

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

For the Fiscal Year 2021



“Carrabassett Valley Airport Approach”

Photo Credit- Patty Thomas

Wednesday, March 9, 2022
Town Meeting, 7:00 pm, at the Outdoor Center
Officer Elections from 8:00 am to 6:00 pm at the Town Office



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2021 REPRESENTATIVES TO THE STATE AND FEDERAL GOVERNMENT

GOVERNOR OF THE STATE OF MAINE

JANET MILLS

1 State House Station, Augusta, ME 04330
207-287-3531
www.maine.gov/governor/mills

UNITED STATE SENATORS

Susan Collins

68 Sewall St., Room 507, Augusta, ME 04330
413 Dirksen Senate Office Building, Washington, D.C. 20510
Maine: 207-622-8414 · Washington D.C.: 202-224-2523
www.collins.senate.gov

Angus King

E.S. Muskie Federal Building, Room 412, Augustat, ME 04330
133 Hart Building, Washington, DC 20510
Maine: 207-622-8292 · Washington D.C.: 202-224-5344
www.king.senate.gov

STATE OF MAINE GONGRESS

Jared Golden • 2nd DISTRICT (2021)

6 State Street, Sjuite 101, Bangor, ME 04401
1222 Longworth HOB, Washington DC 20515
Maine: 207-249-7400 · Washington D.C. 202-225-6306
www.golden.house.gov

STATE OF MAINE LEGISTLATURE

Senator Russell Black • DISTRICT # 17 (2021)

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

STATE OF MAINE HOUSE REPRESENTATIVES

Thomas H. Skolfield • DISTRICT # 112 (2021)

Home: 349 Philips Road, Weld, ME 04285 or Capital: House of Representatives
2 State House Station, Augusta ME 04333-0002
Home: 207-585-2638 · Augusta: 207-287-1440
Thomas.Skolfield@legislature.maine.gov



2021 TOWN OFFICERS

ELECTED OFFICIALS

SELECT BOARD

Robert Luce, Chair-2022 • John Beaupre-2024 • Lloyd Cuttler-2022
Karen Campbell-2024 • Jay Reynolds-2023

SCHOOL COMMITTEE

Deirdre Frey-2023 • Danielle London-2024 • Meredith Swallow-2023
Stephen Arner, Chair-2022 • Erin Demshar-2022

SANITARY DISTRICT

Carl Demshar-2022 • Neal Trask-2022 • *Karl Strand-2024
Dorothy Breen-2024 • Robert Briggs-2023

MODERATOR

Robert Briggs

APPOINTED OFFICIALS

TOWN MANAGER DAVID COTA
TOWN CLERK/TAX COLLECTOR/REGISTRAR OF VOTERS WENDY RUSSELL
TREASURER.....SACHA GILLESPIE
ASSESSOR WILLIAM K. GILMORE
CODE ENFORCEMENT OFFICER/PLUMBING INSPECTOR CHRISTOPHER PARKS
POLICE CHIEF MARK LOPEZ
FIRE CHIEF/EMA DIRECTORCOURTNEY G. KNAPP
SUPERINTENDENT OF SCHOOLS DR. REGINA CAMPBELL
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, Jennifer Jones, Gregory Scarselleti, Michael Parker

Unenrolled: Kristina Dyer, John Slagle, Jane Luce

**Appointed Spring of 2021 to fill an unclaimed seat. Running for a two-year term.*



APPOINTED BOARDS AND COMMITTEES

PLANNING BOARD

David Corrow.....	2022
Thomas Bird.....	2022
James McCormack	2022
Raleigh Ehrlenbach	2022
Alan Sleight	2023
Timothy Flight.....	2023
Scott Stoutamyer-2nd Alternate.....	2024
Brian Demshar-Chair	2024
John Slagle- 1st Alternate	2024

ZONING BOARD OF APPEALS

Courtney Knapp.....	2022
Vacancy.....	2023
Vacancy	2023
Stephen Arner.....	2024
Carl Demshar.....	2024

CARRABASSETT VALLEY PUBLIC LIBRARY BOARD OF DIRECTORS

Lisa Sleight	2022
Diane Copeland.....	2022
Delinda Smith.....	2022
Barbara White	2023
Sara Pine	2023
John Beaupre.....	2023
Meghan Kneiser	2023
Pinky Slagle	2023
Venise Fournier	2023
Peggy Bishop.....	2024
Joyce Demshar	2024
Robert Briggs.....	2024
Timothy Flight.....	2024

BOARD OF ASSESSMENT REVIEW

Wendy Glenn.....	2022
Deborah Pierce	2023
Reginald Gordon.....	2023

BUDGET COMMITTEE

Neal Trask.....	2022
Robert Luce	2022
Lloyd Cuttler.....	2022
Paul Fritzon.....	2022
Timothy Gerencer	2022
Robert Briggs	2023
Carl Demshar.....	2023
John F. Reynolds	2023
Audrey Parks.....	2023
John Beaupre.....	2024
John McCatherin.....	2024
Janet Peruffo	2024
Brian Demshar	2024
Karen Campbell	2024

RECREATION COMMITTEE

Robert Healey.....	2022
Robert Duport.....	2023
Carl Demshar.....	2023
Kelly Stroutameyer.....	2023
Elizabeth Stefany	2024
Karen Campbell	2024

AIRPORT ADVISORY COMMITTEE

Lloyd Cuttler.....	2022
Sawyer Fahy.....	2022
Peter Gorman.....	2022
Thomas Andrie	2023
Tom Wallace.....	2023
Thomas Fahy	2024
Mark Fournier.....	2024

GOLF COURSE GREENS COMMITTEE

John Beaupre.....	2022
Zachary Zondlo.....	2022
Jay Reynolds.....	2023
Carl Demshar.....	2023
John Freeman.....	2024
Tom Taber.....	2024
Karl Strand.....	2024



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
NEW MOUNTAIN FIRE DEPARTMENT.....	237-2991
TRANSFER STATION	237-2779
SANITARY DISTRICT	237-3642
CARRABASSETT ANTI-GRAVITY COMPLEX	237-5566
CARRABASSETT OUTDOOR ADVENTURE CAMP	(Summer Only) 235-2233
AND SAMANTHA WRIGHT MEMORIAL POOL	
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	cvassessor@roadrunner.com
POLICE DEPARTMENT	mlopez@sugarloaf.com
RECREATION DEPARTMENT	dbowker3@roadrunner.com
FIRE DEPARTMENT	courtknapp@roadrunner.com
LIBRARY	adebiase@carrabassett.lib.me.us



SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,



ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

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

January 1, 2021

Dear Friends,

2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher– made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,

Angus S. King, Jr.
United States Senator

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

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
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BIDDEFORD
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Committee on Armed Services
Committee on Small Business

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

Dear Friends,

I hope this letter finds you safe and well. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan *Infrastructure Investment and Jobs Act*, which will make a once-in-a-generation investment in our nation's infrastructure and support Maine jobs. This bill will bring \$1.3 billion to Maine for highways and \$225 million for bridge replacement and repairs, as well as \$234 million to improve public transportation options. It will also allocate over \$100 million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with \$390 million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,

Jared F. Golden
Member of Congress



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

Dear Friends:

For three years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, I will be focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

Janet T. Mills
Governor



130th Legislature
Senate of
Maine
Senate District 17

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

Dear Friends and Neighbors,

Thank you for the opportunity to serve as your State Senator. I am humbled by the trust you have placed in me to be a voice for you, your family, and our community in Augusta. I can assure you I will continue to work tirelessly on your behalf.

The 1st session of the 130th Legislature was different than any previous session of the Maine Legislature. Zoom meetings replaced in person committee hearings and work sessions and it was certainly a learning process for everyone. As COVID-10 restrictions lifted, the Legislature met in person starting in June. It was high time we returned to the State House so that Legislators could speak in person to one another. The lack of human connection, so essential to accomplishing meaningful work for our constituents, made itself felt in the partisan nature of this session. The 130th Legislature has a great deal of work still to do in the 2nd Regular session; I believe that working together, we can affect positive change.

Before our adjournment on July 19th, the Legislature passed a supplemental budget as well as legislation directing how the American Rescue Plan funds will be spent. I strongly opposed increasing taxes and was pleased no new taxes will be placed on the Maine people as a result of those two initiatives.

The 2nd Regular session began in January and I am eager to discuss the issues important to all of you. I have heard from many of you regarding the increasing costs consumers are facing, as well as the countless ways the pandemic has affected every aspect of your life. As your State Senator I will continue to do all I can to advocate for you in Augusta.

Thank you for the privilege of serving you in the State Senate. The 130th Legislature certainly has a great deal of work to do. But I believe that if we work 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
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Thomas Skolfield

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Weld, ME 04285
Home Phone: (207) 585-2638
Thomas.Skolfield@legislature.maine.gov

2021 Annual Town Report Letter

Dear Friends and Neighbors,

It has been an honor to serve the as your Representative in the Maine State Legislature for the last seven years. As I begin the second session of my final term, I remain committed to seeing our communities succeed.

The first session of the 130th Legislature convened in the midst of the COVID-19 pandemic, which meant we met in the Augusta Civic Center every few weeks through May 19th. We finished our business at the State House two months later on July 19th and briefly reconvened in October to address redistricting. In 2022, our in-person meeting schedule is still up in the air, but committee and constituent work will continue to be conducted electronically.

I have had the privilege of serving on the Joint Standing Committee on Agriculture, Conservation and Forestry. For the last few years, I have worked to strengthen our state's agricultural infrastructure, and have looked for creative solutions to address the many challenges our farmers and foresters face.

I encourage you to actively participate in your state government. Phone calls and letters are always welcome. With the wider use of technology, meetings and hearings are more accessible than ever. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Zoom meetings and YouTube videos. Additionally, I send a weekly e-mail with current state news. If you wish to receive these updates, please contact me at Thomas.Skolfield@legislature.maine.gov and I will gladly add you to our list.

Thank you again for giving me the honor of serving you in Augusta. I hope you all enjoy a safe and healthy 2022.

Sincerely,

Thomas Skolfield
State Representative

District 112 Anson, Avon, Carrabassett Valley, Carthage, Kingfield, New Portland, Phillips, Starks, Weld and Sandy River Plantation, plus the unorganized territories of East Central Franklin (including Freeman, Madrid and Salem Townships), and Perkins and Washington Townships



TOWN MANAGER'S REPORT

(FEBRUARY 14TH, 2022)

Dear Carrabassett Valley Citizens:

2021 was a challenging year for almost everyone including our Town government. We managed to keep all our Town departments, programs, and initiatives rolling along, and with the leadership of our Select Board, various Boards, and Committees and with the help of our dedicated staff, we had a successful year. Key accomplishments included obtaining significant grants for our airport (\$632,500) and our mountain bike development program (\$300,000).

The F.A.A. airport grant is providing funding for the construction of an airport Taxi Lane project that will allow for the private development of up to ten T-Hangars and three "box hangars". We have received a lot of interest from pilots (most, if not all, with local ties) to obtain hangars for their aircraft. We are in the process of determining how best to make this private development happen. Town meeting warrant article #13 will provide authorization to move forward in this process.

The \$300,000 U.S.D.A. (Northern Border Commission) grant will help our **continued mountain bike trail development** on State of Maine Land (acquired as part of the Crocker Mountain Conservation Project) in the so-called "Stoney Brook Trail Pod". Over two miles of trail have been built with the potential for construction of an additional ten plus miles of trail on this land. Quality and sustainable trail construction on rough terrain can cost in the \$45K per mile range. We now have approximately seventy miles of trail and with the development of this trail pod and the trail development underway at Sugarloaf, we are becoming a very prominent mountain bike destination serving not only visitors to our area but as, or more importantly, many of our residents and seasonal homeowners.

Another 2021 project was the continuation of the **replacement of all of the wooden trail bridges on the Public Lot.** In 2021, we expended \$96,657 to replace ten additional trail bridges with concrete panel bridges in what will be a five-year project to replace forth-five wooden trail bridges. In 2022, we propose to expend approximately \$145,000 to replace the last fifteen of these bridges. When completed, we will have expended approximately \$467,000

on this multi-year project. All of the funding for this project has come from wood harvesting revenues on the Public Lot. In 2022, we are proposing to "deficit fund" approximately \$118,000 that will either completely or near completely be reimbursed from projected wood harvesting revenues in 2023 (this request is in Town meeting warrant article # 11).

Also in 2021, a regional committee was formed led by Select Board member John Beaupre to investigate and recommend ideas concerning **attainable workforce housing**, a problem that is seriously affecting our area and many resort communities in the country. There are a number of factors that have contributed to this problem and the Committee is working closely with consultants Camoin Associates to complete a 'Regional Workforce Housing Needs Assessment and Strategy. We hope to develop a successful implementation strategy to help solve this serious issue. A draft report has recently been completed and we will post this and Committee updates on the Town's website (carrabassettvalley.org). This is a complicated issue that will require regional cooperation and possible funding for staff to focus exclusively on this issue. I would encourage everyone to read the report on our website to help understand this complicated issue.

Potential future projects discussed in 2021 are an Outdoor Center Project and a Par-3 golf course on land adjacent to the Town-owned Sugarloaf Golf Course.

These are in the concept phase and will likely involve more discussion in 2022 along with possible grant funding opportunities. The Outdoor Center project would consist of installing snowmaking on approximately 5K (eventually 10K) of the Nordic ski trail, creating a lighted snowshoe trail, enlarging the facility kitchen, and eventually building a roof over the skating rink. Installing a roof over the skating rink has long been on the wish list. With the reality of climate change and the desire for early-season snow coverage, snowmaking at the Center would also be welcomed. In addition to providing much easier rink maintenance and more reliable ice conditions and a longer season, a roof over the rink could allow for large outdoor weatherproof events during the summer and fall. Careful consideration of costs and aesthetics will undoubtedly be part of the discussion.



Sugarloaf in the spring - Photo credit Dave Cota

The proposed development of a Par 3 golf course would be built adjacent to the existing Town-owned Sugarloaf Golf Course. Sugarloaf has completed a conceptual lay-out plan and environmental assessments are currently underway. All planning to date is being paid for by Sugarloaf. As a growing trend, these Par 3 courses are being built in some prominent golf destinations and resorts around the country. They take some of the pressure off the 18-hole course and provide additional golf opportunities, especially for junior and beginner golfers. Although very much at the discussion stage, the concept is for Sugarloaf to donate the land (approximately twenty acres) to the Town. The Town would own the course and would play a substantial role in financing the project (very rough estimate at \$3M) and new lease amendments would be developed. The proposed Par-3 course is in close proximity to Sugarloaf's proposed West Mountain Development project. This development project (almost two hundred housing units in various forms of development) over time will generate significant new annual property tax revenue for the Town; much more than what the Town would incur in annual debt service payments to fund the development of the Par-3 course.

Probably the most talked-about issue in Carrabassett Valley this past year is the issue **of relations with the Penobscot Indian Nation (PN), use of their lands, and related pending State Legislation.** As you may know, in the fall of 2020, PN closed all of their roads and trail corridors to the public in CV. Although we previously were not given a specific explanation for this Tribal Council decision, we have been told it is primarily due to the Town's testimony against L.D. 1626 (the proposed State legislation entitled 'An Act Implementing the Recommendations of the Task Force on Changes to the Maine Indian Land Claims Settlement Implementing Act'-- Settlement Act). We have also been told that PN is doing an assessment of all of their land holdings in Maine to determine what's best for their uses and the future of their lands. Without going into a lot of detail, State Legislation L.D. 1626, if enacted, could significantly impact CV more than any municipality in Maine as the legislation would allow PN to apply to the Federal Government (Bureau of Indian Affairs) to convert their 24,000 acres of land in CV into Federal Trust Land without a vote of the Town which the 1980 Settlement Act required. If approved, L.D. 1626 in its present form could mean the loss of property taxes and the loss of Town land use regulation on what amounts to one-half of the land base of



CV. The outcome of that legislation in the State Legislature and other somewhat related State legislation is very fluid right now as I write this article (Feb. 14th). We are hopeful that there will be an outcome that will help the Tribes in Maine and keep in place the right of the Town to vote on the conversion of land into Federal Trust.

The good news is that we appear to have finally established a new dialogue with the PN leadership which we hope to continue to pursue to improve our relationship for our mutual benefit. Select Board member Lloyd Cuttler and I continue to spend considerable time on these issues and we are very serious about finding ways to enhance the Town's relationship with PN. In the meantime, if there is anything new regarding PN land closures, we will provide updates on the Town website and media outlets.

Regarding the proposed 2022 Town Budget, total municipal expenditures are projected to increase 3.8% and the net municipal budget (after applying revenues) is projected to increase by 3.2%. However, we are looking at an estimated 9% or 10% increase in property taxes in 2022 due primarily to a projected increase in our School Budget due to a continued increase in the number of students that we pay tuition for. This will be the second successive year we have seen a large increase in the School Budget due to an increase in the number of our students. The complete proposed municipal budget is provided in this Town Report.

A couple of larger budget items that voters will consider at the March 9th annual Town Meeting are warrant article #23 to expend \$100,000 from Surplus to help fund the proposed \$1.6M CVA 'Podium Project' and warrant article #24 to expend up to \$320,000 from Surplus to purchase a new "Mini Pumper" Fire Truck. The CVA project is a collaboration with Sugarloaf. The "public benefit" is to support economic development and recreation in Carrabassett Valley by assisting the Town's two largest employers and by providing recreational enhancements for youth ski programs and other benefits. Please see more information on this project in this Town Report.

The purchase of a new "mini pumper" fire truck would provide a smaller utility fire truck that still has significant fire fighting capability that is very versatile and can be also be operated by some of the less experienced fire crew. Please see more information on this proposed fire truck purchased in this Town Report.

Looking ahead in 2022, we see continued work on many of the projects and initiatives listed above along with several project improvements to Town facilities. Also, focusing on the employee housing initiative and trying to improve our relations with the Penobscot Indian Nation will be important. We also hope to restart the process involved with completing a new Town Comprehensive Plan.

Finally, we have just launched a new Town website redesign that hopefully, you will find informative and helpful so please check it out (carrabassettvalley.org). Also, 2022 is the 50th anniversary of Carrabassett Valley becoming an organized municipality in Maine. Current plans are to celebrate this by possibly expanding upon the annual CV Summerfest which is held on the first Saturday of August. More information will be provided on the Town website. Also, as some of you may know, I will be taking a leave of absence starting the last week in March to pursue an adventure I have long thought about. I'm happy to say that CV resident Mark Green will be taking my place while I'm away. Mark has a lot of managerial experience and I'm sure you will enjoy meeting him. Hoping for a few beautiful March days on the hill. Best to all of you in 2022.

Sincerely,

Dave Cota



*Bigelow Aviation in flight -
Photo Credit: Bigelow Aviation*



REPORT FROM THE CODE ENFORCEMENT OFFICE

This past year saw significant activity occur in what had been relatively dormant subdivisions on Après Way and Forest Lane and that activity is expected to continue in 2022. Builders reported some longer-than-expected delivery times with some materials (especially windows) but overall were able to complete projects and increase our dwelling capacity by 28 completed residences despite the increase in material costs.



Campbell Field Bridge - Photo credit Samuel Trafton

In support of a healthy environment, 6 aged septic systems were replaced with newly installed systems; additionally, the Valley Crossing and Left Bank Condominium Associations completed a major project this summer when they replaced their sewer forcemain pipeline which stretches around 2100' from the Left Bank underground and under the river to the disposal leach field behind the Carrabassett Town Park & Pool.

The Planning Board Meetings returned to in-person meetings and they have met regularly with a light agenda workload. Sugarloaf made a preliminary presentation of the West Mountain Project and will be back in front of the Board in the spring with developed designs. Various other applications from shoreland activity to marijuana retail stores have also been approved.

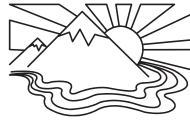
Though unbuilt properties are becoming fewer, I expect we will continue with another strong building year for new homes and remodels.

Sincerely,

Chris Parks
CV CEO

PERMITS ISSUED IN 2021

New Dwelling.....	34
Renovation/Addition.....	19
Deck/Shed/Other Alteration.....	31
Certificates of Occupancy.....	28
Internal Plumbing Permits.....	43
New Septic Systems.....	22
Replacement Septic Systems.....	



ASSESSOR'S REPORT

VALUATION AND ASSESSMENT FOR 2021

VALUATION:

Real Estate		
Land	\$ 121,921,000	
Buildings	\$ 489,965,000	
Personal Property	\$ 4,324,267	
Taxable Valuation		\$ 616,210,267

ASSESSMENT:

Taxable Valuation	\$ 616,210,267	
Tax Rate	<u>.006825</u>	
Total Tax Commitment		\$ 4,205,635

COMPUTATION OF ASSESSMENT

Tax Commitment		\$ 4,205,635
Municipal Revenues		
Fund Balance	\$ 125,000	
State Revenue Sharing	\$ 15,000	
All Other	\$ 360,650	\$ 500,650
Homestead Exempt. Reimbursement		16,124
BETE Reimbursement		<u>25,476</u>
Total Revenues		\$ <u>4,747,885</u>

REQUIREMENTS:

Municipal Appropriations	\$ 2,660,254	
Net Education Appropriation	\$ 1,100,084	
County Tax	\$ <u>946,627</u>	
Total Expenditures		\$ <u>4,706,965</u>

Overlay		\$ 40,920
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2021 TOWN POLICE REPORT



CARRABASSETT VALLEY POLICE DEPARTMENT

9000 Main St Village West - CARRABASSETT VALLEY, MAINE 04947

Chief of Police Mark Lopez Office: (207) 237-3200 Assistant Chief Rick Billian

This year has been a busy year for the Police Department. I would like to thank the staff for working very hard to provide service to the citizens of Carrabassett. I would like to thank C.L. Folsom and Todd Burbank for working part-time in both police and dispatch while we worked to fill the open slots.

We saw a spike in accidents this year. Luckily most were minor property damage accidents. Overall calls of service rose as did alarm calls. Arrests were down as well as theft complaints.



CVPD officers awarded for saving the life of David Ryan, September 1, 2021

Photo Credit: The Daily Bulldog

Chief Lopez



September 26, 2021

50 Squad-driven cars visit the Sugarloaf Regional Airport to raise money for The Marfan Foundation on their east coast run.

CARRABASSETT VALLEY POLICE DEPARTMENT SUMMARY OF ACTIVITY 2021

Calls for service	3516
Accidents	81
Traffic stops.....	60
OUI.....	2
Arrests	9
911 calls	286
Alarms answered	5063
Medical Assistance.....	140
Citizen assist.....	317
Theft complaints.....	30



FIRE DEPARTMENT ANNUAL REPORT



Carrabassett Valley FIRE DEPARTMENT CARRABASSETT VALLEY, ME 04947

We are requesting the voters of Carrabassett Valley approve the purchase of a new fire truck. As our fleet ages, we have been planning to add a Quick Attack/Mini Pumper that may replace our 24-year-old Rescue Pumper ie. Multi One. Multi One is the engine that first responds out of our Mountain Station. The new vehicle has a similar pump capacity as Multi One but is on a smaller chassis that is also four-wheel drive. We experience the same issue with the lack of firefighters that all small fire departments do. This Mini Pumper will be designed to reach areas like West Mountain and other areas that can be impossible to reach during major weather events such as heavy snow, ice storms, and flooding. Our full-size fleet has trouble operating during severe weather events. Additionally, our small crew will be more comfortable first responding while our more experienced members will operate our full-size apparatus. The most common incident we have is the smell of propane. We respond to the smell of propane calls with our utility pickup. This utility vehicle has no firefighting, capability. The Mini Pumper will carry 4 fighters, a 1250 GPM pump, 300 gallons of water, and Class A Foam. Also, our Rescue Jaws, EMS Equipment, and Traffic Control Devices will reside on this truck. LED scene lighting is included.

The Town has been appropriating annually funds to our Fleet Replacement Account for apparatus replacement. This Mini Pumper will cost up to \$320,000. The Fleet account has \$400,000 + currently.

Courtney Knapp, Fire Chief

New Mountain Fire Station, ready for action.

FIRE CALL SUMMARY

Type of Call	2021	2020	2019	2018	2017
Car Accidents	8	4	11	9	8
Vehicle Fires	1		2	1	1
Smoke Investigation	5	2	4	2	2
Electrical Fires					3
Odor Investigation	3	1		1	
Water Flow Sprinklers	1	2	2	3	7
Chimney Fires				1	
Dumpster Fires	2	3	3		
Structure Fires	1			1	
Fuel Spills	1	2			
LP Gas	17	14	20	16	8
Out of Control Permit Burns		2	2		
Downed Power Lines	2	4	4	8	3
Carbon Monoxide Calls	6	3	7	5	2
Fire Alarms	2	4	5	9	9
Mutual Aid	6	4	6	3	5
Snowmobile Accident		1	1	3	2
Search & Rescue	1	2	2	1	1
Traffic Detail	2		7	8	2
Life Flight Standby		1	1		2
Storm & Wind Damage					3
Forest Fires				1	
Plane Crash				1	
Lift Accident					
EMS First Response	7	3	9	11	11
Totals	65	52	86	84	69





CARRABASSETT VALLEY SCHOOL DEPARTMENT ANNUAL REPORT

Greetings from the Carrabassett School Department! This is my first report as your Superintendent, which I proudly submit.

Once again this year, there was a larger increase in student enrollment than expected. The following is a summary of the Carrabassett Valley student enrollment as of March 1, 2022: Kingfield Elementary School 13 students, Stratton Elementary School 21 students, Mt. Abram High School 8 students, Farmington High School 1 student, Carrabassett Valley Academy 33 full-year students, and 11 partial year students. This is a total of full and part-time students K-12. This is an increase of 13 students from last year's enrollment.

The increase of such a large number of new students was quite a surprise. Although the school budget allows for additional students, we were expecting a smaller number or possibly a decrease. We try to anticipate the usual number of families moving into the Valley as well as some families moving to Carrabassett Valley so their children can attend CVA. However, with the unexpected continuance of COVID-19, more new families have moved to Carrabassett Valley this year. As a community that provides school choice and tuitions its students to other school systems, additional students impact the school budget. In addition to this, this year's tuition increase. As I mentioned earlier, the budget did include tuition for additional students and a tuition increase, but it's going to be tight.

I want to emphasize that the Carrabassett Valley School Committee has strict policies, procedures, and practices to determine residency in Carrabassett Valley. The School Committee, Wendy Russell, the Administrative Assistant, and I are diligent in enforcing them. Tuition is paid only for documented residents of Carrabassett Valley.

Even with this budget impact, we welcome these young families moving into the Valley. They bring energy and new ideas for our communities to thrive.

As the School Committee prepares the 2022 - 2023 budget, the changes in MSAD 58, our increased enrollment and tuition rates are at the forefront. As you may remember at last year's budget meeting, Article 12 authorized the School Committee to use \$150,000 from the fund balance to pay for unanticipated new student costs for 2020-2021. I do not anticipate this being needed for this year (Barring any unforeseen expenses, changes in anticipated revenues, or new students moving into town between now and the end of the school year.), but do anticipate an increase in next year's budget due to lack of balance forward and the above-mentioned increases.

Even with this budget impact, we welcome these young families moving into the Valley. They bring energy and new ideas to our community.

If you have any questions, please contact me. Stay healthy!

Respectfully submitted,

Regina Campbell
Superintendent of Schools



*Young eagles, flight simulator - Photo Credit: Bigelow Aviation
August 7, 2021*



CARRABASSETT VALLEY PUBLIC LIBRARY AND COMMUNITY CENTER

2021 Annual Report to the Town of Carrabassett Valley

WINTER HOURS:

Tuesday - Saturday: 10 - 5

SPRING SUMMER FALL HOURS:

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

CLOSED SUNDAY & MONDAY

The **Carrabassett Valley Public Library** has over **5,000** members! Library attendance in 2021 was again affected by COVID-19; however, there were over **3,500** visits to the library. Total CVPL & CC attendance is estimated at over **77,500 over the last 12 years!** We require staff and visitors to wear a mask and keep a distance from others at the library to help keep our community healthy. With continued support from the town, the library is able to keep up with the demand for new materials.

Library Member Services are free and include high-speed Internet access, 24/7 WiFi, access to free streaming services, ebooks and audiobooks, DVD and Kindle lending, and Interlibrary Loan (ILL). You can search our computerized cataloging system, LibraryWorld, @ <https://opac.libraryworld.com/opac/home.php>. The CV-Library provides patrons with access to over 13,000 items in-house and thousands more in the form of ebooks, audiobooks, and streaming services from kanopy @ <https://carrabassett.kanopy.com>. Passes for free admission to the Maine State Parks, Western Maine Play Museum, and the Children's Museum of Maine are available for patrons to borrow. Library staff can help you copy, print, scan & fax.

What's New? In December of 2021 C-Prompt Computers performed an internet infrastructure upgrade at the Carrabassett Valley Public Library. When the network was originally installed in the new library building, the network speed was about 10 megabits per second. At the time, that provided quality speeds and service; now, with upgrades in both network technology and the devices used, an upgrade was deemed appropriate. Through the Maine School and Library Network, the internet service was upgraded to one gigabit per second, there are 1000 megabits in a gigabit so the speed is much faster now. The existing equipment at the library didn't support the increased speed, so C-Prompt Computers installed a new switch and new high-speed access points to provide much faster service for both library computers and personal devices connecting to the library's public network.

With funding from the American Rescue Plan Act, the library purchased air purifiers and The Meeting Owl Pro, which has a 360° camera, mic, and speaker device that immerses remote participants in the meeting. It features a 1080p output resolution and an 18' mic pickup range to support large meeting rooms and boardrooms. This will allow for hybrid meetings and gives remote attendees the video conferencing experience they need to truly contribute to their team. The building façade has been repaired and finishing touches will be completed in the spring of 2022.

Ongoing Programs take place in the form of virtual programs at this time. *The Third Thursday @ 3 Community Book Group* meets monthly via zoom, and on the patio



during warmer months. The Summer Reading Program: TALES & TAILS was a success; book bags were distributed to close to 20 children and dozens more enjoyed storytimes! Parent/child playgroups on Thursdays, Family Movie Matinees on selected Saturdays, in-person Book Group meetings, and special events will resume when it is safe to meet inside once again. Carrabasset Library Community Garden Volunteers have continued their hard work planting, growing, and harvesting vegetables, delivering weekly to those in need from Stratton to Salem.

The Lobby is open to seating for up to 15 minutes, and guests may take time to view the art anytime during library open hours. Artists are featured for 2-month periods throughout the year. The library board has hosted 61 artists and dozens of CVA students to date. The most recent Artist Exhibitions included Ian McKendry, Bailey DeBiase, Jill Snyder Wallace, Joe Gambino, and Barry White. The 7th annual summer local artist's exhibit featured 16 area artists. The library was able to host two Wine & Cheese Artist Receptions outside on the patio as well! If you would like to display your art here, please contact the library to request an application.

The Begin Family Community Room has been open for an extension of the used book sale and for individuals to make conference calls or use WIFI, first come first served. Volunteers from AARP used the room to offer free tax help during the winter of 2021 and will do so again this year. Several programs sponsored by the library were held via zoom: Marine Mammals of Maine program: *A Seal's Journey*; Northern Stars Planetarium's *The Sky Tonight*; Tim Caverly's slideshow presentation: *So You Think You Know Maine*, and book talks via zoom with Maine Authors. Spencer Stephens discussed his book: *The Blood Lilly* and Sarah Carlson talked about her second poetry book: *In the Currents of Quiet*. In July,

Chewonki's Traveling Natural History Program presented *Owls of Maine* at the Carrabasset Valley Town Park for children attending Outdoor Adventure Camp. When the situation in Maine improves, we can again open our doors for programs and room rentals. Links to the Begin Room Use Policy and Application are on the town website.

For additional information, you can reach Library Director, Andrea DeBiase, at **237-3535** or email: cvlibrary3209@gmail.com, or search our website: www.carrabassetvalley.org/public-library. The Library's Facebook page is a great place to find *current* information: www.facebook.com/cvalleylibrary

We are proud to provide recreational, cultural, and educational opportunities for the residents, taxpayers, and guests of our community. Thank you for your support!

Respectfully submitted,
Andrea DeBiase
Library Director



"Reading Rainbow," Carrabasset Valley Public Library
Photo Credit: Sean MacKay



RECREATION DEPARTMENT & ANTIGRAVITY COMPLEX (AGC) REPORT

Recreation Department

We are pleased to present to you A summary of our overall 2021 accomplishments.

The Samantha Wright Memorial Pool Staff hosted 4,655 visitors throughout the summer season. Program offerings included adult, infant, toddler, and day camp swim lessons as well as free swim and lap swim. We were able to provide consistent operations in terms of Aquatic Education and Safety with the aid of the 10 Certified American Red Cross Pool staff.

Outdoor Adventure Camp directed by Anne Poirier Flight and counselors accommodated 350-day campers at our **Riverside Park Complex**. Outdoor activities such as hiking, mountain biking, water sports, pottery, outdoor leadership skills, aquatics, crafts, golf, and nature study were offered for the 6-week duration.

Whitewater Maine guide Sterling Smith managed A 7-week **Paddle/Kayak Program** with the assistance of Scott Hoisington, Leah Ross, and the Aquatics Staff. 98 youth paddlers explored the Flagstaff Lake Region honing their strokes developing physical **strength, balance, core, and endurance** required for utmost paddling proficiency!



Anne Poirier Flight, Summer 2021, OAC



Samantha Wright Memorial Pool, summer 2021

Photo Credit: Erin Demshar

Our intermediate/advanced **Mountain Bike Day Camp** for youth entering grades 6-12 took place in late July. Head coaches, Kerry Ouellette, Andy Gillespie, Andy Gagne, and Katie Casey lead the charge! 50 participants navigated single track, ripped through the trees, jumped rocks, and forded streams. The basics of gearing up, braking, shifting, body position balance, and navigation were emphasized. Core principles encompass environmentally friendly riding, land stewardship, skill development, bike maintenance, and peer mentoring. A very special thank you is extended to The Carrabassett Region Chapter of the New England Mountain Bike Association for their financial assistance with the program.

Junior Golf: Sugarloaf Golf Pros Zach Zondlo, Indy Jones, and on-site teaching staff provided youth instruction grades kindergarten through twelve. Our **Alden MacDonald Junior Golf Endowment Fund** also affords youth **A Travel Golf Program** directed by Golf Pro Scott Hoisington with Program Assistant Leah Ross. 130 youth participated in the fundamentals of the game of golf with the overall combined programs.

Tennis: U.S.T.A. ranked senior competitor **Coach Chris Prudenté** taught beginner to advanced lessons for 8 months of the year at our **Riverside Park** facility. Jon



Viner provided court maintenance and windscreen placement, and our newly constructed tennis shed was completed in late October. A very special thank you is extended to Guy Atwood for his quality craftsmanship, and to Tom Anderle, Jay Reynolds, and Jon Viner for completing the finishing touches.

Narrow Gauge Pathway: We greatly appreciate Jenny Needham and many of our local families who pitch in to keep our trail network clean of pet excrement. It is each pet owner's responsibility to clean up after their pet. In addition, owners must be able to keep their dogs under control for the safety of all users. We are blessed to have access to an amazing multi-use trail network!

Fourth of July: Kudos to Tom Anderle, Tom, Wallace, and Dave Cota for cleaning the Airport runway, perimeter, and Town Park after the Fireworks Display.

Christmas Lighting: The Town Office tree and sitting vista were decorated by Jay Reynolds and John Tobias while Deb Jordan and Lloyd Cuttler festively decorated the Outdoor Center Trees and sign.

Antigravity Complex

2021 highlights included, specialized adult fitness classes such as TRX Suspension, Pilates, Chair Yoga, Meditation, Indoor, and Outdoor Vinyasa yoga, Restorative Yoga, and Personal Training. Certified instructors Frank Bianco, Sarah Sindo, Terrie Hoops, and Nicole Pineau provided us with outstanding programming. In addition, we hosted 900 individual adult **Pickle-Ball** players.

Other Program offerings included private trampoline and **Skateboard Lessons** with Alex Lund, climbing wall and **Trampoline Lessons** with Dave Clark, and **Climbing Wall** lessons with wall supervisors Sterling Smith and Francois Moretto.

More than **15,500** visitors utilized the Antigravity Complex, and of that 1,300 maintain family and individual **memberships**. Facility amenities include trampolines, a

weight room, Skate Park, Skatebowl, The Fisher Gym, a fitness room, and Clem's Climbing Wall.

A special thank is extended to our Recreation Committee and Operations Committee volunteers who support our overall mission. They play a primary role in helping to establish policy, program, and safety guidelines, as well as assist with facility operations and comprehensive planning. Sterling Smith, Leah Ross, Ralph MacArthur Myles McKenzie, Caspian Fargo, Alex Lund, Dave Clark, Francois Moretto, Keith Clark, Finn Towle, Alice & Ethan Cockerham, Nate Libby, and Linda Cloutier have consistently demonstrated their outstanding customer service and quality program delivery on a year-round basis at our Antigravity Complex.

We look forward to meeting new participants, and focusing upon our main mission "to advance parks, recreation, and conservation efforts that enhance the quality of life throughout our community"

Respectfully submitted-

Deborah A. Bowker



Begin Climbing Wall at the AGC



PODIUM PROJECT

Brief Overview for Town of Carrabassett Valley Budget Committee

January 26, 2022

Representative from Carrabassett Valley Academy

Kate Punderson, CVA Head of School

Project Details

- This project is a collaboration between Sugarloaf and Carrabassett Valley Academy to improve ski and snowboard training facilities at Sugarloaf by installing a surface lift between Narrow Gauge and Competition Hill, widening Lower Competition Hill, altering the terrain and installing new snowmaking equipment to increase snowmaking capacity in that area.
- The project will be fully funded by CVA through a dedicated capital campaign.
- A dedicated training lift is essential for high-level training and necessary for Sugarloaf and CVA to continue attracting high level racing programs and athletes. It will also greatly reduce junior competitor traffic on our existing lift network.
- The goal is for T-bar construction to begin in the spring of 2022, with the lift spinning by winter 2022-23. At 1200' length and 380' vertical gain, the new T-bar will be located just above the Peavey Crosscut between Narrow Gauge and Comp Hill. Comp Hill will also be widened to accommodate more training space.
- Installing a high-speed T-bar will optimize athlete's time on-snow and greatly improve training. Coupled with higher density snowmaking, and trail-widening, this will provide an ideal training environment for our student athletes.
- There are roughly 125 participants in CVA's full-time program, 290 participants in CVA's weekend training program, Colby and UMF ski teams who would be able to utilize the new T-bar for training instead of the SuperQuad and Skyline lifts, the two busiest lifts at Sugarloaf.
- The snowmaking upgrades will allow Sugarloaf to make snow on the training facility using water from their secondary pond, instead of their primary pumphouse. This will allow the resort to dedicate snowmaking to training facilities without negatively impacting snowmaking capacity on the core trail network.
- Sugarloaf will utilize this lift for the general public on wind hold days, reducing the impact of those days on the guest experience. The T-bar and all enhancements will be available for use by Sugarloaf guests, employees and invitees during wind-hold events affecting Sugarloaf's other ski lifts.
- CVA and Sugarloaf have a signed MOU and will execute a mutually agreed upon Operating Agreement shortly.
- CVA will gift the completed project and all purchased elements to Sugarloaf.
- The T-bar and all enhancements will be owned by Sugarloaf and subject to Sugarloaf's sole operational control.
- Maintenance and operating expenses will be shared by Sugarloaf and CVA
- CVA, and as an extension Colby College and UMF, will have exclusive use of the T-bar and training hills during all mutually agreed upon times.
- Sugarloaf will carry property and liability insurance on the lift.
- Sugarloaf will carry property and liability insurance on the lift.

Budget and Funding

Total project budget: \$1,600,000

\$700,000 has been raised as of 1/24/22



Partners and Donors

Sugarloaf
Sugarloaf Ski Club
Colby
UMF
CVA alumni, parents and friends
CVA Weekend Program parents
Sugarloafers
Friends of US skiing

Benefits to the Town of Carrabassett Support CVA

For 40 years now CVA has been a vital and vibrant part of the Town - bringing families, professional, well-paying jobs, educational opportunities and helping to develop not just competitive young skiers and snowboarders but instilling a life-long love of winter sports to hundreds and hundreds of kids.

Economic Driver

- A successful CVA is an economic driver for reasons stated above. Long-term sustainability.
- Better training facilities will bring more teams and competitions to the area.
- Sugarloaf's tradition and reputation as a premier snowsport training and competition venue
- Better facility because we put on events that bring a lot of people and notoriety to
- With the growth of the weekend program and increased CVA enrollment there has been a corresponding demand and purchase of residences within the town of Carrabassett.
- CVA and the CVA weekend program are a significant component of the residential sales.
- This ideal training venue will allow for further growth and attract other families to Sugarloaf.

Youth Sports & Community

- Significant growth of the weekend program alpine and freestyle enrollment.
- The lift, snowmaking, and trailwork is necessary to accommodate our increased numbers and will allow for continued growth.
- With the short lift ride and proximity to the Jean Luce building it will be an ideal on-snow "gymnasium" for these young entry level athletes.
- 280 athletes in the weekend program with the majority being 8-11 years old - too young to attend CVA. Most of these families are tax payers in Carrabassett Valley as either primary or secondary residence. This project will significantly improve the healthy outdoor experience for these young athletes and their families.





TOWN CLERK'S REPORT

2021 Municipal & State Elections

Carrabassett Valley Annual Town Meeting: Due to the COVID-19 Pandemic, the Annual Town Meeting was held by Referendum Ballot for the first time in Carrabassett Valley. The Town Meeting was opened at 8:00 am. Robert Briggs was elected as Moderator. Municipal Officer Elections resulted in John Beaupre and Karen Campbell being re-elected to the Select Board for three years. Danielle London was re-elected to the School Committee for three years, and Erin Demshar for one year. Dorothy Breen was elected as a Sanitary District Trustee for three years. A separate ballot was issued for the Budget Referendum. Articles three through twenty-two were passed by 130 voters. The Town Meeting was completed at 8:39 pm.

Special Town Meeting for FY22 School Budget and Town Warrant Articles at the Outdoor Center: June 2, 2021, at 6:00 pm. Robert Briggs was elected as Moderator. Articles one through eighteen were all approved by the eighteen voters present. The School Budget was passed for \$1,394,731. Also approved was \$7,000 to update the Town Website, \$5,000 for digital mapping of trails for EM, \$3,450 for the Town's share of creating a new radio frequency with the AWOS at the airport, and to accept FAA and State of Maine grants estimated at \$593,000, expending \$43,500 from the reserve.

Special Town Meeting, October 11, 2021, at the Outdoor Center: October 11, 2021, at 6:00 pm. Robert Briggs was elected as Moderator. Articles one through four were appropriated as follows: \$1,500 for a small lot adjacent to the airport runway zone, \$20,000 to obtain consultant services for the Regional Workforce Housing Needs Assessment and Strategy Committee, and finally, \$11,000 for additional funding for structural issues with the Library entry façade.

State of Maine General/Referendum Election: November 2, 2021, from 8:00, am to 8:00 pm, 368 voters, voted on three questions. A Citizens Initiative, NECEC transmission lines, 257 Yes, 111 No. A Bond issue for transportation, 313 Yes, 52 No, 3 Blank. And, a Constitutional Amendment regarding the right to grow food. 218 Yes, 144 No, 6 Blank.

VITAL RECORDS REPORT

Births: 2, Deaths: 4
Marriages/Resident: 4
Non-Resident: 4

VEHICLE REGISTRATIONS

Motor Vehicle Registrations: 933
Rapid Renewal Registrations: 113
Total excise collected: \$225,793.71

RECREATIONAL VEHICLES

Boats: 91
Personal Water Craft: 3
Resident Snowmobiles: 38
Resident ATV: 15
Non-Resident ATV: 8
Non-Resident Snowmobile Season: 17
Totals Registered: 172

DOG LICENSES

Registered Dogs: 110
On-line Registration: 9
Total Dogs Registered: 119

RESIDENT SPORTING LICENSES

Resident Hunting & Fishing: 11
Resident Hunting: 4
Resident Fishing: 17
Migratory Waterfowl: 6
Muzzleloader: 3
NR Fishing: 2
Total licenses issued: 43



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 maintain the district's compliance with operational permits and licenses, as well as assuring that no opportunities to dispose of the treated water are missed, due to climatic or geological conditions.

In 2021, our customer base grew with the addition of 15 residential accounts. In total, there are 1299 residential units and 32 commercial/institutional units connected to the sewer system; leaving a balance of 90 approved, but as yet unbuilt, houses and/or condominiums with access to the public sewer system.

As is our continuing policy, The District is always seeking to contribute to the community and the region. We have active trial use permissions with Carrabassett Valley ATV Club, J.V. Wing Snowmobile Club, MH&T, and CRNEMBA; as well as land leases with the CVOA Shooting Range and MH&T Stratton Brook Hut.

The developers of Carrabassett Solar 1 continue to cross "I"s and dot "T"s (lol)... the ongoing study of legalese, environmental assessments, and watershed protection systems take a considerable amount of time to work through. I am hopeful that by early spring 2022 construction will begin.

The Carrabassett Valley Sanitary District's 2022 Trustee Meeting Schedule is as follows: March 8th, May 10th, August 9th, and November 8th. All meetings are at 3:00 P.M. at the Carrabassett Valley Sanitary District Office. Your attendance and input are always welcome. If you have any questions or concerns; I can be reached at 237-3642.

Think of us when you flush!

Respectfully submitted,

David S. Keith, Supt.
Carrabassett Valley Sanitary District



Billy Gilmore's sense of humor while fixing a septic issue at the Town Office, winter 2021. Photo Credit: Chris Parks



PROPOSED 2022 MOUNTAIN BIKE TRAIL DEVELOPMENT AND FUNDING

Acct. #	Trail Fund/Project:	2021	2021	2021	2021	2021	2021	2021	Balance	2022
		Bal. For. And Credits	Town Approp.	Town Rec. Endow. Fund	Club Funding	MH&T Funding	Sugarloaf Funding	Expenses	12/31/21 (Balance Forward Request)	Funding Request
52-1-409	Town Lot(s) Trails	\$185	\$15,000					\$15,185	\$0	\$15,000
52-1-399	Trail Signage	\$7,126						0	\$7,126	0
52-1-405	Trail Planning	\$1,289						\$1,176	\$113	\$10,000*
90-1-653	MH&T Projects	\$19,397							\$19,397	0
52-1-403	Trail Maintenance (plus in-kind volunteer work)	\$2,225	\$8,000		\$3,000	\$3,000	\$3,500	\$18,896	\$829	\$17,000 **
52-1-408	Town/Club (50% Ea.)	\$114,134		\$15,000	\$15,000			\$26,505	\$117,629	\$30,000 ***
52-1-406	Wyman Project T.I.F.	\$78,958						\$78,767	\$191	0
52-1-402	Enviromental Work				\$2,553			\$2,553	\$0	\$0
52-1-404	Northern Forest Ctr.	\$25,000						\$6,180	\$18,820	0
TOTALS:	\$248,314	\$23,000	\$15,000	\$20,553	\$3,000	\$3,500	\$149,262	\$164,105	\$72,000	

New for 2022:

U.S.D.A. New Equipment Account (Local match for \$300,000 U.S.D.A. Grant)	\$66,000****
U.S.D.A. Grant Funding (with two crews could spend approximately \$130,000/yr.)	\$300,000

Notes:

- *\$10,000 to come from the Town/Club Account
- **\$17,000 to come from \$8,000 Town approp. And \$3,000 each from Club, MH&T and Sugarloaf
- ***\$30,000 to come from \$15,000 each the Town and the Club
- ****\$66,000 to come from the Town/Club Account
- *****If all of the above is approved the Town/Club Fund balance will be \$71,629.

2022 Projects:

- Continue to develop "Stoney Brook Trail Pod" (Wyman and CV): using Northern Forest Ctr. Fund and U.S.D.A. grant funding.
- Purchase a new Mini Excavator and rent one with Town/Club U.S.D.A. New Equipment Funding
- Planning New Trails on the Town's Jones Public Lot on hold until obtaining access of the Carriage Road?
- Town to also continue with trail bridges replacement multi-year project to be funded from the Town Lot Account.



TAX COLLECTOR'S REPORT

2021 REAL ESTATE TAXES	\$4,176,128.74
2021 PERSONAL PROPERTY TAXES.....	\$29,513.14
2021 TAX COMMITMENT.....	\$4,205,641.88
2021 ABATEMENTS	\$7,425.61
2021 REAL ESTATE TAXES COLLECTED	\$4,050,173.64
2021 PERSONAL PROPERTY TAXES COLLECTED	\$28,678.56
2021 TOTAL AMOUNT COLLECTED AS OF 12/31/2021.....	\$4,086,277.81
2021 TOTAL BALANCE DUE AS OF 12/31/2021.....	\$119,364.27
2020 REAL ESTATE TAXES OUTSTANDING 1/1/2021	\$88,154.41
2020 PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2021.....	\$170.24
2020 BALANCE DUE 01/01/21	\$88,324.65
2020 ABATEMENTS.....	\$1,001.00
2020 REAL ESTATE TAXES COLLECTED as of 12/31/2021.....	\$78,329.61
2020 PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2021.....	\$170.24
2020 TOTAL BALANCE COLLECTED as of 12/31/2021.....	\$78,499.85
2020 TOTAL BALANCE DUE AS OF 12/31/2021.....	\$8,823.80
2019 REAL ESTATE TAXES OUTSTANDING 1/1/2021	\$10,688.15
2019 PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2021.....	\$365.73
2019 BALANCE DUE 1/1/2021.....	\$11,053.88
2019 ABATEMENT	\$328.95
2019 REAL ESTATE TAXES COLLECTED as of 12/31/2021.....	\$10,038.15
2019 PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2021	\$328.56
2019 TOTAL BALANCE COLLECTED AS OF 12/31/2021.....	\$10,366.71
2019 TOTAL BALANCE DUE AS OF 12/31/2021.....	\$37.17

2020 DELINQUENT PERSONAL PROPERTY LIST

TUFULIOS	\$176.09 *
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* Taxes were paid in full after 12/31/2021

**Partial payment received after 12/31/2021



2021 DELINQUENT TAXPAYER LIST

AHRLBORG, GLENN R.....	\$105.35 *	FILIP, VLAD	\$54.60
ALLARD, THOMAS J.....	\$846.30	FORSLEY, CHRISTINE.....	\$1,521.98
AMES, DAVID & ELIZABETH M.....	\$54.60	FOSTER, CHRISTIAN C.....	\$1,760.85
AMES, DAVID R. & ELIZABETH M.....	\$116.03	FOX, DEREK S.....	\$457.28
ANDRO DEVELOPMENT GROUP, LLC.....	\$3,016.65 *	FRAY, LIONEL L. ET ALS.....	\$1,754.03 *
ANDRO DEVELOPMENT GROUP, LLC.....	\$143.33	FRECHETTE, BRANDON D.....	\$109.20
BAKER, PHILLIP K.....	\$675.68	GALLIMORE, MR.....	\$68.25
BAXTER, WALTER A.....	\$54.60 *	GALLIMORE, WILLIAM.....	\$102.38
BEATTIE, ROBERT.....	\$102.38 *	GERRY, CHARLES W.....	\$2,340.98 *
BISSON, JASON M.....	\$1,516.01 *	GILLIS, PETER J.....	\$184.28
CANTARA, CHRISTOPHER J.....	\$1,146.60	HANNIGAN, PAUL W.....	\$354.90
CASEY, LAURENCE J.....	\$1,265.79	HANNIGAN, PAUL W.....	\$354.90
CATSAVAS, ROBERT.....	\$3,064.43	HARRISON, WILLIAM S.....	\$2,934.75
CIANCHETTE, MICHAEL.....	\$109.20	HEWS, LEE.....	\$634.73 *
CLARK, KEVIN C.....	\$586.95	HOPKINS, TRICIA D.....	\$68.25
CLARK, KEVIN C.....	\$525.53	HUBER, LARE.....	\$68.25
CLEMENTS, JANET F.....	\$368.55	HUBER, LARE.....	\$68.25
COFFIN, CRAIG G.....	\$4,238.33 *	INGLIS, DOUGLAS S.....	\$81.90
COLE, MATTHEW B.....	\$54.60 *	INGLIS, DOUGLAS S.....	\$68.25
COSMON, MCAVITY.....	\$116.03	JEFFREY, STEPHANIE M.....	\$1,924.65 *
COTE, WILLIAM.....	\$593.78	JORGENSEN, CASEY S.....	\$2,402.40 *
CROMMETT, PAUL.....	\$1,221.68	KARATZIOS, CONSTANTINOS.....	\$54.60
DELANEY, SHELLEY.....	\$1,426.43 *	KEENE, ALVIN G.....	\$3,003.00
DENNY, JAMES J.....	\$156.98	LANO, ANNE E.....	\$184.28 *
DENNY, JAMES, J.....	\$307.13	LAROCHELLE, LORI.....	\$620.52
DEROSE, MARK J.....	\$68.25	LATTARULO, OLGA A.....	\$54.60
DISOTTO, ANTHONY J.....	\$109.20 *	LEEMAN, CERINA L.....	\$115.93
ESPINAL, DANIEL E.....	\$3,719.15	LEGERE, RICHARD P.....	\$1,897.35 *

* Taxes were paid in full after 12/31/2021

**Partial payment received after 12/31/2021



LEONARD, SANDRA BLAKE.....	\$1,535.63 *	ROY, JOSHUA T.....	\$1,733.55 **
LEVESQUE, PETER.....	\$54.60	SCHMEISSER, CATHERIN AVERY	\$757.58 *
LONG, DAVID.....	\$2,996.18 *	SCIARA, NICHOLAS	\$54.60 *
LORING, GREGORY L	\$361.73	SEVIGNY, JOSHUA.....	\$1,747.20
MARINILLI, ALBERT.....	\$68.21 *	SEVIGNY, JOSHUA.....	\$197.93
MCATAVEY, NANCY B. REVOCABLE	\$2,764.13 *	SIATRAS, THOMAS J.....	\$1,586.14
MCDEVITT, KEVIN P.....	\$68.25 *	SIROIS, LUCAS	\$2,668.58
MCFALLS, MICHAEL	\$2,211.30 *	SITTIG, HEATHER F.	\$2,265.90 *
MCKAY, JOHN.....	\$183.30	SKRABUT A&P/IA,ATP, ALEX.....	\$477.3
MCKENNEY, LESLIE N	\$109.20	SMART DAWN LLC,	\$552.83
MIRAMANT, STEPHEN 1/2.....	\$1,235.33 *	SPICEWOOD FAMILY PARTNERS LTD.....	\$648.38
MOULAND, GORDON D.....	\$54.60 *	SPLIT ROCK GETAWAY LLC	\$1,296.75
MUELLER, ALYSON K	\$1,399.13 *	STEPHENSON, MICHAEL A.....	\$68.25 *
MURPHY, JOHN R	\$28.59	STEVENS, G.REGINALD.....	\$68.25
OSGANIAN, ANDREA.....	\$1,071.53	STRUNK, III, JUSTIN R.....	\$20.65 *
PALMER, ROBIN.....	\$232.05	SYMINGTON, DAVID J	\$109.20 *
PATRICK, JAMES	\$1,890.53 *	TALBOT, JAMES A.....	\$1,030.58
PEARL, EMILY A.....	\$2,477.48 **	TIGERTAIL SERVICES LLC.....	\$307.13
PEASE, EDWARD C JR	\$2,184.00	TOZER, CAROLYN J.....	\$2,381.93 *
PIPER, LYNN	\$225.23	TRAFICANTE, JONI S.	\$68.25
PLATZ, JAMES A	\$1,269.45 **	TYRRELL, AMY THIBODEAU	\$477.75 *
PLATZ, JAMES A	\$1,269.45 **	VALLEY BOWL REAL ESTATE HOLDING, LLC	\$6,715.80 *
POWELL, DEBORAH A.....	\$1,185.43	VALPEY, STEPHEN B	\$771.23 *
PURVIS, GEORGE T	\$702.98	VENTURA, ARMAND JOSEPH.....	\$54.60
RANCOURT, CRAIG J.....	\$504.82	WALTERS, DANIEL H.....	\$750.75
REAL FUTURES, LLC,	\$2,231.78 *	WARE PAGE, SUSAN G.....	\$1,904.18
RICHARDSON, JOHN.....	\$102.38 *	WESCOTT, SETH B.....	\$327.60
RICHARDSON, JOHN.....	\$81.90 *	WESCOTT, SETH B.....	\$286.65
RINGUETTE, BERTRAND N JR.....	\$54.60	WESCOTT, SETH B.....	\$464.10
RIVERSIDE 1900, LLC.....	\$341.25 *	WILDER, ELIZABETH	\$54.60
ROGERS, KATHLEEN E.....	\$54.60	WINTERS WAY UNIT 15 LLC,.....	\$2,136.23

* Taxes were paid in full after 12/31/2021

**Partial payment received after 12/31/2021



2022 PROPOSED MUNICIPAL BUDGET

	<i>2019 Approp.</i>	<i>2020 Approp.</i>	<i>2021 Approp.</i>	<i>2022 Request</i>
<u>GENERAL GOVERNMENT ACCOUNTS</u>				
General Government Salaries:				
Town Manager	\$85,192	\$86,896	\$87,896	\$92,291
Town Clerk/Tax Collector	\$37,672	\$39,376	\$40,376	\$42,395
Note: In addition, Town Clerk also receives \$7,535 as School Dept. Adm. Assistant				
Treasurer (part to full time)	\$34,500	\$36,156	\$38,000	\$40,224
Selectmen	\$5,000	\$5,000	\$5,000	\$5,000
Part-time Office Staff	\$4,000	\$6,500	\$5,000	\$4,000
Totals	\$166,364	\$173,928	176,272	\$183,910
Town Office Expenses:				
Heat/Utilities	\$8,950	\$8,800	\$8,500	\$10,500
Telephone	\$4,200	\$4,000	\$4,000	\$5,000
Supplies/Tax Bills	\$8,000	\$7,500	\$7,200	\$7,200
Clean Building/Trash	\$3,600	\$3,600	\$3,400	\$3,500
Copier (maintenance)	\$700	\$700	\$750	\$750
Computers/Software Support	\$16,500	\$14,000	\$14,200	\$14,200
Elections	\$1,500	\$2,000	\$1,500	\$1,500
Postage	\$4,800	\$5,200	\$5,000	\$4,500
Legal	\$3,000	\$6,500	\$30,000	\$15,000
Town Mgr. Expenses/Training	\$1,200	\$1,400	\$1,500	\$2,000
Town Mgr. Auto Expense	\$5,500	\$5,500	\$5,500	\$4,500
Treasurer's Expenses/Training	\$350	\$350	\$500	\$500
Tax Collector's Expenses/Training	\$600	\$600	\$600	\$600
Dues	\$3,200	\$3,200	\$4,100	\$4,200
Auditor/Town Reports	\$8,500	\$8,500	\$8,500	\$10,000
Registry of Deeds	\$2,000	\$1,800	\$1,800	\$1,800
Advertisement/Misc.	\$3,000	\$3,000	\$3,000	\$2,500
New Equipment	\$400	\$1,500	\$1,200	\$1,500
Newsletter	\$5,000	\$5,300	\$5,200	\$5,400
Web Site	\$500	\$500	\$500	\$1,000
Bank Fees	\$500	\$400	\$800	\$400
Totals	\$82,000	\$84,350	\$107,750	\$96,550



	2019 Approp.	2020 Approp.	2021 Approp.	2022 Request
Tax Assessing Expenses:				
Tax Mapping	\$0	\$2,500	\$3,000	\$2,000
Training/Expenses	\$1,500	\$1,000	\$900	\$0
Supplies/Misc.	\$200	\$200	\$200	\$1,000
Assessing Records Assistance	\$1,500	\$0	\$0	\$0
GPS work (place new bldgs on maps)	\$0	\$0	\$0	\$0
Part-Time Assessor	\$30,700	\$31,314	\$31,658	\$47,500
Totals	\$33,900	\$35,014	\$35,758	\$50,500
Code Enforcement Expenses:				
Code Enforcement Officer/Assessor	\$53,600	\$56,277	\$57,277	\$62,191
Vehicle Allowance	\$4,000	\$4,000	\$4,000	\$4,000
Phone, Supplies, Equipment, Other	\$2,000	\$2,000	\$2,300	\$3,000
Expenses/Training	\$500	\$600	\$300	\$600
Totals	\$60,100	\$62,877	\$63,877	\$69,791
Planning Board Expenses:				
Planning Board Expenses/Legal	\$1,000	\$1,000	\$1,000	\$1,000
Recording Fees	\$600	\$650	\$650	\$650
Consultant Fees	\$1,500	\$1,000	\$1,000	\$1,000
AVCOG dues	\$6,800	\$8,000	\$8,000	\$7,800
Ordinance Printing/Misc.	\$500	\$500	\$400	\$400
Surface Water Management Study	\$1,000	\$0	\$0	\$0
Totals	\$11,400	\$11,150	\$11,050	\$10,850
Selectmen's Expenses and Town Donations:				
Donations (Social Sevices, Events, etc.)	\$10,000	\$8,000	\$10,000	\$10,000
Meeting Records	\$1,350	\$1,350	\$1,350	\$1,350
Contingency/Other	\$3,000	\$4,000	\$4,000	\$10,000
Totals	\$14,350	\$13,350	\$15,350	\$21,350
Total General Gov't Accounts	\$368,114	\$380,669	\$410,057	\$432,951



2019
Approp. **2020**
Approp. **2021**
Approp. **2022**
Request

PROTECTION ACCOUNTS

Police Department Expenses:

Police Chief	\$66,862	\$68,566	\$69,566	\$73,045
Town Police Car (gas,maint.)	\$3,000	\$3,000	\$3,000	\$3,000
Phone/Radio	\$3,000	\$3,400	\$3,400	\$4,700
Supplies	\$1,000	\$1,000	\$1,000	\$1,000
New Equipment	\$2,500	\$2,500	\$3,000	\$3,000
Training	\$7,500	\$10,000	\$1,927	\$5,000
Misc.	\$500	\$800	\$1,000	\$1,000
Town Police Car Reserve	\$3,000	\$4,000	\$5,000	\$5,000
Totals	\$87,362	\$93,266	\$87,893	\$95,745

Communication Center/Sugarloaf Security (police) Expenses:

Operations (Town share)	\$158,245	\$147,952	\$154,207	\$161,362
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Fire Department Expenses:

Fire Chief	\$25,478	\$28,300	\$42,000	\$44,100
Payroll	\$38,500	\$44,500	\$44,500	\$46,725
New Equipment	\$4,000	\$2,000	\$2,000	\$8,000
Equipment Maint. (gas, repairs, etc.)	\$20,930	\$20,930	\$20,930	\$21,200
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	\$93,108	\$99,930	\$113,630	\$124,225

Fire Department Fire Training Building Expenses: **\$0** **\$0** **\$0** **\$0**

Fire Department Vehicle/Equipment Reserve: **\$36,745** **\$38,582** **\$0** **\$0**

New Fire Station Reserve Fund: **\$60,000** **\$0** **\$0** **\$0**

Operation of New Mountain Fire Station:

Supplies, Misc. & Cleaning			\$500	\$500
Maintenance and Repairs			\$1,200	\$1,200
Heating/Cooling			\$3,500	\$3,850
Electricity			\$2,500	\$1,800
Sewer Fees			\$500	\$450
TDS/Security			\$1,200	\$1,200
Plowing			\$6,500	\$7,000
Capital Maintenance/Reserve			\$5,000	\$5,000
Totals:			\$20,900	\$21,000

Northstar EMS Subsidy: **\$70,513** **\$70,947** **\$72,295** **\$77,154**



	2019 Approp.	2020 Approp.	2021 Approp.	2022 Request
Animal Control Expenses:				
Animal Control Officer	\$0	\$500	\$500	\$0
Franklin County Animal Shelter	\$1,720	\$1,720	\$1,820	\$1,485
Supplies, Heat, Misc.	\$300	\$200	\$200	\$100
Training	\$300	\$0	\$0	\$100
Totals	\$2,320	\$2,420	\$2,520	\$1,685
Total of Protection Accounts	\$508,293	\$453,097	\$451,445	\$481,17

INSURANCE ACCOUNTS

Law Enforcement Liability Ins.	\$3,800	\$5,200	\$5,200	\$5,600
Aviation (Airport) Insurance	\$1,700	\$2,200	\$2,250	\$2,300
Bonds (treasurer/tax collector)	\$500	\$500	\$900	\$900
Vehicle Insurance Coverage	\$6,300	\$7,000	\$7,100	\$8,000
Public Officials Liability Ins.	\$1,300	\$1,200	\$1,200	\$1,200
Property/Inland Marine/Crime	\$17,000	\$17,800	\$21,200	\$28,000
Employment Practices Ins.	\$2,700	\$2,800	\$2,800	\$2,800
General Liability Ins.	\$6,700	\$7,200	\$7,200	\$7,000
Totals	\$40,000	\$43,900	\$47,850	\$55,800

RECREATION ACCOUNTS

Recreation Programs:				
Director's Travel	\$1,600	\$1,800	\$1,800	\$1,800
Education	\$1,600	\$1,600	\$1,600	\$1,600
Pool Operations	\$37,000	\$37,900	\$36,900	\$38,900
Pool Repair/Equipment	\$4,800	\$4,800	\$2,500	\$2,500
Summer Camp Operation	\$12,000	\$17,000	\$12,500	\$18,000
Sports	\$9,000	\$9,000	\$9,000	\$9,000
July 4th	\$8,400	\$8,950	\$8,950	\$7,000
Special Events/Activities/Misc.	\$1,600	\$1,600	\$1,600	\$1,900
Totals	\$76,000	\$82,650	\$74,850	\$80,700

Anti-Gravity Center Operation Expenses:				
Director's Salary	\$58,382	\$60,086	\$61,086	\$65,141
Recreation Assistant*				\$28,880
Part-time	\$49,900	\$53,800	\$56,800	\$35,000
Custodial Contract	\$12,700	\$13,700	\$13,700	\$15,000
Ads/Postage	\$1,900	\$2,700	\$2,400	\$2,600
Fuel	\$17,000	\$17,000	\$15,000	\$13,000
Electricity	\$6,800	\$6,300	\$5,600	\$6,000
Supplies	\$7,000	\$8,000	\$9,000	\$9,000
Telephone	\$3,200	\$2,900	\$3,200	\$3,700



	2019 Approp.	2020 Approp.	2021 Approp.	2022 Request
Plowing/Grading, etc.	\$11,000	\$11,500	\$12,000	\$12,500
Trash Removal	\$1,700	\$1,700	\$1,700	\$1,860
Building Maintenance	\$12,000	\$14,000	\$14,000	\$12,000
Office Equipment	\$600	\$600	\$900	\$900
Sewer Fee	\$1,300	\$1,300	\$1,300	\$1,100
Insurance	\$20,000	\$20,000	\$20,000	\$20,000
Equipment Repairs	\$5,000	\$3,000	\$3,000	\$3,000
New Equipment (CVA matches)	\$6,000	\$6,000	\$6,000	\$6,000
Training/Education	\$1,000	\$1,000	\$1,000	\$1,000
Credit Card Co. Cost (for Revenues)	\$1,500	\$0	\$900	\$1,800
Trampoline Project (matched by CVA)	\$0	\$900	\$0	\$0
AGC Capital Reserve Account		\$550	\$3,120	\$3,120
Totals	\$216,982	\$225,036	\$230,706	\$241,601

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/Maintenance	\$2,000	\$2,000	\$2,000	\$2,000
Snowmobile Trail Grooming and Maintenance	\$24,000	\$24,000	\$22,000	\$22,000
Outdoor Center Operations (port-a-potty, etc.)	\$1,000	\$1,000	\$1,200	\$1,200
Mt. Bike Trail Development on Public Lots	\$15,000	\$15,000	\$15,000	\$15,000
Mt. Bike Trail Maintenance	\$8,000	\$8,000	\$8,000	\$8,000
Narrow Gauge Pathway Maintenance	\$0	\$3,000	\$17,500	\$17,500
Totals	\$55,000	\$58,000	\$70,700	\$69,700

Total Recreation Accounts	\$347,882	\$365,686	\$376,256	\$393,001
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LIBRARY AND COMMUNITY CENTER

Library Operations:

Director	\$45,100	\$46,804	\$47,804	\$50,195
Part-Time Payroll	\$2,920	\$2,920	\$2,920	\$3,400
Books/Magazines/Audio	\$8,200	\$8,200	\$9,400	\$8,200
Services (computer/library consultants, etc.)	\$1,000	\$1,000	\$1,000	\$2,350
Computerized Catalog	\$440	\$440	\$460	\$470
Furniture/Equipment	\$1,500	\$1,500	\$1,500	\$1,500
Telephone	\$900	\$900	\$950	\$1,000
Insurance (Library Board)	\$744	\$744	\$700	\$700
Professional Development (Asso. Dues, etc.)	\$900	\$900	\$900	\$900
Special Events	\$2,500	\$2,500	\$2,500	\$2,000
Postage	\$150	\$150	\$150	\$150
Supplies	\$1,500	\$1,500	\$1,300	\$1,300
Publicity	\$900	\$900	\$950	\$850
Mileage/Misc. Expenses	\$400	\$400	\$400	\$400
Totals	\$67,154	\$68,858	\$70,934	\$73,415



	2019 Approp.	2020 Approp.	2021 Approp.	2022 Request
Community Building Expenses:				
Cleaning	\$8,000	\$7,500	\$6,500	\$5,500
Maintenance & Repairs	\$5,000	\$6,000	\$4,200	\$7,000
Supplies	\$1,200	\$1,500	\$1,500	\$1,000
Heat	\$5,500	\$5,000	\$4,500	\$4,500
Electricity	\$5,300	\$6,000	\$5,500	\$5,700
Sewer	\$250	\$300	\$300	\$350
Misc.	\$1,200	\$300	\$300	\$300
Mowing, grounds upkeep, showeling, etc.	\$1,200	\$1,600	\$1,500	\$1,000
Community Garden	\$300	\$300	\$300	\$300
Capital Maintenance and Improvements	\$5,000	\$8,000	\$12,000	\$12,000
Building Capital Maintenance Reserve			\$5,000	\$5,000
Totals	\$32,950	\$36,500	\$41,600	\$42,650
Total Library and Community Center	\$100,104	\$105,358	\$112,534	\$116,065

AIRPORT ACCOUNTS

Airport Operation and Capital Reserve:				
Plowing	\$17,400	\$18,000	\$17,200	\$19,000
Summer Maintenance	\$2,500	\$2,000	\$4,500	\$3,000
License/Misc.	\$300	\$2,200	\$2,200	\$2,000
Electricity	\$550	\$550	\$500	\$700
AWOS/Hangar Electricity	\$600	\$800	\$1,000	\$1,400
Webcam	\$300	\$0	\$0	\$0
Fuel Farm Expenses	\$4,500	\$4,500	\$0	\$0
Airport Capital Projects		\$10,000	\$10,000	\$10,000
Totals	\$26,150	\$38,050	\$35,400	\$36,400

ROAD MAINTENANCE ACCOUNTS

Street Lights	\$1,700	\$1,700	\$1,600	\$1,700
Plowing/Grading Airport Trailhead	\$4,000	\$5,000	\$6,000	\$6,000
Road Plowing Contracts	\$51,000	\$52,000	\$52,000	\$55,000
Summer Road Maintenance	\$3,000	\$3,000	\$3,000	\$3,500
Clean-up Day	\$250	\$250	\$300	\$300
Street and house signs	\$1,800	\$1,700	\$1,600	\$1,300
Carriage Rd/Huston Brook Rd grading/improve.	\$12,000	\$12,000	\$12,000	\$12,000
Totals	\$73,750	\$75,650	\$76,500	\$79,800



	2019	2020	2021	2022
	<i>Approp.</i>	<i>Approp.</i>	<i>Approp.</i>	<i>Request</i>

TOWN BUILDINGS AND GROUNDS EXPENSES

Building Repairs and Maintenance	\$5,000	\$7,000	\$10,000	\$10,000
Parks Maintenance	\$10,980	\$12,250	\$13,180	\$13,180
Landscaping for Pool	\$5,000	\$0	\$0	\$0
Property Management Consultant Services	\$1,500	\$0	\$0	\$0
Totals	\$22,480	\$19,250	\$23,180	\$23,180

TRANSPORTATION PROGRAM (Town's Share)	\$140,860	\$145,000	\$145,000	\$70,000
BUS WASH FACILITY RESERVE FOR TRANSPORTATION PROGRAM (Town's 50% share)				\$75,000
				\$145,000

SOLID WASTE/RECYCLING ACCOUNTS

Transfer Station Operation:

Plowing	\$9,000	\$9,500	\$8,700	\$9,200
Contract for Operations	\$45,600	\$46,911	\$48,560	\$50,300
Tipping/Hauling Fees	\$115,000	\$132,000	\$140,000	\$145,000
Station Expenses	\$41,000	\$7,000	\$6,300	\$6,300
Tire and Metal Removal	\$2,500	\$2,500	\$2,500	\$2,300
Hazardous & Electronics Waste Removal	\$2,000	\$2,000	\$1,200	\$1,600
Permitting/Misc.	\$1,000	\$800	\$500	\$500
Burn Pile/Ash Removal	\$8,500	\$8,500	\$8,000	\$8,000
Equipment Reserve (future backhoe, etc.)	\$15,000	\$30,000	\$5,000	\$5,000
Totals	\$239,600	\$239,211	\$220,760	\$228,200

Recycling and Composting:

Sandy River Recycling (or other) Contr.	\$3,000	\$8,500	\$11,000	\$16,000
Payroll (recycling and composting)	\$4,000	\$2,000	\$600	\$2,500
Truck Maintenance	\$300	\$500	\$0	\$500
Compost Facility/Recycling Misc.	\$500	\$500	\$400	\$500
Recycling/Compost Equipment	\$500	\$500	\$0	\$500
Totals	\$8,300	\$12,000	\$12,000	\$20,000

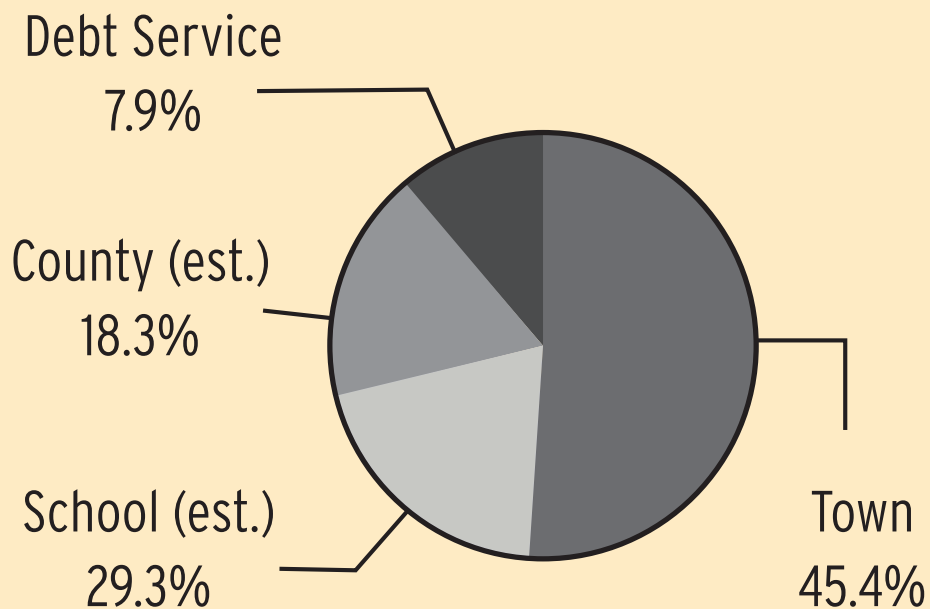
Total Solid Waste & Recycling	\$247,900	\$251,211	\$232,760	\$248,200
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PROPOSED TOTAL BUDGET EXPENDITURES FOR 2022

EXPENDITURES

Town	\$ 2,394,083	45.4%
School (est.)	\$ 1,544,731	29.3%
County (est.)	\$ 960,000	18.3%
Debt Service	\$ 367,704	7.0%
Total	\$ 5,266,518	100.0%





TOWN MEETING WARRANT 2022

STATE OF MAINE

COUNTY OF FRANKLIN, SS.

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

GREETINGS: In the name of the State of Maine you are hereby required to notify and warn the voters of the Town of Carrabassett Valley qualified by law to vote in Town Affairs to meet at the **Town Office on Wednesday March 9th, 2022 at eight (8:00) o'clock in the morning**, then and there to act on Article One.

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

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

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

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

Article 3. Shall the Town vote taxes due as October 1st, 2022 and the rate of interest to be charged on unpaid taxes as 6% percent per year and the date such interest commences as October 3th, 2022.

Recommended by the Board of Selectmen

Article 4. Shall the Town 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 5. Shall the Town vote to authorize the Municipal Officers to spend an amount not to exceed 1/4 of the 2022 annual budget during the period from January 1, 2023 to the March 2023 annual Town Meeting.

Recommended by the Board of Selectmen

Article 6. Shall the Town vote to raise and appropriate **\$650,066** for General Government and Employee Benefits and related requirements as follows:

General Government Salaries	\$183,910
Town Office Operating Expenses	96,550
Assessing	50,500
Code Enforcement	69,791
Planning Board Expenses	10,850
Donations/Contributions & Contingency	21,350
Employee Benefits	217,115
Total:	\$650,066

Recommended by the Budget Committee



Article 7. Shall the Town vote to raise and appropriate **\$536,971** for the Town Protection and Town Insurance Accounts as follows:

Police Department	\$95,745
Communications and Sugarloaf Security	161,362
Fire Department Expenses	124,225
New Mountain Fire Department Expenses	21,000
NorthStar Emergency Medical Services	77,154
Animal Control and Shelter Services	1,685
Town Insurances:	55,800
Total:	\$536,971

Recommended by the Budget Committee

Article 8. Shall the Town vote to raise and appropriate **\$393,001** for Recreation Programs and Facilities as follows:

Recreation Department	\$ 80,700
Operation of the Anti-Gravity Complex (AGC)	241,601
Recreation Facility Reserves	7,000
J.V. Wing Snowmobile Club	22,000
Mountain Bike Trail Accounts	23,000
Outdoor Center Misc. Operations	1,200
Narrow Gauge Pathway Maintenance	17,500
Total:	\$393,001

Also, to approve transferring any remaining balance in the Narrow-Gauge Maintenance Account in 2022 to the Narrow-Gauge Pathway Reserve and to approve expending these funds for capital maintenance projects on this Pathway.

(Note: Offsetting AGC Revenues of \$25,000 and \$80,000 for a total of \$105,000 are being requested in warrant article #21.)

Recommended by the Budget Committee

Article 9. Shall the Town vote to raise and appropriate **\$50,000** to be placed into the Recreational Endowment Reserve Fund and to place revenues from the Cell Tower Lease (estimated to be \$17,000) into this Reserve Fund and to see if the Town shall vote to expend the following amounts from this Fund for the following purposes:

Town Matching Funds for the Junior Golf Program	\$ 3,505
Town Matching Funds for Mountain Bike Club Grants and Donations	\$15,000
<i>(For Trail Planning, and Development)</i>	
Town Matching Funds for the Carrabassett Valley ATV Club for Trail Projects	\$ 7,000
<i>(To match Club Grants and funding to maintain and improve the ATV trail network and purchase needed equipment)</i>	
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.	\$400
Total:	\$28,405

(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 12/31/20 there was \$364,458 in this Reserve Fund).

Budget Committee Recommends Approval



Article 10. To see if the Town will vote to approve a \$300,000 U.S.D.A. Grant to assist in the development of mountain bike trails in Carrabassett Valley.

(Note: This grant will provide funding for trail development in the so-called 'Stoney Brook' Trail Pod on State of Maine land that was part of the Crocker Mt. Conservation Project. The Town is required to provide a \$66,000 match that will come from the Town/Club mountain bike account that is funded equally by the Town and CRNEMBA (the local mountain bike club).

Select Board and Recreation Committee Recommend Approval

Article 11. Shall the Town 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 of the plan for costs associated with forest management activities and maintenance and improvements to the Outdoor Center/Public Lot roads and trails. It is anticipated that there will be a deficit in Public Lot Fund in 2022 upon the completion of the multi-year trail bridge replacement project. Most of this deficit will be reimbursed in 2023 with timber harvesting revenues from the Public Lot.

(Note: It is anticipated that approximately \$118,000 of these funds will be expended in 2022 for the continued Outdoor Center/Public Lot trail bridge replacement project. It is also expected that wood harvesting activities in 2023 will generate approximately \$110,000 in revenue. As of 12/31/21 there was \$19,336 in the Public Lot Reserve Fund).

Recommended by the Budget Committee

Article 12. Shall the Town vote to raise and appropriate **\$26,100** to operate the Airport and **\$10,000** for the Airport Reserve Fund; and to also place anticipated 2022 Airport Lease Revenues (Est. \$5,200) and anticipated Federal Airport Coronavirus Relief Grant funds (\$9,000) and 2022/23 Federal Airport Rescue Grant funds (up to \$22,000) into the Airport Reserve Fund and to use these funds for the Town's share of Airport Projects.

(Note: Some of these funds may be needed as expenditures related to the Airport Taxi-Lane Project. If the F.A.A. provides future grant opportunities for other projects to the Town the voters of the Town will be asked to consider approval of these projects).

Recommended by the Budget Committee

Article 13. To see if the Town will vote to authorize the Select Board to enter into leases and related contracts to allow new airport hangar development at the Airport.

(Note: With the completion of the current Airport Taxi Lane construction project, space for up to ten T-hangars and three airport "box hangars" will be provided for private airport hangar development. If approved, the Select Board may enter into agreements with a private developer and/or a private association to develop the T-hangars and assign land leases. An association or individual airport hangar owners will pay annual land lease fees to the Town. There will be no public funding for construction of these private hangars.

Select Board Recommends Approval

Article 14. Shall the Town vote to raise and appropriate **\$79,800** for maintenance and plowing of Town roads, parking lots, street lights, and signage and to approve transferring anticipated M.D.O.T. funding (est. \$3,700) and unexpended Carriage Road maintenance funding into the Town's Highway Reserve Fund to be used for improvements to Town Roads.

Street Lights	\$1,700
Airport Trailhead (plowing, grading)	6,000
Road Plowing Contracts	55,000
Summer Road Maintenance	3,500
Clean-up Day	300
Street and House Signs	1,300
Carriage Road Maintenance	12,000
	\$79,800

Recommended by the Budget Committee



Article 15. Shall the Town vote to raise and appropriate **\$422,545** for maintenance, operation and related reserves for the following Town facilities and related services:

Town Buildings and Grounds	\$23,180
Town Park Pavilion Project	5,000
Town Office Building Expansion Reserve	5,000
Operation of the Library	73,415
Operation of the Community Center Facility	37,650
Community Center Building Capital Maintenance Reserve	5,000
Transfer Station Operation	228,200
Recycling Program	20,000
Maintenance of the Information Center	6,000
Golf Course Reserve Fund (to be matched by Sugarloaf)	\$10,000
Golf Course Club House Repair	5,000
Cemetery Maintenance	2,500
Seasonal Lighting	1,600
Total:	\$422,545

Recommended by the Budget Committee

Article 16. Shall the Town vote to raise and appropriate **\$367,704** for Obligated Debt and to accept and expend additional payments of \$80,779 from Sugarloaf Mountain Corporation and \$11,025 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 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 17. Shall the Town raise and appropriate **\$55,600** for the following Organizations:

Flagstaff Area Business Association:	\$20,000
Greater Franklin Development Corp:	8,600
Maine Huts & Trails (for trail maintenance):	5,000
CV Network (Elder Services)	2,000
Sugarloaf Ski Club (for scholarships)	20,000
Total:	\$55,600

Recommended by the Budget Committee

Article 18. Shall the Town raise and appropriate **\$145,000** for Transportation Services:

Western Maine Transportation Services (Sugarloaf Explorer:)	\$70,000
Reserve to fund a Bus Wash:	75,000
	\$145,000

(Note: \$145,000 is the same amount appropriated last year. Accumulated surplus funds in the WMT Explorer Account will help pay for 2022 operations. The intent is to match funding (\$75,000) with Sugarloaf over a two-year period and build and operate a needed bus wash facility for both the Explorer and Sugarloaf buses).

Recommended by the Budget Committee

Article 19. Shall the Town raise and appropriate **\$25,000** for the following Town programs and services:

Town Scholarship Fund	8,000
Town Comprehensive Plan	15,000
General Assistance (to people in need)	2,000
Total:	\$25,000



Article 20. To see if the Town will vote to carry the following Account Balances forward (as of Dec. 31st, 2021) and to expend these funds for said purposes:

BALANCE FORWARD ACCOUNTS	2022 REQUEST
Surface Water Management Plan	\$ 1,504
Police Department Training	3,843
Town Police Car Reserve	10,722
Fire Department Training Center	1,980
Outdoor Adventure Camp	9,986
Mountain Bike Race	1,616
Recreation Scholarship Fund	544
Alden MacDonald Jr. Golf Program	10,424
AGC After School Program Grant	3,373
AGC New Equipment (Town and CVA Funds)	8,816
Mountain Bike Trail Signage	7,126
Mountain Bike Trail Maintenance	829
Northern Forest Center Grant (Mt. Bike Trails)	18,820
Town/Mt. Bike Club Trail Planning	113
Wyman Mt. Bike Trails T.I.F.	191
Town/Mt. Bike Club Trail Development Funds	117,628
Community Building Capital Maintenance	19,110
Airport Fuel	25,154
Carriage Road Maint. (Transfer to Town Road Reserve)	12,000
Town Buildings Repairs/Improvements Account	14,412
Transfer Station Equipment (Transfer to T. Station Res.)	13,612
Information Center (Bldg. Improvements)	4,102
Town Scholarship Account	12,460
Cemetery Maintenance and Improvements	1,230
CVOA 50-yd Shooting Range	2,416
ATV Club Matching Funds	16,621
New Events (50/50 match with Sugarloaf)	2,000
Maine Huts & Trails Trail Development (matching funds)	19,397
History Committee Project	10,336
New Town Comprehensive Plan Project	30,000
Employee Housing Study	16,000
New Town Website	7,000
Airport AWOS Related Project	3,450
American Rescue Plan Act Funding	32,112
Total:	\$438,927

Recommended by the Budget Committee

Article 21. 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	\$15,000
Tree Growth Reimbursement	Estimated at	15,000
Local Road Assistance Program	Estimated at	3,700
Veteran's Exemption Reimbursement	Estimated at	250
Total:		\$33,950



And; 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	15,000
Excise Tax Collections	195,000
Boat Excise Tax Collections	1,500
Interest on Taxes and Lien Fees	6,200
Cash Investment Earnings	5,000
Town Clerk Fees	5,500
Building and Plumbing Fees	10,000
Ambulance Service Rent	11,000
CVA AGC Reimbursement	25,000
AGC Revenue	80,000
Pool and Lesson Fees	4,000
State Tree Growth Tax Reimbursement	15,000
Cable TV Franchise Fees (net)	32,000
Library and Community Center Revenues	600
Transfer Station Revenue (metal)	1,500
Police Department Revenues	1,200
Recommended by the Budget Committee	\$533,500

Article 22. 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 23. To see if the Town will vote to expend \$100,000 from the Town's Undesignated Surplus as a contribution to the Carrabassett Valley Academy (CVA) 'Podium Project'.

(Note: Please see a description of this project in the Town Report. The public benefit is to support economic development and recreation in Carrabassett Valley by assisting the Town's two largest employers and by providing recreational enhancements for youth ski programs and other benefits).

Article 24. To see if the Town will expend up to \$320,000 from the Town's Fire Department Equipment Reserve to purchase a "mini pumper" Fire Truck.

(Note: There is currently \$396,292 in this Reserve Account)

Recommended by the Select Board and Budget Committee

Article 25. 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 grants and revenues for Town purposes during the fiscal year 2022 and to authorize the Select Board to enter into agreements to implement grant awards. This does not include any monetary local match the Town may need for these grants.

Board of Selectmen Recommend Approval

Article 26. To see if the Town will vote to appropriate funds from Overlay for abatements and over drafts.

Recommended by the Board of Selectmen



Given under our hands this 14th day of February 2022

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

Pursuant to the within warrant, directed to me, I have notified and warned the Inhabitants of Carrabassett Valley, in the County of Franklin and State of Maine, qualified by law to vote in Town affairs, to assemble at the time and place and for the purpose within named by posting on the 15th day of February 2022 attested copies of the within Warrant 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



2019 **2020** **2021** **2022**
Approp. **Approp.** **Approp.** **Request**

DEBT SERVICE PAYMENT ACCOUNTS

Original Town (State Lot) Lot (2000 Bond)	\$21,798	\$21,500	\$0	\$0
Jones Public Lot (2020 Bond)		\$2,500	\$12,555	13982
AGC Roof Bond (50% CVA)	\$11,024	\$11,025	\$11,025	\$11,025
Golf Course Clubhouse Bond I (SMC 37.5%)	\$38,163	\$38,323	\$38,518	\$38,748
Golf Course Clubhouse Bond II	\$11,927	\$11,934	\$12,081	\$12,083
Fire Dept. Ladder Truck Bond	\$59,243	\$62,205	\$0	\$0
Communication Ctr. Bond (Town Share)	\$3,420	\$3,591	\$0	\$0
Outdoor Center Project Bond	\$95,748	\$92,687	\$96,921	\$97,145
New Library Bond	\$46,615	\$40,112	\$41,003	\$41,943
Golf Course Irrigation Sys. Proj. (Town Share)	\$47,528	\$47,528	\$47,529	\$47,529
2017 5-Yr. Bond for Golf Course Project	\$32,600	\$32,024	\$30,706	\$30,745
New Fire Station			\$74,504	\$74,504
Totals	\$368,066	\$363,429	\$364,842	\$367,704

EMPLOYEE BENEFITS AND REQUIREMENTS ACCOUNTS

Social Security	\$48,700	\$51,000	\$53,630	\$54,000
Health Insurance	\$100,000	\$107,000	\$96,000	\$95,000
Maine State Retirement	\$27,500	\$33,000	\$38,000	\$45,215
Workman's Compensation	\$17,000	\$18,700	\$19,500	\$19,500
Self-Funded Unemployment Comp.	\$4,000	\$2,500	\$7,500	\$3,000
Health Insurance Reimbursement Acct.	\$400	\$400	\$500	\$400
Totals	\$197,600	\$212,600	\$215,130	\$217,115

OTHER ACCOUNTS

Flagstaff Area Business Associaton	\$6,000	\$10,000	\$15,000	\$20,000
Information Center	\$6,000	\$6,000	\$7,000	\$6,000
Ski Club Scholarship Fund	\$15,000	\$15,000	\$15,000	\$20,000
Town Scholarship	\$12,000	\$14,000	\$14,000	\$8,000
Seasonal Lighting	\$1,200	\$1,200	\$1,200	\$1,600
Cemetery Maintenance and Improvements	\$1,000	\$1,000	\$2,000	\$2,500
Golf Course Reserve (SMC to match)	\$10,000	\$10,000	\$10,000	\$10,000
Golf Course Clubhouse Capital Maint.	\$8,000	\$5,000	\$5,000	\$5,000
Recreation Endowment Fund	\$50,000	\$50,000	\$50,000	\$50,000
General Assistance Aid	\$2,000	\$3,000	\$2,000	\$2,000
Cvalleynetwork.org (contribution)	\$2,000	\$2,000	\$2,000	\$2,000
Town Office Expansion Reserve	\$10,000	\$5,000	\$5,000	\$5,000
Town of CV History Committee Expenses	\$2,000	\$12,500	\$12,500	\$0
Town Park Pavilion Addition and new Recreation Dept. Garage	\$80,000	\$0	\$0	\$5,000
Greater Franklin Development Corp.	\$0	\$8,600	\$8,600	\$8,600
New Town Comprehensive Plan	\$0	\$15,000	\$15,000	\$15,000
Maine Huts and Trails (Trail Maintenance)	\$0	\$5,000	\$5,000	\$5,000
Totals	\$208,200	\$163,800	\$169,300	\$165,000

TOTAL MUNICIPAL APPROPRIATIONS: \$2,649,499 \$2,617,700 \$2,660,254 \$2,761,787



2019
Approp.

2020
Approp.

2021
Approp.

2022
Request

MUNICIPAL REVENUES BUDGETED:

Undesignated Surplus	\$175,000	\$125,000	\$125,000	\$125,000
State Revenue Sharing	\$10,000	\$12,000	\$15,000	\$15,000
Excise Tax	\$170,000	\$180,000	\$185,000	\$195,000
Boat Excise Tax	\$1,500	\$1,600	\$1,500	\$1,500
Interest on Taxes and Lien Fees	\$8,500	\$6,200	\$6,200	\$6,200
Interest on Cash Investments	\$4,500	\$10,000	\$10,000	\$5,000
Town Clerk Fees	\$4,400	\$4,600	\$4,800	\$5,500
Building and Plumbing Permit Fees	\$6,000	\$6,000	\$8,000	\$10,000
Ambulance Service Rent	\$10,100	\$10,300	\$10,300	\$11,000
CVA AGC Cost Sharing	\$25,000	\$25,000	\$25,000	\$25,000
AGC Fees & Memberships	\$73,000	\$77,000	\$60,000	\$80,000
Pool & Lesson Fees	\$3,800	\$4,000	\$0	\$4,000
Tree Growth Tax Reimbursement (State)	\$16,000	\$14,500	\$14,500	\$15,000
Cable TV Franchise Fees (Net)	\$25,000	\$30,000	\$32,000	\$32,000
Library/Community Center Revenues	\$1,000	\$650	\$650	\$600
Transfer Station Revenue (metal)	\$1,400	\$1,500	\$1,500	\$1,500
Police Department Revenues	\$0	\$4,500	\$1,200	\$1,200
TOTAL MUNICIPAL REVENUES BUDGETED:	\$535,200	\$512,850	\$500,650	\$533,500
NET MUNICIPAL BUDGET (expenses minus revenues)	\$2,114,299	\$2,104,850	\$2,159,604	\$2,228,287

EDUCATION APPROPRIATIONS (Est. for 2022/23) **2019-2020** **2020-2021** **2021-2022** **2022-2023**

School Committee

Stipends	\$1,250	\$1,250	\$1,250
MSBA Dues	\$500	\$500	\$500
Audit	\$2,500	\$3,000	\$3,000
Liability Insurance	\$4,500	\$4,500	\$4,500
Professional Services	\$5,000	\$5,000	\$5,000
Totals	\$13,750	\$14,250	\$14,250

Administration

Supt. Of Schools	\$16,306	\$16,306	\$18,200
Secretary	\$6,968	\$7,246	\$7,535
Maine State Retirement	\$1,200	\$1,400	\$1,450
FICA/Benefits/W.C.	\$3,000	\$3,000	\$3,000
Health	\$800	\$1,000	\$1,000
Admin. Supplies	\$260	\$260	\$260
Totals	\$28,534	\$29,212	\$31,445



	2019-2020	2020-2021	2021-2022	2022-2023
Instruction				
Innovative Science	\$25,000	\$25,000	\$25,000	
Professional Services (Sp.Ed.)	\$150,000	\$150,000	\$150,000	
SAD #58 Elem. Tuition	\$237,600	\$193,680	\$186,930	
Stratton Elem. Tuition	\$115,276	\$224,774	\$334,000	
Public Secondary Tuition	\$108,000	\$121,054	\$149,544	
Technology	\$4,340	\$4,340	\$0	
Private Secondary Tuition	\$217,094	\$251,372	\$325,778	
Private Elementary	\$0	\$0	\$82,876	
Insured Value Factor	\$13,026	\$15,070	\$17,586	
Totals	\$870,336	\$985,290	\$1,271,714	
Transportation				
Bus Driver	\$18,882	\$19,637	\$20,422	
FICA/Medicare/W.C.	\$2,000	\$2,300	\$2,300	
Maine State Retirement	\$2,200	\$2,400	\$2,400	
Substitute Drivers	\$2,000	\$2,000	\$2,000	
Bus Reserve	\$16,000	\$16,000	\$16,000	
Health Insurance	\$8,000	\$8,200	\$8,200	
Repairs/Maint./Fuel (Bus)	\$5,000	\$6,000	\$6,000	
Stratton Transportation	\$8,000	\$5,000	\$5,000	
General Supplies	\$12,000	\$14,000	\$14,000	
Dues/Fees	\$1,000	\$1,000	\$1,000	
Totals	\$75,082	\$76,537	\$77,322	
TOTAL EDUCATION EXPENSES:	\$987,552	\$1,105,289	\$1,394,731	\$1,544,731
EDUCATION BUDGET (Estimated for 2022/23)				
State Education Subsidy	\$21,541	\$20,308	\$19,545	\$19,545
Use of Fund Balance (Surplus)	\$348,000	\$260,000	\$0	\$0
TOTALS	\$369,541	\$280,308	\$19,545	\$19,545
NET EDUCATION BUDGET (Estimated for 2022/23)	\$618,011	\$824,981	\$1,375,186	\$1,525,186
NET TOWN EDUCATION APPROPRIATION (Estimated) (1/2 from Current Year and 1/2 from New Year)	\$585,032	\$709,080	\$1,100,084	\$1,450,186
FRANKLIN COUNTY ASSESSMENT TO THE TOWN (Estimated for 2022)	\$785,000	\$823,075	\$946,627	\$960,000



	2019-2020	2020-2021	2021-2022	2022-2023
OTHER REVENUES:				
Homestead Reimbursement	\$9,755	\$13,000	\$16,124	
Bete Reimbursement	\$31,884	\$37,832	25476	
OVERLAY (Estimated for 2022)	\$71,169	\$68,499	\$40,920	\$50,000
TOTAL TAX COMMITMENT (Est. for 2022) (expenditures minus revenues plus overlay)	\$3,555,500	\$3,674,087	\$4,205,635	\$4,688,473
TOWN TAXABLE VALUATION (Est. for 2022)	\$551,262,402	\$565,244,123	\$616,210,267	\$630,210,267
MIL (TAX) RATE (Est. for 2022)	0.00645	0.0065	0.0006825	0.000744

PROPOSED REVENUES 2022



Account #	ACCOUNT:	2017 Collected	2018 Collected	2019 Collected	2020 Collected	2021 Budget	2021 Collected	2022 Proposed
99-8020	State Revenue Sharing	\$10,652	\$11,413	\$14,874	\$34,499	\$15,000	\$29,965	\$15,000
99-1000	Auto Excise Tax Collections	\$183,538	\$193,111	\$193,651	\$195,401	\$185,000	\$225,914	\$195,000
99-1001	Boat Excise Tax Collections	\$1,822	\$1,694	\$1,790	\$1,588	\$1,500	\$1,771	\$1,500
99-2000	Interest on Taxes and Lien Fees	\$9,295	\$8,092	\$6,265	\$7,397	\$6,200	\$6,582	\$6,200
99-2015 & 2020	Cash & Checking Acct Earnings	\$3,791	\$7,144	\$28,153	\$22,738	\$10,000	\$2,190	\$5,000
99-5000	Town Clerk's Fees	\$5,994	\$4,463	\$4,999	\$5,679	\$4,800	\$5,998	\$5,500
99-5010 & 5011	Building and Plumbing Fees	\$5,309	\$8,716	\$7,271	\$11,358	\$8,000	\$19,128	\$10,000
99-5020	Ambulance Bldg. Rent	\$9,558	\$9,869	\$10,087	\$10,253	\$10,300	\$10,559	\$11,000
99-4010	CVA AGC Cost Sharing (Operations)	\$24,798	\$22,696	\$24,125	\$23,068	\$25,000	\$18,800	\$25,000
99-4020 & 4030	AGC Fees and Programs (Net)	\$73,817	\$72,803	\$79,609	\$55,311	\$60,000	\$92,094	\$80,000
99-4000 & 4003	Pool & Lesson Fees	\$4,320	\$3,816	\$7,137	\$0	\$0	\$6,855	\$4,000
99-1030	Tree Growth Reimbursement (state)	\$16,729	\$16,053	\$14,719	\$14,967	\$14,500	\$18,040	\$15,000
99-1020	Cable TV Franchise Fees (Net) (Note: 30% of Gross to WSKI)	\$14,585	\$30,836	\$34,316	\$34,136	\$32,000	\$32,912	\$32,000
99-1002	Airport Lease Revenues***	\$3,758	\$3,950	\$5,173	\$5,069	\$0	\$4,837	\$0
99-3000 & 3001	Dog Fees/Fines	\$250	\$476	\$458	\$310	\$0	\$50	\$0
99-8038	Police Department Revenues*****	\$314	\$10,697	\$8,740	\$3,522	\$1,200	\$34,550	\$1,200
99-8010	M.D.O.T. Highway Funds*	\$3,560	\$3,504	\$3,604	\$3,368	\$0	\$3,584	\$0
99-8070	Cell Tower Site Lease Fees**	\$12,452	\$12,485	\$13,478	\$13,883	\$0	\$16,654	\$0
99-8055	Transfer Station Income (metal pile)	\$1,611	\$1,409	\$1,839	\$1,571	\$1,500	\$4,402	\$1,500
99-1035	Town Land Sales*****	\$0	\$0	\$3,300	\$3,500	\$0	\$1,750	\$0
99-9056	Outdoor Center Lease Revenue*****	\$10,250	\$10,500	\$10,750	\$11,000	\$0	\$11,250	\$0
99-9122	Library/Community Center Revenues	\$968	\$1,513	\$631	\$908	\$650	\$436	\$600
	TOTAL REVENUES:	\$397,371	\$435,240	\$474,969	\$459,526	\$375,650	\$548,321	\$408,500

NOTES: *State M.D.O.T. funds (est. \$3,700) go into Town Hwy. Reserve Fund for Capital Projects
 **Cell Tower Site Lease Funds go into the Town's Recreation Reserve Fund
 ***Propose to place Airport Revenues into Airport Reserve to pay for approved Airport Projects
 ****Town Land Sale Revenue goes to Town Land Acquisition Reserve
 *****Outdoor Center Lease Revenue goes into the Outdoor Center Facility Capital Maintenance Reserve
 *****\$32,000 of the Police Department Revenues were a one-time reimbursement from another Police Dept.
 as allowed under State law for trained and certified officer leaving one department going to another.



2021 TREASURERS REPORT

BEGINNING CASH BALANCE:.....\$5,731,290.48

REVENUES:

SNOWMOBILE GRANT.....	\$26,040.00
EXCISE TAX.....	\$226,913.88
BOAT EXCISE.....	\$1,771.20
AIRPORT REVENUE.....	\$4,836.83
AIRPORT CARES ACT.....	\$20,000.00
PD REVENUE.....	\$1,631.35
JUNIOR GOLF REVENUE.....	\$3,504.00
AIRPORT FUEL SALES.....	\$58,192.46
CABLE FRANCHISE FEES.....	\$47,017.71
CVOA.....	\$335.75
TREE GROWTH.....	\$18,039.90
LAND ACQUISITION TR.....	\$1,750.00
DEPT. TREAS. REIMB.....	\$6,933.04
INT LATE TAXES.....	\$7,176.91
INTEREST CHECKING ACCOUNT.....	\$2,638.70
INT. G/L CASH ACT.....	\$9,533.28
FEES & FINES.....	\$305.00
DOG FINES.....	\$50.00
MARIJUANA LICENSES.....	\$3,500.00
POOL FEES.....	\$5,035.00
PRIVATE SWIM LESSONS.....	\$1,920.00
CVA/REC COST SHARING.....	\$37,112.06
AGC FEES & MEMBERSHIPS.....	\$72,700.04
AGC WATER SALES REV.....	\$231.00
RECREATION SPORTS.....	\$10,653.00
OTHER REC PROGRAM FEES.....	\$30,988.00
OUTDOOR ADVENTURE CAMP.....	\$41,440.00
TOWN FEES.....	\$6,243.89
ARPA FUNDS.....	\$41,559.82
BUILDING PERMIT.....	\$9,652.10
TOWN PLUMBING PERMIT.....	\$9,476.25
AMBULANCE SERVICE.....	\$10,559.41
SUPPLEMENTAL TAXES.....	\$0.00
HOMESTEAD EXEMPTION.....	\$12,973.00
ROADS REIMBURSEMENT.....	\$3,584.00
LIBRARY ARPA GRANT.....	\$2,000.00
STATE REVENUE SHARING.....	\$33,549.25
AIRPORT GRANT REVENUE.....	\$173,085.16
PD INCIDENTALS.....	\$34,550.00
VETERANS REIMBURSEMENT.....	\$77.00
SNOWMOBILE EXCISE.....	\$264.80



TRANSFER STATION REVENUE.....	\$4,493.95
FD REVENUE/GRANTS.....	\$46.32
CELL TOWER REVENUE/LEASE	\$16,618.01
OTHER REVENUES	\$16,917.29
USE OF FUNDS BALANCE.....	\$0.00
R/E TAXES	\$4,205,641.88
ABATEMENTS.....	\$0.00
SUPPLEMENTAL	\$16,932.87
LEASE PYMT SMC CORP	\$11,250.00
SALE OF CEMETERY LOTS.....	\$700.00
MOUNTAIN BIKE TRAIL REV.....	\$103,127.05
MOUNTAIN BIKE RACE INCOME	\$25,646.99
PUBLIC LOTS REVENUE	\$35,853.78
NEW LIB/COMM BLD INCOME	\$520.68
NEW LIBRARY GRANTS.....	\$0.00
WC PREMIUM REBATE.....	\$2,160.99
AGC NEW EQUIPMENT.....	\$6,000.00
ATV FUNDING.....	\$7,593.03
BETE REIMBURSEMENT	\$18,199.00
SUGARLOAF REVENUE.....	\$145,969.42
TOTAL LISTED REVENUES:.....	\$5,595,495.05

EXPENSES:

PAYROLL WARRANTS	\$1,087,883.43
ACCOUNTS PAYABLE WARRANTS	\$3,694,119.68
BANK & CREDIT CARD FEES.....	\$3,992.46
TOTAL EXPENSES:.....	\$4,785,995.57
ENDING CASH BALANCE:.....	\$2,374,962.58



Outdoor Center, Summer 2021 - Photo Credit: Sean Daigle



2021 REVENUE SUMMARY REPORT

(2020 Activity Only)

<i>Account</i>	<i>Budget Net</i>	<i>Debits</i>	<i>Credits</i>	<i>Net</i>	<i>Uncollected Balance</i>
12 - SPECIAL REVENUES					
0200 - INTEREST BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0201 - INTEREST HIGHWAY	\$0.00	\$1,921.29	\$2,047.36	\$126.07	-\$126.07
0202 - INTEREST SCHOLARSHIP	\$0.00	\$6,327.92	\$7,992.83	\$1,664.91	-\$1,664.91
0203 - INTEREST PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0211 - HIGHWAY GAINS/LOSSES	\$0.00	\$276.22	\$0.00	-\$276.22	\$276.22
0212 - SCHOLARSHIP GAIN/LOSS	\$0.00	\$2,240.85	\$0.00	-\$2,240.85	\$2,240.85
0213 - REVALUATION GAIN/LOSS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0214 - TOWN LAND ACQUISITION	\$0.00	\$3,422.91	\$4,434.35	\$1,011.44	-\$1,011.44
0216 - TOWN SCHOOL BUS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0217 - ACADIA GAINS/LOSSES	\$0.00	\$4,523.31	\$3,193.11	-\$1,330.20	\$1,330.20
Department Total	\$0.00	\$18,712.50	\$17,667.65	-\$1,044.85	\$1,044.85
13 - CAPITAL PROJECTS					
0300 - ACADI INT GC REPAIR	\$0.00	\$5,716.82	\$7,873.01	\$2,156.19	-\$2,156.19
0301 - ACADIA SOLID WASTE	\$0.00	\$247.08	\$312.09	\$65.01	-\$65.01
0302 - INT CARRIAGE	\$0.00	\$3,676.04	\$4,643.22	\$967.18	-\$967.18
0303 - ACADIA GAINS/LOSSES	\$0.00	\$44,416.92	\$6,766.73	-\$37,650.19	\$37,650.19
0304 - ACADIA SCHOOL BUS	\$0.00	\$4,309.66	\$5,951.84	\$1,642.18	-\$1,642.18
0305 - INT REC FACILITY	\$0.00	\$26,597.35	\$33,154.61	\$6,557.26	-\$6,557.26
0306 - INT FIRE DEPT	\$0.00	\$23,480.84	\$30,886.73	\$7,405.89	-\$7,405.89
0311 - ACADIA INT GC CLUBHOUSE	\$0.00	\$1,164.58	\$1,637.91	\$473.33	-\$473.33
0313 - ACADIA INT AGC	\$0.00	\$447.62	\$463.86	\$16.24	-\$16.24
0314 - LIBRARY	\$0.00	\$907.33	\$1,116.06	\$208.73	-\$208.73
0315 - PARK IMPROVEMENT	\$0.00	\$817.30	\$984.02	\$166.72	-\$166.72
0316 - ACADIA OC FACILITY	\$0.00	\$5,098.99	\$6,347.86	\$1,248.87	-\$1,248.87
0317 - TOWN PARK PLYGRND	\$0.00	\$789.29	\$995.98	\$206.69	-\$206.69
0318 - MOUNTAIN FIRE ST.	\$0.00	\$14,644.92	\$15,533.37	\$888.45	-\$888.45
0319 - PUBLIC LOTS	\$0.00	\$21,673.99	\$23,974.08	\$2,300.09	-\$2,300.09
0332 - POOL GAIN/LOSS	\$0.00	\$622.08	\$916.17	\$294.09	-\$294.09
0333 - AGC GAIN/LOSS	\$0.00	\$0.00	\$326.96	\$326.96	-\$326.96
0336 - AIRPORT GRANT REV	\$0.00	\$0.00	\$159,513.88	\$159,513.88	-\$159,513.88
0343 - TOWN PARK & PAVILION	\$0.00	\$1.73	\$260.82	\$259.09	-\$259.09
0345 - NG PATHWAY	\$0.00	\$50.88	\$587.17	\$536.29	-\$536.29
0356 - TOWN OFFICE EXPANSE	\$0.00	\$1,946.78	\$2,510.45	\$563.67	-\$563.67
Department Total	\$0.00	\$156,610.20	\$304,756.82	\$148,146.62	-\$148,146.62



<i>Account</i>	<i>Budget Net</i>	<i>Debits</i>	<i>Credits</i>	<i>Net</i>	<i>Uncollected Balance</i>
14 - TRUST FUNDS					
0400 - INT MCDONALD GOLF	\$0.00	\$0.00	\$1,869.91	\$1,869.91	-\$1,869.91
0401 - INT CEMETERY	\$0.00	\$679.48	\$894.93	\$215.45	-\$215.45
0410 - CEMETERY GAIN/LOSS	\$0.00	\$279.68	\$0.00	-\$279.68	\$279.68
0411 - MCDONALD GOLF G/L	\$0.00	\$2,516.78	\$0.00	-\$2,516.78	\$2,516.78
0412 - ACADIA GAINS/LOSSES	\$0.00	\$10,442.58	\$10,442.58	\$0.00	\$0.00
Department Total	\$0.00	\$13,918.52	\$13,207.42	-\$711.10	\$711.10
99 - MISC.					
0051 - SNOWMOBILE GRANT	\$26,040.00	\$0.00	\$26,040.00	\$26,040.00	\$0.00
1000 - EXCISE TAX	\$185,000.00	\$1,120.17	\$226,913.88	\$225,793.71	-\$40,793.71
1001 - BOAT EXCISE	\$1,500.00	\$0.00	\$1,771.20	\$1,771.20	-\$271.20
1002 - AIRPORT REVENUE	\$0.00	\$4,836.83	\$4,836.83	\$0.00	\$0.00
1003 - AIRPORT CARES ACT	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00
1004 - PD REVENUE	\$1,631.35	\$0.00	\$1,631.35	\$1,631.35	\$0.00
1005 - JUNIOR GOLF REVENUE	\$3,504.00	\$0.00	\$3,504.00	\$3,504.00	\$0.00
1006 - AIRPORT FUEL SALES	\$58,192.46	\$0.00	\$58,192.46	\$58,192.46	\$0.00
1020 - CABLE FRANCHISE FEES	\$46,105.31	\$0.00	\$47,017.71	\$47,017.71	-\$912.40
1025 - CVOA	\$335.75	\$0.00	\$335.75	\$335.75	\$0.00
1030 - TREE GROWTH	\$14,500.00	\$0.00	\$18,039.90	\$18,039.90	-\$3,539.90
1035 - LAND ACQUISITION TR.	\$0.00	\$1,750.00	\$1,750.00	\$0.00	\$0.00
1050 - DEPT. TREAS. REIMB.	\$0.00	\$6,933.04	\$6,933.04	\$0.00	\$0.00
2000 - INT LATE TAXES	\$6,200.00	\$594.46	\$7,176.91	\$6,582.45	-\$382.45
2015 - INTEREST CHECKING ACCOUNT	\$0.00	\$0.00	\$2,638.70	\$2,638.70	-\$2,638.70
2020 - INT. G/L CASH ACT	\$10,000.00	\$13,997.65	\$9,533.28	-\$4,464.37	\$14,464.37
3000 - FEES & FINES	\$0.00	\$0.00	\$305.00	\$305.00	-\$305.00
3001 - DOG FINES	\$0.00	\$0.00	\$50.00	\$50.00	-\$50.00
3099 - MARIJUANA LICENSES	\$0.00	\$0.00	\$3,500.00	\$3,500.00	-\$3,500.00
4000 - POOL FEES	\$100.00	\$0.00	\$5,035.00	\$5,035.00	-\$4,935.00
4003 - PRIVATE SWIM LESSONS	\$0.00	\$0.00	\$1,920.00	\$1,920.00	-\$1,920.00
4010 - CVA/REC COST SHARING	\$36,024.16	\$0.00	\$37,112.06	\$37,112.06	-\$1,087.90
4020 - AGC FEES & MEMBERSHIPS	\$40,000.00	\$606.00	\$72,700.04	\$72,094.04	-\$32,094.04
4022 - AGC WATER SALES REV	\$231.00	\$0.00	\$231.00	\$231.00	\$0.00
4025 - RECREATION SPORTS	\$8,507.00	\$2,100.00	\$10,653.00	\$8,553.00	-\$46.00
4030 - OTHER REC PROGRAM FEES	\$30,988.00	\$0.00	\$30,988.00	\$30,988.00	\$0.00
4040 - OUTDOOR ADVENTURE CAMP	\$41,440.00	\$0.00	\$41,440.00	\$41,440.00	\$0.00
5000 - TOWN FEES	\$4,800.00	\$246.40	\$6,243.89	\$5,997.49	-\$1,197.49
5001 - ARPA FUNDS	\$9,447.57	\$0.00	\$41,559.82	\$41,559.82	-\$32,112.25
5010 - BUILDING PERMIT	\$4,000.00	\$0.00	\$9,652.10	\$9,652.10	-\$5,652.10



<i>Account</i>	<i>Budget Net</i>	<i>Debits</i>	<i>Credits</i>	<i>Net</i>	<i>Uncollected Balance</i>
5011 - TOWN PLUM PERMIT	\$4,000.00	\$0.00	\$9,476.25	\$9,476.25	-\$5,476.25
5020 - AMBULANCE SERVICE	\$10,300.00	\$0.00	\$10,559.41	\$10,559.41	-\$259.41
6000 - SUPPLEMENTAL TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6050 - HOMESTEAD EXEMPTION	\$16,124.06	\$0.00	\$12,973.00	\$12,973.00	\$3,151.06
8010 - ROADS REIMBURSEMENT	\$0.00	\$3,584.00	\$3,584.00	\$0.00	\$0.00
8015 - LIBRARY ARPA GRANT	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
8020 - STATE REVENUE SHARING	\$15,000.00	\$3,584.00	\$33,549.25	\$29,965.25	-\$14,965.25
8036 - AIRPORT GRANT REVENUE	\$159,513.88	\$173,085.16	\$173,085.16	\$0.00	\$159,513.88
8038 - PD INCIDENTALS	\$1,200.00	\$0.00	\$34,550.00	\$34,550.00	-\$33,350.00
8045 - VETERANS REIMBURSEMENT	\$0.00	\$0.00	\$77.00	\$77.00	-\$77.00
8050 - SNOWMOBILE EXCISE	\$264.80	\$0.00	\$264.80	\$264.80	\$0.00
8055 - TRANSFER STATION REVENUE	\$1,500.00	\$0.00	\$4,493.95	\$4,493.95	-\$2,993.95
8062 - FD REVENUE/GRANTS	\$46.32	\$0.00	\$46.32	\$46.32	\$0.00
8070 - CELL TOWER REVENUE/LEASE	\$0.00	\$16,618.01	\$16,618.01	\$0.00	\$0.00
9000 - OTHER REVENUES	\$15,822.12	\$75.29	\$16,917.29	\$16,842.00	-\$1,019.88
9001 - USE OF FUNDS BALANCE	\$443,747.00	\$0.00	\$0.00	\$0.00	\$443,747.00
9050 - R/E TAXES	\$4,205,635.07	\$67,813.60	\$4,205,641.88	\$4,137,828.28	\$67,806.79
9051 - ABATEMENTS	\$0.00	\$310.05	\$0.00	-\$310.05	\$310.05
9055 - SUPPLEMENTAL	\$0.00	\$0.00	\$16,932.87	\$16,932.87	-\$16,932.87
9056 - LEASE PYMT SMC CORP	\$247.82	\$11,250.00	\$11,250.00	\$0.00	\$247.82
9090 - SALE OF CEMETERY LOTS	\$0.00	\$700.00	\$700.00	\$0.00	\$0.00
9102 - MOUNTAIN BIKE TRAIL REV	\$103,089.14	\$37.91	\$103,127.05	\$103,089.14	\$0.00
9103 - MOUNTAIN BIKE RACE INCOME	\$25,646.99	\$0.00	\$25,646.99	\$25,646.99	\$0.00
9110 - PUBLIC LOTS REVENUE	\$35,853.78	\$0.00	\$35,853.78	\$35,853.78	\$0.00
9122 - NEW LIB/COMM BLD INCOME	\$650.00	\$84.93	\$520.68	\$435.75	\$214.25
9123 - NEW LIBRARY GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9205 - WC PREMIUM REBATE	\$2,160.99	\$0.00	\$2,160.99	\$2,160.99	\$0.00
9211 - AGC NEW EQUIPMENT	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00
9215 - ATV FUNDING	\$7,593.03	\$0.00	\$7,593.03	\$7,593.03	\$0.00
9216 - BETE REIMBURSEMENT	\$25,475.62	\$0.00	\$18,199.00	\$18,199.00	\$7,276.62
9900 - SUGARLOAF REVENUE	\$145,969.42	\$0.00	\$145,969.42	\$145,969.42	\$0.00
Department Total	\$5,756,386.64	\$329,327.50	\$5,595,495.05	\$5,266,167.55	\$490,219.09
Final Totals	\$5,756,386.64	\$518,568.72	\$5,931,126.94	\$5,412,558.22	\$343,828.42



2021 EXPENSE DETAIL REPORT

	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
05 - GENERAL GOVERNMENTAL SALARIES				
001 - TOWN MANAGER SALARY	\$87,896.00	\$87,896.00	\$0.00	\$0.00
002 - TAX COLLECTOR/CLERK SALARY	\$40,376.00	\$42,541.71	\$2,165.71	\$0.00
003 - TREASURER	\$38,000.00	\$39,062.13	\$0.00	-\$1,062.13
004 - SELECTMEN CONTINGENCY	\$5,000.00	\$5,000.00	\$0.00	\$0.00
005 - PART TIME OFFICE HELP	\$5,000.00	\$2,776.00	\$0.00	\$2,224.00
Department Total	\$176,272.00	\$177,275.84	\$2,165.71	\$1,161.87
06 - TOWN OFFICE OPERATION AND EXP				
021 - HEAT/ELEC	\$8,500.00	\$9,290.49	\$0.00	-\$690.49
022 - TELEPHONE	\$4,000.00	\$4,825.62	\$0.00	-\$825.62
023 - OFFICE SUPPLIES	\$7,200.00	\$6,651.45	\$0.00	\$548.55
024 - JANITOR/TRASH	\$3,400.00	\$3,388.66	\$0.00	\$11.34
025 - COPIER	\$750.00	\$689.92	\$0.00	\$60.08
026 - COMPUTERS	\$14,200.00	\$14,095.39	\$0.00	\$104.61
027 - ELECTIONS	\$1,500.00	\$1,132.25	\$0.00	\$367.75
028 - STAMPS/METER	\$5,000.00	\$4,129.89	\$0.00	\$1,072.45
029 - LEGAL	\$30,000.00	\$5,578.80	\$0.00	\$24,421.20
030 - TM EXPENSES/TRAINING	\$1,500.00	\$1,243.96	\$0.00	\$256.04
031 - VEHICLE ALLOWANCE	\$5,500.00	\$5,499.96	\$0.00	\$0.04
032 - TREASURERS EXPENSES/TRAINING	\$500.00	\$75.00	\$0.00	\$425.00
033 - TOWN CLERK EXPENSES	\$600.00	\$35.06	\$0.00	\$564.94
034 - ANNUAL DUES	\$4,100.00	\$4,073.00	\$0.00	\$27.00
035 - AUDITOR/TOWN REPORT	\$8,500.00	\$9,855.00	\$0.00	-\$1,355.00
036 - REGISTRY OF DEEDS	\$1,800.00	\$1,278.04	\$0.00	\$521.96
037 - ADVERTISEMENT/MISC	\$3,000.00	\$1,582.56	\$0.00	\$1,417.44
038 - NEW EQUIPMENT/REPAIR	\$1,200.00	\$7,593.58	\$0.00	-\$6,393.58
039 - ANNUAL NEWSLETTER	\$5,200.00	\$5,260.21	\$0.00	-\$60.21
040 - WEB SITE UPKEEP	\$500.00	\$0.00	\$0.00	\$500.00
041 - BANK CHARGES AND FEES	\$800.00	\$259.83	\$0.00	\$540.17
042 - CASH ACT EXPENSES	\$0.00	\$2,204.88	\$0.00	-\$2,204.88
123 - OTHER MISC	\$0.00	\$100.00	\$0.00	-\$100.00
Department Total	\$107,750.00	\$88,843.55	\$0.00	\$19,208.79
10 - ASSESSING				
043 - MAPPING	\$3,000.00	\$1,900.00	\$0.00	\$1,100.00
044 - MILEAGE/TRAIN/EXP	\$900.00	\$870.06	\$0.00	\$29.94
045 - SUPPLIES/MISC	\$200.00	\$0.00	\$0.00	\$200.00
049 - ASSESSOR 2019	\$31,658.00	\$31,714.00	\$0.00	-\$56.00
Department Total	\$35,758.00	\$34,484.06	\$0.00	\$1,273.94



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
12 - SPECIAL REVENUES				
749 - TOWN LAND ACQUISITION	\$0.00	\$258.60	\$0.00	-\$258.60
751 - SR-HIGHWAY	\$0.00	\$33.22	\$0.00	-\$33.22
752 - SR-SCHOLARSHIP	\$0.00	\$426.13	\$0.00	-\$426.13
Department Total	\$0.00	\$717.95	\$0.00	-\$717.95
13 - CAPITAL PROJECTS				
756 - TAXI LANE PLAN	\$0.00	\$141,814.58	\$13,571.28	-\$1,562.40
758 - FIRE EQUIP	\$0.00	\$1,892.45	\$0.00	-\$1,892.45
759 - RECREATION	\$0.00	\$1,679.44	\$0.00	-\$1,679.44
760 - CARRIAGE ROAD	\$0.00	\$247.55	\$0.00	-\$247.55
761 - SOLID WASTE	\$0.00	\$16.64	\$0.00	-\$16.64
763 - SCHOOL BUS	\$0.00	\$418.35	\$0.00	-\$418.35
764 - GC REPAIR	\$0.00	\$550.24	\$0.00	-\$550.24
766 - GC CLUBHOUSE	\$0.00	\$120.73	\$0.00	-\$120.73
767 - POOL	\$0.00	\$74.94	\$0.00	-\$74.94
768 - AGC	\$0.00	\$4.41	\$0.00	-\$4.41
769 - LIBRARY	\$0.00	\$53.50	\$0.00	-\$53.50
777 - TOWN PARK IMPROVE CAPITAL	\$0.00	\$42.79	\$0.00	-\$42.79
778 - OC FACILITY IMPROVE CAPITAL	\$0.00	\$675.28	\$0.00	-\$319.88
779 - PLAYGROUND IMPROVE CAPITAL	\$0.00	\$52.91	\$0.00	-\$52.91
794 - NEW FIRE STATION	\$0.00	\$19,691.46	\$0.00	-\$19,691.46
795 - AIRPORT TREE REMOVAL	\$0.00	\$0.00	\$0.00	\$23,051.03
805 - TOWN PARK PAVILION & GARAGE	\$0.00	\$9,298.22	\$0.00	-\$9,298.22
807 - TAXI LANE CONSTRUCTION	\$0.00	\$9,881.95	\$0.00	-\$100.00
Department Total	\$0.00	\$186,515.44	\$13,571.28	-\$13,074.88
14 - TRUST FUNDS				
050 - MCDONALD GOLF	\$0.00	\$55.05	\$0.00	-\$55.05
051 - CEMETERY	\$0.00	\$478.61	\$0.00	-\$478.61
Department Total	\$0.00	\$533.66	\$0.00	-\$533.66
15 - CODE ENFORCEMENT				
061 - CEO SALARY	\$57,277.00	\$57,277.00	\$0.00	\$0.00
062 - VEHICLE ALLOWANCE	\$4,000.00	\$3,999.96	\$0.00	\$0.04
063 - PHONE/PAGER/SUPPLIES	\$2,300.00	\$2,500.07	\$0.00	-\$200.07
064 - EXPENSES/TRAINING	\$300.00	\$268.34	\$0.00	\$31.66
Department Total	\$63,877.00	\$64,045.37	\$0.00	-\$168.37



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
16 - PLANNING BOARD				
081 - EXPENSES/LEGAL	\$1,000.00	\$95.00	\$0.00	\$905.00
083 - RECORDING FEES	\$650.00	\$520.00	\$0.00	\$130.00
084 - CONSULTANT FEE	\$1,000.00	\$850.00	\$0.00	\$150.00
086 - AVCOG DUES	\$8,000.00	\$7,648.82	\$0.00	\$351.18
087 - ORDINANCE PRINTING/MIS	\$400.00	\$0.00	\$0.00	\$400.00
088 - SURFACE WATER MGT PLAN	\$0.00	\$0.00	\$0.00	\$1,504.00
Department Total	\$11,050.00	\$9,113.82	\$0.00	\$3,440.18
20 - SELECTMEN'S EXPENSES/DONATIONS				
121 - SEL DONATION	\$10,000.00	\$8,386.00	\$0.00	\$1,614.00
122 - MEETING RECORDS	\$1,350.00	\$1,300.00	\$0.00	\$50.00
123 - OTHER MISC	\$4,000.00	\$121.81	\$0.00	\$3,878.19
Department Total	\$15,350.00	\$9,807.81	\$0.00	\$5,542.19
25 - POLICE DEPARTMENT				
141 - PD CHIEFS SALARY	\$69,566.00	\$69,566.00	\$0.00	\$0.00
142 - POLICE CAR	\$3,000.00	\$21,279.41	\$0.00	-\$713.46
143 - PHONE RADIO	\$3,400.00	\$4,182.98	\$0.00	-\$782.98
144 - SUPPLIES	\$1,000.00	\$98.41	\$0.00	\$901.59
146 - NEW EQUIPMENT	\$3,000.00	\$1,990.49	\$0.00	\$1,009.51
147 - TRAINING	\$1,927.00	\$6,156.68	\$0.00	\$3,843.32
149 - MISC	\$1,000.00	\$1,447.50	\$0.00	-\$447.50
151 - POLICE CAR RESERVE	\$5,000.00	\$0.00	\$0.00	\$10,722.00
Department Total	\$87,893.00	\$104,721.47	\$0.00	\$14,532.48
26 - COMMUNICATIONS CENTER				
161 - COMM CTR OPS	\$154,207.00	\$154,207.00	\$0.00	\$0.00
Department Total	\$154,207.00	\$154,207.00	\$0.00	\$0.00
30 - FIRE DEPARTMENT				
181 - FIRE CHIEF SALARY	\$42,000.00	\$42,000.00	\$0.00	\$0.00
182 - FD PAYROLL	\$44,500.00	\$41,730.00	\$0.00	\$2,770.00
183 - NEW EQUIPMENT	\$2,000.00	\$7,626.89	\$0.00	-\$275.32
184 - FD EQUIP MAINT	\$20,930.00	\$17,472.80	\$0.00	\$3,503.52
185 - TELEPHONE	\$1,700.00	\$1,901.36	\$0.00	-\$201.36
186 - FD TRAINING	\$1,500.00	\$771.80	\$0.00	\$1,288.20
188 - MISC	\$1,000.00	\$675.58	\$0.00	\$324.42
Department Total	\$113,630.00	\$112,178.43	\$0.00	\$7,409.46
31 - FIRE DEPT TRAINING CENTER				
200 - FIRE DEPARTMENT TRAINING CTR	\$0.00	\$0.00	\$0.00	\$1,980.00
Department Total	\$0.00	\$0.00	\$0.00	\$1,980.00



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
32 - NEW FIRE STATION				
211 - SUPPLIES, CLEANING & MISC.	\$500.00	\$27.88	\$0.00	\$472.12
212 - MAINTENANCE/REPAIRS	\$1,200.00	\$2,373.67	\$0.00	-\$1,173.67
213 - HEATING/COOLING	\$3,500.00	\$3,699.09	\$0.00	-\$199.09
214 - ELECTRICITY	\$2,500.00	\$3,108.02	\$1,576.06	\$968.04
215 - SEWER FEES	\$500.00	\$876.64	\$497.92	\$121.28
216 - TDS/SECURITY	\$1,200.00	\$1,362.08	\$165.69	\$3.61
217 - PLOWING/MOWING	\$6,500.00	\$6,924.71	\$274.71	-\$150.00
218 - CAPITAL MAINT/RESERVE	\$5,000.00	\$11,650.00	\$6,650.00	\$0.00
Department Total	\$20,900.00	\$30,022.09	\$9,164.38	\$42.29
33 - AMBULANCE SERVICE CONTRACT				
220 - AMBULANCE SERVICE CONTRACT	\$72,295.00	\$72,294.59	\$0.00	\$0.41
Department Total	\$72,295.00	\$72,294.59	\$0.00	\$0.41
35 - ANIMAL CONTROL				
241 - ANIMAL CTRL OFFICER	\$500.00	\$0.00	\$0.00	\$500.00
243 - FRANKLIN COUNTY ANIMAL SHELTER	\$1,820.00	\$1,718.20	\$0.00	\$101.80
244 - OTHER/MISC	\$200.00	\$0.00	\$0.00	\$200.00
Department Total	\$2,520.00	\$1,718.20	\$0.00	\$801.80
40 - INSURANCES				
261 - LAW ENFORCEMENT LIABILITY	\$5,200.00	\$5,503.00	\$0.00	-\$303.00
262 - AVIATION INSURANCE	\$2,250.00	\$2,174.00	\$0.00	\$76.00
263 - BONDS-TREASURER TAX COLLECTOR	\$900.00	\$876.00	\$0.00	\$24.00
264 - VEHICLE INSURANCE COVERAGE	\$7,100.00	\$7,420.00	\$0.00	-\$320.00
265 - PUBLIC OFFICIALS LIABILITY	\$1,200.00	\$1,094.00	\$0.00	\$106.00
267 - PROPERTY/INLAND MARINE COVER.	\$21,200.00	\$27,271.00	\$0.00	-\$6,071.00
270 - EMPLOYMENT PRACTICES INS	\$2,800.00	\$2,710.00	\$0.00	\$90.00
271 - GENERAL LIABILITY INS	\$7,200.00	\$6,505.00	\$0.00	\$695.00
Department Total	\$47,850.00	\$53,553.00	\$0.00	-\$5,703.00
45 - RECREATION PROGRAMS				
281 - DIRECTORS TRAVEL	\$1,800.00	\$1,559.04	\$0.00	\$240.96
282 - EDUCATION	\$1,600.00	\$600.00	\$0.00	\$1,000.00
283 - POOL OPERATIONS	\$36,900.00	\$38,600.24	\$0.00	-\$1,600.24
284 - POOL REPAIR/EQUIPMENT	\$2,500.00	\$1,340.70	\$0.00	\$1,159.30
286 - OUTDOOR ADVENTURE CAMP	\$12,500.00	\$55,823.86	\$0.00	\$9,986.14
287 - SPORTS	\$9,000.00	\$17,222.77	\$4,100.00	\$4,384.23
288 - JULY FOURTH	\$8,950.00	\$6,078.00	\$0.00	\$2,872.00
289 - SPECIAL EVENTS/ACTIVITIES/MISC	\$1,600.00	\$1,300.00	\$0.00	\$300.00
290 - MOUNTAIN BIKE RACE	\$0.00	\$31,638.97	\$0.00	\$1,616.02
291 - RECREATION SCHOLARSHIP FUND	\$0.00	\$0.00	\$0.00	\$544.00
292 - ALDEN MACDONALD GOLF FUND	\$0.00	\$5,866.41	\$0.00	\$10,423.59
Department Total	\$74,850.00	\$160,029.99	\$4,100.00	\$30,926.00



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46 - ANTI GRAVITY COMPLEX				
281 - DIRECTORS TRAVEL	\$0.00	\$907.20	\$907.20	\$0.00
296 - WATER VEND MACHINE	\$0.00	\$290.20	\$0.00	-\$59.20
297 - ASP CHARITABLE GRANT	\$0.00	\$0.00	\$0.00	\$3,373.00
301 - DIRECTOR'S SALARY	\$61,086.00	\$61,086.00	\$0.00	\$0.00
302 - PART-TIMERS SALARIES	\$56,800.00	\$62,264.61	\$0.00	-\$5,464.61
303 - CUSTODIAL CONTRACT	\$13,700.00	\$14,949.76	\$0.00	-\$1,249.76
304 - ADVERTISING/POSTAGE	\$2,400.00	\$2,280.00	\$0.00	\$120.00
305 - HEATING	\$15,000.00	\$10,876.52	\$0.00	\$4,123.48
306 - ELECTRICITY	\$5,600.00	\$4,460.87	\$0.00	\$1,139.13
307 - SUPPLIES	\$9,000.00	\$8,060.50	\$0.00	\$939.50
308 - TELEPHONE	\$3,200.00	\$3,612.98	\$0.00	-\$412.98
309 - PLOWING/MOWING	\$12,000.00	\$11,311.25	\$0.00	\$688.75
310 - TRASH REMOVAL	\$1,700.00	\$1,727.88	\$0.00	-\$27.88
311 - BUILDING MAINTENANCE/REPAIRS	\$14,000.00	\$8,871.28	\$0.00	\$5,128.72
312 - COMPUTER/COPIER	\$900.00	\$311.08	\$0.00	\$588.92
313 - SANITARY DISTRICT CHARGE	\$1,300.00	\$842.16	\$0.00	\$457.84
314 - INSURANCE	\$20,000.00	\$19,972.56	\$0.00	\$27.44
315 - EQUIPMENT REPAIR	\$3,000.00	\$2,015.09	\$0.00	\$984.91
316 - NEW EQUIPMENT	\$6,000.00	\$8,405.45	\$0.00	\$9,316.55
317 - EDUCATION	\$1,000.00	\$675.00	\$0.00	\$325.00
318 - PROGRAMS STAFFING	\$0.00	\$11,372.00	\$0.00	-\$384.00
319 - CREDIT CARD MACHINE FEES	\$900.00	\$3,732.63	\$299.00	-\$2,533.63
Department Total	\$227,586.00	\$238,025.02	\$1,206.20	\$17,081.18
47 - PLAYGROUND/POOL RESERVES				
320 - PLAYGROUND REPAIR RESERVE	\$1,000.00	\$1,000.00	\$0.00	\$0.00
321 - POOL RESERVE	\$4,000.00	\$4,000.00	\$0.00	\$0.00
323 - TOWN PARK CAPTIAL IMPROVEMENTS	\$2,000.00	\$4,509.37	\$2,509.37	\$0.00
325 - AGC CAPITAL RESERVE ACCOUNT	\$3,120.00	\$3,120.00	\$0.00	\$0.00
Department Total	\$10,120.00	\$12,629.37	\$2,509.37	\$0.00
50 - SNOWMOBILE TRAILS				
360 - SNOWMOBILE TRAILS	\$22,000.00	\$48,304.80	\$0.00	\$0.00
Department Total	\$22,000.00	\$48,304.80	\$0.00	\$0.00



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
51 - LIBRARY OPERATING/NEW LIBRARY				
371 - LIBRARIAN PAYROLL	\$47,804.00	\$47,804.00	\$0.00	\$0.00
372 - LIBRARIAN'S HELPER PAYROLL	\$2,920.00	\$225.54	\$0.00	\$2,694.46
373 - BOOKS/MAGAZINES/AUDIO	\$9,400.00	\$10,241.76	\$14.81	-\$826.95
374 - COMPUTER/LIBRARY CONSULTS	\$1,000.00	\$2,846.62	\$0.00	-\$1,846.62
375 - COMPUTERIZED CATALOG	\$460.00	\$460.00	\$0.00	\$0.00
376 - FURNITURE/EQUIPMENT	\$1,500.00	\$1,931.29	\$47.48	-\$383.81
378 - TDS PHONES	\$950.00	\$1,042.76	\$0.00	-\$92.76
380 - LIBRARY BOARD INS	\$700.00	\$698.00	\$0.00	\$2.00
381 - PROFESSIONAL DEV/DUES	\$900.00	\$264.00	\$0.00	\$636.00
382 - SPECIAL EVENTS	\$2,500.00	\$830.36	\$0.00	\$1,669.64
383 - POSTAGE/MISC	\$150.00	\$92.30	\$0.00	\$57.70
385 - SUPPLIES	\$1,300.00	\$1,099.60	\$70.12	\$270.52
386 - LIBRARY PUBLICITY	\$950.00	\$1,093.11	\$0.00	-\$143.11
387 - LIBRARY MILEAGE/MISC	\$400.00	\$105.00	\$0.00	\$295.00
388 - LIBRARY ARPA GRANT	\$0.00	\$1,917.21	\$0.00	\$82.79
Department Total	\$70,934.00	\$70,651.55	\$132.41	\$2,414.86
52 - OUTDOOR CTR/BIKE TRAILS				
399 - BIKE TRAIL SIGNAGE	\$0.00	\$0.00	\$0.00	\$7,126.00
402 - ENVIRONMENTAL STUDY	\$0.00	\$2,552.97	\$0.00	\$0.00
403 - MT BIKE TRAIL MAINTENANCE	\$8,000.00	\$18,895.51	\$1,320.51	\$829.00
404 - NORTHERN FOREST CENTER GRANT	\$0.00	\$6,179.70	\$25,000.00	\$18,820.30
405 - MT BIKE TRAIL PLANNING	\$0.00	\$1,175.90	\$0.00	\$113.10
406 - WYMAN TIF	\$0.00	\$78,766.87	\$251.21	\$191.51
407 - ANNUAL OPERATIONS	\$1,200.00	\$1,035.00	\$0.00	\$165.00
408 - TOWN/CLUB TRAILS	\$0.00	\$26,505.18	\$15,000.00	\$117,628.82
409 - OC BIKE TRAILS	\$15,000.00	\$30,184.67	\$15,184.67	\$0.00
Department Total	\$24,200.00	\$165,295.80	\$56,756.39	\$144,873.73
53 - NARROW GAUGE PATHWAY				
410 - MAINTENANCE NG PATHWAY	\$17,500.00	\$17,600.00	\$0.00	\$0.00
Department Total	\$17,500.00	\$17,600.00	\$0.00	\$0.00



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
54 - COMMUNITY BUILDING EXPENSES				
411 - CLEANING/JANITOR	\$6,500.00	\$5,025.00	\$0.00	\$1,475.00
412 - MAINTENANCE/REPAIRS	\$4,200.00	\$8,276.70	\$0.00	-\$4,076.70
413 - SUPPLIES	\$1,500.00	\$562.13	\$0.00	\$937.87
414 - HEATING FUEL	\$4,500.00	\$3,017.96	\$0.00	\$1,482.04
415 - CMP ELECTRICITY	\$5,500.00	\$4,642.45	\$0.00	\$857.55
416 - SEWER FEES	\$300.00	\$284.04	\$0.00	\$15.96
417 - SECURITY SYSTEM, ETC	\$300.00	\$0.00	\$0.00	\$300.00
418 - PLOWING/SHOVELING/MOWING	\$1,500.00	\$1,000.00	\$0.00	\$500.00
420 - COMMUNITY GARDEN - LIBRARY	\$300.00	\$0.00	\$0.00	\$300.00
455 - LIBRARY CAPITAL MAINTENANCE	\$12,000.00	\$3,890.00	\$0.00	\$8,110.00
456 - COMM. CTR. BUILDING CAP. MAINT	\$5,000.00	\$5,000.00	\$0.00	\$0.00
Department Total	\$41,600.00	\$31,698.28	\$0.00	\$9,901.72
55 - AIRPORT OPERATIONS				
422 - AIRPORT PLOWING	\$17,200.00	\$17,200.00	\$0.00	\$0.00
423 - AIRPORT SUMMER MAINTENANCE	\$4,500.00	\$5,198.96	\$0.00	-\$698.96
425 - MISC/PORTA POTTIES	\$2,200.00	\$1,530.00	\$0.00	\$670.00
426 - AIRPORT ELECTRIC	\$500.00	\$452.65	\$0.00	\$47.35
427 - AIRPORT AWOS/ELEC	\$1,000.00	\$1,357.73	\$0.00	-\$357.73
429 - PHONE LINE/FUEL FARM EXPENSES	\$0.00	\$2,610.18	\$2,610.18	\$0.00
430 - FUEL FARM FUEL	\$0.00	\$45,249.86	\$0.00	\$25,154.60
431 - AIRPORT RESERVE	\$10,000.00	\$10,000.00	\$0.00	\$0.00
432 - AIRPORT MANAGER	\$0.00	\$500.00	\$0.00	-\$500.00
Department Total	\$35,400.00	\$84,099.38	\$2,610.18	\$24,315.26
60 - ROADS				
458 - STREET LIGHTS	\$1,600.00	\$1,432.71	\$0.00	\$167.29
459 - AIRPORT TRAIL HEAD	\$6,000.00	\$4,809.00	\$0.00	\$1,191.00
461 - ROAD PLOWING CONTRACTS	\$52,000.00	\$50,663.63	\$0.00	\$1,336.37
462 - SUMMER ROAD MAINTENANCE	\$3,000.00	\$5,356.50	\$0.00	-\$2,356.50
463 - CLEAN-UP DAY	\$300.00	\$0.00	\$0.00	\$300.00
464 - STREET/HOUSE SIGNS	\$1,600.00	\$1,096.81	\$0.00	\$503.19
465 - CARRIAGE ROAD	\$12,000.00	\$12,000.00	\$0.00	\$0.00
Department Total	\$76,500.00	\$75,358.65	\$0.00	\$1,141.35
65 - TOWN BUILDINGS AND GROUNDS				
481 - BUILDING REPAIRS/IMPROVEMENTS	\$10,000.00	\$1,006.85	\$0.00	\$14,412.15
482 - PARKS MAINTENANCE	\$13,180.00	\$12,327.69	\$0.00	\$852.31
Department Total	\$23,180.00	\$13,334.54	\$0.00	\$15,264.46
70 - TRANSPORTATION				
500 - WESTERN MAINE TRANSPORTATION	\$145,000.00	\$145,000.00	\$0.00	\$0.00
Department Total	\$145,000.00	\$145,000.00	\$0.00	\$0.00



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
75 - TRANSFER STATION OPERATION				
520 - TRANSFER STATION PLOWING	\$8,700.00	\$8,700.00	\$0.00	\$0.00
521 - CONTRACT FOR OPERATIONS	\$48,560.00	\$52,308.83	\$3,932.74	\$183.91
522 - TIPPING/HAULING FEES	\$140,000.00	\$142,720.02	\$1,966.37	-\$753.65
523 - STATION EXPENSES	\$6,300.00	\$2,274.19	\$0.00	\$4,025.81
524 - TIRE/METAL REMOVAL	\$2,500.00	\$1,604.00	\$0.00	\$896.00
525 - HAZARDOUS WASTE REMOVAL	\$1,200.00	\$1,677.02	\$0.00	-\$477.02
526 - PERMIT/MISC	\$500.00	\$479.00	\$0.00	\$21.00
528 - BURN PILE	\$8,000.00	\$9,171.48	\$0.00	-\$1,171.48
529 - EQUIPMENT RESERVE (BACKHOE)	\$5,000.00	\$50,000.00	\$0.00	\$0.00
Department Total	\$220,760.00	\$268,934.54	\$5,899.11	\$2,724.57
76 - RECYCLING PROGRAM				
541 - WASTE MGT CONTRACT	\$11,000.00	\$24,518.35	\$6,430.60	-\$7,087.75
542 - PAYROLL	\$600.00	\$1,530.00	\$0.00	-\$930.00
543 - TRUCK MAINTENANCE	\$0.00	\$134.12	\$0.00	-\$134.12
544 - MISC	\$400.00	\$0.00	\$0.00	\$400.00
Department Total	\$12,000.00	\$26,182.47	\$6,430.60	-\$7,751.87
80 - DEBT SERVICE				
580 - JONES'S PUBLIC LOT	\$12,555.00	\$12,554.88	\$0.00	\$0.12
582 - GOLF COURSE BOND #2	\$0.00	\$30,989.92	\$0.00	\$0.00
584 - AGC ROOF PRJ BOND	\$11,025.00	\$22,048.33	\$0.00	\$0.83
585 - NEW CLUBHOUSE BOND	\$38,518.00	\$61,684.22	\$0.00	\$0.00
588 - CLUB HOUSE BOND # 2	\$12,081.00	\$12,080.90	\$0.00	\$0.10
589 - OUTDOOR CENTER BOND	\$96,921.00	\$96,920.37	\$0.00	\$0.63
590 - NEW LIBRARY BOND	\$41,003.00	\$41,002.20	\$0.00	\$0.80
591 - GOLF COURSE PRJ 2017	\$30,706.00	\$41,412.00	\$0.00	-\$706.00
592 - NEW MOUNTAIN FIRE STATION	\$74,504.00	\$74,503.81	\$0.00	\$0.19
600 - GC IRRIGATION PRJ	\$47,529.00	\$95,056.11	\$0.00	\$0.00
Department Total	\$364,842.00	\$488,252.74	\$0.00	-\$703.33
85 - EMPLOYEE BENEFITS				
601 - SOCIAL SECURITY	\$53,630.00	\$55,146.87	\$2,915.09	\$1,398.22
602 - MMEHT	\$96,000.00	\$96,855.08	\$181.08	-\$674.00
603 - MAINE STATE RETIREMENT SYSTEM	\$38,000.00	\$36,040.68	\$1,027.14	\$2,986.46
604 - WORKERS COMPENSATION	\$19,500.00	\$19,920.00	\$1,378.64	\$3,099.63
606 - SELF-FUNDED UNEMPLOYMENT	\$7,500.00	\$0.00	\$0.00	\$7,500.00
607 - PRE TAX INSURANCE	\$500.00	\$385.00	\$0.00	\$115.00
Department Total	\$215,130.00	\$208,347.63	\$5,501.95	\$14,425.31



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
90 - UNCLASSIFIED ACCOUNTS				
615 - TOWN CREDIT CARD	\$0.00	\$15,638.61	\$15,466.37	\$5,495.46
617 - OVERLAY	\$0.00	\$11,878.14	\$0.00	\$29,041.61
619 - CLUBHOUSE REPAIR	\$5,000.00	\$6,551.97	\$1,551.97	\$0.00
620 - FLAGSTAFF AREA BUSINESS ASSOC	\$15,000.00	\$15,000.00	\$0.00	\$0.00
621 - INFORMATION CENTER	\$7,000.00	\$3,982.81	\$0.00	\$4,101.69
622 - SKI CLUB SCHOLARSHIPS	\$15,000.00	\$15,000.00	\$0.00	\$0.00
623 - SCHOLARSHIP	\$14,000.00	\$9,500.00	\$1,000.00	\$12,460.00
624 - PUBLIC LOTS	\$0.00	\$162,681.03	\$118,827.25	\$0.00
625 - EMERGENCY GIS MAPPING	\$0.00	\$4,000.00	\$0.00	-\$4,000.00
629 - WSKI	\$0.00	\$14,105.31	\$0.00	\$0.00
630 - CHRISTMAS LIGHTING	\$1,200.00	\$1,394.47	\$0.00	-\$194.47
631 - CEMETERY	\$2,000.00	\$770.00	\$0.00	\$1,230.00
634 - GOLF COURSE REPAIR RESERVE	\$10,000.00	\$20,000.00	\$0.00	\$0.00
635 - FRANKLIN COUNTY TAX	\$0.00	\$893,992.00	\$0.00	\$52,635.00
641 - FINANCIAL ASSISTANCE	\$2,000.00	\$0.00	\$0.00	\$2,000.00
642 - SHOOTING RANGE BERM	\$0.00	\$12,563.14	\$0.00	\$2,415.86
651 - ATV CLUB	\$0.00	\$3,624.00	\$0.00	\$0.00
652 - NEW EVENTS	\$0.00	\$0.00	\$0.00	\$2,000.00
653 - HUTS & TRAILS	\$0.00	\$0.00	\$0.00	\$19,397.00
657 - FISH STOCKING AT OC	\$0.00	\$735.00	\$350.00	-\$49.25
664 - TOWN OFFICE EXPANSION RES	\$5,000.00	\$5,000.00	\$0.00	\$0.00
667 - COVID GRANT	\$0.00	\$1,435.00	\$0.00	\$101.00
668 - AMERICAN RESCUE PLAN ACT FUNDS	\$0.00	\$9,499.37	\$0.00	-\$51.80
673 - HISTORY COMM	\$12,500.00	\$12,498.00	\$0.00	\$10,336.00
676 - CVALLEYNETWORK.ORG	\$2,000.00	\$2,000.00	\$0.00	\$0.00
682 - GREATER FRANKLIN DEVELOPMENT	\$8,600.00	\$4,300.00	\$0.00	\$4,300.00
683 - TOWN COMPREHENSIVE PLAN	\$15,000.00	\$0.00	\$0.00	\$30,000.00
684 - MAINE HUTS & TRAILS TRAIL MAIN	\$5,000.00	\$5,000.00	\$0.00	\$0.00
685 - DEAD RIVER LOT	\$0.00	\$1,500.00	\$1,500.00	\$0.00
686 - EMPLOYEE HOUSING PROJECT	\$0.00	\$4,000.00	\$0.00	-\$4,000.00
Department Total	\$119,300.00	\$1,236,648.85	\$138,695.59	\$167,218.10
92 - RECREATION ENDOWMENT EXPENSES				
646 - LONGFELLOW TRAIL	\$0.00	\$2,500.00	\$2,500.00	\$0.00
651 - ATV CLUB	\$0.00	\$16,193.62	\$25,222.00	\$16,621.41
Department Total	\$0.00	\$18,693.62	\$27,722.00	\$16,621.41
95 - SCHOOL OPERATIONS/PYMT				
670 - SCHOOL ACT	\$0.00	\$1,201,761.79	\$184,761.85	\$83,084.06
Department Total	\$0.00	\$1,201,761.79	\$184,761.85	\$83,084.06
99 - MISC.				
925 - REC ENDOWMENT FUND	\$50,000.00	\$50,000.00	\$0.00	\$0.00
Department Total	\$50,000.00	\$50,000.00	\$0.00	\$0.00
Final Totals	\$2,660,254.00	\$5,660,881.30	\$461,227.02	\$556,732.36

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
2017 Golf Course Improvement Project (Sugarloaf pays \$10,000 of this per year)	2017	5 years	2022		\$200,000	\$40,000	\$9,907	\$744	\$40,744
New G.C. Clubhouse Bond (37.5% paid by Sugarloaf)	2004	20 years	2024	4.57%	\$800,000	\$172,241	\$451,901	\$17,696	\$61,997
Additional G.C. Clubhouse Improvements	2005	20 years	2025	4.41%	\$167,000	\$46,566	\$86,786	\$1,698	\$12,082
AGC Roof/Lighting Project (paid 50% by CVA)	2016	10 years	2026	1.58%	\$200,000	\$103,691	\$21,861	\$6,491	\$22,049
Outdoor Center Renovations Bond	2007	20 years	2027	4.50%	\$1,323,800	\$529,415	\$707,161	\$59,374	\$97,144
New Library/Community Center Bond	2009	20 years	2029	3.58%	\$675,000	\$338,679	\$281,692	\$43,000	\$41,943
1st Golf Course Irrigation Project Bond (paid 50% by Sugarloaf)	2012	20 years	2032	3.58%	\$239,989	\$148,118	\$104,132	\$39,384	\$16,895
2nd Golf Course Irrigation Project Bond (paid 50% by Sugarloaf)	2012	20 years	2032	3%	\$1,160,011	\$708,232	\$400,741	\$149,889	\$78,011
Jones Public Lot	2020	15 years	2035	2.10%	\$160,000	\$150,417	\$29,644	\$25,351	\$12,555
New Fire Station	2020	25 years	2045	2.90%	\$1,310,000	\$1,268,828	\$567,409	\$519,263	\$74,504
TOTALS:						\$3,506,187		\$862,890	\$457,924





Proven Expertise & Integrity

February 10, 2022

Selectboard
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, 2021. The following schedules have been excerpted from the 2021 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town. Included herein are:

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

TOWN OF CARRABASSETT VALLEY, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,844,127	\$ 170,845	\$ 3,014,972
Investments	-	1,498,845	1,498,845
Accounts receivable (net of allowance for uncollectibles):			
Taxes	119,767	-	119,767
Liens	8,778	-	8,778
Other	15,330	-	15,330
Due from other funds	237,877	158,070	395,947
TOTAL ASSETS	\$ 3,225,879	\$ 1,827,760	\$ 5,053,639
LIABILITIES			
Accounts payable	\$ 24,580	\$ -	\$ 24,580
Other liabilities	5,818	-	5,818
Escrows	5,300	-	5,300
Due to other funds	158,070	237,877	395,947
TOTAL LIABILITIES	193,768	237,877	431,645
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	46	-	46
Deferred taxes	88,587	-	88,587
TOTAL DEFERRED INFLOWS OF RESOURCES	88,633	-	88,633
FUND BALANCES			
Nonspendable	-	2,294	2,294
Restricted	806,942	229,782	1,036,724
Committed	381,207	1,357,907	1,739,114
Assigned	-	-	-
Unassigned	1,755,329	(100)	1,755,229
TOTAL FUND BALANCES	2,943,478	1,589,883	4,533,361
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,225,879	\$ 1,827,760	\$ 5,053,639

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, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 4,154,451	\$ -	\$ 4,154,451
Excise taxes	227,565	-	227,565
Intergovernmental	149,119	196,670	345,789
Charges for services	515,482	-	515,482
Other	219,436	26,445	245,881
TOTAL REVENUES	<u>5,266,053</u>	<u>223,115</u>	<u>5,489,168</u>
EXPENDITURES			
Current:			
General government	381,406	-	381,406
Public safety	460,977	-	460,977
Insurance	53,553	-	53,553
Public works	63,359	-	63,359
Transportation	145,000	-	145,000
Recreation	574,829	-	574,829
Solid waste/recycling	232,787	-	232,787
Employee benefits	202,846	-	202,846
Education	1,001,000	-	1,001,000
County tax	893,992	-	893,992
Unclassified	312,147	10,102	322,249
Debt service:			
Principal	377,147	-	377,147
Interest	111,106	-	111,106
Capital outlay	-	510,233	510,233
TOTAL EXPENDITURES	<u>4,810,149</u>	<u>520,335</u>	<u>5,330,484</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>455,904</u>	<u>(297,220)</u>	<u>158,684</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	21,598	240,794	262,392
Transfers (out)	(236,908)	(25,484)	(262,392)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(215,310)</u>	<u>215,310</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	240,594	(81,910)	158,684
FUND BALANCES - JANUARY 1	<u>2,702,884</u>	<u>1,671,793</u>	<u>4,374,677</u>
FUND BALANCES - DECEMBER 31	<u>\$ 2,943,478</u>	<u>\$ 1,589,883</u>	<u>\$ 4,533,361</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, 2021

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1	\$ 2,702,884	\$ 2,702,884	\$ 2,702,884	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	4,205,635	4,205,635	4,154,451	(51,184)
Excise taxes	186,500	186,500	227,565	41,065
Intergovernmental	71,100	108,853	149,119	40,266
Charges for services	142,250	455,267	515,482	60,215
Interest on investments/taxes	16,200	16,200	4,756	(11,444)
Other revenues	1,200	179,923	214,680	34,757
Transfers from other funds	-	21,598	21,598	-
Amounts Available for Appropriation	<u>7,325,769</u>	<u>7,876,860</u>	<u>7,990,535</u>	<u>113,675</u>
Charges to Appropriations (Outflows):				
General government	410,057	411,864	381,406	30,458
Public safety	446,445	485,744	460,977	24,767
Insurance	47,850	47,850	53,553	(5,703)
Public works	76,500	64,500	63,359	1,141
Transportation	145,000	145,000	145,000	-
Recreation	361,202	783,831	574,829	209,002
Solid waste/recycling	232,760	227,760	232,787	(5,027)
Employee benefits	215,130	217,271	202,846	14,425
Education	1,084,084	1,826,802	1,001,000	825,802
County tax	946,627	946,627	893,992	52,635
Unclassified/assigned	296,334	514,628	312,147	202,481
Debt service:				
Principal	254,440	377,147	377,147	-
Interest	110,402	110,402	111,106	(704)
Transfers to other funds	138,054	236,908	236,908	-
Total Charges to Appropriation	<u>4,764,885</u>	<u>6,396,334</u>	<u>5,047,057</u>	<u>1,349,277</u>
Budgetary Fund Balance, December 31	<u>\$ 2,560,884</u>	<u>\$ 1,480,526</u>	<u>\$ 2,943,478</u>	<u>\$ 1,462,952</u>
Utilization of committed fund balance	\$ -	\$ 318,748	\$ -	\$ (318,748)
Utilization of unassigned fund balance	142,000	903,610	-	(903,610)
	<u>\$ 142,000</u>	<u>\$ 1,222,358</u>	<u>\$ -</u>	<u>\$ (1,222,358)</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, 2021

	Original Budget	Budget Adjustments/ Receipts	Final Budget	Actual	Variance Positive (Negative)
REVENUES					
General tax revenues:					
Property taxes	\$ 4,205,635	\$ -	\$ 4,205,635	\$ 4,154,451	\$ (51,184)
Vehicle excise taxes	185,000	-	185,000	225,794	40,794
Boat excise taxes	1,500	-	1,500	1,771	271
Intergovernmental revenues:					
State revenue sharing	15,000	-	15,000	29,965	14,965
Homestead exemption	16,124	-	16,124	12,973	(3,151)
BETE reimbursement	25,476	-	25,476	18,199	(7,277)
Tree growth	14,500	-	14,500	18,040	3,540
Snowmobile grant/reimbursement	-	26,305	26,305	26,305	-
ARPA	-	11,448	11,448	43,560	32,112
Other	-	-	-	77	77
Charges for services:					
Cable franchise fees	32,000	14,105	46,105	47,018	913
Pool fees	-	100	100	5,035	4,935
CVA recreation facility cost sharing	25,000	11,024	36,024	37,112	1,088
Recreation facility fees	40,000	-	40,000	72,094	32,094
Other recreation program fees	20,000	23,230	43,230	44,965	1,735
Outdoor adventure camp	-	41,440	41,440	41,440	-
Town fees	4,800	-	4,800	5,997	1,197
Building permits	4,000	-	4,000	9,652	5,652
Plumbing permits	4,000	-	4,000	9,476	5,476
Ambulance service rent	10,300	-	10,300	10,559	259
Transfer station	1,500	-	1,500	4,494	2,994
Public lots	-	35,854	35,854	35,854	-
Mountain bike race	-	25,647	25,647	25,647	-
Library/community building income	650	-	650	436	(214)
Bike trail revenue	-	103,089	103,089	103,089	-
Airport fuel sales	-	58,192	58,192	58,192	-
Other	-	336	336	4,422	4,086
Investment income:					
Investment income, net of unrealized gains/(losses)	10,000	-	10,000	(1,826)	(11,826)
Interest/fees on taxes	6,200	-	6,200	6,582	382
Other income:					
Police department	1,200	1,631	2,831	36,181	33,350
AGC new equipment	-	5,500	5,500	6,000	500
Fire department	-	46	46	46	-
ATV	-	7,593	7,593	7,593	-
Sugarloaf	-	145,969	145,969	145,969	-
Other	-	17,984	17,984	18,891	907
Transfers from other funds	-	21,598	21,598	21,598	-
Total amounts available for appropriation	\$ 4,622,885	\$ 551,091	\$ 5,173,976	\$ 5,287,651	\$ 113,675

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, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
General government:					
Officers' salaries	\$ 176,272	\$ -	\$ 176,272	\$ 175,110	\$ 1,162
Town operating expenses	107,750	302	108,052	88,845	19,207
Assessing	35,758	-	35,758	34,484	1,274
Code enforcement	63,877	-	63,877	64,045	(168)
Planning board	11,050	1,505	12,555	9,114	3,441
Selectmens' contingency	15,350	-	15,350	9,808	5,542
Total	410,057	1,807	411,864	381,406	30,458
Public safety:					
Police department	87,893	31,361	119,254	104,721	14,533
Communications center	154,207	-	154,207	154,207	-
Fire department	113,630	5,958	119,588	107,178	12,410
Fire department training	-	1,980	1,980	-	1,980
Mountain fire station	15,900	-	15,900	20,858	(4,958)
Ambulance	72,295	-	72,295	72,295	-
Animal control	2,520	-	2,520	1,718	802
Total	446,445	39,299	485,744	460,977	24,767
Insurance:					
Property/casualty/other	47,850	-	47,850	53,553	(5,703)
Total	47,850	-	47,850	53,553	(5,703)
Public works:					
Town roads	76,500	(12,000)	64,500	63,359	1,141
Total	76,500	(12,000)	64,500	63,359	1,141



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Transportation:					
Valley/mountain shuttle	145,000	-	145,000	145,000	-
Total	145,000	-	145,000	145,000	-
Recreation:					
Anti-gravity complex	227,586	25,814	253,400	236,819	16,581
Recreation programs	74,850	112,006	186,856	155,930	30,926
Snowmobile trails	22,000	26,305	48,305	48,305	-
Maintenance Narrow Gauge	12,566	100	12,666	12,666	-
Outdoor center/bike trails	24,200	229,213	253,413	108,539	144,874
Endowment (ATV Club)	-	29,191	29,191	12,570	16,621
Total	361,202	422,629	783,831	574,829	209,002
Solid waste/recycling:					
Transfer station	220,760	(5,000)	215,760	213,035	2,725
Recycling	12,000	-	12,000	19,752	(7,752)
Total	232,760	(5,000)	227,760	232,787	(5,027)
Employee benefits:					
Health insurance/retirement	134,500	-	134,500	132,073	2,427
Taxes/workers comp	80,630	2,141	82,771	70,773	11,998
Total	215,130	2,141	217,271	202,846	14,425



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Unclassified/assigned:					
Buildings and grounds	23,180	5,419	28,599	13,335	15,264
Airport	25,400	70,404	95,804	71,489	24,315
Library operations	70,934	2,000	72,934	70,519	2,415
Information center	7,000	1,085	8,085	3,983	4,102
Scholarship fund	14,000	6,960	20,960	8,500	12,460
Community Center	36,600	11,000	47,600	26,698	20,902
Town credit card	-	5,668	5,668	172	5,496
Cemetery	2,000	-	2,000	770	1,230
History Committee	12,500	10,334	22,834	12,498	10,336
Flagstaff Area Business Assoc.	15,000	-	15,000	15,000	-
Covid grant	-	1,536	1,536	1,435	101
Overlay	40,920	-	40,920	11,878	29,042
Emergency GIS Mapping	-	5,000	5,000	4,000	1,000
ARPA	-	9,448	9,448	9,499	(51)
CValley Network.org	2,000	-	2,000	2,000	-
Maine Huts and Trails	5,000	19,396	24,396	5,000	19,396
Fish stocking at OC	-	336	336	385	(49)
Greater Franklin Development Corp	8,600	-	8,600	4,300	4,300
Employee housing project	-	20,000	20,000	4,000	16,000
Shooting Range Berm	-	14,979	14,979	12,563	2,416
New events	-	2,000	2,000	-	2,000
ATV club	-	3,624	3,624	3,624	-
Ski club scholarships	15,000	-	15,000	15,000	-
Town comprehensive plan	15,000	15,000	30,000	-	30,000
General assistance	2,000	-	2,000	-	2,000
Christmas lighting	1,200	-	1,200	1,394	(194)
Cable franchise	-	14,105	14,105	14,105	-
Total	296,334	218,294	514,628	312,147	202,481



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Education	1,084,084	742,718	1,826,802	1,001,000	825,802
County tax	946,627	-	946,627	893,992	52,635
Debt service:					
Principal	254,440	122,707	377,147	377,147	-
Interest	110,402	-	110,402	111,106	(704)
Total	364,842	122,707	487,549	488,253	(704)
Transfers to other funds:					
Golf course reserve	10,000	10,000	20,000	20,000	-
Narrow Gauge Pathway	4,934	-	4,934	4,934	-
Airport reserve	10,000	-	10,000	10,000	-
Town/CVA AGC capital	3,120	-	3,120	3,120	-
Playground reserve	1,000	-	1,000	1,000	-
Fire station capital maintenance	5,000	-	5,000	5,000	-
Recreational endowment	50,000	-	50,000	50,000	-
Highway	12,000	-	12,000	12,000	-
Transfer Station reserve	5,000	45,000	50,000	50,000	-
Library building reserve	5,000	-	5,000	5,000	-
Golf club house reserve	5,000	-	5,000	5,000	-
Town Park capital improvements	2,000	-	2,000	2,000	-
Public lot reserve	-	43,854	43,854	43,854	-
Pool reserve	4,000	-	4,000	4,000	-
School bus	16,000	-	16,000	16,000	-
Town office expansion	5,000	-	5,000	5,000	-
Total	138,054	98,854	236,908	236,908	-
TOTAL DEPARTMENTAL OPERATIONS	\$ 4,764,885	\$ 1,631,449	\$ 6,396,334	\$ 5,047,057	\$ 1,349,277

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, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 14,677	\$ 145,032	\$ 11,137	\$ 170,845
Investments	128,760	1,272,382	97,702	1,498,845
Due from other funds	15,834	141,536	700	158,070
TOTAL ASSETS	<u>\$ 159,271</u>	<u>\$ 1,558,950</u>	<u>\$ 109,539</u>	<u>\$ 1,827,760</u>
LIABILITIES				
Due to other funds	\$ -	\$ 237,877	\$ -	\$ 237,877
TOTAL LIABILITIES	<u>-</u>	<u>237,877</u>	<u>-</u>	<u>237,877</u>
FUND BALANCES				
Nonspendable	-	-	2,294	2,294
Restricted	86,634	35,903	107,245	229,782
Committed	72,637	1,285,270	-	1,357,907
Assigned	-	-	-	-
Unassigned	-	(100)	-	(100)
TOTAL FUND BALANCES	<u>159,271</u>	<u>1,321,073</u>	<u>109,539</u>	<u>1,589,883</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 159,271</u>	<u>\$ 1,558,950</u>	<u>\$ 109,539</u>	<u>\$ 1,827,760</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, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 3,584	\$ 193,086	\$ -	\$ 196,670
Investment income, net of unrealized gains/(losses)	(1,043)	(10,074)	(711)	(11,828)
Other	1,750	35,823	700	38,273
TOTAL REVENUES	<u>4,291</u>	<u>218,835</u>	<u>(11)</u>	<u>223,115</u>
EXPENDITURES				
Capital outlay	-	510,233	-	510,233
Other	2,218	7,350	534	10,102
TOTAL EXPENDITURES	<u>2,218</u>	<u>517,583</u>	<u>534</u>	<u>520,335</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,073</u>	<u>(298,748)</u>	<u>(545)</u>	<u>(297,220)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,000	228,794	-	240,794
Transfers (out)	-	(25,484)	-	(25,484)
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,000</u>	<u>203,310</u>	<u>-</u>	<u>215,310</u>
NET CHANGE IN FUND BALANCES	14,073	(95,438)	(545)	(81,910)
FUND BALANCES - JANUARY 1	<u>145,198</u>	<u>1,416,511</u>	<u>110,084</u>	<u>1,671,793</u>
FUND BALANCES - DECEMBER 31	<u>\$ 159,271</u>	<u>\$ 1,321,073</u>	<u>\$ 109,539</u>	<u>\$ 1,589,883</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, 2021

	Highway Fund	Scholarship Fund	Town Land	Total
REVENUES				
Intergovernmental	\$ 3,584	\$ -	\$ -	\$ 3,584
Investment income, net of unrealized gains/(losses)	(149)	(576)	(318)	(1,043)
Other	-	-	1,750	1,750
TOTAL REVENUES	<u>3,435</u>	<u>(576)</u>	<u>1,432</u>	<u>4,291</u>
EXPENDITURES				
Capital outlay	-	-	1,500	1,500
Other	33	426	259	718
TOTAL EXPENDITURES	<u>33</u>	<u>426</u>	<u>1,759</u>	<u>2,218</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,402</u>	<u>(1,002)</u>	<u>(327)</u>	<u>2,073</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,000	-	-	12,000
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>
NET CHANGE IN FUND BALANCES	15,402	(1,002)	(327)	14,073
FUND BALANCES - JANUARY 1	<u>3,368</u>	<u>87,636</u>	<u>54,194</u>	<u>145,198</u>
FUND BALANCES - DECEMBER 31	<u>\$ 18,770</u>	<u>\$ 86,634</u>	<u>\$ 53,867</u>	<u>\$ 159,271</u>

SCHEDULE H

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, 2021



	Golf Course Reserve	Transfer Station	Carriage Road	Fire Station Capital Maintenance	Town Office Expansion	Fire Station Reserve	New Mt. Fire Station Reserve
REVENUES							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	(563)	(22)	(334)	-	(193)	(1,139)	(1,139)
Other	-	-	-	-	-	-	-
TOTAL REVENUES	<u>(563)</u>	<u>(22)</u>	<u>(334)</u>	<u>-</u>	<u>(193)</u>	<u>(1,139)</u>	<u>(1,139)</u>
EXPENDITURES							
Capital outlay	-	36,388	-	-	-	19,457	19,457
Other	550	17	248	-	193	235	235
TOTAL EXPENDITURES	<u>550</u>	<u>36,405</u>	<u>248</u>	<u>-</u>	<u>193</u>	<u>19,692</u>	<u>19,692</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,113)</u>	<u>(36,427)</u>	<u>(582)</u>	<u>-</u>	<u>(386)</u>	<u>(20,831)</u>	<u>(20,831)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	20,000	50,000	-	5,399	5,000	-	-
Transfers (out)	-	-	-	-	-	(399)	(399)
TOTAL OTHER FINANCING SOURCES (USES)	<u>20,000</u>	<u>50,000</u>	<u>-</u>	<u>5,399</u>	<u>5,000</u>	<u>(399)</u>	<u>(399)</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	18,887	13,573	(582)	5,399	4,614	(21,230)	(21,230)
FUND BALANCES (DEFICITS) - JANUARY 1	119,112	3,422	50,910	-	41,938	21,230	21,230
FUND BALANCES (DEFICITS) - DECEMBER 31	<u>\$ 137,999</u>	<u>\$ 16,995</u>	<u>\$ 50,328</u>	<u>\$ 5,399</u>	<u>\$ 46,552</u>	<u>\$ -</u>	<u>\$ -</u>



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, 2021

	Recreation Facilities Reserve	Fire Department Reserve	Airport Tree Clearing	School Bus	Town/CVA AGC Capital Account	Airport Taxi Lane Project Construction
REVENUES						
Intergovernmental	\$ -	\$ -	\$ 23,051	\$ -	\$ -	\$ 9,782
Investment income, net of unrealized gains/(losses)	(2,392)	(2,217)	-	(348)	(138)	-
Other	16,617	-	-	-	3,120	-
TOTAL REVENUES	<u>14,225</u>	<u>(2,217)</u>	<u>23,051</u>	<u>(348)</u>	<u>2,982</u>	<u>9,782</u>
EXPENDITURES						
Capital outlay	17,850	-	-	101,800	-	9,882
Other	1,679	1,892	-	418	116	-
TOTAL EXPENDITURES	<u>19,529</u>	<u>1,892</u>	<u>-</u>	<u>102,218</u>	<u>116</u>	<u>9,882</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,304)</u>	<u>(4,109)</u>	<u>23,051</u>	<u>(102,566)</u>	<u>2,866</u>	<u>(100)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	50,000	-	3,487	16,000	3,120	-
Transfers (out)	(21,598)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>28,402</u>	<u>-</u>	<u>3,487</u>	<u>16,000</u>	<u>3,120</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	23,098	(4,109)	26,538	(86,566)	5,986	(100)
FUND BALANCES (DEFICITS) - JANUARY 1	<u>341,360</u>	<u>400,402</u>	<u>(26,538)</u>	<u>93,179</u>	<u>24,518</u>	<u>-</u>
FUND BALANCES (DEFICITS) - DECEMBER 31	<u>\$ 364,458</u>	<u>\$ 396,293</u>	<u>\$ -</u>	<u>\$ 6,613</u>	<u>\$ 30,504</u>	<u>\$ (100)</u>

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, 2021

	Town Park Capital Improvements	Outdoor Center Facility Maintenance	Airport Taxi Lane Project	Airport Reserve	Town Park Pavilion and Garage	Narrow Gauge Pathway Reserve
REVENUES						
Intergovernmental	\$ -	\$ -	\$ 140,253	\$ 20,000	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	(71)	(457)	-	-	(16)	(47)
Other	-	11,250	-	4,836	-	-
TOTAL REVENUES	(71)	10,793	140,253	24,836	(16)	(47)
EXPENDITURES						
Capital outlay	4,509	-	141,815	-	9,298	-
Other	-	675	-	-	43	182
TOTAL EXPENDITURES	4,509	675	141,815	-	9,341	182
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,580)	10,118	(1,562)	24,836	(9,357)	(229)
OTHER FINANCING SOURCES (USES)						
Transfers in	2,000	-	-	10,000	-	4,934
Transfers (out)	-	-	-	(3,487)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,000	-	-	6,513	-	4,934
NET CHANGE IN FUND BALANCES (DEFICITS)	(2,580)	10,118	(1,562)	31,349	(9,357)	4,705
FUND BALANCES (DEFICITS) - JANUARY 1	8,359	64,945	8,500	-	15,865	43,988
FUND BALANCES (DEFICITS) - DECEMBER 31	\$ 5,779	\$ 75,063	\$ 6,938	\$ 31,349	\$ 6,508	\$ 48,693

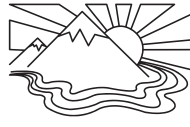


SCHEDULE H (CONTINUED)

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, 2021

	Golf Course Clubhouse Reserve	Library Building Reserve	Public Lot Reserve	Pool Reserve	Playground Equipment	Total
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,086
Investment income, net of unrealized gains/(losses)	(116)	(81)	(1,803)	(65)	(72)	(10,074)
Other	-	-	-	-	-	35,823
TOTAL REVENUES	<u>(116)</u>	<u>(81)</u>	<u>(1,803)</u>	<u>(65)</u>	<u>(72)</u>	<u>218,835</u>
EXPENDITURES						
Capital outlay	6,552	-	162,682	-	-	510,233
Other	121	53	800	75	53	7,350
TOTAL EXPENDITURES	<u>6,673</u>	<u>53</u>	<u>163,482</u>	<u>75</u>	<u>53</u>	<u>517,583</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,789)</u>	<u>(134)</u>	<u>(165,285)</u>	<u>(140)</u>	<u>(125)</u>	<u>(298,748)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	5,000	5,000	43,854	4,000	1,000	228,794
Transfers (out)	-	-	-	-	-	(25,484)
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000</u>	<u>5,000</u>	<u>43,854</u>	<u>4,000</u>	<u>1,000</u>	<u>203,310</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(1,789)	4,866	(121,431)	3,860	875	(95,438)
FUND BALANCES (DEFICITS) - JANUARY 1	26,352	10,728	140,767	16,603	10,871	1,416,511
FUND BALANCES (DEFICITS) - DECEMBER 31	<u>\$ 24,563</u>	<u>\$ 15,594</u>	<u>\$ 19,336</u>	<u>\$ 20,463</u>	<u>\$ 11,746</u>	<u>\$ 1,321,073</u>



TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021



	MacDonald Golf Trust	Cemetery Fund	Total
REVENUES			
Investment income, net of unrealized gains/ (losses)	\$ (646)	\$ (65)	\$ (711)
Other income	-	700	700
TOTAL REVENUES	<u>(646)</u>	<u>635</u>	<u>(11)</u>
EXPENDITURES			
Program expenses	479	55	534
TOTAL EXPENDITURES	<u>479</u>	<u>55</u>	<u>534</u>
NET CHANGE IN FUND BALANCES	(1,125)	580	(545)
FUND BALANCES - JANUARY 1	98,427	11,657	110,084
FUND BALANCES - DECEMBER 31	<u>\$ 97,302</u>	<u>\$ 12,237</u>	<u>\$ 109,539</u>

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



NOTES

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

