental in the development



of the new pool project. When completed, the new pool will be a wonderful asset for the community.

### **Proposed Airport Fuel Farm Project:**

In July of 2014, the Town acquired the 2.3 acre "Morgan Property" on Rt. 27 adjacent to the entrance to the Airport with the help of a substantial F.A.A. grant. This property is intersected with an important ATV and Snowmobile Trail. With guidance from the Airport Committee we have also just completed a related Airport Planning Grant project that delineates potential future uses of this property (future airport hangars, etc.). This planning process has identified a location for a fuel facility near the entrance parking lot on the airport property. The Town's Airport Advisory Committee and Board of Selectmen are recommending that the Town approve funding for a project to design, permit and install a fuel facility at the airport to sell fuel for based and transient aircraft. If approved, this would be an approximate \$350,000 project with the Town responsible for a 5% share (up to \$17,500) of the funding. A request for a \$12,500 appropriation and use of Airport Reserve Funding (estimated to be up to \$6,000) is being recommended in Town meeting warrant article # 37). The project would consist of installing two 5,000 to 6,000 gal. fuel tanks with related equipment to provide both 100LL (aviation gas) and "MoGas" (non-ethanol) gas for customers on a credit card system. It is anticipated that in the "long run" revenue proceeds from the sale of gas could help off-set airport operations costs. There would however be some upfront costs for the initial filling of the gas tanks that may take some time to "pay back". We have been told that, should the Town approve the funding for this project the likelihood of a successful grant application is very high as Federal and State funding is available for this project.

### **Mountain Bike Trail Development Proposals:**

There are requests in this year's Town meeting warrant for a \$25,000 appropriation and \$110,000 in matching funds from the Town's Recreation Endowment Fund for a variety of projects. If interested, I urge you to please review the mountain bike trail development article contained in this Town Report to get a better understanding of these requests. It's amazing what has been accomplished in the past four years thanks to the involvement of the three collaborating partners (the Town, the Mountain Bike Club and Maine Huts & Trails). If funding is approved, collectively we will continue an aggressive trail development program in 2015.

### **Town Public Lot Forestry Plan and Related Funds:**

The Town's Public Lot Forestry Committee continues to work closely with the Town's Forestry Consultant in implementing the recommendations of the Forest Management Plan that was developed for the 2100 acre Town public lot in 2013. The Forestry Committee has approved a plan for 2015 that would harvest approximately 129 acres in the upper southwest corner of the public lot and provide approximately \$60,000 to \$65,000 in net revenues (a major bridge will need to be rebuilt at a cost of approximately \$25,000). This will be a winter harvest with anticipated expenses to occur in the summer of 2015 and the actual harvest to occur (weather dependent) between Dec. 2015 and Feb. 2016. This harvest will mean that the portion of the 'Redington Loop' Nordic ski trail off from the Highland Road will not be available for skiing during this wood harvesting period of approximately six to eight weeks.

In terms of revenue from timber harvesting, on December 31st, 2013 we had a "balance forward" in this account of \$29,423. In 2014 the Town received \$97,196 in timber harvesting revenues and a \$4,800 State 'Forest Canopy' Grant (to help pay for the Forest Management Plan). We paid out \$9,800 in expenses (\$4,849 for forest management consultant services and \$2,335 in lot line marking services) leaving a balance at the end of 2014 of \$121,618.

The Board of Selectmen have expressed strong interest in letting this fund accumulate revenues as much as possible to be used for the eventual replacement (estimated eight to ten years) of approximately fifty five trail bridges on the public lot. Some expenses are incurred from this fund each year on an as needed ba-



***"Mt. Bike Trail Development in 2014"***



sis for road repairs and maintenance and some Nordic ski trail improvements.

The Town's Forestry Committee believes we have found a very good balance in terms of managing the forest and protecting all the recreational trails on the Town public lot. A report from the Town's Consultant for 2014 forest management and timber harvesting activities on the public lot is enclosed in this Town report.

### **Proposed Expenditure Requests from the Recreation Endowment Fund:**

At the end of our 2014 fiscal year (Dec. 31st) there was \$386,960 in the Recreational Endowment Fund. The Budget Committee and Board of Selectmen have requested a \$50,000 Town appropriation in the 2015 budget for this fund (warrant article #30) and are requesting that the Town vote to place all funds received from the cell phone tower lease on the Town owned Transfer Station land (\$12,000 per year plus annual 3% inflationary increases) be placed into this Town fund (warrant article #31). There are spending requests of up to \$139,979 in this year's Town meeting warrant (warrant article # 29). It is probably unlikely that all of the Mountain Bike Trail Grant applications will be successful and if this is the case only the amount of funding available from these other sources will be matched from this Town fund. While these requests will reduce this fund, as in the past, in future years the Town should be able to replenish this fund when bud-

gets allow (\$400,000 was placed in this fund in 2012).

Town Meeting warrant article # 29 in addition to asking matching funding from the Town's Recreational Endowment Fund for a number of mountain bike trail development projects it also requests the voters to approve matching funding for ongoing trail projects for the Carrabassett Valley ATV Club (\$14,250) and for matching funding (\$2,500) to assist the Non-Profit 'Longfellow Mountains Heritage Trails, Inc.' develop a multi-use people powered trail that, if successful, would extend from Kingfield to Coburn Gore. This group has proposed to provide matching funding to start trail construction in 2015.

Providing Space in the Community Center Building for the Non-Profit Western Maine Center for Children for their Child Day Care Program:

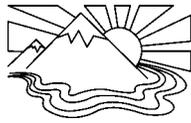
Town meeting warrant article # 34 asks the voters whether or not to allow the Child Day Care Service provided by the Non-Profit Corp. Western Maine Center for Children (WMCC) to occupy their current space in the Library/Community Center Building at no cost for the remainder of 2015. For five years previous to January 2015 this organization paid \$1,000 per month in rent payments and one-third of the utility costs for the building and the Town budgeted \$13,600 per year from these revenues to reduce the tax commitment. WMCC is now unable to pay these expenses as they are projecting \$101,268 in expenses (including the rent and utilities) and \$86,080 in revenues for 2015. The question for the voters is whether or not to allow this organization to continue to provide this service in the Community Center Building without paying rent or utility costs in 2015. If warrant article #34 is approved, this would allow the Board of Selectmen time to work with this organization to determine their continued viability and, what if any, rent and utility costs they can afford to pay the Town in the future.

### **Town "Event Sign":**

For your consideration at the annual March Town meeting (warrant article #54) is whether or not to approve the cost of constructing an "Upcoming Events" sign that would be located on Rt. 27 in the area of either the information center or the entrance to the Airport. If approved, the sign would be constructed of wood and include carved lettering (Town of Carrabassett Valley Upcoming Events) at the top of the sign. The middle section would include interchangeable lettering that would advertise and/or announce major upcoming events within the community and



*"An example of what a proposed Carrabassett Valley Coming Events sign might look like"*



"welcome" participates to some of these events (see picture above). Some examples of events that might be announced include: Summerfest, Homecoming, Special Olympics, mountain bike events, Snowmobile Club events, U.S. Alpine Championships and other more prominent ski events, golf course events (Jr. Golf Championship, etc.), fundraisers, Town Meeting, Town Clean-up day, etc., etc.. With no immediate upcoming events the sign could display: "have a great day skiing", "enjoy a hike", etc., etc.. If approved, funding for the project would include a \$4,000 "Carry Forward" balance (Warrant Article #56) and a \$2,000 appropriation (Warrant Article #54).

The Budget Committee recommended the project by a 7-4 vote and there was concern about providing too much signage in the "scenic corridor" which is understandable. If this project is something the voters are interested in we will work closely with the Planning Board to construct an attractive sign that meets the Town's land-use regulations.

#### **Proposed Town Budget and Estimated Property Tax Increase:**

As proposed by the Town Budget Committee total Town expenditures are proposed to increase from \$2,271,357 to \$2,319,213 or 2.1%. However, use of Town Revenues to reduce the tax commitment is recommended to be \$462,410 which, if approved, would then decrease the "net" Town Budget from \$1,859,707 in 2014 to \$1,856,803 in 2015. The "net" School Budget will reflect an increase in the 2014/15 school year (from \$696,969 to \$901,319 or \$204,350) which in the Town's 2015 calendar fiscal year we need to fund one-half of (\$102,175) and, in addition, one half of the small projected "net" School Budget increase for the 2015/16 school year (\$901,319 to \$904,011 or \$2,692). We estimate that this increase coupled with a "best guess" increase in the Town's share of the Franklin County Budget from \$596,000 to \$620,000 (in the Town's fiscal year) will mean an approximate increase in property taxes of 3.1%. Please review in this Town Report a complete summary of the proposed Town Budget.

#### **Other Town Issues and Initiatives:**

The Planning Board continues to develop an Updated Surface Water Management Plan for the developed area around Sugarloaf. In 2014, Phase One, the 'Inventory', was completed by utilizing the services of a consultant. There is a funding request in this year's Town meeting warrant to appropriate \$15,000 to start Phase II the 'Analysis' with an anticipated two-year project cost of approximately \$36,000. Sugarloaf Mt. Corp. has

committed \$10,000 over a two-year period to help fund this plan. There is an article in this Town report that further explains this initiative.

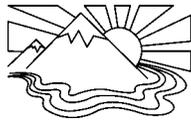
As many of you may know, we have changed our recycling collection to "single sort" meaning you no longer need to sort (separate) materials and we now we accept all plastic containers (however, not plastic bags). Sugarloaf Property Management as instituted a new trash and recycling program for all the properties they management (condos, etc.). The "old" garbage dumpsters have been replaced with new ones and a recycling dumpster has been placed adjacent to most of these making recycling much easier for all these property owners. The Town is paying the Town's transportation "avoidance costs" to Sugarloaf for the cost to haul these materials directly to the Waste Management facility (landfill and recycling center) as opposed to dumping them at the Town's transfer station. This will be more cost effective for the Town because it may allow the Town to avoid the installation of an expensive recycling compactor and container at the Transfer Station and this should increase recycling which will also reduce costs to the Town. There is some discussion taking place with the other major property management companies in Town concerning providing similar services. In the coming year we plan to continue our research into alternatives for both recycling and trash removal within the community.

We continue to experience serious roof problems at the Anti-Gravity Center (AGC). As most of you know, this facility is owned jointly by the Town and Carrabassett Valley Academy. We are working with the AGC Operations Committee in determining what the best solution is for both the roof issue and for provided needed additional insulation to the roof area to reduce energy costs. We anticipate working with a consultant and the committee to propose a larger capital maintenance project to the Town and CVA in 2015.

Finally, we expect 2015 to be another busy year working on all the above issues and projects. I continue to enjoy working with all of you, the Board of Selectmen, Town employees and all the Boards and Committees within the community. This is truly an amazing place to live and work! If I can be of assistance to you regarding Town issues please feel free to contact me.

Sincerely,

Dave Cota



## Code Enforcement/Assessor's Report

With our Annual Town meeting just weeks away, I would like to take this opportunity to reflect on our past years progress. Although a long way from perfect, it appears that we are now beginning to see progress in terms of new construction in the Valley. Last year, we saw, twelve new homes under construction, as well as several older buildings being removed and replaced with well designed, energy efficient, new homes. The Airport is seeing new improvement with the construction of two large hangars as well as upgrades of some existing ones. Additionally, although it was sad to see the Carrabassett Inn leave us, after all the years of great times, we now have the Sugar bowl under construction, with hopes of opening later this spring. We are also working closely with the new owners of Judson's, with hopes of reviewing a plan for that parcel in the near future. There appears to be strong interest for a productive year ahead.

Beginning this spring, the Carrabassett Police Department will be taking on the responsibility of our 911 Street and House numbering program. With any damaged or missing signs, please contact the 237-3200 number for assistance. This will hopefully be an improvement for all of us.

With regards to our Assessing Department, we are in hopes of generating approximately 3-4 million of new taxable real- estate value, from the past years construction activity. This money will assist us in keeping the Mill (Tax) Rate at a reasonable number going forward.

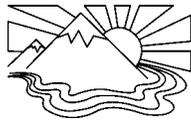
I would remind you that Homestead Exemption Applications are available to all "Resident Home Owners", and I would be happy to discuss the benefits of this program, with you at any time. If you have previously applied and currently receive the exemption you do need to reapply. All new resident applications are due by April 1st of each year.

Please don't hesitate to contact me with any questions you may have throughout the coming year.

Bill Gilmore



*"Sugarbowl Family Entertainment Center under construction"*



## ASSESSOR'S REPORT

### VALUATION AND ASSESSMENT FOR 2014

#### VALUATION:

Real Estate	
Land	\$120,134,000
Buildings	367,908,000
Personal Property	<u>15,578,492</u>
Taxable Valuation	\$503,620,492.00

#### ASSESSMENT:

Taxable Valuation	\$503,620,492
Tax Rate	<u>.0065</u>
Total Tax Commitment	\$ 3,273,533.20

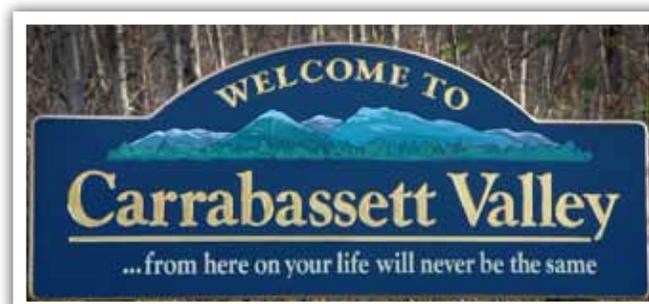
### COMPUTATION OF ASSESSMENT

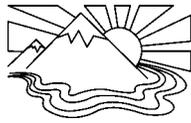
Tax Commitment		\$3,273,533.20
Municipal Revenues		
Fund Balance	\$85,000	
State Revenue Sharing	12,000	
All Other	<u>314,650</u>	\$ 411,650.00
School Dept. Revenues		
State Subsidy (1/2 of two years)	\$18,949.00	
Fund Balance (1/2 of two years)	<u>158,326.50</u>	\$ 177,275.50
Homestead Exempt. Reimb.		\$ 3,960.00
Total Revenues		\$3,866,418.70

#### REQUIREMENTS:

Municipal Appropriations	\$2,271,357.00	
Educational Appropriations	<u>976,419.50</u>	
County Tax		596,000.00
Total Expenditures		<u>\$3,843,776.50</u>

Overlay		\$ 22,642.20
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## Town of Carrabassett Valley Watershed Management Study

At the recommendation of the Watershed Committee and the Planning Board, Carrabassett Valley Residents voted in March 2015 to approve up to \$10,000 from the municipal budget to fund Phase I of a watershed management plan. The subject of updating the older watershed study has been discussed over recent years and is identified in the Town's Comprehensive Plan as an important goal. Recent storms such as Irene and other frequent mountain thundershowers have been regular encouragement to move the matter forward. The Town retained Walsh Engineering Associates (WEA) to complete Phase I, which was to inspect and document field conditions of drainage systems from Village on the Green & Riverside, across to the developments off Mountainside Road and down to the base of Access Road. Phase II of the Watershed Management Plan, the 'Analysis', is an anticipated two-year project with a total cost of approximately \$36,000. Sugarloaf Mt. Corp. has committed \$10,000 over a two-year period to help fund this plan. A request of \$15,000 at the Town meeting, if approved, will help move this forward. The logic is to review the conditions found through completing Phase I and assessing value of proceeding onward in order to protect the assets belonging to the homeowner and business owners.

WEA spent several weeks during the summer and fall reviewing almost 500 culverts & catch basins and 350 drainage swales, starting with features that were known to exist in the older study and then capturing the newer additions that have occurred through various developments such as the Timbers, Fall Line & Winters Way. The goal of Phase I was to complete the field study and provide the Town with a document listing the location, condition, and physical data of each drainage feature. These deliverables from WEA will be useful to help property maintainers address maintenance needs, and will be the backbone of further analysis if the Town continues with approval of proceeding with Phase

II – Analysis of the watershed and assessment of any concerning areas.

With the completion of Phase I, the field findings in the spreadsheets varied evenly from drainage features that have been well maintained and need no special effort to swales and culverts that are failing and should be cleaned or replaced to ensure proper operation. DVD's containing the deliverable documents along with updated maps depicting the location of the features as well as drainage flow paths are going to be made available to associations and property managers within the community so that they can assess their maintenance needs and work to keep systems working. As the findings indicate there are areas of erosion and some drainage swales that appear not to have adequate capacity. The Watershed Study Committee and Planning Board recommend continuing onward with Phase II. Employing the findings of Phase I and completing the drainage analysis of Phase II will result in a detailed picture of areas of concern where failures would result with drainage runoff affecting roads and homes if corrective action is not undertaken, and more importantly, where maintenance and corrective actions should be focused to protect property.

We intend to have the engineer break the workload of Phase II into two years so that it lessens the financial impact on the Town's budget each year. We consider moving Phase II forward an effort well spent to protect the investment that we have all made to this area. If you have any questions or comments or wish to become further involved with this effort, please let us know.

Sincerely,

Christopher Parks  
Planning Board Member and Chair of the Watershed Committee



# CARRABASSETT VALLEY POLICE DEPARTMENT

9000 Main St. Village West - CARRABASSETT VALLEY, MAINE 04947

Voice: 207-237-3200 E-mail: [snichols@sugarloaf.com](mailto:snichols@sugarloaf.com) Fax: 207-237-6911

Dear Friends,

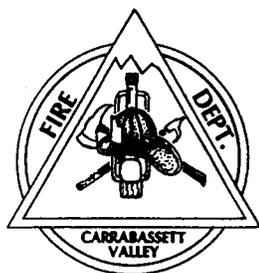
It has been another busy year here in the Valley. We have 3 new Officers and a new Dispatcher. Brad Scovil has just recently graduated the Maine Criminal Justice Academy while Troy Reed is currently attending. Jesse Clement the newest officer will attend the academy in August. Our newest Dispatcher is Trish Musser. Deputy Chief Walker and I believe these new hires will give the department some stability over the next several years.

Calls for service have remained steady. The Department is continuing to look at ways to better serve the Valley. Please feel free to contact us with any concerns or ideas to improve service or just stop in for a visit to meet the new staff.

Mark Lopez, Police Chief

## Carrabassett Valley Police Department Summary of Activity for 2013

Motor Vehicle Accidents.....	93
Traffic Complaints.....	62
OUI Arrest.....	14
Criminal Complaints.....	190
Criminal Arrest/Summons.....	44
Suspicious Activity.....	25
Alarms Answered.....	2036
Medical Assistance.....	145
Unlocks.....	520
Citizen Assists.....	200
Lost Persons.....	8
Burn Permits.....	117
Animal Complaints.....	59
Ford Explorer miles.....	137,217
Ford P/U miles.....	85,231



Courtney Knapp  
 FIRE CHIEF  
 235-2991

# Carrabassett Valley

## FIRE DEPARTMENT

CARRABASSETT VALLEY, ME 04947

### FIRE DEPARTMENT REPORT

#### Fire Call Summary

Type of Call	2014	2013	2012	2011	2010
Car Accidents	11	8	9	17	19
Vehicle Fires	3	1			
Smoke Investigation	2	3	3	2	6
Electrical Fires					1
Electrical Overheat					
Odor Investigation	1	5		6	2
Water Flow Alarms ie .Sprinklers	3	5	2	1	2
Woodstove Overheat					
Chimney Fires	2			2	1
Dumpster Fires	1	3	2		
Structure Fires				2	2
Fuel Spills					
LP Gas	4	5	3	6	7
Out of Control Permit Burns			1		
Downed Power Lines	3	2	5		1
Carbon Monoxide Calls	8	6	3	2	3
Fire Alarms	8	11	15	15	9
Mutual Aid	5	4	7	6	4
Snowmobile Accident	2	2	1	1	
Search & Rescue	2	2	1	1	3
Traffic Detail		5	4	1	3
Life Flight Standby	2	6	4	3	4
Storm & Wind Damage			1	3	2
Heating Equipment Malfunction					1
Forest Fires	1		2		
Lift Accident					1
EMS First Response	12	11	9	15	11
<b>Totals</b>	<b>70</b>	<b>79</b>	<b>72</b>	<b>85</b>	<b>82</b>

Over the last several years requests for services from the Fire Department have declined. This fact is shown in the Fire Call Summary. What the Fire Call Summary also demonstrates is the wide variety of incidents we are called upon to assist. Not only do we respond to structure fires and motor vehicle accidents, we also are called upon to provide trained personal and equipment to assist with those lost and injured in the backcountry.

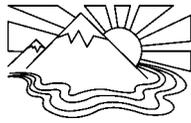
Additionally we provide backup to Northstar Ambulance with 14 Licensed EMS First Responders.

To provide the highest level of expertise requires an extensive commitment to training. We have the good fortune that many of our longtime members can share their experiences and training skills with our newer members. Another key to our success is our mutual aid partners. We now train one meeting a month with Kingfield Fire Department. Eustis Fire Department will participate in the joint training in the coming year.

This past year we also provided Fire Safety and Fire Extinguisher Training for 50+ Resort and Maine Huts Employees. These folks can be the first line of defense. The Carrabassett Valley Police Department and Dispatch Center Folks are an integral part of the high level of service we deliver.

Many Thanks for the support from the Selectmen, Town Manager and Taxpayers of our great community.

Courtney Knapp  
 Fire Chief



## **Carrabassett Valley School Department Annual Report**

Greetings from the School Department! The following is a summary of the Carrabassett Valley student enrollments as of February 1, 2015: Kingfield Elementary School 20, Stratton Elementary School 17, Mt. Abram High School 11, Carrabassett Valley Academy 15, Kents Hill School 3, for a total of 66 students K-12. I am pleased to report that our student population has leveled off after two years of increased enrollments. As a small community and a work force built around seasonal employment, it is not unusual to see these shifts in populations.

We are in the second year of the withdrawal of Eustis from SAD #58 and the two school systems continue to operate quality programs for all children. We continue to have excellent working relationships with the schools that Carrabassett students attend as well as the administration of both school systems. One noteworthy change this year in our student transportation is that we have changed our bus route with the Eustis bus and the Carrabassett bus exchanging students at Tufulio's. This has eliminated the duplication of sending both buses to Kingfield and Mt. Abram each day, saving wear and tear on both buses.

As in past years, I am pleased to report that Carrabassett Valley students continue to do well at our public school systems as well as CVA and Kents Hill School. As a community who allows school choice we are very fortunate to have such excellent schools so close to home as well as the opportunity to attend other schools of your choosing.

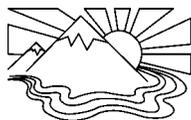
Financially, our budget will remain fairly consistent with last year's budget. There will be very little increase in next year's school assessment, as our projected student population will not change significantly over this year. This information is based upon State funding staying the same as last year. At the time of this writing we have not received our ED 279 financial report from the State Department of Education, but as a minimum receiver school system we do not anticipate any changes in our State funding.

The School Committee meetings are usually held the third Thursday of each month at the town office. Please check the Town web site for the monthly agenda and date. All are welcome to attend.

Respectfully submitted,  
George Joseph Superintendent of Schools



*"Kids at Summer Camp"*



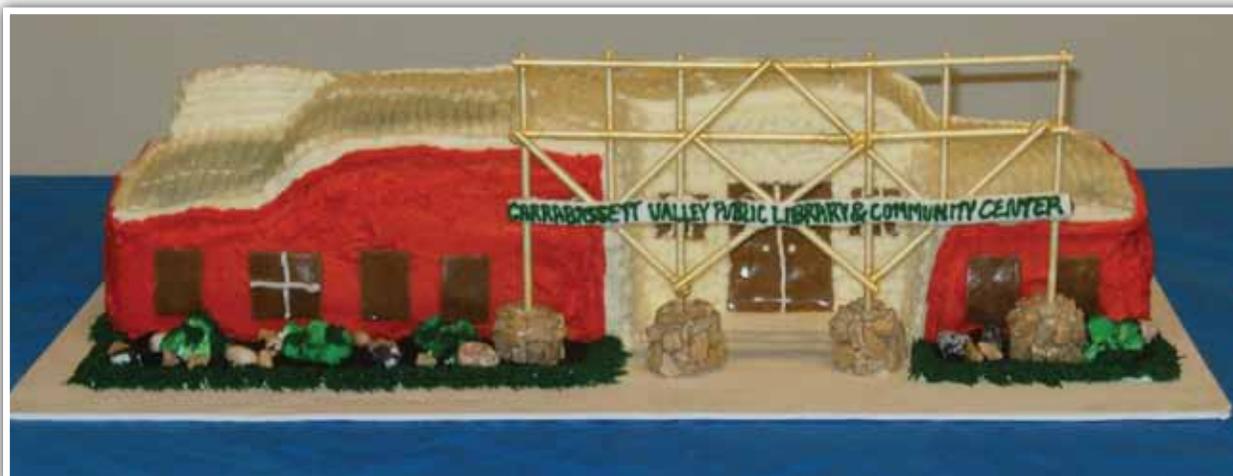
## **Carrabassett Valley Public Library & Community Center 2014 Annual Report to the Town of Carrabassett Valley**

**Winter Hours:** Tue - Sat: 10 - 5; Sun: 1 - 3.  
**Spring/Fall Hours:** Tue, Thu & Fri: 10 - 5; Wed: 1 - 5; Sat: 10 - 1  
**Summer Hours:** Wed: 1 - 5; Thu: 10 - 5; Fri: 1 - 5; Sat: 10 - 1

The *Carrabassett Valley Public Library & Community Center* has been open for five years, just celebrating this milestone with a nice birthday party in the Begin Family Community Room. We continue to welcome new members almost every day, many of whom mention that they are very happy we are here and what a beautiful library our town has built. The library has now registered over 3000 patrons since the February 6, 2010 opening. Our new location proves to be the perfect gathering place. Every corner of the library and Begin Family Community Room is being used and enjoyed. The building provides room for social gatherings around the fireplace, as well as an alternative workspace for self-employed people. The CV Library had record-breaking attendance again in 2014 reaching

over 5,600 visitors, with an additional 1,600 using the **Begin Family Community Room** facilities. Total attendance is estimated at over 27,000 visitors in five years!

Through LibraryWorld, our computerized system, you can easily search our collection from your computer at [www.libraryworld.com/opac](http://www.libraryworld.com/opac). Simply type in **CV Library**; there is no password. We continue to order new books and still greatly appreciate your donations of hardcover books and DVDs in excellent condition. A wonderful group of volunteers helps in processing, cataloging and shelving books. Training is provided for those interested in volunteering or substituting at the library. Please contact Library Director, Andrea DeBiase, at **237-3535** or email:



*"Library 5th Anniversary Celebration Cake"*



[adebiase@carrabassett.lib.me.us](mailto:adebiase@carrabassett.lib.me.us) for additional information.

**Library services are free** and include high-speed **Internet** access, **Wi-Fi** and **Interlibrary Loan (ILL)**. ILL is available to all citizens through the Maine State Library, which enables us to request any title or search any subject. All registered library patrons can **download free audiobooks and eBooks** through the Maine State Library at <http://download.maineinfonet.org>. The library has four **eBook Readers** to lend as well as an iPad and Kindle Fire for patron use inside the library. Our collection includes over **11,800 volumes** of Adult, Young Adult and Children's books, audio books, LARGE print books, magazines, videos, DVDs, puzzles, games and music CDs. The **young adult** collection has a great selection of popular series and books for teens. The **Children's** collection includes early readers, board books, picture books, chapter books, non-fiction and audio books, toddler toys and games. Services include story hours & playgroup sessions. Our climbing ship is a most popular place to play! A busy **Summer Reading Program** was offered to over 100 children through the Outdoor Adventure Camp. Use the library for your office needs; **there is a small fee to copy, fax & print**. Anytime the building is open, you are welcome to **sit in the lobby and access the Internet**...even if the library is closed. If the building is locked, you can **still** access Wi-Fi from the parking lot or enjoy our new patio; there are outside outlets to power your electronic device.

**The Begin Family Community Room** was used by over **1,600 people in 2014** including the Town of Carrabassett Valley for selectmen's meetings & public hearings, CV Fire & Police Dept., CV Outdoor

Association, Greater Franklin Development Corp, Sugarloaf Ski Club, High Peaks Cultural Council, NEMBA ( New England Mountain Bike Assoc.), AA, Sugarloaf Area Condo Associations, Community Wellness, Mountain Valley Property, Western Maine Transportation, Maine Adaptive, WMCFC, CVPL Summer Reading Program, CVPL Movie Matinees, Girls Talk/Teen Voices, birthday parties and other social events, CVA, CPR/First Aid, AARP tax assistance, Healthy Community Coalition, SCVA, and other local civic organizations. The space is available rent free for non-profit meetings and for a nominal fee for businesses or social activities. To rent the Begin Family Community Room, call or email us at the library. Links to the Application and Room Use Policy are available on the town website: [www.carrabassettvalley.org](http://www.carrabassettvalley.org). Click on **Carrabassett Valley Public Library**.

**Lobby Gallery for local artists:** The lobby of the building was designed as an art gallery to **showcase local artists**. The library board has hosted receptions for 24 adult artists and dozens of CVA students since 2010; artwork is featured for a 6 to 8 week period throughout the year. 2014 artists included: Jamie Corriveau, Claudia Diller, Gareth Warren; CVA students displayed in the spring. The 1st annual summer art exhibit exhibits featured Carol Tanner Proctor and Marguerite Robichaux. If you wish to display your art, please contact the library to request the policy and application, or find a link to both on the town website.

**Ongoing programs:** **NEW** in 2014 was the development of the **Carrabassett Library Community Garden**. Volunteers rallied collecting donations and building seven raised beds for planting, growing



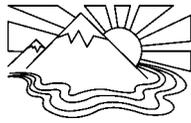
and harvesting vegetables to deliver to Flo and John Caldwell for the Stratton/Eustis Food Bank. This will continue and volunteers are needed. The **Third Thursday @ 3 Community Book Club** meets monthly; call or stop by to sign up. **Children's story times:** Selected Thursdays and Saturdays @ 10:30. **Parent/child playgroups:** Thursdays & Saturdays @ 10:30. **Family Movie Matinees:** Selected Saturdays @ 3:00 January-April. The **Valley Seniors** is being coordinated by Joyce Demshar and Peggy Bishop and includes reading to the Western Maine Center for Children childcare, computer classes and other educational, recreational and social activities geared to the 50+ crowd, set to meet on selected Wednesdays mornings. We welcome you to share your talents and suggest activities, and please be sure to let us know how we can serve your needs.

**Special Events:** Holiday vacation weeks brought entertainment for all ages into the library and the **Begin Family Community Room**. Visitors enjoyed book talks & signings by Maine Authors Paul Doiron and Bruce Spang, and a special program celebrating the local history of Sugarloaf with the book: **Amos the Moose**, brought Claudia Diller together with Marcia White for a nice evening of culture. Ed Laine presented a lecture on the Gulf of Maine and many learned something new with Geri Vistein's program: *Coyote Lives in Maine*. The model of the Narrow Gauge Railroad, donated by Warren and Brammie Cook, was dedicated in February by model maker Matt Sharp speaking to an eager crowd. Guests of all ages enjoyed music for the whole family by Rob Duquette. The artist reception for Gareth Warren was enhanced by his art talk and musical performance! A favorite was

the well-loved family entertainment by **The Frogtown Mountain Puppeteers!** College preparatory panel for high school students welcomed 4 presenters sharing advice. Other programs include movies, community wellness programs. **MAD SCIENCE** entertained Outdoor Adventure Camp kids in July; the program was open to the public to celebrate the **Summer Reading Program!**

**Our Annual Homecoming Used Book Sale** in the Sugarloaf Base Lodge raised OVER \$1,600. Volunteers from the library, Stratton Food Pantry and the Sugarloaf Area Christian Ministry work the event and proceeds go to the library and local food banks. A Pie & Bake Sale brought in over \$500 for the library.

Thousands of people have enjoyed this multi-purpose building which provides recreational, cultural and educational opportunities for the residents, tax-payers and guests of our amazing western mountain community. Library events are advertised in the community through local newspapers, WSKI, and the library's Facebook page. We hope that you will donate to our annual appeal through our fall newsletter coming via Constant Contact email; this will save printing and postage costs. **Forever Stones**, our engraved patio pavers, are still available to purchase. The Board of Directors reminds you that we are a 501(c)3 non-profit organization so your donation to the library is tax deductible. Thank you for your continued support!



## RECREATION DEPARTMENT-ANTIGRAVITY COMPLEX REPORT

I am pleased to be able to present this annual report to you on behalf of the Recreation Committee. We have had a busy year in terms of the Riverside Park Master Plan. There have been some dazzling changes which include the total re-construction of the tennis courts with new nets and posts, the thinning of the trees that run towards the Huston Brook Road, and most notably the demolition of the old swimming pool and bathhouse.

In terms of our new swimming pool, Lani Tapley owner of Aquatic Development of Hermon, Maine was awarded the bid to construct the new pool. The project began around Labor Day, and to date 70 percent of the new L shaped pool has been completed. We anticipate that the project will come to fruition in the middle of June.

A very special thank you is extended to Liz Stefany who spent countless hours designing, drawing and discussing the new bathhouse and new pool plans with the construction committee. Recreation Chairman Rob Healey has also donated his time wiring the bathhouse and pool. Fire Chief Courtney Knapp with help from Greg Rioux and Tim Richards are well on their way to completing the bathhouse. We were very pleased with the more than 30 volunteers who assisted with the bathhouse construction project.

In terms of fundraising, we are just about where we need to be in order to purchase the new pool equipment. A very special thank you is extended to our donors and participants that have fundraised for more than 5 years.

**2500** visitors stopped by the pool this past summer. They included water aerobics participants, swim lesson participants, day camp participants, walk in visitors, and pool members.

**Unfortunately, The Annual Fourth of July** parade, festivities and fireworks were cancelled due to inclement weather. We were able to hold a few children's events the following day and decided that the fireworks display could be utilized for the Summer Festival.

**Outdoor Adventure Camp** under the direction of Marcia White saw approximately 320 day campers participate in a multitude of adventure based activities such as hiking, biking, swimming and nature study. In addition, orienteering and tennis lessons also kept the campers busy.

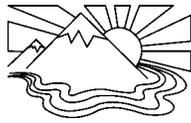
**The Alden MacDonald Junior Golf Program** a joint venture between the Town of Carrabassett Valley and the Sugarloaf Golf Course took place at the Sugarloaf Golf Course. Head Pro Steve Niezgoda and his teaching staff provided youth ages 5-18 with the fundamentals of golf as well as course access throughout the six week program. 110 children participated in the program including the Outdoor Adventure Campers.

Kudos to Kerry Audet for organizing the Mr. Bits football pool. This year's Mr. Bits football pool winners Laurel Lashar, Nate Fairfield and John Diller graciously donated their winnings back to support the program. We are able to draw interest accrued from the Alden MacDonald Fund to support the program.

### **VOLUNTEERS AND SPECIAL EVENTS**

John Tobias once again volunteered to operate the ladder truck and decorate the **Town Tree and JV Wing Snowmobile Club Tree** prior to the **Holiday season**. Additional volunteers are always welcome to lend a hand with the holiday decorating!

The **9th Annual Summerfest** took place at the Black Fly Field located off of the Old Huse Mill Road as

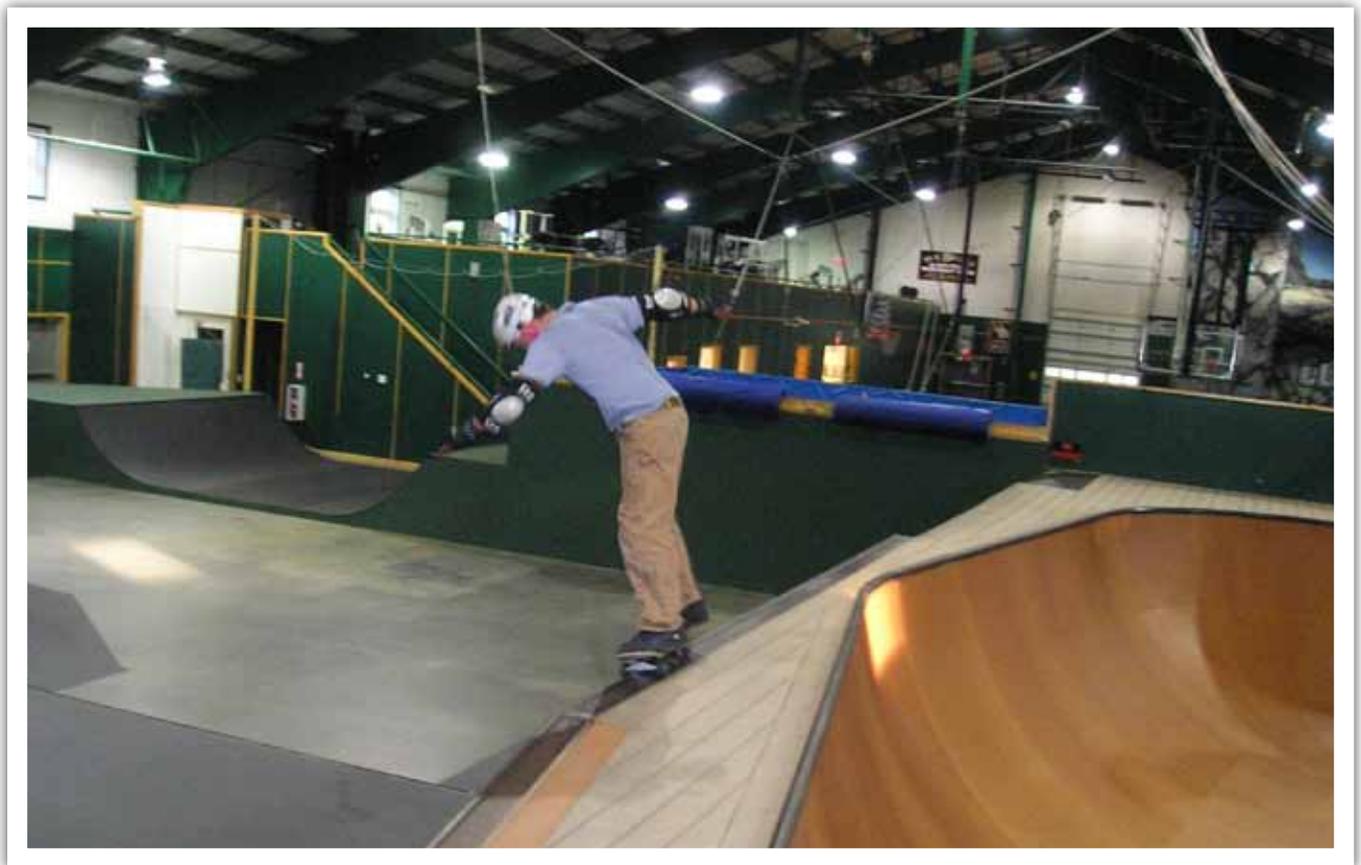


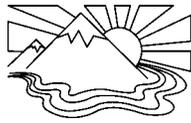
well as at KC's Kreativty Center on Saturday August 2. Our local boy scouts, with troop leaders Ragan Beauregard, Rollie Zagnoli and Doug Williams, provided an excellent assortment of food and beverages. Horse and buggy rides were also popular. 5 bands performed live on stage, and 22 artisans exhibited and sold their products. In addition, we were fortunate that the weather was perfect for the fly-in and the remote radio control planes drew a good sized crowd. Close to 400 visitors stopped by to partake in the day's festivities. A very special thank you goes out to Kelly Geary, Karen Campbell, Dutch Demshar, Roger Benoit, Jamie Corriveau, Rob Healey, Liz Richardson, John Beaupre, Mike Church, Tom Fahy, Dick Leahy, and Justin Jordan who donated his flatbed the trailer for the staging area. Mark your calendar for this year's event on Saturday August 1st.

**The Carrabassett Backcountry Cycle Challenge** took place on July 19, 2014. More than 130 hearty mountain bike enthusiasts took to the trails at the Outdoor Center, Narrow Gauge and Bigelow Preserve to test their endurance. The 50 and 100 kilometer courses were noted by many as some of the most challenging terrain in the mountain bike endurance race series. It was a weekend event that included family rides, face painting, and a children's race. We are privileged to have more than 70 dedicated volunteers who assist us in terms of course safety, food stations, the children's race and on course marshals. This year's race is slated for Saturday July 18, 2015.

### **ANTIGRAVITY COMPLEX**

2014 program highlights included, specialized adult fitness classes in spinning, Pilates, yoga, functional fitness, cardio blast, and personal training with instructors Sherri Tripp, Aaron Solomon, Stacey Keene and Sarah Plummer. The Skate 8 Skate Park Series Competition, summer sports camps, three after school programs, Lawrence High School Project Graduation, assorted birthday parties, British Prep School groups and volleyball are just a few of the year's highlights. Pickle ball continues to be very popular as well.





A total of 564 individual and family members joined us throughout the past year. In addition, we had 14,650 walk-in visitors utilize the AGC amenities and programs. Of the 14,650 approximately 2,527 utilized the trampolines. The remainder of the visitors utilized the weight room, skatepark, climbing wall and open gym. In terms of new staff; Rebecca LaRovera Austin of Kingfield has recently joined us and she is instructing youth creative movement and dance.

This past Spring Russ Morey conducted indoor golf lessons for a dozen participants. Use of the facility enables each student to utilize the golf mats, mirrors, golf cage and gymnasium for putting, chipping and their golf swing.

Looking ahead to 2015 we will be working with CVA to upgrade the trampolines undertaking a renovation project.

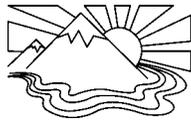
In closing, I would like to thank Marcia White, Sherri Tripp and Kory Jacques, as well as the AGC staff who orchestrate programs. Thanks to Pool Directors Liz Stefany and Emily Luce and staff and to Josh Tauses and trail crew, Members of the Carrabassett Region Chapter of the New England Mountain Bike Association, the Antigravity Complex Operations Committee, The Recreation Committee Members, our local businesses, the Board of Selectmen, Town Manager Dave Cota and to all of the taxpayers for the great support that they have shown throughout the past year.

Respectfully Submitted,

Deborah A. Bowker  
Recreation Director



*"New Town Pool Under Construction in 2014"*



## TOWN CLERK'S REPORT

The following elections were held during the fiscal year 2014:

**SPECIAL TOWN MEETING:** January 13, 2014- William Gilmore was elected Moderator, the voters approved spending reserve money to research the purchase of abutting airport land and associated grant money.

**ANNUAL TOWN MEETING:** March 12, 2014- William Gilmore was elected Moderator. The Polls were open from 8:00 a.m. to 6:00 p.m. at the Town office for election of Municipal Officials. Elected for a 3 year term as Selectman, was John (Jay) Reynolds. Elected for a 3 year term as Sanitary District Trustee was Robert Briggs. Elected for 3 year terms as School Board Committee members were Earle Morse, and Kimberley Kearing. The Town Meeting reconvened at the Outdoor Center to vote on articles 3-60 of which all were approved.

**SPECIAL TOWN MEETING:** April 21, 2014- Bill Gilmore was elected Moderator, the voters approved an amendment to the Valley Center Zoning Provisions, and a Permanent Easement to the owners of Map 4 Lot 29.

### **TOWN MEETING FOR FY15 SCHOOL BUDGET AND OTHER TOWN BUSINESS:**

June 2nd, 2014- Bill Gilmore was elected Moderator, Articles 3-9 were approved by the voters. Articles 10, 11 and 12 were approved by a hand count of YES-21 No-0. Other Town business voted upon were a request of up to \$35,000 for Outdoor Center Mountain biking trail improvement and a request for \$32,000 from Unappropriated Surplus for recycling equipment, which were also approved by the voters.

**STATE OF MAINE PRIMARY ELECTION-** 72 voters turned out for the June 10th, 2014 Election.

**STATE OF MAINE GENERAL AND REFERENDUM ELECTION-** 425 voters turned out for the November 4th, 2014 Election.

Respectfully Submitted,  
Wendy Russell  
Town Clerk

### **Vital Records Report**

Births: 4 Deaths: 2 Marriages: 5

### **Vehicle Registrations**

812 motor vehicle registrations and 118 trailers  
Total excise collected: \$156,317.86

### **Recreational Vehicles**

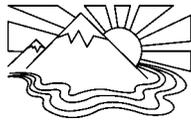
Boats: 77, Personal Water Craft: 2, Resident  
Snowmobiles: 25, Resident ATV: 40, Non-Resident  
ATV: 4, Non-Resident Snowmobile: 10,  
Totals Registered: 158

### **Dog Licenses**

Males/Females: 8, Spayed/Neutered: 71,  
Total Dogs Registered: 79

### **Resident Sporting Licenses**

Resident Hunting & Fishing: 16, Resident Jr: 1,  
Resident Hunting: 17, Resident Fishing: 32, Migratory  
Waterfowl: 2, Muzzleloader: 1, Spring/Fall Turkey:  
2, Coyote Night Hunting: 2, NR-Hunting & Fishing: 1,  
NR-3 Day Hunt: 1, Alien Season Fishing: 1, Resident  
Apprentice Hunting: 2, Over 70 Lifetime- 1 -Total  
licenses issued: 78



## Carrabassett Valley Sanitary District Report

To the Citizens of Carrabassett Valley,

I am pleased to inform you that the Carrabassett Valley Sanitary District is in compliance with all applicable State and Federal Environmental Regulatory Agency requirements. The District's sewage treatment facility is in proper working order and District staff continues to maintain and improve the efficiency of the collection system.

In 2014, our residential customer base continued to grow with eleven residential connections. Recent contractor and lot owner inquiries may be an indicator that growth will continue in 2015. The District's residential customer base has increased by 50% over the past twenty years. During that same period, waste water flow to the facility has been reduced by 25 %. Collection system inspections continue to verify that leaking manholes are the significant contributor to ground water infiltration. In spring of 2015, the District will incorporate a grouting system into our arsenal of tools that will allow us to seal seams and cracks in precast manhole structure without the need to excavate; even during times of heavy groundwater infiltration.

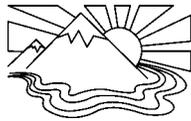
Capital Improvement projects in 2014 included a significant upgrade to the District's waste water treatment facility. The electric motor control centers were replaced and Toshiba variable frequency motor drives were installed to enhance performance of the snowmaking system.

The District is committed to serving the Valley's current and future needs. The Trustees 2015 Meeting Schedule is as follows; March 10, May 12, August 11 and November 10. All meetings are at 3:00 P.M. at the Carrabassett Valley Sanitary District Office. Your attendance and input is always welcome. If you have any questions or concerns I can be reached at 237-3642.

With best wishes, I am sincerely,  
David S. Keith, Supt  
Carrabassett Valley Sanitary District

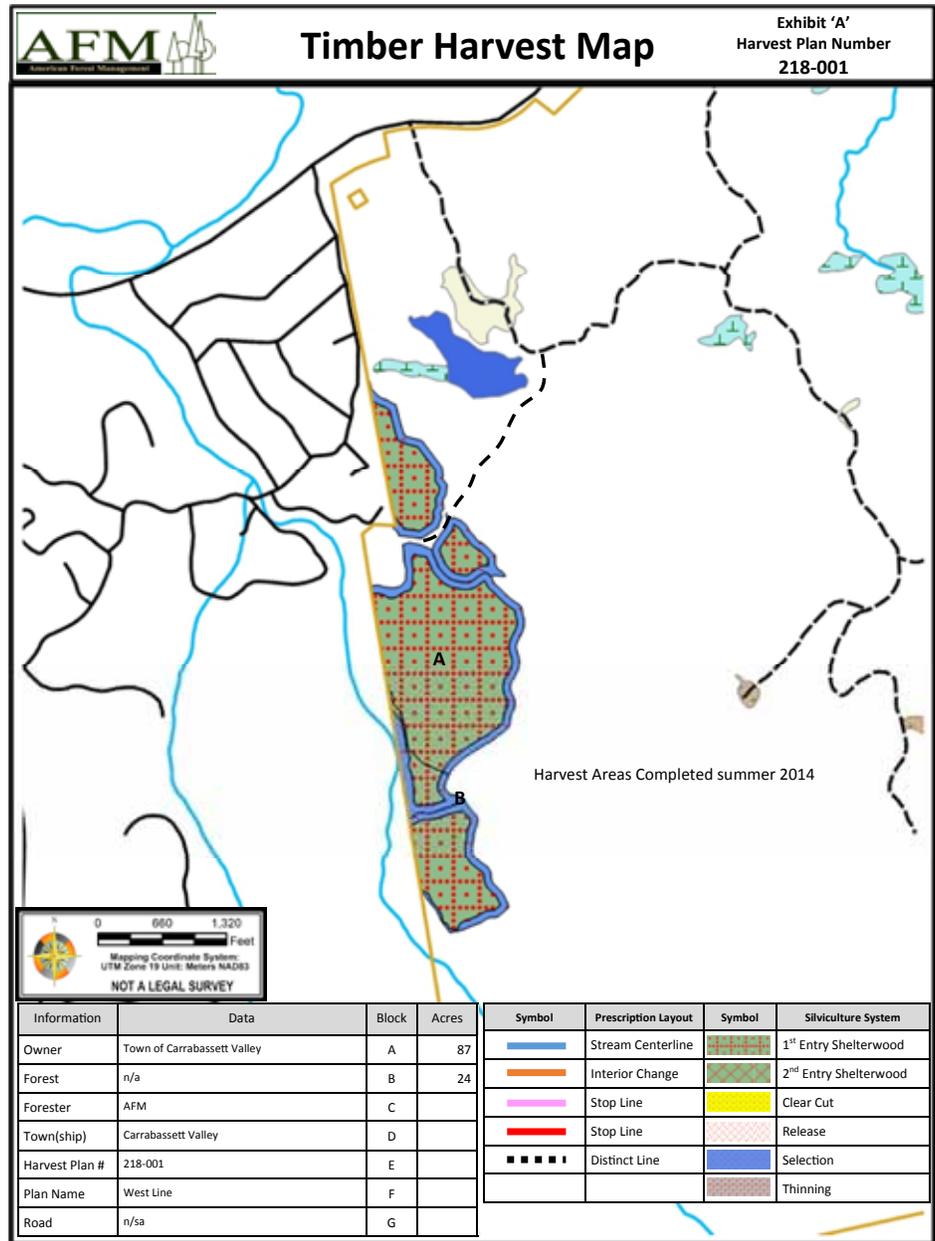


*"U.S. Alpine National Championships back at Sugarloaf in 2015 (last held here in 2006)"*



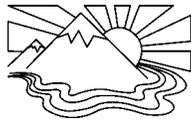
## 2014 Public Lot Forestry Operations Summary from the Town Forester

The 2014 season was again a very successful season of forestry operations on the Town's public lot. The plan adopted by the Town Forestry committee in 2013 was further reviewed in early summer 2014 by the Forestry Committee where it was decided to be implemented. The original 2014 harvest plan called for harvesting approximately 111 acres, with an additional 22 acres added prior to the start of the operation, for a total 133 acres. These additional acres were added to finish the remaining portion of the 2013 harvest block that was left un-cut. The harvest plans called for the marking with paint, all trees to be cut within 75ft of any recreational trails. For the 2014 harvest area this totaled up to approximately 24 acres of painted wood, using the selection harvesting system. The remaining 100 +/- acres were harvested using the shelterwood system. The remaining 100 +/- acres were harvested using the shelterwood system, according to careful instructions given to the equipment operators followed up by close supervision by the forester.



Harvesting began the second week of July with two fixed head, cut-to-length processors and one forwarder, contracted by Maine-ly Trees of Strong, ME. After some wet weather during the first weeks of operations, the end of August – November were again dryer than normal with below average rainfall. The final week of forwarding / yarding on the Public lot occurred the second week of October.

The final result of the harvest was 100 acres of shelterwood area cut, and 33 acres of the selection area



cut, for a total of approximately 133 acres. This included the residual areas from the 2013 block. All of the planned areas we harvested with no residual areas left un-cut. The landing areas were smoothed over with an excavator, blocked off with rocks, and will be seeded with a conservation mix in the spring.

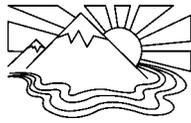
The 2014 harvest removed 3798 tons of forest products, resulting in the Town realizing \$97,195.85 in revenues. Overall markets for forest products were higher than historical averages, in particular aspen and hardwood pulpwood, sold to nearby paper mills, was in very high demand. This resulted in higher earnings for the Town, and harvesting this particular area was timed well as there was a considerable amount of aspen and hardwood species contained within the harvested stands. See **Table 1** for the individual product / species break down.

2014 saw very little road construction for purposes of harvest area access. Approximately \$750 was expended for gravelling a truck turnaround. The Forestry Committee met several time to discuss and visit a proposed bridge re-construction and road improvement project located on the adjacent landowner that will access the "Back Bowl" harvest area in 2015/16. The Town has agreed to pursue this road project for next summer with an early winter 2015/16 harvest as the target. This will necessitate closing the Nordic Ski 'Redington Loop' off the Highland Road during the six to eight week period of the harvest.

**Table 1.**

<b>2014 Year-to-Date</b>	
<b>Summary</b>	<b>Tons</b>
Spruce /Fir Groundwood Pulp	78
Aspen Groundwood Pulp	626
Hardwood Pulp	1763
Spruce/Fir Logs	264
Cedar Logs	48
Hardwood Logs	358
Whitebirch Boltwood	257
Hardwood Pallet logs	369
Hardwood Veneer	35
<b>Total</b>	<b>3798</b>





## Mountain Bike Trail Development Projects

As you may know, over the past four years the Town, the Mt. Bike Club (the Carrabassett Region Chapter of the New England Mountain Bike Association, aka CRNEMBA) and Maine Huts & Trails (MH&T) have collaborated in developing an extensive mountain bike trail system with the focus being the area from the Outdoor Center to each of MH&T's Stratton Brook and Poplar Stream Huts. This effort has been highly successful and has generated a lot of excitement. Many of our residents and seasonal home owners have indicated to us how enthusiastic they are about this program. Our trail system now ranks as perhaps the best in Maine. It is expensive to build quality and sustainable trails (the trails that have been built in the past two years have cost in the \$6/ft. range). A Memorandum of Understanding between the Town, the Mt. Bike Club and MH&T has recently been approved by each party that conceptually defines this successful collaboration and trail development and maintenance responsibilities going forward.

Collectively, we have expended approximately \$260,000 in the past four years in this effort. In addition to Town funding some of this funding has come from grants, the Club and MH&T. We currently have approximately forty-five miles of trail in the system including approximately fifteen miles of new "single track".

The Town, the Club and MH&T have each submitted various trail grant applications requesting funding in 2015. Depending upon funding success, the goal is to build approximately five additional miles of trail on the Town's public lot and five additional miles in the Stratton Brook Hut/Campbell Field area in the next two or three years. In addition, MH&T is interested in improving portions of their trail system in this immediate area to provide better mountain biking conditions. There is no guarantee that these grant applications will be successful. However, we are requesting matching funds from the Town's Recreation Endowment Fund as other matching funding becomes available as follows:

- *Town Recreational Trail Grant Application (to the State) for \$35,000 for trail development on the Public Lot; requesting a \$35,000 Match.*
- *Mt. Bike Club Grant Application to L.L. Bean for \$50,000 with \$15,000 funding from the Club and a request to the Town for a match of \$65,000. This would likely be a two year project in the area of Stratton Brook Hut and Campbell Field/Narrow Gauge if grant funding is successful.*
- *A Town match of up to \$10,000 for Maine Huts and Trails grant funding for mountain bike trail improvements on their trails in the Carrabassett Region (in relative close proximity to the Poplar Stream Hut and trail system which is part of the Carrabassett Region mountain bike trail system).*

If all of the above grant applications are successful (probably unlikely) the total requested matching funds from the Town's Recreational Endowment Fund for mountain bike trail development would be \$110,000 that could be matched by over \$150,000 of grant and other funding depending on the outcome of grant funding by each of the three partners (the Town, the Club and MH&T). The plan between the three collaborating parties is to be flexible and work together as much as possible regarding trail development projects that get funded. In addition to potential use of Recreation Endowment funding, the Town Budget includes a request for a \$25,000 appropriation (the same as the past two years) to develop Mt. bike trails on the Town's public lot.

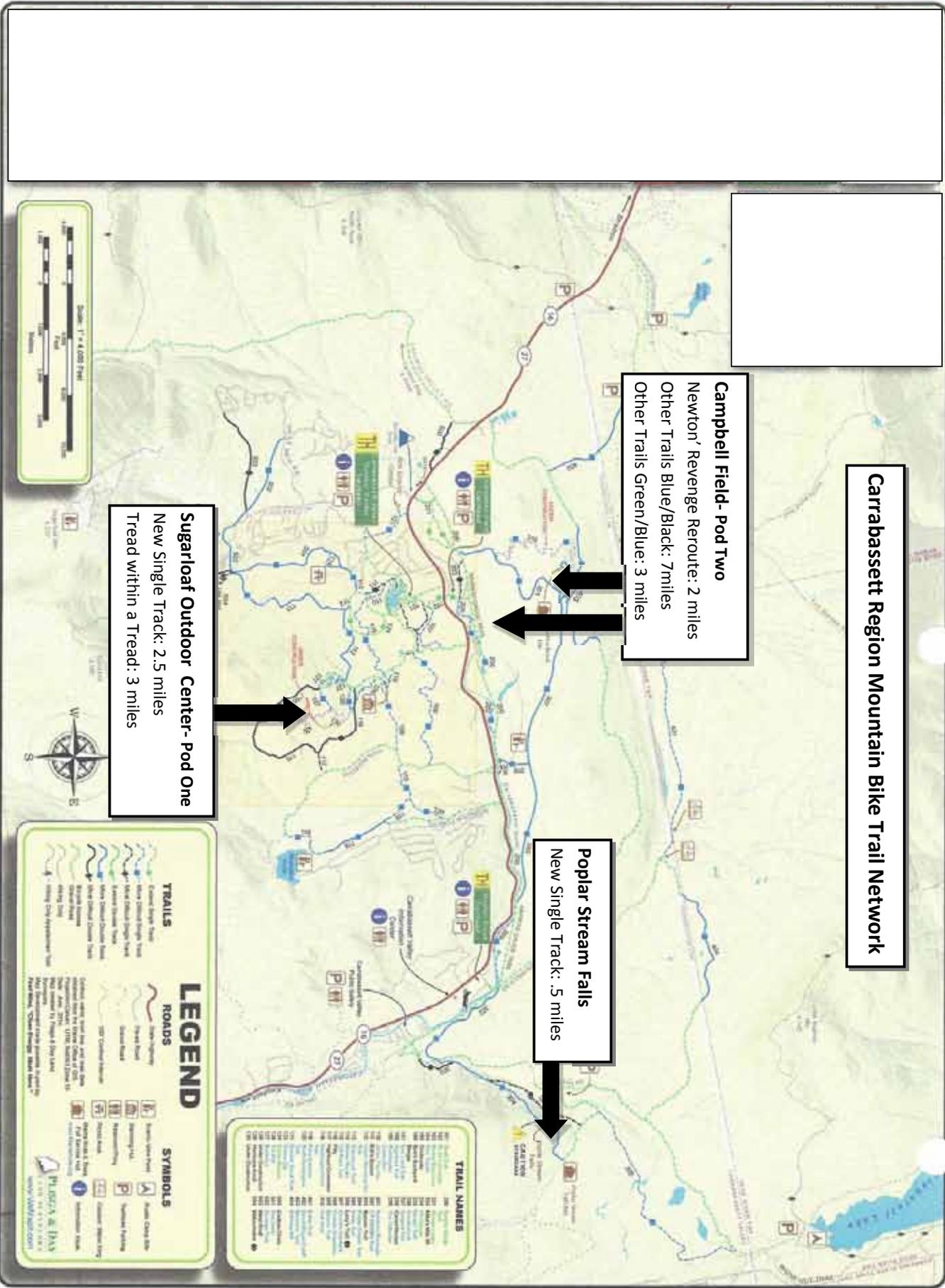
The attached map displays anticipated trail development and improvement work that is being proposed.

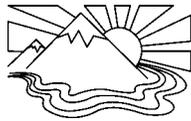
**Carrabassett Region Mountain Bike Trail Network**

**Campbell Field- Pod Two**  
 Newton' Revenge Reroute: 2 miles  
 Other Trails Blue/Black: 7miles  
 Other Trails Green/Blue: 3 miles

**Poplar Stream Falls**  
 New Single Track: .5 miles

**Sugarloaf Outdoor Center- Pod One**  
 New Single Track: 2.5 miles  
 Tread within a Tread: 3 miles





## TAX COLLECTOR'S REPORT

2014 REAL ESTATE TAXES .....	\$3,172,468.00
2014 PERSONAL PROPERTY TAXES.....	\$101,260.21
2014 TAX COMMITMENT.....	\$3,273,728.21
2014 ABATEMENTS .....	\$15,962.03
2014 REAL ESTATE TAXES COLLECTED .....	\$3,062,324.07
2014 PERSONAL PROPERTY TAXES COLLECTED .....	\$100,913.15
2014 BALANCE AS OF 12/31/2014.....	
2013 REAL ESTATE TAXES OUTSTANDING 1/1/2014 .....	\$103,608.08
2013 PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2014 .....	\$1.91
2013 BALANCE DUE 1/1/2014.....	\$103,609.99
2013 REAL ESTATE TAXES COLLECTED as of 12/31/2014.....	\$103,580.93
2013 PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2014.....	\$618.11
2013 TOTAL BALANCE AS OF 12/31/2014 .....	\$104,199.04
2012 REAL ESTATE TAXES OUTSTANDING 1/1/2014 .....	\$256.75
2012 PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2014 .....	\$-
2012 BALANCE DUE 1/1/2014.....	\$-
2012 REAL ESTATE TAXES COLLECTED as of 12/31/2014.....	\$256.75
2012 PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2014 .....	\$-
2012 TOTAL BALANCE AS OF 12/31/2014 .....	\$-



*"River Art"*



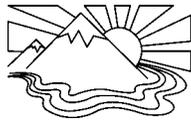
## 2014 Delinquent Taxpayer List

\* Taxes were paid in full after 12/31/2014 \*\*Partial payment received after 12/31/2014

AB4:D38LLARD, THOMAS J.....	715.00	FARMER, MARGARET TRUSTEE .....	370.50
AVALLONE, ROBERT & JANET .....	91.00*	FLIGHT, LUCY C.S. ....	2,899.00
BARDAGLIO, GEORGE W.....	221.00	FORSLEY, CHRISTINE .....	1,239.75
BEESEY, JOSEPH & COLLEEN .....	104.00	FRANCIS, DEAN A.....	227.50
BEESEY, JOSEPH & COLLEEN .....	104.00	FRIEDLAND, PAUL A.....	1,092.00*
BEGIN, LEWIS .....	169.00	FRIEND, DANA H. ....	845.00
BIG SHOW INC. ....	507.00	GERRY, CHARLES W.....	2,099.50
BISHOP, JEAN E.....	253.50*	GILLIS, RODNEY & JUDITH.....	162.50
BOGHOSSIAN, PAUL O. III .....	1,488.50	GLASS KAREN L. & PETER L.....	1,105.00
BUCK, PATRICIA .....	435.50	GLESSNER III, JOHN & SUSAN.....	1,228.50
BUCK, PATRICIA & GEORGE.....	520.00	GORDON, REGINALD.....	916.50*
BULLEN, DANA & HEIDI,.....	390.00	HANSEN, EILEEN.....	104.00
BUSH, DR. DAVID .....	247.00	HEBERT, JOHN J.....	1,794.00
BUTLER, MARGARET A. ....	370.50	HOWE, CHRISTOPHER.....	182.00
CALVARIO, WILLIAM R. ....	221.00*	INGLIS, DOUGLAS S. & DIANNE S. ....	104.00
CALVARIO, WILLIAM R. ....	221.00*	INGLIS, DOUGLAS S.& DIANNE.....	110.50
CAMP, NELSON A.....	188.50	JABAR, JOHN .....	143.00*
CAMP, NELSON A.....	208.00	JOHNSON, THOMAS R.....	552.50
CANTARA, CHRISTOPHER J & SUSAN L .....	929.50	JONES, THOMAS B. ....	53.00
CAP, DEMETRIUS & SUZANNE.....	682.50	JONES, WILLIAM A.....	149.50
CASEY, LAURENCE J. ....	1,651.00	JONES, WILLIAM A.....	143.00
CLARK, KEVIN C. & LYNN F. ....	500.50	JUTRAS, MICHAEL R.....	1,111.50
CLARK, KEVIN C. & LYNN F. ....	448.50	KAGAN, DANIEL & JULIE.....	1,631.50
CLARK, PAUL & BARBARA .....	91.00*	KARATZIOS, CONSTANTINOS & GWENDOLYN.....	91.00
CONNOLLY, THOMAS J. & JOHN J.....	695.50	KEEFE, DAVID .....	247.00
CONRAD, ROBERT J. & HELEN L.....	2,255.50	KEENE, ALVIN G.....	1,293.50
COTE, WILLIAM .....	513.50	KEENE, ALVIN G.& DIANNE M. ....	2,899.00
COULOMBE, DENNIS N.....	1,917.50	KROUSE, RICHARD A.. ..	1,735.50
CROMMETT, PAUL .....	923.00	LAROCHELLE, LORI .....	435.50
CUMMINGS, ORRY S.....	234.00	LATTARULO, OLGA A. ....	91.00
CURTIN, TERESA .....	104.00	LEBLANC, ARTHUR, III & HOLLY P.....	3,354.00
DEROSE, MARK J. & SUSAN P. ....	104.00	LEGENTIL, SEBASTIEN & VALERIE.....	325.00
DUKE, JEFFREY C.....	741.00	LEONARD, SANDRA BLAKE .....	1,274.00
EARL REALTY TRUST .....	390.00	LINDEMAN CIBELLI, JUDY L. ....	1,014.00
ELLIOTT, RICHARD W.II .....	2,164.50	LONGREACH REAL ESTATE, LLC.....	110.50
EVANS, PETER G.....	104.00	LONGREACH REAL ESTATE, LLC.....	84.50



LONGREACH REAL ESTATE, LLC.....	84.50	ROSBOROUGH, MARK & MARY.....	91.00
LORING, GREGORY L.....	344.50	ROSBOROUGH, MARK & MARY.....	91.00
LUCEY, DAVID J.& KATHERINE H.....	3,074.50	ROSBOROUGH, MARK & MARY.....	104.00
MARTIN, MELINDA M. & PETER J.....	188.46*	ROSBOROUGH, MARK & MARY.....	91.00
MAY, FITZ.....	643.50	ROSBOROUGH, MARK & MARY.....	104.00
MCDERMOTT, FRANK T.....	286.00	ROSBOROUGH, MARK & MARY.....	104.00
MCFALLS, MICHAEL.....	1,937.00	ROSBOROUGH, MARK & MARY.....	104.00
MCKENDRY, PETER J.....	2,106.00	RYAN, SKY M.....	435.50
MCKENNA, RUSSELL JR.....	104.00	SAHONCHIK, KRIS H.....	897.00
MCPHERSON, STEPHEN.....	656.50	SHERMAN, DAVID S. JR.....	1,644.50
MENOUDARAKOS, ARETI.....	273.00	SILVERMAN, LEE B.....	396.50
MILLER, CARLTON D. & ANN W.....	110.50	SLEEPER, JAMES G.& JENNIFER A.....	1,100.09
MIRAMANT, STEPHEN 1/2.....	1,124.50	**	
MITCHELL, COLLEEN.....	104.00	SMITH, FRED O.II.....	253.50
MOLL, BRADLEY S.....	2,398.50	SMITH, OWEN M. JR.....	305.50
MORRIS, CYNTHIA L. & DEWITT C.....	1,833.00	STEINHILBER, TORR E.....	442.00
MOUNTAIN GAP INNS LTD.....	104.00	SUGARLOAF BREWING COMPANY.....	780.00
NASHEKA OLIVIA TOWERS.....	162.50	TALBOT, JAMES A.....	858.00
NASON, WILLIAM S.....	500.50*	TENGGREN, MATTHEW, M.....	110.50
NEAL, GREGORY.....	1,235.00	THOMAS, GREGORY & PATRICIA.....	695.50
OSGANIAN, ANDREA.....	1,163.50	THOMPSON, TIMOTHY J.& KATHLEEN.....	2,002.00
OUELLETTE, C. MICHAEL.....	851.50*	TOZER, CAROLYN J. & BREANNE R.....	1,976.00*
PACE, CHARLES J.II & KATHY L.....	104.00*	W. JONES ENTERPRISES INC.....	136.50
PACKARD, STEPHEN C.....	903.50	WALSH, STEPHEN A.....	542.75*
PAQUETTE, DARLENE BOUCHER.....	897.00	WESCOTT, SETH B.....	312.00*
PEASE, EDWARD C. JR.....	1,820.00	WESCOTT, SETH B.....	273.00*
PROCIDA, MELISSA.....	578.50	WESCOTT, SETH B.....	1,807.00*
RAITTO, MICHAEL & PATRICA.....	500.50	WHITE, CATHERINE.....	409.50
RANCOURT, CRAIG J.....	299.00	WHITMORE, JEFFREY B. & JENNIFER.....	858.00
RANDALL, BARBARA.....	806.00	WILBUR, DAVID & KATHERINE.....	117.00
RAYMOND, TERRY.....	1,508.00	WILBUR, DAVID A. & KATHERINE M.....	104.00
RIOUX, DR.STEPHEN D.....	91.00	WILCOX, MICHAEL.....	247.00
ROBBINS, MARY.....	780.00	WILCOX, MICHAEL.....	247.00
ROBBINS, PETER E.....	1,989.00	WOODBURY, SALLY.....	110.50
ROBINSON, ANDREW.....	890.50		
ROSBOROUGH, MARK & MARY.....	91.00		



## 2015 Proposed Municipal Budget

### GENERAL GOVERNMENT ACCOUNTS

<b>General Government Salaries</b>	<b>2012 Approp.</b>	<b>2013 Approp.</b>	<b>2014 Approp.</b>	<b>2015 Request</b>
Town Manager	\$71,904	\$71,303	\$72,537	\$73,770
Town Clerk/Tax Collector	\$30,725	\$31,340	\$32,574	\$33,128
Note: Tax Collector also receives Secretary Salary of \$4,500				
Treasurer (part-time)	\$24,471	\$25,046	\$25,547	\$25,000
Selectmen	\$5,000	\$5,000	\$5,000	\$5,000
<b>Totals</b>	<b>\$132,100</b>	<b>\$132,689</b>	<b>\$135,658</b>	<b>\$136,898</b>

### Town Office Expenses

Heat/Utilities	\$8,000	\$8,000	\$7,400	\$7,200
Telephone	\$4,000	\$3,800	\$3,700	\$3,900
Supplies/Tax Bills	\$6,000	\$6,500	\$6,200	\$6,300
Clean Building/Trash	\$1,800	\$2,000	\$1,900	\$2,000
Copier (maintenance)	\$1,200	\$800	\$800	\$700
Computers/Software Support	\$7,500	\$8,200	\$8,700	\$9,000
Elections	\$1,400	\$1,400	\$1,600	\$1,200
Postage	\$5,200	\$5,400	\$5,400	\$5,400
Legal	\$2,500	\$2,000	\$2,000	\$2,000
Town Mgr. Expenses/Training	\$1,000	\$1,000	\$900	\$800
Town Mgr. Auto Expense	\$3,500	\$3,500	\$3,500	\$3,500
Treasurer's Expenses/Training	\$900	\$500	\$400	\$300
Tax Collector's Expenses/Training	\$900	\$700	\$700	\$500
Dues	\$1,250	\$1,400	\$1,650	\$1,650
Auditor/Town Reports	\$7,300	\$7,000	\$7,000	\$7,200
Registry of Deeds	\$1,700	\$1,700	\$1,600	\$1,800
Advertisement/Misc.	\$1,500	\$1,500	\$1,500	\$1,500
New Equipment	\$1,500	\$1,500	\$1,200	\$600
Newsletter	\$3,650	\$3,600	\$4,200	\$4,500
Web Site	\$500	\$2,000	\$1,000	\$1,000
Bank Fees	\$800	\$1,000	\$800	\$1,000
<b>Totals</b>	<b>\$62,100</b>	<b>\$63,500</b>	<b>\$62,150</b>	<b>\$62,050</b>

### Assessing

Tax Mapping	\$0	\$750	\$500	\$0
Training/Expenses	\$500	\$500	\$400	\$500
Supplies/Misc.	\$600	\$600	\$400	\$250
Assessing Records Assistance	\$0	\$0	\$0	\$0
GPS work (place new bldgs on maps)	\$0	\$0	\$0	\$0
<b>Totals</b>	<b>\$1,100</b>	<b>\$1,850</b>	<b>\$1,300</b>	<b>\$750</b>



	2012 Approp.	2013 Approp.	2014 Approp.	2015 Request
<b>Code Enforcement</b>				
Code Enforcement Officer/Assessor	\$63,496	\$64,766	\$66,000	\$67,122
CEO Vehicle Allowance	\$6,000	\$6,000	\$6,000	\$6,000
Phone/Pager/Supplies	\$600	\$600	\$600	\$600
Expenses/Training	\$900	\$900	\$500	\$500
<b>Totals</b>	<b>\$70,996</b>	<b>\$72,266</b>	<b>\$73,100</b>	<b>\$74,222</b>
<b>Planning Board Expenses</b>				
Planning Board Expenses/Legal	\$1,000	\$1,000	\$750	\$1,000
Recording Fees	\$600	\$600	\$600	\$600
Consultant Fees	\$0	\$0	\$0	\$300
Engineering Review and Inspection	\$1,500	\$1,500	\$1,200	\$1,500
AVCOG dues	\$5,991	\$6,000	\$6,366	\$6,339
Ordinance Printing/Misc.	\$0	\$0	\$0	\$0
Surface Water Management Study	\$0	\$0	\$10,000	\$15,000
<b>Totals</b>	<b>\$9,091</b>	<b>\$9,100</b>	<b>\$18,916</b>	<b>\$24,739</b>
<b>Selectmen's Donations</b>				
Donations (Social Sevices, Events, etc.)	\$4,800	\$5,000	\$5,200	\$5,500
Meeting Records	\$1,200	\$1,200	\$1,100	\$950
Contingency/Other	\$2,500	\$2,500	\$3,000	\$2,500
<b>Totals</b>	<b>\$8,500</b>	<b>\$8,700</b>	<b>\$9,300</b>	<b>\$8,950</b>
Total General Gov't Accounts	\$283,887	\$288,105	\$300,424	\$307,609
<b>PROTECTION ACCOUNTS</b>				
<b>Police Department</b>				
Police Chief	\$63,288	\$56,250	\$60,000	\$61,020
Asst. Police Chief (2nd Officer)		\$45,000	\$46,234	47020
Town Police Car (gas,maint.)	\$8,800	\$3,500	\$3,500	\$3,500
Phone/Radio	\$2,652	\$2,652	\$2,400	\$2,000
Supplies	\$500	\$500	\$800	\$1,000
Computer Maint./Training	\$1,500	\$0	\$0	\$0
New Equipment	\$3,000	\$2,500	\$1,500	\$1,500
Training	\$7,000	\$4,000	\$0	\$2,500
Misc.	\$1,000	\$800	\$500	\$500
Town Police Car Reserve	\$0	\$5,300	\$8,100	\$5,600
<b>Totals</b>	<b>\$87,740</b>	<b>\$120,502</b>	<b>\$123,034</b>	<b>\$124,640</b>
<b>Communications Center</b>				
Operations	\$155,246	\$113,000	\$113,000	\$113,000



	2012 Approp.	2013 Approp.	2014 Approp.	2015 Request
<b>Fire Department</b>				
Fire Chief	\$22,071	\$22,515	\$22,965	\$23,355
Payroll	\$30,000	\$30,000	\$30,000	\$30,000
New Equipment	\$5,000	\$5,000	\$9,000	\$13,000
Equipment Maint. (gas, repairs, etc.)	\$14,500	\$15,080	\$15,130	\$15,930
Telephone/Pagers	\$1,200	\$1,700	\$1,700	\$1,700
Training	\$2,500	\$1,500	\$1,500	\$1,500
Misc.	\$1,500	\$1,000	\$1,000	\$1,000
<b>Totals</b>	<b>\$76,771</b>	<b>\$76,795</b>	<b>\$81,295</b>	<b>\$86,485</b>
<b>Fire Department Training Center</b>	\$2,500	\$2,500	\$0	\$0
<b>Rebuild Radio Repeater Bldg. in Redington North</b>	\$3,000	\$0	\$0	\$0
<b>Fire Department Reserve</b>	\$31,200	\$32,448	\$33,746	\$28,746
<b>Ambulance Service Subsidy</b>	\$94,536	\$98,104	\$100,754	\$102,322
<b>Animal Control</b>				
Animal Control Officer	\$4,893	\$4,900	\$4,998	\$5,083
Franklin County Animal Shelter	\$650	\$800	\$1,323	\$1,450
Supplies, Heat, Misc.	\$550	\$550	\$550	\$550
Training	\$200	\$200	\$200	\$200
<b>Totals</b>	<b>\$6,293</b>	<b>\$6,450</b>	<b>\$7,071</b>	<b>\$7,283</b>
Total of Protection Accounts	\$457,286	\$449,799	\$458,900	\$462,476
<b>INSURANCE ACCOUNTS</b>				
Law Enforcement Liability Ins.	\$3,500	\$3,300	\$3,200	\$4,100
Aviation Insurance	\$1,550	\$1,600	\$1,600	\$1,600
Bonds (treasurer/tax collector)	\$500	\$500	\$500	\$500
Vehicle Insurance Coverage	\$3,100	\$4,200	\$4,400	\$4,700
Public Officials Liability Ins.	\$1,000	\$850	\$1,650	\$1,100
Property/Inland Marine/Crime	\$20,000	\$19,500	\$13,500	\$14,500
Employment Practices Ins.			\$4,500	\$2,500
General Liability Ins.			\$3,800	\$4,400
<b>Totals</b>	<b>\$29,650</b>	<b>\$29,950</b>	<b>\$33,150</b>	<b>\$33,400</b>



## RECREATION ACCOUNTS

	2012 Approp.	2013 Approp.	2014 Approp.	2015 Request
<b>Recreation Programs</b>				
Director's Travel	\$1,300	\$1,300	\$1,300	\$1,500
Education	\$1,200	\$1,200	\$1,200	\$1,200
Pool Operations	\$19,650	\$19,650	\$19,650	\$24,240
Pool Repair/Equipment	\$4,500	\$4,500	\$4,500	\$2,000
Summer Camp Operation	\$12,000	\$12,800	\$5,000	\$10,000
Sports	\$1,800	\$1,400	\$1,400	\$1,550
July 4th	\$8,400	\$8,400	\$8,400	\$8,400
Special Events/Activities/Misc.	\$1,400	\$1,400	\$1,400	\$1,400
<b>Totals</b>	<b>\$50,250</b>	<b>\$50,650</b>	<b>\$42,850</b>	<b>\$50,290</b>
<b>Anti-Gravity Center</b>				
Director's Salary	\$51,795	\$50,791	\$52,025	\$52,909
Part-time	\$36,000	\$40,800	\$40,444	\$41,000
Custodial Contract	\$12,000	\$12,000	\$12,000	\$12,000
Ads/Postage	\$700	\$900	\$900	\$1,500
Fuel	\$23,000	\$22,500	\$23,500	\$24,300
Electricity	\$9,000	\$8,500	\$8,500	\$10,300
Supplies	\$6,500	\$7,000	\$7,300	\$6,000
Telephone	\$2,800	\$2,800	\$2,800	\$2,850
Plowing/Grading, etc.	\$8,800	\$9,200	\$9,200	\$11,300
Trash Removal	\$1,200	\$1,200	\$1,200	\$1,200
Building Maintenance	\$10,000	\$10,000	\$10,000	\$10,000
Office Equipment	\$1,500	\$1,500	\$1,500	\$1,200
Sewer Fee	\$1,300	\$1,300	\$1,300	\$1,600
Insurance	\$18,000	\$18,000	\$18,000	\$19,600
Equipment Repairs	\$6,000	\$6,000	\$6,000	\$6,000
New Equipment (CVA matches)	\$8,500	\$6,000	\$6,000	\$6,000
Education	\$1,000	\$1,000	\$1,000	\$1,000
Credit Card Co. Cost (for Revenues)	\$1,200	\$1,200	\$1,200	\$1,600
<b>Totals</b>	<b>\$199,395</b>	<b>\$200,691</b>	<b>\$202,869</b>	<b>\$210,359</b>
Note: It is anticipated that the Town will receive approx. \$103,600 in offsetting revenues and expense reimbursements				
<b>Recreation Facilities</b>				
Playground Repairs/Equipment Replacement	\$1,000	\$1,000	\$1,000	\$1,000
New Pool Reserve	\$13,000	\$40,000	\$65,000	\$35,000
Town Park Capital Improvements	\$2,000	\$2,000	\$2,000	\$2,000
Snowmobile Trail Grooming and Maintenance	\$18,500	\$19,000	\$19,500	\$22,000
Outdoor Center Operations (port-a-potty, etc.)			\$1,000	\$1,000
Mt. Bike Trail Development at the Outdoor Center	\$0	\$25,000	\$25,000	\$25,000
Narrow Gauge Pathway Maintenance	\$6,000	\$6,000	\$6,000	\$14,000
Narrow Gauge Pathway Flood Repair (Town Share)	\$50,000	\$0	\$0	\$0
<b>Totals</b>	<b>\$90,500</b>	<b>\$93,000</b>	<b>119,500</b>	<b>\$100,000</b>
<b>Total Recreation Accounts</b>	<b>\$340,045</b>	<b>\$344,341</b>	<b>\$365,219</b>	<b>\$360,649</b>



## LIBRARY AND COMMUNITY CENTER

	2012 Approp.	2013 Approp.	2014 Approp.	2015 Request
<b>Library Operations</b>				
Director	\$21,751	\$31,005	\$31,625	\$32,163
Part-Time Payroll	\$3,308	\$1,240	\$3,085	\$2,100
Books/Magazines/Audio	\$5,600	\$4,900	\$5,500	\$5,700
Services (computer/library consultants, etc.)	\$1,500	\$1,500	\$1,000	\$1,000
Computerized Catalog	\$400	\$750	\$650	\$450
Furniture/Equipment	\$1,800	\$1,000	\$800	\$800
Telephone	\$450	\$850	\$500	\$300
Insurance (Library Board)	\$750	\$750	\$800	\$800
Professional Development (Asso. Dues, etc.)	\$820	\$820	\$1,000	\$800
Special Events	\$2,500	\$2,500	\$2,000	\$2,300
Postage	\$400	\$450	\$400	\$600
Supplies	\$2,000	\$2,000	\$1,500	\$1,500
Publicity			\$500	\$500
Mileage/Misc. Expenses			\$400	\$400
<b>Totals</b>	<b>\$41,279</b>	<b>\$47,765</b>	<b>\$49,760</b>	<b>\$49,413</b>
<b>Community Building Expenses</b>				
Cleaning	\$4,680	\$4,940	\$4,900	\$6,428
Maintenance & Repairs	\$2,000	\$2,500	\$3,200	\$3,600
Supplies	\$2,300	\$1,300	\$1,000	\$1,000
Heat	\$5,000	\$4,000	\$5,300	\$5,700
Electricity	\$5,800	\$5,200	\$5,000	\$5,400
Sewer	\$300	\$250	\$330	\$300
Misc.	\$500	\$500	\$200	\$300
Mowing, grounds upkeep, shoveling, etc.	\$1,000	\$1,500	\$1,300	\$1,200
Additional Paving	\$6,000	\$0	\$0	\$0
Capital Improvements	\$2,000	\$3,500	\$1,000	\$4,600
<b>Totals</b>	<b>\$29,580</b>	<b>\$23,690</b>	<b>\$22,230</b>	<b>\$28,528</b>
<b>Total Library and Community Center</b>	<b>\$70,859</b>	<b>\$71,455</b>	<b>\$71,990</b>	<b>\$77,941</b>

## AIRPORT ACCOUNTS

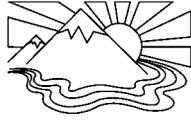
<b>Airport Operation</b>				
Plowing	\$17,000	\$14,800	\$15,500	\$17,020
Summer Maintenance	\$3,500	\$2,800	\$2,000	\$2,000
License/Misc.	\$300	\$300	\$300	\$330
Electricity	\$300	\$500	\$300	\$300
AWOS/Hangar Electricity			\$325	\$350
Webcam				1800
<b>Totals</b>	<b>\$21,100</b>	<b>\$18,400</b>	<b>\$18,425</b>	<b>\$21,800</b>



	2012 Approp.	2013 Approp.	2014 Approp.	2015 Request
<b>Airport Capital Projects:</b>				
Airport Fuel Farm Project				\$12,500
Total Airport Funding	\$21,100	\$18,400	\$18,425	\$34,300
<b>ROAD ACCOUNTS</b>				
Street Lights	\$1,400	\$1,400	\$1,500	\$1,600
Plowing Black Fly Trailhead	\$3,500	\$2,880	\$3,200	\$3,500
Road Plowing Contracts	\$28,000	\$43,800	\$44,000	\$50,200
Summer Road Maintenance	\$2,500	\$2,000	\$2,000	\$1,800
Clean-up Day	\$500	\$400	\$350	\$200
Street and house signs	\$1,000	\$1,000	\$1,000	\$2,000
Carriage Road (PIN) Maintenance	\$9,000	\$9,000	\$9,400	\$9,700
<b>Totals</b>	\$45,900	\$60,480	\$61,450	\$69,000
<b>TOWN BUILDINGS AND GROUNDS</b>				
Building Repairs and Maintenance	\$25,000	\$12,000	\$7,000	\$0
Parks Maintenance	\$10,000	\$11,000	\$11,000	\$11,020
Misc.	\$300	\$300	\$500	\$500
Veteran's Memorial			\$1,000	
<b>Totals</b>	\$35,300	\$23,300	\$19,500	\$11,520
<b>TRANSPORTATION PROGRAM (Town's Share)</b>	\$135,360	\$143,000	\$140,860	\$140,860
<b>SOLID WASTE/RECYCLING ACCOUNTS</b>				
<b>Transfer Station Operation</b>				
Plowing	\$7,400	\$7,825	\$8,500	\$8,745
Contract for Operations	\$41,256	\$42,000	\$42,420	\$42,420
Tipping/Hauling Fees	\$130,750	\$140,940	\$137,550	\$137,550
Station Expense/Paving Reserve	\$12,500	\$12,000	\$14,000	\$14,000
Tire and Metal Removal	\$2,500	\$2,500	\$2,500	\$2,500
Hazardous & Electronics Waste Removal	\$2,000	\$1,500	\$2,500	\$2,800
Permitting/Misc.	\$0	\$500	\$1,030	\$800
Ash Removal	\$4,000	\$2,000	\$3,500	\$4,500
<b>Totals</b>	\$200,406	\$209,265	\$212,000	\$213,315
<b>Recycling and Composting</b>				
Sandy River Recycling (or other) Contr.	\$3,593	\$5,887	\$12,220	\$12,220
Payroll (recycling and composting)	\$3,200	\$3,500	\$3,500	\$3,400
Truck Maintenance	\$500	\$500	\$500	\$500
Canister/Facility Repairs, Misc.	\$1,000	\$500	\$250	\$250
<b>Totals</b>	\$8,293	\$10,387	\$16,470	\$16,370
Total Solid Waste & Recycling	\$208,699	\$219,652	\$228,470	\$229,685

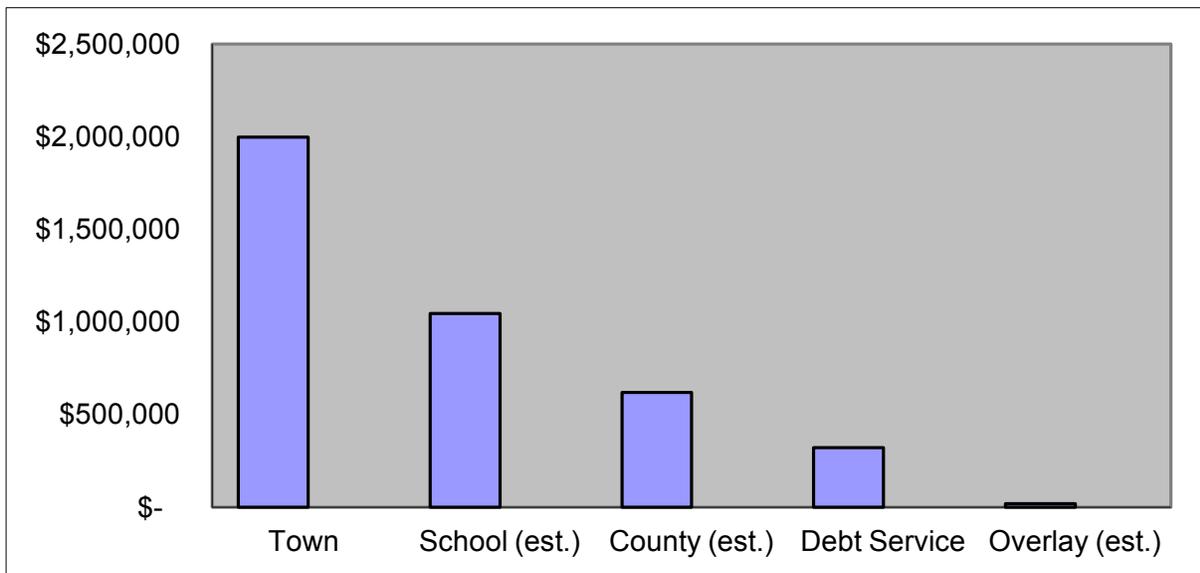
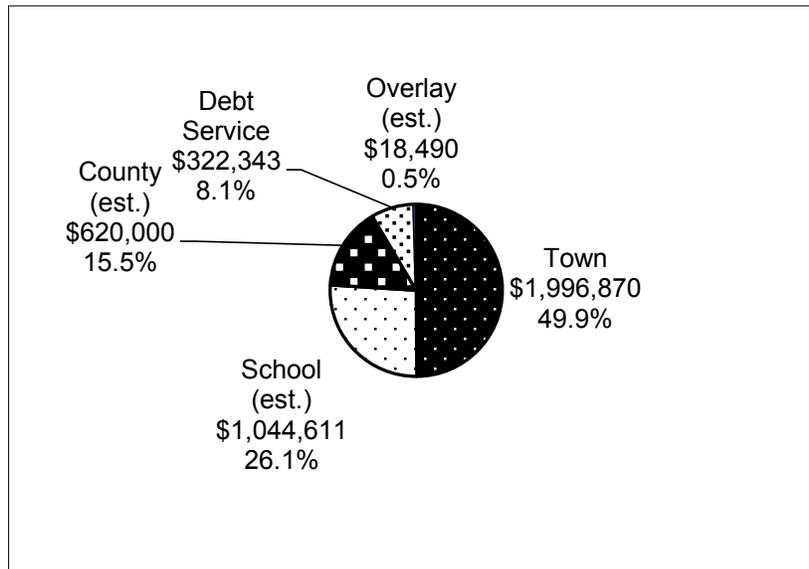


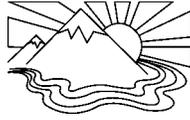
	2012 Approp.	2013 Approp.	2014 Approp.	2015 Request
<b>DEBT SERVICE ACCOUNTS</b>				
1st \$400,000 G.C. Bond (SMC)	\$0	\$0	\$0	\$0
2nd \$400,000 G.C. Bond (SMC)	\$0	\$0	\$0	\$0
New Town Lot Bond	\$32,923	\$31,653	\$30,129	\$28,856
Clubhouse Bond 1 (SMC 37.5%)	\$37,317	\$37,325	\$37,949	\$37,546
New Clubhouse Bond II	\$12,702	\$12,202	\$12,171	\$12,146
Fire Dept. Ladder Truck Bond	\$64,584	\$61,113	\$60,498	\$58,647
Communication Center Bond (SMC 66.6%)	\$3,729	\$3,517	\$3,493	\$3,386
Outdoor Center Project Bond	\$101,225	\$101,705	\$102,306	\$103,399
New Library Project	\$30,835	\$30,835	\$30,835	\$30,835
Golf Course Irrigation Sys. Proj. (Town Share)	\$62,856	\$47,795	\$47,580	\$47,528
<b>Totals</b>	<b>\$346,171</b>	<b>\$326,145</b>	<b>\$324,961</b>	<b>\$322,343</b>
<b>EMPLOYEE BENEFITS AND REQUIREMENTS</b>				
Social Security	\$34,000	\$39,400	\$40,300	\$43,530
Health Insurance	\$58,000	\$75,500	\$83,500	\$82,000
Health Insurance Reimbursement Acct.	\$5,000	\$6,000	\$5,000	\$29,500
Maine State Retirement	\$8,500	\$16,000	\$25,000	\$13,000
Workman's Compensation	\$13,000	\$12,000	\$12,000	\$3,500
Self-Funded Unemployment Comp.	\$4,500	\$5,000	\$5,000	\$400
<b>Totals</b>	<b>\$123,000</b>	<b>\$153,900</b>	<b>\$170,800</b>	<b>\$171,930</b>
<b>OTHER ACCOUNTS (Unclassified Accounts)</b>				
Flagstaff Area Business Associaton	\$0	\$6,000	\$6,000	\$6,000
Information Center	\$4,400	\$6,000	\$5,000	\$7,200
Ski Club Scholarship Fund	\$10,000	\$10,000	\$10,000	\$10,000
Town Scholarship	\$16,000	\$16,000	\$16,000	\$12,000
Seasonal Lighting	\$1,000	\$1,000	\$1,500	\$800
Cemetery Maintenance	\$1,250	\$1,000	\$1,000	\$1,000
Golf Course Reserve (SMC to match)	\$5,000	\$5,000	\$5,000	\$5,000
Franklin County Chamber of Commerce	\$1,000	\$0	\$0	\$0
Recreation Endowment Fund	\$400,000	\$50,000	\$25,000	\$50,000
General Assistance Aid	\$2,000	\$2,000	\$1,000	\$1,000
Cvalleynetwork.org (contribution)	\$0	\$2,000	\$2,000	\$2,000
Black Fly Parking Lot	\$10,000	\$0	\$0	\$0
Cemetery Fence Project	\$2,000	\$0	\$0	\$500
New Events( to be matched by SMC)	\$0	\$2,000	\$708	\$0
New Town Sign (possible events sign)	\$0	\$0	\$4,000	\$2,000
<b>Totals</b>	<b>\$452,650</b>	<b>\$101,000</b>	<b>\$77,208</b>	<b>\$97,500</b>
<b>TOTAL MUNICIPAL APPROPRIATIONS</b>	<b>\$2,547,407</b>	<b>\$2,229,527</b>	<b>\$2,271,357</b>	<b>\$2,319,213</b>



# Proposed Total Budget Expenditures for 2015

Expenditures		
Town	\$ 1,996,870	49.30%
School (est.)	\$ 1,044,611	26.90%
County (est.)	\$ 620,000	15.10%
Debt Service	\$ 322,343	8.20%
Overlay (est.)	\$ 18,490	0.50%
<b>Total</b>	<b>\$ 4,002,264</b>	<b>100.00%</b>





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**TOWN MEETING WARRANT 2015**  
STATE OF MAINE  
COUNTY OF FRANKLIN, ss.

**TO:** Mark Lopez, Police Chief of the Town of Carrabassett Valley, in said county:

**GREETINGS:** In the name of the State of Maine you are hereby required to notify and warn the voters of the Town of Carrabassett Valley qualified by law to vote in Town Affairs to meet at the Town Office on Wednesday, March 11th, 2015 at eight (8:00) o'clock in the morning, then and there to act on Articles One and Two:

The polls will open as soon as Article One has been acted upon and will remain open to vote on Article Two until six (6:00) o'clock in the evening. **We will reassemble at the Outdoor Center at Seven thirty (7:30) in the evening** to vote on all other articles, beginning with Article Three.

The Registrar of Voters gives notice that she will be in session during regular Municipal Office Hours. Registrations will not be accepted during the evening meeting.

**Article 1.** To elect a Moderator to preside at said meeting.

**Article 2.** To elect all necessary Town Officers as required to be elected by secret ballot.

**Article 3.** To choose 'Rules of Order' to conduct the meeting.

**Board of Selectmen Recommend using the 'Maine Municipal Association Moderator's Manual'**

**Article 4.** To see if the Town will vote to determine the date taxes shall be due as September 30, 2015 and the rate of interest to be charged on unpaid taxes as 6% percent per year and the date such interest commences as October 1, 2015.

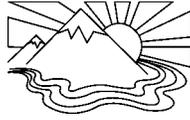
**Recommended by the Board of Selectmen**

**Article 5.** To see if the Town will vote to authorize the Selectmen to sell and dispose of any Town owned tax acquired property on such terms as they deem advisable and execute release deeds in the name of the Town for such property.

**Recommended by the Board of Selectmen**

**Article 6.** To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 1/4 of the 2015 annual budget during the period from January 1, 2016 to the March 2016 annual Town Meeting.

**Recommended by the Board of Selectmen**



**Article 7.** To see if the Town will vote to raise and appropriate \$136,898 for Officers' Salaries.

**Recommended by the Budget Committee**

**Article 8.** To see if the Town will vote to raise and appropriate \$62,050 for Town Operating expenses.

**Recommended by the Budget Committee**

**Article 9.** To see if the Town will vote to raise and appropriate \$750 for Assessing.

**Recommended by the Budget Committee**

**Article 10.** To see if the Town will vote to raise and appropriate \$74,222 for Code Enforcement.

**Recommended by the Budget Committee**

**Article 11.** To see if the Town will vote to raise and appropriate \$9,739 for Planning Board Expenses.

**Recommended by the Budget Committee**

**Article 12.** To see if the Town will vote to raise and appropriate \$15,000 to continue to update a Surface Water Management Plan for the Mountain development area and to accept other funding (Sugarloaf) to complete this project.

(Note: In 2014 Phase One, the 'Inventory', was completed. This \$15,000 funding request will start Phase II the 'Analysis' with an anticipated two-year project cost of approximately \$36,000. Sugarloaf Corp. has committed \$10,000 over a two-year period to help fund this plan).

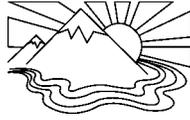
**Recommended by the Planning Board and Budget Committee**

**Article 13.** To see if the Town will vote to raise and appropriate \$8,950 for the Selectmen's Contingency Fund to meet unanticipated expenses, contribution requests and emergencies that arise during Fiscal year 2015.

**Recommended by the Budget Committee**

**Article 14.** To see if the Town will vote to raise and appropriate \$124,640 for Police Protection.

**Recommended by the Budget Committee**



**Article 15.** To see if the Town will vote to raise and appropriate \$113,000 for the Communications Center Operations.

**Recommended by the Budget Committee**

**Article 16.** To see if the Town will vote to raise and appropriate \$86,485 for Fire Department operating expenses.

**Recommended by the Budget Committee**

**Article 17.** To see if the Town will vote to raise and appropriate \$28,746 for the Fire Department Equipment Reserve Account.

**Recommended by the Budget Committee**

**Article 18.** To see if the Town will vote to raise and appropriate \$102,322 for Ambulance Service Subsidy.

**Recommended by the Budget Committee**

**Article 19.** To see if the Town will vote to raise and appropriate \$7,283 for Animal Control.

**Recommended by the Budget Committee**

**Article 20.** To see if the Town will vote to raise and appropriate \$33,400 for Town Insurance Policy Coverages.

**Recommended by the Budget Committee**

**Article 21.** To see if the Town will vote to raise and appropriate \$50,290 for Recreation Department expenses and programs.

**Recommended by the Budget Committee**

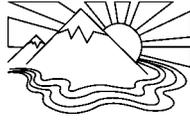
**Article 22.** To see if the Town will vote to raise and appropriate \$210,359 for expenditures for the Anti-Gravity Complex.

*(Note: Offsetting Revenues of \$31,600 and \$72,000 for a total of \$103,600 are being requested in warrant article # 59).*

**Recommended by the Budget Committee**

**Article 23.** To see if the Town will vote to raise and appropriate \$18,000 for Recreation Facilities as follows:

Playground Repairs and Equipment Replacement	\$1,000
Town Park Capital Improvements	\$2,000



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Narrow Gauge Pathway Maintenance	\$14,000
Outdoor Center Operations	<u>\$1,000</u>
	\$18,000

**Recommended by the Budget Committee**

**Article 24.** To see if the Town will vote to raise and appropriate \$22,000 for the J.V. Wing Snowmobile Club for snowmobile trail grooming and maintenance and to see if the Town will vote to appropriate the money received from the State for registration of snowmobiles (estimated to be \$300) to the J.V. Wing Snowmobile Club.

**Recommended by the Budget Committee**

**Article 25.** To see if the Town will vote to raise and appropriate \$25,000 for Mountain Bike Trail Development at the Outdoor Center.

**Recommended by the Budget Committee**

**Article 26.** To see if the Town will vote to raise and appropriate \$35,000 to complete construction of the new pool.

(Note: \$500,000 including \$100,000 in grant funding was approved in 2014 for this project. It is estimated that the total cost of the project will be approximately \$535,000. Additional matching Recreational Endowment Funding of up to \$10,000 is also being requested in warrant article #29 to match potential 2015 donations to assist in paying for new pool related equipment).

**Recommended by the Budget Committee**

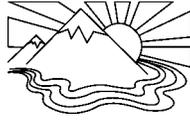
**Article 27.** To see if the Town will vote to name the new Town Pool in memory of Samantha Wright.

**Recommended by the Board of Selectmen and Recreation Committee**

**Article 28.** To see if the Town will vote to authorize the Board of Selectmen to implement the recommendations of the Town's Forest Management Plan for the Town's Public Lot and to expend revenues received from the proceeds of the implementation for costs associated with developing forest management plans, forest management activities, and maintenance of the Outdoor Center roads and trails.

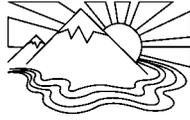
(Note: To the extent that it is possible, it is the intent of the Board of Selectmen to reserve these funds for future Outdoor Center trail bridge replacement).

**Recommended by the Board of Selectmen and the Budget Committee**



**Article 29.** To see if the Town will vote to expend the following amounts from the Recreational Endowment Fund for the following purposes:

MacDonald Junior Golf Program: <i>(An amount equal to 2014 donations to this program)</i>	\$2,929
Town Mountain Bike Trail Grant or Donation Match: <i>(The Town has applied for up to \$35,000 in state grant funding for on-going trail development at the Outdoor Center. The Recreational Endowment funding will only be expended if a similar amount of funding from a grant application or other funding becomes available).</i>	35,000
Town Matching Funds for Mountain Bike Club Grants: <i>(The Mt. Bike Club has applied for Grants that could approximate \$50,000 and, if successful, they will provide up to an additional \$15,000, that coupled with a Town match will develop trails in the area of Campbell Field and Stratton Brook Hut probably over a two-year period. The Town will only match up to the amount of grant or other funding that is obtained by the Club).</i>	65,000
Town Matching Funds for Maine Huts and Trails Grants: <i>(MH&amp;T has applied for grant funding to widen a major bridge and to construct a mountain bike trail re-route near Poplar Stream Falls. This trail is part of the Carrabassett mountain bike trail system).</i>	10,000
Town Matching Funds for Carrabassett Valley ATV Club for trail Projects. <i>(To match Club Grants and funding to improve sections of the ATV trail network).</i>	14,250
Town Matching Funds for 2015 donations for the New Pool Project Equipment <i>(To match donations up to \$10,000)</i>	10,000
Town Matching Funds to assist the Non-Profit 'Longfellow Mountains Heritage Trails, Inc.' develop a multi-use people powered trail that, if successful, would extend from Kingfield to Coburn Gore. <i>(This group has proposed to provide matching funding to start trail construction in 2015).</i>	2,500
Carrabassett Valley Outdoor Association Match to stock the Outdoor Center Pond with fish:	<u>300</u>
<b>TOTAL:</b>	<b>\$139,979</b>



*(Note: Based on past practice, all expenditures from the Recreational Endowment Fund require at least a one-to-one financial match from the fund recipient and this will be required for each of these programs/projects. As of 12/31/14 there was \$386,960 in this Reserve Fund).*

**Budget Committee Recommends Approval**

- Article 30.** To see if the Town will vote to raise and appropriate \$50,000 to be placed into the Recreational Endowment Reserve Fund.

**Budget Committee Recommends Approval**

- Article 31.** To see if the Town will vote to transfer revenues received from the Cell Phone Tower lease (a portion of the Town Transfer Station land) to the Town's Recreational Endowment Fund.

*(Note: Once in place the lease will generate \$12,000 per year in income plus 3% a year in inflationary increases).*

**Budget Committee and Board of Selectmen Recommend Approval**

- Article 32.** To see if the Town will vote to raise and appropriate \$49,413 for operation of the Carrabassett Valley Public Library.

**Recommended by the Budget Committee**

- Article 33.** To see if the Town will vote to raise and appropriate \$28,528 for operation of the Community Center Building.

**Recommended by the Budget Committee**

- Article 34.** To see if the Town will vote to allow the Child Day Care Service provided by the Non-Profit Corp. Western Maine Center for Children (WMCC) to occupy their current space in the Library/Community Center Building at no cost for the remainder of 2015.

*(Note: For five years previous to January 2015 this organization has paid \$1,000 per month rent and 1/3 of the utility costs for the building and the Town has previously budgeted \$13,600 per year from these revenues to reduce the tax commitment. WMCC is now unable to pay these expenses as they are projecting \$101,268 in expenses (including the rent and utilities) and \$86,080 in revenues for 2015. The question for the voters is whether or not to allow this organization to continue to provide this service in the Community Center Building without paying rent or utility costs in 2015. The Board of Selectmen previously agreed to suspend rent and utility payments from January through April 2015 pending voter approval at this Town Meeting).*

**Recommended by the Board of Selectmen**



**Article 35.** To see if the Town will vote to raise and appropriate \$21,800 to operate the Airport.

**Recommended by the Budget Committee**

**Article 36.** To see if the Town will vote to transfer Airport Revenues collected in excess of the Airport Revenue Budget (\$1,200) into the Airport Reserve Trust Fund.

**Recommended by the Budget Committee**

**Article 37.** To see if the Town will vote to accept Federal Aviation Administration (90%) and State of Maine Department of Transportation (5%) Grants estimated to total between approximately \$285,000 and \$332,500 and to raise and appropriate up to \$12,500 and to expend all funding available in the Town's Airport Reserve Fund through 2015 (estimated to be \$6,000) as the Town's 5% share of a project to design, permit and construct an airport fuel station at the Airport.

**Board of Selectmen, Budget Committee and Airport Committee  
Recommend Approval**

**Article 38.** To see if the Town will vote to raise and appropriate \$69,000 for maintenance of town roads, parking lots, street lights and for street and house number signage.

*(Note: Included in this amount is \$9,700 for annual maintenance of the Carriage Road per the terms and conditions as set forth in an annual road use permit from the Penobscot Indian Nation).*

**Recommended by the Budget Committee**

**Article 39.** To see if the Town will vote to place State of Maine MDOT Highway Funds (estimated to be \$3,700) in the Town's Highway Reserve Fund for future Highway projects.

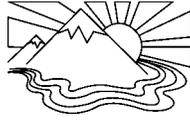
**Recommended by the Budget Committee**

**Article 40.** To see if the Town will vote to raise and appropriate \$11,520 for the maintenance, repairs and improvements to Town Buildings and Grounds.

**Recommended by the Budget Committee**

**Article 41.** To see if the Town will vote to raise and appropriate \$140,860 for Transportation Services.

**Recommended by the Budget Committee**



**Article 42.** To see if the Town will vote to raise and appropriate \$229,685 for Solid Waste Disposal and Recycling.

**Recommended by the Budget Committee**

**Article 43.** To see if the Town will vote to raise and appropriate \$322,343 for Obligated Debt and to see if the Town will vote to accept and expend an additional \$142,539 in payments from Sugarloaf Mountain Corporation as their contractual share of Town debt service payments and to accept and expend a private donation of \$17,000 for the Library/Community Center Debt.

**Recommended by the Budget Committee**

**Article 44.** To see if the Town will vote to raise and appropriate \$171,930 for Employee Benefits and Requirements.

**Recommended by the Budget Committee**

**Article 45.** To see if the Town will vote to raise and appropriate \$6,000 for the Flagstaff Area Business Association.

**Recommended by the Budget Committee**

**Article 46.** To see if the Town will vote to raise and appropriate \$7,200 for Maintenance of the Information Center.

**Recommended by the Budget Committee**

**Article 47.** To see if the Town will vote to raise and appropriate \$10,000 for Ski Club Scholarship Grants.

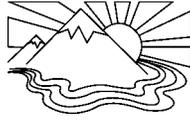
**Recommended by the Budget Committee**

**Article 48.** To see if the Town will vote to raise and appropriate \$12,000 for the Town Scholarship Fund.

**Recommend by the Budget Committee**

**Article 49.** To see if the Town will vote to raise and appropriate up to \$800 for Seasonal Lighting.

**Recommended by the Budget Committee**



**Article 50.** To see if the Town will vote to raise and appropriate \$1,500 for maintenance and improvements to the Cemetery.

**Recommended by the Budget Committee**

**Article 51.** To see if the Town will vote to raise and appropriate \$5,000 to be matched by Sugarloaf Mountain Corporation for the Golf Course Reserve Fund and to authorize the Board of Selectmen to expend these funds for golf course improvements.

**Recommended by the Budget Committee**

**Article 52.** To see if the Town will vote to raise and appropriate \$1,000 for General Assistance Aid.

**Recommended by the Budget Committee**

**Article 53.** To see if the Town will vote to raise and appropriate \$2,000 to assist the Sugarloaf Area Christian Ministry-C valley network Seniors Committee in providing an “Elderly Services Coordinator” (to encourage an aging community to pursue long-term residency and independence in our area—providing daily telephone contacts, and a web-based network of resources and services available).

**Recommended by the Budget Committee**

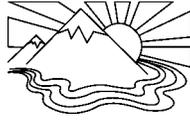
**Article 54.** To see if the Town will vote to raise and appropriate \$2,000 for the construction of a new Town Event Sign.

*(Note: This funding if approved with a \$4,000 “Carry Forward” balance requested in warrant article #56 would be used to construct an “Upcoming Event”, sign to be located on Rt. 27 on the information center lot. The sign would include wood carved lettering (Town of Carrabassett Valley Upcoming Events) and would include interchangeable lettering to advertise and/or announce major upcoming events within the community).*

**Recommended by the Budget Committee**

**Article 55.** To see if the Town will vote to appropriate funds from Overlay for abatements and over drafts.

**Recommended by the Board of Selectmen**



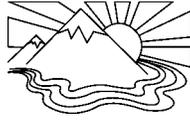
**Article 56.** To see if the Town will vote to carry the following Account Balances forward (estimated balances as of Dec. 31<sup>st</sup>, 2014) and to expend these funds for said purposes:

<b><u>BALANCE FORWARD ACCOUNTS</u></b>	<b><u>2015 REQUEST</u></b>
Assessing Records Assistance	\$1,545
Surface Water Management Plan	865
Selectmen's Contingency Account	1,775
Police Dept. Training Account	8,906
Town Police Car Reserve	2,451
Police Dept. Incidentals (Misc.) Account	3,010
Fire Dept. Training Center	2,500
Mountain Bike Race	1,500
Recreation Scholarship Fund	2,270
Alden MacDonald Jr. Golf Program	14,005
AGC New Equipment (Town and CVA Funds)	6,099
Disc Golf Course Development (matching funds)	736
Oak Knoll Mt. Bike Trail Development Project	7,154
Mountain Bike Trail Development Funds (Town Lot)	11,937
Town/Mt. Bike Club Trail Deve. and Maintenance	5,362
Town Buildings Repairs/Improvements Account	8,639
Recycling Equipment	13,853
Scholarship Account	14,360
Public Lot Fund	121,619
"Black Fly" Trailhead/Parking Lot Improvements	4,651
Cemetery Project (fencing, markers)	535
ATV Club Trail Improvements	4,308
New Events (50/50 match with Sugarloaf)	2,000
New Town Sign (possibly to be "upcoming events" sign)	4,000
Recreation Sports Grant	<u>440</u>
<b>Recommended by the Budget Committee</b>	<b>\$244,520</b>

**Article 57.** To see if the Town will vote to expend funds in excess of \$1,500 from the Mountain Bike Race that is generated to provide funding to the Carrabassett Valley Mountain Bike Club for trail development and maintenance.

*(Note: This funding is revenue from the annual Mountain Bike Race that is sponsored by the Town but managed by the Club).*

**Recommended by the Budget Committee**



**Article 58.** To see if the Town will accept the categories of funds listed below and provided by the Maine State Legislature:

State Revenue Sharing	Estimated at	\$10,000
Tree Growth Reimbursement“		22,000
Local Road Assistance Program	“	3,700
Veteran’s Exemption Reimbursement	“	<u>250</u>

**Recommended by the Budget Committee** **\$35,950**

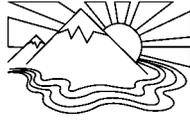
**Article 59.** To see if the Town will vote to expend the following revenues from the following accounts to reduce the property tax commitment:

Unappropriated Surplus	\$125,000
State Revenue Sharing	10,000
Excise Tax Collections	131,000
Boat Excise Tax Collections	1,400
Interest on Taxes and Lien Fees	11,500
Cash Investment Earnings	10,000
Town Clerk Fees	4,500
Building and Plumbing Fees	5,500
Ambulance Service Rent	8,510
CVA AGC Reimbursement	31,600
AGC Revenue	72,000
Pool and Lesson Fees	2,000
State Tree Growth Tax Reimbursement	22,000
Cable TV Franchise Fees (net)	24,000
Airport Revenues	1,200
Library and Community Center Revenues	1,000
Transfer Station Revenue (metal)	<u>1,200</u>

**Recommended by the Budget Committee** **\$462,410**

**Article 60.** To see if the Town will vote to authorize the Board of Selectmen to contract with Snowfields Productions (operator of WSKI-TV Channel 17) to expend up to 25% of Town revenues received from Cable TV Franchise Fees to provide a Town of Carrabassett Valley marketing and promotional program on terms and conditions the Board deems to be in the best interest of the Town.

**Recommended by the Budget Committee**



**Article 61.** To see if the Town will vote to authorize the Board of Selectmen, on behalf of the Town, to apply for, accept, and expend Federal, State and other sources of revenues for Town purposes during the fiscal year 2015. This does not include any monetary local match the Town may need for these grants.

**Board of Selectmen Recommend Approval**

**Article 62.** To see if the Town will vote to authorize the Board of Selectmen to enter into a long-term land lease with the Albiston Foundation to allow this non-profit organization to lease approximately one and half acres of Town-owned land off the Outdoor Center Access Road to build and operate an 'Adaptive Outdoor Education Center' on such terms and conditions as the Board of Selectmen deem in the best interest of the Town.

**Board of Selectmen Recommend Approval**

*(Note: This land is part of the Town's 2100 acre public lot and this use also needs State of Maine Legislative approval which is currently being moved forward and anticipated to be approved. If approved by the State and Town, this would allow this organization to build a lodge and provide recreational opportunities and associated services for clients with certain mental and physical disabilities).*

Given under our hands this 23rd day of February 2015.

\_\_\_\_\_  
Robert Luce

\_\_\_\_\_  
John Beaupre

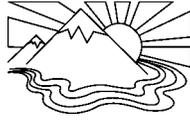
\_\_\_\_\_  
Thomas Butler

\_\_\_\_\_  
Lloyd Cuttler

\_\_\_\_\_  
John Reynolds, Jr.

Board of Selectmen  
Town of Carrabassett Valley

\_\_\_\_\_  
Attest: A true copy  
Wendy Russell  
Town Clerk



## **CONSTABLES RETURN**

Pursuant to the within warrant, directed to me, I have notified and warned the Inhabitants of Carrabassett Valley, in the County of Franklin and State of Maine, qualified by law to vote in Town affairs, to assemble at the time and place and for the purpose within named by posting on the 24th day of February 2015 attested copies of the within Warrant at the Carrabassett Valley Town Office, Ayottes Store, and the Sugarloaf Administration building all being public and conspicuous places in the Town of Carrabassett Valley.

\_\_\_\_\_  
Mark Lopez, Police Chief of the Town of Carrabassett Valley



<b>MUNICIPAL REVENUES BUDGETED:</b>	<b>2012 Approp.</b>	<b>2013 Approp.</b>	<b>2014 Approp.</b>	<b>2015 Request</b>
Undesignated Surplus	\$75,000	\$75,000	\$85,000	\$125,000
State Revenue Sharing	\$9,800	\$8,000	\$12,000	\$10,000
Excise Tax	\$125,000	\$125,000	\$125,000	\$131,000
Boat Excise Tax	\$1,500	\$1,500	\$1,500	\$1,400
Interest on Taxes and Lien Fees	\$12,000	\$11,500	\$11,500	\$11,500
Interest on Cash Investments	\$8,500	\$10,000	\$0	\$10,000
Town Clerk Fees	\$4,500	\$4,500	\$4,500	\$4,500
Building and Plumbing Permit Fees	\$3,800	\$4,200	\$4,500	\$5,500
Ambulance Service Rent	\$7,900	\$8,200	\$8,350	\$8,510
CVA AGC Cost Sharing	\$28,000	\$29,000	\$28,000	\$31,600
AGC Fees & Memberships	\$59,000	\$59,000	\$70,000	\$72,000
Pool & Lesson Fees	\$2,000	\$1,800	\$2,000	\$2,000
Tree Growth Tax Reimbursement (State)	\$15,000	\$15,000	\$18,000	\$22,000
Cable TV Franchise Fees	\$21,000	\$22,000	\$24,000	\$24,000
Airport Revenues	\$1,200	\$1,200	\$1,200	\$1,200
Library/Community Center Revenues	\$15,500	\$14,700	\$14,600	\$1,000
Transfer Station Revenue (metal)	\$0	\$0	\$1,500	\$1,200
<b>TOTAL MUNICIPAL REVENUES</b>	<b>\$389,700</b>	<b>\$390,600</b>	<b>\$411,650</b>	<b>\$462,410</b>
<b>NET MUNICIPAL BUDGET</b> (expenses minus revenues)	<b>\$2,157,707</b>	<b>\$1,838,927</b>	<b>\$1,859,707</b>	<b>\$1,856,803</b>
<b>EDUCATIONAL ACCOUNTS (Estimated for 2015/16)</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>
<b>School Committee</b>				
Stipends	\$750	\$750	\$750	\$1,000
MSBA Dues	\$500	\$500	\$500	\$500
Audit	\$1,700	\$1,700	\$1,700	\$2,000
Liability Insurance	\$4,500	\$4,500	\$4,500	\$4,500
Professional Services	\$5,000	\$5,000	\$5,000	\$5,000
<b>Totals</b>	<b>\$12,450</b>	<b>\$12,450</b>	<b>\$12,450</b>	<b>\$13,000</b>
<b>Administration</b>				
Supt. Of Schools	\$12,000	\$12,600	\$13,600	\$14,144
Secretary	\$4,500	\$4,635	\$4,866	\$5,061
Resource Officer	\$2,250	\$2,250	\$0	\$0
Maine State Retirement	\$0	\$0	\$0	\$700
FICA/Benefits/W.C.	\$1,400	\$1,400	\$1,400	\$2,392
Admin. Supplies	\$260	\$260	\$260	\$260
<b>Totals</b>	<b>\$20,410</b>	<b>\$21,145</b>	<b>\$20,126</b>	<b>\$22,557</b>
<b>Instruction</b>				
Innovative Science	\$14,000	\$14,000	\$14,000	\$14,000
Professional Services (Sp.Ed.)	\$11,000	\$140,000	\$150,000	\$150,000
SAD #58 Elem. Tuition	\$361,260	\$213,164	\$233,544	\$215,684
Stratton Elem. Tuition		\$157,556	\$235,448	\$234,208
Public Secondary Tuition	\$118,690	\$110,000	\$155,696	\$137,256
Technology	\$12,879	\$12,879	\$12,879	\$4,340
Private Secondary Tuition	\$204,028	\$186,340	\$150,840	\$181,008



	2011-2012	2012-2013	2013-2014	2014-2015 Estimate
Insured Value Factor	\$10,208	\$9,317	\$7,542	\$9,050
<b>Totals</b>	<b>\$732,065</b>	<b>\$786,036</b>	<b>\$959,967</b>	<b>\$945,546</b>
<b>Transportation</b>				
Bus Driver	\$18,800	\$18,800	\$18,800	\$12,920
FICA/Medicare/W.C.	\$1,566	\$1,566	\$1,566	\$1,686
Maine State Retirement	\$0	\$0	\$0	\$1,400
Substitute Drivers	\$1,502	\$1,502	\$1,502	\$1,502
Bus Reserve	\$5,000	\$10,000	\$10,000	\$13,000
Health Insurance	\$8,370	\$8,370	\$8,370	\$6,500
Repairs/Maint./Fuel (Bus)	\$5,500	\$7,000	\$7,000	\$4,000
Stratton Transportation	\$5,000	\$20,000	\$10,000	\$10,000
General Supplies	\$12,000	\$12,000	\$12,000	\$12,000
Dues/Fees	\$100	\$100	\$100	\$500
<b>Totals</b>	<b>\$57,838</b>	<b>\$79,338</b>	<b>\$69,338</b>	<b>\$63,508</b>
<b>TOTAL EDUCATION APPROPRIATIONS</b>	<b>\$822,763</b>	<b>\$898,969</b>	<b>\$1,061,881</b>	<b>\$1,044,611</b>
<b>EDUCATION REVENUES BUDGETED (estimated for 2014/15):</b>				
State Education Subsidy	\$12,916	\$12,000	\$31,621	\$31,600
Use of Fund Balance (Surplus)	\$465,000	\$190,000	\$126,653	\$109,000
<b>TOTALS</b>	<b>\$477,916</b>	<b>\$202,000</b>	<b>\$158,274</b>	<b>\$140,600</b>
<b>NET EDUCATION BUDGET (estimated for 2015/16)</b> (For 2015 tax bill: 1/2 of net 2014/15 and 1/2 of 2015/16 school years)	<b>\$344,847</b>	<b>\$696,969</b>	<b>\$800,288</b>	<b>\$902,665</b>
	<b>2012 Approp.</b>	<b>2013 Approp.</b>	<b>2014 Approp.</b>	<b>2015 Request</b>
<b>FRANKLIN COUNTY TAXES (estimated for 2015)</b>	<b>\$597,000</b>	<b>\$585,467</b>	<b>\$597,000</b>	<b>\$620,000</b>
<b>OTHER REVENUES:</b>				
Homestead Reimbursement	\$3,969	\$3,969	\$3900	
<b>OVERLAY (estimated for 2015)</b>	<b>\$33,394</b>	<b>\$50,404</b>	<b>\$18,005</b>	<b>\$18,440</b>
<b>TOTAL TAX COMMITMENT (estimated for 2015)</b> (expenditures minus revenues plus overlay)	<b>\$3,128,979</b>	<b>\$3,180,800</b>	<b>\$3,275,000</b>	<b>\$3,397,908</b>
<b>TOWN VALUATION (estimated for 2015)</b>	<b>\$496,663,260</b>	<b>\$497,000,000</b>	<b>\$503,620,492</b>	<b>\$507,150,492</b>
<b>MIL (TAX) RATE (estimated for 2015):</b>	<b>0.0063</b>	<b>0.00635</b>	<b>0.0065</b>	<b>0.0067</b>



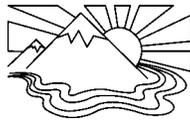
## 2014 TREASURER'S REPORT

<b>BEGINNING CASH BALANCE</b> .....	<b>\$1,317,715</b>
<b>REVENUES:</b>	
EXCISE TAX (MOTOR VEHICLE, BOAT AND AIRPLANE).....	\$157,451
HUNTING & FISHING LICENSES .....	\$2,690
CODE ENFORCEMENT (PLUM&BLD PERMITS).....	\$9,991
RECREATION DEPT/AGC .....	\$102,072
RESCUE RENTALS .....	\$8,360
CABLE FRANCHISE FEES.....	\$35,792
INTEREST ON LATE TAXES.....	\$11,777
INTEREST ON CASH INVESTMENTS.....	\$952
DOG LICENSES & FINES .....	\$373
TOWN FEES.....	\$5,078
POOL FEES.....	\$4,354
CVA COST SHARING.....	\$31,211
OUTDOOR ADVENTURE CAMP.....	\$31,937
STATE REVENUE SHARING .....	\$13,970
TRANSFER STATION.....	\$28,957
HOMESTEAD EXEMPTION .....	\$3,006
ROADS MDOT .....	\$3,460
HANGER LEASE.....	\$3,111
MOUNTAIN BIKE RACE.....	\$33,130
SNOWMOBLIE REIMBURSEMENT .....	\$24,120
LIBRARY RENT, DONATIONS, INCOME.....	\$32,863
TREE GROWTH .....	\$25,568
POLICE DEPT REVENUE .....	\$6,212
<b>TOTAL REVENUES</b> .....	<b>\$576,433</b>
<b>EXPENSES:</b>	
PAYROLL WARRANTS .....	\$725,032
ACCOUNTS PAYABLE WARRANTS .....	\$3,005,364
BANK & CREDIT CARD FEES.....	\$1,136
<b>TOTAL EXPENSE</b> .....	<b>\$3,731,532</b>
<b>ENDING CASH BALANCE</b> .....	<b>\$1,891,239</b>



## 2014 Revenue Summary Report

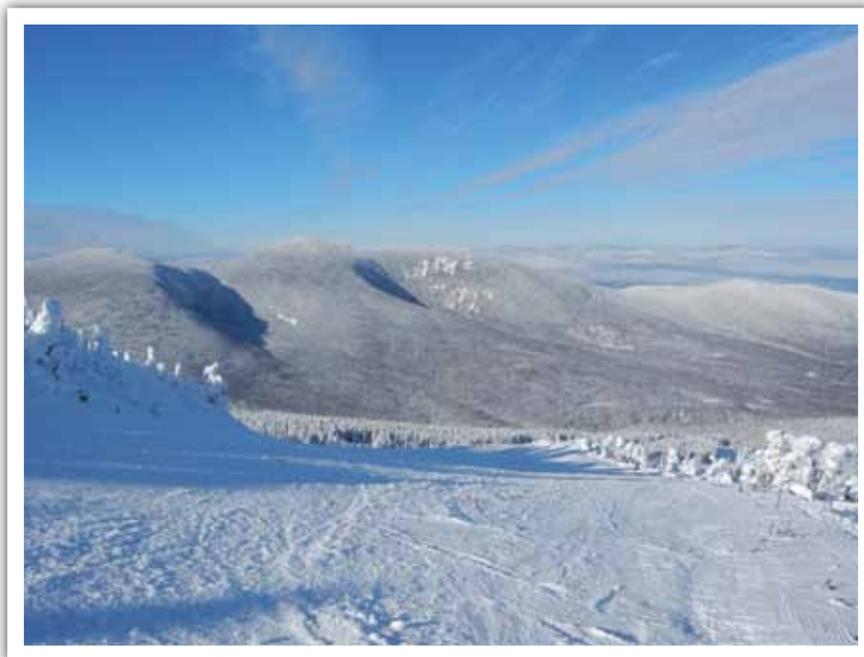
<u>Account</u>	<u>Budget Net</u>	-----YTD-----		<u>Uncollected Net</u>	<u>Balance</u>
		<u>Debits</u>	<u>Credits</u>		
<b>12 - SPECIAL REVENUES</b>	<b>0.00</b>	<b>2,202.84</b>	<b>4,578.42</b>	<b>2,375.58</b>	<b>-2,375.58</b>
0201 - INTEREST HIGHWAY	0.00	4.73	144.60	139.87	-139.87
0202 - INTEREST SCHOLARSHIP	0.00	30.88	900.87	869.99	-869.99
0214 - TOWN LAND ACQUISITION	0.00	14.83	431.26	416.43	-416.43
0217 - ACADIA GAINS/LOSSES	0.00	2,152.40	3,101.69	949.29	-949.29
<b>13 - CAPITAL PROJECTS</b>	<b>-7,220.00</b>	<b>16,169.61</b>	<b>36,629.80</b>	<b>20,460.19</b>	<b>-27,680.19</b>
0300 - ACADI INT GC REPAIR	0.00	22.34	685.36	663.02	-663.02
0301 - ACADIA INT SOLID WASTE	0.00	1.22	35.17	33.95	-33.95
0302 - INT CARRIAGE	0.00	17.95	523.32	505.37	-505.37
0303 - ACADIA GAINS/LOSSES	0.00	15,774.03	23,260.43	7,486.40	-7,486.40
0304 - ACADIA INT SCHOOL BUS	0.00	13.04	292.54	279.50	-279.50
0305 - INT REC FACILITY	0.00	209.33	5,715.24	5,505.91	-5,505.91
0306 - INT FIRE DEPT	0.00	48.78	1,510.51	1,461.73	-1,461.73
0307 - ACADIA INT AIRPORT	0.00	5.13	121.62	116.49	-116.49
0311 - ACADIA INT GC CLUBHOUSE	0.00	4.13	120.39	116.26	-116.26
0312 - ACADIA INT POOL	0.00	56.11	1,251.82	1,195.71	-1,195.71
0313 - ACADIA INT AGC	0.00	5.25	152.07	146.82	-146.82
0314 - ACADIA INT LIBRARY	0.00	0.00	0.00	0.00	0.00
0315 - ACADIA PARK IMPROVEMENT	0.00	0.15	9.27	9.12	-9.12
0316 - ACADIA OC FACILITY	-7,610.00	10.18	295.07	284.89	-7,894.89
0317 - ACADIA TOWN PARK PLAYGROUND	0.00	1.97	56.99	55.02	-55.02
0337 - AGC LIGHTING PRJ	390.00	0.00	2,600.00	2,600.00	-2,210.00
0349 - GC IRRIGATION SYSTEM PRJ	0.00	0.00	0.00	0.00	0.00
0399 - CAPITAL XFER IN ACCOUNT	0.00	0.00	0.00	0.00	0.00
<b>14 - TRUST FUNDS</b>	<b>0.00</b>	<b>1,607.87</b>	<b>3,234.24</b>	<b>1,626.37</b>	<b>-1,626.37</b>
0400 - INT MCDONALD GOLF	0.00	34.69	1,011.80	977.11	-977.11
0401 - INT CEMETERY	0.00	0.00	0.00	0.00	0.00
0411 - MCDONALD GOLF GAIN/LOSS	0.00	2.13	62.22	60.09	-60.09
0412 - ACADIA GAINS/LOSSES	0.00	1,571.05	2,160.22	589.17	-589.17
<b>99 - MISC.</b>	<b>1,096,897.22</b>	<b>158,367.26</b>	<b>4,416,512.48</b>	<b>4,258,145.22</b>	<b>-3,161,248.00</b>
1000 - EXCISE TAX	125,000.00	180.24	156,161.77	155,981.53	-30,981.53
1001 - BOAT EXCISE	1,500.00	0.00	1,469.80	1,469.80	30.20
1002 - AIRPORT EXCISE	600.00	0.00	0.00	0.00	600.00
1003 - FAA REVENUE	0.00	113,603.97	113,603.97	0.00	0.00
1004 - PD REIMBURSEMENT OR GRANT	332.66	0.00	332.66	332.66	0.00
1005 - JUNIOR GOLF REVENUE	2,929.00	0.00	2,929.00	2,929.00	0.00



<u>Account</u>	<u>Budget</u>	<u>-----YTD -----</u>		<u>Uncollected</u>	
	<u>Net</u>	<u>Debits</u>	<u>Credits</u>	<u>Net</u>	<u>Balance</u>
1011 - HANGER LEASE	600.00	0.00	3,110.50	3,110.50	-2,510.50
1020 - CABLE FRANCHISE FEES	32,948.05	0.00	35,792.19	35,792.19	-2,844.14
1030 - TREE GROWTH	18,000.00	0.00	25,567.56	25,567.56	-7,567.56
1035 - LAND ACQUISITION TRUST ACCT	0.00	0.00	0.00	0.00	0.00
1040 - RECREATION SCHOLARSHIP MONEY	0.00	0.00	0.00	0.00	0.00
2000 - INT LATE TAXES	11,500.00	6.25	11,776.92	11,770.67	-270.67
2010 - INTEREST ON CASH INVESTMENTS	0.00	67.82	477.69	409.87	-409.87
2015 - INTEREST ON CHECKING ACCOUNT	0.00	0.00	473.94	473.94	-473.94
2020 - INTEREST/GAIN LOSS CASH ACT	2,661.74	10,410.15	24,412.73	14,002.58	-11,340.84
3000 - FEES & FINES	0.00	0.00	273.00	273.00	-273.00
3001 - DOG FINES	0.00	0.00	100.00	100.00	-100.00
3099 - POOL FUNDRAISING	875.00	0.00	875.00	875.00	0.00
4000 - POOL FEES	2,000.00	1,870.00	4,354.00	2,484.00	-484.00
4001 - TOWN T-SHIRTS	0.00	0.00	0.00	0.00	0.00
4002 - SOCCER CAMP FEES	0.00	0.00	0.00	0.00	0.00
4003 - PRIVATE SWIMMING LESSONS	0.00	0.00	72.00	72.00	-72.00
4004 - COCA-COLA, BOTTLES, ETC.	0.00	0.00	0.00	0.00	0.00
4010 - CVA REC FAC. COST SHARING	28,000.00	0.00	31,210.71	31,210.71	-3,210.71
4020 - REC FAC FEES AND MEMBERSHIPS	30,140.00	130.00	49,444.78	49,314.78	-19,174.78
4030 - OTHER REC PROGRAM FEES	54,610.00	8,110.67	47,767.47	39,656.80	14,953.20
4035 - RECREATION REVENUE	5,000.00	0.00	5,000.00	5,000.00	0.00
4040 - OUTDOOR ADVENTURE CAMP	31,491.50	445.00	31,936.50	31,491.50	0.00
5000 - TOWN FEES	4,500.00	12.00	5,078.16	5,066.16	-566.16
5010 - BUILDING PERMIT	2,250.00	0.00	5,630.90	5,630.90	-3,380.90
5011 - TOWN PLUMBING PERMIT	2,250.00	0.00	4,360.00	4,360.00	-2,110.00
5020 - AMBULANCE SERVICE RENT	8,350.00	0.00	8,359.98	8,359.98	-9.98
6050 - HOMESTEAD EXEMPTION	0.00	0.00	3,006.00	3,006.00	-3,006.00
7001 - CONCEALED WEAPONS PERMITS	0.00	0.00	0.00	0.00	0.00
8010 - ROADS REIMBURSEMENT	0.00	0.00	3,460.00	3,460.00	-3,460.00
8020 - STATE REVENUE SHARING	12,000.00	3,460.00	13,970.46	10,510.46	1,489.54
8032 - FUND BALANCE	85,000.00	0.00	0.00	0.00	85,000.00
8035 - AIRPORT GRANT REVENUE	113,603.97	0.00	113,603.97	113,603.97	0.00
8037 - WITNESS FEE'S/STATE REIMBURSEM	0.00	0.00	0.00	0.00	0.00
8038 - PD INCIDENTALS (FORMER SAVINGS	6,211.59	0.00	6,211.59	6,211.59	0.00
8040 - MEDICAID REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
8045 - VETERANS REIMBURSEMENT	0.00	0.00	63.00	63.00	-63.00
8050 - SNOWMOBILEREIMBURSEMENT	311.14	0.00	602.42	602.42	-291.28
8051 - SNOWMOBILE GRANT	24,120.00	0.00	24,120.00	24,120.00	0.00
8055 - TRANSFER STATION REVENUE	15,339.55	0.00	15,117.36	15,117.36	222.19
8062 - FD GRANT/MISC REVENUE	2,000.00	0.00	2,000.00	2,000.00	0.00
8065 - FLAG DONATIONS	0.00	0.00	0.00	0.00	0.00



<u>Account</u>	<u>Budget Net</u>	<u>-----YTD-----</u>		<u>Net</u>	<u>Uncollected Balance</u>
		<u>Debits</u>	<u>Credits</u>		
9000 - OTHER REVENUES	2,629.12	4,109.13	10,066.04	5,956.91	-3,327.79
9001 - USE OF FUNDS BALANCE	110,162.00	0.00	0.00	0.00	110,162.00
9050 - R/E TAXES	0.00	0.00	3,273,728.21	3,273,728.21	-3,273,728.21
9051 - ABATEMENTS	0.00	15,962.03	0.00	-15,962.03	15,962.03
9055 - SUPPLEMENTAL	0.00	0.00	5,687.50	5,687.50	-5,687.50
9056 - LEASE PYMT SMC CORP	158,017.88	0.00	158,017.88	158,017.88	0.00
9090 - SALE OF CEMETERY LOTS	0.00	0.00	0.00	0.00	0.00
9095 - SANDY RIVER RECYCLING	-13,839.55	0.00	0.00	0.00	-13,839.55
9099 - REC SPORTS GRANT	0.00	0.00	440.00	440.00	-440.00
9101 - BIKE TRAIL SAFETY GRANT	0.00	0.00	0.00	0.00	0.00
9102 - MOUNTAIN BIKE TRAILS GRANT	0.00	0.00	0.00	0.00	0.00
9103 - MOUNTAIN BIKE RACE INCOME	33,130.00	0.00	33,130.00	33,130.00	0.00
9105 - BIKE TRAIL REVENUE	28,750.00	0.00	28,750.00	28,750.00	0.00
9110 - PUBLIC LOTS REVENUE	101,995.85	0.00	101,995.85	101,995.85	0.00
9120 - NEW LIBRARY RENT (CHILDCARE)	14,600.00	0.00	13,658.01	13,658.01	941.99
9121 - NEW LIBRARY DONATIONS	17,500.00	0.00	17,500.00	17,500.00	0.00
9122 - NEW LIBRARY/COMM BLD INCOME	718.95	0.00	1,549.70	1,549.70	-830.75
9123 - NEW LIBRARY GRANTS	0.00	0.00	154.49	154.49	-154.49
9205 - WC PREMIUM REBATE	0.00	0.00	0.00	0.00	0.00
9211 - AGC NEW EQUIPMENT	6,131.86	0.00	6,131.86	6,131.86	0.00
9212 - SUMMER EVENTS	0.00	0.00	0.00	0.00	0.00
9900 - SUGARLOAF REVENUE	12,976.91	0.00	12,976.91	12,976.91	0.00
<b>FINAL TOTALS</b>	<b>1,089,677.22</b>	<b>178,347.58</b>	<b>4,460,954.94</b>	<b>4,282,607.36</b>	<b>-3,192,930.14</b>



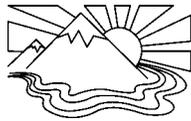


## 2014 Expense Detail Report

	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>Unexpended Balance</u>
<b>05 - GENERAL GOVERNMENTAL SALARIES</b>				
001 - TOWN MANAGER SALARY	72,537.00	72,537.00	0.00	0.00
002 - TAX COLLECTOR/CLERK SALARY	32,574.00	32,574.00	0.00	0.00
003 - TREASURER/SECRETARY SALARY	25,547.00	22,924.89	0.00	2,622.11
004 - SELECTMEN CONTINGENCY	4,000.00	4,000.00	0.00	0.00
<b>DEPARTMENT TOTAL</b>	<b>134,658.00</b>	<b>132,035.89</b>	<b>0.00</b>	<b>2,622.11</b>
<b>06 - TOWN OFFICE OPERATION AND EXP</b>				
021 - HEAT/ELEC	7,400.00	7,172.09	0.00	227.91
022 - TELEPHONE	3,700.00	3,865.68	0.00	-165.68
023 - OFFICE SUPPLIES	6,238.94	6,255.97	0.00	-17.03
024 - JANITOR/TRASH	1,900.00	1,880.00	0.00	20.00
025 - COPIER	800.00	544.70	0.00	255.30
026 - COMPUTERS	8,700.00	9,123.80	0.00	-423.80
027 - ELECTIONS	1,600.00	1,330.94	0.00	269.06
028 - STAMPS/METER	5,660.68	4,798.08	0.00	862.60
029 - LEGAL	2,000.00	1,667.00	0.00	333.00
030 - TM EXPENSES/TRAINING	900.00	592.32	0.00	307.68
031 - VEHICLE ALLOWANCE	3,500.00	3,499.92	0.00	0.08
032 - TREASURERS EXPENSES/TRAINING	400.00	14.00	0.00	386.00
033 - TOWN CLERK EXPENSES	720.00	352.97	0.00	367.03
034 - ANNUAL DUES	1,650.00	1,487.00	0.00	163.00
035 - AUDITOR/TOWN REPORT	7,000.00	7,121.00	0.00	-121.00
036 - REGISTRY OF DEEDS	1,600.00	1,905.57	0.00	-305.57
037 - ADVERTISEMENT/MISC	1,500.00	1,572.81	0.00	-72.81
038 - NEW EQUIPMENT	1,200.00	0.00	0.00	1,200.00
039 - ANNUAL NEWSLETTER	4,200.00	4,456.40	0.00	-256.40
040 - WEB SITE UPKEEP	1,000.00	807.50	0.00	192.50
041 - BANK CHARGES AND FEES	810.00	1,136.16	141.70	-184.46
042 - CASH ACT EXPENSES	2,661.74	72,153.35	69,252.07	-239.54
<b>DEPARTMENT TOTAL</b>	<b>65,141.36</b>	<b>131,737.26</b>	<b>69,393.77</b>	<b>2,797.87</b>
<b>10 - ASSESSING</b>				
043 - MAPPING	500.00	0.00	0.00	500.00
044 - TRAINING/EXPENSES	400.00	175.00	0.00	225.00
045 - SUPPLIES/MISC	400.00	0.00	0.00	400.00
047 - ACCESSING RECORDS	1,605.00	60.00	0.00	1,545.00
<b>DEPARTMENT TOTAL</b>	<b>2,905.00</b>	<b>235.00</b>	<b>0.00</b>	<b>2,670.00</b>
<b>13 - CAPITAL PROJECTS</b>				
778 - OC FACILITY IMPROVE CAPIT				
782 - GC IRRIGATION CAPITAL PRJ	0.00	275.79	0.00	-275.79



	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>Unexpended Balance</u>
786 - AIRPORT LAND ACQUISITION PRJ	124,403.97	137,550.59	0.00	-13,146.62
787 - NEW POOL PROJECT	403,541.34	328,934.41	1,279.32	75,886.25
788 - NEW SCHOOL BUS	56,569.72	0.00	0.00	56,569.72
<b>DEPARTMENT TOTAL</b>	<b>586,905.03</b>	<b>469,150.79</b>	<b>1,279.32</b>	<b>119,033.56</b>
<b>15 - CODE ENFORCEMENT</b>				
061 - CEO SALARY	66,000.00	66,000.00	0.00	0.00
062 - VEHICLE ALLOWANCE	6,000.00	6,000.00	0.00	0.00
063 - PHONE/PAGER/SUPPLIES	600.00	509.67	0.00	90.33
064 - EXPENSES/TRAINING	500.00	203.00	0.00	297.00
<b>DEPARTMENT TOTAL</b>	<b>73,100.00</b>	<b>72,712.67</b>	<b>0.00</b>	<b>387.33</b>
<b>16 - PLANNING BOARD</b>				
081 - EXPENSES/LEGAL	750.00	225.00	0.00	525.00
083 - RECORDING FEES	600.00	540.00	0.00	60.00
084 - CONSULTANT FEE	0.00	300.00	0.00	-300.00
085 - CONSULTING FEE/INSPET. FEE	1,200.00	1,500.00	0.00	-300.00
086 - AVCOG DUES	6,366.00	6,365.93	0.00	0.07
088 - SURFACE WATER MGT PLAN	10,000.00	9,135.30	0.00	864.70
<b>DEPARTMENT TOTAL</b>	<b>18,916.00</b>	<b>18,066.23</b>	<b>0.00</b>	<b>849.77</b>
<b>20 - SELECTMEN'S EXPENSES/DONATIONS</b>				
121 - SEL DONATION	5,200.00	5,645.00	0.00	-445.00
122 - MEETING RECORDS	1,100.00	990.00	0.00	110.00
123 - OTHER MISC	4,773.00	863.69	0.00	3,909.31
<b>DEPARTMENT TOTAL</b>	<b>11,073.00</b>	<b>7,498.69</b>	<b>0.00</b>	<b>3,574.31</b>
<b>25 - POLICE DEPARTMENT</b>				
141 - SALARY	60,000.00	60,000.00	0.00	0.00
142 - POLICE CAR	7,612.77	7,475.77	0.00	137.00
143 - PHONE RADIO	2,400.00	1,800.87	0.00	599.13
144 - SUPPLIES	800.00	581.46	0.00	218.54
145 - COMPUTER	332.66	332.66	0.00	0.00
146 - NEW EQUIPMENT	2,058.21	1,240.35	0.00	817.86
147 - TRAINING	17,460.00	8,886.14	332.66	8,906.52
148 - ASSISTANT CHIEF	46,234.00	46,310.89	0.00	-76.89
149 - MISC	500.00	325.00	0.00	175.00
151 - POLICE CAR RESERVE	18,425.35	15,974.73	0.00	2,450.62
152 - PD INCIDENTALS	4,348.00	1,337.71	0.00	3,010.29
<b>DEPARTMENT TOTAL</b>	<b>160,170.99</b>	<b>144,265.58</b>	<b>332.66</b>	<b>16,238.07</b>
<b>26 - COMMUNICATIONS CENTER</b>				
161 - COMMUNICATION CTR OPERATIONS	116,322.96	116,322.96	0.00	0.00
<b>DEPARTMENT TOTAL</b>	<b>116,322.96</b>	<b>116,322.96</b>	<b>0.00</b>	<b>0.00</b>



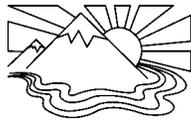
	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>Unexpended Balance</u>
<b>30 - FIRE DEPARTMENT</b>				
181 - FIRE CHIEF SALARY	22,965.00	22,965.00	0.00	0.00
182 - FD PAYROLL	30,000.00	27,955.00	60.00	2,105.00
183 - NEW EQUIPMENT	11,000.00	11,394.25	0.00	-394.25
184 - FD EQUIP MAINT	15,130.00	18,006.91	135.00	-2,741.91
185 - TELEPHONE	1,700.00	1,398.03	0.00	301.97
186 - FD TRAINING	1,500.00	508.16	0.00	991.84
188 - MISC	1,000.00	1,376.27	0.00	-376.27
<b>DEPARTMENT TOTAL</b>	<b>83,295.00</b>	<b>83,603.62</b>	<b>195.00</b>	<b>-113.62</b>
<b>31 - FIRE DEPT TRAINING CENTER</b>				
200 - FIRE DEPARTMENT TRAINING CTR	2,500.00	0.00	0.00	2,500.00
210 - FIRE DEPARTMENT RESERVE	33,746.00	0.00	0.00	33,746.00
<b>DEPARTMENT TOTAL</b>	<b>36,246.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,246.00</b>
<b>33 - AMBULANCE SERVICE CONTRACT</b>				
220 - AMBULANCE SERVICE CONTRACT	100,754.00	100,753.50	0.00	0.50
<b>DEPARTMENT TOTAL</b>	<b>100,754.00</b>	<b>100,753.50</b>	<b>0.00</b>	<b>0.50</b>
<b>35 - ANIMAL CONTROL</b>				
241 - ANIMAL CTRL OFFICER	4,998.00	4,998.00	0.00	0.00
243 - FRANKLIN COUNTY ANIMAL SHELTER	1,323.00	2,025.45	0.00	-702.45
244 - OTHER/MISC	550.00	289.98	0.00	260.02
245 - TRAINING	200.00	0.00	0.00	200.00
<b>DEPARTMENT TOTAL</b>	<b>7,071.00</b>	<b>7,313.43</b>	<b>0.00</b>	<b>-242.43</b>
<b>40 - INSURANCES</b>				
261 - LAW ENFORCEMENT LIABILITY	3,200.00	4,061.00	0.00	-861.00
262 - AVIATION INSURANCE	1,600.00	1,500.00	0.00	100.00
263 - BONDS-TREASURER TAX COLLECTOR	500.00	456.00	0.00	44.00
264 - VEHICLE INSURANCE COVERAGE	4,400.00	4,517.00	0.00	-117.00
265 - MMA PUBLIC OFFICIALS LIABILITY	1,650.00	1,037.00	0.00	613.00
267 - UMBRELLA COVERAGE/INLAND MARIN	13,500.00	14,283.00	0.00	-783.00
270 - EMPLOYMENT PRACTICES INS	4,500.00	2,160.00	0.00	2,340.00
271 - GENERAL LIABILITY INS	3,800.00	4,285.00	0.00	-485.00
<b>DEPARTMENT TOTAL</b>	<b>33,150.00</b>	<b>32,299.00</b>	<b>0.00</b>	<b>851.00</b>
<b>45 - RECREATION PROGRAMS</b>				
281 - DIRECTORS TRAVEL	1,300.00	1,438.08	0.00	-138.08
282 - EDUCATION	1,200.00	1,414.00	0.00	-214.00
283 - POOL OPERATIONS	19,650.00	21,658.02	0.00	-2,008.02
284 - POOL REPAIR/EQUIPMENT	4,500.00	671.51	0.00	3,828.49
286 - SUMMER CAMP OPERATIONS	40,817.52	42,961.68	0.00	-2,144.16
287 - SPORTS	5,400.00	5,441.44	0.00	-41.44
288 - JULY FOURTH	8,400.00	6,429.18	0.00	1,970.82



	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>Unexpended Balance</u>
289 - SPECIAL EVENTS/ACTIVITIES/MISC	1,400.00	1,003.84	0.00	396.16
290 - MOUNTAIN BIKE RACE	18,631.00	17,131.00	0.00	1,500.00
291 - RECREATION SCHOLARSHIP FUND	2,270.00	0.00	0.00	2,270.00
292 - ALDEN MACDONALD GOLF FUND	17,112.00	3,107.00	0.00	14,005.00
293 - TENNIS COURT REHAB	8,660.00	8,948.42	0.00	-288.42
<b>DEPARTMENT TOTAL</b>	<b>129,340.52</b>	<b>110,204.17</b>	<b>0.00</b>	<b>19,136.35</b>
<b>46 - ANTI GRAVITY COMPLEX</b>				
300 - TOWN/CVA GRANT	0.00	120.00	0.00	-120.00
301 - DIRECTOR'S SALARY	52,025.00	52,025.00	0.00	0.00
302 - PART-TIMERS SALARIES	40,444.00	39,874.75	0.00	569.25
303 - CUSTODIAL CONTRACT	12,000.00	10,230.00	0.00	1,770.00
304 - ADVERTISING/POSTAGE	900.00	1,747.00	0.00	-847.00
305 - HEATING	23,500.00	33,861.52	0.00	-10,361.52
306 - ELECTRICITY	8,500.00	8,960.49	0.00	-460.49
307 - SUPPLIES	7,300.00	3,910.11	0.00	3,389.89
308 - TELEPHONE	2,800.00	2,739.94	0.00	60.06
309 - PLOWING/MOWING	9,200.00	9,937.50	0.00	-737.50
310 - TRASH REMOVAL	1,200.00	1,254.02	0.00	-54.02
311 - BUILDING MAINTENANCE/REPAIRS	10,000.00	8,716.75	0.00	1,283.25
312 - COMPUTER/COPIER	1,500.00	253.14	0.00	1,246.86
313 - SANITARY DISTRICT CHARGE	1,300.00	1,597.08	0.00	-297.08
314 - INSURANCE	18,000.00	19,053.84	0.00	-1,053.84
315 - EQUIPMENT REPAIR	6,000.00	9,502.49	0.00	-3,502.49
316 - NEW EQUIPMENT	12,131.86	6,032.85	0.00	6,099.01
317 - EDUCATION	1,000.00	568.00	0.00	432.00
318 - PROGRAMS STAFFING	14,750.00	14,750.00	0.00	0.00
319 - CREDIT CARD MACHINE FEE'S	1,200.00	1,727.94	0.00	-527.94
<b>DEPARTMENT TOTAL</b>	<b>223,750.86</b>	<b>226,862.42</b>	<b>0.00</b>	<b>-3,111.56</b>
<b>47 - PLAYGROUND/POOL RESERVES</b>				
320 - PLAYGROUND REPAIR RESERVE	1,000.00	0.00	0.00	1,000.00
321 - POOL RESERVE	0.00	0.00	0.00	0.00
323 - TOWN PARK CAPITAL IMPROVEMENTS	2,000.00	0.00	0.00	2,000.00
<b>DEPARTMENT TOTAL</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>
<b>50 - SNOWMOBILE TRAILS</b>				
360 - SNOWMOBILE TRAILS	43,931.14	43,931.14	0.00	0.00
<b>DEPARTMENT TOTAL</b>	<b>43,931.14</b>	<b>43,931.14</b>	<b>0.00</b>	<b>0.00</b>
<b>51 - LIBRARY OPERATING/NEW LIBRARY</b>				
371 - LIBRARIAN PAYROLL	31,625.00	31,625.00	0.00	0.00
372 - LIBRARIAN'S HELPER PAYROLL	3,085.00	903.75	105.00	2,286.25
373 - BOOKS/MAGAZINES/AUDIO	5,500.00	5,508.94	145.00	136.06
374 - COMPUTER/LIBRARY CONSULTS	1,000.00	846.78	0.00	153.22



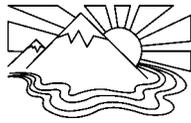
	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>Unexpended Balance</u>
375 - COMPUTERIZED CATALOG	650.00	570.00	0.00	80.00
376 - FURNITURE/EQUIPMENT	800.00	1,673.43	0.00	-873.43
378 - TDS PHONES	1,172.00	882.52	0.00	289.48
380 - LIBRARY BOARD INS	800.00	744.00	0.00	56.00
381 - PROFESSIONAL DEV/DUES	1,000.00	399.00	0.00	601.00
382 - SPECIAL EVENTS	2,000.00	3,022.72	0.00	-1,022.72
383 - POSTAGE/MISC	400.00	598.92	-40.00	-238.92
385 - SUPPLIES	1,546.95	1,247.47	0.00	299.48
386 - LIBRARY PUBLICITY	500.00	344.00	40.00	196.00
387 - LIBRARY MILEAGE/MISC	400.00	191.52	0.00	208.48
<b>DEPARTMENT TOTAL</b>	<b>50,478.95</b>	<b>48,558.05</b>	<b>250.00</b>	<b>2,170.90</b>
<b>52 - TOURING CENTER</b>				
403 - DISC GOLF	3,365.00	2,629.40	0.00	735.60
405 - STATE BIKE GRANT	0.00	94.44	0.00	-94.44
406 - OAK KNOLL BIKE TRAIL	60,624.42	53,470.00	0.00	7,154.42
407 - ANNUAL OPERATIONS	1,000.00	1,433.06	0.00	-433.06
409 - MOUNTAIN BIKE TRAILS	44,386.00	32,448.59	0.00	11,937.41
<b>DEPARTMENT TOTAL</b>	<b>109,375.42</b>	<b>90,075.49</b>	<b>0.00</b>	<b>19,299.93</b>
<b>53 - NARROW GAUGE PATHWAY</b>				
410 - MAINTENANCE NARROW GAUGE PATH	11,999.00	16,515.31	0.00	-4,516.31
<b>DEPARTMENT TOTAL</b>	<b>11,999.00</b>	<b>16,515.31</b>	<b>0.00</b>	<b>-4,516.31</b>
<b>54 - COMMUNITY BUILDING EXPENSES</b>				
411 - CLEANING/JANITOR	4,900.00	5,615.90	0.00	-715.90
412 - MAINTENANCE/REPAIRS	3,200.00	3,998.88	0.00	-798.88
413 - SUPPLIES	1,000.00	788.02	0.00	211.98
414 - HEATING FUEL	5,300.00	6,880.45	1,029.11	-551.34
415 - CMP ELECTRICITY	5,000.00	4,981.98	0.00	18.02
416 - SEWER FEES	330.00	258.77	0.00	71.23
417 - SECURITY SYSTEM, ETC	200.00	275.00	0.00	-75.00
418 - SHOVELING, PLOWING, MOWING	1,300.00	1,130.50	0.00	169.50
455 - LIBRARY PATIO	1,500.00	2,195.00	0.00	-695.00
<b>DEPARTMENT TOTAL</b>	<b>22,730.00</b>	<b>26,124.50</b>	<b>1,029.11</b>	<b>-2,365.39</b>
<b>55 - AIRPORT OPERATIONS</b>				
422 - AIRPORT PLOWING	15,500.00	15,910.00	0.00	-410.00
423 - AIRPORT SUMMER MAINTENANCE	2,000.00	1,572.50	0.00	427.50
425 - AIRPORT MISC	300.00	246.98	0.00	53.02
426 - ELECTRIC PLUG-IN NEWELL'S	300.00	720.23	0.00	-420.23
427 - AIRPORT HANGERS	325.00	342.57	0.00	-17.57
<b>DEPARTMENT TOTAL</b>	<b>18,425.00</b>	<b>18,792.28</b>	<b>0.00</b>	<b>-367.28</b>



	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>Unexpended Balance</u>
<b>60 - ROADS</b>				
458 - STREET LIGHTS	1,500.00	1,492.76	0.00	7.24
459 - SNOWMOBILE PARKING (BLACKFLY)	3,200.00	3,190.00	0.00	10.00
461 - ROAD PLOWING CONTRACTS	44,000.00	46,183.00	0.00	-2,183.00
462 - SUMMER ROAD MAINTENANCE	2,000.00	1,538.00	0.00	462.00
463 - CLEAN-UP DAY	350.00	186.38	0.00	163.62
464 - STREET/HOUSE SIGNS	1,015.00	2,273.36	0.00	-1,258.36
465 - CARRIAGE ROAD	9,400.00	9,710.90	0.00	-310.90
<b>DEPARTMENT TOTAL</b>	<b>61,465.00</b>	<b>64,574.40</b>	<b>0.00</b>	<b>-3,109.40</b>
<b>65 - TOWN BUILDINGS AND GROUNDS</b>				
283 - POOL OPERATIONS				
481 - BUILDING REPAIRS/IMPROVEMENTS	11,870.00	3,230.91	0.00	8,639.09
482 - PARKS MAINTENANCE	11,000.00	11,236.12	0.00	-236.12
483 - MISC.	500.00	97.50	0.00	402.50
484 - VETERANS MEMORIAL	1,500.00	1,434.00	0.00	66.00
<b>DEPARTMENT TOTAL</b>	<b>24,870.00</b>	<b>15,998.53</b>	<b>0.00</b>	<b>8,871.47</b>
<b>70 - TRANSPORTATION</b>				
500 - TRANSPORTATION	140,860.00	140,860.00	0.00	0.00
<b>DEPARTMENT TOTAL</b>	<b>140,860.00</b>	<b>140,860.00</b>	<b>0.00</b>	<b>0.00</b>
<b>75 - TRANSFER STATION OPERATION</b>				
520 - TRANSFER STATION PLOWING	8,500.00	8,255.00	0.00	245.00
521 - CONTRACT FOR OPERATIONS	42,420.00	42,856.13	0.00	-436.13
522 - TIPPING/HAULING FEES	137,550.00	123,759.50	0.00	13,790.50
523 - STATION EXPENSES	14,000.00	9,293.41	0.00	4,706.59
524 - TIRE/METAL REMOVAL	2,500.00	2,098.00	0.00	402.00
525 - HAZARDOUS WASTE REMOVAL	2,500.00	2,930.00	0.00	-430.00
526 - PERMIT/MISC	1,030.00	409.00	0.00	621.00
528 - ASH REMOVAL	3,500.00	5,785.35	0.00	-2,285.35
<b>DEPARTMENT TOTAL</b>	<b>212,000.00</b>	<b>195,386.39</b>	<b>0.00</b>	<b>16,613.61</b>
<b>76 - RECYCLING PROGRAM</b>				
541 - SANDY RIVER CONTRACT	12,220.00	10,271.42	0.00	1,948.58
542 - PAYROLL	3,500.00	3,065.00	0.00	435.00
543 - TRUCK MAINTENANCE	500.00	334.01	0.00	165.99
544 - MISC	250.00	284.15	0.00	-34.15
545 - RECYCLING EQUIPMENT	32,000.00	18,147.00	0.00	13,853.00
<b>DEPARTMENT TOTAL</b>	<b>48,470.00</b>	<b>32,101.58</b>	<b>0.00</b>	<b>16,368.42</b>
<b>80 - DEBT SERVICE</b>				
581 - GOLF COURSE BOND #1	33,176.34	33,176.34	0.00	0.00
582 - GOLF COURSE BOND #2	32,580.92	32,580.92	0.00	0.00
583 - NEW TOWN LOT	30,129.00	30,128.63	0.00	0.37



	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>Unexpended Balance</u>
585 - NEW CLUBHOUSE BOND	60,718.29	60,718.11	0.00	0.18
586 - LADDER TRUCK BOND	60,498.00	60,497.48	0.00	0.52
587 - COMM CENTER BOND	10,456.33	10,455.46	0.00	0.87
588 - CLUB HOUSE BOND # 2	12,171.00	12,170.47	0.00	0.53
589 - OUTDOOR CENTER BOND	102,306.00	102,305.10	0.00	0.90
590 - NEW LIBRARY BOND - LOAN	47,835.00	47,834.38	0.00	0.62
600 - GC IRRIGATION LOAN INTEREST	95,108.00	95,056.01	0.00	51.99
<b>DEPARTMENT TOTAL</b>	<b>484,978.88</b>	<b>484,922.90</b>	<b>0.00</b>	<b>55.98</b>
<b>85 - EMPLOYEE BENEFITS</b>				
601 - SOCIAL SECURITY	47,224.70	45,878.25	12.62	1,359.07
602 - MMEHT	83,500.00	79,942.44	0.00	3,557.56
603 - MAINE STATE RETIREMENT SYSTEM	25,000.00	24,391.17	0.00	608.83
604 - WORKERS COMPENSATION	15,469.39	15,272.00	0.00	197.39
606 - SELF-FUNDED UNEMPLOYMENT	5,000.00	2,207.61	0.00	2,792.39
607 - HEALTH REIMBURSEMENT ACCOUNT	5,000.00	1,225.00	0.00	3,775.00
<b>DEPARTMENT TOTAL</b>	<b>181,194.09</b>	<b>168,916.47</b>	<b>12.62</b>	<b>12,290.24</b>
<b>90 - UNCLASSIFIED ACCOUNTS</b>				
601 - SOCIAL SECURITY	0.00	0.00	0.00	0.00
616 - AIRPORT PLANNING GRANT	0.00	30,316.41	0.00	-30,316.41
620 - FLAGSTAFF AREA BUSINESS ASSOC	6,000.00	6,000.00	0.00	0.00
621 - INFORMATION CENTER	6,825.00	10,648.98	0.00	-3,823.98
622 - SKI CLUB	10,000.00	10,000.00	0.00	0.00
623 - SCHOLARSHIP	26,160.00	11,800.00	0.00	14,360.00
624 - PUBLIC LOTS	131,418.85	9,800.03	0.00	121,618.82
629 - CABLE FRANCHISE	8,948.05	8,948.05	0.00	0.00
630 - CHRISTMAS LIGHTING	1,500.00	391.09	0.00	1,108.91
631 - CEMETERY	1,000.00	961.02	0.00	38.98
634 - GOLF COURSE REPAIR RESERVE	10,157.50	0.00	0.00	10,157.50
635 - FRANKLIN COUNTY TAX	0.00	596,204.00	0.00	-596,204.00
641 - FINANCIAL ASSISTANCE	1,552.21	552.21	0.00	1,000.00
643 - MT BIKE CLUB WORK	18,703.47	13,341.82	0.00	5,361.65
648 - BLACK FLY PROJECT	4,651.00	0.00	0.00	4,651.00
649 - CEMETERY PRJ	1,361.00	825.99	0.00	535.01
652 - NEW EVENTS	2,000.00	0.00	0.00	2,000.00
655 - NEW TOWN SIGN	4,000.00	0.00	0.00	4,000.00
656 - MATCH FOR NEW POOL	0.00	0.00	0.00	0.00
657 - FISH STOCKING AT OC	300.00	300.00	0.00	0.00
676 - CVALLEYNETWORK.ORG	2,000.00	2,000.00	0.00	0.00
677 - OC GENERAL	0.00	0.00	0.00	0.00
<b>DEPARTMENT TOTAL</b>	<b>236,577.08</b>	<b>702,089.60</b>	<b>0.00</b>	<b>-465,512.52</b>
<b>92 - RECREATION ENDOWMENT EXPENSES</b>				
651 - ATV CLUB	17,684.00	13,375.96	0.00	4,308.04
<b>DEPARTMENT TOTAL</b>	<b>17,684.00</b>	<b>13,375.96</b>	<b>0.00</b>	<b>4,308.04</b>



	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>Unexpended Balance</u>
<b>95 - MISC</b>				
670 - DO NOT USE	0.00	917,187.46	64,394.05	-852,793.41
<b>DEPARTMENT TOTAL</b>	<b>0.00</b>	<b>917,187.46</b>	<b>64,394.05</b>	<b>-852,793.41</b>
<b>99 - MISC.</b>				
925 - REC ENDOWMENT FUND	25,000.00	0.00	0.00	25,000.00
<b>DEPARTMENT TOTAL</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>
<b>FINAL TOTALS</b>	<b>3,475,838.28</b>	<b>4,632,471.27</b>	<b>136,886.53</b>	<b>-1,019,746.46</b>





*Proven Expertise and Integrity*

January 23, 2014

Board of Selectmen  
Town of Carrabassett Valley, Maine  
Carrabassett Valley, Maine

We were engaged by the Town of Carrabassett Valley, Maine and have audited the financial statements of the Town of Carrabassett Valley, Maine as of and for the year ended December 31, 2013. The following schedules have been excerpted from the 2013 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town. Included herein are:

Independent Auditors Report	
Statement of Net Position	Statement A
Statement of Activities	Statement B
Balance Sheet – Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	Statement E
Budgetary Comparison Schedule – Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Budgetary Comparison Schedule – Budgetary Basis Budget and Actual – General Fund Revenues	Schedule 2
Schedule of Departmental Operations – General Fund	Schedule A
Combining Balance Sheet – Nonmajor Governmental Funds	Schedule B
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	Schedule C
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	Schedule E

3 Old Orchard Road, Buxton, Maine 04093  
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609  
www.rhrsmith.com



Combining Schedule of Revenues, Expenditures and  
Changes in Fund Balances – Nonmajor  
Capital Project Funds

Schedule G

Combining Schedule of Revenues, Expenditures and  
Changes in Fund Balances – Nonmajor  
Permanent Funds

Schedule I

*RHR Smith & Company*

Certified Public Accountants



*Proven Expertise and Integrity*

February 13, 2015

Board of Selectmen  
Town of Carrabassett Valley, Maine  
Carrabassett Valley, Maine

We were engaged by the Town of Carrabassett Valley, Maine and have audited the financial statements of the Town of Carrabassett Valley, Maine as of and for the year ended December 31, 2014. The following schedules have been excerpted from the 2014 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town. Included herein are:

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Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	Schedule E



Combining Schedule of Revenues, Expenditures and  
Changes in Fund Balances – Nonmajor  
Capital Project Funds

Schedule G

Combining Schedule of Revenues, Expenditures and  
Changes in Fund Balances – Nonmajor  
Permanent Funds

Schedule I

*RHR Smith & Company*

Certified Public Accountants



*Proven Expertise and Integrity*

## INDEPENDENT AUDITORS' REPORT

Board of Selectmen  
Town of Carrabassett Valley  
Carrabassett Valley, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Carrabassett Valley, Maine, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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



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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Carrabassett Valley, Maine as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 11 and 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

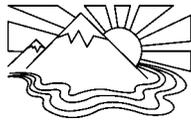
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Carrabassett Valley, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.



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

*RHR Smith & Company*

Buxton, Maine  
January 23, 2015



## STATEMENT A

## TOWN OF CARRABASSETT VALLEY, MAINE

STATEMENT OF NET POSITION  
DECEMBER 31, 2014

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,960,164
Investments	1,429,656
Accounts receivable (net of allowance for uncollectibles):	
Taxes	110,798
Liens	15,687
Total current assets	<u>3,516,305</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,612,206
Depreciable assets, net of accumulated depreciation	7,882,498
Total noncurrent assets	<u>9,494,704</u>
TOTAL ASSETS	<u>\$ 13,011,009</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 65,265
Other liabilities	797
Escrows	5,300
Prepaid taxes	20
Current portion of long-term obligations	314,963
Total current liabilities	<u>386,345</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	3,973,596
Total noncurrent liabilities	<u>3,973,596</u>
TOTAL LIABILITIES	<u>4,359,941</u>
NET POSITION	
Net investment in capital assets	5,206,145
Restricted for:	
General fund	914,912
Special revenue funds	79,690
Capital project funds	1,430
Permanent funds - nonspendable	2,294
Permanent funds	92,727
Unrestricted	2,353,870
TOTAL NET POSITION	<u>8,651,068</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 13,011,009</u>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT B

TOWN OF CARRABASSETT VALLEY, MAINE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2014



Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
Governmental activities:				
General government	\$ 295,077	\$ 15,057	\$ -	\$ (280,020)
Public safety	492,116	8,360	2,333	(481,423)
Insurance	32,299	-	-	(32,299)
Public works	64,574	-	-	(64,574)
Transportation	140,860	-	-	(140,860)
Recreation	521,941	221,039	2,929	(297,973)
Solid waste/Recycling	243,163	15,117	-	(228,046)
Employee benefits	168,904	-	-	(168,904)
Education	859,799	-	-	(859,799)
County tax	596,204	-	-	(596,204)
Unclassified	391,023	69,854	-	(321,169)
Unallocated depreciation (Note 3)*	52,030	-	-	(52,030)
Interest on long-term debt	180,187	148,018	-	(32,169)
Total government	\$ 4,038,177	\$ 477,445	\$ 5,262	\$ (3,555,470)

\* This amount excludes the depreciation that is included in the direct expenses of the various programs.

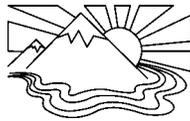


STATEMENT B (CONTINUED)  
TOWN OF CARRABASSETT VALLEY, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,555,470)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	\$ 3,272,110
Excise taxes	157,452
Grants and contributions not restricted to specific programs	177,913
Other revenues	<u>200,545</u>
Total general revenues	<u>3,808,020</u>
Change in net position	252,550
Net position - January 1	<u>8,398,518</u>
Net position - December 31	<u><u>\$ 8,651,068</u></u>

See accompanying independent auditors' report and notes to financial statements.



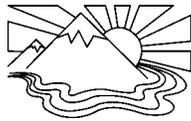
## STATEMENT C

## TOWN OF CARRABASSETT VALLEY, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
DECEMBER 31, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,894,064	\$ 66,100	\$ 1,960,164
Investments	548,769	880,887	1,429,656
Accounts receivable (net of allowance for uncollectibles):			
Taxes	110,798	-	110,798
Liens	15,687	-	15,687
Due from other funds	13,875	95,359	109,234
<b>TOTAL ASSETS</b>	<b>\$ 2,583,193</b>	<b>\$ 1,042,346</b>	<b>\$ 3,625,539</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 65,265	\$ -	\$ 65,265
Other liabilities	797	-	797
Escrows	5,300	-	5,300
Due to other funds	95,359	13,875	109,234
<b>TOTAL LIABILITIES</b>	<b>166,721</b>	<b>13,875</b>	<b>180,596</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	20	-	20
Deferred taxes	94,452	-	94,452
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>94,472</b>	<b>-</b>	<b>94,472</b>
<b>FUND BALANCES</b>			
Nonspendable	-	2,294	2,294
Restricted	914,912	173,847	1,088,759
Committed	244,520	852,330	1,096,850
Assigned	-	-	-
Unassigned	1,162,568	-	1,162,568
<b>TOTAL FUND BALANCES</b>	<b>2,322,000</b>	<b>1,028,471</b>	<b>3,350,471</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,583,193</b>	<b>\$ 1,042,346</b>	<b>\$ 3,625,539</b>

See accompanying independent auditors' report and notes to financial statements.



STATEMENT E

TOWN OF CARRABASSETT VALLEY, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes:			
Property taxes	\$ 3,242,856	\$ -	\$ 3,242,856
Excise taxes	157,452	-	157,452
Intergovernmental	69,571	113,604	183,175
Charges for services	477,445	-	477,445
Other	159,318	41,227	200,545
<b>TOTAL REVENUES</b>	<b>4,106,642</b>	<b>154,831</b>	<b>4,261,473</b>
<b>EXPENDITURES</b>			
Current:			
General government	292,892	-	292,892
Public safety	451,732	-	451,732
Insurance	32,299	-	32,299
Public works	64,574	-	64,574
Transportation	140,860	-	140,860
Recreation	442,810	-	442,810
Solid waste/Recycling	227,488	-	227,488
Employee benefits	168,904	-	168,904
Education	852,793	-	852,793
County tax	596,204	-	596,204
Unclassified	272,232	2,666	274,898
Debt service:			
Principal	304,735	-	304,735
Interest	180,187	-	180,187
Capital outlay	-	465,206	465,206
<b>TOTAL EXPENDITURES</b>	<b>4,027,710</b>	<b>467,872</b>	<b>4,495,582</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>78,932</b>	<b>(313,041)</b>	<b>(234,109)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	120,637	508,487	629,124
Operating transfers (out)	(238,065)	(391,059)	(629,124)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(117,428)</b>	<b>117,428</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(38,496)</b>	<b>(195,613)</b>	<b>(234,109)</b>
<b>FUND BALANCES - JANUARY 1</b>	<b>2,360,496</b>	<b>1,224,084</b>	<b>3,584,580</b>
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 2,322,000</b>	<b>\$ 1,028,471</b>	<b>\$ 3,350,471</b>

See accompanying independent auditors' report and notes to financial statements.



SCHEDULE 1

TOWN OF CARRABASSETT VALLEY, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1	\$ 2,360,496	\$ 2,360,496	\$ 2,360,496	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,273,728	3,273,728	3,242,856	(30,872)
Excise taxes	127,100	127,100	157,452	30,352
Intergovernmental	33,900	63,593	69,571	5,978
Charges for services	158,050	446,356	477,445	31,089
Interest on investments/taxes	11,500	14,162	26,657	12,495
Other revenues	-	129,946	132,661	2,715
Transfers from other funds	-	120,637	120,637	-
Amounts Available for Appropriation	<u>5,964,774</u>	<u>6,536,018</u>	<u>6,587,775</u>	<u>51,757</u>
Charges to Appropriations (Outflows):				
General government	300,424	305,793	292,892	12,901
Public safety	425,154	470,114	451,732	18,382
Insurance	33,150	33,150	32,299	851
Public works	61,450	61,465	64,574	(3,109)
Transportation	140,860	140,860	140,860	-
Recreation	297,449	466,140	442,810	23,330
Solid waste/recycling	228,470	260,470	227,488	32,982
Employee benefits	170,800	181,193	168,904	12,289
Education	776,144	1,767,705	852,793	914,912
County tax	596,000	596,000	596,204	(204)
Unclassified/assigned	179,670	435,641	272,232	163,409
Debt service:				
Principal	250,923	304,735	304,735	-
Interest	74,038	180,244	180,187	57
Transfers to other funds	154,746	238,065	238,065	-
Total Charges to Appropriation	<u>3,689,278</u>	<u>5,441,575</u>	<u>4,265,775</u>	<u>1,175,800</u>
Budgetary Fund Balance - December 31	<u>\$ 2,275,496</u>	<u>\$ 1,094,443</u>	<u>\$ 2,322,000</u>	<u>\$ 1,227,557</u>
Utilization of unassigned fund balance	\$ 85,000	\$ 195,159	\$ -	\$ (195,159)
Utilization of committed fund balance	-	135,983	-	(135,983)
Utilization of restricted fund balance	-	934,911	-	(934,911)
	<u>\$ 85,000</u>	<u>\$ 1,266,053</u>	<u>\$ -</u>	<u>\$ (1,266,053)</u>

See accompanying independent auditors' report and notes to financial statements.



SCHEDULE 2

TOWN OF CARRABASSETT VALLEY, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND REVENUES  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Budget Adjustments/ Receipts	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>					
General tax revenues:					
Property taxes	\$ 3,273,728	\$ -	\$ 3,273,728	\$ 3,242,856	\$ (30,872)
Vehicle excise taxes	125,000	-	125,000	155,982	30,982
Boat excise taxes	1,500	-	1,500	1,470	(30)
Airport excise taxes	600	-	600	-	(600)
Intergovernmental revenues:					
State revenue sharing	12,000	-	12,000	10,510	(1,490)
Homestead exemption	3,900	-	3,900	3,006	(894)
Police department grant	-	333	333	333	-
Junior golf grant	-	2,929	2,929	2,929	-
Fire department grant	-	2,000	2,000	2,000	-
Tree growth	18,000	-	18,000	25,568	7,568
Snowmobile grant/reimbursement	-	24,431	24,431	24,722	291
Other	-	-	-	503	503
Charges for services:					
Hanger lease	600	-	600	1,200	600
Cable franchise fees	24,000	8,948	32,948	35,792	2,844
Pool fees	2,000	-	2,000	2,484	484
CVA rec. facility cost sharing	28,000	-	28,000	31,211	3,211
Recreation facility fees	35,000	(4,861)	30,139	49,315	19,176
Other rec. program fees	35,000	24,610	59,610	44,657	(14,953)
Outdoor adventure camp	-	31,492	31,492	31,492	-
Town fees	4,500	-	4,500	5,066	566
Building permits	2,250	-	2,250	5,631	3,381
Plumbing permits	2,250	-	2,250	4,360	2,110
Ambulance service rent	8,350	-	8,350	8,360	10
Transfer station	1,500	-	1,500	15,117	13,617
Lease payment - Sugarloaf Mtn.	-	148,018	148,018	148,018	-
Mountain bike race	-	33,130	33,130	33,130	-
Library/Comm. Bldg. income	-	18,219	18,219	19,204	985
Library rent (childcare)	14,600	-	14,600	13,658	(942)
Bike Trail Revenue	-	28,750	28,750	28,750	-
Investment income:					
Investment income, net of unrealized gains/(losses)	-	2,662	2,662	14,886	12,224
Interest/Fees on taxes	11,500	-	11,500	11,771	271
Other income:					
Police department	-	6,212	6,212	6,212	-
Public lots	-	101,996	101,996	101,996	-
Sugarloaf	-	12,977	12,977	12,977	-
Other	-	8,761	8,761	11,476	2,715
Transfers from other funds	-	120,637	120,637	120,637	-
<b>Total revenues</b>	<b>\$ 3,604,278</b>	<b>\$ 571,244</b>	<b>\$ 4,175,522</b>	<b>\$ 4,227,279</b>	<b>\$ 51,757</b>

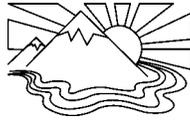
See accompanying independent auditors' report and notes to financial statements.

SCHEDULE A

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
<b>General government:</b>					
Officers' salaries	\$ 135,658	\$ (1,000)	\$ 134,658	\$ 132,036	\$ 2,622
Town operating expenses	62,150	2,991	65,141	62,343	2,798
Assessing	1,300	1,605	2,905	235	2,670
Code enforcement	73,100	-	73,100	72,713	387
Planning board	18,916	-	18,916	18,066	850
Selectmens' contingency	9,300	1,773	11,073	7,499	3,574
<b>Total</b>	<b>300,424</b>	<b>5,369</b>	<b>305,793</b>	<b>292,892</b>	<b>12,901</b>
<b>Public safety:</b>					
Police department	123,034	37,137	160,171	143,933	16,238
Communications center	113,000	3,323	116,323	116,323	-
Fire department	81,295	2,000	83,295	83,409	(114)
Fire department training	-	2,500	2,500	-	2,500
Ambulance	100,754	-	100,754	100,754	-
Animal control	7,071	-	7,071	7,313	(242)
<b>Total</b>	<b>425,154</b>	<b>44,960</b>	<b>470,114</b>	<b>451,732</b>	<b>18,382</b>
<b>Insurance:</b>					
Property/casualty/other	33,150	-	33,150	32,299	851
<b>Total</b>	<b>33,150</b>	<b>-</b>	<b>33,150</b>	<b>32,299</b>	<b>851</b>
<b>Public works:</b>					
Town roads	61,450	15	61,465	64,574	(3,109)
<b>Total</b>	<b>61,450</b>	<b>15</b>	<b>61,465</b>	<b>64,574</b>	<b>(3,109)</b>





SCHEDULE A (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2014

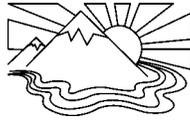
	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
Transportation:					
Valley/Mountain shuttle	140,860	-	140,860	140,860	-
Total	140,860	-	140,860	140,860	-
Recreation:					
Anti-gravity complex	202,869	20,882	223,751	226,862	(3,111)
Recreation programs	42,850	86,491	129,341	110,204	19,137
Snowmobile trails	19,500	24,431	43,931	43,931	-
Ski club	10,000	-	10,000	10,000	-
ATV club	-	17,684	17,684	13,376	4,308
Mountain bike trail	-	18,703	18,703	13,342	5,361
Community building	22,230	500	22,730	25,095	(2,365)
Total	297,449	168,691	466,140	442,810	23,330
Solid waste/recycling:					
Transfer station	212,000	-	212,000	195,386	16,614
Recycling	16,470	32,000	48,470	32,102	16,368
Total	228,470	32,000	260,470	227,488	32,982
Employee benefits:					
Health insurance/retirement	93,500	20,000	113,500	105,559	7,941
Taxes/workers comp	77,300	(9,607)	67,693	63,345	4,348
Total	170,800	10,393	181,193	168,904	12,289

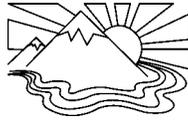
SCHEDULE A (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
Education	776,144	991,561	1,767,705	852,793	914,912
County tax	596,000	-	596,000	596,204	(204)
Debt service:					
Principal	250,923	53,812	304,735	304,735	-
Interest	74,038	106,206	180,244	180,187	57
Total	324,961	160,018	484,979	484,922	57
Unclassified/assigned:					
Buildings and grounds	19,500	5,370	24,870	15,999	8,871
Airport	18,425	-	18,425	18,792	(367)
Library operations	49,760	719	50,479	48,308	2,171
Narrow Gauge Pathway	6,000	5,999	11,999	16,515	(4,516)
Information center	5,000	1,825	6,825	10,649	(3,824)
Public lots	-	131,419	131,419	9,800	121,619
Scholarship fund	16,000	10,160	26,160	11,800	14,360
Christmas lighting	1,500	-	1,500	391	1,109
Airport planning grant	-	-	-	30,316	(30,316)
Cemetery	1,000	-	1,000	961	39
Cemetery project	-	1,361	1,361	826	535
Touring center	26,000	83,375	109,375	90,075	19,300
Fish stocking at OC	-	300	300	300	-
Flagstaff area business assoc.	6,000	-	6,000	6,000	-
New events	708	1,292	2,000	-	2,000
Overlay	22,777	-	22,777	-	22,777
New Town sign	4,000	-	4,000	-	4,000
Black fly project	-	4,651	4,651	-	4,651
Financial assistance	1,000	552	1,552	552	1,000
Cvalley Network.Org	2,000	-	2,000	2,000	-
Cable franchise	-	8,948	8,948	8,948	-
Total	179,670	255,971	435,641	272,232	163,409





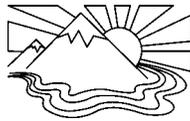
SCHEDULE A (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
Transfers to other funds:					
Golf course reserve	5,000	5,157	10,157	10,157	-
Pool project	65,000	78,162	143,162	143,162	-
Town park	2,000	-	2,000	2,000	-
Playground reserve	1,000	-	1,000	1,000	-
Fire department	33,746	-	33,746	33,746	-
Recreational endowment	25,000	-	25,000	25,000	-
School bus	23,000	-	23,000	23,000	-
Total	154,746	83,319	238,065	238,065	-
TOTAL EXPENDITURES	\$ 3,689,278	\$ 1,752,297	\$ 5,441,575	\$ 4,265,775	\$ 1,175,800

See accompanying independent auditors' report and notes to financial statements.



SCHEDULE B

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2014

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 9,087	\$ 50,381	\$ 6,632	\$ 66,100
Investments	121,095	671,403	88,389	880,887
Due from other funds	3,460	91,899	-	95,359
<b>TOTAL ASSETS</b>	<u>\$ 133,642</u>	<u>\$ 813,683</u>	<u>\$ 95,021</u>	<u>\$ 1,042,346</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	13,875	-	13,875
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>13,875</u>	<u>-</u>	<u>13,875</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	2,294	2,294
Restricted	79,690	1,430	92,727	173,847
Committed	53,952	798,378	-	852,330
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>133,642</u>	<u>799,808</u>	<u>95,021</u>	<u>1,028,471</u>
<b>TOTAL LIABILITES AND FUND BALANCES</b>	<u>\$ 133,642</u>	<u>\$ 813,683</u>	<u>\$ 95,021</u>	<u>\$ 1,042,346</u>

See accompanying independent auditors' report and notes to financial statements.



SCHEDULE C

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ -	\$ 113,604	\$ -	\$ 113,604
Investment income, net of unrealized gains/(losses)	2,376	17,858	1,627	21,861
Other	3,460	15,906	-	19,366
TOTAL REVENUES	<u>5,836</u>	<u>147,368</u>	<u>1,627</u>	<u>154,831</u>
EXPENDITURES				
Capital outlay	-	465,206	-	465,206
Other	-	2,666	-	2,666
TOTAL EXPENDITURES	<u>-</u>	<u>467,872</u>	<u>-</u>	<u>467,872</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>5,836</u>	<u>(320,504)</u>	<u>1,627</u>	<u>(313,041)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	508,487	-	508,487
Operating Transfers (Out)	-	(391,059)	-	(391,059)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>117,428</u>	<u>-</u>	<u>117,428</u>
NET CHANGE IN FUND BALANCES	5,836	(203,076)	1,627	(195,613)
FUND BALANCES - JANUARY 1	<u>127,806</u>	<u>1,002,884</u>	<u>93,394</u>	<u>1,224,084</u>
FUND BALANCES - DECEMBER 31	<u>\$ 133,642</u>	<u>\$ 799,808</u>	<u>\$ 95,021</u>	<u>\$ 1,028,471</u>

See accompanying independent auditors' report and notes to financial statements.



SCHEDULE E

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Highway Fund	Scholarship Fund	Town Land	Totals
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Other	3,460	-	-	3,460
Investment income, net of unrealized gains/(losses)	390	1,367	619	2,376
<b>TOTAL REVENUES</b>	<u>3,850</u>	<u>1,367</u>	<u>619</u>	<u>5,836</u>
<b>EXPENDITURES</b>				
Capital outlay	-	-	-	-
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>3,850</u>	<u>1,367</u>	<u>619</u>	<u>5,836</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	3,850	1,367	619	5,836
<b>FUND BALANCES - JANUARY 1</b>	<u>11,833</u>	<u>78,323</u>	<u>37,650</u>	<u>127,806</u>
<b>FUND BALANCES - DECEMBER 31</b>	<u>\$ 15,683</u>	<u>\$ 79,690</u>	<u>\$ 38,269</u>	<u>\$ 133,642</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE G

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Golf Course Repair	Solid Waste Reserve	Carriage Road	School Bus	Town Park Capital Improvements
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	1,199	54	794	575	101
Other	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,199</b>	<b>54</b>	<b>794</b>	<b>575</b>	<b>101</b>
EXPENDITURES					
Capital outlay	-	-	-	-	-
Other	276	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>276</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>923</b>	<b>54</b>	<b>794</b>	<b>575</b>	<b>101</b>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	10,157	-	-	23,000	2,000
Operating transfers (out)	-	-	-	(56,650)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>10,157</b>	<b>-</b>	<b>-</b>	<b>(33,650)</b>	<b>2,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>11,080</b>	<b>54</b>	<b>794</b>	<b>(33,075)</b>	<b>2,101</b>
<b>FUND BALANCES - JANUARY 1</b>	<b>56,413</b>	<b>3,058</b>	<b>45,500</b>	<b>33,075</b>	<b>400</b>
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 67,493</b>	<b>\$ 3,112</b>	<b>\$ 46,294</b>	<b>\$ -</b>	<b>\$ 2,501</b>





SCHEDULE G (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Recreation Facilities Reserve	Fire Department Reserve	Airport Reserve	Outdoor Center Facility Maintenance	Town/CVA AGC Capital Account	Anti-Gravity Center Reserve
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	9,596	2,170	228	439	-	210
Other	-	-	1,911	10,000	910	2,210
TOTAL REVENUES	9,596	2,170	2,139	10,439	910	2,420
EXPENDITURES						
Capital outlay	-	-	-	-	-	-
Other	-	-	-	2,390	-	-
TOTAL EXPENDITURES	-	-	-	2,390	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	9,596	2,170	2,139	8,049	910	2,420
OTHER FINANCING SOURCES (USES)						
Operating transfers in	25,000	33,746	-	-	520	-
Operating transfers (out)	(178,197)	-	(10,800)	-	-	(520)
TOTAL OTHER FINANCING SOURCES (USES)	(153,197)	33,746	(10,800)	-	520	(520)
NET CHANGE IN FUND BALANCES	(143,601)	35,916	(8,661)	8,049	1,430	1,900
FUND BALANCES - JANUARY 1	530,561	123,593	13,026	25,866	-	13,312
FUND BALANCES - DECEMBER 31	\$ 386,960	\$ 159,509	\$ 4,365	\$ 33,915	\$ 1,430	\$ 15,212



SCHEDULE G (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Pool Reserve	Golf Course Clubhouse	Airport Land Acquisition	Pool Project	Playground Equipment	Totals
REVENUES						
Intergovernmental	\$ -	\$ -	\$ 113,604	\$ -	\$ -	\$ 113,604
Investment income, net of unrealized gains/(losses)	2,264	158	-	-	70	17,858
Other	-	-	-	875	-	15,906
<b>TOTAL REVENUES</b>	<b>2,264</b>	<b>158</b>	<b>113,604</b>	<b>875</b>	<b>70</b>	<b>147,368</b>
EXPENDITURES						
Capital outlay	-	-	137,551	327,655	-	465,206
Other	-	-	-	-	-	2,666
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>137,551</b>	<b>327,655</b>	<b>-</b>	<b>467,872</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,264	158	(23,947)	(326,780)	70	(320,504)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	10,800	402,264	1,000	508,487
Operating transfers (out)	(144,892)	-	-	-	-	(391,059)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(144,892)</b>	<b>-</b>	<b>10,800</b>	<b>402,264</b>	<b>1,000</b>	<b>117,428</b>
NET CHANGE IN FUND BALANCES	(142,628)	158	(13,147)	75,484	1,070	(203,076)
FUND BALANCES - JANUARY 1	142,628	10,468	-	-	4,984	1,002,884
FUND BALANCES - DECEMBER 31	\$ -	\$ 10,626	\$ (13,147)	\$ 75,484	\$ 6,054	\$ 799,808

See accompanying independent auditors' report and notes to financial statements.



SCHEDULE I

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES  
 NONMAJOR PERMANENT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2014

	MacDonald Golf Trust	Nonexpendable Cemetery Fund	Expendable Cemetery Fund	Totals
<b>REVENUES</b>				
Investment income, net of unrealized gains/ (losses)	\$ 1,536	\$ -	\$ 91	\$ 1,627
Other income	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,536</u>	<u>-</u>	<u>91</u>	<u>1,627</u>
<b>EXPENDITURES</b>				
Program expenses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,536</u>	<u>-</u>	<u>91</u>	<u>1,627</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>1,536</u>	<u>-</u>	<u>91</u>	<u>1,627</u>
<b>FUND BALANCES - JANUARY 1</b>	<u>87,967</u>	<u>2,294</u>	<u>3,133</u>	<u>93,394</u>
<b>FUND BALANCES - DECEMBER 31</b>	<u>\$ 89,503</u>	<u>\$ 2,294</u>	<u>\$ 3,224</u>	<u>\$ 95,021</u>

See accompanying independent auditors' report and notes to financial statements.