

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

For the Fiscal Year 2015



**Wednesday, March 9, 2016:**

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



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# 2015 REPRESENTATIVES TO THE STATE AND FEDERAL GOVERNMENT

## UNITED STATE SENATORS

### **Susan Collins**

68 Sewall St., Room #507, Augusta, ME 04330  
413 Dirksen Senate Office Building, Washington, D.C. 20510-1904  
Phone: 207-784-6969 • 202-224-2523 • [www.collins.senate.gov](http://www.collins.senate.gov)

### **Angus King**

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133 Hart Senate Office, Washington, D.C. 20510  
Phone: 207-622-8292 • 1-800-432-1599 • [www.King.Senate.gov](http://www.King.Senate.gov)

## REPRESENTATIVES TO CONGRESS

### **DISTRICT # 2**

#### **Bruce Poliquin**

179 Lisbon St., Lewiston, ME 04401  
Phone: 207-784-0768  
Washington D.C. 202-225-6306  
<https://poliquin.house.gov>

### **DISTRICT # 17**

#### **Thomas Saviello**

3 State House Station, Augusta, ME 04333-0003  
Home: 207-287-1505 • [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)



# 2015 TOWN OFFICERS

## ELECTED OFFICIALS

### **BOARD OF SELECTMEN**

Robert Luce, Chair-2016 • John Beaupre-2018 • Lloyd Cuttler-2016  
Thomas Butler-2018 • Jay Reynolds-2017

### **SCHOOL COMMITTEE**

Earle Morse, Chair-2017 • Danielle London-2018 • Kimberly Kearing-2017  
Jane Luce-2016 • Jennifer McCormack-2016

### **SANITARY DISTRICT**

Carl Demshar-2016 • Neal Trask-2016 • Richard Smith -2018  
Stephen Pierce-2018 • Robert Briggs-2017

### **MODERATOR**

Robert Briggs

## 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 • Arthur N Pierce • Michele Cota • Joyce Demshar • Jacqueline Munzer  
Republicans: Nancy Fowler • Janice Mildram • Robert Higgins  
Green Independent: Larry Hanson



# APPOINTED BOARDS AND COMMITTEES

## PLANNING BOARD

James McCormack .....	2016
David Corrow .....	2016
Tom Bird - 1st Alternate.....	2016
Janice Kremin .....	2017
Alan Sleight .....	2017
Christopher Parks.....	2018
Neal Trask.....	2018
Peter W. Smith.....	2018
Vacancy - 2nd Alternate .....	2018

## BOARD OF APPEALS

Courtney Knapp.....	2016
Vacancy.....	2017
Vacancy .....	2017
Stan Tingley.....	2018
Carl Demshar.....	2018

## RECREATION COMMITTEE

Cathy Wilson.....	2016
Robert Healey .....	2016
Open Position .....	2017
Carl Demshar.....	2017
Elizabeth Stefany .....	2018
Karen Campbell .....	2018

## CARRABASSETT VALLEY PUBLIC LIBRARY: BOARD OF DIRECTORS - 2015

Jean Keith  
Kim Kearing  
Diane Copeland  
Joyce Demshar  
Peggy Bishop  
Louise Chase  
John Beaupre  
Meghan Kneiser  
Susan Peck  
Pinky Slagle  
Lisa Sleight  
Delinda Smith  
Venise Fournier

## BUDGET COMMITTEE

Neal Trask.....	2016
Robert Luce .....	2016
Lloyd Cuttler.....	2016
Christopher Parks.....	2016
Robert Briggs.....	2017
Carl Demshar.....	2017
John F. Reynolds .....	2017
Cathy Wilson.....	2017
John Beaupre.....	2018
John McCartherin .....	2018
Stephen Pierce.....	2018
Arthur Pierce.....	2018
Tom Butler.....	2018

## BOARD OF ASSESSMENT REVIEW

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

## AIRPORT ADVISORY COMMITTEE

Lloyd Cuttler.....	2016
Sam Punderson .....	2016
Sawyer Fahy.....	2016
Peter Gorman.....	2017
Thomas Andrie .....	2017
Tom Wallace.....	2017
Thomas Fahy .....	2018
Larry Hanson.....	2018

## GOLF COURSE GREENS COMMITTEE

John Beaupre.....	2016
Steve Niezgodra.....	2016
Peter Webber.....	2016
Stephen Pierce.....	2017
Shaun Osborne .....	2017
Carl Demshar.....	2017
Bob Tgettis.....	2018
Seth Wescott .....	2018
Tom Taber.....	2018
Karl Strand.....	2018



**TOWN PUBLIC LOT - FORESTRY COMMITTEE**

Jay Reynolds • Bob Carleton • Christopher Parks • Bill Gilmore • Dave Cota

**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 DEPARTMENT .....	237-3200
FIRE DEPARTMENT .....	235-2991
TRANSFER STATION .....	237-2779
SANITARY DISTRICT .....	237-3642
CARRABASSETT ANTI-GRAVITY COMPLEX .....	237-5566
CARRABASSETT OUTDOOR ADVERTURE CAMP.....	235-2233
CARRABASSETT PUBLIC LIBRARY .....	237-3535

**E-MAIL ADDRESSES**

TOWN MANAGER .....	towncvtm@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) 224-2523  
(202) 224-2693 (FAX)

**United States Senate**  
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

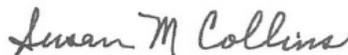
As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072<sup>nd</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Franklin County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Lewiston state office at 207 784-6969, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
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Website: <http://www.King.Senate.gov>

**United States Senate**  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends of Carrabassett Valley:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

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United States Senate  
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COMMITTEES:  
ARMED SERVICES  
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RULES AND ADMINISTRATION

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,



Angus S. King, Jr.  
United States Senator

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**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515**

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445 MAIN ST.  
PRESQUE ISLE, ME 04769

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

Dear Friends,

This past year—my first as your Congressman in the U.S. House of Representatives—I am proud to have supported Maine families, local businesses and communities by working hard with Republicans and Democrats to promote policies that will preserve and create jobs and lower energy costs. I have worked to ensure our Veterans and active military members have the services they have earned and deserve, protected the individual rights and liberties they have fought for, and strengthened our national security to keep Americans safe and free.

I have fought tooth and nail to protect and create jobs for Maine. I stood up against the Washington political establishment, including Congressional leadership, to oppose granting fast-track authority to the President, a policy that allows him to facilitate massive international trade agreements that are unfair to American businesses, especially those in Maine. I am also extremely proud to have led the charge in successfully ending unfair and job-killing Canadian subsidies and to win a major victory for Maine by pushing into law a provision that will continue the FDA's use of paper inserts, efforts that combined to preserve hundreds of traditional Maine papermaking jobs.

As a proud member of the Military Veterans Caucus, I have been fighting for our Veterans by supporting several bills to increase funding for Veterans' health programs and hold the VA accountable. I also am proud to have introduced my own bill—the Helping Our Rural Veterans Receive Health Care Act—to give our rural Veterans easier access to their earned health care services by letting local hospitals care for them instead of VA centers far from home. I extend my thanks to all who have served.

In this first year, I also had one of my own bills signed into law. My critical and bipartisan Child Support Assistance Act will help children and their families receive legally due support in a timelier manner from delinquent parents. My District offices also helped hundreds of Maine families resolve issues with federal agencies and get the answers, benefits and services they deserved.

There is much more work to be done. Our Great State and Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington for our families, local businesses and communities.

If you ever have any concerns or if I can provide assistance, please contact my Congressional Offices in Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968) and Washington, DC (202-225-6306), or visit my website at [poliquin.house.gov](http://poliquin.house.gov). It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

A handwritten signature in black ink that reads "Bruce Poliquin". The signature is written in a cursive, slightly slanted style.

Bruce Poliquin  
Member of Congress



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

Paul R. LePage  
GOVERNOR

Dear Citizens of Carrabassett Valley:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

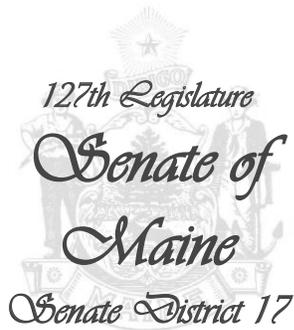
Paul R. LePage  
Governor



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**Senator Thomas B. Saviello**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1505

Dear Friends and Neighbors:

I am so grateful and thankful that you've selected me to represent you in the Maine Senate. I am honored that you've put your trust in me, and I will continue to work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine. Please let me provide you with a recap of the first session of the 127<sup>th</sup> Legislature as well as my hopes for the second session, which will begin in January 2016.

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. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127<sup>th</sup> Legislature.

We passed a biennial budget that ensured that more Maine families received a tax cut than did in the "largest tax cut in Maine history" in 2011. That same budget stopped taxes on military pensions, so those who have given all that a person can give can feel welcomed and at home in our state. We restructured portions of our welfare system, increasing funding for nursing homes, and put far more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm really looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I wanted to serve in Augusta because I believe that, while I'm here, I can have an impact on the direction of our district and state. Because of this belief, passing vital legislation (and, sometimes, stopping bad legislation) is so gratifying.

As you know, more changes are necessary. Next year, during the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to putting my own energy into legislation that would lower your energy costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 and [drtom16@hotmail.com](mailto:drtom16@hotmail.com) if you have comments or questions, or if you would like assistance in navigating our state's bureaucracy. I continue to be enthusiastically ready to help you.

Sincerely,

Senator Tom Saviello



## 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

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[Thomas.Skolfield@legislature.maine.gov](mailto:Thomas.Skolfield@legislature.maine.gov)

January 2016

Dear Friends and Neighbors,

It is an honor to serve you as your State Representative for House District 112. After a challenging first session in 2015, I look forward to starting the second session well rested and energized.

Currently, I serve on the Joint Standing Committee on Taxation. I was very busy on this committee last session in regards to the many important tax reforms that were passed in the 2016/2017 Biennial Budget. One of the more important bills we discussed was the bill that exempted pensions of Maine military retirees, from state taxes. This session we will take up bills that range from educational opportunity tax credits to exempting fishing, forestry, and farming from sales tax on petroleum products.

To do my job well, I will be seeking your opinion 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:

As I write this report in late January we're still waiting for our usual annual allotment of snow! All things considered, Sugarloaf has done a great job with the amount of snow they've had to work with. We certainly hope the remaining season fills out for them as they are the economic engine of our community.

As in past years, 2015 was another busy year for your Town government and community. Two major Town capital projects completed in 2015 were the construction of the new Town Pool and the instillation of a new roof with additional insulation on the Anti-Gravity Center (AGC) building which is owned jointly by the Town and Carrabassett Valley Academy (CVA). Many thanks are due to Lani Tapley and his crew who built our wonderful new pool and the volunteers and donors who made this project happen. The new roof on the AGC is a welcome relief after dealing with a faulty roof for several years. The total pool project cost was \$600,000 and when the efficiency lighting is added to AGC roof project in 2016 the total cost for that project will be \$200,000. The pool project is completely paid for and the AGC roof project will be paid for through 10-yr. bond debt payments shared equally by the Town and CVA.

Other projects in 2015 consisted of the continuation of the Mountain Bike Trail Development program, continued forest management on the Town's 2100 acre public lot, continued development of a fuel farm (gas availability) project at the Airport, and completion of long-term leases on Town-owned land for the construction of a cell phone tower at the Transfer Station and for the

development of the Adaptive Outdoor Education Center off the Outdoor Center Road.

A five-year summary of the Mountain Bike Development Program is included in this Town report. As most of you may know, this program is a unique collaboration between the Town, CRNEMBA (the Mountain Bike Club) and Maine Huts and Trails. The "Carrabassett System" now has approximately eighty miles of trail for all abilities. Plans are to continue this aggressive trail development program in 2016. Many of our residents, second home owners and guests to our area are enjoying these wonderful trails bringing increased recreation and benefits to our local economy.

Forest Management continues on the Town's public lot this year with a one-time winter timber harvest on approximately two hundred acres on the upper south corner of the lot. Please find in this Town report a year-end summary of 2015 activity and information on this winter's timber harvest and management objectives. In addition to meeting forest management objectives we anticipate receiving approximately \$120,000 (approximately \$105,000 net) revenues in 2016 which, when added to the 2015 year-end balance of \$86,375, will add up to approximately \$190,000 in the Town Lot account at the end of 2016 (unless approvals are given for road or Nordic Ski trail repairs or improvements). The Selectmen have expressed their desire to reserve these funds for future trail repairs and improvements (bridge replacement, etc.).

The Airport Fuel Farm project is well along in the design and permitting phases. We hope and feel confident that



we will secure Federal Aviation Administration (FAA) and State grant funding this summer that will enable construction to follow in late summer and fall.

The Albiston Foundation's 'Adaptive Outdoor Education Center' located off the Outdoor Center Road has been completed and is now operational. What a wonderful facility to have in our community. Best of luck to Bruce and Annemarie Albiston. In 2015, in addition to providing the Albiston Foundation lease the Town also authorized the Board of Selectmen to negotiate a lease with Bay Communications LLC to construct a cell phone tower on the Town's Transfer Station lot. The tower construction is completed and operation is expected soon which will initially aid AT&T customers. In 2015, the Town voted to place the revenues (\$12,000 per year plus annual inflation increases) from this cell tower lease into the Town's Recreation Endowment Reserve Fund.

Other initiatives and ongoing activities in 2015 consisted of completing an Economic Development Program Grant to assist the new Sugarbowl facility, changing some of our rubbish and recycling collection practices, the continuation of the completion of a comprehensive Watershed Management Plan for the developed area around "the mountain" and some continued improvements to the Information Center. We were very fortunate in 2014 in receiving a sizable Economic Development Program Grant (part of the Federal/State Community Development Block Grant Program) and to pass this funding along to the owners of the Sugarbowl project to assist them in completing their new facility. This grant effort was completed in 2015. There were job creation requirements attached to this grant that were met. This business is a welcomed addition to "the Valley" area and seems to be doing very well.

In regards to recycling collection and solid waste (rubbish) disposal in 2015 we worked with property management companies within our Town and some changes were made that have greatly enhanced these services. We no longer allow rubbish compactor trucks to dump their loads at the Transfer Station. Instead they take their loads directly to the Waste Management Co. landfill in Norridgewock where they are weighted and where we know these loads are coming from. Waste Management Co. was hired by the property management companies to provide new rubbish and recycling containers at all of the condo and homeowner associations on the mountain and to haul these loads to the Norridgewock facility. The Town reimburses the property management companies the Town's "transportation avoidance cost" (the cost the Town previously incurred from hauling these materials from the Transfer Station to Norridgewock) to help their property owners offset some of the cost of the service. In the end, we now have much nicer looking dumpsters, direct collection of recycling materials, more recycling, fewer problems at the transfer station and, due to more accountability and cost efficiency, savings to the Town. I would like to especially thank Lynn Schnoor from Sugarloaf Property Management for all her efforts to help make these changes possible.

In regards to the continuation of the Watershed Management Plan (which encompasses approximately 4,000 acres of the developed Sugarloaf Mountain area) the Town expended \$8,931 in 2014 on Phase I and \$14,592 in 2015 on Phase II of this project. A request for \$20,000 is being made in the 2016 budget that will complete Phase II. The total Town cost of the entire project will be approximately \$55,000 when completed (an additional \$10,000 will be needed in 2017). When finished, the Study will complete an inventory and an analysis of this



*Continued Mountain Bike Trail Development in 2015*

watershed (surface water drainage systems, etc.) that can be “plugged in” to future development projects that will aid the Planning Board in analyzing potential impacts in the design and permitting process. Phase III (approximately \$10,000 best guess) in 2017 will allow the engineering consultant to incorporate all of the LiDAR information that is being collected in Carrabassett Valley (separate agreement with the Maine Office of Geographic Information Services to provide orthoimagery imagery) with the Watershed Information. This will become very useful and needed information for both the Town and developers.

In 2015, the Town made some additional improvements to the Town's Information Center including the installation of a coming events sign. As you may know, the Town allows the Flagstaff Area Business Association to utilize the building to provide area information services. This non-profit which markets itself as 'Maine's High Peaks' receives funding from the Towns of Carrabassett Valley, Eustis and Kingfield and from area businesses. They printed and distributed over 15,000 copies of their first Visitor's Guide in 2015 and they had over 1500 visitations at the information center in the summer months. Currently, 175 businesses are members of this organization. A \$6,000



Town appropriation is again being requested in the 2016 Town Budget.

Proposed 2016 Budget Requests: Please find in this Town Report a copy of the proposed Town Budget that will be voted upon at the March 9<sup>th</sup> Town Meeting. The proposed budget has been reviewed and is being recommended for approval by the Town Budget Committee. Unique to this budget is a request from Carrabassett Valley Academy (CVA) for a \$100,000 contribution for their proposed new two Million Dollar Competition Center at Sugarloaf and a \$50,000 request to start a 'New Mountain Fire Station Reserve Fund'.

A copy of the request from CVA for the Competition Center is included in this Town report. The new fire station reserve fund request is the result of discussions about eventually moving the “mountain” fire station out of the two garage bays attached to the Sugarloaf Maintenance Garage building. In 1983, the Town entered into an agreement with Sugarloaf that allowed the Town to build the two bay fire station on this Sugarloaf property. The location was considered critical for providing fire-fighting and related services to the developed mountain area. Recently, Sugarloaf has expressed an interest in acquiring this space for their growing needs. The \$50,000 Town appropriation request is seen as a start in setting up a reserve account for a new station and in beginning the planning process. If approved, we would eventually look to recoup the Town’s investment in the present two-bay space and try to find a suitable location “on mountain” to build a new fire station. A proposed project is probably a few years away if approved. The Board of Selectmen and the Budget Committee have endorsed approval of both of the above appropriation requests.

The proposed total municipal budget appropriation request is \$2,468,475 (including the above two requests that equal \$150,000). This is \$149,262 more than last year. To offset this increase the Budget Committee has recommended expending \$185,000 from the Town’s undesignated surplus and \$350,610 in other projected Town revenues to lower the tax commitment. The Town’s “undesignated surplus” at the end of 2015 was \$1,265,424 which is \$102,856 more than the previous year. The projected net School Budget for the next school year (July 1<sup>st</sup>, 2016 to June 30<sup>th</sup>, 2017) is expected to decrease by approximately \$105,000 for the Town’s 2016 calendar year (\$905,857 to \$800,068). The Town’s share of the Franklin County Budget continues to increase substantially due primarily to our Town’s increased “State Valuation” as determined by the State relative to all other Towns in Franklin County. We expect that cost to increase (in our fiscal year) from \$620,000 to \$680,000. Fortunately, with increased Town valuation of at least five-million dollars of new construction (amazingly, thirty new housing units were started in Carrabassett Valley in 2015!) we anticipate that “the bottom line” if all Town budget requests are approved as requested will mean that property taxes will decrease by approximately 1% in 2016.

2016: We anticipate being involved with the continuation of many of the projects and initiatives listed in this report in 2016. In addition, we are currently involved with several Carrabassett businesses in a Town Grant application for funding from the State’s Micro-Enterprise Assistance Program (part of the Federal/State Community Development Block Grant Program) to assist the development of these businesses. As I write this report, we are awaiting word if we will be invited by the State to



*Board of Selectmen*

make a full grant application on behalf of these businesses. If successful, a public hearing will be scheduled prior to the March 9<sup>th</sup> Town meeting and voters will need to authorize Town Officials to apply and, if successful, to implement the grant.

Finally, I would ask you to read the reports and information in this Town report and to ask any questions that you may have. We owe a thank you to all of the many citizens who volunteer to serve on all of the Town Boards and Committees and to those who volunteer with all of the many local clubs

and organizations. Also, thank you to our Town employees who do such a good job. Together, our community continues to grow and prosper.

Sincerely,

Dave Cota



## FROM THE DESK OF THE CODE ENFORCEMENT OFFICER/ASSESSOR

As I sit here on the 28<sup>th</sup> day of January, looking out my window, I begin to wonder how much longer we will need to worry about a major snowstorm. We are usually blessed with an abundance of snow by this time of year and to date, we've missed the dance. Let's hope that February is more generous, and we can get back to normal conditions, for the balance of the winter.

2015 was very good to us, in regards to construction activity. We've seen twelve new homes, in varying stages of completion, thirteen new Condominium Units, along with an abundance of upgrades to existing properties. Additionally, the Albiston Foundation has now completed the Adaptive Outdoor Education Center, located directly off the access road to the Town-owned Outdoor Center Facility. We are very fortunate to see growth like this, compared to other Communities across the State

With summer activities increasing each and every year, our property owners are recognizing the value of spending more time here in the shoulder seasons, and that can only enhance our growth, going forward.

We upgraded our Residential Property Assessing Cards this past year, and our hope is to complete both Condominium and Commercial accounts this year, as well. It is hoped that with additional revenues from new properties, this year, the Mill (Tax) Rate can remain stable.

Our Planning Board will be reviewing the Chapter 1000 revisions that Maine DEP has incorporated into Shoreland Zoning Ordinances across the State of Maine and will hold a Public Hearing later this year, before bringing this document to the voters for adoption. The Board is anxiously awaiting the completion of our Watershed Management Plan, in the spring of 2017. This document will enhance development strategies throughout the Sugarloaf Mountain area considerably.

As my career winds down, I continue to enjoy my time with each and every one of you.

Sincerely

Bill Gilmore





# ASSESSOR'S REPORT

## VALUATION AND ASSESSMENT FOR 2015

### VALUATION:

Real Estate		
Land	\$119,453,000	
Buildings	377,476,000	
Personal Property	<u>13,252,206</u>	
Taxable Valuation		\$510,181,206.00

### ASSESSMENT:

Taxable Valuation	\$510,181,206	
Tax Rate	<u>.00675</u>	
Total Tax Commitment		\$3,443,723.14

## COMPUTATION OF ASSESSMENT

Tax Commitment	\$3,443,723.14	
Municipal Revenues		
Fund Balance	\$125,000	
State Revenue Sharing	10,000	
All Other	<u>327,410</u>	\$462,410.00
School Dept. Revenues		
State Subsidy (1/2 of two years)	\$27,109.50	
Fund Balance (1/2 of two years)	<u>117,811.50</u>	\$144,921.00
Homestead Exempt. Reimb.		<u>\$3,780.00</u>
Total Revenues		\$4,054,834.14

### REQUIREMENTS:

Municipal Appropriations	\$2,319,213.00	
Educational Appropriations	1,050,778.00	
County Tax	<u>620,000.00</u>	
Total Expenditures		<u>\$3,989,991.00</u>

Overlay		\$64,843.14
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# POLICE DEPARTMENT ANNUAL REPORT



## **CARRABASSETT VALLEY POLICE DEPARTMENT**

9000 Main St Village West - CARRABASSETT VALLEY, MAINE 04947

Voice: (207) 237-3200 Email: [mlopez@sugarloaf.com](mailto:mlopez@sugarloaf.com) Fax: (207) 237-6911

Dear Friends,

It has been another busy year in the Valley. We have gained another new Officer. Ethan Boyd of Strong has joined the Department and will attend the academy in August. Ethan was born and raised in Strong and will make a great addition to the Department. We have also acquired a new 2016 Ford Explorer to replace our old one.

Calls have remained steady. The reporting system has changed slightly which has resulted in slightly higher numbers in some categories. For example unlocks have been added to the category citizen assist which has increased the number of citizen assist.

### **SUMMARY OF ACTIVITY 2015**

Motor Vehicle Accidents.....	65
Traffic Complaints/Stops.....	293
OUI Arrest.....	16
Criminal complaints.....	104
Arrest/Summonses .....	53
Suspicious Activity.....	48
Alarms answered .....	2069
Medical Assistance.....	34
Citizen Assist .....	484
Lost Persons.....	9
Burn Permits .....	82
Animal Complaints .....	48
2011 Ford Explorer .....	165,000 retired
Ford P/U .....	113,933





# FIRE DEPARTMENT ANNUAL REPORT



**Courtney Knapp**  
FIRE CHIEF  
235-2991

**Carrabassett Valley**  
**FIRE DEPARTMENT**  
CARRABASSETT VALLEY, ME 04947

Over the last several years requests for services from the Fire Department have remained about the same. 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. Also Carrabassett Police Officers answer several hundred smoke alarms in homes and condos each year.

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

We train jointly with Kingfield and Eustis monthly as well as the Sugarloaf Ski Patrol. Our most notable incident last year was providing support to the Ski Patrol during the King Pine lift accident.

This past year we provided Fire Safety and Fire Extinguisher Training for Maine Huts Employees. These folks can be the first line of defense.

Our chipping program was highly successful. Camp owners in Carrabassett Village gathered brush on a work weekend. The Maine Forest Service provided their chipper and truck at no charge. Thanks to Tom Andrle for being the drive force in getting this project done. By clearing brush and debris around homes and camp we create defensible spaces. This practice greatly reduces the potential for fires that could destroy a whole neighborhood.

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

Courtney Knapp  
Fire Chief

## FIRE CALL SUMMARY

<i>Type of Call</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
Car Accidents	10	11	8	9	17
Vehicle Fires		3	1		
Smoke Investigation	4	2	3	3	2
Electrical Fires	1				
Electrical Overheat					
Odor Investigation	3	1	5		6
Water Flow Alarms ie. Sprinklers	5	3	5	2	1
Woodstove Overheat					
Chimney Fires	1	2			2
Dumpster Fires		1	3	2	
Structure Fires					2
Fuel Spills					
LP Gas	6	4	5	3	6
Out of Control Permit Burns				1	
Downed Power Lines	2	3	2	5	
Carbon Monoxide Calls	8	8	6	3	2
Fire Alarms	12	8	11	15	15
Mutual Aid	2	5	4	7	6
Snowmobile Accident		2	2	1	1
Search & Rescue	1	2	2	1	1
Traffic Detail	2		5	4	1
Life Flight Standby	3	2	6	4	3
Storm & Wind Damage				1	3
Heating Equipment Malfunction					
Forest Fires		1		2	
Lift Accident	1				
EMS First Response	15	12	11	9	15
<b>Totals</b>	<b>76</b>	<b>70</b>	<b>79</b>	<b>72</b>	<b>85</b>



## CARRABASSETT VALLEY SCHOOL DEPARTMENT ANNUAL REPORT

Greetings from the School Department! The following is a summary of the Carrabassett Valley student enrollment as of January 1, 2016: Kingfield Elementary School 15, Stratton Elementary School 16, Mt. Abram High School 8, Carrabassett Valley Academy 14, and Kents Hill School 3, for a total of 56 students K-12. This is a decrease of 10 students from last year's enrollment of 66 students K-12.

In preparation for the annual town meeting the school committee develops a draft budget far in advance of the end of the school year to assist in the town's budgeting process. Barring any unforeseen expenses, changes in anticipated revenues, or new students moving into town between now and the end of the school year, the school committee approved a draft budget for the town's budgeting process.

Our FY 17 draft budget is forecast to be a total of \$947,951, which will reflect a decrease of around \$100,000 from FY 16's budget, which is \$1,047,686. This decrease is due to the decline of 10 students, K-12, in this year's enrollment numbers. With the projected \$100,000 savings in this year's tuition cost and the projected lower enrollments for next year we anticipate a lower assessment of about \$200,000.

One other piece of financial data that is worth noting is the Towns General Purpose State Aid. GPA is the state's share of supporting local education. The Ed 279 is a financial report from the State Department of Education indicating an estimate of what each school district will receive in GPA in the next school year. At the time of this writing we have received a preliminary ED 279. Based



*Carrabassett Summerfest 2015*

upon this preliminary report, it appears that we will receive \$12,000 less in State revenues than last year. This is a preliminary projection and we will not know the actual number until the Legislature approves a budget later in the year. We will present a final school budget at that time.

I am happy to report that our students are doing well in their schools of choice. I am also pleased with the quality and the level of services available to our students in both school systems.

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



# CARRABASSETT VALLEY PUBLIC LIBRARY AND COMMUNITY CENTER - 2015 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 six years! 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 3350 patrons since the February 6, 2010 opening. Our location proven 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 2015 reaching over 6,175 visitors, with an additional 1,640 using the **Begin Family Community Room** facilities. Total attendance is estimated at over 35,000 visitors in six 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: [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 **12,000 holdings** 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 patio; you will find outside outlets to power your electronic device.

**The Begin Family Community Room** was used by over 1,600 people in 2015 including the Town of Carrabassett Valley for selectmen's meetings & public hearings, CV Fire & Police Dept., CV Outdoor Association, Sugarloaf Ski Club, 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, 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 29 artists and dozens of CVA students since 2010; artwork is featured for a 2 month period throughout the year. 2015 artists included: Betsy Bass, Patty Ritzo, Nancy Norris and Lucia Swallow; CVA students displayed in the spring. The 2nd annual summer art exhibit featured 14 local artists! 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:** Volunteers continue their hard work planting, growing and harvesting vegetables in the *Carrabassett Library Community Garden* to deliver to the

Stratton/Eustis Food Bank. This is an ongoing project and volunteers are welcome! The **Third Thursday @ 3 Community Book Club** meets monthly; stop by to sign up. **Children's story times:** Selected Thursdays @ 10:30. **Parent/child playgroups:** Thursdays & Saturdays @ 10:30. **Family Movie Matinees:** Selected Saturdays @ 3:00 January-April. 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:** 2015 brought entertainment for all ages into the library and the **Begin Family Community Room**. Visitors enjoyed **book talks & signings** by several Maine Authors: John Ford and Mark Nickerson presenting "*Blue Lights & Funny Cider*;" Tim Sample: *Answers to questions Nobody was Askin'*, Gerry Boyle, Tess Gerritsen and our very own Nancy Marshall: *PR WORKS!* There were **artist receptions** for Marguerite Robichaux, Betsy Bass, and Patty Ritzo and Nancy Norris, and **musical performances** by The Grateful Dads, Johnny G. & Little Malcolm, and the Stratton School Steel Drum Band. A community favorite was the **Owls of Maine** presented by Chewonki's Traveling Natural History Program teachers, with well over 100 guests attending! College admission professionals shared tips for getting into college with students from MSAD #58, Stratton/Eustis (Flagstaff RSU) and CVA students. Other programs include movies, community wellness programs, and financial advice classes. *MAD SCIENCE* returned to entertain Outdoor Adventure Camp kids again last 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/Eustis Food Bank 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 \$600 for the library.



## Maggie Trafton Children's Corner



*"In December of 2015, the children's area of the Carrabassett Valley Public Library was proudly dedicated to Margaret Grace Trafton. In memory of Maggie's life and her love of the library, her parents, Barbara and Dick Trafton, established a fund in her name in 1995 to provide children's programming, and recently made a very generous donation to the CV Library. Seen here is the Trafton Family in the Maggie Trafton Children's Corner of the CV Library."*

Thousands of people have enjoyed this multi-purpose building which provides recreational, cultural and educational opportunities for the residents, taxpayers 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 REPORT

I am pleased to be able to present this annual report to you. This past year was quite an active year in terms of accomplishing a variety of special projects. The completion and dedication of the Samantha Wright Memorial Pool was undoubtedly the most noteworthy endeavor.

For more than six years our pool committee energetically led the charge. We took into consideration what you had to say throughout the process, and we are grateful for your assistance with the design and construction. Well known Olympic Medalist in swimming Esther Williams noted **that 'Somehow I kept my head above water. I relied on the discipline, character and strength that I had started to develop as that little girl in her first swimming pool.'**

Here's to you Samantha Wright, you led the initial charge that at its completion resulted in the endless pool of waves and enjoyment for our community.

Lani Tapley owner of Aquatic Development Inc. and his staff worked tirelessly to meet our completion timeline. We were able to open the pool the week prior to day camp affording us the time to iron out the kinks before the crowds arrived. A very special thank you is extended to Courtney Knapp, Greg Roux, Rob Healey, Emily Luce and staff, Tim Richards, Liz Stefany and each and every one of the 60 volunteers who donated your time and funds to both the pool and bathhouse project.

More than 5000 visitors enjoyed the facility throughout the season. Aquatic activities included water aerobics, swim lessons, lap swim and free swim.

## PROGRAM HIGHLIGHTS

**The Annual Fourth of July** parade, festivities and fireworks took place the weekend prior to the start of Outdoor Adventure Camp. Approximately 50 children marched in the parade followed by activities inclusive of surprises in the sawdust pile, arts and crafts, open swim and balloons and magic. The fireworks display and music took place later that evening.

**Outdoor Adventure Camp** under the direction of Marcia White and staff provided 330 day campers with the opportunity to participate in a multitude of adventure based activities such as hiking, biking, swimming and nature study. Trips to Mt. Blue State Park, Popham Beach and Flagstaff were also scheduled. **Youth Tennis lessons** were an added bonus with Chris Daley instructing the basic fundamentals of the sport.

**The Youth Canoe Program** under the direction of Maine Guide Matt Tinker and Staff spent one day a week with our pre- teens. Participants had the opportunity to explore Flagstaff Lake, learning about the history of the region, refine their paddling strokes, view wildlife and practice safe boating techniques.

**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. Golf Pro Corey May provided youth ages 5-18 with the fundamentals of golf as well as course access throughout the six week program. 127 children inclusive of the day camp participants enjoyed their time spent on the putting green, course and range.



*New AGC roof and additional insulation being installed*

## **SPECIAL EVENTS**

Ho Ho Ho to volunteers Gregg and Cheryl Roux, Tim and Julie Richards and Jay Reynolds decorated the **Town Christmas Tree** this year in 40 degree plus weather! Utilizing the Town Ladder Truck was a huge bonus; it eliminated us from swinging from the spruce branches...

**The 10th Annual Summer Fest** was held on Saturday August 1<sup>st</sup>. It took place at the Black Fly Field, Airport and at KC's Kreativity Center which located off of the Old Huse Mill Road. The horse and buggy rides were popular. 5 live bands performed on stage and 17 artisans exhibited and sold their crafts and products.

The weather was perfect for the fly-in and the remote radio control planes drew a good sized crowd. More than 450 visitors stopped by throughout the day to partake in the day's festivities. A very special thank you is extended to Karen Campbell, Kelly Geary, Dutch & Brian Demshar, Signworks, Tom O'Leary, Roger Benoit, Rob Healey, Liz Richardson, John Beaupre, Mike Church, Bill Casey, The Irregular, Chris & Audrey Parks, Pepsi, Jay Reynolds, Chris Hobbs, Nate Downing, Bill Munzer, Brian Goss, Tom Fahy, Dick Leahy, Darren Flewelling, Lloyd Cutler, Sawyer Fahy, Jessie Spicer, Dave Mitchell, David Paradis and Kendrick Charles. This year's festival will take place on **Saturday August 6th, 2016.**



**The 5th running of the Carrabassett Backcountry Cycle Challenge** was held on Saturday and Sunday July 18 & 19th. More than 140 hearty mountain bike enthusiasts took to the trails at the Outdoor Center, Narrow Gauge and Bigelow Preserve to test their endurance. The 15, 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 16th, 2016.**



*The ever popular 4th of July kids hunt for money in the sawdust pile*

## **ANTIGRAVITY COMPLEX**

2015 program highlights included, adult fitness classes in spinning, Pilates, yoga, functional fitness, cardio kick boxing, and personal training. Instructors Shafer Archer, Stacey Keene, Jen Small and Sarah Plummer kept everyone in shape. Summer sports camps, a wide range of after school programs inclusive of functional fitness, trampoline and climbing wall & nutrition education saw more than 50 children each week. In addition, we hosted an assortment of birthday parties, 5 British Prep School groups, Camp Winadu, Maine Challenger Science, and another 40 special groups along with our weekly volleyball and pickle ball games.

A total of 385 individual taxpayer and non-taxpayer memberships were processed, as well as a total of 140 taxpayer and non-taxpayer family members overall 580 users for families, total registered users 965. In addition, we had 14,700 walks-in visitors utilize the AGC amenities and programs. Of the 14,700 approximately 5,252 utilized the trampolines and climbing wall. The remainder of the visitors utilized the weight room,

Skate Park, and open gym. In terms of new staff, Shafer Archer of Kingfield has recently joined us and she is teaching fitness classes and personal training clients.

In terms of AGC infrastructure projects an entire roof overlay took place in November and December. We will renovate the trampoline area in May of 2016.

In closing, I would like to thank Marcia White, Kory Jacques, as well as the AGC staff who orchestrate programs. Thanks to Pool Director Emily Luce and staff and to Josh Tausen 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 us throughout the past year.

Respectfully Submitted,  
*Deborah A. Bowker*  
Deborah A. Bowker



# TOWN CLERK'S REPORT

The following elections were held during the fiscal year 2015:

**Annual Town Meeting:** March 11, 2015 - Robert Briggs was elected Moderator. The Polls were open from 8:00 to 6:00 pm, at the Town office for the election of Municipal Officials. Elected for a 3 year terms as Selectmen, were John Beaupre and Thomas Butler. Elected for a 3 year terms as Sanitary District Trustees were Stephen Pierce and Richard Smith. Elected for a 3 year term as a School Board Committee member was Danielle London. The Town Meeting reconvened at the Outdoor Center to vote on articles 3-62 of which all were approved.

**Special Town Meeting for FY16 School Budget:** June 2, 2015 at 6:00 pm. Robert Briggs was elected Moderator, Articles 2-7 were approved by the voters. Articles 8, 9 and 10 were approved by a hand count of YES-15 No-0.

**Special Town Meeting:** July 13, 2015 at 6:00 pm. William Gilmore was elected Moderator. Articles 2-4 were approved by the voters, including Article 3 to allow \$5,000 from Town Surplus to be spent for LiDAR technology, and Article 4 that would allow a \$200,000 capital improvement project at the AGC for a roof replacement and additional insulation and for lighting efficiency.

**State of Maine Referendum Election:** November 6, 2015 8:00 am to 8:00 pm. 155 Voters turned out to vote on one Citizen's Initiative and 2 Bond issues.

**Special Town Meeting:** November 30, 2015 at 6:00 pm. Robert Briggs was elected Moderator. Articles 2-3 were approved by the voters. Article 2 allowed an amendment to the Town's Zoning Ordinance.

Respectfully Submitted,

Wendy Russell  
Town Clerk

## **VITAL RECORDS REPORT**

Births: 3 Deaths: 5 Marriages: 4

### **VEHICLE REGISTRATIONS**

854 motor vehicle registrations  
and 136 trailers

**Total excise collected: \$177,342.84**

### **RECREATIONAL VEHICLES**

Boats: 88, Personal Water Craft: 6,  
Resident Snowmobiles: 38,  
Resident ATV: 40, Non-Resident ATV: 4,  
Non-Resident Snowmobile: 6,

**Totals Registered: 182**

### **DOG LICENSES**

Males/Females: 9, Spayed/Neutered: 76,

**Total Dogs Registered: 85**

### **RESIDENT SPORTING LICENSES**

Resident Hunting & Fishing: 23,  
Resident Jr: 2, Resident Hunting: 7,  
Resident Fishing: 24,  
Migratory Waterfowl: 3,  
Muzzleloader: 5,  
Spring/Fall Turkey: 4,

Coyote Night Hunting: 4,

NR- Fishing: 1, Alien Season Fishing: 1,

**Total licenses issued: 74**



# CARRABASSETT VALLEY SANITARY DISTRICT

Village West #35 Carrabassett Valley, Maine 04947

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 the District's staff continues their steadfast diligence to assure that you have a pleasant day.

In 2015, our residential customer base grew with the addition of 20 residential connections. These connections are double those made in 2014. The District welcomes this upward trend and is ready to have it continue.

The District has been very successful at operating and maintaining the facilities at a level that does not exceed our means; or in any way ignores the proper care of our assets. Efficient and effective operation has been a significant tool in keeping operating costs on an even keel; this coupled with the retirement of the District's debt service has allowed us to carry forward the current sewer rates which were established in 2011 and which are 30% lower than the rates charged in 1993.

Capital Improvement projects in 2015 included a total upgrade of the District's SCADA operating system. This system allows staff to monitor, operate and troubleshoot the treatment facility and pumping station from various computer work stations as well as, any android device or wifi enabled computer at a remote location.

The plague of the "not so" flushable wipe is continuing to cause problems in the sewer system. Property



*With landowner permission from the Sanitary District  
ATV and Mt. Bike trail improvements continue*

Managers on Sugarloaf are reporting increased incidents of sewer drainage issues within the building's plumbing caused by an accumulation of "wipes." Please dispose of these products in a trash receptacle, not a toilet! As I mentioned earlier, the District would like you to have a pleasant day...free flowing sewer pipes are very much a part of that formula.

The District is committed to serving the Valley's current and future needs. The Trustees 2016 Meeting Schedule is as follows: March 8th, May 10th, August 9th and November 8th. 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



February 10, 2016

Dear Carrabassett Valley residents & taxpayers,

Thank you for the opportunity to present the CVA Competition Center project at the town meeting on March 9, 2016. We are so fortunate to live in a place that values and encourages true collaboration and this project is another wonderful example of that. In anticipation of the vote we would like to provide some project highlights for your review.

**Proud partnership:** We are proud to partner with the Town of Carrabassett Valley, Sugarloaf and the Sugarloaf Ski Club to create a facility that will enhance CVA and Sugarloaf's credibility and viability as a significant ski and snowboard competition venue on the world stage. As importantly, the Center will provide a comfortable home for the members of the Sugarloaf Ski Club, which has become a valuable social network for Sugarloaf's maturing population and has enabled countless local children to strive for and achieve a better life through skiing. We envision that the new Competition Center will be a major hub for competitive and social activity in Carrabassett Valley, providing a warm and welcoming venue for all the residents of Carrabassett Valley for generations to come.

**Important economic driver:** This new facility will be another important economic driver for our region. It will allow Sugarloaf, CVA and the Valley to host more and larger competitions, bringing in competitors, families, teams and visitors from around the world to see all that we have to offer. This will translate into both short and long term financial prosperity for our colleagues and fellow business owners. In the summer months, when not in use by CVA, Sugarloaf will have the ability to use the building as an event venue.

**Facility and project finances:** CVA is funding and constructing the building and it will be an extension of our campus. We have entered into a favorable, long-term lease extending through 2046 and possibly through 2065. This facility is a key component to CVA's long term sustainability as it will become the visible, public face of CVA and Sugarloaf on-hill competition operations. Both of these are vital to recruiting CVA students and Weekend Program participants.

A local contractor, Linwood Doble, has been selected through a competitive process to serve as the Construction Manager. His longstanding relationships with various local entities will mean that whenever possible, the work to construct, complete, maintain and furnish the facility will be awarded to local craftsmen and businesses.



## 2015 TOWN OF CARRABASSETT VALLEY PUBLIC LOT FORESTRY OPERATIONS SUMMARY

The 2015 year passed with no harvest activity on the public lot. This was planned after successful harvests in 2013 and 2014. 2015 activity primarily revolved around road construction and planning in preparation for a timber harvest in the winter of 2016.

As part of the original three year plan adopted in 2013, a harvest area called the Back Bowl harvest was targeted for harvest on frozen ground in the winter of 2016. This was a relatively large harvest area in the 200 acre range. See attached harvest plan map for location of planned area. This plan was discussed and reviewed as part of multiple Town Forestry Committee meetings to insure understanding and buy in from the Town. In order to completely access the area, improvements were made to the private Highland Road on Penobscot Nation owned lands. An agreement was put in place with this landowner to use their road system for trucking as well as for skidding wood across their property, and using landings to process and load the forest products for the various mills. AFM foresters worked closely with Penobscot Nation foresters to insure clear expectations and outcomes were met. An agreement was also reached with the Highland Home owners association for use of their private road.

The road work done in 2015 included minor improvements to the existing gravel road and replacing an existing 25 ft. ski trail bridge with a new permanent 35 foot bridge capable of handling loaded trucks. Once across the bridge there was a grown in "winter" road heading up hill that was brushed out, culverts placed, and the road surface leveled for trucking and plowing in the winter. To access the public lot approximately, 1800' of newly constructed road was built off the existing winter road, to the edge of the public lot property line where a landing will be used. This was

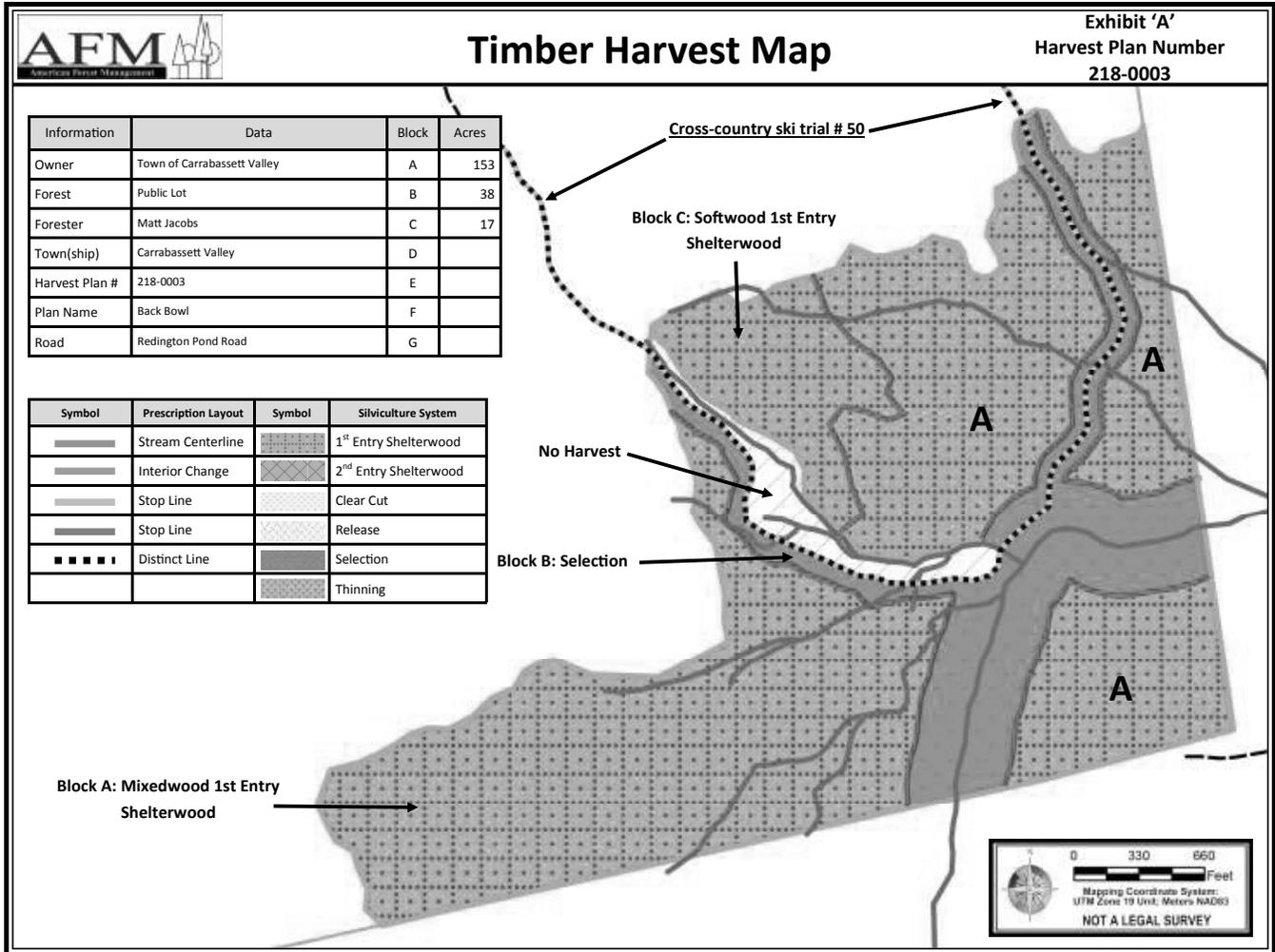
done to shorten skidding distances which were prohibitive without this road. In total, the Town paid \$36,233.72, (\$11,321 will be paid in 2016) for these road improvements. This includes the cost of all bridge materials, culverts, hay, machine time and labor. This project came in under budget and will set up the harvest well to meet expected earnings. The 2016 estimated earnings called for approximately \$120,000 in timber earnings less the road cost.

Also completed in 2015 was approximately 3.5 miles of property boundary line maintenance consisting of brushing, blazing, and painting lines. This was done at a cost of approximately \$750/ mile or a total of \$2600. This follows on a similar amount last year, and represents approximately 80% of the total public lot boundary lines completed in the last two years. The remaining lines parallel RT.27 behind the houses.

The end of 2015 was also the end of the term of the agreement with AFM for forestry services. This three year agreement passed by with the successful completion of an intensive timber inventory of the entire lot, a management plan written, Geographic Information System files created, a three year logging and road work plan completed, two road construction projects, and two summer harvest plans completed. In November 2015 the Town and AFM agreed to a consecutive three year term for AFM to provide forestry services, including the development of an additional three year logging and road work plan, updated forest inventory and GIS mapping, as well as timber harvest administration services.

Summary of 2016 Timber Harvest Descriptions and Goals:

As important as financial benefits, forest management and



related timber harvesting will improve the forest on the public lot. The two hundred acre site consists of mature stands composed of hard maple, red spruce, white birch, popple, balsam fir, yellow birch and beech. Mature trees are large sawlog, and sawlog in size. Desirable advanced regeneration is unevenly distributed as areas of dense spruce / fir, northern hardwood species, and intolerant hardwood. Moose maple and hobble bush are competitors for light and space of the desirable regeneration.

Harvest goals include capturing mortality in over mature trees as well as at risk species while giving residual desirable crop trees more space to grow. Removing poorly formed, diseased and dying stems will increase overall health and quality. Promoting and establishing favorable regeneration is also a primary goal. Favoring more

wind firm, longer-lived species to occupy space beside recreational trails is also an important component of the harvest goals. Currently, large popple, white birch, and balsam fir are present adjacent to the trail system in that area and are regularly falling across the trails. Creating openings, un-cut inclusions, riparian area management, leaving wildlife trees undisturbed, and insuring varied tree age classes across the forest will also address wildlife needs within the harvest area.

Winter access to the Town public lot timber harvest is by way of the Highland Road (private and Penobscot Indian Nation land). Crews have erected signs on Rt. 27 warning motorists of "Trucks Entering". We are hopeful the 2016 winter harvest plan can be completed before spring break-up.



## MOUNTAIN BIKE TRAIL DEVELOPMENT

Much has been accomplished through an extensive collaboration between the Carrabassett Region Mountain Bike Club (CRNEMBA), the Town of Carrabassett Valley and MH&T, other contributors (Sugarloaf Mt.) and generous land owners (in addition to Town land: Penobscot Indian Nation, Sanitary District, State and Sugarloaf land).

Collectively, the parties have acknowledged (part of a 2014 Memorandum of Agreement) that their common interest is to create a significant, if not world class, mountain bike destination in the Carrabassett Region that will create diverse trails for all ages and abilities, assist in the growth and promotion of the parties' interests and create increased economic activity for the area. All the reports we are getting indicate that we have made a lot of progress in accomplishing these goals.

The focus of the mountain bike trail development program in the past five years has been to create a significant and sustainable trail network consisting of both mountain bike specific and multi-use backcountry trails in the immediate area of the Sugarloaf Outdoor Center and Maine Huts and Trail's (MH&T) Poplar Stream and Stratton Brook Huts. The current trail network consists of approximately eighty miles of trail, of which, approximately thirty miles is rebuilt or new trail. The remaining trail is either existing or back country trail. As you can see from the spreadsheet accompanying this report almost \$500,000 has been expended from a variety of sources for trail development. This does not include many volunteer hours and resources that have been provided by Club members and MH&T.

A public forum was held on December 30<sup>th</sup>, 2015 and an on-line "Survey Monkey" was conducted following that meeting to gain public input regarding future trail development. A Trail Committee will be assessing this input and using that information along with funding and long-term landowner permission considerations to recommend a work plan for the coming year and possibly beyond. We are committed to two significant trail projects in 2016 whose being finishing the 'Hurricane Trail' on the Town's public lot and a single track relocation of 'Newton's Revenge' trail that will go up to the Stratton Brook Hut from the Narrow Gauge Pathway creating a loop with the 'Oak Knoll' trail. Additional trail development decisions will be made in the spring. Sugarloaf is also planning to develop some mountain bike trails in 2016. In the Town Meeting Warrant (Articles 26 and 28) we are requesting a Town appropriation of \$25,000 and funding from the Town's Recreation Endowment Fund of \$27,000 (\$15,000 to be matched by the Mountain Bike Club and \$12,000 to be matched by MH&T) for continued trail development.

The Town's interest in mountain bike trail development has been to provide additional recreational opportunities for the Town's citizens, property taxpayers and guests and to provide additional economic activity in the spring, summer and fall seasons. We are fast becoming a major mountain bike destination. As we move forward with additional trail development we wish to continue to seek input from trail users and Carrabassett Valley residents and property taxpayers.



## Mountain Bike Trail Development • Carrabassett Region Trails

### **2015 REVENUES, EXPENSES AND ACCOMPLISHMENTS**

Trail/Acct.	2015 Funding	Expended	Remaining Funds	Work Completed	2016 Trail Work Planned:
Oak Knoll #52-1-406	\$13,912 (Bal. Forward/ Transfer)	\$13,912	\$0	Additional Work on Trail left from 2015	
Town/Club Work #52-1-405	\$5,362 (Bal. Forward)	\$4,619	\$742	Work off Narrow Gauge/ Design Work inc. Consultant (\$1,758 to cover Oak Knoll acct.)	
Campbell Field POD #52-1-408 (bike trails) #52-1-402 (ski/bike trail)	\$130,000 (\$65,000 Club/ \$65,000 Town)	\$41,379	\$88,621*	Trail Work off Narrow Gauge: Spike Trail--950' Jerusalem Trail--2000' Grassy Loop Addition---1000' Ski/Bike Newton's Trail Reroute	Newton's Revenge Tr. \$50,000 (includes work on Grassy Loops)
Outdoor Center #52-1-409	\$101,937 (net \$6,937 Bal. For.) \$35,000 Grant; \$95,000 new 2015 money)	\$89,965	\$11,972	Work on 'Sunny Breeze' (Tr.124) Redington Connection Tr.109) New Hurricane Single Track (10,000' completed)	Finish Hurricane Loop TR \$45,000
Maine Huts and Trails #52-1-404	\$10,000 Town; Est. \$22,000 from MH&T	\$10,000	\$0	Trail Bridge Replacement Completed	
<b>TOTAL:</b>		<b>\$159,875</b>	<b>\$101,335</b>		

Note: Assumes CRNEMBA (Mt. Bike Club) match of \$44,310



## Mountain Bike Trail Development • Carrabassett Region Trails

### 5-YEAR TOTALS

	2011	2012	2013	2014	2015	5-Year Totals	2016??
<b>FUNDING:</b>							
Town Funding	\$20,109	\$24,918	\$25,000	\$25,000	\$25,000	\$120,027	\$25,000
Town Rec. End. Fund		\$5,661	\$41,637	\$45,000	\$100,000	\$192,298	\$15,000
State Grant Funding (thru Town)			\$39,339		\$35,000	\$74,339	\$0
Club Funding (inc. Club Grants)		\$9,313	\$8,016	\$20,000	\$20,689	\$58,018	\$59,310*
Maine Huts and Trails				\$22,500	10000	\$22,500	
Sugarloaf				\$2,500		\$2,500	
<b>Totals:</b>	<b>\$20,109</b>	<b>\$39,892</b>	<b>\$113,991</b>	<b>\$115,000</b>	<b>\$195,000</b>	<b>\$483,992</b>	<b>\$94,310</b>
<i>NOTE: Balance Forward in Accounts for 2016&gt;</i>							<b>\$57,024</b>
<b>Potential Funding Available in 2016:</b>							<b>\$151,334</b>

#### **TRAIL EXPENDITURES:**

Totals (expended from Town Accounts)	<b>\$20,109</b>	<b>\$40,730</b>	<b>\$99,586</b>	<b>\$104,933</b>	<b>159,875</b>	<b>\$425,223</b>
Additional MH&T expenditures						<b>\$72,238</b>
Total Mt. Bike Trail Expenditures:						<b>\$497,461</b>

#### **WORK ACCOMPLISHED (includes only trails actually worked on):**

<b>Length of Trail:</b>						
Single Track	3,500'	7,500'	10,000'	18,500'	20,000'	11.3 Mi.
Tread	8000'		9,500'		3,500'	4.0 Mi.
Other Trail Work			10,000'	2,500'	12,700'	4.8 Mi.
<b>Totals:</b>	<b>2.18 Mi.</b>	<b>1.42 Mi.</b>	<b>5.59 Mi.</b>	<b>3.98 Mi.</b>	<b>6.85 Mi.</b>	<b>20.10 Mi.</b>

*NOTE: \* Assumes Mt. Bike Club will transfer \$44,310 to match existing Town Funds previously approved by the Town.*

*NOTE: There is approximately 80 miles in the trail system; approximately 30 miles have had trail work completed upon.*



## TAX COLLECTOR'S REPORT

2015	REAL ESTATE TAXES .....	\$3,354,169.50
2015	PERSONAL PROPERTY TAXES.....	\$89,553.71
2015	TAX COMMITMENT.....	\$3,443,723.22
2015	ABATEMENTS .....	\$1,289.36
2015	REAL ESTATE TAXES COLLECTED.....	\$3,255,521.40
2015	PERSONAL PROPERTY TAXES COLLECTED .....	\$88,546.73
2015	TOTAL BALANCE DUE AS OF 12/31/2015 .....	\$98,365.73
2014	REAL ESTATE TAXES OUTSTANDING 1/1/2015 .....	\$112,392.05
2014	PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2015.....	\$627.56
2014	BALANCE DUE 1/1/2015.....	\$113,019.61
2014	REAL ESTATE TAXES COLLECTED as of 12/31/2015 .....	\$97,712.96
2014	PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2015.....	\$580.23
2014	TOTAL BALANCE DUE AS OF 12/31/2015 .....	\$14,726.42
2013	REAL ESTATE TAXES OUTSTANDING 1/1/2015 .....	\$17,482.36
2013	PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2015.....	\$1.99
2013	BALANCE DUE 1/1/2015.....	\$17,484.35
2013	REAL ESTATE TAXES COLLECTED as of 12/31/2015 .....	\$17,482.36
2013	PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2015 .....	\$1.99
2013	TOTAL BALANCE DUE AS OF 12/31/2015 .....	\$-





## 2015 DELINQUENT TAXPAYER LIST

ALLARD, THOMAS J.....	769.50	COULOMBE, DENNIS N.....	1,991.25
AMBROSE, THOMAS J. & MAUREEN .....	87.75	CREIGHTON, JONATHAN R. & LISA.....	162.00
BABCOCK, HANNA S.....	951.75*	CROMMETT, PAUL .....	958.50
BARIBEAU, JON.....	175.50*	CURTIN, TERESA .....	101.25
BARIBEAU, JON P.....	236.25*	DARDIS, LEIDA P.....	1,545.75
BARR, CARL E. & WENDY FEE .....	1,788.75	DATA PROFESSIONALS LTD.IAN SMITH.....	114.75
BAXTER, WALTER A. & BARBARA J. ....	87.75	DEPOY, ELIZABETH.....	897.75*
BEAN, DOUGLAS J. & BARBARA A.....	162.00*	DEROSE, MARK J. & SUSAN P.....	101.25
BEAR MOUNTAIN ROAD 2232 LLC, .....	1,545.75*	DESMOND, MAUREEN J. ....	735.75
BEAULIEU, RON & LORI.....	5,393.25	DOANE, L. JR. ....	357.75
BEAULIEU, RON L.....	1,937.25	DUKE, JEFFREY C. ....	769.50
BEGIN, LEWIS.....	168.75	DUTRA, JOSEPH F.....	87.75*
BHATT, AMIT .....	303.75*	EARL REALTY TRUST .....	364.50
BIG SHOW INC. ....	526.50	ELSEMORE, TERRY.....	182.25
BOGHOSSIAN, PAUL O. III.....	1,552.50	ELSEMORE, TERRY.....	87.75
BUCK, PATRICIA .....	452.25	ENTWISTLE FAMILY CAMP TRUST .....	857.25*
BUCK, PATRICIA & GEORGE.....	540.00	ENTWISTLE FAMILY CAMP TRUST .....	236.25*
BUSSIERES, CLAUDE & PROVOSTY.....	101.25*	EVANS, PETER G.....	101.25
CAMBRIDGE, THOMAS.....	614.25*	FORSGREN, DONNA .....	337.50
CAMP, NELSON A. ....	195.75	FORSLEY, CHRISTINE .....	1,572.75
CAMP, NELSON A. ....	216.00	FRANCIS, DEAN A. ....	236.25
CANNING, JOANN E. & MICHAEL K.....	1,073.25*	GARFIELD, CYNTHIA M.....	155.25
CANTARA,CHRISTOPHER J & SUSAN L.....	965.25*	GERRY, CHARLES W. ....	2,180.25
CAP, DEMETRIUS & SUZANNE .....	708.75	GILLIS, PETER J.....	148.50
CARRIGAN, III, WILLIAM F.....	897.75	GOODRICH, LAURA M.....	1,849.50
CASEY, LAURENCE J.....	1,741.50	GOSS, PRISCILLA .....	87.75*
CATALDO, GREGORY G.& BEVERLY .....	87.75	GRACE LONG ROWLAND.....	101.25
CLARK, KEVIN C.....	465.75	GRANSBURY, STEVEN L. & ELIZABETH.....	2,004.75**
CLARK, LYNN F. ....	519.75	GROBE, CARY & SYDELLE.....	108.00*
COTE, WILLIAM.....	553.50	HALLETT, LYNN S.....	2,369.25*
COULOMBE, DENNIS & AMANDA.....	2,018.25	HANSEN, EILEEN.....	101.25*



HUBER, LARE & TIEDEKEN, LOIS .....	101.25	PROSS, JAMES F. & MIA S POLIQUIN-PROSS .....	216.00
HUBER, LARE & TIEDEKEN, LOIS .....	101.25	RAITTO, MICHAEL & PATRICA .....	486.00
INGLIS, DOUGLAS S. & DIANNE S. ....	101.25	RANCOURT, CRAIG J.....	310.50
INGLIS, DOUGLAS S.& DIANNE .....	108.00	RAYMOND, TERRY .....	1,566.00
JABAR, GEORGE M. II & BETHANIE S.....	796.50	ROBINSON, ANDREW.....	924.75
JABAR, JOHN .....	148.50	ROWSE, DAVID .....	1,208.25**
JASPER PROPERTIES .....	114.75	RUGAN, JOHN H. & REBECCA S. ....	236.25
JONES, KENNETH & GWEN.....	87.75	RYAN, SKY M.....	452.25
KEEFE, DAVID.....	270.00	SAHONCHIK, KRIS H.....	951.75
KEILER, EDMUND C.....	1,937.25	SHAPIRO, FIMA & NINA.....	87.75
KROUSE, RICHARD A.....	1,815.75	SMITH, FRED O.II.....	263.25
LACOMBE, DANIEL .....	465.75	SPLIT ROCK GETAWAY LLC .....	1,147.50
LAROCHELLE, LORI.....	492.75*	STRAYTON, ROBERT H. ....	114.75
LEBLANC, ARTHUR.,III & HOLLY P.....	3,516.75	STRUNK, JEFFREY L.....	573.75*
LORING, GREGORY L.....	357.75	SUGARLOAF BREWING COMPANY .....	810.00
MACKENZIE, GENEVIEVE H.....	1,971.00	TALBOT, JAMES A. ....	891.00
MARTIN, MELINDA M. & PETER J.....	2,126.25*	THE RACK, LLC C/O JEFFERY STRUNK.....	4,043.25*
MAY, FITZ .....	384.75	THOMAS, GREGORY & PATRICIA .....	722.25
MAY, FITZ .....	668.25	THOMPSON, TIMOTHY J.& KATHLEEN.....	2,247.75*
MCFALLS, MICHAEL .....	2,011.50	TIMBERLINE PHASE II, LLC .....	904.50
MCKENDRY, PETER J.....	2,200.50	VENTURA, ARMAND JOSEPH .....	87.75
MCPHERSON, STEPHEN.....	688.50	WARD, MICHAEL KEVIN.....	87.75*
MELDRUM, WYNN & SHARON .....	101.25	WEBB, WILLIAM.....	303.75
MELDRUM, WYNN & SHARON .....	101.25	WHELAN, JOHN & MACCALLUM, MARG.....	162.00
MELVIN, WALTER B.JR. & SARAH G. ....	965.25	WHITE, CATHERINE.....	425.25
MENOUDARAKOS, ARETI .....	283.50	WHITMORE, JEFFREY B. & JENNIFER .....	891.00
MERRIGAN, RICHARD C. & PAULA J.....	87.75	WICKENDEN, JAMES B. & JENNIFER B. ....	1,707.75**
MILLER, CARLTON D. & ANN W. ....	114.75	WILCOX, MICHAEL.....	270.00
MIRAMANT, STEPHEN 1/2.....	1,167.75	WILCOX, MICHAEL.....	270.00
MOSKOVITZ, DANIEL B.....	182.25	WOODBURY, SALLY .....	567.00
MURPHY, EDWARD & LYNETTE .....	162.00	WOODBURY, SALLY .....	114.75
NASHEKA OLIVIA TOWERS .....	162.00		
OSGANIAN, ANDREA .....	1,161.00		
PEASE, EDWARD C. JR.....	1,896.75		
POWELL, DEBORAH A.....	945.00		

\* Taxes were paid in full after 12/31/2015

\*\*Partial payment received after 12/31/2015



# 2015 PROPOSED MUNICIPAL BUDGET

	<i>2013 Approp.</i>	<i>2014 Approp.</i>	<i>2015 Approp.</i>	<i>2016 Request</i>
<b><u>GENERAL GOVERNMENT ACCOUNTS</u></b>				
<b>General Government Salaries</b>				
Town Manager	\$71,303	\$72,537	\$73,770	\$75,245
Town Clerk/Tax Collector	\$31,340	\$32,574	\$33,128	\$33,791
Note: Tax Collector also receives School Secretary Salary (\$5,061)				
Treasurer (part-time)	\$25,046	\$25,547	\$25,000	\$25,000
Selectmen	\$5,000	\$5,000	\$5,000	5000
<b>Totals</b>	<b>\$132,689</b>	<b>\$135,658</b>	<b>\$136,898</b>	<b>\$139,036</b>
<b>Town Office Expenses</b>				
Heat/Utilities	\$8,000	\$7,400	\$7,200	\$7,200
Telephone	\$3,800	\$3,700	\$3,900	\$3,900
Supplies/Tax Bills	\$6,500	\$6,200	\$6,300	\$6,300
Clean Building/Trash	\$2,000	\$1,900	\$2,000	\$2,100
Copier (maintenance)	\$800	\$800	\$700	\$700
Computers/Software Support	\$8,200	\$8,700	\$9,000	\$10,000
Elections	\$1,400	\$1,600	\$1,200	\$1,600
Postage	\$5,400	\$5,400	\$5,400	\$5,500
Legal	\$2,000	\$2,000	\$2,000	\$2,000
Town Mgr. Expenses/Training	\$1,000	\$900	\$800	\$800
Town Mgr. Auto Expense	\$3,500	\$3,500	\$3,500	\$3,500
Treasurer's Expenses/Training	\$500	\$400	\$300	\$350
Tax Collector's Expenses/Training	\$700	\$700	\$500	\$500
Dues	\$1,400	\$1,650	\$1,650	\$1,700
Auditor/Town Reports	\$7,000	\$7,000	\$7,200	\$7,400
Registry of Deeds	\$1,700	\$1,600	\$1,800	\$1,800
Advertisement/Misc.	\$1,500	\$1,500	\$1,500	\$1,500
New Equipment	\$1,500	\$1,200	\$600	\$600
Newsletter	\$3,600	\$4,200	\$4,500	\$4,400
Web Site	\$2,000	\$1,000	\$1,000	\$600
Bank Fees	\$1,000	\$800	\$1,000	\$1,000
<b>Totals</b>	<b>\$63,500</b>	<b>\$62,150</b>	<b>\$62,050</b>	<b>\$63,450</b>
<b>Assessing</b>				
Tax Mapping	\$750	\$500	\$0	\$0
Training/Expenses	\$500	\$400	\$500	\$500
Supplies/Misc.	\$600	\$400	\$250	\$300
Assessing Records Assistance	\$0	\$0	\$0	\$1,500
GPS work (place new bldgs on maps)	\$0	\$0	\$0	\$0
<b>Totals</b>	<b>\$1,850</b>	<b>\$1,300</b>	<b>\$750</b>	<b>\$2,300</b>



	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Approp.</b>	<b>Approp.</b>	<b>Approp.</b>	<b>Request</b>
<b>Code Enforcement</b>				
Code Enforcement Officer/Assessor	\$64,766	\$66,000	\$67,122	\$68,464
CEO Vehicle Allowance	\$6,000	\$6,000	\$6,000	\$6,000
Phone/Pager/Supplies	\$600	\$600	\$600	\$500
Expenses/Training	\$900	\$500	\$500	\$500
<b>Totals</b>	<b>\$72,266</b>	<b>\$73,100</b>	<b>\$74,222</b>	<b>\$75,464</b>
<b>Planning Board Expenses</b>				
Planning Board Expenses/Legal	\$1,000	\$750	\$1,000	\$800
Recording Fees	\$600	\$600	\$600	\$600
Consultant Fees	\$0	\$0	\$300	\$1,000
Engineering Review and Inspection	\$1,500	\$1,200	\$1,500	\$500
AVCOG dues	\$6,000	\$6,366	\$6,339	\$6,500
Ordinance Printing/Misc.	\$0	\$0	\$0	\$0
Surface Water Management Study	\$0	\$10,000	\$15,000	\$20,000
<b>Totals</b>	<b>\$9,100</b>	<b>\$18,916</b>	<b>\$24,739</b>	<b>\$29,400</b>
<b>Selectmen's Donations</b>				
Donations (Social Sevices, Events, etc.)	\$5,000	\$5,200	\$5,500	\$6,000
Meeting Records	\$1,200	\$1,100	\$950	\$950
Contingency/Other	\$2,500	\$3,000	\$2,500	3000
<b>Totals</b>	<b>\$8,700</b>	<b>\$9,300</b>	<b>\$8,950</b>	<b>\$9,950</b>
<b>Total General Gov't Accounts</b>	<b>\$288,105</b>	<b>\$300,424</b>	<b>\$307,609</b>	<b>\$317,300</b>

## PROTECTION ACCOUNTS

<b>Police Department</b>				
Police Chief	\$56,250	\$60,000	\$61,020	\$62,240
Asst. Police Chief (2nd Officer)	\$45,000	\$46,234	\$47,020	\$47,960
Town Police Car (gas,maint.)	\$3,500	\$3,500	\$3,500	\$4,000
Phone/Radio	\$2,652	\$2,400	\$2,000	\$2,700
Supplies	\$500	\$800	\$1,000	\$800
Computer Maint./Training	\$0	\$0	\$0	\$0
New Equipment	\$2,500	\$1,500	\$1,500	\$1,500
Training	\$4,000	\$0	\$2,500	\$0
Misc.	\$800	\$500	\$500	\$500
Town Police Car Reserve	\$5,300	\$8,100	\$5,600	\$7,500
<b>Totals</b>	<b>\$120,502</b>	<b>\$123,034</b>	<b>\$124,640</b>	<b>\$127,200</b>
<b>Communications Center</b>				
Operations (Town share)	\$113,000	\$113,000	\$113,000	\$113,500



	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Approp.</b>	<b>Approp.</b>	<b>Approp.</b>	<b>Request</b>
<b>Fire Department</b>				
Fire Chief	\$22,515	\$22,965	\$23,355	\$23,822
Payroll	\$30,000	\$30,000	\$30,000	\$30,000
New Equipment	\$5,000	\$9,000	\$13,000	\$14,000
Equipment Maint. (gas, repairs, etc.)	\$15,080	\$15,130	\$15,930	\$15,930
Telephone/Pagers	\$1,700	\$1,700	\$1,700	\$1,700
Training	\$1,500	\$1,500	\$1,500	\$1,500
Misc.	\$1,000	\$1,000	\$1,000	\$1,000
<b>Totals</b>	<b>\$76,795</b>	<b>\$81,295</b>	<b>\$86,485</b>	<b>\$87,952</b>
<b>Fire Department Training Center</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fire Department Equipment (Vehicles) Reserve</b>	<b>\$32,448</b>	<b>\$33,746</b>	<b>\$28,746</b>	<b>\$35,096</b>
<b>New Fire Station (on mountain) Reserve Fund</b>				<b>\$50,000</b>
<b>Ambulance Service Subsidy</b>	<b>\$98,104</b>	<b>\$100,754</b>	<b>\$102,322</b>	<b>\$85,529</b>
<b>Animal Control</b>				
Animal Control Officer	\$4,900	\$4,998	\$5,083	\$5,185
Franklin County Animal Shelter	\$800	\$1,323	\$1,450	\$1,600
Supplies, Heat, Misc.	\$550	\$550	\$550	\$550
Training	\$200	\$200	\$200	200
<b>Totals</b>	<b>\$6,450</b>	<b>\$7,071</b>	<b>\$7,283</b>	<b>\$7,535</b>
<b>Total of Protection Accounts</b>	<b>\$449,799</b>	<b>\$458,900</b>	<b>\$462,476</b>	<b>\$506,812</b>

### INSURANCE ACCOUNTS

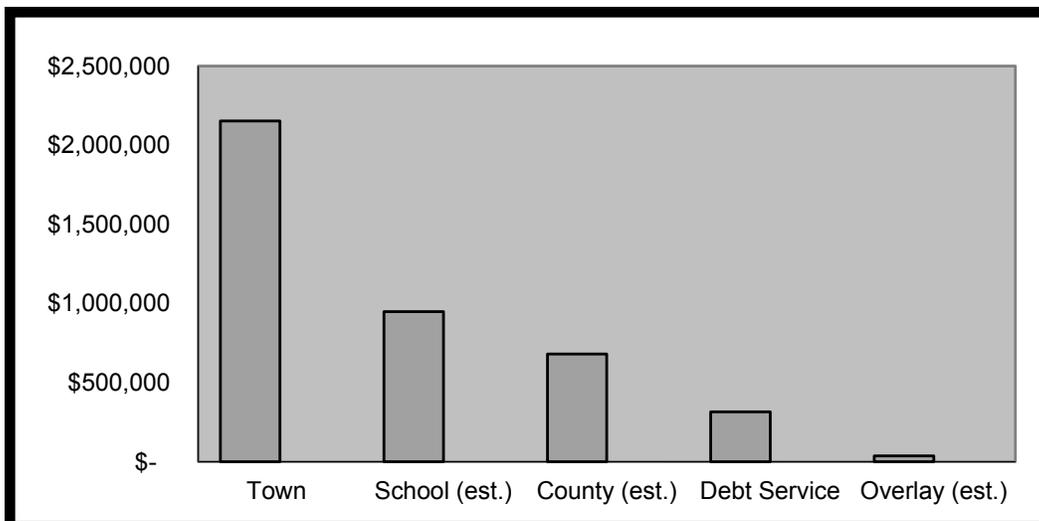
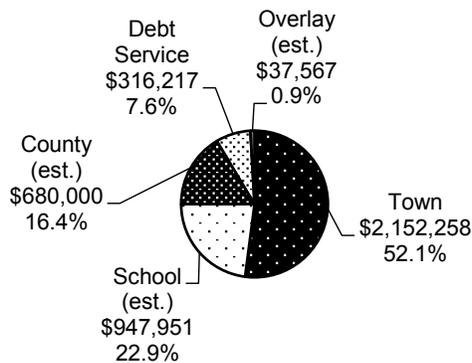
Law Enforcement Liability Ins.	\$3,300	\$3,200	\$4,100	\$4,300
Aviation Insurance	\$1,600	\$1,600	\$1,600	\$1,500
Bonds (treasurer/tax collector)	\$500	\$500	\$500	\$500
Vehicle Insurance Coverage	\$4,200	\$4,400	\$4,700	\$5,200
Public Officials Liability Ins.	\$850	\$1,650	\$1,100	\$1,100
Property/Inland Marine/Crime	\$19,500	\$13,500	\$14,500	\$15,500
Employment Practices Ins.		\$4,500	\$2,500	\$2,500
General Liability Ins.		\$3,800	\$4,400	\$4,600
<b>Totals</b>	<b>\$29,950</b>	<b>\$33,150</b>	<b>\$33,400</b>	<b>\$35,200</b>



# PROPOSED TOTAL BUDGET EXPENDITURES FOR 2016

## EXPENDITURES

Town	\$ 2,152,258	52.1%
School (est.)	\$ 947,951	22.9%
County (est.)	\$ 680,000	16.5%
Debt Service	\$ 316,217	7.6%
Overlay (est.)	\$ 37,567	0.9%
Total	\$ 4,133,993	100.0%





# TOWN MEETING WARRANT 2016

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 9th, 2016 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, 2016 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, 2016.

**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 \$139,036 for Officers' Salaries.

**Recommended by the Budget Committee**

**Article 8.** To see if the Town will vote to raise and appropriate \$63,450 for Town Operating expenses.

**Recommended by the Budget Committee**



- Article 9.** To see if the Town will vote to raise and appropriate \$2,300 for Assessing.  
**Recommended by the Budget Committee**
- Article 10.** To see if the Town will vote to raise and appropriate \$75,464 for Code Enforcement.  
**Recommended by the Budget Committee**
- Article 11.** To see if the Town will vote to raise and appropriate \$9,400 for Planning Board Expenses.  
**Recommended by the Budget Committee**
- Article 12.** To see if the Town will vote to raise and appropriate \$20,000 to continue to develop a Watershed Management Plan for the Mountain development area.  
*(Note: \$23,523 has been expended in 2014 and 2015 on this project to complete, Phase I the 'Inventory', and work on Phase II the 'Analysis'. This \$20,000 funding request will complete Phase II of the project. It is anticipated that Phase III (the final plan, reports, ordinance and standard development) of this project will be completed for approximately \$10,000 in 2017).*  
**Recommended by the Planning Board and Budget Committee**
- Article 13.** To see if the Town will vote to raise and appropriate \$9,950 for the Selectmen's Contingency Fund to meet unanticipated expenses, contribution requests and emergencies that arise during Fiscal year 2016.  
**Recommended by the Budget Committee**
- Article 14.** To see if the Town will vote to raise and appropriate \$127,200 for Police Protection.  
**Recommended by the Budget Committee**
- Article 15.** To see if the Town will vote to raise and appropriate \$113,500 for the Communications Center Operations.  
**Recommended by the Budget Committee**
- Article 16.** To see if the Town will vote to raise and appropriate \$87,952 for Fire Department Operating Expenses.  
**Recommended by the Budget Committee**
- Article 17.** To see if the Town will vote to raise and appropriate \$35,096 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 \$50,000 for a new Mountain Location Fire Station Reserve Fund.  
*(Note: Sugarloaf would like to acquire the two Town-owned "mountain" fire station bays that are attached to their equipment maintenance garage for their expanding needs. The Board of Selectmen is recommending that a Fire Station Reserve Fund be established to assist in funding this project when a project is proposed).*  
**Recommended by the Budget Committee**



**Article 19.** To see if the Town will vote to raise and appropriate \$85,529 for Ambulance Service Subsidy.  
**Recommended by the Budget Committee**

**Article 20.** To see if the Town will vote to raise and appropriate \$7,535 for Animal Control.  
**Recommended by the Budget Committee**

**Article 21.** To see if the Town will vote to raise and appropriate \$35,200 for Town Insurance Policy Coverages.  
**Recommended by the Budget Committee**

**Article 22.** To see if the Town will vote to raise and appropriate \$57,176 for Recreation Department expenses and programs.  
**Recommended by the Budget Committee**

**Article 23.** To see if the Town will vote to raise and appropriate \$214,117 for expenditures for the Anti-Gravity Complex.  
*(Note: Offsetting Revenue of \$30,000 and \$72,000 for a total of \$102,000 is being requested in warrant article # 56).*  
**Recommended by the Budget Committee**

**Article 24.** 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
Narrow Gauge Pathway Maintenance .....	\$14,000
Outdoor Center Operations.....	\$1,000
	<u>\$18,000</u>

**Recommended by the Budget Committee**

**Article 25.** To see if the Town will vote to raise and appropriate \$21,000 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 26.** 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 27.** 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 and improvements to 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 28.** 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: ..... \$1,504  
*(An amount equal to 2015 donations for this program)*

Town Matching Funds for Mountain Bike Club Grants and Donations:..... 15,000  
*(For Trail Development and Maintenance in Carrabassett Valley).*

Town Matching Funds for Maine Huts and Trails Grants  
 and Donations for two projects:..... 32,000  
*(To construct a mountain bike trail re-route near Poplar Stream Falls (\$12,000 Town matching funds) and a hiking and ski trail from the Stratton Brook Hut into the Bigelow Preserve (\$20,000 Town matching funds).*

Town Matching Funds for the Carrabassett Valley ATV Club for Trail Projects .....3,000  
*(To match Club Grants and funding to improve sections of the ATV trail network).*

Town Matching Funds to assist the Non-Profit ‘Longfellow .....2,500  
 Mountains Heritage Trails, Inc.’ develop a multi-use people powered trail that, if successful, would extend from Kingfield to Coburn Gore.

Town Matching Funds to assist the Carrabassett Valley Outdoor Association  
 in stocking the Outdoor Center Pond with fish:..... 300

Town Matching Funds to assist the Carrabassett Valley Outdoor Association  
 in expanding their Trap Shooting Facility (which is open to the public):..... 15,000

**TOTAL:.....\$69,804**

*(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 and projects. As of 12/31/15 there was \$309,462 in this Reserve Fund).*

**Budget Committee Recommends Approval**

**Article 29.** To see if the Town will vote to raise and appropriate \$50,000 to be placed into the Recreational Endowment Reserve Fund and, in addition, to place revenues from the Cell Tower Lease (estimated \$12,000) into this Reserve Fund.

**Budget Committee Recommends Approval**

**Article 30.** To see if the Town will vote to raise and appropriate \$58,493 for operation of the Carrabassett Valley Public Library.

**Budget Committee Recommends Approval**



**Article 31.** To see if the Town will vote to raise and appropriate \$30,200 for operation of the Community Center Building.

**Budget Committee Recommends Approval**

**Article 32.** 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 2016.

*(Note: For five years previous to January 2015 this organization paid \$1,000 per month rent and 1/3 of the utility costs for the building to the Town. At the March 2015 Town Meeting the voters voted to allow this organization to continue to provide this service in the Community Center Building without paying rent or utility costs for 2015. At a recent Selectmen's meeting, based on the financial information presented, it was determined that WMCC is not in a position at this time to resume paying the lease or utility costs).*

**Recommended by the Board of Selectmen**

**Article 33.** To see if the Town will vote to raise and appropriate \$21,660 to operate the Airport.

**Recommended by the Budget Committee**

**Article 34.** 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 35.** To see if the Town will vote to raise and appropriate \$75,000 for maintenance and plowing of town roads, parking lots, street lights and for street and house number signage.

*(Note: Included in this amount is \$10,000 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 36.** 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 37.** To see if the Town will vote to raise and appropriate \$16,000 for the maintenance, repairs and improvements to Town Buildings and Grounds.

**Recommended by the Budget Committee**

**Article 38.** To see if the Town will vote to raise and appropriate \$142,000 for Transportation Services.

**Recommended by the Budget Committee**

**Article 39.** To see if the Town will vote to raise and appropriate \$215,600 for Solid Waste Disposal and Recycling.

**Recommended by the Budget Committee**



**Article 40.** To see if the Town will vote to raise and appropriate \$316,217 for Obligated Debt and to see if the Town will vote to accept and expend an additional \$151,914 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 41.** To see if the Town will vote to raise and appropriate \$192,500 for Employee Benefits and Requirements.

**Recommended by the Budget Committee**

**Article 42.** 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 43.** To see if the Town will vote to raise and appropriate \$6,000 for Maintenance of the Information Center.

**Recommended by the Budget Committee**

**Article 44.** To see if the Town will vote to raise and appropriate \$10,000 for Ski Club Scholarship Grants.

**Recommended by the Budget Committee**

**Article 45.** To see if the Town will vote to raise and appropriate \$12,000 for the Town Scholarship Fund.

**Recommended by the Budget Committee**

**Article 46.** To see if the Town will vote to raise and appropriate up to \$1,200 for Seasonal Lighting.

**Recommended by the Budget Committee**

**Article 47.** To see if the Town will vote to raise and appropriate \$3,000 for maintenance and improvements to the Cemetery.

**Recommended by the Budget Committee**

**Article 48.** 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 capital repairs and improvements.

**Recommended by the Budget Committee**

**Article 49.** To see if the Town will vote to raise and appropriate \$10,000 for the Town's capital maintenance responsibilities associated with the Golf Course Clubhouse.

**Recommended by the Budget Committee**

**Article 50.** To see if the Town will vote to raise and appropriate \$1,000 for General Assistance Aid.

**Recommended by the Budget Committee**



**Article 51.** 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.

**Recommended by the Budget Committee**

**Article 52.** To see if the Town will vote to appropriate funds from Overlay for abatements and over drafts.

**Recommended by the Board of Selectmen**

**Article 53.** To see if the Town will vote to carry the following Account Balances forward (estimated balances as of Dec. 31<sup>st</sup>, 2015) and to expend these funds for said purposes:

<b>BALANCE FORWARD ACCOUNTS.....</b>	<b>2015 REQUEST</b>
Watershed Management Plan.....	1,273
Police Dept. Training Account .....	23,430
Town Police Car Reserve .....	548
Police Dept. Incidentals (Misc.) Account .....	5,015
Fire Dept. Training Center.....	2,500
Outdoor Adventure Camp.....	5,323
Mountain Bike Race .....	1,575
Recreation Scholarship Fund.....	2,270
Alden MacDonald Jr. Golf Program .....	19,363
AGC Trampoline Project (Donation).....	1,000
AGC New Equipment (Town and CVA Funds).....	1,378
Disc Golf Course Development (matching funds).....	736
Town/Mt. Bike Club Trail Deve. and Maintenance.....	742
Town Funds to be matched by Mt. Bike Club for Mountain Bike Trail Development ....	44,310
Mountain Bike Trail Development Funds (Town Lot).....	11,971
Narrow Gauge Pathway Repairs/Maintenance .....	4,097
Library/Community Center Capital Maintenance .....	2,320
Town Buildings Repairs/Improvements Account .....	5,325
Transfer Station Repairs (includes transfer of \$7,694 from Sandy River Recycling in 2015) .....	8,230
Recycling Equipment .....	12,650
Scholarship Account .....	14,660
Public Lot Fund .....	86,375
“Black Fly” Trailhead/Parking Lot Improvements.....	1,367
Cemetery Maintenance and Improvements.....	1,035
ATV Club Trail Improvements .....	8,997
New Events (50/50 match with Sugarloaf).....	2,000
<b>Recommended by the Budget Committee .....</b>	<b>\$268,490</b>

**Article 54.** 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 55.** 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.....	Estimated at 24,000
Local Road Assistance Program .....	Estimated at 3,700
Veteran's Exemption Reimbursement.....	Estimated at <u>250</u>
<b>Recommended by the Budget Committee .....</b>	<b>\$37,950</b>

**Article 56.** To see if the Town will vote to expend the following revenues from the following accounts to reduce the property tax commitment:

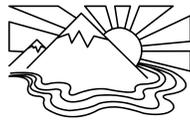
Unappropriated Surplus.....	\$185,000
State Revenue Sharing.....	10,000
Excise Tax Collections.....	145,000
Boat Excise Tax Collections.....	1,400
Interest on Taxes and Lien Fees .....	11,500
Cash Investment Earnings.....	7,000
Town Clerk Fees.....	4,500
Building and Plumbing Fees.....	6,000
Ambulance Service Rent.....	8,510
CVA AGC Reimbursement.....	30,000
AGC Revenue .....	72,000
Pool and Lesson Fees.....	3,000
State Tree Growth Tax Reimbursement.....	24,000
Cable TV Franchise Fees (net) .....	24,000
Airport Revenues .....	1,200
Library and Community Center Revenues.....	1,000
Transfer Station Revenue (metal).....	1,500
<b>Recommended by the Budget Committee .....</b>	<b>\$535,610</b>

**Article 57.** 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 58.** To see if the Town vote to authorize the Board of Selectmen to renew a five-year lease with Sugarloaf Mountain Corporation for operation of the Outdoor Center Facility and Nordic Ski Trails on such terms and conditions as the Board deems to be in the best interest of the Town.

**Board of Selectmen Recommend Approval**



**Article 59.** To see if the Town will vote to transfer the 2015 unexpended amount of \$11,338 from the Outdoor Center Bond Debt Service Account to the Outdoor Center Capital Reserve Fund and to expend this fund and 2016 revenues collected from the lease of the Outdoor Center for capital maintenance and improvements to the Outdoor Center Facility and to transfer the year-end balance of 2016 lease revenue to the Outdoor Center Capital Reserve Fund.  
*(Note: With the addition of the above \$11,338 there is \$53,245 in the Outdoor Center Capital Reserve Fund. The current lease fee provision in the Outdoor Center Lease with Sugarloaf provides for the Town to receive up to a \$10,000 per year lease payment based on annual net operating revenue.*

**Board of Selectmen Recommend Approval**

**Article 60.** 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 61.** Shall the Town of Carrabassett Valley vote to approve a Community Development Block Grant project development application for the following program and dollar amounts:

Program: Micro-Enterprise Assistance Program Amount: \$150,000 and to submit same to the Department of Economic and Community Development and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such programs. Furthermore, the Town of Carrabassett Valley is cognizant of the requirement that should the intended National Objective of the CDBG program not be met all CDBG funds must be repaid to the State of Maine CDBG program.

**Board of Selectmen Recommend Approval**

**Article 62.** To see if the Town will vote to raise and appropriate \$100,000 as a contribution to the proposed new Carrabassett Valley Academy Competition Center at Sugarloaf.

*(Note: The new Competition Center is estimated to cost \$2.1 million with projected funding to come from:*

- \$1,000,000 private donation (secured)
- \$200,000 from the Sugarloaf Ski Club (secured)
- Land/Building contribution by Sugarloaf/CNL
- \$550,000 from individual donors, other partners and foundations (as of February 9, 2016 CVA had raised \$470,000 with multiple efforts still underway to raise additional funds by May 1.)
- \$100,000 from the Town of Carrabassett Valley.
- Construction must be completed by November 15, 2016).

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



Given under our hands this 8th day of February 2016.

**BOARD OF SELECTMEN • TOWN OF CARRABASSETT VALLEY**

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

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

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

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

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

\_\_\_\_\_  
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 2016 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.

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Mark Lopez,  
Police Chief of the Town of Carrabassett Valley



	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<i>Approp.</i>	<i>Approp.</i>	<i>Approp.</i>	<i>Request</i>

## RECREATION ACCOUNTS

### Recreation Programs

Director's Travel	\$1,300	\$1,300	\$1,500	\$1,600
Education	\$1,200	\$1,200	\$1,200	\$1,200
Pool Operations	\$19,650	\$19,650	\$24,240	\$29,076
Pool Repair/Equipment	\$4,500	\$4,500	\$2,000	\$3,000
Summer Camp Operation	\$12,800	\$5,000	\$10,000	\$11,000
Sports	\$1,400	\$1,400	\$1,550	\$1,500
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>\$50,650</b>	<b>\$42,850</b>	<b>\$50,290</b>	<b>\$57,176</b>

### Anti-Gravity Center

Director's Salary	\$50,791	\$52,025	\$52,909	\$53,967
Part-time	\$40,800	\$40,444	\$41,000	\$41,000
Custodial Contract	\$12,000	\$12,000	\$12,000	\$12,000
Ads/Postage	\$900	\$900	\$1,500	\$1,500
Fuel	\$22,500	\$23,500	\$24,300	\$22,000
Electricity	\$8,500	\$8,500	\$10,300	\$9,000
Supplies	\$7,000	\$7,300	\$6,000	\$7,200
Telephone	\$2,800	\$2,800	\$2,850	\$2,850
Plowing/Grading, etc.	\$9,200	\$9,200	\$11,300	\$11,300
Trash Removal	\$1,200	\$1,200	\$1,200	\$1,200
Building Maintenance	\$10,000	\$10,000	\$10,000	\$11,000
Office Equipment	\$1,500	\$1,500	\$1,200	\$1,200
Sewer Fee	\$1,300	\$1,300	\$1,600	\$1,600
Insurance	\$18,000	\$18,000	\$19,600	\$19,600
Equipment Repairs	\$6,000	\$6,000	\$6,000	\$6,000
New Equipment (CVA matches)	\$6,000	\$6,000	\$6,000	\$1,000
Training/Education	\$1,000	\$1,000	\$1,000	\$1,000
Credit Card Co. Cost (for Revenues)	\$1,200	\$1,200	\$1,600	\$1,700
Trampoline Project (matched by CVA)				\$9,000
<b>Totals</b>	<b>\$200,691</b>	<b>\$202,869</b>	<b>\$210,359</b>	<b>214,117</b>

*Note: It is anticipated that the Town will receive approx. \$102,000 in offsetting Revenues and Reimbursements.*

### Recreation Facilities

Playground Repairs/Equipment Replacement	\$1,000	\$1,000	\$1,000	\$1,000
New Pool Reserve	\$40,000	\$65,000	\$35,000	\$0
Town Park Capital Improvements	\$2,000	\$2,000	\$2,000	\$2,000
Snowmobile Trail Grooming and Maintenance	\$19,000	\$19,500	\$22,000	\$21,000
Outdoor Center Operations (port-a-potty, etc.)		\$1,000	\$1,000	\$1,000
Mt. Bike Trail Development at the Outddoor Center	\$25,000	\$25,000	\$25,000	\$25,000
Narrow Gauge Pathway Maintenance	\$6,000	\$6,000	\$14,000	\$14,000
<b>Totals</b>	<b>\$93,000</b>	<b>119,500</b>	<b>\$100,000</b>	<b>\$64,000</b>

<b>Total Recreation Accounts</b>	<b>\$344,341</b>	<b>\$365,219</b>	<b>\$360,649</b>	<b>\$335,293</b>
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	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<i>Approp.</i>	<i>Approp.</i>	<i>Approp.</i>	<i>Request</i>

### LIBRARY AND COMMUNITY CENTER

#### **Library Operations**

Director	\$31,005	\$31,625	\$32,163	\$41,008
Part-Time Payroll	\$1,240	\$3,085	\$2,100	\$1,600
Books/Magazines/Audio	\$4,900	\$5,500	\$5,700	\$5,800
Services (computer/library consultants, etc.)	\$1,500	\$1,000	\$1,000	\$1,000
Computerized Catalog	\$750	\$650	\$450	\$440
Furniture/Equipment	\$1,000	\$800	\$800	\$900
Telephone	\$850	\$500	\$300	\$500
Insurance (Library Board)	\$750	\$800	\$800	\$745
Professional Development (Asso. Dues, etc.)	\$820	\$1,000	\$800	\$800
Special Events	\$2,500	\$2,000	\$2,300	\$2,300
Postage	\$450	\$400	\$600	\$750
Supplies	\$2,000	\$1,500	\$1,500	\$1,500
Publicity	\$500	\$500	\$750	
Mileage/Misc. Expenses		\$400	\$400	\$400
<b>Totals</b>	\$47,765	\$49,760	\$49,413	\$58,493

#### **Community Building Expenses**

Cleaning	\$4,940	\$4,900	\$6,428	\$8,900
Maintenance & Repairs	\$2,500	\$3,200	\$3,600	\$4,000
Supplies	\$1,300	\$1,000	\$1,000	\$1,000
Heat	\$4,000	\$5,300	\$5,700	\$5,000
Electricity	\$5,200	\$5,000	\$5,400	\$5,000
Sewer	\$250	\$330	\$300	\$350
Misc.	\$500	\$200	\$300	\$400
Mowing, grounds upkeep, showeling, etc.	\$1,500	\$1,300	\$1,200	\$1,500
Capital Maintenance and Improvements	\$3,500	\$1,000	\$4,600	\$4,000
<b>Totals</b>	\$23,690	\$22,230	\$28,528	\$30,200

Total Library and Community Center	\$71,455	\$71,990	\$77,941	\$88,693
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### AIRPORT ACCOUNTS

#### **Airport Operation**

Plowing	\$14,800	\$15,500	\$17,020	\$18,000
Summer Maintenance	\$2,800	\$2,000	\$2,000	\$2,000
License/Misc.	\$300	\$300	\$330	\$250
Electricity	\$500	\$300	\$300	\$500
AWOS/Hangar Electricity		\$325	\$350	\$410
Webcam			\$1,800	500
<b>Totals</b>	\$18,400	\$18,425	\$21,800	\$21,660

#### **Airport Capital Projects:**

Airport Fuel Farm Project			\$12,500	\$0
Total Airport Funding	\$18,400	\$18,425	\$34,300	\$21,660



	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Approp.</b>	<b>Approp.</b>	<b>Approp.</b>	<b>Request</b>

### ROAD ACCOUNTS

Street Lights	\$1,400	\$1,500	\$1,600	\$1,600
Plowing Black Fly Trailhead	\$2,880	\$3,200	\$3,500	\$3,750
Road Plowing Contracts	\$43,800	\$44,000	\$50,200	\$51,000
Summer Road Maintenance	\$2,000	\$2,000	\$1,800	\$6,850
Clean-up Day	\$400	\$350	\$200	\$300
Street and house signs	\$1,000	\$1,000	\$2,000	\$1,500
Carriage Road (PIN) Maintenance	\$9,000	\$9,400	\$9,700	10000
<b>Totals</b>	<b>\$60,480</b>	<b>\$61,450</b>	<b>\$69,000</b>	<b>\$75,000</b>

### **TOWN BUILDINGS AND GROUNDS**

Building Repairs and Maintenance	\$12,000	\$7,000	\$0	\$4,680
Parks Maintenance	\$11,000	\$11,000	\$11,020	\$11,020
Misc.	\$300	\$500	\$500	\$300
Veteran's Memorial	\$0	\$1,000	\$0	\$0
<b>Totals</b>	<b>\$23,300</b>	<b>\$19,500</b>	<b>\$11,520</b>	<b>\$16,000</b>

<b>TRANSPORTATION PROGRAM (Town's Share)</b>	<b>\$143,000</b>	<b>\$140,860</b>	<b>\$140,860</b>	<b>\$142,000</b>
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### SOLID WASTE/RECYCLING ACCOUNTS

Transfer Station Operation				
Plowing	\$7,825	\$8,500	\$8,745	\$9,000
Contract for Operations	\$42,000	\$42,420	\$42,420	\$42,550
Tipping/Hauling Fees	\$140,940	\$137,550	\$137,550	\$120,000
Station Expenses	\$12,000	\$14,000	\$14,000	\$16,500
Tire and Metal Removal	\$2,500	\$2,500	\$2,500	\$2,500
Hazardous & Electronics Waste Removal	\$1,500	\$2,500	\$2,800	\$2,800
Permitting/Misc.	\$500	\$1,030	\$800	\$1,000
Burn Pile/Ash Removal	\$2,000	\$3,500	\$4,500	\$6,000
<b>Totals</b>	<b>\$209,265</b>	<b>\$212,000</b>	<b>\$213,315</b>	<b>\$200,350</b>

### **Recycling and Composting**

Sandy River Recycling (or other) Contr.	\$5,887	\$12,220	\$12,220	\$13,000
Payroll (recycling and composting)	\$3,500	\$3,500	\$3,400	\$1,500
Truck Maintenance	\$500	\$500	\$500	\$500
Canister/Facility Repairs, Misc.	\$500	\$250	\$250	\$250
<b>Totals</b>	<b>\$10,387</b>	<b>\$16,470</b>	<b>\$16,370</b>	<b>\$15,250</b>

Total Solid Waste & Recycling	\$219,652	\$228,470	\$229,685	\$215,600
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	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<i>Approp.</i>	<i>Approp.</i>	<i>Approp.</i>	<i>Request</i>

### DEBT SERVICE ACCOUNTS

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	\$31,653	\$30,129	\$28,856	\$24,673
Clubhouse Bond 1 (SMC 37.5%)	\$37,325	\$37,949	\$37,546	\$37,660
New Clubhouse Bond II	\$12,202	\$12,171	\$12,146	\$12,088
Fire Dept. Ladder Truck Bond	\$61,113	\$60,498	\$58,647	\$56,264
Communication Ctr. Bond (Town Share)	\$3,517	\$3,493	\$3,386	\$3,249
Outdoor Center Project Bond	\$101,705	\$102,306	\$103,399	\$101,921
New Library Project	\$30,835	\$30,835	\$30,835	\$30,834
Golf Course Irrigation Sys. Proj. (Town Share)	\$47,795	\$47,580	\$47,528	47528
AGC Roof Proj. Bond (CVA Match)	\$0	\$0	\$0	\$2,000
<b>Totals</b>	\$326,145	\$324,961	\$322,343	\$316,217

### **EMPLOYEE BENEFITS AND REQUIREMENTS**

Social Security	\$39,400	\$40,300	\$43,530	\$45,100
Health Insurance	\$75,500	\$83,500	\$82,000	\$102,000
Maine State Retirement	\$16,000	\$25,000	\$29,500	\$29,000
Workman's Compensation	\$12,000	\$12,000	\$13,000	\$13,000
Self-Funded Unemployment Comp.	\$5,000	\$5,000	\$3,500	\$3,000
Health Insurance Reimbursement Acct.	\$6,000	\$5,000	\$400	400
<b>Totals</b>	\$153,900	\$170,800	\$171,930	\$192,500

### **OTHER ACCOUNTS (Unclassified Accounts)**

Flagstaff Area Business Associaton	\$6,000	\$6,000	\$6,000	\$6,000
Information Center	\$6,000	\$5,000	\$7,200	\$6,000
Ski Club Scholarship Fund	\$10,000	\$10,000	\$10,000	\$10,000
Town Scholarship	\$16,000	\$16,000	\$12,000	\$12,000
Seasonal Lighting	\$1,000	\$1,500	\$800	\$1,200
Cemetery Maintenance	\$1,000	\$1,000	\$1,000	\$1,000
Cemetery Improvements	\$0	\$0	\$500	\$2,000
Golf Course Reserve (SMC to match)	\$5,000	\$5,000	\$5,000	\$5,000
Golf Course Clubhouse Capital Maint.	\$0	\$0	\$0	\$10,000
Recreation Endowment Fund	\$50,000	\$25,000	\$50,000	\$50,000
General Assistance Aid	\$2,000	\$1,000	\$1,000	\$1,000
Cvalleynetwork.org (contribution)	\$2,000	\$2,000	\$2,000	\$2,000
Black Fly/Airport Trailhead Parking Lot	\$0	\$0	\$0	\$0
New Events( to be matched by SMC)	\$2,000	\$708	\$0	\$0
New Town Sign (possible events sign)	\$0	\$4,000	\$2,000	\$0
Contribution to New CVA Competition Ctr.				\$100,000
<b>Totals</b>	\$101,000	\$77,208	\$97,500	\$206,200

<b>TOTAL MUNICIPAL APPROPRIATIONS</b>	\$2,229,527	\$2,271,357	\$2,319,213	\$2,468,475
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	<b>2013</b> <b>Approp.</b>	<b>2014</b> <b>Approp.</b>	<b>2015</b> <b>Approp.</b>	<b>2016</b> <b>Request</b>
<b>MUNICIPAL REVENUES BUDGETED</b>				
Undesignated Surplus	\$75,000	\$85,000	\$125,000	\$185,000
State Revenue Sharing	\$8,000	\$12,000	\$12,000	\$10,000
Excise Tax	\$125,000	\$125,000	\$130,000	\$145,000
Boat Excise Tax	\$1,500	\$1,500	\$1,400	\$1,400
Interest on Taxes and Lien Fees	\$11,500	\$11,500	\$11,500	\$11,500
Interest on Cash Investments	\$10,000	\$0	\$10,000	\$7,000
Town Clerk Fees	\$4,500	\$4,500	\$4,500	\$4,500
Building and Plumbing Permit Fees	\$4,200	\$4,500	\$4,500	\$6,000
Ambulance Service Rent	\$8,200	\$8,350	\$8,510	\$8,510
CVA AGC Cost Sharing	\$29,000	\$28,000	\$31,600	\$30,000
AGC Fees & Memberships	\$59,000	\$70,000	\$72,000	\$72,000
Pool & Lesson Fees	\$1,800	\$2,000	\$2,000	\$3,000
Tree Growth Tax Reimbursement (State)	\$15,000	\$18,000	\$22,000	\$24,000
Cable TV Franchise Fees (Net)	\$22,000	\$24,000	\$24,000	\$24,000
Airport Revenues	\$1,200	\$1,200	\$1,200	\$1,200
Library/Community Center Revenues	\$14,700	\$14,600	\$1,000	\$1,000
Transfer Station Revenue (metal)	\$0	\$1,500	\$1,200	1500
<b>TOTAL MUNICIPAL REVENUES</b>	<b>\$390,600</b>	<b>\$411,650</b>	<b>\$462,410</b>	<b>\$535,610</b>
<b>NET MUNICIPAL BUDGET</b> (expenses minus revenues)		<b>\$1,838,927</b>	<b>\$1,859,707</b>	<b>\$1,856,803</b>
<b>EDUCATION APPROPRIATIONS (est. for 2016/17)</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
<b>School Committee</b>				
Stipends	\$750	\$750	\$1,000	\$1,000
MSBA Dues	\$500	\$500	\$500	\$500
Audit	\$1,700	\$1,700	\$2,000	\$2,000
Liability Insurance	\$4,500	\$4,500	\$4,500	\$4,500
Professional Services	\$5,000	\$5,000	\$5,000	5000
<b>Totals</b>	<b>\$12,450</b>	<b>\$12,450</b>	<b>\$13,000</b>	<b>\$13,000</b>
<b>Administration</b>				
Supt. Of Schools	\$12,600	\$13,600	\$14,144	\$14,851
Secretary	\$4,635	\$4,866	\$5,061	\$5,315
Resource Officer	\$2,250	\$0	\$0	\$0
Maine State Retirement	\$0	\$0	\$700	\$700
FICA/Benefits/W.C.	\$1,400	\$1,400	\$2,392	\$2,500
Admin. Supplies	\$260	\$260	\$260	260
<b>Totals</b>	<b>\$21,145</b>	<b>\$20,126</b>	<b>\$22,557</b>	<b>\$23,626</b>



	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Approp.</b>	<b>Approp.</b>	<b>Approp.</b>	<b>Request</b>
<b>Instruction</b>				
Innovative Science	\$14,000	\$14,000	\$14,000	\$14,000
Professional Services (Sp.Ed.)	\$140,000	\$150,000	\$150,000	\$150,000
SAD #58 Elem. Tuition	\$213,164	\$223,813	\$215,684	\$186,200
Stratton Elem. Tuition	\$157,556	\$247,860	\$234,208	\$214,140
Public Secondary Tuition	\$110,000	\$107,041	\$137,256	\$98,000
Technology	\$12,879	\$12,879	\$4,340	\$4,340
Private Secondary Tuition	\$186,340	\$191,064	\$181,008	\$170,200
Insured Value Factor	\$9,317	\$9,553	\$9,050	8509
<b>Totals</b>	<b>\$786,036</b>	<b>\$956,210</b>	<b>\$945,546</b>	<b>\$845,389</b>
<b>Transportation</b>				
Bus Driver	\$18,800	\$12,180	\$15,995	\$16,634
FICA/Medicare/W.C.	\$1,566	\$932	\$1,686	\$1,800
Maine State Retirement	\$0	\$0	\$1,400	\$2,000
Substitute Drivers	\$1,502	\$1,502	\$1,502	\$1,502
Bus Reserve	\$10,000	\$13,000	\$13,000	\$13,000
Health Insurance	\$8,370	\$8,370	\$6,500	\$6,500
Repairs/Maint./Fuel (Bus)	\$7,000	\$7,000	\$4,000	\$4,000
Stratton Transportation	\$20,000	\$10,000	\$10,000	\$8,000
General Supplies	\$12,000	\$12,000	\$12,000	\$12,000
Dues/Fees	\$100	\$100	\$500	500
<b>Totals</b>	<b>\$79,338</b>	<b>\$65,084</b>	<b>\$66,583</b>	<b>\$65,936</b>
<b>TOTAL EDUCATION APPROPRIATIONS</b>	<b>\$898,969</b>	<b>\$1,053,870</b>	<b>\$1,047,686</b>	<b>\$947,951</b>
<b>EDUCATION REVENUES (estimated for 2016/17)</b>				
State Education Subsidy	\$12,000	\$25,898	\$28,321	\$28,321
Use of Fund Balance (Surplus)	\$190,000	\$126,653	\$109,000	\$229,889
<b>Totals</b>	<b>\$202,000</b>	<b>\$152,551</b>	<b>\$137,321</b>	<b>\$258,210</b>
<b>NET EDUCATION BUDGET</b>	<b>\$696,969</b>	<b>\$901,319</b>	<b>\$910,395</b>	<b>\$689,741</b>
<b>NET TOWN (TAX) EDUCATION BUDGET</b> (1/2 from Current Year and 1/2 from New Year)		<b>\$799,144</b>	<b>\$905,857</b>	<b>\$800,068</b>
<b>FRANKLIN COUNTY TAX ASSESSMENT (est. for 2016)</b>	<b>\$585,467</b>	<b>\$597,000</b>	<b>\$620,000</b>	<b>\$680,000</b>
<b>OTHER REVENUES</b>				
Homestead Reimbursement	\$3,969	3900	3780	
<b>OVERLAY (estimated for 2016)</b>	<b>\$50,404</b>	<b>\$18,005</b>	<b>\$64,843</b>	<b>\$37,567</b>
<b>TOTAL TAX COMMITMENT (estimated for 2016)</b> (expenditures minus revenues plus overlay)	<b>\$3,180,800</b>	<b>\$3,275,000</b>	<b>\$3,443,723</b>	<b>\$3,363,543</b>
<b>TOWN VALUATION (estimated for 2016)</b>	<b>\$497,000,000</b>	<b>\$503,620,492</b>	<b>\$510,181,206</b>	<b>\$515,000,000</b>
<b>MIL (TAX) RATE (estimated for 2016)</b>	<b>.00635</b>	<b>.00650</b>	<b>.00675</b>	<b>.00670</b>



# 2015 TREASURERS REPORT

**Beginning Cash Balance**..... 1,891,239

2015 Total Tax Collection..... 3,429,846

## Revenues

Excise Tax (motor vehicle, boat and airplane) ..... 178,258  
Hunting & Fishing Licenses ..... 2,364  
Code Enforcement (PLUM&BLD PERMITS)..... 12,407  
Recreation Dept/AGC ..... 84,844  
Rescue Rentals..... 8,506  
Cable Franchise Fees ..... 37,378  
Interest on Late Taxes ..... 15,260  
Interest on Cash Investments ..... 5,277  
Dog Licenses & Fines..... 389  
Town Fees ..... 5,926  
Pool Fees..... 1,992  
CVA Cost Sharing ..... 30,466  
Outdoor Adventure Camp ..... 37,397  
State Revenue Sharing ..... 11,207  
Transfer Station..... 2,983  
Homestead Exemption..... 3,691  
Roads MDOT..... 3,496  
Hanger Lease..... 3,683  
Mountain Bike Race ..... 20,219  
Snowmoblie Reimbursement..... 24,120  
Library Rent, Donations, Income ..... 20,916  
Tree Growth..... 27,542  
Police Dept Revenue..... 4,033  
Total Revenues..... 542,354

## Expenses

Payroll Warrants ..... 750,999  
Accounts Payable Warrants..... 3,501,135  
Bank & Credit Card Fees ..... 1,014  
Total Expenses ..... 4,253,148

**Ending Cash Balance** ..... 2,022,985



# 2015 REVENUE SUMMARY REPORT

(2015 Activity Only)

<i>Account</i>	<i>Budget</i>	<i>----- Y T D -----</i>		<i>Uncollected</i>	
	<i>Net</i>	<i>Debits</i>	<i>Credits</i>	<i>Net</i>	<i>Balance</i>
<b>12 - SPECIAL REVENUES</b>	<b>0.00</b>	<b>7,168.88</b>	<b>10,657.44</b>	<b>3,488.56</b>	<b>-3,488.56</b>
0201 - INTEREST HIGHWAY	0.00	250.60	637.99	387.39	-387.39
0202 - INTEREST SCHOLARSHIP	0.00	1,611.05	3,921.82	2,310.77	-2,310.77
0214 - TOWN LAND ACQUISITION	0.00	773.66	1,883.32	1,109.66	-1,109.66
0217 - ACADIA GAINS/LOSSES	0.00	4,533.57	4,214.31	-319.26	319.26
<b>13 - CAPITAL PROJECTS</b>	<b>116,074.96</b>	<b>39,618.92</b>	<b>175,039.76</b>	<b>135,420.84</b>	<b>-19,345.88</b>
0300 - ACADI INT GC REPAIR	0.00	1,369.77	3,332.22	1,962.45	-1,962.45
0301 - ACADIA INT SOLID WASTE	0.00	62.92	153.15	90.23	-90.23
0302 - INT CARRIAGE	0.00	935.90	2,278.27	1,342.37	-1,342.37
0303 - ACADIA GAINS/LOSSES	0.00	25,020.84	23,309.50	-1,711.34	1,711.34
0304 - ACADIA INT SCHOOL BUS	0.00	0.00	0.00	0.00	0.00
0305 - INT REC FACILITY	0.00	7,808.54	19,014.63	11,206.09	-11,206.09
0306 - INT FIRE DEPT	0.00	3,224.70	7,849.98	4,625.28	-4,625.28
0307 - ACADIA INT AIRPORT	0.00	51.55	140.96	89.41	-89.41
0311 - ACADIA INT GC CLUBHOUSE	0.00	215.28	523.88	308.60	-308.60
0312 - ACADIA INT POOL	0.00	0.00	0.00	0.00	0.00
0313 - ACADIA INT AGC	0.00	275.07	683.28	408.21	-408.21
0314 - ACADIA INT LIBRARY	0.00	0.00	0.00	0.00	0.00
0315 - ACADIA PARK IMPROVEMENT	0.00	12.28	46.05	33.77	-33.77
0316 - ACADIA OC FACILITY	0.00	538.72	1,373.26	834.54	-834.54
0317 - ACADIA TOWN PARK PLAYGROUND	0.00	103.35	259.62	156.27	-156.27
0337 - AGC LIGHTING PRJ	0.00	0.00	0.00	0.00	0.00
0349 - GC IRRIGATION SYSTEM PRJ	0.00	0.00	0.00	0.00	0.00
0351 - NEW POOL PRJ	95,000.00	0.00	95,000.00	95,000.00	0.00
0355 - AIRPORT LAND ACQUISITION	21,074.96	0.00	21,074.96	21,074.96	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>5,173.50</b>	<b>7,728.35</b>	<b>2,554.85</b>	<b>-2,554.85</b>
0400 - INT MCDONALD GOLF	0.00	1,809.42	4,404.76	2,595.34	-2,595.34
0401 - INT CEMETERY	0.00	109.05	258.71	149.66	-149.66
0411 - MCDONALD GOLF GAIN/LOSS	0.00	2.50	12.86	10.36	-10.36
0412 - ACADIA GAINS/LOSSES	0.00	3,252.53	3,052.02	-200.51	200.51



<i>Account</i>	<i>Budget Net</i>	<i>----- Y T D -----</i>		<i>Uncollected Net</i>	<i>Balance</i>
		<i>Debits</i>	<i>Credits</i>		
<b>99 - MISC.</b>	<b>5,073,012.29</b>	<b>79,290.10</b>	<b>4,883,970.92</b>	<b>4,804,680.82</b>	<b>268,331.47</b>
1000 - EXCISE TAX	131,000.00	199.85	176,732.87	176,533.02	-45,533.02
1001 - BOAT EXCISE	1,400.00	0.00	1,524.80	1,524.80	-124.80
1002 - AIRPORT EXCISE	1,200.00	0.00	0.00	0.00	1,200.00
1003 - FAA REVENUE	29,164.91	777.03	29,941.94	29,164.91	0.00
1004 - PD REIMBURSEMENT OR GRANT	20,000.00	0.00	20,000.00	20,000.00	0.00
1005 - JUNIOR GOLF REVENUE	5,504.00	0.00	5,504.00	5,504.00	0.00
1010 - REIMB FROM WORKERS COMP	825.00	0.00	825.00	825.00	0.00
1011 - HANGER LEASE	0.00	2,422.55	3,683.00	1,260.45	-1,260.45
1020 - CABLE FRANCHISE FEES	33,344.62	0.00	37,378.48	37,378.48	-4,033.86
1030 - TREE GROWTH	22,000.00	0.00	27,541.91	27,541.91	-5,541.91
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
1050 - COMP PLAN REIMB STATE	0.00	0.00	0.00	0.00	0.00
2000 - INT LATE TAXES	11,500.00	887.21	15,259.52	14,372.31	-2,872.31
2010 - INTEREST ON CASH INVESTMENTS	10,000.00	0.00	0.00	0.00	10,000.00
2015 - INTEREST ON CHECKING ACCOUNT	0.00	67.49	1,141.74	1,074.25	-1,074.25
2016 - TOWN LOGO COFFEE TRAVEL CUP	0.00	0.00	63.00	63.00	-63.00
2020 - INTEREST/GAIN LOSS CASH ACT	2,590.44	8,901.75	16,768.69	7,866.94	-5,276.50
3000 - FEES & FINES	0.00	0.00	314.00	314.00	-314.00
3001 - DOG FINES	0.00	0.00	75.00	75.00	-75.00
3099 - POOL FUNDRAISING	9,500.00	9,500.00	9,500.00	0.00	9,500.00
4000 - POOL FEES	2,000.00	0.00	1,992.00	1,992.00	8.00
4001 - TOWN T-SHIRTS	0.00	0.00	0.00	0.00	0.00
4003 - PRIVATE SWIMMING LESSONS	0.00	0.00	1,644.13	1,644.13	-1,644.13
4004 - COCA-COLA, BOTTLES, ETC.	0.00	0.00	0.00	0.00	0.00
4010 - CVA REC FAC. COST SHARING	31,600.00	0.00	30,466.03	30,466.03	1,133.97
4020 - REC FAC FEES AND MEMBERSHIPS	72,000.00	164.38	53,333.00	53,168.62	18,831.38
4030 - OTHER REC PROGRAM FEES	11,786.18	0.00	31,510.73	31,510.73	-19,724.55
4035 - RECREATION REVENUE	0.00	0.00	0.00	0.00	0.00
4040 - OUTDOOR ADVENTURE CAMP	37,397.25	0.00	37,397.25	37,397.25	0.00
5000 - TOWN FEES	4,977.18	272.50	5,926.30	5,653.80	-676.62
5010 - BUILDING PERMIT	5,500.00	0.00	4,806.70	4,806.70	693.30
5011 - TOWN PLUMBING PERMIT	0.00	0.00	5,575.00	5,575.00	-5,575.00
5020 - AMBULANCE SERVICE RENT	8,510.00	0.00	8,506.14	8,506.14	3.86
6050 - HOMESTEAD EXEMPTION	3,780.00	0.00	3,691.00	3,691.00	89.00
7001 - CONCEALED WEAPONS PERMITS	0.00	0.00	0.00	0.00	0.00
8010 - ROADS REIMBURSEMENT	0.00	3,496.00	3,496.00	0.00	0.00
8020 - STATE REVENUE SHARING	45,000.00	38,496.00	49,702.72	11,206.72	33,793.28



<i>Account</i>	<i>Budget</i>	<i>----- Y T D -----</i>		<i>Uncollected</i>	
	<i>Net</i>	<i>Debits</i>	<i>Credits</i>	<i>Net</i>	<i>Balance</i>
8032 - FUND BALANCE	0.00	0.00	0.00	0.00	0.00
8035 - AIRPORT HOYLE/TANNER	1,617.70	0.00	1,617.70	1,617.70	0.00
8036 - AIRPORT REVENUE	6,339.12	0.00	6,893.01	6,893.01	-553.89
8037 - WITNESS FEES/STATE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
8038 - PD INCIDENTALS	388.00	0.00	4,032.50	4,032.50	-3,644.50
8040 - MEDICAID REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
8045 - VETERANS REIMBURSEMENT	0.00	0.00	69.00	69.00	-69.00
8050 - SNOWMOBILEREIMBURSEMENT	24,120.00	0.00	24,120.00	24,120.00	0.00
8051 - SNOWMOBILE GRANT	0.00	0.00	0.00	0.00	0.00
8055 - TRANSFER STATION REVENUE	1,200.00	0.00	2,983.38	2,983.38	-1,783.38
8062 - FD REVENUE/GRANTS	1,000.00	0.00	1,000.00	1,000.00	0.00
8063 - ECONOMIC DEVELOPMENT GRANT	300,000.00	0.00	300,000.00	300,000.00	0.00
8065 - FLAG DONATIONS	0.00	0.00	0.00	0.00	0.00
8070 - CELL TOWER REVENUE/LEASE	0.00	2,100.00	2,100.00	0.00	0.00
9000 - OTHER REVENUES	26,328.29	12.40	26,552.47	26,540.07	-211.78
9001 - USE OF FUNDS BALANCE	369,520.00	0.00	0.00	0.00	369,520.00
9050 - R/E TAXES	3,443,723.14	0.00	3,484,116.35	3,484,116.35	-40,393.21
9051 - ABATEMENTS	-1,142.94	1,142.94	0.00	-1,142.94	0.00
9055 - SUPPLEMENTAL	0.00	0.00	0.00	0.00	0.00
9056 - LEASE PYMT SMC CORP	154,713.48	10,000.00	157,539.05	147,539.05	7,174.43
9090 - SALE OF CEMETERY LOTS	0.00	850.00	850.00	0.00	0.00
9095 - SANDY RIVER RECYCLING	0.00	0.00	7,693.84	7,693.84	-7,693.84
9098 - TRAMPOLINE PROJECT	1,000.00	0.00	1,000.00	1,000.00	0.00
9099 - REC SPORTS GRANT	43,926.90	0.00	43,926.90	43,926.90	0.00
9100 - CP/SR TRANSFERS	129,979.00	0.00	129,979.00	129,979.00	0.00
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	20,219.35	0.00	20,219.35	20,219.35	0.00
9105 - BIKE TRAIL REVENUE	20,689.67	0.00	55,689.67	55,689.67	-35,000.00
9110 - PUBLIC LOTS REVENUE	0.00	0.00	0.00	0.00	0.00
9121 - NEW LIBRARY DONATIONS	17,159.00	0.00	17,159.00	17,159.00	0.00
9122 - NEW LIBRARY/COMM BLD INCOME	1,939.00	0.00	2,395.75	2,395.75	-456.75
9123 - NEW LIBRARY GRANTS	689.00	0.00	689.00	689.00	0.00
9203 - CODE ENFORCEMENT	0.00	0.00	20.00	20.00	-20.00
9205 - WC PREMIUM REBATE	0.00	0.00	0.00	0.00	0.00
9211 - AGC NEW EQUIPMENT	6,000.00	0.00	6,000.00	6,000.00	0.00
9212 - SUMMER EVENTS	0.00	0.00	0.00	0.00	0.00
9900 - SUGARLOAF REVENUE	3,024.00	0.00	3,024.00	3,024.00	0.00
<b>Final Totals</b>	<b>5,189,087.25</b>	<b>131,251.40</b>	<b>5,077,396.47</b>	<b>4,946,145.07</b>	<b>242,942.18</b>



## 2015 EXPENSE DETAIL REPORT

	<i>Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>05 - GENERAL GOVERNMENTAL SALRIES</b>				
001 - TOWN MANAGER SALARY	73,770.00	73,770.00	0.00	0.00
002 - TAX COLLECTOR/CLERK SALARY	33,128.00	33,128.00	0.00	0.00
003 - TREASURER/SECRETARY SALARY	25,000.00	22,859.13	0.00	2,140.87
004 - SELECTMEN CONTIGENCY	5,000.00	5,000.00	0.00	0.00
<b>Department Total</b>	<b>136,898.00</b>	<b>134,757.13</b>	<b>0.00</b>	<b>2,140.87</b>
<b>06 - TOWN OFFICE OPERATION AND EXP</b>				
021 - HEAT/ELEC	7,200.00	7,078.85	0.00	121.15
022 - TELEPHONE	3,900.00	3,881.72	0.00	18.28
023 - OFFICE SUPPLIES	6,545.31	6,277.37	29.69	297.63
024 - JANITOR/TRASH	2,000.00	2,003.00	0.00	-3.00
025 - COPIER	700.00	570.95	0.00	129.05
026 - COMPUTERS	9,000.00	11,190.51	0.00	-2,190.51
027 - ELECTIONS	1,200.00	747.41	0.00	452.59
028 - STAMPS/METER	6,582.45	6,502.94	0.00	79.51
029 - LEGAL	2,000.00	590.00	0.00	1,410.00
030 - TM EXPENSES/TRAINING	800.00	728.09	0.00	71.91
031 - VEHICLE ALLOWANCE	3,500.00	3,499.92	0.00	0.08
032 - TREASURERS EXPENSES/TRAINING	300.00	0.00	0.00	300.00
033 - TOWN CLERK EXPENSES	500.00	150.35	0.00	349.65
034 - ANNUAL DUES	1,650.00	1,590.00	0.00	60.00
035 - AUDITOR/TOWN REPORT	7,200.00	7,312.00	0.00	-112.00
036 - REGISTRY OF DEEDS	1,800.00	1,819.58	0.00	-19.58
037 - ADVERTISEMENT/MISC	1,500.00	1,271.60	0.00	228.40
038 - NEW EQUIPMENT	600.00	163.92	0.00	436.08
039 - ANNUAL NEWSLETTER	4,500.00	3,801.44	0.00	698.56
040 - WEB SITE UPKEEP	1,000.00	462.50	0.00	537.50
041 - BANK CHARGES AND FEES	1,000.00	1,021.45	13.99	-7.46
042 - CASH ACT EXPENSES	2,590.44	2,783.60	0.00	-193.16
049 - NEW TOWN LOGO MUG	0.00	622.63	0.00	-622.63
<b>Department Total</b>	<b>66,068.20</b>	<b>64,069.83</b>	<b>43.68</b>	<b>2,042.05</b>
<b>10 - ASSESSING</b>				
043 - MAPPING				
044 - TRAINING/EXPENSES	500.00	153.00	0.00	347.00
045 - SUPPLIES/MISC	250.00	246.36	0.00	3.64
047 - ACCESSING RECORDS	1,545.00	2,079.00	0.00	-534.00
<b>Department Total</b>	<b>2,295.00</b>	<b>2,478.36</b>	<b>0.00</b>	<b>-183.36</b>



	<i>Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>13 - CAPITAL PROJECTS (2015 Activity Only)</b>				
035 - AUDITOR/TOWN REPORT	0.00	95,000.00	95,000.00	0.00
<b>759 - RECREATION EXP - ACADIA ACTIVI</b>	<b>-10,000.00</b>	<b>129,979.00</b>	<b>0.00</b>	<b>-139,979.00</b>
778 - OC FACILITY IMPROVE CAPIT	7,174.43	2,825.57	2,825.57	7,174.43
786 - AIRPORT LAND ACQUISITION PRJ	21,074.96	4,415.50	0.00	16,659.46
787 - NEW POOL PROJECT	149,500.00	395,252.24	165,751.99	-80,000.25
789 - AIRPORT FUEL PROJECT	12,500.00	14,271.24	3,986.68	2,215.44
790 - GC PROJECTS	0.00	11,266.64	0.00	-11,266.64
791 - AGC ROOF PRJ	0.00	162,561.28	0.00	-162,561.28
<b>Department Total</b>	<b>180,249.39</b>	<b>815,571.47</b>	<b>267,564.24</b>	<b>-367,757.84</b>
<b>1 - CODE ENFORCEMENT</b>				
061 - CEO SALARY	67,122.00	67,122.00	0.00	0.00
062 - VEHICLE ALLOWANCE	6,000.00	6,000.00	0.00	0.00
063 - PHONE/PAGER/SUPPLIES	600.00	500.32	0.00	99.68
064 - EXPENSES/TRAINING	500.00	160.00	0.00	340.00
<b>Department Total</b>	<b>74,222.00</b>	<b>73,782.32</b>	<b>0.00</b>	<b>439.68</b>
<b>16 - PLANNING BOARD</b>				
081 - EXPENSES/LEGAL	1,000.00	995.00	0.00	5.00
083 - RECORDING FEES	600.00	480.00	0.00	120.00
084 - CONSULTANT FEE	300.00	1,050.00	0.00	-750.00
085 - CONSULTING FEE/INSPET. FEE	1,500.00	375.00	0.00	1,125.00
086 - AVCOG DUES	6,339.00	6,338.67	0.00	0.33
088 - SURFACE WATER MGT PLAN	15,865.00	14,592.21	0.00	1,272.79
<b>Department Total</b>	<b>25,604.00</b>	<b>23,830.88</b>	<b>0.00</b>	<b>1,773.12</b>
<b>20 - SELECTMEN'S EXPENSES/DONATIONS</b>				
121 - SEL DONATION	5,500.00	5,780.50	0.00	-280.50
122 - MEETING RECORDS	950.00	900.00	0.00	50.00
123 - OTHER MISC	4,275.00	450.00	0.00	3,825.00
<b>Department Total</b>	<b>10,725.00</b>	<b>7,130.50</b>	<b>0.00</b>	<b>3,594.50</b>
<b>25 - POLICE DEPARTMENT</b>				
141 - SALARY	61,020.00	61,020.00	0.00	0.00
142 - POLICE CAR	4,524.00	4,769.37	0.00	-245.37
143 - PHONE RADIO	2,000.00	2,494.98	0.00	-494.98
144 - SUPPLIES	1,000.00	664.90	0.00	335.10
146 - NEW EQUIPMENT	1,888.00	1,615.19	0.00	272.81
147 - TRAINING	31,406.00	7,975.29	0.00	23,430.71
148 - ASSISTANT CHIEF	47,020.00	48,821.50	1,801.50	0.00
149 - MISC	500.00	893.23	0.00	-393.23
151 - POLICE CAR RESERVE	8,051.00	7,502.38	0.00	548.62
152 - PD INCIDENTALS	3,010.00	1,639.10	0.00	1,370.90
<b>Department Total</b>	<b>160,419.00</b>	<b>137,395.94</b>	<b>1,801.50</b>	<b>24,824.56</b>



	<i>Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>26 - COMMUNICATIONS CENTER</b>				
161 - Communication CTR Operations	113,000.00	113,000.00	0.00	0.00
<b>Department Total</b>	<b>113,000.00</b>	<b>113,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>30 - FIRE DEPARTMENT</b>				
181 - FIRE CHIEF SALARY	23,355.00	23,355.00	0.00	0.00
182 - FD PAYROLL	30,000.00	31,816.16	1,296.16	-520.00
183 - NEW EQUIPMENT	14,000.00	13,755.04	0.00	244.96
184 - FD EQUIP MAINT	15,930.00	19,510.66	4,173.37	592.71
185 - TELEPHONE	1,700.00	1,433.09	0.00	266.91
186 - FD TRAINING	1,500.00	228.66	0.00	1,271.34
188 - MISC	1,000.00	580.96	0.00	419.04
<b>Department Total</b>	<b>87,485.00</b>	<b>90,679.57</b>	<b>5,469.53</b>	<b>2,274.96</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	28,746.00	28,746.00	0.00	0.00
<b>Department Total</b>	<b>31,246.00</b>	<b>28,746.00</b>	<b>0.00</b>	<b>2,500.00</b>
<b>33 - AMBULANCE SERVICE CONTRACT</b>				
220 - AMBULANCE SERVICE CONTRACT	102,322.00	102,539.50	0.00	-217.50
<b>Department Total</b>	<b>102,322.00</b>	<b>102,539.50</b>	<b>0.00</b>	<b>-217.50</b>
<b>35 - ANIMAL CONTROL</b>				
241 - ANIMAL CTRL OFFICER	5,083.00	5,083.00	0.00	0.00
243 - FRANKLIN COUNTY ANIMAL SHELTER	1,450.00	2,264.90	0.00	-814.90
244 - OTHER/MISC	550.00	99.92	0.00	450.08
245 - TRAINING	200.00	25.00	0.00	175.00
<b>Department Total</b>	<b>7,283.00</b>	<b>7,472.82</b>	<b>0.00</b>	<b>-189.82</b>
<b>40 - INSURANCES</b>				
261 - LAW ENFORCEMENT LIABILITY	4,100.00	4,182.00	0.00	-82.00
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	4,700.00	4,949.00	0.00	-249.00
265 - MMA PUBLIC OFFICIALS LIABILITY	1,100.00	1,068.00	0.00	32.00
267 - UMBRELLA COVERAGE/INLAND MARIN	14,500.00	15,102.00	0.00	-602.00
270 - EMPLOYMENT PRACTICES INS	2,500.00	2,223.00	0.00	277.00
271 - GENERAL LIABILITY INS	4,400.00	4,422.00	0.00	-22.00
<b>Department Total</b>	<b>33,400.00</b>	<b>33,902.00</b>	<b>0.00</b>	<b>-502.00</b>



	<i>Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>45 - RECREATION PROGRAMS</b>				
281 - DIRECTORS TRAVEL	1,500.00	1,662.90	0.00	-162.90
282 - EDUCATION	1,200.00	379.00	0.00	821.00
283 - POOL OPERATIONS	24,240.00	28,075.92	0.00	-3,835.92
284 - POOL REPAIR/EQUIPMENT	2,000.00	846.73	0.00	1,153.27
286 - SUMMER CAMP OPERATIONS	47,397.25	42,074.17	0.00	5,323.08
287 - SPORTS	9,425.00	9,264.92	0.00	160.08
288 - JULY FOURTH	8,400.00	7,429.29	0.00	970.71
289 - SPECIAL EVENTS/ACTIVITIES/MISC	1,400.00	1,220.00	0.00	180.00
290 - MOUNTAIN BIKE RACE	21,719.35	20,144.35	0.00	1,575.00
291 - RECREATION SCHOLARSHIP FUND	2,270.00	0.00	0.00	2,270.00
292 - ALDEN MACDONALD GOLF FUND	22,438.00	3,074.19	0.00	19,363.81
307 - SUPPLIES	0.00	182.20	0.00	-182.20
<b>Department Total</b>	<b>141,989.60</b>	<b>114,353.67</b>	<b>0.00</b>	<b>27,635.93</b>
<b>46 - ANTI GRAVITY COMPLEX</b>				
286 - SUMMER CAMP OPERATIONS	0.00	121.00	121.00	0.00
299 - TRAMPOLINE PROJECT	1,000.00	0.00	0.00	1,000.00
300 - TOWN/CVA GRANT	36,491.90	36,405.90	0.00	86.00
301 - DIRECTOR'S SALARY	52,909.00	52,909.00	0.00	0.00
302 - PART-TIMERS SALARIES	41,000.00	38,315.74	0.00	2,684.26
303 - CUSTODIAL CONTRACT	12,000.00	9,151.75	0.00	2,848.25
304 - ADVERTISING/POSTAGE	1,500.00	1,495.00	0.00	5.00
305 - HEATING	24,300.00	20,649.19	0.00	3,650.81
306 - ELECTRICITY	10,300.00	7,493.43	0.00	2,806.57
307 - SUPPLIES	6,000.00	7,914.39	0.00	-1,914.39
308 - TELEPHONE	2,850.00	2,769.25	0.00	80.75
309 - PLOWING/MOWING	11,300.00	10,897.50	0.00	402.50
310 - TRASH REMOVAL	1,200.00	1,144.08	0.00	55.92
311 - BUILDING MAINTENANCE/REPAIRS	10,000.00	10,374.83	844.77	469.94
312 - COMPUTER/COPIER	1,200.00	69.93	0.00	1,130.07
313 - SANITARY DISTRICT CHARGE	1,600.00	1,588.44	0.00	11.56
314 - INSURANCE	19,600.00	19,332.07	0.00	267.93
315 - EQUIPMENT REPAIR	6,000.00	1,937.12	0.00	4,062.88
316 - NEW EQUIPMENT	18,099.00	16,720.47	0.00	1,378.53
317 - EDUCATION	1,000.00	1,170.56	0.00	-170.56
318 - PROGRAMS STAFFING	11,786.18	11,786.18	0.00	0.00
319 - CREDIT CARD MACHINE FEE'S	1,600.00	1,657.85	0.00	-57.85
<b>Department Total</b>	<b>271,736.08</b>	<b>253,903.68</b>	<b>965.77</b>	<b>18,798.17</b>



	<i>Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>47 - PLAYGROUND/POOL RESERVES</b>				
320 - PLAYGROUND REPAIR RESERVE	1,000.00	1,000.00	0.00	0.00
321 - POOL RESERVE	0.00	35,000.00	35,000.00	0.00
323 - Town Park Capital Improvements	2,000.00	2,000.00	0.00	0.00
<b>Department Total</b>	<b>3,000.00</b>	<b>38,000.00</b>	<b>35,000.00</b>	<b>0.00</b>
<b>50 - SNOWMOBILE TRAILS</b>				
360 - SNOWMOBILE TRAILS	59,176.49	59,176.49	0.00	0.00
<b>Department Total</b>	<b>59,176.49</b>	<b>59,176.49</b>	<b>0.00</b>	<b>0.00</b>
<b>51 - LIBRARY OPERATING/NEW LIBRARY</b>				
371 - LIBRARIAN PAYROLL	32,163.00	32,163.00	0.00	0.00
372 - LIBRARIAN'S HELPER PAYROLL	2,100.00	585.00	0.00	1,515.00
373 - BOOKS/MAGAZINES/AUDIO	5,717.00	5,666.58	0.00	50.42
374 - COMPUTER/LIBRARY CONSULTS	1,000.00	709.95	0.00	290.05
375 - COMPUTERIZED CATALOG	889.00	878.00	0.00	11.00
376 - FURNITURE/EQUIPMENT	800.00	1,426.11	0.00	-626.11
378 - TDS PHONES	972.00	865.70	0.00	106.30
380 - LIBRARY BOARD INS	800.00	744.00	0.00	56.00
381 - PROFESSIONAL DEV/DUES	800.00	439.00	35.00	396.00
382 - SPECIAL EVENTS	2,800.00	2,827.98	0.00	-27.98
383 - POSTAGE/MISC	600.00	571.07	0.00	28.93
385 - SUPPLIES	1,500.00	1,141.06	0.00	358.94
386 - LIBRARY PUBLICITY	500.00	585.65	0.00	-85.65
387 - LIBRARY MILEAGE/MISC	400.00	443.17	0.00	-43.17
<b>Department Total</b>	<b>51,041.00</b>	<b>49,046.27</b>	<b>35.00</b>	<b>2,029.73</b>
<b>52 - OUTDOOR CTR/BIKE TRAILS</b>				
402 - BIKE/SKI TRAIL	2,800.00	6,980.00	4,180.00	0.00
403 - DISC GOLF	736.00	0.00	0.00	736.00
404 - MAINE HUTS	10,000.00	10,000.00	0.00	0.00
405 - MT. BIKE CLUB/TOWN WORK	5,362.00	4,619.89	0.00	742.11
406 - OAK KNOLL BIKE TRAIL	12,154.00	13,912.08	1,758.08	0.00
407 - ANNUAL OPERATIONS	1,000.00	535.00	0.00	465.00
408 - CAMP. FIELD MT. BIKE TRAILS	85,689.67	41,559.35	180.00	44,310.32
409 - MOUNTAIN BIKE TRAILS	101,937.00	89,965.07	0.00	11,971.93
<b>Department Total</b>	<b>219,678.67</b>	<b>167,571.39</b>	<b>6,118.08</b>	<b>58,225.36</b>
<b>53 - NARROW GAUGE PATHWAY</b>				
410 - MAINTENANCE NARROW GAUGE PATHW	14,000.00	9,902.68	0.00	4,097.32
<b>Department Total</b>	<b>14,000.00</b>	<b>9,902.68</b>	<b>0.00</b>	<b>4,097.32</b>



	<i>Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>54 - COMMUNITY BUILDING EXPENSES</b>				
411 - CLEANING/JANITOR	6,428.00	5,430.58	0.00	997.42
412 - MAINTENANCE/REPAIRS	3,600.00	2,638.34	0.00	961.66
413 - SUPPLIES	1,000.00	785.03	0.00	214.97
414 - HEATING FUEL	5,700.00	2,736.66	0.00	2,963.34
415 - CMP ELECTRICITY	5,400.00	5,711.68	0.00	-311.68
416 - SEWER FEES	300.00	218.79	0.00	81.21
417 - SECURITY SYSTEM, ETC	300.00	0.00	0.00	300.00
418 - Shoveling, Plowing, Mowing	1,200.00	1,295.75	0.00	-95.75
455 - LIBRARY CAPITAL MAINTENANCE	4,600.00	2,280.00	0.00	2,320.00
<b>Department Total</b>	<b>28,528.00</b>	<b>21,096.83</b>	<b>0.00</b>	<b>7,431.17</b>
<b>55 - AIRPORT OPERATIONS</b>				
422 - AIRPORT PLOWING	17,020.00	17,020.00	0.00	0.00
423 - AIRPORT SUMMER MAINTENANCE	2,000.00	1,572.50	0.00	427.50
425 - AIRPORT MISC	330.00	0.00	0.00	330.00
426 - AIRPORT ELECTRIC	300.00	448.55	0.00	-148.55
427 - AIRPORT AWOS/ELEC	350.00	410.45	0.00	-60.45
428 - WEBCAM	1,800.00	1,500.00	0.00	300.00
<b>Department Total</b>	<b>21,800.00</b>	<b>20,951.50</b>	<b>0.00</b>	<b>848.50</b>
<b>60 - ROADS</b>				
458 - STREET LIGHTS	1,600.00	1,513.32	0.00	86.68
459 - SNOWMOBILE PARKING (BLACKFLY)	3,500.00	3,500.00	0.00	0.00
461 - ROAD PLOWING CONTRACTS	50,200.00	49,440.74	0.00	759.26
462 - SUMMER ROAD MAINTENANCE	1,800.00	2,240.50	0.00	-440.50
463 - CLEAN-UP DAY	200.00	345.70	0.00	-145.70
464 - STREET/HOUSE SIGNS	2,000.00	829.73	0.00	1,170.27
465 - CARRIAGE ROAD	9,700.00	10,320.30	0.00	-620.30
<b>Department Total</b>	<b>69,000.00</b>	<b>68,190.29</b>	<b>0.00</b>	<b>809.71</b>
<b>65 - TOWN BUILDINGS AND GROUNDS</b>				
481 - BUILDING REPAIRS/IMPROVEMENTS	8,639.00	3,347.88	34.40	5,325.52
482 - PARKS MAINTENANCE	11,020.00	10,804.78	0.00	215.22
483 - MISC.	500.00	0.00	0.00	500.00
<b>Department Total</b>	<b>20,159.00</b>	<b>14,152.66</b>	<b>34.40</b>	<b>6,040.74</b>
<b>70 - TRANSPORTATION</b>				
500 - TRANSPORTATION	140,860.00	141,967.00	0.00	-1,107.00
<b>Department Total</b>	<b>140,860.00</b>	<b>141,967.00</b>	<b>0.00</b>	<b>-1,107.00</b>



	<i>Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>75 - TRANSFER STATION OPERATION</b>				
520 - TRANSFER STATION PLOWING	8,745.00	8,745.00	0.00	0.00
521 - CONTRACT FOR OPERATIONS	42,420.00	42,418.56	0.00	1.44
522 - TIPPING/HAULING FEES	137,550.00	119,808.41	10,604.64	28,346.23
523 - STATION EXPENSES	14,000.00	13,463.65	0.00	536.35
524 - TIRE/METAL REMOVAL	2,500.00	2,004.00	0.00	496.00
525 - HAZARDOUS WASTE REMOVAL	2,800.00	2,227.57	0.00	572.43
526 - PERMIT/MISC	800.00	418.00	0.00	382.00
528 - ASH REMOVAL	4,500.00	4,192.88	0.00	307.12
<b>Department Total</b>	<b>213,315.00</b>	<b>193,278.07</b>	<b>10,604.64</b>	<b>30,641.57</b>
<b>76 - RECYCLING PROGRAM</b>				
541 - WASTE MGT CONTRACT	12,220.00	15,137.08	0.00	-2,917.08
542 - PAYROLL	3,400.00	1,433.88	0.00	1,966.12
543 - TRUCK MAINTENANCE	500.00	0.00	0.00	500.00
544 - MISC	250.00	0.00	0.00	250.00
545 - RECYCLING EQUIPMENT	13,853.00	1,202.15	0.00	12,650.85
<b>Department Total</b>	<b>30,223.00</b>	<b>17,773.11</b>	<b>0.00</b>	<b>12,449.89</b>
<b>80 - DEBT SERVICE</b>				
581 - GOLF COURSE BOND #1	33,160.19	33,160.19	0.00	0.00
582 - GOLF COURSE BOND #2	32,572.54	32,572.54	0.00	0.00
583 - NEW TOWN LOT	28,856.00	28,855.77	0.00	0.23
585 - NEW CLUBHOUSE BOND	60,073.21	60,072.56	0.00	0.65
586 - LADDER TRUCK BOND	58,647.00	58,647.49	0.00	-0.49
587 - COMM CENTER BOND	10,136.89	10,136.47	0.00	0.42
588 - CLUB HOUSE BOND # 2	12,146.00	12,145.71	0.00	0.29
589 - Outdoor Center Bond	103,399.00	103,399.00	0.00	0.00
590 - NEW LIBRARY BOND-LOAN	47,994.00	47,834.54	0.00	159.46
600 - GC IRRIGATION LOAN INTEREST	95,056.22	95,056.44	0.00	-0.22
<b>Department Total</b>	<b>482,041.05</b>	<b>481,880.71</b>	<b>0.00</b>	<b>160.34</b>
<b>84 - NEW CLUBHOUSE</b>				
599 - MAINTAIN NEW CLUB HOUSE	0.00	7,400.00	7,400.00	0.00
<b>Department Total</b>	<b>0.00</b>	<b>7,400.00</b>	<b>7,400.00</b>	<b>0.00</b>
<b>85 - EMPLOYEE BENEFITS</b>				
601 - SOCIAL SECURITY	43,530.00	48,681.58	6,233.34	1,081.76
602 - MMEHT	82,000.00	75,518.82	0.00	6,481.18
603 - MAINE STATE RETIREMENT SYSTEM	29,500.00	34,393.77	5,383.41	489.64
604 - WORKERS COMPENSATION	13,825.00	14,831.00	2,115.32	1,109.32
606 - SELF-FUNDED UNEMPLOYMENT	3,500.00	1,342.55	0.00	2,157.45
607 - HEALTH REIMBURSEMENT ACCOUNT	400.00	385.00	0.00	15.00
<b>Department Total</b>	<b>172,755.00</b>	<b>175,152.72</b>	<b>13,732.07</b>	<b>11,334.35</b>



	<i>Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>90 - UNCLASSIFIED ACCOUNTS</b>				
523 - STATION EXPENSES	0.00	115.44	115.44	0.00
616 - AIRPORT PLANNING GRANT	35,253.10	16,634.53	7,973.36	26,591.93
617 - OVERLAY	63,700.20	35,751.99	0.00	27,948.21
620 - FLAGSTAFF AREA BUSINESS ASSOC	6,000.00	6,000.00	0.00	0.00
621 - INFORMATION CENTER	7,200.00	6,009.66	0.00	1,190.34
622 - SKI CLUB SCHOLARSHIPS	10,000.00	10,000.00	0.00	0.00
623 - SCHOLARSHIP	26,360.00	12,700.00	1,000.00	14,660.00
624 - PUBLIC LOTS	131,140.22	44,764.72	0.00	86,375.50
629 - CABLE FRANCHISE	9,344.62	9,344.62	0.00	0.00
630 - CHRISTMAS LIGHTING	800.00	273.15	0.00	526.85
631 - CEMETERY	1,000.00	643.00	0.00	357.00
634 - GOLF COURSE REPAIR RESERVE	10,000.00	10,000.00	0.00	0.00
635 - FRANKLIN COUNTY TAX	620,000.00	634,394.25	0.00	-14,394.25
641 - FINANCIAL ASSISTANCE	1,000.00	0.00	0.00	1,000.00
643 - MT BIKE CLUB WORK	0.00	0.00	0.00	0.00
646 - LONGFELLOW TRAIL	0.00	2,500.00	2,500.00	0.00
648 - BLACK FLY PROJECT	4,651.00	3,283.20	0.00	1,367.80
649 - CEMETERY PRJ	1,035.00	0.00	0.00	1,035.00
652 - NEW EVENTS	2,000.00	0.00	0.00	2,000.00
653 - HUTS & TRAILS	0.00	10,000.00	10,000.00	0.00
655 - NEW TOWN SIGN	8,000.00	7,773.28	0.00	226.72
657 - FISH STOCKING AT OC	0.00	310.00	300.00	-10.00
676 - CVALLEYNETWORK.ORG	2,000.00	2,000.00	0.00	0.00
<b>Department Total</b>	<b>939,484.14</b>	<b>812,497.84</b>	<b>21,888.80</b>	<b>148,875.10</b>
<b>92 - RECREATION ENDOWMENT EXPENSES</b>				
646 - LONGFELLOW TRAIL	2,500.00	2,500.00	0.00	0.00
651 - ATV CLUB	18,558.00	9,560.45	0.00	8,997.55
657 - FISH STOCKING AT OC	300.00	300.00	0.00	0.00
658 - ECONOMIC DEVELOPMENT	300,000.00	300,000.00	0.00	0.00
<b>Department Total</b>	<b>321,358.00</b>	<b>312,360.45</b>	<b>0.00</b>	<b>8,997.55</b>
<b>99 - MISC.</b>				
925 - REC ENDOWMENT FUND	50,000.00	50,000.00	0.00	0.00
<b>Department Total</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Final Totals</b>	<b>4,281,361.62</b>	<b>4,644,011.68</b>	<b>370,657.71</b>	<b>8,007.65</b>



*Proven Expertise and Integrity*

February 10, 2016

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, 2015. The following schedules have been excerpted from the 2015 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

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

Schedule G

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

Schedule I

*RHR Smith & Company*

Certified Public Accountants



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## 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, 2015, 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.

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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, 2015, 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  
February 10, 2016

## STATEMENT A

## TOWN OF CARRABASSETT VALLEY, MAINE

STATEMENT OF NET POSITION  
DECEMBER 31, 2015

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,072,490
Investments	1,377,264
Accounts receivable (net of allowance for uncollectibles):	
Taxes	99,293
Liens	12,795
Total current assets	<u>3,561,842</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,457,397
Depreciable assets, net of accumulated depreciation	<u>8,092,173</u>
Total noncurrent assets	<u>9,549,570</u>
TOTAL ASSETS	<u>\$ 13,111,412</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 17,491
Other liabilities	29
Escrows	5,300
Current portion of long-term obligations	<u>326,104</u>
Total current liabilities	<u>348,924</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	<u>3,647,492</u>
Total noncurrent liabilities	<u>3,647,492</u>
TOTAL LIABILITIES	<u>3,996,416</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	166
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>166</u>
NET POSITION	
Net investment in capital assets	5,575,974
Restricted for:	
General fund	1,149,270
Special revenue funds	81,833
Capital projects funds	5,104
Permanent funds - nonspendable	2,294
Permanent funds	96,131
Unrestricted	<u>2,204,224</u>
TOTAL NET POSITION	<u>9,114,830</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 13,111,412</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, 2015

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants & Contributions		Capital Grants & Contributions
Governmental activities:					
General government	\$ 307,191	\$ 16,425	\$ -	\$ -	(290,766)
Public safety	483,072	8,506	47,542	-	(427,024)
Insurance	33,902	-	-	-	(33,902)
Public works	68,190	-	-	-	(68,190)
Transportation	141,967	-	-	-	(141,967)
Recreation	848,172	276,015	5,504	-	(566,653)
Solid waste/Recycling	219,750	10,677	-	-	(209,073)
Employee benefits	161,420	-	-	-	(161,420)
Education	678,505	-	-	-	(678,505)
County tax	634,394	-	-	-	(634,394)
Unclassified	544,032	58,882	-	-	(485,150)
Unallocated depreciation (Note 3)*	53,972	-	-	-	(53,972)
Interest on long-term debt	155,580	147,539	-	-	(8,041)
Total government	\$ 4,351,924	\$ 518,044	\$ 53,046	\$ -	(3,780,834)

\* 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, 2015

	Governmental Activities
Changes in net position:	
Net (expense) revenue	(3,780,834)
General revenues:	
Taxes:	
Property taxes, levied for general purposes	\$ 3,453,832
Excise taxes	178,058
Grants and contributions not restricted to specific programs	497,615
Other revenues	115,091
Total general revenues	4,244,596
Change in net position	463,762
Net position - January 1	8,651,068
Net position - December 31	\$ 9,114,830

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

## STATEMENT C

## TOWN OF CARRABASSETT VALLEY, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
DECEMBER 31, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,022,985	\$ 49,505	\$ 2,072,490
Investments	436,677	940,587	1,377,264
Accounts receivable (net of allowance for uncollectibles):			
Taxes	99,293	-	99,293
Liens	12,795	-	12,795
Due from other funds	266,845	66,104	332,949
<b>TOTAL ASSETS</b>	<b><u>\$ 2,838,595</u></b>	<b><u>\$ 1,056,196</u></b>	<b><u>\$ 3,894,791</u></b>
<b>LIABILITIES</b>			
Accounts payable	\$ 17,491	\$ -	\$ 17,491
Other liabilities	29	-	29
Escrows	5,300	-	5,300
Due to other funds	66,104	266,845	332,949
<b>TOTAL LIABILITIES</b>	<b><u>88,924</u></b>	<b><u>266,845</u></b>	<b><u>355,769</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	166	-	166
Deferred taxes	65,312	-	65,312
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>65,478</u></b>	<b><u>-</u></b>	<b><u>65,478</u></b>
<b>FUND BALANCES</b>			
Nonspendable	-	2,294	2,294
Restricted	1,149,270	183,068	1,332,338
Committed	268,500	771,067	1,039,567
Assigned	-	-	-
Unassigned	1,266,423	(167,078)	1,099,345
<b>TOTAL FUND BALANCES</b>	<b><u>2,684,193</u></b>	<b><u>789,351</u></b>	<b><u>3,473,544</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 2,838,595</u></b>	<b><u>\$ 1,056,196</u></b>	<b><u>\$ 3,894,791</u></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, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 3,482,973	\$ -	\$ 3,482,973
Excise taxes	178,058	-	178,058
Intergovernmental	423,916	126,745	550,661
Charges for services	518,044	-	518,044
Other	71,710	43,381	115,091
TOTAL REVENUES	<u>4,674,701</u>	<u>170,126</u>	<u>4,844,827</u>
EXPENDITURES			
Current:			
General government	306,005	-	306,005
Public safety	443,816	-	443,816
Insurance	33,902	-	33,902
Public works	68,190	-	68,190
Transportation	141,967	-	141,967
Recreation	769,925	-	769,925
Solid waste/Recycling	200,446	-	200,446
Employee benefits	161,420	-	161,420
Education	671,499	-	671,499
County tax	634,394	-	634,394
Unclassified	355,900	-	355,900
Debt service:			
Principal	314,963	-	314,963
Interest	155,580	-	155,580
Capital outlay	-	463,746	463,746
TOTAL EXPENDITURES	<u>4,258,007</u>	<u>463,746</u>	<u>4,721,753</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>416,694</u>	<u>(293,620)</u>	<u>123,074</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	131,835	202,969	334,804
Transfers (out)	(186,336)	(148,468)	(334,804)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(54,501)</u>	<u>54,501</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	362,193	(239,119)	123,074
FUND BALANCES - JANUARY 1	<u>2,322,000</u>	<u>1,028,470</u>	<u>3,350,470</u>
FUND BALANCES - DECEMBER 31	<u>\$ 2,684,193</u>	<u>\$ 789,351</u>	<u>\$ 3,473,544</u>

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, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, January 1	\$ 2,322,000	\$ 2,322,000	\$ 2,322,000	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,443,723	3,443,723	3,482,973	39,250
Excise taxes	133,600	133,600	178,058	44,458
Intergovernmental	35,780	417,187	423,916	6,729
Charges for services	150,310	503,231	518,044	14,813
Interest on investments/taxes	21,500	24,090	23,313	(777)
Other revenues	-	47,549	48,397	848
Transfers from other funds	-	131,835	131,835	-
Amounts Available for Appropriation	<u>6,106,913</u>	<u>7,023,215</u>	<u>7,128,536</u>	<u>105,321</u>
Charges to Appropriations (Outflows):				
General government	307,609	315,812	306,005	9,807
Public safety	433,730	476,654	443,816	32,838
Insurance	33,400	33,400	33,902	(502)
Public works	69,000	69,000	68,190	810
Transportation	140,860	140,860	141,967	(1,107)
Recreation	321,177	832,788	769,925	62,863
Solid waste/recycling	229,685	251,232	200,446	50,786
Employee benefits	171,930	172,755	161,420	11,335
Education	905,857	1,820,769	671,499	1,149,270
County tax	620,000	620,000	634,394	(14,394)
Unclassified/assigned	220,076	565,022	355,900	209,122
Debt service:				
Principal	261,005	315,103	314,963	140
Interest	50,000	155,600	155,580	20
Transfers to other funds	145,584	186,336	186,336	-
Total Charges to Appropriation	<u>3,909,913</u>	<u>5,955,331</u>	<u>4,444,343</u>	<u>1,510,988</u>
Budgetary Fund Balance - December 31	<u>\$ 2,197,000</u>	<u>\$ 1,067,884</u>	<u>\$ 2,684,193</u>	<u>\$ 1,616,309</u>
Utilization of unassigned fund balance	\$ 125,000	\$ 125,000	\$ -	\$ (125,000)
Utilization of committed fund balance	-	214,204	-	(214,204)
Utilization of restricted fund balance	-	914,912	-	(914,912)
	<u>\$ 125,000</u>	<u>\$ 1,254,116</u>	<u>\$ -</u>	<u>\$ (1,254,116)</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, 2015

	Original Budget	Budget Adjustments/ Receipts	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>					
General tax revenues:					
Property taxes	\$ 3,443,723	\$ -	\$ 3,443,723	\$ 3,482,973	\$ 39,250
Vehicle excise taxes	131,000	-	131,000	176,533	45,533
Boat excise taxes	1,400	-	1,400	1,525	125
Airport excise taxes	1,200	-	1,200	-	(1,200)
Intergovernmental revenues:					
State revenue sharing	10,000	-	10,000	11,207	1,207
Homestead exemption	3,780	-	3,780	3,691	(89)
Police department grant	-	20,000	20,000	20,000	-
Junior golf grant	-	5,504	5,504	5,504	-
Tree Growth	22,000	-	22,000	27,542	5,542
Economic development grant	-	300,000	300,000	300,000	-
Airport grant	-	30,783	30,783	30,783	-
Snowmobile grant/reimbursement	-	24,120	24,120	24,120	-
Other	-	1,000	1,000	1,069	69
Charges for services:					
Hanger lease	-	60	60	1,260	1,200
Cable franchise fees	24,000	9,345	33,345	37,378	4,033
Pool fees	2,000	-	2,000	3,636	1,636
CVA rec. facility cost sharing	31,600	-	31,600	30,466	(1,134)
Recreation facility fees	72,000	-	72,000	53,169	(18,831)
Other rec. program fees	-	55,713	55,713	75,438	19,725
Outdoor adventure camp	-	37,397	37,397	37,397	-
Town fees	4,500	477	4,977	6,043	1,066
Building permits	5,500	-	5,500	4,807	(693)
Plumbing permits	-	-	-	5,575	5,575
Ambulance service rent	8,510	-	8,510	8,506	(4)
Transfer station	1,200	7,694	8,894	10,677	1,783
Lease payment - Sugarloaf Mtn.	-	147,539	147,539	147,539	-
Mountain bike race	-	20,219	20,219	20,219	-
Library/Comm. Bldg. income	1,000	18,787	19,787	20,244	457
Bike Trail Revenue	-	55,690	55,690	55,690	-
Investment income:					
Investment income, net of unrealized gains/(losses)	10,000	2,590	12,590	8,941	(3,649)
Interest/Fees on taxes	11,500	-	11,500	14,372	2,872
Other income:					
Police department	-	4,033	4,033	4,033	-
Sugarloaf	-	3,024	3,024	3,024	-
Other	-	40,492	40,492	41,340	848
Transfers from other funds	-	131,835	131,835	131,835	-
<b>Total revenues</b>	<b>\$ 3,784,913</b>	<b>\$ 916,302</b>	<b>\$ 4,701,215</b>	<b>\$ 4,806,536</b>	<b>\$ 105,321</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, 2015

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
<b>General government:</b>					
Officers' salaries	\$ 136,898	\$ -	\$ 136,898	\$ 134,757	\$ 2,141
Town operating expenses	62,050	4,018	66,068	64,026	2,042
Assessing	750	1,545	2,295	2,478	(183)
Code enforcement	74,222	-	74,222	73,782	440
Planning board	24,739	865	25,604	23,831	1,773
Selectmens' contingency	8,950	1,775	10,725	7,131	3,594
<b>Total</b>	<b>307,609</b>	<b>8,203</b>	<b>315,812</b>	<b>306,005</b>	<b>9,807</b>
<b>Public safety:</b>					
Police department	124,640	39,424	164,064	135,594	28,470
Communications center	113,000	-	113,000	113,000	-
Fire department	86,485	1,000	87,485	85,210	2,275
Fire department training	-	2,500	2,500	-	2,500
Ambulance	102,322	-	102,322	102,539	(217)
Animal control	7,283	-	7,283	7,473	(190)
<b>Total</b>	<b>433,730</b>	<b>42,924</b>	<b>476,654</b>	<b>443,816</b>	<b>32,838</b>
<b>Insurance:</b>					
Property/casualty/other	33,400	-	33,400	33,902	(502)
<b>Total</b>	<b>33,400</b>	<b>-</b>	<b>33,400</b>	<b>33,902</b>	<b>(502)</b>
<b>Public works:</b>					
Town roads	69,000	-	69,000	68,190	810
<b>Total</b>	<b>69,000</b>	<b>-</b>	<b>69,000</b>	<b>68,190</b>	<b>810</b>

SCHEDULE A (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
Transportation:					
Valley/Mountain shuttle	140,860	-	140,860	141,967	(1,107)
Total	140,860	-	140,860	141,967	(1,107)
Recreation:					
Anti-gravity complex	210,359	61,377	271,736	252,938	18,798
Recreation programs	50,290	91,700	141,990	114,354	27,636
Snowmobile trails	22,000	37,176	59,176	59,176	-
Ski club	10,000	-	10,000	10,000	-
Recreation endowment	-	321,358	321,358	312,360	8,998
Community building	28,528	-	28,528	21,097	7,431
Total	321,177	511,611	832,788	769,925	62,863
Solid waste/recycling:					
Transfer station	213,315	7,694	221,009	182,673	38,336
Recycling	16,370	13,853	30,223	17,773	12,450
Total	229,685	21,547	251,232	200,446	50,786
Employee benefits:					
Health insurance/retirement	111,900	-	111,900	104,914	6,986
Taxes/workers comp	60,030	825	60,855	56,506	4,349
Total	171,930	825	172,755	161,420	11,335

SCHEDULE A (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
Education	905,857	914,912	1,820,769	671,499	1,149,270
County tax	620,000	-	620,000	634,394	(14,394)
Debt service:					
Principal	261,005	54,098	315,103	314,963	140
Interest	50,000	105,600	155,600	155,580	20
Total	311,005	159,698	470,703	470,543	160
Unclassified/assigned:					
Buildings and grounds	11,520	8,639	20,159	14,118	6,041
Airport	21,800	60	21,860	20,952	908
Library operations	49,413	1,628	51,041	49,011	2,030
Narrow Gauge Pathway	14,000	-	14,000	9,903	4,097
Information center	7,200	-	7,200	6,010	1,190
Public lots	-	131,140	131,140	44,765	86,375
Scholarship fund	12,000	14,360	26,360	11,700	14,660
Christmas lighting	800	-	800	273	527
Airport planning grant	-	8,661	8,661	8,661	-
Cemetery	1,000	-	1,000	643	357
Cemetery project	500	535	1,035	-	1,035
Touring center	26,000	193,679	219,679	161,453	58,226
Fish stocking at OC	-	-	-	10	(10)
Flagstaff area business assoc.	6,000	-	6,000	6,000	-
New events	-	2,000	2,000	-	2,000
Overlay	64,843	(35,752)	29,091	-	29,091
New Town sign	2,000	6,000	8,000	7,773	227
Black fly project	-	4,651	4,651	3,283	1,368
Financial assistance	1,000	-	1,000	-	1,000
Cvalley Network.Org	2,000	-	2,000	2,000	-
Cable franchise	-	9,345	9,345	9,345	-
Total	220,076	344,946	565,022	355,900	209,122

SCHEDULE A (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
Transfers to other funds:					
Golf course reserve	5,000	5,000	10,000	10,000	-
Pool project	35,000	35,752	70,752	70,752	-
Town park	2,000	-	2,000	2,000	-
Playground reserve	1,000	-	1,000	1,000	-
Fire department	28,746	-	28,746	28,746	-
Recreational endowment	50,000	-	50,000	50,000	-
Outdoor center	11,338	-	11,338	11,338	-
Airport fuel project	12,500	-	12,500	12,500	-
Total	145,584	40,752	186,336	186,336	-
TOTAL EXPENDITURES	\$ 3,909,913	\$ 2,045,418	\$ 5,955,331	\$ 4,444,343	\$ 1,510,988

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, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,857	\$ 37,770	\$ 4,878	\$ 49,505
Investments	130,274	717,616	92,697	940,587
Due from other funds	3,496	61,758	850	66,104
<b>TOTAL ASSETS</b>	<b><u>\$ 140,627</u></b>	<b><u>\$ 817,144</u></b>	<b><u>\$ 98,425</u></b>	<b><u>\$ 1,056,196</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	266,845	-	266,845
<b>TOTAL LIABILITIES</b>	<b><u>-</u></b>	<b><u>266,845</u></b>	<b><u>-</u></b>	<b><u>266,845</u></b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	2,294	2,294
Restricted	81,833	5,104	96,131	183,068
Committed	58,794	712,273	-	771,067
Assigned	-	-	-	-
Unassigned	-	(167,078)	-	(167,078)
<b>TOTAL FUND BALANCES</b>	<b><u>140,627</u></b>	<b><u>550,299</u></b>	<b><u>98,425</u></b>	<b><u>789,351</u></b>
<b>TOTAL LIABILITES AND FUND BALANCES</b>	<b><u>\$ 140,627</u></b>	<b><u>\$ 817,144</u></b>	<b><u>\$ 98,425</u></b>	<b><u>\$ 1,056,196</u></b>

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, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 3,496	\$ 123,249	\$ -	\$ 126,745
Investment income, net of unrealized gains/(losses)	3,489	19,345	2,554	25,388
Other	-	17,143	850	17,993
TOTAL REVENUES	<u>6,985</u>	<u>159,737</u>	<u>3,404</u>	<u>170,126</u>
EXPENDITURES				
Capital outlay	-	463,746	-	463,746
TOTAL EXPENDITURES	<u>-</u>	<u>463,746</u>	<u>-</u>	<u>463,746</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,985</u>	<u>(304,009)</u>	<u>3,404</u>	<u>(293,620)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	202,969	-	202,969
Transfers (out)	-	(148,468)	-	(148,468)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>54,501</u>	<u>-</u>	<u>54,501</u>
NET CHANGE IN FUND BALANCES	6,985	(249,508)	3,404	(239,119)
FUND BALANCES - JANUARY 1	<u>133,642</u>	<u>799,807</u>	<u>95,021</u>	<u>1,028,470</u>
FUND BALANCES - DECEMBER 31	<u>\$ 140,627</u>	<u>\$ 550,299</u>	<u>\$ 98,425</u>	<u>\$ 789,351</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, 2015

	Highway Fund	Scholarship Fund	Town Land	Totals
REVENUES				
Intergovernmental	\$ 3,496	\$ -	\$ -	\$ 3,496
Investment income, net of unrealized gains/(losses)	317	2,143	1,029	3,489
TOTAL REVENUES	<u>3,813</u>	<u>2,143</u>	<u>1,029</u>	<u>6,985</u>
EXPENDITURES				
Other	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,813</u>	<u>2,143</u>	<u>1,029</u>	<u>6,985</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3,813	2,143	1,029	6,985
FUND BALANCES - JANUARY 1	<u>15,683</u>	<u>79,690</u>	<u>38,269</u>	<u>133,642</u>
FUND BALANCES - DECEMBER 31	<u>\$ 19,496</u>	<u>\$ 81,833</u>	<u>\$ 39,298</u>	<u>\$ 140,627</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 PROJECTS FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Golf Course Repair	Solid Waste Reserve	Carriage Road	School Bus	AGC Roof Project	Town Park Capital Improvements
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	1,823	83	1,244	-	-	(9)
Other	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,823</b>	<b>83</b>	<b>1,244</b>	<b>-</b>	<b>-</b>	<b>(9)</b>
EXPENDITURES						
Capital outlay	11,267	-	-	-	162,561	-
<b>TOTAL EXPENDITURES</b>	<b>11,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162,561</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(9,444)</b>	<b>83</b>	<b>1,244</b>	<b>-</b>	<b>(162,561)</b>	<b>(9)</b>
OTHER FINANCING SOURCES (USES)						
Transfers in	10,000	-	-	-	-	2,000
Transfers (out)	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>556</b>	<b>83</b>	<b>1,244</b>	<b>-</b>	<b>(162,561)</b>	<b>1,991</b>
<b>FUND BALANCES - JANUARY 1</b>	<b>67,493</b>	<b>3,112</b>	<b>46,294</b>	<b>-</b>	<b>-</b>	<b>2,501</b>
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 68,049</b>	<b>\$ 3,195</b>	<b>\$ 47,538</b>	<b>\$ -</b>	<b>\$ (162,561)</b>	<b>\$ 4,492</b>

SCHEDULE G (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2015

	Recreation Facilities Reserve	Fire Department Reserve	Airport Reserve	Outdoor Center Facility Maintenance	Town/CVA AGC Capital Account	Anti-Gravity Center Reserve
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ 7,174	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	10,381	4,289	59	818	-	358
Other	2,100	-	2,423	-	3,120	-
TOTAL REVENUES	12,481	4,289	2,482	7,992	3,120	358
EXPENDITURES						
Capital outlay	-	-	-	-	2,566	-
TOTAL EXPENDITURES	-	-	-	-	2,566	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	12,481	4,289	2,482	7,992	554	358
OTHER FINANCING SOURCES (USES)						
Transfers in	50,000	28,746	3,513	11,338	3,120	-
Transfers (out)	(139,979)	-	(1,856)	-	-	(3,120)
TOTAL OTHER FINANCING SOURCES (USES)	(89,979)	28,746	1,657	11,338	3,120	(3,120)
NET CHANGE IN FUND BALANCES	(77,498)	33,035	4,139	19,330	3,674	(2,762)
FUND BALANCES - JANUARY 1	386,960	159,509	4,365	33,915	1,430	15,212
FUND BALANCES - DECEMBER 31	\$ 309,462	\$ 192,544	\$ 8,504	\$ 53,245	\$ 5,104	\$ 12,450

SCHEDULE G (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Pool Reserve	Airport Fuel Project	Golf Course Clubhouse	Airport Land Acquisition	Pool Project	Playground Equipment	Totals
<b>REVENUES</b>							
Intergovernmental	\$ -	\$ -	\$ -	\$ 21,075	\$ 95,000	\$ -	\$ 123,249
Investment income, net of unrealized gains/(losses)	-	-	186	-	-	113	19,345
Other	-	-	-	-	9,500	-	17,143
<b>TOTAL REVENUES</b>	-	-	186	21,075	104,500	113	159,737
<b>EXPENDITURES</b>							
Capital outlay	-	10,285	7,400	4,415	265,252	-	463,746
<b>TOTAL EXPENDITURES</b>	-	10,285	7,400	4,415	265,252	-	463,746
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(10,285)	(7,214)	16,660	(160,752)	113	(304,009)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	12,500	-	-	80,752	1,000	202,969
Transfers (out)	-	-	-	(3,513)	-	-	(148,468)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	12,500	-	(3,513)	80,752	1,000	54,501
<b>NET CHANGE IN FUND BALANCES</b>	-	2,215	(7,214)	13,147	(80,000)	1,113	(249,508)
<b>FUND BALANCES - JANUARY 1</b>	-	-	10,626	(13,147)	75,483	6,054	799,807
<b>FUND BALANCES - DECEMBER 31</b>	\$ -	\$ 2,215	\$ 3,412	\$ -	\$ (4,517)	\$ 7,167	\$ 550,299

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

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES  
 NONMAJOR PERMANENT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	MacDonald Golf Trust	Cemetery Fund	Totals
REVENUES			
Investment income, net of unrealized gains/ (losses)	\$ 2,406	\$ 148	\$ 2,554
Other income	-	850	850
TOTAL REVENUES	<u>2,406</u>	<u>998</u>	<u>3,404</u>
EXPENDITURES			
Program expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,406</u>	<u>998</u>	<u>3,404</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,406	998	3,404
FUND BALANCES - JANUARY 1	<u>89,503</u>	<u>5,518</u>	<u>95,021</u>
FUND BALANCES - DECEMBER 31	<u>\$ 91,909</u>	<u>\$ 6,516</u>	<u>\$ 98,425</u>

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

**2015 MMA Annual  
Municipal Report Competition**

This Award of

**Superior**  
is made to the

**Town of Carrabassett Valley**

Board of Judges

*A.C. Mockett*

*Janine E. Quinn*

*James G. Clark*

*Greg Carrabassett*  
*Mayor of Carrabassett Valley*

Maine Municipal Association

*Stephen M. Bunker*

President

*Steph W. Gor*

Interim Executive Director