

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

For the Fiscal Year 2019



Narrow Gauge Pathway

Tuesday March 3rd: Town Elections and vote on Liquor License Options

8:00 a.m. to 8:00 p.m. at the Town Office

Wednesday March 11th: Town Meeting to be held at 7:00 p.m. at the Outdoor Center

RECYCLABLE CONTAINERS MUST BE EMPTY AND DRY; NO LIQUID OR FOOD WASTE RESIDUE PERMITTED; NO BAGGED RECYCLABLES



Steel, Tin & Aluminum Cans

Latas de acero, hojalata y aluminio



Plastic Bottles & Containers #1, #2 & #5

Botellas y envases de plástico



Office Paper, Brown Paper Bags, Newspaper, Magazines & Junk Mail

Bolsas de papel marrón, papeles de oficina no confidenciales, periódicos, revistas, correspondencia no solicitada



Paper Cardboard Dairy & Juice Containers

Envases de papel cartón, productos lácteos y jugos



Flattened Cardboard & Paperboard

Cartón y cartulina aplastados



Glass Bottles & Jars

Botellas y frascos de vidrio



DO NOT INCLUDE: Plastic bags, recyclables bagged in plastic bags, food waste or polystyrene foam/plastics #6 and other plastics #3, #4 & #7

NO INCLUYA: Comida desechada, bolsas de plástico o vasos y contenedores de goma de poliestireno

For a complete list of accepted recyclable materials, please visit: <http://RecycleOftenRecycleRight.com>

Single-Stream Recycling

Reciclaje de corriente única





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2019 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
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Angus King

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REPRESENTATIVE TO CONGRESS

Jared Golden • DISTRICT # 2

179 Lisbon St., Lewiston, ME 04240
1208 Longworth House Office Building, Washington DC 20515
Maine: 207-241-6767 · Washington D.C. 202-225-6306
<https://golden.house.gov/>

STATE SENATOR

Russell Black • DISTRICT # 17

3 State House Station, Augusta, ME 04333-0003
Home: 207-287-1505, or 207-491-4667
russell.black@legislature.maine.gov

STATE REPRESENTATIVE

Thomas H. Skolfield • DISTRICT # 112

Home: 349 Philips Road, Weld, ME 04285 or Capital: House of Representatives
3 State House Station, Augusta ME 04333-0002
Home: 207-585-2638 · Augusta: 207-287-1440 · Washington D.C. 1-800-423-2900
Tom.Skolfield@legislature.maine.gov



2019 TOWN OFFICERS

ELECTED OFFICIALS

BOARD OF SELECTMEN

Robert Luce, Chair-2022 • John Beaupre-2021 • Lloyd Cuttler-2022
Karen Campbell-2021 • Jay Reynolds-2020

SCHOOL COMMITTEE

Deirdre Frey-2020 • Danielle London-2021 • Kimberly Kearing-2020
Stephen Arner, Chair-2022 • Jennifer McCormack-2022

SANITARY DISTRICT

Carl Demshar-2022 • Neal Trask-2022 • Greg Roux -2021
Stephen Pierce-2021 • Robert Briggs-2020

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 CHRISTOPHER PARKS
POLICE CHIEF MARK LOPEZ
FIRE CHIEF/EMA DIRECTOR COURTNEY G. KNAPP
SUPERINTENDENT OF SCHOOLS GEORGE JOSEPH
RECREATION DIRECTOR..... DEBORAH BOWKER
LIBRARY DIRECTOR ANDREA DEBIASE
ANIMAL CONTROL OFFICER..... CV POLICE DEPARTMENT
HEALTH OFFICER JENNIFER MCCORMACK
SECRETARY TO THE BOARD OF SELECTMEN & PLANNING BOARD LYNN SCHNORR

BALLOT CLERKS

Democrats: Bonita Stagers, Michele Cota, Joyce Demshar, Lisa Sleight
Republicans: Nancy Fowler, Janice Mildram, Deborah Lander, Janice Tingley
Green Independent: Larry Hanson



APPOINTED BOARDS AND COMMITTEES

PLANNING BOARD

Alan Sleight	2020
Deirdre Frey	2020
VACANCY-2nd Alternate.....	2021
Brian Demshar	2021
Timothy Flight-1st Alternate.....	2021
David Corrow.....	2022
Thomas Bird.....	2022
James McCormack	2022
Raleigh Ehrlenbach	2022

BOARD OF APPEALS

Vacancy.....	2020
Vacancy	2020
Stephen Arner.....	2021
Carl Demshar.....	2021
Courtney Knapp.....	2022

CARRABASSETT VALLEY PUBLIC LIBRARY BOARD OF DIRECTORS

John Beaupre.....	2020
Meghan Kneiser.....	2020
Pinky Slagle	2020
Venise Fournier	2020
Louise Chase	2021
Peggy Bishop.....	2021
Joyce Demshar	2021
Robert Briggs.....	2021
Timothy Flight.....	2021
Lisa Sleight	2022
Diane Copeland.....	2022
Delinda Smith.....	2022
Barbar White.....	2023
Sara Pine	2023

BOARD OF ASSESSMENT REVIEW

Deborah Pierce.....	2020
Reginald Gordon.....	2020
Wendy Glenn.....	2022

BUDGET COMMITTEE

Robert Briggs.....	2020
Carl Demshar.....	2020
John F. Reynolds	2020
Audrey Parks.....	2020
John Beaupre.....	2021
John McCatherin.....	2021
Janet Peruffo	2021
Brian Demshar	2021
Neal Trask.....	2022
Robert Luce	2022
Lloyd Cuttler.....	2022
Paul Fritzon.....	2022

RECREATION COMMITTEE

Robert Duport.....	2020
Carl Demshar.....	2020
Elizabeth Stefany.....	2021
Karen Campbell	2021
Cathy Wilson.....	2022
Robert Healey.....	2022

AIRPORT ADVISORY COMMITTEE

Thomas Andrie	2020
Tom Wallace.....	2020
Thomas Fahy	2021
Larry Hanson.....	2021
Lloyd Cuttler.....	2022
Sawyer Fahy.....	2022
Peter Gorman.....	2022

GOLF COURSE GREENS COMMITTEE

Jay Reynolds.....	2020
Carl Demshar.....	2020
John Freeman.....	2021
Tom Taber.....	2021
Karl Strand.....	2021
John Beaupre.....	2022
Zachary Zondlo.....	2022
Peter Webber.....	2022



TOWN PUBLIC LOT - FORESTRY COMMITTEE

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

TOWN REPRESENTATIVES TO THE CARRABASSETT ANTI-GRAVITY COMPLEX OPERATIONS COMMITTEE

Carl Demshar • Robert Luce • Robert Briggs

CARRABASSETT VALLEY WEB SITE

www.carrabassettvalley.org

TOWN OF CARRABASSETT VALLEY TELEPHONE NUMBERS

EMERGENCY	911
TOWN OFFICE.....	235-2645 or 235-2646
TOWN OFFICE 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 ADVENTURE 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	cvceo@roadrunner.com
ASSESSOR	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

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United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the “Military Widow’s Tax,” an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people’s health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine’s Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation’s premiere biomedical research institution, including significant boosts for Alzheimer’s disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation’s crumbling infrastructure and ensure that Maine’s housing needs are addressed. For Maine’s roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee’s Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS’ Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 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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United States Senate

WASHINGTON, DC 20510

January 1, 2020

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

Dear friends,

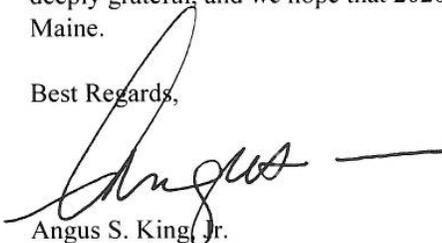
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King, Jr.
United States Senator

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Committee on Armed Services

Committee on Small Business
Chairman, Subcommittee on Contracting
and Infrastructure

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

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,

Jared Golden
Member of Congress

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Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
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179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767



Senator Russell Black
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

My work on the Agriculture, Conservation, & Forestry committee has allowed me to sponsor and co-sponsor forestry and industry bills to help improve Maine. We have also been able to provide property tax relief by allocating \$75 million in the budget to this cause, increasing the Homestead Exemption by \$5,000, and expanding the eligibility for the Property Tax Fairness Credit to include an additional 13,000 Mainers. We were able to pass a budget that raises the state's share of education funding to nearly 51 percent, which includes \$115 million in new state support for local education.

Again, thank you for electing me to serve you in the State Senate. The 129th Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or Russell.Black@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Russell Black
State Senator



HOUSE OF REPRESENTATIVES
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Tom Skolfield

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January 2020

Dear Friends and Neighbors,

The 129th Legislature completed its' first regular session last June. Governor Mills and solid democrat majorities in the House and Senate, produced an eight billion dollar, two-year state budget. I have concerns about its long-term impact on family budgets and on local property taxes. It does not raise taxes in the short run, because it utilizes surpluses accumulated under Governor LePage.

The budget that passed is not one that my colleagues and I would have adopted if control of the legislature were different. The reliance on one-time monies will require some tough choices and the setting of true priorities going forward. I will oppose tax increases that make it harder on Maine taxpayers.

We all agree that local property taxes are already too high. I appreciate that my fellow Republicans on the Appropriations Committee were able to get some property tax relief in the budget. The budget allocates an additional \$75 million in property tax relief, some of which will go directly to homeowners by increasing the Homestead Exemption to \$25,000.

Republicans insisted on this type of tax relief because it goes directly to homeowners in the form of lower property tax bills. The budget also provides relief to nearly 13,000 low-income taxpayers, expanding eligibility for the Property Tax Fairness Credit.

I am committed to trying to prevent your taxes from going up. This is especially true now that the government is taking in record amounts of money because of the strong economy that is a result of conservative tax and fiscal policies.

I welcome your thoughts and suggestions on issues that matter to you. It is an honor and privilege to be your State Representative.

Sincerely,

Tom Skolfield
State Representative



TOWN MANAGER'S REPORT

Dear Carrabassett Valley Residents and Property Tax Payers:

Our Board of Selectmen, employees and I have had another busy year with lots of projects, initiatives and continued partnerships. Chief among them was the planning involved with the proposed new fire station. We completed a large airport clearing project, and have started the process of developing a new airport taxi-lane and apron project. We completed some improvements to both the Transfer Station and the Information Center. We added an addition to the Town Park Pavilion and built a new Recreation Equipment Storage Garage. We also acquired the 250-acre so called "Ted Jones Lot". We made some improvements to the Outdoor Center road and facility and continued with our extensive multi-year trail bridge replacement project on the Public Lot. We continued to create new and exciting mountain bike trails and we were involved with our partners in developing a much-improved trail signage system. We also continued to work with the J.V. Wing Snowmobile Club and the Carrabassett Valley ATC Club with their projects. We also expended what seemed like too much energy on developing options for our citizens to vote on regarding whether or not to allow Marijuana Businesses in our community.

At the March 11th, 2020 Town meeting, you will be asked to vote to fund the construction of a new "mountain fire station" to be located off the Sugarloaf Access Road near the salt-sand facility. As most of you know, the current "mountain fire station" has been housed in two of the Sugarloaf maintenance garage bays since the mid-eighties. They need the space and we believe we need a modern public safety facility. Sugarloaf has generously agreed to donate a 2.1-acre parcel for this project. In addition, their (Boyne's) engineer spent many hours assisting us with the site plan and with permitting. Thank you, Sugarloaf! The proposed facility is 6384 sq. Ft. and includes space to relocate the police and communication departments should a decision be made in the future to do that. The entire project cost

will be approximately \$1,580,000 including engineering, site development, permitting, construction costs and building equipment and furnishings. We will need to borrow up to \$1,310,000 to complete the project. At this time, we believe the annual debt service payments will be approximately \$75,000 to \$80,000 per year. As you may know, the voters have been appropriating \$60,000 a year into a Reserve for this project. As building costs have risen due to a tight contractor/labor market, so has the projected cost of this project. Budget-wise, we should be able to handle this going forward as the fifteen-year debt service for the Fire Department ladder truck goes away this year. We believe this is a much needed and exciting project and hope you will support it.

After dealing with some legitimate concerns that we were able to resolve we finally completed the Airport Clearing Project. In the end, I believe the project had a good outcome and abutting landowners, while not happy to lose some trees, were very understanding and we went the extra mile to mitigate some of their concerns. Going forward it will be up to the Town to maintain the airport "clear zones". Regarding the airport, the Budget Committee is requesting a \$10,000 appropriation this year as the Town's 5% share for the engineering and permitting (Phase I) involved to build a new taxi-lane/apron at the airport to accommodate new investment in t-hangars and hangars. It is anticipated that if this grant project is approved, an additional request for grant approvals and for an appropriation for the Town's 5% match for a construction project (Phase II) will be requested within the next two years.

All of the available existing lots for airport hangars are now leased (which the Town receives income from) and we continue to receive inquiries to build new hangars. In 2014, the Town approved the purchase of two lots on Rt. 27 that abut airport property for the purpose of preserving the ATV and Snowmobile trail on the property and for future airport projects. The Airport Committee and the Board of Selectmen



are supporting the plan to develop additional hangar space. A copy of a concept plan for this development is enclosed in this Town report. If constructed, the Town would receive additional lease income and private hangars would also pay property taxes. We have seen increased activity and interest at the airport and this project will help expand that. A number of local folks have taken flying lessons and we now have one full-time and two part-time businesses there.

With regard to Town-owned facilities, in 2019 we installed a well and a septic system for the Information Center building. We hope to complete some interior remodeling in the building in 2020. We also completed much needed structural work to the transfer station building. The addition to the Town Park Pavilion and the new Recreation Equipment Storage Garage are welcomed additions to the Town Park.

With regard to the Town-owned Outdoor Center and the Town's Public Lot we constructed a new "timing shed" in the arena or stadium area. Using some F.E.M.A. funding and Town Road Account funds we replaced a very flood prone culvert on the Outdoor Center Road with a concrete arched structure. On the public lot, we continued our multi-year trail bridge replacement project. We are replacing all of the approximately fifty-five wooden trail bridges with precast concrete panel bridges which will last a long time. Funding for this project is coming from timber harvesting revenue on the Town's 2,100-acre public lot. Also, on the Public Lot and adjoining trail system we installed new trail signage. This project is being funded with help from the CRNEMBA mountain bike club and Sugarloaf. We need to thank Tim Flight and the members of the Signage Sub-Committee for all their volunteer efforts. It is a major upgrade and really advances our trail system. We have some additional work to do in 2020 to complete this project. Also, in 2019, the Town and Sugarloaf funded the construction of a mountain bike trail on the "Snubber" ski lift trail which connects the base lodge with the trail system near Snow brook. This is a nice addition to the mountain bike trail system.

In 2018, the Town voted to assist the J.V. Wing Snowmobile Club with matching funds from the Town's Recreational



New Signage on the Public Lot

Endowment Fund to purchase a new trail groomer and drag. This was accomplished in 2019 and is a great addition to the Club's grooming capabilities. The Town also continues to assist the Carrabassett Valley ATV Club with trail maintenance and projects.

In 2019, the voters approved the purchase of the 250-acre Jones Lot. The purchase was completed in January 2020. Access to this lot is from the old Narrow Gauge railbed going south off the Carriage Road. Currently, we do not have any rights to use this railbed which is owned by the Penobscot Indian Nation. We hope to continue our discussion with the Penobscot's in securing a permanent easement. In the meantime, we hope to be able to receive annual use permits from the Nation to use this railbed much like we do with other trail systems in our community. We respect and appreciate their generosity in letting us use their lands and we try to reciprocate with funding for maintenance of the Carriage Road, some of their youth programs and other assistance provided by Sugarloaf. A Conservation



Easement has been placed on this property which allows for non-motorized recreation (except e-bikes) and forest management activities. In 2020, we plan to develop a concept plan for the development of trails on this property. This is an exciting long-term opportunity for sustainable forestry and for recreational trail development in close proximity to the “Valley Crossing” area.

After much public process (twelve committee meetings, a public survey and three public hearings, Carrabassett Voters will finally decide on whether or not to allow Marijuana Businesses to operate in Carrabassett Valley. This vote will take place only (no absentee ballots) during the 7:00 p.m. March 11th “open” Town meeting to be held at the Outdoor Center (please see Town meeting warrant articles #71 and #72 in this Town report). Based on the extensive public process, the Board of Selectmen have provided two questions to act on. The first question (warrant article #71) asks if voters if they wish to approve two ordinances (one for licensing and the other for zoning amendments) that would allow up to two marijuana retail stores. The second question (warrant article #72) asks the voters if they wish to approve two ordinances that would allow a total of two other marijuana businesses consisting of either cultivation, manufacturing or testing) in Carrabassett Valley. The Retail Stores would only be allowed in the Town’s Village Center zoning district (that area generally in the Valley Crossing area up to the Huse Mill Road). The other three business types would only be allowed in the Town’s Light Industrial zoning district (that area in the southern part of Town where existing retail storage units and other businesses are located).

Two ordinances for each of the two voting choices provided are required. The Zoning Ordinance Amendments are needed for each choice to allow these uses only in these designated zoning districts and to list all of the performance standards that will be required for a permit from the Planning Board and Code Enforcement Officer (such as: signage, distances from schools, playgrounds, etc., security, lighting and ventilation requirements, and hours of operation). The Business Licensing Ordinances which would be administered by the Board of Selectmen have more to do with vetting individuals who wish to apply for a license to operate a marijuana

business. It should be pointed out that, if these ordinances are approved, a lottery will be undertaken for the two or four business licenses available. The first lottery will be for Carrabassett Valley residents only (at least six months prior to the lottery). If the two or four licenses are not filled then a second lottery will be held for the remaining licenses.

2020 Proposed Municipal Budget:

The municipal budget, if approved, actually includes a decrease in municipal expenditures of \$31,799 from \$2,649,499 to \$2,617,700. The net municipal budget would also decrease (\$9,449) from \$2,114,299 to \$2,104,850. You can find a detailed municipal budget in this Town report. The reason for the decrease in the municipal budget is largely due to not funding (\$60,000) the Fire Station Reserve this year which will help keep the overall property tax increase low.

We are however, expecting an increase in the School Budget this year and have estimated an increase in the net school budget of approximately \$124,000 (from \$585,132 to \$709,080) which could go higher as we closer to their next fiscal year. This increase reflects one-half of the School Budget increase in our fiscal year as the School is on a July 1 fiscal year.

The “bottom line” best guess estimate is that with the increases in the School and the Town’s share of the Franklin County Tax (estimated at \$823,075 in 2020/21) our tax (mil) rate will probably need to increase approximately 1.5% or 2.0%. This is the first property tax increase we have had in several years (last year’s taxes actually decreased).

Some of the more significant budget highlights include:

We have explained most of the financing needed for the proposed new fire station above in this report. We are waiting for a final estimate for the project and, if approved at the March town meeting, we anticipate construction to start as soon as ground conditions allow this spring and hope to finish the project before winter sets in. This will be a major capital project in 2020.



Working with our partners the CRNEMBA Mountain Bike Club, Sugarloaf and Maine Huts and Trails we continue to be very involved in Mountain Bike Trail Development and maintenance. There are several budget accounts involved and we have enclosed in this Town report a detailed breakdown of the funding for all the various mountain bike trail project activities. In addition, the Long-Range Planning Sub-Committee of the Carrabassett Valley Trails Committee has contributed a very exciting report also enclosed in this Town report. A lot was accomplished in 2019 with two new trails, the "Par 3" trail on the public lot (thank you Josh, Spencer and the trail crew!) and the new trail under the Snubber ski chair lift. Additional improvements to existing trails were also made. While we will continue to improve and maintain the trail system on the Town's public lot, we probably will not be building new trails there for the foreseeable future as we try to strike a balance with all of the various uses on the public lot.

Working with CRNEMBA we are now focusing on building a potentially large mountain bike trail network in the "Stoney Brook" and Crocker Mountain area. Much of this land is owned by the State and with their permission, which is well along in the process, we can continue to build out our prominent trail system on land that is permanently protected (part of the 2013 Crocker Mountain Conservation Project which the Town was very involved with). We anticipate building trails there in 2020 with funding from the Town and CRNEMBA.

We are requesting a \$10,000 appropriation this year as the Town's 5% share for the engineering and permitting involved to build a new taxi-lane/apron at the airport to accommodate new investment in t-hangars and hangars. This is described above and in a "concept plan" shown in this Town report.

Transfer Station: We completed a lot of needed structural work and improved the appearance of the main building at the transfer station over the past two years. We saw a fairly significant increase in solid waste disposal there in 2019. It is a "good news, bad news" scenario. It is good in that it is indicative of more economic activity in town (great ski season last year and a lot of real estate transfers and renovations) but it drives up the cost of getting rid of trash.



Special Olympics Torch Lighting at Sugarloaf

We have especially seen a sharp increase in the amount of "demo material" (household furnishings, mattresses, old windows, etc.) deposited at the transfer station which is expensive to dispose of due to the high volume but low weight and the related cost of transportation to the Waste Management facility in Norridgewock. In 2019, the town spent approximately \$110 per ton to dispose of MSW (trash) and \$232/ton to dispose of "demo" materials. We spent approximately \$90/ton for recycling (provided we did not get contaminated materials) and \$128/ton to dispose of cardboard.

We are currently spending \$8,000 to \$10,000 per year for maintenance of the "burn pile" primarily for hiring a backhoe. We believe we are at the point where it makes sense for the Town to purchase a good used 4-wheel drive backhoe to use at the transfer station to tend to the burn pile and assist with moving materials into the demo and metal containers and some snow removal, etc. We have budgeted money in the Transfer Station Account to make this purchase.



The Flagstaff Area Business Association (F.A.B.A.) is requesting an increase from \$6,000 to \$10,000 to help cover the cost of operations. As you know, they occupy the Town's Information Center.

The Greater Franklin Development Corp. (GFDC) is requesting \$8,600. We have not funded this organization in the past as they have previously received funding from the Franklin County Budget. The County Commissioners have voted not to fund several agencies that provide services to Franklin County such as GFDC. GFDC is requesting funding from some of the Franklin County Towns based on what these Towns would have paid through their share of Franklin County Taxes.

The Town's History Committee is requesting \$12,500 this year from the Town in what would be a two or three-year project to hire a writer to put together and complete a write-up of all the information that they have compiled to date. If approved, it is anticipated that there would be similar financial request to the Town next year as well. This is a very exciting project and we need to thank all of the members of this committee whom have contributed many volunteer hours on this project.

The Planning Board and Board of Selectmen are supportive of moving ahead with the completion of a new (Updated) Comprehensive Plan for the Town. The last plan was adopted in 2004. We believe it will cost approximately \$25,000 to \$30,000 to hire a consultant to work with a Comprehensive Plan Committee in developing a new plan. If approved, we anticipate that the Board of Selectmen will soon seek volunteers to serve on a Comprehensive Plan Committee. We have budgeted \$15,000 in this year's budget. If approved, the intent would be to request up to another \$15,000 next year to complete the Plan.

The municipal budget also includes an appropriation request of \$5,000 for Maine Huts and Trails (MH&T) for trail maintenance. Sugarloaf has also indicated they will provide a similar amount to help MH&T with the cost of trail maintenance. Many of our citizens and taxpayers use their trail system currently, at no cost.

There are a number of requests for funding from the Town's Recreational Endowment Fund. The January 1, 2020 balance in this fund was \$316,708. The Town voters have consistently approved placing the annual lease fee from the Town's cell tower site at the transfer station (approximately \$13,500 with an annual inflationary increase) in this Reserve. For 2020, we have matching requests of \$47,288 for funding and we are requesting an annual appropriation of \$50,000 for this fund.

Town Meeting Warrant Article #64 lists proposed "Carry Forward Account Balances". These funds are used with appropriation amounts for these individual Town account purposes. A number of these are ongoing projects. Warrant Article #67 lists proposed Town Revenues to be used to reduce the tax commitment requirement. In the enclosed Audit you will find the account balances of all of the Town Reserve and Trust Funds.

Looking to 2020, we will be very busy with many of the projects and initiatives discussed above. In addition, in 2020 it appears we may be taking another look at the continued deterioration of the steep slope on the side of the iconic 11th tee at the golf course. Additional engineering is needed to evaluate potential construction options to provide long-term stabilization to that high and steep slope. The Town and Sugarloaf (via the Golf Course Greens Committee) may be involved in this process in 2020.

Lastly, we should thank George Joseph who is retiring as our School Superintendent in June after many years of serve to our community. I would like to thank the Board of Selectmen, the many citizens who serve on all our Town Committees, our dedicated Town employees and the members of our Police and Fire Departments. It continues to be a pleasure to work with them and all of you. Please feel free to contact me regarding your Town government.

Sincerely,

Dave Cota



REPORT FROM THE CODE ENFORCEMENT OFFICE

Looking out the window there is plenty of ice and snow, but several contractors have found weather more favorable than last year's snowy winter. This year we have seen completion of: seven new single-family homes with three more expected by Spring, ten new condos, five personal garages as well as more commercial storage to support the community's needs. It was a busy year for replacement of vintage septic systems with ten modern upgrades keeping the toilet flushing when you need it. The airport has seen the remaining hangar lot begin to be developed and the Airport Committee is working forward in the planning process to layout use plans for the north end of airport apron. The Planning Board has reviewed a variety of applications, several being timber harvesting permits as our large landowners

continue to manage their timberlands. Additionally, the Planning Board and the Selectmen have agreed to revisit the 2004 Comprehensive Plan and expect a committee to form with financial support at the 2020 Town Meeting; the Comprehensive Plan is the guiding document for the Planning Board to act from and today's world has things that weren't considered twenty years ago, such as industrial solar energy projects. We may want to update performance standards to ensure that our scenic area remains such and protect the viability of our recreation businesses. If occasion comes up please feel free to contact me at the Town Office or at cvceo@roadrunner.com.





ASSESSOR'S REPORT

VALUATION AND ASSESSMENT FOR 2019

VALUATION:

Real Estate		
Land	\$121,531,000	
Buildings	425,133,000	
Personal Property	4,598,402	
Taxable Valuation		\$551,262,402

ASSESSMENT:

Taxable Valuation	\$551,262,402	
Tax Rate	<u>.00645</u>	
Total Tax Commitment		\$ 3,555,642

COMPUTATION OF ASSESSMENT

Tax Commitment		\$3,555,642	
Municipal Revenues			
Fund Balance	\$175,000		
State Revenue Sharing	10,000		
All Other	<u>350,200</u>	\$ 535,200	
Homestead Exempt. Reimbursement		9,755	
BETE Reimbursement		<u>31,884</u>	
Total Revenues			\$ 4,132,481

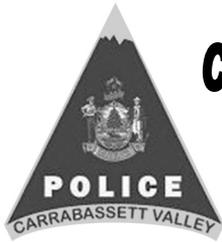
REQUIREMENTS:

Municipal Appropriations	\$2,649,499	
Net Education Appropriation	585,132	
County Tax		
Total Expenditures		<u>\$ 4,019,631</u>

Overlay		\$ 112,850
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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 Fax: (207) 237-6911

Dear Friends,

The men and women of CVPD have been working hard all year protecting and serving the community. In 2019 (below) you will see a significant decrease in calls to service in Carrabassett Valley. This is a result of our new alarm monitoring system. We now have the ability to separate police calls from alarm calls.



We have two new additions to the Department Michael Yoda and Hillary Bellwood have been hired as new Officers. Mike Yoda is a 14-year veteran of the armed services (Air Force and Army) as well as working fourteen years for the Dillion South Carolina Police Department. Mike and his wife reside in Madrid. Hillary resides in Coplin Plantation with her husband and three children. They moved to Maine 6 years ago after her husband's discharge from the Marines. Mike and Hillary both look forward to serving the community and meeting the town's residents.

The chart on the right is a list of selected categories of calls and the number of each call reported.

CARRABASSETT VALLEY POLICE DEPARTMENT SUMMARY OF ACTIVITY 2019

Calls for Service.....	3274
Motor Vehicle Accidents.....	94
Traffic Complaints/Stops.....	357
OUI Arrest.....	21
Arrest/Summonses	42
911 Calls.....	260
Alarms answered.....	3919
Medical Assistance.....	172
Citizen Assist	403
Theft complaints.....	45
Burn Permits.....	29
Animal Complaints	57
2016 Ford Explorer.....	129,962
2020 Ford P/U.....	20,539



FIRE DEPARTMENT ANNUAL REPORT



Carrabassett Valley

FIRE DEPARTMENT
CARRABASSETT VALLEY, ME 04947

Courtney Knapp
FIRE CHIEF
235-2991

Last year was a very tragic time for our friends and colleagues at Farmington Fire. An LP Gas Explosion killed Capt. Bell, seriously injured Chief Bell and four others. Several fire fighters from our dept. responded to

this incident to assist. A couple CV Fire Fighter helped staff at Farmington for many weeks while their injured members were able to return to work. Our citizen force places themselves in danger every time they respond to a request for help.

FIRE CALL SUMMARY

<i>Type of Call</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>
Car Accidents	11	9	8	13	10
Vehicle Fires	2	1	1	1	
Smoke Investigation	4	2	2	2	4
Electrical Fires			3	1	1
Electrical Overheat					
Odor Investigation		1		2	3
Water Flow Alarms ie. Sprinklers	2	3	7	6	5
Chimney Fires		1			1
Dumpster Fires	3			2	
Structure Fires		1			
Fuel Spills					
LP Gas	20	16	8		6
Out of Control Permit Burns	2				
Downed Power Lines	4	8	3	4	2
Carbon Monoxide Calls	7	5	2	6	8
Fire Alarms	5	9	9	11	12
Mutual Aid	6	3	5	4	2
Snowmobile Accident	1	3	2	2	
Search & Rescue	2	1	1	1	1
Traffic Detail	7	8	2	1	2
Life Flight Standby	1		2	5	3
Storm & Wind Damage			3		
Forest Fires		1			
Plane Crash		1			
Lift Accident				1	1
EMS First Response	9	11	11	6	15
Totals	86	84	69	68	76

On a much brighter note last year we accomplished a huge amount of planning for the New Mountain Fire Station. Our building design and permitting are complete. Sugarloaf has donated the two acres of land on the access road. The site is just across from Elderberry Way on the Salt Sand Road. Sugarloaf will take possession of the two-bay garage we have used as the Mountain Station since 1983. The Valley Station at the town office will remain. We hope all will support this Fire Station project at the Annual Town meeting.

I can not say enough to thank all the effort my members give of their time and professionalism.

Many thanks to Dave Cota and the Board of Selectmen for their continued support.



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, 2020: Kingfield Elementary School 14 students, Stratton Elementary School 9 students, Mt. Abram High School 8 students, Carrabassett Valley Academy 11 full year students, and 14 partial year students for a total of 56 full and part time students K-12. This is an increase of 5 students from last year's enrollment.

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 this budget projection usually is fairly accurate to our final budget. Later in the spring the School Committee will hold a Special Town meeting to approve a school budget for the 2020/2021 school year.

Our FY 21 draft budget is forecast to be a total of \$1,105,289 which will reflect an increase of \$117,587 from FY 20's budget. This increase is due to projected increases in tuition rates and an additional increase of 5 students, K-12. These are preliminary projections and we will not know the actual numbers until the State Legislature approves a budget later in the year and tuition rates are established. We will present a final school budget later this year at a Special Town Meeting usually held in late May or the first of June.

The Carrabassett Valley School Committee continues to support an innovative grant program to area schools in its school budget. The grants are met with matching funds from receiving school systems. These funds are used to help fund a Volunteer Coordinator program as well as innovative educational programs within the receiving schools. The purpose of these grants is to support teachers and administrators in increasing new opportunities for students.

On a final note, I am sad to report that this will be my last Annual report. I will be retiring at the end of this school year as your Superintendent for the past twenty years. It has been a pleasure working for the Town of Carrabassett. I am especially appreciative of having had the opportunity of working for an extremely supportive community. The guidance and support of The School Committee, Town officials and staff over these past years have insured the success of Carrabassett students with the educational opportunities afforded to them. It has been both a personal and professionally rewarding experience. Thank You!

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

Respectfully submitted,
George Joseph
Superintendent of School





CARRABASSETT VALLEY PUBLIC LIBRARY AND COMMUNITY CENTER - 2019 ANNUAL REPORT TO THE TOWN OF CARRABASSETT VALLEY

WINTER HOURS:

Tuesday - Saturday: 10 - 5; Sunday: 12 - 3.

SPRING/FALL HOURS:

Tuesday - Friday: 10 - 5; Saturday: 10 - 3

SUMMER HOURS:

Wednesday - Friday: 10 - 5; Saturday: 10 - 3

The **Carrabassett Valley Public Library & Community Center** has registered over 4,700 members in our first 10 years! Every corner of the library, lobby and Begin Family Community Room is being used and enjoyed. The building provides space for social gatherings around the fireplace, as well as an alternative work place for self-employed people. The CV Library attendance in 2019 is estimated at over 6,800 visits, with over 2,000 using the **Begin Family Community Room** facilities. Total new building attendance is estimated at over **70,000** visitors to date! Through LibraryWorld, our computerized cataloging system, you can easily search our collection from your computer at www.libraryworld.com/opac. Simply type in **cv library**; there is no password. With your continued support, the library is able to keep up with the demand for new materials; we also appreciate your donations of items in excellent condition. A wonderful group of volunteers helps in processing these items. 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 for additional information. Our Facebook page is the best place to find current information about what's going on at the library.

Library services are free and include high-speed **Internet** access, **Wi-Fi** and **Interlibrary Loan (ILL)**. ILL is available to all library members through the Maine State Library, which enables us to request any title or search any subject; borrowed books are delivered on Thursdays via free van delivery service. Book drops are located at Ayotte's, Mountainside Grocers and the Sugarloaf Hotel. All

registered library patrons can **download free audiobooks and eBooks** through the Maine State Library at <http://download.maineinonet.org>. The library has two **eReaders** to lend as well as an iPad and Kindle Fire for patron use inside the library. Our collection includes over **28,000 holdings** of Adult, Young Adult and Children's books, audio books, eBooks, LARGE print books, magazines, DVDs, music CDs, puzzles and games. The **Young Adult** collection offers a great selection of popular series and books written for teens. The **Children's** collection includes early readers, board books, picture books, chapter books, non-fiction and audio books, toys, puzzles and games. Our climbing ship is also very popular! The library offers a **Summer Reading Program** for youth members and Outdoor Adventure Camp participants. Use the library for your office needs **to scan, copy, fax & print**. Anytime the building is open, you are welcome to use the lobby; **the Internet is always available inside and out...**even if the library is closed. You can also access outlets on the patio to power your electronic device. Take advantage of the Little Free Library at the town park!

What's New? Borrow a Pass to the Maine State Park, Western Maine Play Museum, and the Children's Museum of Maine. Coming soon... **kanopy.com** Stream films anytime, anywhere on your preferred devices. Free for you-brought to you by your library!

Ongoing Programs include the **Third Thursday @ 3 (Community) Book Club** which meets monthly. Stop by to sign up for emails; there is no obligation. **Children's Summer Reading Program activities and story times:** Selected Thursdays @ 10:30. **Parent/child playgroups:** Thursdays @ 10:30. **Family Movie Matinees:** Selected Saturdays @ 3:00. Adult Coloring Books, puzzles and games are always available. Volunteers continue their hard work planting, growing and harvesting vegetables in the **Carrabassett Library Community Garden** to deliver to those in need in the greater Carrabassett Valley Area. Volunteers are always welcome! We encourage you to share your talents and suggest activities for our community.



The Lobby was designed as an art gallery to **showcase artists** and provide more local cultural opportunities. Artwork is featured for 2 month periods throughout the year. The library board has hosted receptions for 53 artists and dozens of CVA students to date. 2019 Individual Artist Exhibitions include: Sue Murphy, Patty Thomas, Jess Beer and Karen Campbell. CVA students display during the month of May. The 5th annual summer local's art exhibit featured 19 area artists! If you wish to display your art here, please contact the library to request an application, or find the link to more information on the town website.

The Begin Family Community Room was used by over **2,000 people in 2019** including committees of the Town of Carrabassett Valley for meetings & public hearings, AARP tax assistance, CV Fire & Police Dept., CVA, Sugarloaf Ski Club, Sugarloaf Area Condo Associations, School Board Meetings, LEGO Club, Franklin County groups, Mountain Valley Property, CVA, High Peaks Mixer, Local Book Clubs, Western Maine Transportation, WMCFC, OAC, CVPL Summer Reading Program, Family Movie Matinees, Girls Talk/Teen Voices, CPR/First Aid classes, birthday parties and other social events, as well as other area businesses and local civic organizations. The space is available free-of-charge for local and nonprofit meetings; social activities or classes usually require an hourly fee. Contact the library director if you are interested in renting the Begin Family Community Room. Links to the Application and Begin Room Use Policy are available on the town website: www.carrabassettvalley.org.

Special Events and programs sponsored by the library are held in the **Begin Family Community Room**. Visitors enjoyed **book talks & signings** by the following authors: Carey Kish, Greg Westrich, Bruce Pratt, Margaret Yocum, Michelle Houts, Pam Matthews (Flyrod Crosby), Amanda Given and Roger Guay. The Maggie Trafton Fund made it possible to host Ohio children's author Michelle Houts; she shared her amazing program with K-4 students at Stratton and Kingfield Elementary Schools and offered a wonderful program here in the Begin Room. Dozens of guests enjoyed **Wine & Cheese Receptions** for each of the exhibiting artists. Hundreds more attended a variety of programs such as the Ashley Bryan Film: *I Know a Man*, **Chewonki's Traveling Natural History Program: TIDE POOLS OF MAINE**, Storyteller Jennifer Armstrong, Family Movie Matinees, Holistic therapy for Vets, and educational

opportunities such as Americorps volunteers technology assistance, CPR and RBS training, and the *Lawyers in Libraries* program with Steve Arner. **MAD SCIENCE** returned to entertain Outdoor Adventure Camp kids in July; it was open to the public to celebrate the **Summer Reading Program!**

Annual Homecoming Used Book Sale in the Sugarloaf Base Lodge raised over \$1,800! Volunteers from the library, Stratton/Eustis Food Bank and the Sugarloaf Area Christian Ministry work the event and proceeds are split between the library and local food banks. A Pie & Bake Sale is held each year in the library lobby raising funds to supplement library programming.

Over 70,000 people have enjoyed this multi-purpose facility providing recreational, cultural and educational opportunities for the residents, tax-payers and guests of our amazing western mountain community and beyond. Library events are advertised through local newspapers, WSKI, the library's Facebook page, flyers and occasionally the information sign outside the Maine High Peaks Visitor's Center across from Ayotte's. **Forever Stones**, our engraved patio pavers, are still available to purchase. We hope that you will donate to our annual appeal through our fall newsletter via Constant Contact email. 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 support!

Respectfully submitted,
Andrea DeBiase, Library Director



Library Building recent 10th anniversary



RECREATION DEPARTMENT & ANTIGRAVITY COMPLEX (AGC) REPORT

We are pleased to share with you a summary of our overall accomplishments for 2019. As an unknown author once said "Recreation's purpose is not to kill time, but to make life, not to keep a person occupied, but to keep them refreshed; not to offer an escape from life, but to provide a discovery of life."

Facilities: Riverside Park is located at the Town office 1001 Carriage Rd. It is the valley connector to our trail network, and it is also home to our multi-use recreation facility. Amenities at this site include two tennis courts, a ball field, a basketball court, a new addition to our sheltered pavilion, The Samantha Wright Memorial Pool, a newly constructed storage garage and Park storage adjacent to the river bank alias The Old Lumber Mill. The Carrabassett River flows along side of the park. Kudos to Jonathan Viner for his 20 years of service helping to maintain our beautiful tennis courts.

RECREATION PROGRAM HIGHLIGHTS

Samantha Wright Memorial Pool - Aquatics: Pool Director Kyle Farrington and staff had more than 3,800 visitors throughout the summer months.. Aquatic offerings included infant and toddler swim lesson, Outdoor Adventure Day Camp swim lessons, lap swim, Water Safety and Lifeguarding Training Certifications. A very special thank you is extended to Jen Pageot Aquatics Director at UMF for her role in staff training.

Our **Fourth of July** Festivities and fireworks brought together more than 600 guests to the Town Park, airport and Route # 27 corridor to view the display provided by Central Maine Pyrotechnics. Youth activities and our annual parade were conducted throughout the day with extended hours at the pool.

Outdoor Adventure Camp under the direction of Marcia White and camp staff facilitated more than 420 day

campers throughout the six weeks of camp. Endless opportunities to hike, mountain bike, participate in water sports, throw pottery, learn outdoor leadership skills, swim lessons, crafts, and nature study were offered. A very special thank you is extended to Marcia for more than 20 years of leadership as Director. She will be stepping down in that role, however she will be available to help out with the program.

A Paddle Program consisting of kayaking and paddle boarding with instructors Sterling Smith, Elise McKendry along with lifeguards introduced 60 participants to paddle boarding and kayaking. The prospect to explore the Flagstaff Lake region rich in history was an added bonus for the youth.

Two weeks of **Mountain Bike Camp; Day Camp for youth's grades 6-12** was offered in late July. It was action packed for the 50 participants with coaches, Kerry Ouellette, Myles Mackenzie, Lance Dolan, Harry Walters and Katie Casey leading the charge. Participants learned technical skills to navigate single track, rip through the trees, jump rocks and streams. The basics of gearing up, braking, shifting, body position balance, navigating obstacles with logs and rocks were also emphasized. Environmental friendly riding, stewardship and bike maintenance were also covered.

Junior Golf: The Alden MacDonald instructional golf program for youth originated in 1985. This past summer Golf Pro Staff Zach Zondlo and Indiana Jones taught youth ages 4-18 twice a week for a period of 4 months. Scott Hoisington also directed a travel program that had a home base at Moose Meadows. Overall this past year 140 youth were exposed to the fundamentals of the game of golf.

Junior Golf Fundraising: A very special thank you is extended to Zack Zondlo, John DeBiase & Golf Course Staff for raising funds towards the junior golf program. The Fall Frolic tournament filled up in early September with an extensive waiting list.



Christmas Lighting: Thank you to this year's tree lighting volunteers Jay Reynolds & John Tobias.

Summerfest: The 14th annual Summerfest was held on August 3, 2019. It took place at the Black Fly Field as well as at KC's Kreativty Center. Music, food and beverage, demonstrations and artistry were plentiful. Remote aircraft was also highlighted as well as scenic airplane rides. More than 160 visitors stopped by to partake in the festivities. Karen Campbell has worked hard to promote the region as well as provide a fun filled event that encompasses all ages. This year's event is scheduled for Saturday August 1st.

Carrabassett Backcountry Cycle Challenge Race: The 9th running of the Carrabassett Backcountry Cycle Challenge, a mountain bike endurance event took place on Saturday July 14th with more than 500 participants. The CBCC offers 25k, 50k, and 100k courses which cover a great mix of terrain in Carrabassett Valley and the surrounding area. This year's race 2020 race is scheduled for July 13th. The 100 k race is part of the National Ultra Endurance Mountain Bike Race Series and all distances will earn points towards the 2020 Maine Mountain Bike Series. A kid's race for riders ages 12 and under will also be offered. The CBCC race registration fee supports trail maintenance, development and our local kid's mountain bike programs. This year's race will take place on Saturday July 18th.

Yarmouth High School Ski Team, Forest Hills High School students, Adaptive Outdoor Education Center climbing students and a variety of other groups enjoyed the amenities and instruction at the facility.

17,300 visitors utilized the facility and of that 900 had memberships. Facility amenities include trampolines, weight room, Skate Park, fitness room, climbing wall and gymnasium.

In closing, I would like to thank the Recreation staff at the Antigravity Complex- Sterling Smith, Leah Ross, Patty Murphy, Ralph MacArthur, Linda Cloutier, Alex Lund, Dave Clark, Francois Morretto, and Keith Clark for helping to orchestrate our year recreation programs at the Antigravity Complex.

We appreciate the support we receive from The Recreation Committee & AGC Operations Committee along with The Board of Selectmen, Town Manager Dave Cota and dedicated volunteers.. In closing, I would also like to acknowledge Jenny Needham for her volunteer work along the Narrow Gauge Pathway. She has been keeping the dog waste to a bare minimum for the past 6 years now....

Respectfully Submitted,
Deborah A. Bowker, Director of Recreation

ANTIGRAVITY COMPLEX

2019 recreation program highlights included, specialized adult fitness classes such as TRX Suspension, A Pound Class, Pilates, Yoga, A Strength & Fitness Class and personal training. Certified instructors Frank Bianco, Sarah Sindo, Shelby Downing, & Megan Maguire have provided outstanding opportunities to clients. Adult pickle-ball, volleyball and basketball have been very well attended this past year..

960 youth visits involving our after school programs took place in 2019. These class offerings included skateboard and trampoline lessons with Alex Lund, Healthy Cooking with Leah Ross, Movement with Megan Maguire, and Climbing Wall Lessons with Sterling Smith and Crafts with Karen Campbell. In addition, The





TOWN CLERK'S REPORT

The following elections were held during the fiscal year 2019:

Annual Town Meeting: March 13, 2019- Robert Briggs was elected as Moderator. The polls were open from 8:00 am to 6:00 pm at the Town Office for the election of Municipal Officials. Approximately 72 voters elected Lloyd Cuttler and Robert Luce for 3 year terms as Selectmen. Carl (Dutch) Demshar and Claude (Neal) Trask for 3 year terms as Sanitary District Trustees. Stephen Arner and Jennifer McCormack for 3 year terms as School Committee members and Deirdre Frey for a 1 year term to finish out Earle Morse's 3 year term. The Town Meeting reconvened at the Outdoor Center at 7:30 pm where the remaining Articles 3 through 64 were all approved by the attending voters. The meeting adjourned at 8:22 pm.

Special Town Meeting for FY20 School Budget: June 4, 2019- This Election was held Robert Briggs was elected as Moderator at the Town Office. Articles 2 through 13 were approved by the 8 attending voters.

Special Town Meeting to approve the acquisition of the "Ted Jones" lot: October 14, 2019- This Election was held at the Carrabassett Valley Public Library at 6:00 pm. Articles 1- 3 were approved by the approximately 22 voters that were in attendance.

State of Maine Statewide Referendum Election: November 5, 2019- This Election was held from 8:00 am to 8:00 pm. 143 Voters turned out to vote on a Bond Issue along with a Constitutional Amendment.

Respectfully Submitted,
Wendy Russell
Town Clerk

VITAL RECORDS REPORT

Births: 1, Deaths: 2, Marriages: 1

VEHICLE REGISTRATIONS

Motor Vehicle Registrations and
Trailers: 965

Rapid Renewal Registrations: 67

Total excise collected: \$193,991.52

RECREATIONAL VEHICLES

Boats: 69, Duplicate Boat: 1.

Personal Water Craft: 7,

Resident Snowmobiles: 51,

Resident ATV: 32, Non-Resident ATV: 3,

Non-Resident Snowmobile Season: 27,

Non-Resident 3-Day Snowmobile: 2

Totals Registered: 192

DOG LICENSES

Males/Females: 8

Spayed/Neutered: 84

Total Dogs Registered: 92

RESIDENT SPORTING LICENSES

Resident Hunting & Fishing: 24,

Resident Jr: 2, Resident Hunting: 5,

Resident Fishing: 29, 3-Day Fishing: 2,

1-Day Fishing: 2, Migratory Waterfowl: 3,

Muzzleloader: 4, Spring/Fall Turkey: 3,

NR-Hunting & Fishing: 2, Superpack: 1,

Over 70: 1

Total licenses issued: 78



CARRABASSETT VALLEY SANITARY DISTRICT

Village West #35 Carrabassett Valley, Maine 04947

To the Citizens of Carrabassett Valley,

The Carrabassett Valley Sanitary District is pleased to inform the Town of Carrabassett Valley that we are in compliance with all applicable state and federal environmental regulatory agency requirements.

The District's sewage treatment facility and sewage collection system are in proper working order. The spray irrigation and snowmaking systems are operating in an effective manner. The automated functions of these systems continue to aid in keeping us in compliance with operational permits and licenses, as well as assuring that no opportunities to process are missed, due to climatic or geological conditions.

In 2019, our customer base grew with the addition of 15 residential accounts. In total, there are 1271 residential units and 32 commercial/institutional units connected to the sewer system; leaving a combined balance of 112 approved, but as yet unbuilt, houses and condominiums with access to the public sewer system.

Asset Management and Capital Improvement Planning is a continuous process at CVSD. All District assets are cataloged and assigned a timeline for replacement or refurbishment. The District staff routinely audits all phases of our operation for effective and efficient operation. This extends into the collection system through inspections for system integrity. Deer Mountain Road received a much needed redesign and reconstruction in 2019. The Deer Mountain Road system was fully replaced and reconstructed to a depth and alignment to sufficiently protect it from frost and vehicle traffic; with the added benefit of less frequent loss of service calls.

Forest Management is an ongoing program. The District has a well-planned and executed program for timber harvest; initially developed in 2007 to address old growth and practices for sustainability. In 2020, a 124 +/- acres section that has not been maintained since it was owned by Scott Paper will be addressed.

The District maintains long term relationships with the local snowmobile and ATV clubs, the Carrabassett Valley Outdoors Association, CV NEMBA (Mount Biking) and Maine Huts & Trails.

The "Not So Flushable Wipes" continue to cause problems in the sewer system. These products, though flushable, are not in most cases quickly biodegradable; many of the cleaning and disinfecting wipes currently on the market use towelettes produced by the non-woven fabric industry, where recycled plastics are spun out like cotton candy then pressed flat to create a sheet. The District has seen an increased accumulation of these products in our sewer lagoons. Property managers on Sugarloaf are reporting increased incidents of sewer blockages within the building's plumbing. Please dispose of these products in a trash receptacle, not a toilet. If your home is service by a septic tank and leach field and you flush wipes, you have a high risk of significant and costly repairs to your septic system.

The District's 2020 Trustee Meeting Schedule is as follows: March 10th, May 12th, August 11th and November 10th. 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.

Respectfully submitted,

David S. Keith, Supt.
Carrabassett Valley Sanitary District



PROPOSED 2020 MOUNTAIN BIKE TRAIL DEVELOPMENT AND FUNDING

Trail Fund/Project:	Balance Forward Account Funding 1/1/2019	2019 Town Appro.	2019 Town Rec. Endow.	2019 Club Funding	2019 MH&T Funding	2019 Sugarloaf Funding	2019 Expenses	Balance 12/31/2019 (Balance Forward Request)
Outdoor Center Trails	\$27,893	\$15,000					\$40,994	\$899
New Trail Signage Project	\$500	\$15,000		\$10,000		\$5,000	\$25,700	\$4,800
Trail Planning	\$6,815						\$2,147	\$4,668
MH&T Projects	\$27,282						\$7,885	\$19,397
Sugarloaf Connection Trail	\$15,000					\$15,000	\$30,000	\$0
Trail Maintenance (plus in-kind volunteer work)	\$796	\$8,000		\$2,000		\$2,000	\$10,363	\$2,433
Town/Club (50% ea.) Funding	\$74,662		\$15,000	\$15,000			\$82	\$104,580
TOTALS:	\$152,948	\$38,000	\$15,000	\$27,000		\$22,000	\$117,171	\$136,777

Notes:

Sugarloaf contracted the Snubber Trail Work and spent more than the \$15,000 Sugarloaf Contribution listed above.

2020 Funding Potential:	Town Lots	Balance Forward	New Trail Deve	Balance Forward	Trail Maint.	Balance Forward	Signage Project	Balance Forward
Town Funding	\$15,000	\$899	\$15,000	\$104,580	\$8,000	\$2,433	\$2,500	\$4,800
Mt. Bike Club Funding			\$15,000		\$2,000		\$2,500	
Sugarloaf Funding	?				\$2,000		\$2,500	

PROBABLE 2020 PROJECTS:

Start Building New Trail in the Stoney Brook/Crocker Mt. area on State land using Town/Club funding and possible Club grant funding.

Finish New Signage Project

Possible rehab of trail/road near Snowbrook that goes to the Outdoor Center using Town and Sugarloaf funding.

Complete Trail Concept Plan for the newly acquired "Ted Jones Lot".

Town to also continue with trail bridges replacement multi-year project to be funded from the Town Lot Account.



CARRABASSETT VALLEY TRAILS COMMITTEE (CVTC) GEARS UP FOR AN EXCITING 2020

With summer mountain biking for 2019 well behind us now, we can take a few minutes to on the season highlights and our collective accomplishments growing and improving the Carrabassett Valley Trails (CVTrails) network.

- The 2019 Carrabassett Backcountry Cycle Challenge was a record-breaking event. With nearly 500 racers participating, this has become one of the premier races in North America.
- The Carrabassett High School Mountain Bike Race was held here in CV for the first time in 2019. Sixty enthusiastic high-school racers participated in this Maine High School Mountain Bike Series race. These kids are the future of our sport so its exciting to have them here riding our trails!
- Our dedicated professional trail crew completed the Par 3 trail at the Outdoor Center.
- The crew also completed significant improvements to the lower portion of the Approach Trail.
- Maine Trail Builders improved the connection between the Outdoor Center and the Sugarloaf base area via the Snubber Trail.
- The season was capped off with CRNEMBA's Carrabassett Adventure Ride. Part of the Mountain Bike Adventure Series sponsored by NEMBA and KONA, this event brings the riding community together to ride bikes, talk bikes, introduce new riders to mountain biking, and share our trails with riders new to Carrabassett Valley.
- With funding provided by the Town, CRNEMBA, and Sugarloaf, new trail signs are being installed on the Nordic and mountain bike trails at the Outdoor Centers and the single track along the Narrow Gauge.

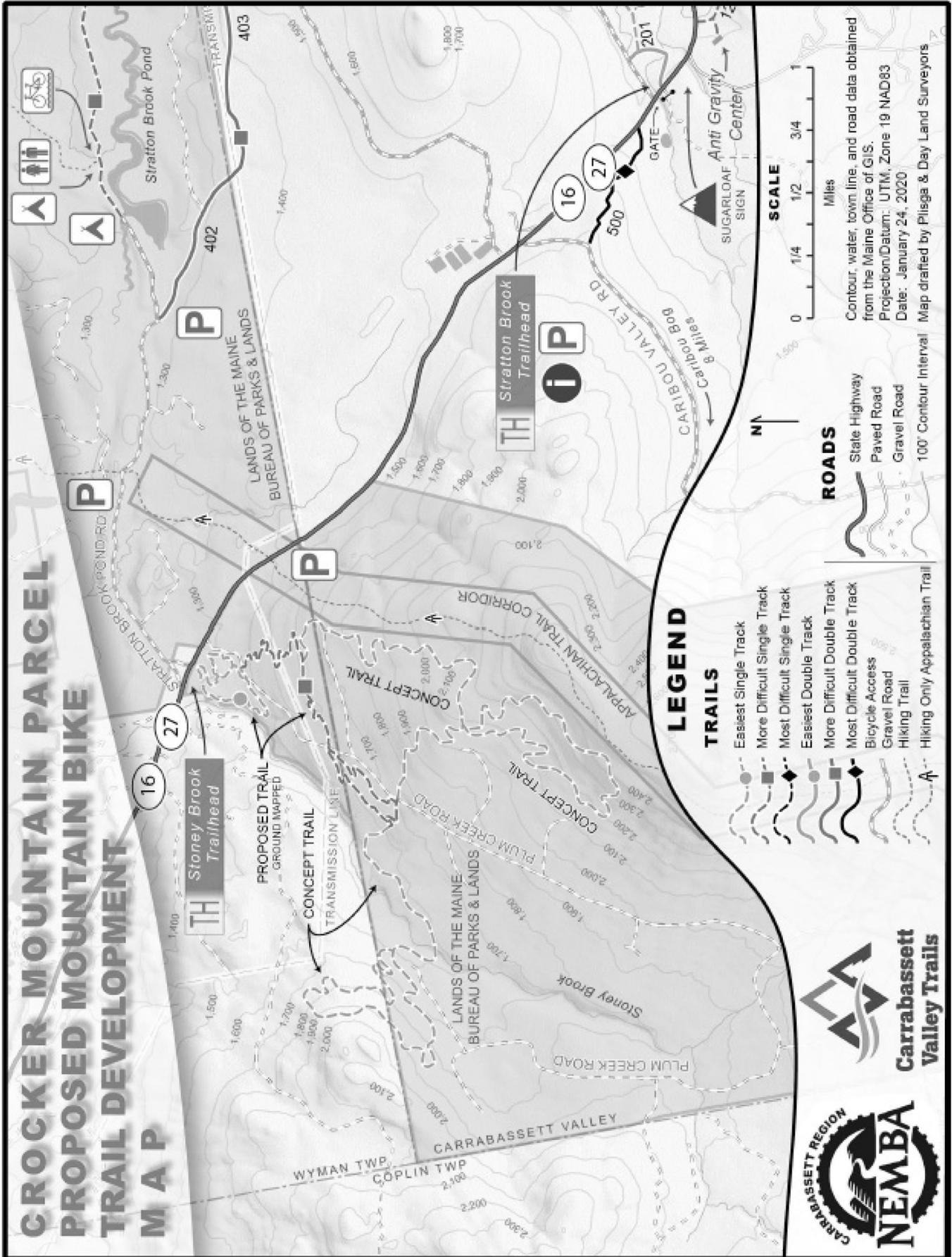
We are now in the full of winter and as we all know, there is plenty of fun to be had here in the Carrabassett Valley region! Along with some of the best Alpine and Nordic skiing in the East, bikers can now keep their cycling legs limber all winter long thanks to the combined efforts of the Town, CRNEMBA, Sugarloaf and Maine Huts & Trails. Together we provide one the best and most reliable fat-biking experiences in the Northeast. The Narrow-Gauge

trail, groomed courtesy of the Town, provides for easy social riding and serves as the backbone trail for riding in winter just as it does during the summer months. Dedicated (crazy?) CRNEMBA volunteers groom five miles of single track accessed off the Gauge using snowshoes and "Sprocket", as their pull-behind groomer is affectionately named. Many of the trails within the MH&T network are groomed to provide a more backcountry winter riding experience and lastly, a portion of the Sugarloaf Outdoor Center Nordic trails are open to fat-biking too!

The CVTrails Long-Range Planning Sub-Committee is updating the Mountain Bike Development Plan this spring with exciting developments underway in two areas of town. The recently acquired river-front parcel known as the "Jones property" provides potential for adding beginner and intermediate terrain along the river with easy access from the Town Office area. Professional trail designers and builders Josh Tausen and Spencer Lee will begin assessing the possibilities once the snowpack recedes. Near the opposite end of town, plans are rapidly coming into view for significant new trail mileage on State-owned land in an area that will be known as Stoney Brook. Conceptual permission for this project was granted in 2015 by the State of Maine in the Crocker Mountain Unit Management Plan and now detailed trail plans are nearing completion for final input, approval and construction. This addition intends to enhance the CVTrails network by:

- Adding up to 15 miles of new beginner, intermediate and advanced trail, and
- Extending the geographic scale of the network, building on one the most unique features of our network. There are no other trail networks in the Northeast that offer the backcountry-like riding experience of CVTrails.

Completion of this project will benefit local users, the regional riding community, and area visitors. And if history is any guide, it will add to the meaningful impact CVTrails is already having on the local economy. A conceptual map of this exciting project can be seen on the following page.





TAX COLLECTOR'S REPORT

2019	REAL ESTATE TAXES	\$3,555,642.49
2019	PERSONAL PROPERTY TAXES	\$29,659.73
2019	TAX COMMITMENT	\$3,585,302.22
2019	ABATEMENTS	\$328.95
2019	REAL ESTATE TAXES COLLECTED	\$3,343,828.49
2019	PERSONAL PROPERTY TAXES COLLECTED	\$28,664.86
2019	TOTAL AMOUNT COLLECTED AS OF 12/31/2019	\$3,386,574.84
2019	TOTAL BALANCE DUE AS OF 12/31/2019	\$211,162.59
2018	REAL ESTATE TAXES OUTSTANDING 1/1/2019	\$100,715.59
2018	PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2019	\$1,158.88
2018	BALANCE DUE 1/1/2019	\$101,874.47
2018	ABATEMENTS	\$317.90
2018	REAL ESTATE TAXES COLLECTED as of 12/31/2019	\$93,883.50
2018	PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2019	\$340.18
2018	TOTAL BALANCE COLLECTED as of 12/31/2019	\$89,171.40
2018	TOTAL BALANCE DUE AS OF 12/31/2019	\$8,791.10
2017	REAL ESTATE TAXES OUTSTANDING 1/1/2019	\$8,501.46
2017	PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2019	\$0.17
2017	BALANCE DUE 1/1/2019	\$8,501.63
2017	ABATEMENT	\$1,324.05
2017	REAL ESTATE TAXES COLLECTED as of 12/31/2019	\$8,497.00
2017	PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2019	\$-
2017	TOTAL BALANCE COLLECTED AS OF 12/31/2019	\$8,497.42
2017	TOTAL BALANCE DUE AS OF 12/31/2019	\$4.56

2019 DELINQUENT PERSONAL PROPERTY LIST

CARRABASSETT CEDAR WORKS	20.80	*
INFORMATION MANAGEMENT INSTITUTE	32.50	
NARROW GAUGE CONSTRUCTION CO.	260.00	*
PINE STATE TRADING CO.	310.05	
THE RACK LLC C/O JEFFERY STRUNK	335.40	*
TUFULIOS	167.70	
WELLS FARGO EQUIPMENT FINANCE	30.13	

* Taxes were paid in full after 12/31/2019

**Partial payment received after 12/31/2019



2019 DELINQUENT TAXPAYER LIST

AHLBORG, GLENN R.....	135.45 *	ELLIOTT, RICHARD WII.....	2,064.00
AVALLONE, ROBERT.....	70.94 *	FISH, PETER W.....	399.90
BAXTER, WALTER A.....	70.95	FORSLEY, CHRISTINE.....	1,548.00
BEGIN, LEWIS.....	141.90	GERRY, CHARLES W.....	2,109.15
BISHOP, ANDREW.....	690.15 *	GILLIS, PETER J.....	167.46
BLACKBURN, THOMAS N.....	290.25	GILLIS, RODNEY.....	135.45
BOUDROW, RICHARD.....	1,741.50 *	GRAUSTEIN, BRADLEY R.....	2,683.20
BOWLER, MARY RAND.....	612.75	GRIFFIN, MICHAEL.....	2,683.20 *
BRAGG, PATRICIA.....	1,967.25 *	HICKEY FAMILY REALTY TRUST.....	193.50
BROOKINGS, JACK M & SCHWEIKERT, ERIKA.....	141.90	HUGHES, KATHRYN E.....	1,264.20 *
BUREK, SHELLY.....	290.25 *	INGLIS, DOUGLAS S.....	96.75
BUREK, SHELLY.....	290.25 *	INGLIS, DOUGLAS S.....	83.85
BUREK, SHELLY M (TRUSTEE).....	290.25 *	JABAR, JOHN.....	141.90
CAMBRIDGE, THOMAS.....	599.85	JACQUES, MARY ELLEN.....	1,064.25 *
CANTARA, CHRISTOPHER J.....	928.80 *	KEEFE, DAVID.....	290.25 *
CARTON, BARBARA C.....	219.30 *	KEENE, ALVIN G.....	1,354.50
CASEY, LAURENCE J.....	1,689.90	KITFIELD, LYDIA A.....	877.20
CLARK, KEVIN C.....	548.25	KNOBLOCH, DENISE.....	2,367.15 *
CLARK, KEVIN C.....	490.20	KROUSE, RICHARD A.....	1,844.70
CONNOLLY, LESLIE B.....	96.75 *	LAKE REGION BUILDERS INC.....	290.25
CONNOLLY, THOMAS J.....	611.05 **	LAKE REGION BUILDERS INC.....	348.30
COTE, WILLIAM.....	528.90	LAROCHELLE, LORI.....	470.85 *
CROMMETT, PAUL.....	954.60	LEBLANC, ARTHUR, III & HOLLY P.....	3,444.30
DAYTON, ALEXA M.....	580.50	LEEMAN, CERINA L.....	154.80
DELANEY, SHELLEY.....	1,289.79 *	LEONARD, SANDRA BLAKE.....	1,328.70
DELVECCHIO, EUGENE F.....	70.95	LORING, GREGORY L.....	341.85 *
DEMAGGIO, FAMILY TRUST.....	774.00	LURVEY, CLAUDINE D.....	1,128.75 *
DEROSE, MARK J.....	83.85 *	MAISOG, JOSE S.....	96.75 *
DONAHUE, MARGARET O.....	2,076.90 *	MANDELL, FREDERICK.....	14.19 **
DOUGLASS, MARINA S.....	625.65 *	McELWAIN, COLE.....	438.60 *

* Taxes were paid in full after 12/31/2019

**Partial payment received after 12/31/2019



MCFALLS, MICHAEL	1,986.60	ROSBOROUGH, MARK.....	83.85
MCKENDRY, PETER J	2,160.75	ROSBOROUGH, MARK.....	83.85
MCPHERSON, STEPHEN.....	696.60	ROSBOROUGH, MARK.....	83.85
MENDALL, PETER J	586.95	ROWSE, DAVID	1,489.95
MIRAMANT, STEPHEN 1/2	1,148.10	RUGAN, JOHN H.....	223.11 *
MITCHELL, PATRICK	1,044.90	RYAN, SKY	109.65
MOOSE MOUNTAIN ROAD, LLC	890.10 **	RYAN, SKY M	438.60
MOOSEHEAD USA LTD.....	17.05 *	S & D MANAGEMENT COMPANY, LLC.....	806.25 *
MORRELL, DALE	561.15	SEVEN STETSON COURT LLC	2,399.40 *
MOSKOVITZ, DANIEL B.....	154.80	SHANKMAN, NEIL S	574.05
MULLIGAN, GEORGE J.....	812.70 *	SIATRAS, THOMAS J.....	1,373.85
NARBONNE, LEON	1,522.20	SMITH, JEFFREY D	141.90 *
NARBONNE, LEON	187.05	SMITH, OWEN M JR.....	303.15
NOBLE, CYRUS B.....	1,851.15	SMYTH, ANDREW P	96.75
NOBLE, G DONALD	70.95	SOUTHWORTH INVESTMENTS LLC,.....	2,399.40 *
OLSEN, ROBERT H.....	348.30 *	SPLIT ROCK GETAWAY LLC	1,148.10
OLSEN, ROBERT H.....	348.30 *	STEPHENSON, MICHAEL A.....	83.85
OSGANIAN, ANDREA.....	993.30	STEVENS, ALTON	961.05 *
PALMER, ROBIN.....	212.85	STRUNK, III, JUSTIN R.....	1,206.15 *
PAPPAS, PAUL T	1,535.10	STRUNK, JEFFREY L	677.25
PEARSON, ROBERT J.....	877.20 *	TALBOT, JAMES A	799.80
PEASE, EDWARD C JR	1,864.05	THE RACK, LLC	774.00 *
PETER FRANCIS HAMILTON FARNUM,.....	1,999.50 *	THE RACK, LLC C/O JEFFERY STRUNK	3,928.05 *
POWELL, DEBORAH A.....	954.60	TIMBERLINE PHASE II, LLC	1,606.05 *
PRONOVOST, MARIAH	167.70 *	TONGE, ROBERT M	1,012.65
RANCOURT, CRAIG J.....	393.45	VALPEY, STEPHEN B	606.30 *
RINGUETTE, BERTRAND N JR.....	70.95	WALKER, JOHN P	728.85
ROGERS, MAYA	1,606.05	WARD, MATTHEW D	851.40 *
ROSBOROUGH, MARK.....	70.95	WHITE, CATHERINE	406.35
ROSBOROUGH, MARK.....	70.95	WHITMORE, WILLIAM H. 7 LISA A.....	348.30
ROSBOROUGH, MARK.....	70.95	WHITTIER, STEPHEN H.....	361.20
ROSBOROUGH, MARK.....	83.85	WIKTOR, BEATA	290.25 *
ROSBOROUGH, MARK.....	70.95	ZACHARIAS, J ABRAHAM.....	464.40

* Taxes were paid in full after 12/31/2019

**Partial payment received after 12/31/2019



2020 PROPOSED MUNICIPAL BUDGET

	<i>2017 Approp.</i>	<i>2018 Approp.</i>	<i>2019 Approp.</i>	<i>2020 Request</i>
GENERAL GOVERNMENT ACCOUNTS				
General Government Salaries				
Town Manager	\$76,328	\$78,236	\$85,192	\$86,896
Town Clerk/Tax Collector	\$34,874	\$35,746	\$37,672	\$39,376
Note: Tax Collector also receives \$6,968/yr, as School Secretary				
Treasurer (part-time)	\$25,000	\$26,000	\$34,500	\$36,156
Selectmen	\$5,000	\$5,000	\$5,000	\$5,000
Part-time Office Staff	\$3,000	\$5,500	\$4,000	\$6,500
Totals	\$144,202	\$150,482	\$166,364	\$173,928
Town Office Expenses				
Heat/Utilities	\$7,000	\$7,300	\$8,950	\$8,800
Telephone	\$4,000	\$4,000	\$4,200	\$4,000
Supplies/Tax Bills	\$6,200	\$7,000	\$8,000	\$7,500
Clean Building/Trash	\$2,700	\$3,800	\$3,600	\$3,600
Copier (maintenance)	\$700	\$700	\$700	\$700
Computers/Software Support	\$10,000	\$13,000	\$16,500	\$14,000
Elections	\$1,500	\$1,500	\$1,500	\$2,000
Postage	\$6,000	\$5,500	\$4,800	\$5,200
Legal	\$3,500	\$3,500	\$3,000	\$6,500
Town Mgr. Expenses/Training	\$900	\$1,000	\$1,200	\$1,400
Town Mgr. Auto Expense	\$3,500	\$5,500	\$5,500	\$5,500
Treasurer's Expenses/Training	\$350	\$350	\$350	\$350
Tax Collector's Expenses/Training	\$500	\$500	\$600	\$600
Dues	\$1,900	\$2,100	\$3,200	\$3,200
Auditor/Town Reports	\$8,800	\$7,500	\$8,500	\$8,500
Registry of Deeds	\$1,800	\$2,100	\$2,000	\$1,800
Advertisement/Misc.	\$1,500	\$2,200	\$3,000	\$3,000
New Equipment	\$400	\$400	\$400	\$1,500
Newsletter	\$4,500	\$4,500	\$5,000	\$5,300
Web Site	\$600	\$600	\$500	\$500
Bank Fees	\$1,200	\$800	\$500	\$400
Totals	\$67,550	\$73,850	\$82,000	\$84,350



	2017 Approp.	2018 Approp.	2019 Approp.	2020 Request
Assessing				
Tax Mapping	\$1,000	\$3,000	\$0	\$2,500
Training/Expenses	\$350	\$275	\$1,500	\$1,000
Supplies/Misc.	\$300	\$300	\$200	\$200
Assessing Records Assistance	\$1,000	\$1,000	\$1,500	\$0
Part-Time Assessor			\$30,700	\$31,314
Totals	\$1,650	\$4,575	\$30,700	\$35,014
Code Enforcement				
Code Enforcement Officer/Assessor	\$69,547	\$71,286	\$53,600	\$56,277
New Code Enforcement Officer in Training		\$15,000	\$0	\$0
CEO Vehicle Allowance	\$6,000	\$6,000	\$4,000	\$4,000
Phone/Pager/Supplies	\$850	\$900	\$2,000	\$2,000
Expenses/Training	\$2,500	\$2,500	\$5,500	\$600
Totals	\$78,897	\$95,686	\$60,100	\$62,877
Planning Board Expenses				
Planning Board Expenses/Legal	\$800	\$1,000	\$1,000	\$1,000
Recording Fees	\$600	\$600	\$600	\$650
Consultant Fees	\$1,200	\$1,500	\$1,500	\$1,000
Engineering Review and Inspection	\$500	\$500	\$0	\$0
AVCOG dues	\$6,675	\$7,000	\$6,800	\$8,000
Ordinance Printing/Misc.	\$0	\$500	\$500	\$500
Surface Water Management Study	\$10,000	\$10,000	\$1,000	\$0
Totals	\$19,775	\$21,100	\$11,400	\$11,150
Selectmen's Account/Donations				
Donations (Social Sevices, Events, etc.)	\$7,000	\$7,000	\$10,000	\$8,000
Meeting Records	\$1,000	\$1,100	\$1,350	\$1,350
Contingency/Other	\$3,000	3000	\$3,000	\$4,000
Totals	\$11,000	\$11,100	\$14,350	\$13,350
Total General Gov't Accounts	\$324,074	\$356,693	\$368,114	\$380,669



2017
Approp.

2018
Approp.

2019
Approp.

2020
Request

PROTECTION ACCOUNTS

Police Department

Police Chief	\$63,323	\$64,906	\$66,862	\$68,566
Asst. Police Chief (2nd Officer)	\$49,043	\$0	\$0	\$0
Town Police Car (gas,maint.)	\$4,000	\$4,000	\$3,000	\$3,000
Phone/Radio	\$3,000	\$3,000	\$3,000	\$3,400
Supplies	\$1,000	\$1,000	\$1,000	\$1,000
New Equipment	\$2,500	\$2,500	\$2,500	\$2,500
Training	\$2,500	\$5,000	\$7,500	\$10,000
Misc.	\$1,200	\$1,200	\$500	\$800
Town Police Car Reserve	\$7,500	\$5,000	\$3,000	\$4,000
Totals	\$134,066	\$86,606	\$87,362	\$93,266

Communications Center

Operations (Town share)	\$93,935	\$154,116	\$158,245	\$147,952
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Fire Department

Fire Chief	\$24,251	\$24,857	\$25,478	\$28,300
Payroll	\$30,000	\$32,000	\$38,500	\$44,500
New Equipment	\$10,000	\$8,000	\$4,000	\$2,000
Equipment Maint. (gas, repairs, etc.)	\$17,930	\$20,930	\$20,930	\$20,930
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
Totals	\$86,381	\$89,987	\$93,108	\$99,930

Fire Department Training Center	\$3,000	\$2,500	\$0	\$0
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Fire Department Equipment (Vehicles) Reserve	\$36,745	\$38,528	\$36,745	\$38,582
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New Fire Station (on mountain) Reserve Fund	\$80,000	\$60,000	\$60,000	\$0
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Northstar EMS Subsidy	\$86,015	\$69,310	\$70,513	\$70,947
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Animal Control

Animal Control Officer	\$5,268	\$2,000	\$0	\$500
Franklin County Animal Shelter	\$1,600	\$1,600	\$1,720	\$1,700
Supplies, Heat, Misc.	\$550	\$2,200	\$300	\$200
Training	\$200	\$300	\$300	\$0
Totals	\$7,618	\$6,100	\$2,320	\$2,420

Total of Protection Accounts	\$527,760	\$507,147	\$508,293	\$453,097
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2017
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2018
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2019
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2020
Request

INSURANCE ACCOUNTS

Law Enforcement Liability Ins.	\$4,200	\$3,800	\$3,800	\$5,200
Aviation Insurance	\$1,600	\$2,100	\$1,700	\$2,200
Bonds (treasurer/tax collector)	\$500	\$500	\$500	\$500
Vehicle Insurance Coverage	\$5,500	\$6,100	\$6,300	\$7,000
Public Officials Liability Ins.	\$1,200	\$1,200	\$1,300	\$1,200
Property/Inland Marine/Crime	\$17,000	\$17,000	\$17,000	\$17,800
Employment Practices Ins.	\$2,500	\$2,600	\$2,700	\$2,800
General Liability Ins.	\$5,500	\$5,300	\$6,700	\$7,200
Totals	\$38,000	\$38,600	\$40,000	\$43,900

RECREATION ACCOUNTS

Recreation Programs

Director's Travel	\$1,600	\$1,600	\$1,600	\$1,800
Education	\$1,200	\$1,200	\$1,600	\$1,600
Pool Operations	\$34,576	\$34,576	\$37,000	\$37,900
Pool Repair/Equipment	\$4,800	\$4,800	\$4,800	\$4,800
Summer Camp Operation	\$12,000	\$12,000	\$12,000	\$17,000
Sports	\$6,350	\$7,000	\$9,000	\$9,000
July 4th	\$8,400	\$8,400	\$8,400	\$8,950
Special Events/Activities/Misc.	\$1,400	\$1,400	\$1,600	\$1,600
Totals	\$70,326	\$70,976	\$76,000	\$82,650

Anti-Gravity Center

Director's Salary	\$55,050	\$56,426	\$58,382	\$60,086
Part-time	\$42,366	\$49,900	\$49,900	\$53,800
Custodial Contract	\$12,700	\$12,700	\$12,700	\$13,700
Ads/Postage	\$1,600	\$1,600	\$1,900	\$2,700
Fuel	\$15,000	\$10,000	\$17,000	\$17,000
Electricity	\$7,500	\$6,800	\$6,800	\$6,300
Supplies	\$7,200	\$6,200	\$7,000	\$8,000
Telephone	\$2,900	\$2,900	\$3,200	\$2,900
Plowing/Grading, etc.	\$11,600	\$12,000	\$11,000	\$11,500
Trash Removal	\$1,600	\$2,300	\$1,700	\$1,700
Building Maintenance	\$11,000	\$10,000	\$12,000	\$14,000
Office Equipment	\$1,200	\$600	\$600	\$600
Sewer Fee	\$1,600	\$1,600	\$1,300	\$1,300
Insurance	\$21,000	\$21,000	\$20,000	\$20,000
Equipment Repairs	\$6,000	\$4,000	\$5,000	\$3,000
New Equipment (CVA matches)	\$3,000	\$6,000	\$6,000	\$6,000
Training/Education	\$1,000	\$1,000	\$1,000	\$1,000
Credit Card Co. Cost (for Revenues)	\$1,700	\$1,700	\$1,500	\$900
Totals	\$204,016	\$206,726	\$216,982	\$225,036

Note: It is anticipated that the Town will receive approx. \$102,000 in Revenues to off set AGC expenses.



	2017 Approp.	2018 Approp.	2019 Approp.	2020 Request
Recreation Facilities				
Playground Repairs/Equipment Replacement	\$1,000	\$1,000	\$1,000	\$1,000
New Pool Reserve	\$4,000	\$4,000	\$4,000	\$4,000
Town Park Capital Improvements	\$2,000	\$2,000	\$2,000	\$2,000
Snowmobile Trail Grooming and Maintenance	\$21,000	\$21,000	\$24,000	\$24,000
Outdoor Center Operations (port-a-potty, etc.)	\$1,000	\$1,200	\$1,000	\$1,000
Mt. Bike Trail Development at the Outddoor Center	\$30,000	\$15,000	\$15,000	\$15,000
Mt. Bike Trail Maintenance	\$4,000	\$8,000	\$8,000	\$8,000
Narrow Gauge Pathway Maintenance	\$10,000	\$36,750	\$0	\$3,000
Totals	\$73,000	\$88,950	\$55,000	\$58,000
Total Recreation Accounts	\$347,342	\$366,652	\$347,882	\$365,686

LIBRARY AND COMMUNITY CENTER

Library Operations				
Director	\$42,091	\$43,143	\$45,100	\$46,804
Part-Time Payroll	\$2,600	\$2,603	\$2,920	\$2,920
Books/Magazines/Audio	\$6,800	\$8,000	\$8,200	\$8,200
Services (computer/library consultants, etc.)	\$1,000	\$1,000	\$1,000	\$1,000
Computerized Catalog	\$440	\$440	\$440	\$440
Furniture/Equipment	\$1,000	\$3,300	\$1,500	\$1,500
Telephone	\$500	\$800	\$900	\$900
Insurance (Library Board)	\$745	\$745	\$744	\$744
Professional Development (Asso. Dues, etc.)	\$800	\$900	\$900	\$900
Special Events	\$2,500	\$2,500	\$2,500	\$2,500
Postage	\$650	\$250	\$150	\$150
Supplies	\$1,500	\$1,500	\$1,500	\$1,500
Publicity	\$850	\$900	\$900	\$900
Mileage/Misc. Expenses	\$400	\$400	\$400	\$400
Totals	\$61,876	\$66,481	\$67,154	\$68,858
Community Building Expenses				
Cleaning	\$8,450	\$8,000	\$8,000	\$7,500
Maintenance & Repairs	\$4,000	\$5,000	\$5,000	\$6,000
Supplies	\$1,000	\$1,200	\$1,200	\$1,500
Heat	\$4,000	\$4,000	\$5,500	\$5,000
Electricity	\$5,500	\$5,000	\$5,300	\$6,000
Sewer	\$350	\$300	\$250	\$300
Misc.	\$2,200	\$2,100	\$1,200	\$300
Mowing, grounds upkeep, showeling, etc.	\$1,800	\$2,200	\$1,200	\$1,600
Community Garden		\$500	\$300	\$300
Capital Maintenance and Improvements	\$4,000	\$4,000	\$5,000	\$8,000
Totals	\$31,300	\$32,300	\$32,950	\$36,500
Total Library and Community Center	\$93,176	\$98,781	\$100,104	\$105,358



2017
Approp.

2018
Approp.

2019
Approp.

2020
Request

AIRPORT ACCOUNTS

Airport Operation

Plowing	\$15,800	\$18,000	\$17,400	\$18,000
Summer Maintenance	\$4,000	\$2,000	\$2,500	\$2,000
License/Misc.	\$250	\$350	\$300	\$2,200
Electricity	\$500	\$550	\$550	\$550
AWOS/Hangar Electricity	\$180	\$450	\$600	\$800
Webcam	\$0	\$300	\$300	\$0
Fuel Farm Expenses	\$3,270	\$4,000	\$4,500	\$4,500
Airport Capital Projects				\$10,000
Totals	\$24,000	\$25,650	\$26,150	\$28,050

Total Airport Accounts **\$24,000** **\$25,650** **\$26,150** **\$38,050**

ROAD ACCOUNTS

Street Lights	\$1,600	\$1,700	\$1,700	\$1,700
Plowing/Grading Airport Trailhead	\$3,300	\$4,000	\$4,000	\$5,000
Road Plowing Contracts	\$49,500	\$56,000	\$51,000	\$52,000
Summer Road Maintenance	\$3,000	\$3,000	\$3,000	\$3,000
Clean-up Day	\$300	\$250	\$250	\$250
Street and house signs	\$1,800	\$1,800	\$1,800	\$1,700
Carriage Rd/Huston Brook Rd grading/improve.	\$11,500	\$17,500	\$12,000	\$12,000
Totals	\$71,000	\$84,250	\$73,750	\$75,650

TOWN BUILDINGS AND GROUNDS

Building Repairs and Maintenance	\$9,500	\$3,000	\$5,000	\$7,000
Parks Maintenance	\$15,020	\$11,020	\$10,980	\$12,250
Landscaping for Pool		\$5,000	\$5,000	\$0
Property Management Consultant Services		\$2,500	\$1,500	\$0
Misc.	\$300	\$0	\$0	\$0
Totals	\$24,820	\$21,520	\$22,480	\$19,250

TRANSPORTATION PROGRAM (Town's Share) **\$140,860** **\$140,860** **\$140,860** **\$145,000**

SOLID WASTE/RECYCLING ACCOUNTS

Transfer Station Operation

Plowing	\$10,333	\$11,000	\$9,000	\$9,500
Contract for Operations	\$42,060	\$44,000	\$45,600	\$46,911
Tipping/Hauling Fees	\$103,000	\$112,000	\$115,000	\$132,000
Station Expenses	\$22,500	\$26,000	\$41,000	\$7,000
Tire and Metal Removal	\$2,500	\$2,500	\$2,500	\$2,500



	2017 Approp.	2018 Approp.	2019 Approp.	2020 Request
Hazardous & Electronics Waste Removal	\$2,800	\$2,000	\$2,000	\$2,000
Permitting/Misc.	\$1,000	\$500	\$1,000	\$800
Burn Pile/Ash Removal	\$10,000	\$8,500	\$8,500	\$8,500
Equipment Reserve (future backhoe, etc.)	\$0	\$0	\$15,000	\$30,000
Totals	\$194,193	\$206,500	\$239,600	\$239,211

Recycling and Composting

Sandy River Recycling (or other) Contr.	\$13,000	\$13,000	\$3,000	\$8,500
Payroll (recycling and composting)	\$1,000	\$600	\$4,000	\$2,000
Truck Maintenance	\$800	\$1,000	\$300	\$500
Compost Facility/Recycling Misc.	\$300	\$300	\$500	\$500
Recycling/Compost Equipment	\$500	\$500	\$500	\$500
Totals	\$15,600	\$15,400	\$8,300	\$12,000

Total Solid Waste & Recycling	\$209,793	\$221,900	\$247,900	\$251,211
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DEBT SERVICE ACCOUNTS

Town Lot Bond	\$24,038	\$23,404	\$21,798	\$21,500
AGC Roof Bond (50% CVA)	\$11,025	\$11,025	\$11,024	\$11,025
Golf Course Clubhouse Bond 1 (SMC 37.5%)	\$37,784	\$37,944	\$38,163	\$38,323
Golf Course Clubhouse Bond II	\$11,925	\$11,927	\$11,927	\$11,934
Fire Dept. Ladder Truck Bond	\$57,000	\$58,565	\$59,243	\$62,205
Communication Ctr. Bond (Town Share)	\$3,290	\$3,380	\$3,420	\$3,591
Outdoor Center Project Bond	\$99,936	\$96,582	\$95,748	\$92,687
New Library Bond	\$30,835	\$47,835	\$46,615	\$40,112
Golf Course Irrigation Sys. Proj. (Town Share)	\$47,529	\$47,528	\$47,528	\$47,528
2017 5-Yr. Bond for Golf Course Project	\$0	\$33,128	\$32,600	\$32,024
New Town Lot Purchase (interest only in 2020)				\$2,500
Totals	\$323,362	\$371,318	\$368,066	\$363,429

EMPLOYEE BENEFITS AND REQUIREMENTS

Social Security	\$46,500	\$46,500	\$48,700	\$51,000
Health Insurance	\$109,000	\$98,000	\$100,000	\$107,000
Maine State Retirement	\$26,000	\$27,000	\$27,500	\$33,000
Workman's Compensation	\$14,200	\$14,200	\$17,000	\$18,700
Self-Funded Unemployment Comp.	\$2,500	\$8,000	\$4,000	\$2,500
Health Insurance Reimbursement Acct.	\$400	\$400	\$400	\$400
Totals	\$198,600	\$194,100	\$197,600	\$212,600

OTHER ACCOUNTS (Unclassified Accounts)

Flagstaff Area Business Associaton	\$6,000	\$6,000	\$6,000	\$15,000
Information Center	\$16,000	\$6,000	\$6,000	\$6,000
Ski Club Scholarship Fund	\$12,000	\$12,000	\$15,000	\$15,000



	2017 Approp.	2018 Approp.	2019 Approp.	2020 Request
Town Scholarship	\$12,000	\$12,000	\$12,000	\$14,000
Seasonal Lighting	\$1,200	\$1,200	\$1,200	\$1,200
Cemetery Maintenance and Improvements	\$3,500	\$3,000	\$1,000	\$1,000
Golf Course Reserve (SMC to match)	\$5,000	\$5,000	\$10,000	\$10,000
Golf Course Clubhouse Capital Maint.	\$5,000	\$8,000	\$8,000	\$5,000
Recreation Endowment Fund	\$50,000	\$50,000	\$50,000	\$50,000
General Assistance Aid	\$1,000	\$1,000	\$2,000	\$3,000
Cvalleynetwork.org (contribution)	\$2,000	\$2,000	\$2,000	\$2,000
New Event/Traffic Message Board	\$14,800	\$0	\$0	\$0
Outdoor Center Pond Dock	\$10,000	\$0	\$0	\$0
Back Up Power Generator	\$25,000	\$0	\$0	\$0
Town Office Expansion Reserve	\$15,000	\$10,000	\$10,000	\$5,000
Additional Engineering Costs for C.F. Bridge		\$28,850	\$0	\$0
Town of CV History Committee Expenses	\$0	\$0	\$2,000	\$12,500
Pavilion and Rec. Storage Building Proj.	\$0	\$0	\$80,000	\$0
Greater Franklin Deve. Corp.	\$0	\$0	\$0	\$8,600
Totals	\$178,500	\$145,050	\$208,200	\$163,800
TOTAL MUNICIPAL APPROPRIATIONS	\$2,501,287	\$2,572,621	\$2,649,499	\$2,617,700

MUNICIPAL REVENUES BUDGETED:

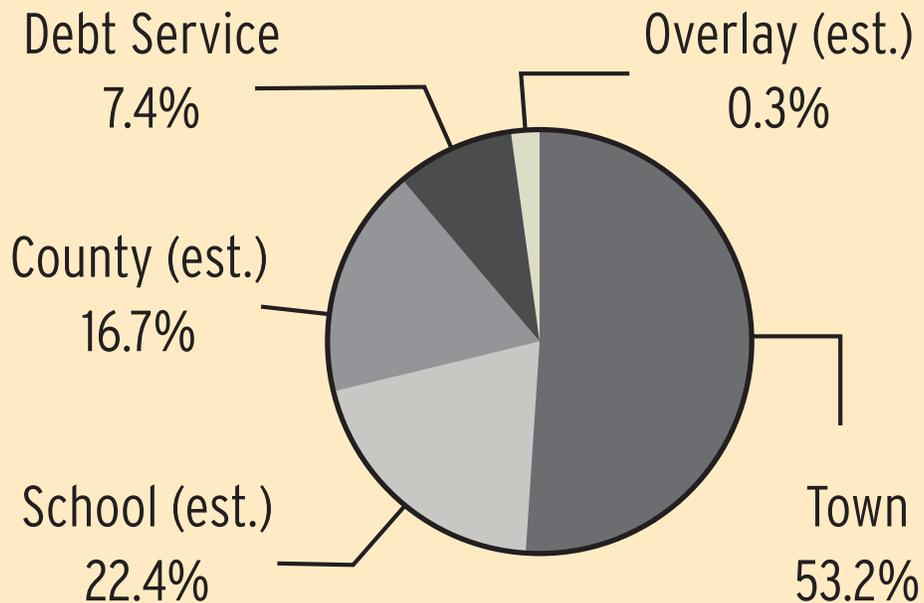
Undesignated Surplus	\$100,000	\$100,000	\$175,000	\$125,000
State Revenue Sharing	\$10,000	\$10,000	\$10,000	\$12,000
Excise Tax	\$145,000	\$160,000	\$170,000	\$180,000
Boat Excise Tax	\$1,400	\$1,500	\$1,500	\$1,600
Interest on Taxes and Lien Fees	\$9,000	\$9,000	\$8,500	\$6,200
Interest on Cash Investments	\$5,000	\$4,000	\$4,500	\$10,000
Town Clerk Fees	\$4,500	\$4,500	\$4,400	\$4,600
Building and Plumbing Permit Fees	\$6,000	\$5,500	\$6,000	\$6,000
Ambulance Service Rent	\$9,000	\$9,840	\$10,100	\$10,300
CVA AGC Cost Sharing	\$28,000	\$26,000	\$25,000	\$25,000
AGC Fees & Memberships	\$72,000	\$73,000	\$73,000	\$77,000
Pool & Lesson Fees	\$3,500	\$4,000	\$3,800	\$4,000
Tree Growth Tax Reimbursement (State)	\$18,000	\$17,000	\$16,000	\$14,500
Cable TV Franchise Fees (Net)	\$25,000	\$25,000	\$25,000	\$30,000
Airport Revenues	\$1,200	\$0	\$0	\$0
Library/Community Center Revenues	\$1,000	\$1,000	\$1,000	\$650
Transfer Station Revenue (metal)	\$1,500	\$1,500	\$1,400	\$1,500
Police Department Revenues				\$4,500
TOTAL MUNICIPAL REVENUES BUDGETED:	\$440,100	\$451,840	\$535,200	\$512,850
NET MUNICIPAL BUDGET (expenses minus revenues)	\$2,061,187	\$2,120,781	\$2,114,299	\$2,104,850



PROPOSED TOTAL BUDGET EXPENDITURES FOR 2020

EXPENDITURES

Town	53.2%
School (est.)	22.4%
County (est.)	16.7%
Debt Service	7.4%
Overlay (est.)	0.3%
Total	100.0%





TOWN MEETING WARRANT 2020

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 Tuesday March 3rd, 2020 at eight (8:00) o'clock in the morning**, then and there to act on Articles One through Six:

The polls will open as soon as Article One has been acted upon and will remain open to vote on Articles Two through Six until six (8:00) o'clock in the evening. **We will reassemble at the Outdoor Center on Wednesday March 11th at Seven (7:00) o'clock in the evening** to vote on all other articles, beginning with Article Seven.

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. Shall this municipality authorize the State to permit the operation of agency liquor stores on days other than Sunday?

Article 4. Shall the municipality authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments on Sundays?

Article 5. Shall this municipality authorize the State to issue licenses for the sale of malt liquor and wine to be consumed off the premises of licensed establishments on days other than Sunday?

Article 6. Shall the municipality authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments other than Sundays?

Article 7. To choose 'Rules of Order' to conduct the meeting.

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

Article 8. To see if the Town will vote to determine the date taxes shall be due as October 1st, 2020 and the rate of interest to be charged on unpaid taxes as 6% percent per year and the date such interest commences as October 2, 2020.

Recommended by the Board of Selectmen

Article 9. 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 10. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 1/4 of the 2020 annual budget during the period from January 1, 2021 to the March 2021 annual Town Meeting.

Recommended by the Board of Selectmen

Article 11. To see if the Town will vote to raise and appropriate \$173,928 for Officers' Salaries.

Recommended by the Budget Committee

Article 12. To see if the Town will vote to raise and appropriate \$84,350 for Town operating expenses.

Recommended by the Budget Committee

Article 13. To see if the Town will vote to raise and appropriate \$35,014 for Assessing.

Recommended by the Budget Committee

Article 14. To see if the Town will vote to raise and appropriate \$62,877 for Code Enforcement.

Recommended by the Budget Committee

Article 15. To see if the Town will vote to raise and appropriate \$11,150 for Planning Board Expenses.

Recommended by the Budget Committee

Article 16. To see if the Town will vote to raise and appropriate \$13,350 for the Selectmen's Contingency Fund to meet unanticipated expenses, contribution requests and emergencies that arise during Fiscal year 2020.

Recommended by the Budget Committee.

Article 17. To see if the Town will vote to raise and appropriate \$15,000 to develop a new Comprehensive Plan for the Town.

(Note: If approved, it is anticipated that this will be the first of a two-year project and a request for funding for approximately \$15,000 will be made for this project next year).

Recommended by the Budget Committee and Planning Board

Article 18. To see if the Town will vote to raise and appropriate \$93,266 for Police Protection.

Recommended by the Budget Committee

Article 19. To see if the Town will vote to raise and appropriate \$147,952 for the Communications Center Operations.

Recommended by the Budget Committee

Article 20. To see if the Town will vote to raise and appropriate \$99,930 for Fire Department Operating Expenses.

Recommended by the Budget Committee

Article 21. To see if the Town will vote to raise and appropriate \$38,582 for the Fire Department Equipment Reserve Account.

Recommended by the Budget Committee



- Article 22.** Shall the voters of the Town of Carrabassett Valley (the "Town") vote to:
- (1) Purchase, for a total purchase price of \$1.00, a 2.07-acre parcel of land from the Sugarloaf Mountain Corporation (the "Parcel") and approve the construction and equipping of a fire station on the Parcel (altogether, the "Project");
 - (2) Authorize the Board of Selectmen to authorize the execution of a Purchase and Sale Agreement with the Sugarloaf Mountain Corporation for the Parcel, and do all things necessary to accomplish the Project;
 - (3) Appropriate a sum not to exceed \$1,517,000, plus any additional premium, to provide for the costs of the Project;
 - (4) Allocate, appropriate, and expend up to \$212,800 from the Fire Station Reserve Account to the Project to provide for the costs of the same; and
 - (5) Authorize the Treasurer and Chairman of the Board of Selectmen to issue general obligation securities of the Town of Carrabassett Valley, Maine to fund the appropriation in an aggregate principal amount not to exceed \$1,310,000, plus any additional premium, and the discretion to fix the date(s), maturity(ies), calls(s) for redemption, refunding(s), place(s) of payment, premium(s), form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Carrabassett Valley, to provide for the sale thereof, and to execute any and all other documents and agreements related thereto.

Recommended by the Board of Selectmen and Budget Committee

- Article 23.** To see if the Town will vote to raise and appropriate \$70,947 for Ambulance Service Subsidy (North Star EMS)

Recommended by the Budget Committee

- Article 24.** To see if the Town will vote to raise and appropriate \$2,420 for Animal Control.

Recommended by the Budget Committee

- Article 25.** To see if the Town will vote to raise and appropriate \$43,900 for Town Insurance Policy Coverages.

Recommended by the Budget Committee

- Article 26.** To see if the Town will vote to raise and appropriate \$82,650 for Recreation Department expenses and programs.

Recommended by the Budget Committee

- Article 27.** To see if the Town will vote to raise and appropriate \$225,036 for expenditures for the Anti-Gravity Complex.

(Note: Offsetting Revenues of \$25,000 and \$77,000 for a total of \$102,000 are being requested in warrant article #69.)

Recommended by the Budget Committee

- Article 28.** To see if the Town will vote to raise and appropriate \$8,000 for Recreation Facilities as follows and to expend funds in these Reserves for related purposes:

Playground Repairs and Equipment Reserve	\$1,000
Pool Reserve	\$4,000
Town Park Capital Improvements Reserve	\$2,000
Outdoor Center Operations	<u>\$1,000</u>
	\$8,000

Recommended by the Budget Committee

- Article 29.** To see if the Town will vote to expend up to \$7,000 from the Town Park Reserve to rehab the Town Park Sports Field.

Recommended by the Recreation and Budget Committees



Article 30. To see if the Town will vote to raise and appropriate \$24,000 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 31. To see if the Town will vote to raise and appropriate \$23,000 for Mountain Bike Trail Development and Maintenance as follows:

Trail Development on the Public Lots	\$15,000
Trail Maintenance	<u>\$8,000</u>
	\$23,000

Recommended by the Budget Committee

Article 32. To see if the Town will vote to raise and appropriate \$3,000 for maintenance and trail grooming for the Narrow-Gauge Pathway and, if necessary, to expend funds from the Narrow-Gauge Reserve Fund for capital repair projects on the Narrow- Gauge Pathway.

Recommended by the Budget Committee

Article 33. To see if the Town will vote to authorize the Board of Selectmen to implement the Recommendations of a Town Lot Forest Management Plan and to expend revenues received from the proceeds of the implementation for costs associated with forest management activities and maintenance and improvements to the Outdoor Center/Public Lot roads and trails.

(Note: It is anticipated that some of these funds will be used for the Outdoor Center/Public Lot trail bridge replacement project. As of 12/31/19 there was \$215,121 in this Reserve Fund).

Recommended by the Budget Committee

Article 34. To see if the Town will vote to expend the following amounts from the Recreational Endowment Fund for the following purposes:

MacDonald Junior Golf Program: <i>(An amount equal to 2019 donations for this program)</i>	\$1,609
Town Matching Funds for Mountain Bike Club Grants and Donations: <i>(For Trail Planning, and Development)</i>	\$15,000
Town Matching Funds for the Carrabassett Valley ATV Club for Trail Projects. <i>(To match Club Grants and funding to maintain and improve the ATV trail network).</i>	\$12,829
Town Matching Funds to complete the trail signage project at the Outdoor Center and surrounding trail system.	\$2,500
Town Matching Funds for Carrabassett Valley Outdoor Association to complete a new 50 yard rifle range.	\$15,000
Town Matching Funds to assist the Non-Profit 'Longfellow Mountains Heritage Trails, Inc.' develop a multi-use people powered trail that, if successful, would extend from Kingfield to Coburn Gore.	\$2,500
Town Matching Funds to assist the Carrabassett Valley Outdoor Association in stocking the Outdoor Center Pond with fish:	<u>\$350</u>

TOTAL: \$49,788

(Note: Based on past practice, all expenditures from the Recreational Endowment Fund require at least a one-to-one match from the fund recipient and this will be required for each of these programs and projects. As of 12/31/19 there was \$316,708 in this Reserve Fund).

Budget Committee Recommends Approval



- Article 35.** 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 to be \$13,500) into this Reserve Fund.
Budget Committee Recommends Approval
- Article 36.** To see if the Town will vote to raise and appropriate \$68,858 for operation of the Carrabassett Valley Public Library.
Budget Committee Recommends Approval
- Article 37.** To see if the Town will vote to raise and appropriate \$36,500 for operation of the Community Center Building.
Budget Committee Recommends Approval
- Article 38.** To see if the Town will vote to raise and appropriate \$28,050 to operate the Airport.
Recommended by the Budget Committee
- Article 39.** To see if the Town will vote to raise and appropriate \$10,000 and to transfer Airport Revenues collected (estimated to be \$5,300) into the Airport Reserve Fund and to expend funds from the Reserve as the Town's share of Town approved projects.
Recommended by the Budget Committee
- Article 40.** To see if the Town will vote to accept Federal Aviation Administration (90%) and State of Maine (5%) grants estimated to total \$142,500 and to expend up to \$10,000 in the Town's Airport Reserve Fund as the Town's 5% share of an estimated \$150,000 project to design and permit a new Taxi lane/Apron Project at the Airport.
(Note: It is anticipated that if this grant project is approved and completed that an additional request for grant approvals and for an appropriation for the Town's 5% match for a related construction project will be requested within the next two years. This project will allow for the Town to either build t-hangers and/or lease additional sites for t-hangers and additional airport hangars.)
Recommended by Airport Committee and Budget Committee
- Article 41.** To see if the Town will vote to raise and appropriate \$75,650 for maintenance and plowing of town roads, parking lots, street lights and for street and house number signage.
(Note: Included in this amount are estimated expenses of \$12,000 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 42.** 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 and to expend this reserve funding for Town Highway projects.
Recommended by the Budget Committee
- Article 43.** To see if the Town will vote to raise and appropriate \$19,250 for the maintenance, repairs and improvements to Town Buildings and Grounds.
Recommended by the Budget Committee



Article 44. To see if the Town will vote to raise and appropriate \$5,000 for the Reserve Fund to fund a future Town Office Expansion Project.

(Note: Based on a preliminary estimate it would cost approximately \$60,000 to expand the Town Clerk's Office, the lobby area, the fireproof vault and to provide additional storage. There is currently \$36,166 in this Reserve).

Recommended by the Budget Committee

Article 45. To see if the Town will vote to raise and appropriate \$145,000 for Transportation Services.

Recommended by the Budget Committee

Article 46. To see if the Town will vote to raise and appropriate \$251,211 for Solid Waste Disposal and Recycling.

Recommended by the Budget Committee

Article 47. To see if the Town will vote to raise and appropriate \$363,429 for Obligated Debt and to see if the Town will vote to accept and expend additional payments of \$148,848 from Sugarloaf Mountain Corporation and \$11,024 from Carrabassett Valley Academy as their contractual share of Town debt service.

(Note: The Sugarloaf payments are related to debt service for golf course projects and the Communication Center and the CVA payment is for debt service related to the 2016 new roof and lighting project at the Anti-Gravity Center).

Recommended by the Budget Committee

Article 48. To see if the Town will vote to raise and appropriate \$212,600 for Employee Benefits and Requirements.

Recommended by the Budget Committee

Article 49. To see if the Town will vote to raise and appropriate \$10,000 for the Flagstaff Area Business Association.

Recommended by the Budget Committee

Article 50. 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 51. To see if the Town will vote to raise and appropriate \$15,000 for Ski Club Scholarship Grants.

Recommended by the Budget Committee

Article 52. To see if the Town will vote to raise and appropriate \$14,000 for the Town Scholarship Fund.

Recommend by the Budget Committee

Article 53. To see if the Town will vote to raise and appropriate \$1,200 for Seasonal Lighting.

Recommended by the Budget Committee

Article 54. To see if the Town will vote to raise and appropriate \$1,000 for maintenance and improvements to the Cemetery.

Recommended by the Budget Committee

Article 55. To see if the Town will vote to raise and appropriate \$10,000 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 56. To see if the Town will vote to raise and appropriate \$5,000 for the Golf Course Club House Reserve and to expend these funds for the Town's capital maintenance responsibilities associated with the clubhouse building.

Recommended by the Budget Committee

Article 57. To see if the Town will vote to expend revenues collected from the annual rental agreement fee from the lease of the Outdoor Center to Sugarloaf for capital repairs and improvements to the Outdoor Center facility and to place excess revenues into the Outdoor Center Capital Reserve.

(Note: The Town has received \$10,000 a year for the past several years).

Recommended by the Budget Committee

Article 58. To see if the Town will vote to raise and appropriate \$3,000 for General Assistance Aid.

Recommended by the Budget Committee

Article 59. To see if the Town will vote to raise and appropriate \$2,000 to assist the Sugarloaf Area Christian Ministry-C valley network Seniors Committee in providing an "Elderly Services Coordinator" to encourage an aging community to pursue long-term residency and independence in our area—providing daily telephone contacts, and a web-based network of resources and services available.

Recommended by the Budget Committee

Article 60. To see if the Town will vote to raise and appropriate \$500 for repairs and potential replacement of Town Signs.

(Note: It is anticipated that this money will be used for the repair of one of the Town welcoming signs but that a replacement will be needed in the next couple of years for the other Town welcoming sign).

Article 61. To see if the Town will vote to raise and appropriate \$12,500 as the first-year commitment for expenses for the Carrabassett Valley History Committee.

(Note: This Committee wishes to hire a writer to advance the 'History of the Town of Carrabassett Valley' Project. It is anticipated that this will be a two-year project and will need a similar financial appropriation from the Town next year.)

Recommended by the Budget Committee

Article 62. To see if the Town will vote to raise an appropriate \$8,600 for the Greater Franklin Development Corporation (non-profit).

(Note: This organization is currently no longer being funded through the Franklin County Budget by the Franklin County Commissioners and \$8,600 represents the amount that Carrabassett Valley would have paid through the Franklin County Budget Assessment if this organization was funded through the Franklin County Budget).

Recommended by the Budget Committee

Article 63. To see if the Town will vote to raise and appropriate \$5,000 to Maine Huts and Trails for assistance with the cost of their trail maintenance.

Recommended by the Budget Committee



Article 64. To see if the Town will vote to carry the following Account Balances forward (estimated balances as of Dec. 31st, 2019) and to expend these funds for said purposes:

<u>BALANCE FORWARD ACCOUNTS</u>	<u>2020 REQUEST</u>
Surface Water Management Plan	1,504
Town Police Car Reserve	1,722
Fire Department Training Center	1,980
Outdoor Adventure Camp	3,969
Mountain Bike Race	1,997
Recreation Scholarship Fund	544
Alden MacDonald Jr. Golf Program	14,142
AGC After School Program Grant	3,020
AGC New Equipment (Town and CVA Funds)	10,992
Mountain Bike Trail Signage	4,626
Mountain Bike Trail Maintenance	2,432
Town/Mt. Bike Club Trail Planning	4,668
Town/Mt. Bike Club Trail Development Funds	104,580
Town Mountain Bike Trail Deve. Funds (Town Lots)	899
Narrow Gauge Pathway Repairs/Maintenance	9,514
Airport Fuel	5,614
Town Buildings Repairs/Improvements Account	6,901
Transfer Station Equipment (backhoe purchase)	15,000
Town Scholarship Account	6,860
Cemetery Maintenance and Improvements	2,634
New Events (50/50 match with Sugarloaf)	2,000
Maine Huts & Trails Trail Development (matching funds)	19,397
History Committee Project	2,000
ATV Club Matching Funding	1,271
Highway Road Repair	<u>(7,826)</u>
Recommended by the Budget Committee	
Positive	\$228,266
Negative	(\$ 7,826)

Article 65. 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 66. 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 \$12,000
Tree Growth Reimbursement	" 14,500
Local Road Assistance Program	" 3,600
Veteran's Exemption Reimbursement	" <u>250</u>
Recommended by the Budget Committee	\$30,350



Article 67. To see if the Town will vote to expend the following revenues from the following accounts to reduce the property tax commitment:

Unappropriated Surplus	\$125,000
State Revenue Sharing	12,000
Excise Tax Collections	180,000
Boat Excise Tax Collections	1,600
Interest on Taxes and Lien Fees	6,200
Cash Investment Earnings	10,000
Town Clerk Fees	4,600
Building and Plumbing Fees	6,000
Ambulance Service Rent	10,300
CVA AGC Reimbursement	25,000
AGC Revenue	77,000
Pool and Lesson Fees	4,000
State Tree Growth Tax Reimbursement	14,500
Cable TV Franchise Fees (net)	30,000
Library and Community Center Revenues	650
Transfer Station Revenue (metal)	1,500
Police Department Revenues	4,500

Recommended by the Budget Committee **\$512,850**

Article 68. 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 30% 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 69. 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 2020. This does not include any monetary local match the Town may need for these grants.

Board of Selectmen Recommend Approval

Article 70. To see if the Town will vote to appropriate funds from Overlay for abatements and over drafts.

Recommended by the Board of Selectmen

Article 71. Shall the Town vote to approve two ordinances entitled: 'Carrabassett Valley Marijuana Business Licensing Ordinance to allow Retail Marijuana Stores' and 'Carrabassett Valley Zoning Ordinance Amendments to allow Marijuana Retail Stores'.

(Note: If approved, a total of two retail marijuana stores either adult or medical would be allowed to operate in the Valley Center District only).

Article 72. Shall the Town vote to approve two ordinances entitled: 'Carrabassett Valley Marijuana Business Licensing Ordinance to allow Marijuana Cultivation, Manufacturing and Testing Businesses' and 'Carrabassett Valley Zoning Ordinance Amendments to allow Marijuana Cultivation, Manufacturing and Testing Businesses'.

(Note: If approved, a total of two marijuana businesses either adult or medical cultivation, manufacturing or testing facilities would be allowed to operate in the Light Industrial District only).



FINANCIAL STATEMENT

Total Town Indebtedness:

A.	Bonds outstanding and unpaid	\$ 2,842,925
B.	Bonds authorized and unissued:	\$ 160,000
C.	Bonds to be issued if this Article is approved:	\$ 1,250,000
	Total	\$ 4,252,925

Costs:

At an estimated interest rate of 3.67% for an estimated 30-year maturity, the estimated costs of this bond issue will be:

Principal:	\$ 1,310,000
Interest:	\$ 788,352
Total Debt Service:	\$ 2,098,352

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Lorraine Hocking, Treasurer



Given under our hands this 10th day of February 2020.

Robert Luce

John Beaupre

Karen Campbell

Lloyd Cuttler

John Reynolds, Jr.

Board of Selectmen
Town of Carrabassett Valley

Attest: A true copy
Wendy Russell
Town Clerk

CONSTABLES RETURN

ursuant 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 18th day of February 2020 attested copies of the within Warrant and ordinances entitled 'Carrabassett Valley Marijuana Business Licensing Ordinance to allow Retail Marijuana Stores', 'Carrabassett Valley Zoning Ordinance Amendments to allow Marijuana Retail Stores', 'Carrabassett Valley Marijuana Business Licensing Ordinance to allow Marijuana Cultivation, Manufacturing and Testing Businesses' and 'Carrabassett Valley Zoning Ordinance Amendments to allow Marijuana Cultivation, Manufacturing and Testing Businesses'. at the Carrabassett Valley Town Office, Ayotte's Store, and the Sugarloaf Administration building all being public and conspicuous places in the Town of Carrabassett Valley.

Mark Lopez, Police Chief of the Town of Carrabassett Valley



	2017 Approp.	2018 Approp.	2019 Approp.	2020 Request
EDUCATION APPROPRIATIONS (Estimated for 2020-2021)	2017-2018	2018-2019	2019-2020	2020-2021
School Committee				
Stipends	\$1,050	\$1,050	\$1,250	
MSBA Dues	\$500	\$500	\$500	
Audit	\$2,000	\$2,500	\$2,500	
Liability Insurance	\$4,500	\$4,500	\$4,500	
Professional Services	\$5,000	\$5,000	\$5,000	
Totals	\$13,050	\$13,550	\$13,750	
Administration				
Supt. Of Schools	\$15,370	\$15,831	\$16,306	
Secretary	\$5,580	\$5,747	\$6,968	
Maine State Retirement	\$900	\$1,000	\$1,200	
FICA/Benefits/W.C.	\$2,700	\$3,000	\$3,000	
Health			\$800	
Admin. Supplies	\$260	\$260	\$260	
Totals	\$24,810	\$25,838	\$28,534	
Instruction				
Innovative Science	\$25,000	\$25,000	\$25,000	
Professional Services (Sp.Ed.)	\$150,000	\$150,000	\$150,000	
SAD #58 Elem. Tuition	\$144,200	\$138,796	\$237,600	
Stratton Elem. Tuition	\$202,500	\$135,000	\$115,276	
Public Secondary Tuition	\$67,200	\$89,226	\$108,000	
Technology	\$4,340	\$4,340	\$4,340	
Private Secondary Tuition	\$231,664	\$169,815	\$217,094	
Insured Value Factor	\$13,899	\$10,188	\$13,026	
Totals	\$838,803	\$722,365	\$870,336	
Transportation				
Bus Driver	\$17,465	\$17,989	\$18,882	
FICA/Medicare/W.C.	\$1,800	\$1,800	\$2,000	
Maine State Retirement	\$2,000	\$2,000	\$2,200	
Substitute Drivers	\$1,502	\$1,502	\$2,000	
Bus Reserve	\$16,000	\$16,000	\$16,000	
Health Insurance	\$7,500	\$7,800	\$8,000	
Repairs/Maint./Fuel (Bus)	\$4,000	\$4,000	\$5,000	
Stratton Transportation	\$8,000	\$8,000	\$8,000	
General Supplies	\$12,000	\$12,000	\$12,000	
Dues/Fees	\$500	\$750	\$1,000	
Totals	\$70,767	\$71,841	\$75,082	
TOTAL EDUCATION APPROP. (Est. for 2020/21)	\$947,430	\$833,594	\$987,552	



	2016-2017	2017-2018	2018-2019	2019-2020 Estimate
EDUCATION REVENUES BUDGETED (est. for 2019/20)				
State Education Subsidy	\$10,024	\$21,541	\$21,541	
Use of Fund Balance (Surplus)	\$366,000	\$260,000	\$348,000	
Totals	\$376,024	\$281,541	\$369,541	
NET EDUCATION BUDGET (Est. for 2020/21)	\$571,406	\$552,053	\$618,011	\$800,000
NET TOWN EDUCATION APPROPRIATION (estimated) (1/2 from Current Year and 1/2 from New Year)	\$636,525	\$561,730	\$585,032	\$709,080
FRANKLIN COUNTY ASSESSMENT TO THE TOWN (est. for 2020)	\$690,000	\$730,000	\$785,000	\$823,075
OTHER REVENUES:				
Homestead Reimbursement	\$7,930	\$7,735	\$9,755	
Bete Reimbursement			\$31,884	
OVERLAY (Est. for 2020)	\$94,443	\$124,692	\$112,651	\$14,620
TOTAL TAX COMMITMENT (Est. for 2020) (expenditures minus revenues plus overlay)	\$3,482,255	\$3,503,500	\$3,555,500	\$3,651,625
TAXABLE TOWN VALUATION (Est. for 2020)	\$535,731,530	\$543,000,540	\$551,262,402	\$557,500,000
MIL (TAX) RATE (Estimated for 2020)	0.0065	0.0065	0.00645	0.00655



2019 TREASURERS REPORT

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

Revenues:

Excise Tax (motor vehicle, boat)	195,796
Hunting & Fishing Licenses.....	2,861
Code Enforcement (PLUM&BLD PERMITS)	10,372
Recreation Dept/AGC.....	152,161
Rescue Rentals	10,087
Cable Franchise Fees	49,023
Interest on Late Taxes.....	6,266
Interest on Cash Investments	19,551
Dog Licenses & Fines	460
Town Fees.....	5,030
Pool Fees	7,137
CVA Cost Sharing.....	32,275
Outdoor Adventure Camp.....	46,123
State Revenue Sharing.....	18,479
Transfer Station.....	2,039
Homestead Exemption	9,104
Roads MDOT.....	3,604
Hanger Lease	5,174
Mountain Bike Race.....	52,190
Snowmoblie Reimbursement	26,411
Library Income	631
Tree Growth	14,719
Police Dept Revenue	9,160
Total Listed Revenues	678,653

Expenses:

Payroll Warrants.....	778,153
Accounts Payable Warrants	2,796,962
Bank & Credit Card Fees.....	935
Total Expense	3,576,050

Ending Cash Balance..... **2,428,315**



2019 REVENUE SUMMARY REPORT

(2019 Activity Only)

<i>Account</i>	<i>Budget Net</i>	<i>----- Y T D -----</i>		<i>Net</i>	<i>Uncollected Balance</i>
		<i>Debits</i>	<i>Credits</i>		
12 - SPECIAL REVENUES					
0200 - INTEREST BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
0201 - INTEREST HIGHWAY	0.00	0.00	288.00	288.00	-288.00
0202 - INTEREST SCHOLARSHIP	0.00	0.00	952.38	952.38	-952.38
0203 - INTEREST PROPERTY	0.00	0.00	0.00	0.00	0.00
0211 - HIGHWAY GAINS/LOSSES	0.00	0.00	0.00	0.00	0.00
0212 - SCHOLARSHIP GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0213 - REVALUATION GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0214 - TOWN LAND ACQUISITION	0.00	0.00	515.05	515.05	-515.05
0217 - ACADIA GAINS/LOSSES	0.00	1,259.57	4,217.01	2,957.44	-2,957.44
Department Total	0.00	1259.57	5972.44	4712.87	-4712.87
13 - CAPITAL PROJECTS					
0300 - ACADI INT GC REPAIR	0.00	0.00	843.97	843.97	-843.97
0301 - ACADIA INT SOLID WASTE	0.00	0.00	37.19	37.19	-37.19
0302 - INT CARRIAGE	0.00	0.00	551.23	551.23	-551.23
0303 - ACADIA GAINS/LOSSES	0.00	9,122.10	42,959.71	33,837.61	-33,837.61
0304 - ACADIA INT SCHOOL BUS	0.00	0.00	620.92	620.92	-620.92
0305 - INT REC FACILITY	0.00	0.00	3,958.72	3,958.72	-3,958.72
0306 - INT FIRE DEPT	0.00	0.00	4,591.88	4,591.88	-4,591.88
0307 - ACADIA INT AIRPORT	0.00	0.00	0.00	0.00	0.00
0308 - INT GOLF IMPROVE	0.00	0.00	0.00	0.00	0.00
0311 - ACADIA INT GC CLUBHOUSE	0.00	0.00	162.53	162.53	-162.53
0312 - AVAILABLE TO REUSE	0.00	0.00	0.00	0.00	0.00
0313 - ACADIA INT AGC	0.00	0.00	71.06	71.06	-71.06
0314 - LIBRARY	0.00	0.00	126.95	126.95	-126.95
0315 - ACADIA PARK IMPROVEMENT	0.00	0.00	119.89	119.89	-119.89
0316 - ACADIA OC FACILITY	0.00	0.00	765.63	765.63	-765.63
0317 - ACADIA TOWN PARK PLAYGROUND	0.00	0.00	117.19	117.19	-117.19
0318 - MOUNTAIN FIRE STATION	0.00	0.00	2,114.98	2,114.98	-2,114.98
0319 - PUBLIC LOTS	0.00	0.00	3,252.24	3,252.24	-3,252.24
0321 - SOLID WASTE GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0322 - CARRIAGE RD GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0324 - SCHOOL BUS GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0325 - RECREATION GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0326 - FIRE EQUIPMENT GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0327 - AIRPORT GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0328 - GOLF COURSE IMPROVMNT GAIN/LOS	0.00	0.00	0.00	0.00	0.00



<i>Account</i>	<i>Budget Net</i>	<i>----- Y T D -----</i>		<i>Net</i>	<i>Uncollected Balance</i>
		<i>Debits</i>	<i>Credits</i>		
13 - CAPITAL PROJECTS Continued					
0330 - GOLF COURSE REPAIR GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0331 - CLUB HOUSE GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0332 - POOL GAIN/LOSS	0.00	0.00	87.17	87.17	-87.17
0333 - AGC GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0334 - LIBRARY GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0336 - AIRPORT GRANT REVENUE	23,271.30	0.00	23,271.30	23,271.30	0.00
0337 - FEMA CAPITAL FUNDS	181,652.00	0.00	181,652.00	181,652.00	0.00
0339 - AIRPORT APRON PRJ	145,774.61	0.00	145,774.61	145,774.61	0.00
0349 - AIRPORT SEALING PRJ	8,328.63	0.00	8,328.63	8,328.63	0.00
0356 - TOWN OFFICE EXPANSION	0.00	0.00	277.01	277.01	-277.01
0399 - CAPITAL XFER IN ACCOUNT	0.00	0.00	0.00	0.00	0.00
Department Total	359026.54	9122.10	419684.81	410562.71	-51536.17
4 - TRUST FUNDS					
0400 - INT MCDONALD GOLF	0.00	0.00	0.00	0.00	0.00
0401 - INT CEMETERY	0.00	0.00	101.13	101.13	-101.13
0410 - CEMETERY GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0411 - MCDONALD GOLF GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0412 - ACADIA GAINS/LOSSES	0.00	840.11	3,882.23	3,042.12	-3,042.12
Department Total	0.00	840.11	3983.36	3143.25	-3143.25
99 - MISC.					
0051 - SNOWMOBILE GRANT	26,040.00	0.00	26,040.00	26,040.00	0.00
1000 - EXCISE TAX	170,000.00	353.65	194,005.07	193,651.42	-23,651.42
1001 - BOAT EXCISE	1,500.00	0.86	1,791.00	1,790.14	-290.14
1002 - AIRPORT REVENUE	5,173.50	0.00	5,173.50	5,173.50	0.00
1004 - PD REVENUE	419.65	0.00	419.65	419.65	0.00
1005 - JUNIOR GOLF REVENUE	1,609.00	0.00	1,609.00	1,609.00	0.00
1006 - AIRPORT FUEL SALES	58,784.15	0.00	58,784.35	58,784.35	-0.20
1010 - REIMB FROM WORKERS COMP	0.00	0.00	0.00	0.00	0.00
1012 - BOND BANK PROCEEDS	0.00	0.00	0.00	0.00	0.00
1020 - CABLE FRANCHISE FEES	25,000.00	14,706.97	49,023.22	34,316.25	-9,316.25
1025 - CVOA	0.00	0.00	0.00	0.00	0.00
1030 - TREE GROWTH	16,000.00	0.00	14,718.61	14,718.61	1,281.39
1035 - LAND ACQUISITION TRUST ACCT	181.70	0.00	3,481.70	3,481.70	-3,300.00
1040 - RECREATION SCHOLARSHIP MONEY	0.00	0.00	0.00	0.00	0.00
1060 - POLICE VEHICLE LEASE AGREEMNT	0.00	0.00	0.00	0.00	0.00
2000 - INT LATE TAXES	8,500.00	6.75	6,272.30	6,265.55	2,234.45
2010 - INTEREST ON CASH INVESTMENTS	4,500.00	0.00	0.00	0.00	4,500.00
2015 - INTEREST ON CHECKING ACCOUNT	0.00	1,398.63	15,777.27	14,378.64	-14,378.64
2016 - TOWN LOGO COFFEE TRAVEL CUP	0.00	0.00	0.00	0.00	0.00



<i>Account</i>	<i>Budget Net</i>	<i>----- Y T D -----</i>		<i>Net</i>	<i>Uncollected Balance</i>
		<i>Debits</i>	<i>Credits</i>		
99 - MISC. Continued					
2020 - INTEREST/GAIN LOSS CASH ACT	2,218.37	3,558.10	19,550.79	15,992.69	-13,774.32
2050 - CARRYOVER FROM SURPLUS	0.00	0.00	0.00	0.00	0.00
2060 - CARRYOVER FROM EDUCATION	0.00	0.00	0.00	0.00	0.00
3000 - FEES & FINES	0.00	2.00	335.00	333.00	-333.00
3001 - DOG FINES	0.00	0.00	125.00	125.00	-125.00
4000 - POOL FEES	3,000.00	0.00	7,137.00	7,137.00	-4,137.00
4003 - PRIVATE SWIMMING LESSONS	800.00	0.00	0.00	0.00	800.00
4004 - AVAILABLE TO REUSE	0.00	0.00	0.00	0.00	0.00
4010 - CVA REC FAC. COST SHARING	25,000.00	0.00	24,125.16	24,125.16	874.84
4020 - REC FAC FEES AND MEMBERSHIPS	40,000.00	0.00	36,220.69	36,220.69	3,779.31
4022 - AGC WATER SALES REVENUE	220.00	0.00	338.00	338.00	-118.00
4025 - RECREATION SPORTS	3,020.00	0.00	3,020.00	3,020.00	0.00
4030 - OTHER REC PROGRAM FEES	112,920.94	-46,715.72	76,093.00	122,808.72	-9,887.78
4035 - RECREATION REVENUE	0.00	0.00	0.00	0.00	0.00
4040 - OUTDOOR ADVENTURE CAMP	45,972.65	150.00	46,122.65	45,972.65	0.00
4075 - FEMA REVENUE	6,602.00	0.00	62,467.21	62,467.21	-55,865.21
5000 - TOWN FEES	4,400.00	30.50	5,029.79	4,999.29	-599.29
5010 - BUILDING PERMIT	3,000.00	100.00	5,203.60	5,103.60	-2,103.60
5011 - TOWN PLUMBING PERMIT	3,000.00	0.00	5,167.50	5,167.50	-2,167.50
5020 - AMBULANCE SERVICE RENT	10,100.00	0.00	10,087.00	10,087.00	13.00
6000 - SUPPLEMENTAL TAXES	0.00	0.00	0.00	0.00	0.00
6050 - HOMESTEAD EXEMPTION	5003,189.08	0.00	9,104.00	9,104.00	651.63
7001 - BETE REIMBURSEMENT	31,883.72	0.00	22,774.00	22,774.00	9,109.72
8010 - ROADS REIMBURSEMENT	3,604.00	0.00	3,604.00	3,604.00	0.00
8020 - STATE REVENUE SHARING	10,000.00	3,604.00	18,478.34	14,874.34	-4,874.34
8030 - STATE EDUCATION SUBSIDY	0.00	0.00	0.00	0.00	0.00
8031 - SPECIAL EDUCATION SUBSIDY	0.00	0.00	0.00	0.00	0.00
8032 - FUND BALANCE	0.00	0.00	0.00	0.00	0.00
8036 - AIRPORT REVENU	0.00	0.00	240.00	240.00	-240.00
8037 - WITNESS FEES	100.00	0.00	100.00	100.00	0.00
8038 - PD INCIDENTALS (former savings	8,740.07	0.00	8,740.07	8,740.07	0.00
8045 - VETERANS REIMBURSEMENT	0.00	0.00	93.00	93.00	-93.00
8050 - SNOWMOBILE EXCISE	370.72	0.00	370.72	370.72	0.00
8055 - TRANSFER STATION REVENUE	1,200.00	0.00	1,838.70	1,838.70	-638.70
8057 - NEW GROOMER FOR SNOW CLUB	4,912.36	0.00	4,912.36	4,912.36	0.00
8062 - FD REVENUE/GRANTS	0.00	0.00	0.00	0.00	0.00
8070 - CELL TOWER REVENUE/LEASE	13,478.02	0.00	13,478.02	13,478.02	0.00
9000 - OTHER REVENUES	103,015.17	752.03	103,741.51	102,989.48	25.69
9001 - USE OF FUNDS BALANCE	461,454.00	0.00	0.00	0.00	461,454.00
9050 - R/E TAXES	3,555,642.49	0.00	3,555,642.53	3,555,642.53	-0.04
9051 - ABATEMENTS	0.00	0.00	0.00	0.00	0.00



<i>Account</i>	<i>Budget Net</i>	<i>----- Y T D -----</i>		<i>Net</i>	<i>Uncollected Balance</i>
		<i>Debits</i>	<i>Credits</i>		
99 - MISC. Continued					
9055 - SUPPLEMENTAL	0.00	0.00	3,831.30	3,831.30	-3,831.30
9056 - LEASE PYMT SMC CORP	166,796.12	0.00	166,796.12	166,796.12	0.00
9090 - SALE OF CEMETERY LOTS	0.00	0.00	1,200.00	1,200.00	-1,200.00
9099 - REC SPORTS	0.00	0.00	0.00	0.00	0.00
9100 - CP/SR TRANSFERS	0.00	0.00	0.00	0.00	0.00
9102 - MOUNTAIN BIKE TRAIL REVENUE	0.00	0.00	0.00	0.00	0.00
9103 - MOUNTAIN BIKE RACE INCOME	700.00	0.00	700.00	700.00	0.00
9105 - BIKE TRAIL REVENUE	22,000.00	0.00	22,000.00	22,000.00	0.00
9110 - PUBLIC LOTS REVENUE	0.00	0.00	0.00	0.00	0.00
9122 - NEW LIBRARY/COMM BLD INCOME	1,000.00	0.00	630.86	630.86	369.14
9123 - NEW LIBRARY GRANTS	0.00	0.00	0.00	0.00	0.00
9203 - CODE ENFORCEMENT REVENUE	0.00	0.00	0.00	0.00	0.00
9204 - PLANNING BOARD REV	0.00	0.00	0.00	0.00	0.00
9205 - WC PREMIUM REBATE	633.00	0.00	633.00	633.00	0.00
9211 - AGC NEW EQUIPMENT	6,000.00	0.00	6,000.00	6,000.00	0.00
9215 - ATV MUNICIPAL GRANT	11,798.45	0.00	11,798.45	11,798.45	0.00
9216 - BETE REIMBURSEMENT - TAX COMMI	0.00	22,774.00	22,774.00	0.00	0.00
9900 - SUGARLOAF REVENUE	21,899.00	0.00	21,899.00	21,899.00	0.00
Department Total	5003,189.08	721.76	4679,498.04	4678,776.27	334168.64
Final Totals	5,362,215.62	11,943.54	5,109,138.65	5,097,195.10	274,776.35



2019 EXPENSE DETAIL REPORT

	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
05 - GENERAL GOVERNMENTAL SALRIES				
001 - TOWN MANAGER SALARY	85,192.00	87,478.40	2,286.40	0.00
002 - TAX COLLECTOR/CLERK SALARY	37,672.00	38,576.64	904.64	0.00
003 - TREASURER	34,500.00	34,321.80	786.40	964.60
004 - SELECTMEN CONTIGENCY	5,000.00	5,000.00	0.00	0.00
005 - PART TIME OFFICE HELP	80.00	2,369.50	0.00	-2,289.50
Department Total	162,444.00	167,746.34	3,977.44	-1,324.90
06 - TOWN OFFICE OPERATION AND EXP				
003 - TREASURER	0.00	39.67	39.67	0.00
005 - PART TIME OFFICE HELP	3,920.00	5,096.00	1,176.00	0.00
021 - HEAT/ELEC	8,950.00	8,466.13	0.00	483.87
022 - TELEPHONE	4,200.00	3,694.27	0.00	505.73
023 - OFFICE SUPPLIES	8,120.04	6,503.33	0.00	1,616.71
024 - JANITOR/TRASH	3,600.00	3,189.22	0.00	410.78
025 - COPIER	700.00	689.92	0.00	10.08
026 - COMPUTERS	16,500.00	15,425.13	0.00	1,074.87
027 - ELECTIONS	1,500.00	1,147.14	0.00	352.86
028 - STAMPS/METER	5,873.23	6,139.64	0.00	-266.41
029 - LEGAL	3,181.70	4,247.70	0.00	-1,066.00
030 - TM EXPENSES/TRAINING	1,200.00	1,344.75	0.00	-144.75
031 - VEHICLE ALLOWANCE	5,500.00	5,499.96	0.00	0.04
032 - TREASURERS EXPENSES/TRAINING	350.00	171.02	0.00	178.98
033 - TOWN CLERK EXPENSES	690.67	530.87	0.00	159.80
034 - ANNUAL DUES	3,200.00	3,079.00	0.00	121.00
035 - AUDITOR/TOWN REPORT	8,500.00	8,173.00	0.00	327.00
036 - REGISTRY OF DEEDS	2,000.00	1,159.00	0.00	841.00
037 - ADVERTISEMENT/MISC	3,000.00	2,507.46	0.00	492.54
038 - NEW EQUIPMENT/REPAIR	400.00	445.00	0.00	-45.00
039 - ANNUAL NEWSLETTER	5,120.00	5,379.99	0.00	-259.99
040 - WEB SITE UPKEEP	500.00	454.75	0.00	45.25
041 - BANK CHARGES AND FEES	500.00	255.29	5.00	249.71
042 - CASH ACT EXPENSES	2,218.37	2,391.79	173.42	0.00
Department Total	89,724.01	86,030.03	1,394.09	5,088.07
10 - ASSESSING				
044 - MILEAGE/TRAIN/EXP	1,500.00	968.45	0.00	531.55
045 - SUPPLIES/MISC	200.00	8.00	0.00	192.00
047 - ACCESSING RECORDS	1,500.00	0.00	0.00	1,500.00
049 - ASSESSOR 2019	30,700.00	28,861.76	0.00	1,838.24
Department Total	33,900.00	29,838.21	0.00	4,061.79



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
13 - CAPITAL PROJECTS				
773 - RECREATIONAL BRIDGE	0.00	0.00	0.00	0.00
778 - OC FACILITY IMPROVE CAPIT	10,750.00	12,325.42	0.00	-1,575.42
780 - AIRPORT PAVE REPAIR	8,328.63	0.00	0.00	8,328.63
789 - AIRPORT FUEL PROJECT	23,271.30	33,729.23	0.00	-10,457.93
794 - NEW FIRE STATION	0.00	44,564.88	44,564.88	0.00
795 - AIRPORT TREE REMOVAL	150,948.11	123,309.60	0.00	27,638.51
804 - INFORMATION CENTER PRJ	0.00	17,950.39	0.00	-17,950.39
805 - TOWN PARK PAVILION & GARAGE	79,200.00	50,367.01	0.00	28,832.99
Department Total	272,498.04	282,246.53	44,564.88	34,816.39
15 - CODE ENFORCEMENT				
061 - CEO SALARY	53,600.00	52,234.72	1,663.36	3,028.64
062 - VEHICLE ALLOWANCE	4,000.00	3,999.96	0.00	0.04
063 - PHONE/PAGER/SUPPLIES	2,000.00	948.43	0.00	1,051.57
064 - EXPENSES/TRAINING	500.00	518.00	0.00	-18.00
065 - NEW CODE ENFORCEMENT OFFICER	0.00	775.04	775.04	0.00
Department Total	60,100.00	58,476.15	2,438.40	4,062.25
16 - PLANNING BOARD				
081 - EXPENSES/LEGAL	1,000.00	370.00	0.00	630.00
083 - RECORDING FEES	600.00	650.00	0.00	-50.00
084 - CONSULTANT FEE	1,500.00	0.00	0.00	1,500.00
085 - CONSULTING FEE/INSPET. FEE	0.00	450.00	0.00	-450.00
086 - AVCOG DUES	6,800.00	7,315.32	0.00	-515.32
087 - ORDINANCE PRINTING/MIS	500.00	0.00	0.00	500.00
088 - SURFACE WATER MGT PLAN	18,506.00	17,001.25	0.00	1,504.75
Department Total	28,906.00	25,786.57	0.00	3,119.43
20 - SELECTMEN'S EXPENSES/DONATIONS				
121 - SEL DONATION	10,200.00	7,326.00	0.00	2,874.00
122 - MEETING RECORDS	1,350.00	1,235.00	0.00	115.00
123 - OTHER MISC	3,000.00	4,035.69	1,000.00	-35.69
Department Total	14,550.00	12,596.69	1,000.00	2,953.31
25 - POLICE DEPARTMENT				
141 - SALARY	66,862.00	68,659.36	1,797.36	0.00
142 - POLICE CAR	3,200.00	2,554.29	29.25	674.96
143 - PHONE RADIO	3,000.00	3,111.91	0.00	-111.91
144 - SUPPLIES	1,145.00	1,029.00	0.00	116.00
146 - NEW EQUIPMENT	2,500.00	1,897.60	0.00	602.40
147 - TRAINING	7,500.00	4,671.89	0.00	2,828.11
149 - MISC	500.00	706.75	0.00	-206.75
151 - POLICE CAR RESERVE	38,180.00	36,458.00	0.00	1,722.00
152 - PD INCIDENTALS	8,640.07	4,995.71	0.00	3,644.36
Department Total	131,527.07	124,084.51	1,826.61	9,269.17



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
26 - COMMUNICATIONS CENTER				
161 - Communication CTR Operations	158,245.00	158,245.00	0.00	0.00
Department Total	158,245.00	158,245.00	0.00	0.00
30 - FIRE DEPARTMENT				
181 - FIRE CHIEF SALARY	25,478.00	26,165.60	687.60	0.00
182 - FD PAYROLL	38,500.00	41,902.00	0.00	-3,402.00
183 - NEW EQUIPMENT	4,000.00	3,326.00	0.00	674.00
184 - FD EQUIP MAINT	21,787.58	22,052.31	1,066.00	801.27
185 - TELEPHONE	1,700.00	1,452.08	0.00	247.92
186 - FD TRAINING	1,500.00	100.00	0.00	1,400.00
187 - NEW FD STATION	60,000.00	44,564.88	0.00	15,435.12
188 - MISC	1,000.00	1,007.60	0.00	-7.60
Department Total	153,965.58	140,570.47	1,753.60	15,148.71
31 - FIRE DEPT TRAINING CENTER				
200 - FIRE DEPARTMENT TRAINING CTR	3,046.00	1,066.00	0.00	1,980.00
210 - FIRE DEPARTMENT RESERVE	36,745.00	13,503.49	13,503.49	36,745.00
Department total	39,791.00	14,569.49	13,503.49	38,725.00
33 - AMBULANCE SERVICE CONTRACT				
220 - AMBULANCE SERVICE CONTRACT	70,513.00	70,513.00	0.00	0.00
Department Total	70,513.00	70,513.00	0.00	0.00
35 - ANIMAL CONTROL				
243 - FRANKLIN COUNTY ANIMAL SHELTER	1,720.00	1,718.20	0.00	1.80
244 - OTHER/MISC	300.00	0.00	0.00	300.00
245 - TRAINING	300.00	0.00	0.00	300.00
Department Total	2,320.00	1,718.20	0.00	601.80
40 - INSURANCES				
261 - LAW ENFORCEMENT LIABILITY	3,800.00	7,505.00	0.00	-3,705.00
262 - AVIATION INSURANCE	1,700.00	2,174.00	0.00	-474.00
263 - BONDS-TREASURER TAX COLLECTOR	500.00	456.00	0.00	44.00
264 - VEHICLE INSURANCE COVERAGE	6,300.00	6,820.00	0.00	-520.00
265 - MMA PUBLIC OFFICIALS LIABILITY	1,300.00	1,093.00	0.00	207.00
267 - UMBRELLA COVERAGE/INLAND MARIN	17,000.00	17,375.00	0.00	-375.00
270 - EMPLOYMENT PRACTICES INS	2,700.00	2,715.00	0.00	-15.00
271 - GENERAL LIABILITY INS	6,700.00	6,941.00	0.00	-241.00
Department Total	40,000.00	45,079.00	0.00	-5,079.00



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
45 - RECREATION PROGRAMS				
281 - DIRECTORS TRAVEL	1,600.00	1,698.24	0.00	-98.24
282 - EDUCATION	1,600.00	946.50	0.00	653.50
283 - POOL OPERATIONS	37,000.00	36,013.13	0.00	986.87
284 - POOL REPAIR/EQUIPMENT	4,800.00	901.99	0.00	3,898.01
285 - PAYROLL	0.00	1,161.00	1,161.00	0.00
286 - SUMMER CAMP OPERATIONS	65,254.65	61,285.28	0.00	3,969.37
287 - SPORTS	9,000.00	8,615.35	195.50	580.15
288 - JULY FOURTH	8,400.00	7,448.59	0.00	951.41
289 - SPECIAL EVENTS/ACTIVITIES/MISC	1,600.00	240.00	0.00	1,360.00
290 - MOUNTAIN BIKE RACE	54,334.50	52,337.33	0.00	1,997.17
291 - RECREATION SCHOLARSHIP FUND	2,270.00	1,725.67	0.00	544.33
292 - ALDEN MACDONALD GOLF FUND	19,223.00	7,921.63	2,841.00	14,142.37
Department Total				
46 - ANTI GRAVITY COMPLEX				
297 - AFTER SCHOOL PRGRAM GRANT	3,020.00	0.00	0.00	3,020.00
300 - TOWN/CVA GRANT	505.00	505.00	0.00	0.00
301 - DIRECTOR'S SALARY	58,382.00	59,949.28	1,567.28	0.00
302 - PART-TIMERS SALARIES	49,900.00	58,949.01	3,597.75	-5,451.26
303 - CUSTODIAL CONTRACT	12,700.00	14,202.54	0.00	-1,502.54
304 - ADVERTISING/POSTAGE	1,900.00	2,632.00	0.00	-732.00
305 - HEATING	17,000.00	16,570.01	0.00	429.99
306 - ELECTRICITY	6,800.00	5,660.30	0.00	1,139.70
307 - SUPPLIES	7,276.63	8,287.27	16.62	-994.02
308 - TELEPHONE	3,200.00	2,624.35	0.00	575.65
309 - PLOWING/MOWING	11,000.00	11,109.90	0.00	-109.90
310 - TRASH REMOVAL	1,700.00	1,534.98	0.00	165.02
311 - BUILDING MAINTENANCE/REPAIRS	12,000.00	14,381.35	0.00	-2,381.35
312 - COMPUTER/COPIER	600.00	405.50	0.00	194.50
313 - SANITARY DISTRICT CHARGE	1,300.00	1,223.16	0.00	76.84
314 - INSURANCE	20,000.00	19,695.60	0.00	304.40
315 - EQUIPMENT REPAIR	5,000.00	1,137.63	0.00	3,862.37
316 - NEW EQUIPMENT	17,526.00	6,533.60	0.00	10,992.40
317 - EDUCATION	1,000.00	555.46	0.00	444.54
318 - PROGRAMS STAFFING	28,431.44	14,215.72	-14,215.72	0.00
319 - CREDIT CARD MACHINE FEE'S	1,500.00	779.58	99.79	820.21
Department Total	260,741.07	240,952.24	-8,934.28	10,854.55



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
47 - PLAYGROUND/POOL RESERVES				
320 - PLAYGROUND REPAIR RESERVE	1,000.00	2,060.00	0.00	-1,060.00
321 - POOL RESERVE	4,000.00	0.00	0.00	4,000.00
323 - Town Park Capital Improvements	2,000.00	763.62	0.00	1,236.38
324 - NARROW GAUGE PATHWAY RESERVE	12,493.84	0.00	0.00	12,493.84
Department Total	19,493.84	2,823.62	0.00	16,670.22
50 - SNOWMOBILE TRAILS				
360 - SNOWMOBILE TRAILS	50,410.72	50,410.72	0.00	0.00
Department Total	50,410.72	50,410.72	0.00	0.00
51 - LIBRARY OPERATING				
371 - LIBRARIAN PAYROLL	45,100.00	46,308.80	1,208.80	0.00
372 - LIBRARIAN'S HELPER PAYROLL	2,920.00	765.10	0.00	2,154.90
373 - BOOKS/MAGAZINES/AUDIO	8,200.00	8,175.54	0.00	24.46
374 - COMPUTER/LIBRARY CONSULTS	1,000.00	475.00	0.00	525.00
375 - COMPUTERIZED CATALOG	440.00	439.00	0.00	1.00
376 - FURNITURE/EQUIPMENT	1,500.00	1,463.88	0.00	36.12
378 - TDS PHONES	900.00	907.37	0.00	-7.37
380 - LIBRARY BOARD INS	744.00	744.00	0.00	0.00
381 - PROFESSIONAL DEV/DUES	900.00	846.96	0.00	53.04
382 - SPECIAL EVENTS	2,500.00	2,158.43	0.00	341.57
383 - POSTAGE/MISC	150.00	150.86	0.00	-0.86
385 - SUPPLIES	1,500.00	1,148.35	0.00	351.65
386 - LIBRARY PUBLICITY	900.00	960.79	0.00	-60.79
387 - LIBRARY MILEAGE/MISC	400.00	351.86	0.00	48.14
Department Total	67,154.00	64,895.94	1,208.80	3,466.86
52 - OUTDOOR CTR/BIKE TRAILS				
399 - BIKE TRAIL SIGNAGE	15,500.00	25,874.16	15,000.00	4,625.84
403 - MT BIKE TRAIL MAINTENANCE	12,796.00	10,363.15	0.00	2,432.85
404 - SUGARLOAF MT BIKE TRAIL	15,000.00	15,000.00	0.00	0.00
405 - MT BIKE TRAIL PLANNING	6,815.00	2,146.62	0.00	4,668.38
407 - ANNUAL OPERATIONS	1,000.00	810.00	77.64	267.64
408 - TOWN/CLUB TRAILS	89,662.00	82.22	15,000.00	104,579.78
409 - OC BIKE TRAILS	42,893.00	41,993.63	0.00	899.37
Department Total	183,666.00	96,269.78	30,077.64	117,473.86
53 - NARROW GAUGE PATHWAY				
410 - MAINTENANCE NARROW GAUGE PATHW	21,498.00	11,983.15	0.00	9,514.85
Department Total	21,498.00	11,983.15	0.00	9,514.85



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
54 - COMMUNITY BUILDING EXPENSES				
411 - CLEANING/JANITOR	8,000.00	7,297.50	0.00	702.50
412 - MAINTENANCE/REPAIRS	5,000.00	4,571.00	0.00	429.00
413 - SUPPLIES	1,200.00	1,460.94	22.68	-238.26
414 - HEATING FUEL	5,500.00	4,578.31	0.00	921.69
415 - CMP ELECTRICITY	5,300.00	5,736.97	0.00	-436.97
416 - SEWER FEES	250.00	284.04	0.00	-34.04
417 - SECURITY SYSTEM, ETC	1,200.00	34.00	0.00	1,166.00
418 - Shoveling, Plowing, Mowing	1,200.00	1,587.50	0.00	-387.50
420 - COMMUNITY GARDEN - LIBRARY	300.00	0.00	0.00	300.00
455 - LIBRARY CAPITAL MAINTENANCE	5,000.00	6,840.00	0.00	-1,840.00
Department Total	32,950.00	32,390.26	22.68	582.42
55 - AIRPORT OPERATIONS				
422 - AIRPORT PLOWING	17,400.00	17,400.00	0.00	0.00
423 - AIRPORT SUMMER MAINTENANCE	2,500.00	1,394.99	0.00	1,105.01
425 - AIRPORT MISC	300.00	1,904.49	0.00	-1,604.49
426 - AIRPORT ELECTRIC	550.00	493.11	0.00	56.89
427 - AIRPORT AWOS/ELEC	986.65	1,223.83	0.00	-237.18
428 - WEBCAM	300.00	0.00	0.00	300.00
429 - PHONE LINE, MISC EXPENSES	5,742.00	6,429.15	0.00	-687.15
430 - FUEL FARM FUEL	42,027.15	36,432.60	19.95	5,614.50
Department Total	69,805.80	65,278.17	19.95	4,547.58
60 - ROADS				
458 - STREET LIGHTS	1,700.00	2,155.88	0.00	-455.88
459 - AIRPORT TRAIL HEAD	4,000.00	5,214.60	0.00	-1,214.60
461 - ROAD PLOWING CONTRACTS	51,250.00	49,931.95	0.00	1,318.05
462 - SUMMER ROAD MAINTENANCE	3,000.00	3,855.50	1,279.60	424.10
463 - CLEAN-UP DAY	250.00	95.85	0.00	154.15
464 - STREET/HOUSE SIGNS	1,800.00	1,168.88	0.00	631.12
465 - CARRIAGE ROAD	12,000.00	9,367.40	0.00	2,632.60
466 - ROAD REPAIR	3,604.00	37,310.00	0.00	-33,706.00
Department Total	77,604.00	109,100.06	1,279.60	-30,216.46
65 - TOWN BUILDINGS AND GROUNDS				
481 - BUILDING REPAIRS/IMPROVEMENTS	12,790.00	5,888.58	0.00	6,901.42
482 - PARKS MAINTENANCE	10,980.00	12,881.42	0.00	-1,901.42
485 - LANDSCAPING TOWN POOL	10,000.00	7,949.00	0.00	2,051.00
486 - PROP MGT CONSULT ASSIST	1,500.00	0.00	0.00	1,500.00
Department Total	35,270.00	26,719.00	0.00	8,551.00



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
70 - TRANSPORTATION				
500 - WESTERN MAINE TRANSPORTATION	140,860.00	140,860.00	0.00	0.00
Department Total	140,860.00	140,860.00	0.00	0.00
75 - TRANSFER STATION OPERATION				
520 - TRANSFER STATION PLOWING	9,000.00	8,600.00	0.00	400.00
521 - CONTRACT FOR OPERATIONS	45,600.00	45,336.56	0.00	263.44
522 - TIPPING/HAULING FEES	115,000.00	128,278.06	0.00	-13,278.06
523 - STATION EXPENSES	41,000.00	28,577.83	4,225.00	16,647.17
524 - TIRE/METAL REMOVAL	2,500.00	2,011.00	0.00	489.00
525 - HAZARDOUS WASTE REMOVAL	2,000.00	1,002.44	0.00	997.56
526 - PERMIT/MISC	1,000.00	455.00	0.00	545.00
528 - BURN PILE	8,500.00	9,860.94	0.00	-1,360.94
529 - EQUIPMENT RESERVE (BACKHOE)	15,000.00	0.00	0.00	15,000.00
Department Total	239,600.00	224,121.83	4,225.00	19,703.17
76 - RECYCLING PROGRAM				
541 - WASTE MGT CONTRACT	3,000.00	8,184.37	0.00	-5,184.37
542 - PAYROLL	4,000.00	1,305.00	0.00	2,695.00
543 - TRUCK MAINTENANCE	300.00	0.00	0.00	300.00
544 - MISC	500.00	0.00	0.00	500.00
545 - RECYCLING EQUIPMENT	500.00	413.86	0.00	86.14
Department Total	8,300.00	9,903.23	0.00	-1,603.23
80 - DEBT SERVICE				
581 - GOLF COURSE BOND #1	30,602.22	30,602.22	0.00	0.00
582 - GOLF COURSE BOND #2	28,198.66	28,198.66	0.00	0.00
583 - NEW TOWN LOT	21,798.00	21,797.46	0.00	0.54
584 - AGC ROOF PRJ BOND	22,048.18	22,048.35	0.00	-0.17
585 - NEW CLUBHOUSE BOND	61,060.56	61,060.56	0.00	0.00
586 - LADDER TRUCK BOND	59,243.00	59,243.00	0.00	0.00
587 - COMM CENTER BOND	10,239.00	10,239.00	0.00	0.00
588 - CLUB HOUSE BOND # 2	11,927.00	11,926.06	0.00	0.94
589 - Outdoor Center Bond	95,748.00	95,747.56	0.00	0.44
590 - NEW LIBRARY BOND - LOAN	46,615.00	46,615.00	0.00	0.00
591 - GOLF COURSE PRJ 2017	42,600.00	42,600.00	0.00	0.00
600 - GC IRRIGATION PRJ	95,056.68	95,056.68	0.00	0.00
Department Total	525,136.30	525,134.55	0.00	1.75



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
85 - EMPLOYEE BENEFITS				
601 - SOCIAL SECURITY	48,700.00	50,836.51	997.79	-1,138.72
602 - MMEHT	100,000.00	99,516.68	0.00	483.32
603 - MAINE STATE RETIREMENT SYSTEM	27,500.00	33,417.84	1,661.68	-4,256.16
604 - WORKERS COMPENSATION	18,900.00	19,805.00	0.00	-905.00
606 - SELF-FUNDED UNEMPLOYMENT	4,000.00	0.98	0.00	3,999.02
607 - PRE TAX INSURANCE	400.00	385.00	0.00	15.00
Department Total	199,500.00	203,962.01	2,659.47	-1,802.54
90 - UNCLASSIFIED ACCOUNTS				
617 - OVERLAY	112,650.84	709.89	0.00	111,940.95
619 - CLUBHOUSE REPAIR	8,000.00	0.00	0.00	8,000.00
620 - FLAGSTAFF AREA BUSINESS ASSOC	6,000.00	6,000.00	0.00	0.00
621 - INFORMATION CENTER	7,991.00	6,749.57	0.00	1,241.43
622 - SKI CLUB SCHOLARSHIPS	15,000.00	15,000.00	0.00	0.00
623 - SCHOLARSHIP	23,760.00	17,900.00	1,000.00	6,860.00
624 - PUBLIC LOTS	10,602.00	80,025.00	0.00	-69,423.00
629 - CABLE FRANCHISE	0.00	14,706.97	14,706.97	0.00
630 - CHRISTMAS LIGHTING	1,200.00	514.66	0.00	685.34
631 - CEMETERY	3,290.00	655.99	0.00	2,634.01
634 - GOLF COURSE REPAIR RESERVE	20,000.00	0.00	0.00	20,000.00
635 - FRANKLIN COUNTY TAX	785,000.00	779,859.75	0.00	5,140.25
641 - FINANCIAL ASSISTANCE	2,000.00	800.00	0.00	1,200.00
90 - UNCLASSIFIED ACCOUNTS CONT'D				
642 - SHOOTING RANGER BERM	811.00	811.04	0.00	-0.04
648 - BLACK FLY TRAIL	3,000.00	179.02	0.00	2,820.98
651 - ATV CLUB	4,506.85	4,506.85	0.00	0.00
652 - NEW EVENTS	2,000.00	0.00	0.00	2,000.00
653 - HUTS & TRAILS	27,282.00	9,384.60	1,500.00	19,397.40
657 - FISH STOCKING AT OC	700.00	700.00	0.00	0.00
663 - GENERATOR FOR OC	5,770.00	783.01	0.00	4,986.99
664 - TOWN OFFICE EXPANSION RES	10,000.00	0.00	0.00	10,000.00
670 - SCHOOL ACT	0.00	0.00	0.00	0.00
673 - HISTORY COMM	2,000.00	0.00	0.00	2,000.00
676 - CVALLEYNETWORK.ORG	2,000.00	2,000.00	0.00	0.00
678 - SURPLUS - TOWN PARK PAVILION	800.00	800.00	0.00	0.00
680 - SNOWMOBILE GROOMER	68,912.36	137,824.72	0.00	-68,912.36
Department Total	1,123,276.05	1,079,911.07	17,206.97	60,571.95



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
92 - RECREATION ENDOWMENT EXPENSES				
646 - LONGFELLOW TRAIL	2,500.00	0.00	0.00	2,500.00
651 - ATV CLUB	22,291.60	25,526.79	4,506.85	1,271.66
925 - REC ENDOWMENT FUND	63,478.02	35,691.00	0.00	27,787.02
Department Total	88,269.62	61,217.79	4,506.85	31,558.68
95 - SCHOOL OPERATIONS/PYMT				
670 - SCHOOL ACT	585,132.00	658,481.52	937.93	-72,411.59
Department Total	585,132.00	658,481.52	937.93	-72,411.59
Final Totals	5,192,233.25	5,002,209.84	127,866.62	317,890.03

DEBT SERVICE SCHEDULE



NOTE/PURPOSE:	Year of Loan	Term/ Years	Year Loan Expires	True Int. Rate	Original Principle	Remaining Principle	Original Interest	Remaining Interest	Annual Payment
Public Lot Acquisition Bond	2000	20 years	2020	5.69%	\$430,000	\$21,500	\$269,015	\$0	\$21,500
1st \$400,000 Golf Course Improve. Bond (paid 100% by Sugarloaf)	2000	20 years	2020	5.53%	\$400,000	\$31,611	\$271,039	\$0	\$31,611
2nd \$400,000 Golf Course Improve. Bond (paid 100% by Sugarloaf)	2001	20 years	2021	5.17%	\$400,000	\$60,007	\$260,539	\$539	\$29,556
New Ladder Truck	2005	15 years	2020	4.22%	\$694,330	\$62,205	\$264,633	\$0	\$62,205
Communications Center Purchase/Imp. (paid 66.6% by Com. Center--Sugarloaf)	2005	15 years	2020	4.22%	\$120,000	\$10,751	\$45,736	\$0	\$10,751
New G.C. Clubhouse Bond (37.5% paid by Sugarloaf)	2004	20 years	2024	4.57%	\$800,000	\$262,361	\$451,901	\$36,611	\$60,268
Additional G.C. Clubhouse Improvements	2005	20 years	2025	4.41%	\$167,000	\$66,654	\$86,786	\$6,342	\$11,939
Outdoor Center Renovations Bond	2007	20 years	2027	4.50%	\$1,323,800	\$674,139	\$707,161	\$90,328	\$92,687
New Library/Community Center Bond	2009	20 years	2029	3.58%	\$675,000	\$405,238	\$281,692	\$45,620	\$40,112
1st Golf Course Irrigation Project Bond (paid 50% by Sugarloaf)	2012	20 years	2032	3.58%	\$239,989	\$169,777	\$104,132	\$51,815	\$17,046
2nd Golf Course Irrigation Project Bond (paid 50% by Sugarloaf)	2012	20 years	2032	3%	\$1,160,011	\$815,770	\$400,741	\$198,372	\$78,011
AGC Roof/Lighting Project (paid 50% by CVA)	2016	10 years	2026	1.58%	\$200,000	\$142,912	\$21,861	\$11,525	\$22,048
2017 Golf Course Improvement Project	2017	5 years	2022		\$200,000	\$120,000	\$9,907	\$4,180	\$42,024
TOTALS:					\$2,842,925		\$445,332		\$519,758



Proven Expertise & Integrity

February 11, 2020

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, 2019. The following schedules have been excerpted from the 2019 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 A
Schedule of Departmental Operations - General Fund	Schedule B
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule C
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule D
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	Schedule F
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds	Schedule H
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds	Schedule J

RHR Smith & Company

Certified Public Accountants

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
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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, 2019, and the related notes to the financial statements, which collectively comprise the Town of Carrabassett Valley, Maine'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2019, 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, budgetary comparison information and pension information on pages 4 through 11 and 45 through 48 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 Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 20-A MRSA §6051, Sub-chapter 1(K) of the Maine Revised Statutes as amended, and is also not a required part of the basic financial statements



The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and schedule of expenditures of federal awards 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, Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2020, on our consideration of the Town of Carrabassett Valley, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Carrabassett Valley, Maine's internal control over financial reporting and compliance

RHR Smith & Company

Buxton, Maine
February 11, 2020



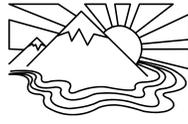
STATEMENT A

TOWN OF CARRABASSETT VALLEY, MAINE

STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,582,071
Investments	2,024,117
Accounts receivable (net of allowance for uncollectibles):	
Taxes	102,305
Liens	10,342
Other	32,165
Total current assets	<u>4,751,000</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,379,483
Depreciable assets, net of accumulated depreciation	8,094,297
Total noncurrent assets	<u>9,473,780</u>
TOTAL ASSETS	<u>14,224,780</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	67,311
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>67,311</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 14,292,091</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 37,246
Other liabilities	15
Escrows	5,300
Current portion of long-term obligations	441,003
Total current liabilities	<u>483,564</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	2,413,394
Net pension liability	160,446
Total noncurrent liabilities	<u>2,573,840</u>
TOTAL LIABILITIES	<u>3,057,404</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	80
Deferred inflows related to pensions	52,996
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>53,076</u>
NET POSITION	
Net investment in capital assets	6,619,383
Restricted - nonspendable	2,294
Restricted for:	
General fund	1,029,262
Special revenue funds	85,125
Capital projects funds	17,209
Permanent funds	103,649
Unrestricted	3,324,689
TOTAL NET POSITION	<u>11,181,611</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 14,292,091</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, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 340,375	\$ 15,270	\$ -	\$ -	(325,105)
Public safety	458,875	10,087	14,719	-	(434,069)
Insurance	45,079	-	-	-	(45,079)
Public works	78,337	-	3,604	-	(74,733)
Transportation	140,860	-	-	-	(140,860)
Recreation	686,135	261,985	1,609	-	(422,541)
Solid waste/recycling	250,069	1,839	-	-	(248,230)
Employee benefits	202,565	-	-	-	(202,565)
Education	657,543	-	-	-	(657,543)
County tax	779,860	-	-	-	(779,860)
Unclassified	782,772	93,731	-	406,135	(282,906)
Unallocated depreciation (Note 4)*	62,869	-	-	-	(62,869)
Interest on long-term debt	100,069	166,796	-	-	66,727
Total government	\$ 4,585,408	\$ 549,708	\$ 19,932	\$ 406,135	(3,609,633)

* 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, 2019

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,609,633)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	3,560,154
Excise taxes	195,441
Grants and contributions not restricted to specific programs	147,621
Other revenues	<u>258,739</u>
Total general revenues	<u>4,161,955</u>
Change in net position	552,322
Net position - January 1	<u>10,629,289</u>
Net position - December 31	<u><u>\$ 11,181,611</u></u>

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



STATEMENT C

TOWN OF CARRABASSETT VALLEY, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,458,141	\$ 123,930	\$ 2,582,071
Investments	377,618	1,646,499	2,024,117
Accounts receivable (net of allowance for uncollectibles):			
Taxes	102,305	-	102,305
Liens	10,342	-	10,342
Other	32,165	-	32,165
Due from other funds	171,974	212,596	384,570
TOTAL ASSETS	<u>\$ 3,152,545</u>	<u>\$ 1,983,025</u>	<u>\$ 5,135,570</u>
LIABILITIES			
Accounts payable	\$ 37,246	\$ -	\$ 37,246
Other liabilities	15	-	15
Escrows	5,300	-	5,300
Due to other funds	212,596	171,974	384,570
TOTAL LIABILITIES	<u>255,157</u>	<u>171,974</u>	<u>427,131</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	80	-	80
Deferred taxes	72,607	-	72,607
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>72,687</u>	<u>-</u>	<u>72,687</u>
FUND BALANCES			
Nonspendable - principal	-	2,294	2,294
Restricted	1,029,262	205,983	1,235,245
Committed	220,445	1,623,821	1,844,266
Assigned	-	-	-
Unassigned	1,574,994	(24,347)	1,550,647
TOTAL FUND BALANCES	<u>2,824,701</u>	<u>1,807,751</u>	<u>4,632,452</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,152,545</u>	<u>\$ 1,979,725</u>	<u>\$ 5,132,270</u>

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, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 3,547,141	\$ -	\$ 3,547,141
Excise taxes	195,441	-	195,441
Intergovernmental	163,949	409,739	573,688
Charges for services	549,708	-	549,708
Other	172,309	86,430	258,739
TOTAL REVENUES	<u>4,628,548</u>	<u>496,169</u>	<u>5,124,717</u>
EXPENDITURES			
Current:			
General government	371,838	-	371,838
Public safety	448,052	-	448,052
Insurance	45,079	-	45,079
Public works	78,337	-	78,337
Transportation	140,860	-	140,860
Recreation	583,149	-	583,149
Solid waste/recycling	229,800	-	229,800
Employee benefits	202,565	-	202,565
Education	657,543	-	657,543
County tax	779,860	-	779,860
Unclassified	292,225	257,086	549,311
Debt service:			
Principal	425,066	-	425,066
Interest	100,069	-	100,069
Capital outlay	-	251,971	251,971
TOTAL EXPENDITURES	<u>4,354,443</u>	<u>509,057</u>	<u>4,863,500</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>274,105</u>	<u>(12,888)</u>	<u>261,217</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	376,761	376,761
Transfers (out)	(348,297)	(28,464)	(376,761)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(348,297)</u>	<u>348,297</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(74,192)	335,409	261,217
FUND BALANCES - JANUARY 1	<u>2,898,893</u>	<u>1,475,642</u>	<u>4,374,535</u>
FUND BALANCES - DECEMBER 31	<u>\$ 2,824,701</u>	<u>\$ 1,811,051</u>	<u>\$ 4,635,752</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, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1	\$ 2,898,893	\$ 2,898,893	\$ 2,898,893	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,555,642	3,555,642	3,547,141	(8,501)
Excise taxes	171,500	171,500	195,441	23,941
Intergovernmental	67,640	114,160	163,949	49,789
Charges for services	149,500	480,801	549,708	68,907
Interest on investments/taxes	13,000	15,218	37,946	22,728
Other revenues	-	133,527	134,363	836
Amounts Available for Appropriation	<u>6,856,175</u>	<u>7,369,741</u>	<u>7,527,441</u>	<u>157,700</u>
Charges to Appropriations (Outflows):				
General government	368,114	389,624	371,838	17,786
Public safety	411,548	459,617	448,052	11,565
Insurance	40,000	40,000	45,079	(5,079)
Public works	73,750	74,000	78,337	(4,337)
Transportation	140,860	140,860	140,860	-
Recreation	383,932	742,850	583,149	159,701
Solid waste/recycling	247,900	247,900	229,800	18,100
Employee benefits	197,600	199,500	202,565	(3,065)
Education	569,132	1,686,805	657,543	1,029,262
County tax	785,000	785,000	779,860	5,140
Unclassified/assigned	343,635	557,044	292,225	264,819
Debt service:				
Principal	368,066	425,066	425,066	-
Interest	-	100,070	100,069	1
Transfers to other funds	202,745	348,297	348,297	-
Total Charges to Appropriation	<u>4,132,282</u>	<u>6,196,633</u>	<u>4,702,740</u>	<u>1,493,893</u>
Budgetary Fund Balance, December 31	<u>\$ 2,723,893</u>	<u>\$ 1,173,108</u>	<u>\$ 2,824,701</u>	<u>\$ 1,651,593</u>
Utilization of unassigned fund balance	\$ 175,000	\$ 343,593	\$ -	\$ (343,593)
Utilization of committed fund balance	-	270,519	-	(270,519)
Utilization of restricted fund balance	-	1,111,673	-	(1,111,673)
	<u>\$ 175,000</u>	<u>\$ 1,725,785</u>	<u>\$ -</u>	<u>\$ (1,725,785)</u>

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



SCHEDULE A

TOWN OF CARRABASSETT VALLEY, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND REVENUES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Budget Adjustments/ Receipts	Final Budget	Actual	Variance Positive (Negative)
REVENUES					
General tax revenues:					
Property taxes	\$ 3,555,642	\$ -	\$ 3,555,642	\$ 3,547,141	\$ (8,501)
Vehicle excise taxes	170,000	-	170,000	193,651	23,651
Boat excise taxes	1,500	-	1,500	1,790	290
Intergovernmental revenues:					
State revenue sharing	10,000	-	10,000	14,874	4,874
Homestead exemption	9,756	-	9,756	9,104	(652)
BETE reimbursement	31,884	-	31,884	22,774	(9,110)
FEMA	-	6,602	6,602	62,467	55,865
Junior golf grant	-	1,609	1,609	1,609	-
Tree growth	16,000	-	16,000	14,719	(1,281)
Snowmobile grant/reimbursement	-	26,411	26,411	26,411	-
Other	-	11,898	11,898	11,991	93
Charges for services:					
Cable franchise fees	25,000	-	25,000	34,316	9,316
Pool fees	3,800	-	3,800	7,137	3,337
CVA rec. facility cost sharing	25,000	-	25,000	24,125	(875)
Recreation facility fees	40,000	-	40,000	36,221	(3,779)
Other rec. program fees	33,000	46,598	79,598	125,829	46,231
Outdoor adventure camp	-	45,973	45,973	45,973	-
Town fees	4,400	-	4,400	4,999	599
Building permits	3,000	-	3,000	5,104	2,104
Plumbing permits	3,000	-	3,000	5,167	2,167
Ambulance service rent	10,100	-	10,100	10,087	(13)
Transfer station	1,200	1,200	2,400	1,839	(561)
Lease payment - Sugarloaf Mtn.	-	156,046	156,046	166,796	10,750
Mountain bike race	-	700	700	700	-
Library/comm. bldg. income	1,000	-	1,000	631	(369)
Bike trail revenue	-	22,000	22,000	22,000	-
Airport fuel sales	-	58,784	58,784	58,784	-
Investment income:					
Investment income, net of unrealized gains/(losses)	4,500	2,218	6,718	31,680	24,962
Interest/fees on taxes	8,500	-	8,500	6,266	(2,234)
Other income:					
Police department	-	9,160	9,160	9,160	-
AGC new equipment	-	6,000	6,000	6,000	-
Sugarloaf	-	21,899	21,899	21,899	-
Other	-	96,468	96,468	97,304	836
Total revenues	\$ 3,957,282	\$ 513,566	\$ 4,470,848	\$ 4,628,548	\$ 157,700

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

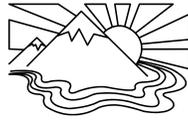
SCHEDULE B

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
General government:					
Officers' salaries	\$ 162,444	\$ -	\$ 162,444	\$ 163,769	\$ (1,325)
Town operating expenses	85,920	3,804	89,724	84,809	4,915
Assessing	33,900	-	33,900	29,838	4,062
Code enforcement	60,100	-	60,100	56,038	4,062
Planning board	11,400	17,506	28,906	25,787	3,119
Selectmens' contingency	14,350	200	14,550	11,597	2,953
Total	368,114	21,510	389,624	371,838	17,786
Public safety:					
Police department	87,362	44,165	131,527	122,258	9,269
Communications center	158,245	-	158,245	158,245	-
Fire department	93,108	858	93,966	94,252	(286)
Fire department training	-	3,046	3,046	1,066	1,980
Ambulance	70,513	-	70,513	70,513	-
Animal control	2,320	-	2,320	1,718	602
Total	411,548	48,069	459,617	448,052	11,565
Insurance:					
Property/casualty/other	40,000	-	40,000	45,079	(5,079)
Total	40,000	-	40,000	45,079	(5,079)
Public works:					
Town roads	73,750	250	74,000	78,337	(4,337)
Total	73,750	250	74,000	78,337	(4,337)





SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Transportation:					
Valley/mountain shuttle	140,860	-	140,860	140,860	-
Total	140,860	-	140,860	140,860	-
Recreation:					
Anti-gravity complex	216,982	43,759	260,741	249,921	10,820
Recreation programs	76,000	129,082	205,082	176,097	28,985
Snowmobile trails	24,000	26,411	50,411	50,411	-
Ski club	15,000	-	15,000	15,000	-
Outdoor center/bike trails	24,000	159,666	183,666	66,192	117,474
Community building	27,950	-	27,950	25,528	2,422
Total	383,932	358,918	742,850	583,149	159,701
Solid waste/recycling:					
Transfer station	239,600	-	239,600	219,897	19,703
Recycling	8,300	-	8,300	9,903	(1,603)
Total	247,900	-	247,900	229,800	18,100
Employee benefits:					
Health insurance/retirement	127,500	-	127,500	131,273	(3,773)
Taxes/workers comp	70,100	1,900	72,000	71,292	708
Total	197,600	1,900	199,500	202,565	(3,065)

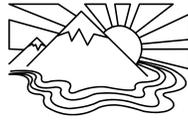


SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Unclassified/assigned:					
Buildings and grounds	22,480	12,790	35,270	26,719	8,551
Airport	26,150	43,656	69,806	65,258	4,548
Library operations	67,154	-	67,154	63,687	3,467
Narrow Gauge Pathway	-	21,498	21,498	11,983	9,515
Information center	6,000	1,991	7,991	6,750	1,241
Scholarship fund	12,000	11,760	23,760	16,900	6,860
Christmas lighting	1,200	-	1,200	515	685
Cemetery	1,000	2,290	3,290	656	2,634
History Comm	2,000	-	2,000	-	2,000
Flagstaff Area Business Assoc.	6,000	-	6,000	6,000	-
New events	-	2,000	2,000	-	2,000
Overlay	112,651	-	112,651	710	111,941
Black fly trail	3,000	-	3,000	179	2,821
Financial assistance	2,000	-	2,000	800	1,200
Cvalley Network Org	2,000	-	2,000	2,000	-
Huts & Trails	-	27,282	27,282	7,885	19,397
Fish stocking at OC	-	700	700	700	-
Shooting Ranger Berm	-	811	811	811	-
Longfellow Trail	-	2,500	2,500	-	2,500
ATV club	-	11,449	11,449	10,177	1,272
Generator for OC	-	5,770	5,770	783	4,987
Town Park Pavilion	80,000	-	80,000	800	79,200
Snomobile groomer	-	68,912	68,912	68,912	-
Total	343,635	213,409	557,044	292,225	264,819



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Education	569,132	1,117,673	1,686,805	657,543	1,029,262
County tax	785,000	-	785,000	779,860	5,140
Debt service:					
Principal	368,066	57,000	425,066	425,066	-
Interest	-	100,070	100,070	100,069	1
Total	368,066	157,070	525,136	525,135	1
Transfers to other funds:					
Golf course reserve	10,000	10,000	20,000	20,000	-
Town park	2,000	-	2,000	2,000	-
Playground reserve	1,000	-	1,000	1,000	-
Fire department	36,745	-	36,745	36,745	-
Recreational endowment	50,000	-	50,000	50,000	-
Outdoor center	-	10,750	10,750	10,750	-
New Mt. fire station	60,000	-	60,000	60,000	-
Library building reserve	5,000	-	5,000	5,000	-
Golf club house reserve	8,000	-	8,000	8,000	-
Information center	-	35,000	35,000	35,000	-
Town Park pavilion & garage	-	79,200	79,200	79,200	-
Public lot reserve	-	10,602	10,602	10,602	-
Pool reserve	4,000	-	4,000	4,000	-
School bus	16,000	-	16,000	16,000	-
Town office expansion	10,000	-	10,000	10,000	-
Total	202,745	145,552	348,297	348,297	-
TOTAL DEPARTMENTAL OPERATIONS	\$ 4,132,282	\$ 2,064,351	\$ 6,196,633	\$ 4,702,740	\$ 1,493,893

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



SCHEDULE C

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 10,994	\$ 105,604	\$ 7,332	\$ 123,930
Investments	146,047	1,403,041	97,411	1,646,499
Due from other funds	6,904	204,492	1,200	212,596
TOTAL ASSETS	<u>\$ 163,945</u>	<u>\$ 1,713,137</u>	<u>\$ 105,943</u>	<u>\$ 1,983,025</u>
LIABILITIES				
Due to other funds	\$ 29,484	\$ 142,490	\$ -	\$ 171,974
TOTAL LIABILITIES	<u>29,484</u>	<u>142,490</u>	<u>-</u>	<u>171,974</u>
FUND BALANCES				
Nonspendable - principal	-	-	2,294	2,294
Restricted	85,125	17,209	103,649	205,983
Committed	46,036	1,577,785	-	1,623,821
Assigned	-	-	-	-
Unassigned	-	(24,347)	-	(24,347)
TOTAL FUND BALANCES	<u>131,161</u>	<u>1,570,647</u>	<u>105,943</u>	<u>1,807,751</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 160,645</u>	<u>\$ 1,713,137</u>	<u>\$ 105,943</u>	<u>\$ 1,979,725</u>

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



SCHEDULE D

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 3,604	\$ 406,135	\$ -	\$ 409,739
Investment income, net of unrealized gains/(losses)	5,666	53,835	3,777	63,278
Other	3,300	18,652	1,200	23,152
TOTAL REVENUES	<u>9,270</u>	<u>478,622</u>	<u>4,977</u>	<u>492,869</u>
EXPENDITURES				
Capital outlay	-	251,971	-	251,971
Other	29,484	227,602	-	257,086
TOTAL EXPENDITURES	<u>29,484</u>	<u>251,971</u>	<u>-</u>	<u>509,057</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(20,214)</u>	<u>226,651</u>	<u>4,977</u>	<u>(16,188)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	376,761	-	376,761
Transfers (out)	-	(28,464)	-	(28,464)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>348,297</u>	<u>-</u>	<u>348,297</u>
NET CHANGE IN FUND BALANCES	(20,214)	574,948	4,977	559,711
FUND BALANCES - JANUARY 1	<u>151,375</u>	<u>1,223,301</u>	<u>100,966</u>	<u>1,475,642</u>
FUND BALANCES - DECEMBER 31	<u>\$ 131,161</u>	<u>\$ 1,798,249</u>	<u>\$ 105,943</u>	<u>\$ 2,035,353</u>

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



SCHEDULE F

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, 2019

	Highway Fund	Scholarship Fund	Town Land	Total
REVENUES				
Intergovernmental	\$ 3,604	\$ -	\$ -	\$ 3,604
Investment income, net of unrealized gains/(losses)	931	3,073	1,662	5,666
Other	-	-	3,300	3,300
TOTAL REVENUES	<u>4,535</u>	<u>3,073</u>	<u>1,662</u>	<u>9,270</u>
EXPENDITURES				
Other	<u>29,484</u>	-	-	<u>29,484</u>
TOTAL EXPENDITURES	<u>29,484</u>	-	-	<u>29,484</u>
NET CHANGE IN FUND BALANCES	(24,949)	3,073	1,662	(20,214)
FUND BALANCES - JANUARY 1	<u>24,949</u>	<u>82,052</u>	<u>44,374</u>	<u>151,375</u>
FUND BALANCES - DECEMBER 31	<u>\$ -</u>	<u>\$ 85,125</u>	<u>\$ 46,036</u>	<u>\$ 131,161</u>

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

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, 2019



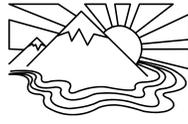
	Golf Course Repair	Solid Waste Reserve	Carriage Road	Airport Paving/Clearing	Town Office Expansion	New Mt. Fire Station Reserve
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ 8,329	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	2,741	120	1,785	-	912	6,929
Other	-	-	-	-	-	-
TOTAL REVENUES	2,741	120	1,785	8,329	912	6,929
EXPENDITURES						
Capital outlay	-	-	-	-	-	44,565
Other	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	44,565
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,741	120	1,785	8,329	912	(37,636)
OTHER FINANCING SOURCES (USES)						
Transfers in	20,000	-	-	-	10,000	60,000
Transfers (out)	-	-	-	(25,344)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	20,000	-	-	(25,344)	10,000	60,000
NET CHANGE IN FUND BALANCES (DEFICITS)	22,741	120	1,785	(17,015)	10,912	22,364
FUND BALANCES (DEFICITS) - JANUARY 1	74,104	3,204	47,666	17,015	25,255	190,345
FUND BALANCES (DEFICITS) - DECEMBER 31	\$ 96,845	\$ 3,324	\$ 49,451	\$ -	\$ 36,167	\$ 212,709

SCHEDULE H (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, 2019

	Recreation Facilities Reserve	Fire Department Reserve	Airport Tree Clearing	School Bus	Town/CVA AGC Capital Account	Anti-Gravity Center Reserve
REVENUES						
Intergovernmental	\$ -	\$ -	\$ 145,775	\$ -	\$ 3,120	\$ -
Investment income, net of unrealized gains/(losses)	12,823	11,271	-	1,533	502	223
Other	13,478	-	5,174	-	-	-
TOTAL REVENUES	26,301	11,271	150,949	1,533	3,622	223
EXPENDITURES						
Capital outlay	-	-	123,310	-	-	-
Other	104,603	-	-	-	3,035	-
TOTAL EXPENDITURES	104,603	-	123,310	-	3,035	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,302)	11,271	27,639	1,533	587	223
OTHER FINANCING SOURCES (USES)						
Transfers in	50,000	36,745	647	16,000	3,120	-
Transfers (out)	-	-	-	-	-	(3,120)
TOTAL OTHER FINANCING SOURCES (USES)	50,000	36,745	647	16,000	3,120	(3,120)
NET CHANGE IN FUND BALANCES (DEFICITS)	(28,302)	48,016	28,286	17,533	3,707	(2,897)
FUND BALANCES (DEFICITS) - JANUARY 1	345,010	304,488	(52,633)	42,352	13,502	5,689
FUND BALANCES (DEFICITS) - DECEMBER 31	\$ 316,708	\$ 352,504	\$ (24,347)	\$ 59,885	\$ 17,209	\$ 2,792



SCHEDULE H (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, 2019

	Town Park Capital Improvements	Outdoor Center Facility Maintenance	Airport Fuel Project	Information Center	Town Park Pavilion & Garage	Narrow Gauge Pathway Reserve
REVENUES						
Intergovernmental	\$ -	\$ -	\$ 23,271	\$ -	\$ -	\$ 43,988
Investment income, net of unrealized gains/(losses)	390	2,471	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES	390	2,471	23,271	-	-	43,988
EXPENDITURES						
Capital outlay	-	-	33,729	-	50,367	-
Other	764	12,325	-	17,950	-	-
TOTAL EXPENDITURES	764	12,325	33,729	17,950	50,367	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(374)	(9,854)	(10,458)	(17,950)	(50,367)	43,988
OTHER FINANCING SOURCES (USES)						
Transfers in	2,000	10,750	24,697	35,000	79,200	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,000	10,750	24,697	35,000	79,200	-
NET CHANGE IN FUND BALANCES (DEFICITS)	1,626	896	14,239	17,050	28,833	43,988
FUND BALANCES (DEFICITS) - JANUARY 1	10,608	66,090	(14,239)	-	-	-
FUND BALANCES (DEFICITS) - DECEMBER 31	\$ 12,234	\$ 66,986	\$ -	\$ 17,050	\$ 28,833	\$ 43,988



SCHEDULE H (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, 2019



	Golf Course Clubhouse	Library Building Reserve	Public Lot Reserve	Pool Reserve	Playground Equipment	Campbell Bridge Project	Total
REVENUES							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,652	\$ 406,135
Investment income, net of unrealized gains/(losses)	539	421	10,506	289	380	-	53,835
Other	-	-	-	-	-	-	18,652
TOTAL REVENUES	539	421	10,506	289	380	181,652	478,622
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	251,971
Other	-	6,840	80,025	-	2,060	-	227,602
TOTAL EXPENDITURES	-	6,840	80,025	-	2,060	-	479,573
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	539	(6,419)	(69,519)	289	(1,680)	181,652	(951)
OTHER FINANCING SOURCES (USES)							
Transfers in	8,000	5,000	10,602	4,000	1,000	-	376,761
Transfers (out)	-	-	-	-	-	-	(28,464)
TOTAL OTHER FINANCING SOURCES (USES)	8,000	5,000	10,602	4,000	1,000	-	348,297
NET CHANGE IN FUND BALANCES (DEFICITS)	8,539	(1,419)	(58,917)	4,289	(680)	181,652	347,346
FUND BALANCES (DEFICITS) - JANUARY 1	15,112	11,787	281,292	8,068	10,238	(181,652)	1,223,301
FUND BALANCES (DEFICITS) - DECEMBER 31	\$ 23,651	\$ 10,368	\$ 222,375	\$ 12,357	\$ 9,558	\$ -	\$ 1,570,647

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

SCHEDULE J

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	MacDonald Golf Trust	Cemetery Fund	Total
REVENUES			
Investment income, net of unrealized gains/ (losses)	\$ 3,450	\$ 327	\$ 3,777
Other income	-	1,200	1,200
TOTAL REVENUES	<u>3,450</u>	<u>1,527</u>	<u>4,977</u>
EXPENDITURES			
Program expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3,450	1,527	4,977
FUND BALANCES - JANUARY 1	92,156	8,810	100,966
FUND BALANCES - DECEMBER 31	<u>\$ 95,606</u>	<u>\$ 10,337</u>	<u>\$ 105,943</u>



