

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

For the Fiscal Year 2022



*The new Town Logo designed by Michele "Bagels" Carey*

**Wednesday, March 8, 2023**  
**Town Meeting, 7:00 pm, at the Outdoor Center**  
**Officer Elections from 8:00 am to 6:00 pm at the Town Office**



*Carl "Dutch" Demsar*

## **TOWN REPORT DEDICATION TO CARL "DUTCH" DEMSHAR AND NEAL TRASK**

It is with sadness but a deep appreciation that the Carrabassett Valley Select Board dedicates this year's Town Report to Carl "Dutch" Demshar and Neal Trask. Their contributions over the years are numerous and have helped define the fifty-year history of the Town. Dutch seemingly was involved in almost every Town Board and Committee. Neal served with Dutch on the Sanitary District Board and the Town's Budget Committee for many years. Neal was also instrumental in the formation of the Carrabassett Valley Outdoor Association and their shooting range bears his name. Both Dutch and Neal will be sadly missed but their contributions will live on.



*C. Neal Trask at the CVOA Range.*



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# 2022 REPRESENTATIVES TO THE STATE AND FEDERAL GOVERNMENT

## GOVERNOR OF THE STATE OF MAINE

### **JANET MILLS**

1 State House Station  
Augusta ME, 04333  
(207)-287-3531 · [www.maine.gov/governor/mills](http://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 DC- (202)-224-2523  
[www.collins.senate.gov](http://www.collins.senate.gov)

### **Angus King**

40 Western Ave., E.S Muskie Federal Building, Room 412, Augusta. ME 04330 or  
133 Hart Building, Washington, DC 20510  
Maine- (207)-622-8292 · Washington DC- (202)-224-5344  
[www.king.senate.gov](http://www.king.senate.gov)

## STATE OF MAINE GONGRESS

### **Jared Golden • 2nd DISTRICT**

6 State Street, Suite 101, Bangor, ME, 04401  
1710 Longworth HOB, Washington, DC 20515  
Maine (207)-249-7400 · Washington DC, (202)-225-6306  
[www.golden.house.gov](http://www.golden.house.gov)

## STATE OF MAINE LEGISLATURE

### **Senator Russell Black • DISTRICT # 5**

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

## STATE OF MAINE HOUSE REPRESENTATIVES

### **Michael Soboleski • DISTRICT # 73**

2 State House Station, Augusta ME 04333-0002  
207-400-7222 · Augusta: 207-287-1440  
[Michael.Soboleski@legislature.maine.gov](mailto:Michael.Soboleski@legislature.maine.gov)



# 2022 TOWN OFFICERS

## ELECTED OFFICIALS

### **SELECT BOARD**

Robert Luce, Chair-2025 • John Beaupre-2024 • Lloyd Cuttler-2025  
Karen Campbell-2024 • Jay Reynolds-2023

### **SCHOOL COMMITTEE**

Deirdre Frey-2023 • Danielle London-2024 • Meredith Swallow-2023  
Stephen Arner, Chair-2025 • Erin Demshar-2025

### **SANITARY DISTRICT**

\*Carl W. Demshar-2025 • \*Neal Trask-2025 • 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 ..... MICHAEL ROGERS  
CODE ENFORCEMENT OFFICER/PLUMBING INSPECTOR ..... CHRISTOPHER PARKS  
POLICE CHIEF ..... MARK LOPEZ  
FIRE CHIEF/EMA DIRECTOR .....COURTNEY G. KNAPP  
SUPERINTENDENT OF SCHOOLS ..... DR. REGINA CAMPBELL  
RECREATION DIRECTOR..... DEBORAH BOWKER  
LIBRARY DIRECTOR ..... ANDREA DEBIASE  
ANIMAL CONTROL OFFICER..... CV POLICE DEPARTMENT  
HEALTH OFFICER ..... VACANT  
SECRETARY TO THE SELECT BOARD & PLANNING BOARD.....LYNN SCHNORR/SUSAN DAVIS

### **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, Christopher Parks

**Unenrolled:** Kristina Dyer, John Slagle, Jane Luce

*\*Remainder of term to be filled by 3/8/23 Town Meeting Elections*



# APPOINTED BOARDS AND COMMITTEES

## PLANNING BOARD

Alan Sleight .....	2023
Timothy Flight.....	2023
Jim Benoit-2nd Alternate .....	2024
Brian Demshar .....	2024
Tim Gerencer- 1st Alternate .....	2024
John Slagle .....	2025
Thomas Bird.....	2025
Scott Stoutamyer .....	2025
Raleigh Ehrlenbach .....	2025

## ZONING BOARD OF APPEALS

Vacancy.....	2023
Vacancy.....	2023
Stephen Arner.....	2024
Mark Green.....	2024
Courtney Knapp.....	2025

## CARRABASSETT VALLEY PUBLIC LIBRARY BOARD OF DIRECTORS

Venise Fournier .....	2023
Peggy Bishop.....	2024
Joyce Demshar .....	2024
Robert Briggs.....	2024
Timothy Flight.....	2024
Lisa Sleight- Vice President .....	2025
Diane Copeland.....	2025
Lori Gerencer .....	2026
Jessica Hughes.....	2026
Barbara White .....	2026
Sara Pine .....	2026
John Beaupre.....	2026
Meghan Kneiser.....	2026
Pinky Slagle- President .....	2026

## BOARD OF ASSESSMENT REVIEW

Deborah Pierce .....	2023
Reginald Gordon.....	2023
Wendy Glenn.....	2025

## BUDGET COMMITTEE

Robert Briggs.....	2023
John F. Reynolds .....	2023
Audrey Parks.....	2023
John Beaupre.....	2024
John McCatherin.....	2024
Janet Peruffo .....	2024
Brian Demshar .....	2024
Karen Campbell .....	2024
Timothy Gerencer .....	2024
Robert Luce .....	2025
Lloyd Cuttler.....	2025
Paul Fritzon.....	2025

## RECREATION COMMITTEE

Robert Duport.....	2023
Joe Tutlis.....	2023
Kelly Stoutameyer .....	2023
Elizabeth Stefany.....	2024
Karen Campbell .....	2024
Robert Healey.....	2025
Erica Luce DiSilvestro.....	2025

## AIRPORT ADVISORY COMMITTEE

Thomas Andrie .....	2023
Tom Wallace.....	2023
Thomas Fahy .....	2024
Mark Fournier.....	2024
Lloyd Cuttler.....	2025
Sawyer Fahy.....	2025
Peter Gorman.....	2025

## GOLF COURSE GREENS COMMITTEE

Jay Reynolds	Chaz Babin
John Freeman	Doris Tutlis
Tom Taber	Jay Marshall
Karl Strand	Ryan Blake
John Beaupre	



**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**

Kelly Stoutameyer • Robert Luce • Robert Briggs

**CARRABASSETT VALLEY WEB SITE**

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

**TOWN OF CARRABASSETT VALLEY TELEPHONE NUMBERS**

EMERGENCY .....	911
TOWN OFFICE.....	235-2645 or 235-2646
TOWN OFFICE FAX.....	235-2825
POLICE DEPARTMENT .....	237-3200
FIRE DEPARTMENT .....	235-2991
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 .....	cvlibrarydirector@gmail.com



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:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,

Susan M. Collins





ANGUS S. KING, JR.  
MAINE

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

# United States Senate

WASHINGTON, DC 20510

January 1, 2023

COMMITTEES:  
ARMED SERVICES  
CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21<sup>st</sup> century economy and make sure even the most rural areas aren't left behind.

Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,

ANGUS S. KING, JR.  
United States Senator

AUGUSTA  
40 Western Avenue, Suite 412  
Augusta, ME 04330  
(207) 622-8292

BANGOR  
202 Harlow Street, Suite 20350  
Bangor, ME 04401  
(207) 945-8000

BIDDEFORD  
227 Main Street  
Biddeford, ME 04005  
(207) 352-5216

PORTLAND  
1 Pleasant Street, Unit 4W  
Portland, ME 04101  
(207) 245-1565

PRESQUE ISLE  
167 Academy Street, Suite A  
Presque Isle, ME 04769  
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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's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden  
Member of Congress



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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

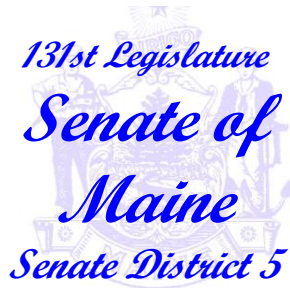
Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

Janet T. Mills  
Governor



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

Dear Friends and Neighbors:

It is an honor to represent you, your family, and the communities of District 5 in the Maine Senate. I am grateful for the trust you have placed in me to work for the betterment of our region and I can assure you that I will work tirelessly on your behalf.

This will be my third term in the Maine State Senate, previously serving all of Franklin County and some towns in Kennebec County. While my district has changed, as a result of redistricting, I know many of the important issues to those in rural Maine remain the same.

With a struggling economy and the cost of groceries, gas, home heating oil and electricity increasing, Maine families, seniors, and small businesses need relief from the high costs breaking our budgets. Addressing the policies that have created some of these high costs is a priority of mine in the coming session. In addition to addressing these costs, the 131<sup>st</sup> Legislature is tasked with passing a balanced budget by June 30, 2023. This will require careful review of current state spending and prioritizing our needs versus wants, just like Mainers do with their own budgets. As your State Senator, I will be working to find ways to lower taxes and rein in state spending so that you can keep more of your hard-earned money.

I hope during these difficult times we all come together as a community, and reach out to our neighbors in need. Check in with each other and reach out if you or someone you know is struggling. As always, I am eager to help with state-related issues.

Again, thank you for electing me to serve you in the State Senate. The 131<sup>st</sup> Legislature certainly has a great deal of work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or [Russell.Black@legislature.maine.gov](mailto:Russell.Black@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink that reads "Russell Black". The signature is written in a cursive, flowing style.

Russell Black  
State Senator



## HOUSE OF REPRESENTATIVES

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

### Michael Soboleski

11 Snowy Ridge Road  
Phillips, ME 04966  
Residence: (207) 400-7233  
Michael.soboleski@legislature.maine.gov

January 2023

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

Dear Friends and Neighbors,

I would first like to thank the residents of Carrabassett Valley for helping to elect me as your State Representative. I take this responsibility very seriously. With nearly 2,000 pieces of legislation submitted for the upcoming session, I know I will be very busy.

Legislative leadership has appointed me to serve on the Joint Standing Committee on Labor & Housing as well as the Joint Standing Committee on Environment & Natural Resources. On my two separate committees to use jurisdiction to consider all new bills pertaining to the Department of Labor. As well as overseeing bills pertaining to air and water quality, natural resource protection, hydropower & dams, and wind energy development, including the oversight of the Department of Environmental Protection.

I was elected to the Maine Legislature on the promise to represent you, the people of District 73. To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at **(207) 400-7233** or email at [Michael.soboleski@legislature.maine.gov](mailto:Michael.soboleski@legislature.maine.gov) to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by signing up at the town office or emailing me directly with your request.

Again, thank you for giving me the honor of serving you in Augusta!

Sincerely,

Michael A. Soboleski  
State Representative



## TOWN MANAGER'S REPORT

Dear Carrabassett Valley Citizens and Taxpayers:

I hope all is well with you and your families. Unfortunately, this past year we lost two of our most prominent elder citizens in Carl "Dutch" Demshar and Neal Trask. Both were very involved in our community and will surely be missed. Although it will be very difficult to replace them, fortunately, we do have some younger people starting to get involved in our Town government and community organizations. We need to do all we can to encourage that. Moving forward, I would ask any of you that are interested, to get involved and/or follow the progress of the development of the Town's new comprehensive plan update. The Town has hired the Musson Group of Southwest Harbor to work with the Comprehensive Plan Committee in developing this updated plan. Municipalities generally update their comprehensive plans every fifteen to twenty years or sooner so it's important that as many citizens as possible become involved. This process tends to set the Town's longer-range priorities. It is anticipated that we will continually be updating our Town website and providing other means of communication as the comprehensive plan process moves forward so please become involved.

During 2022, some Town major projects were completed and other initiatives moved forward. Construction of the new Airport "taxi lane" project was completed and new airport hangar leases were approved. The last of many concrete panel trail bridges were installed on the Outdoor Center trails and some new road infrastructure was completed on the Public Lot to allow for timber harvesting on the lot in 2023 and 2024 (see enclosed Town Lot Forestry article). Of significance, a 'Regional Workforce Housing Needs Assessment and Strategy' was completed and a new non-profit, Workforce Housing Coalition-Western Maine Mountains, was formed to implement the strategy to help solve a critical affordable and employee housing problem in our area. Rarely do four communities join together to solve a serious problem and that is, in fact, what has occurred with Kingfield, Carrabassett Valley,

Coplin Plantation, and Eustis joining together with representation on this nonprofit board. Carrabassett Select Person, John Beaupre, is the President of this non-profit and has been instrumental in moving this initiative forward. Carrabassett Valley resident Mark Green is serving as the Executive Director of this important organization. This nonprofit has signed a purchase and sale agreement on a parcel of land near the Dollar General store in Kingfield and is also looking at other possible housing sites in our area including Carrabassett Valley. More information can be obtained on their website ([www.whcwmm.org](http://www.whcwmm.org)).

Other projects completed in 2022 were the grant-funded two electrical vehicle charging stations (allowing for four vehicles to be charged at the same time) installed at the golf course and we have a new, revitalized Town website ([www.carrabassettvalley.org](http://www.carrabassettvalley.org)). We have also received additional grant funding and anticipate installing electrical charging stations at the Outdoor Center in 2023. Also in 2022, the Town approved the purchase (\$308,980 from the Fire Department Reserve Account) of a new "Mini Pumper" fire truck which will be delivered later this year. New mountain bike trail development also continued in 2022 with an additional trail being built in the 'Stoney Brook Trail area' which is part of the Carrabassett Valley Trail Network (please see related article in this Town report).

While 2023 looks to be a busy year in terms of planning for the future, there are a few Town projects in the works for this year. We anticipate completing an airport runway pavement crack sealing project utilizing F.A.A. and State funding (see Town meeting warrant request #14). We also anticipate working with Sugarloaf in completing approximately \$160,000 worth of capital maintenance projects on the Town-owned Sugarloaf Golf Course. These golf course projects will primarily consist of significant drainage improvements to the Green areas of #2, 13, and 6, upgrades to the irrigation system, and paving cart paths. Also in 2023, we will see additional mountain bike trail development and some improvements to the Town Park area.



*Sunrise - Bill Munzer Recreational Bridge - Dave Cota*

Planning will be a constant in 2023 as the Town forges ahead with the comprehensive plan process in addition to working with the Housing Coalition with its initiatives and with Sugarloaf in planning for future potential projects. With regards to housing, recent discussion has focused on the possible need for the Town to pass what's called a "contract zoning" ordinance and find suitable sites to build this housing in Carrabassett Valley. The Planning Board has only recently been made aware of what "contract zoning" might allow. There are many forms of it but essentially, if the Town were to approve an ordinance it would allow more flexibility in housing density and set back requirements for a particular proposed project. The Planning Board, Select Board and even the voters depending on the ordinance requirements would need to approve an individual project. As some of you may know, when the Town purchased the 1,203 "State Lot Public Lot" in the year 2000 (it was part of the Crocker Town Unorganized

Township that the Town annexed in 1974) it came with very restrictive deed covenants including a restriction against housing. It's very early in the process, but we are looking at legislative relief to possibly allow affordable/employee housing. This does not necessarily mean that there will be a proposal brought forward to develop affordable/employee housing on a portion of the public lot but it could become an option for the voters of the Town to consider. The Housing Coalition is also looking for other potentially suitable sites for housing here in Carrabassett Valley.

Sugarloaf is interested in working with the Town to develop snowmaking capability at the Outdoor Center and in building a Par 3 golf course adjacent to the Sugarloaf Golf course. Both projects need more planning and public input before voters may vote on acceptance of these large capital projects. The snowmaking project would provide early snow on either 2.5 or 5 Kilometers



of primarily existing trail that would certainly be welcomed in “late snow years” that now seem to be the norm. The thinking behind the Par 3 course is that this is an amenity that is being developed on prominent destination golf courses around the country to provide more golf opportunities for all ages and this would be a great addition to Sugarloaf’s West Mountain development. Sugarloaf has expended resources to date in planning and permitting for this project. More planning is needed as these could become 2024 or beyond proposals.

Another Town/Sugarloaf collaborative planning project that is being discussed is to build a bus wash facility that would provide a modern facility to wash both Sugarloaf and Sugarloaf Explorer buses and vehicles. As you may know, the Town and Sugarloaf annually contribute \$145,000 each to the non-profit Western Maine Transportation, Inc. (WMT) that operates the Sugarloaf Explorer Transportation Service. In the Town meeting warrant article #17 we are proposing again this year to appropriate \$70,000 to WMT and \$75,000 to the Bus Wash Reserve. Sugarloaf has agreed to also make these contributions in 2023 which will then give us \$300,000 in Reserve to build this facility. We have been able to use Sugarloaf Explorer Operating Surplus funds last year and again this year to make this work which we will be unable to do moving forward. This will hopefully provide enough funding for a bus wash facility. We are currently looking for a proposed location and we continue to plan for this project with WMT and Sugarloaf.

In terms of the proposed 2023 municipal budget, the budget that is recommended by the Budget Committee and is incorporated into the Town meeting warrant calls for an increase in municipal expenditures of \$183,621 or 6.6% (from \$2,761,787 to \$2,945,408). With a slight increase in municipal non-property tax revenues the net municipal budget, if approved, would increase by 6.4%. We had a large increase in the school budget this year (2022/23 school fiscal year) due primarily to an increase in the number of students we tuition. This led to a fairly large percentage increase in property taxes of 11.4%. We are hopeful not to see this large an increase in 2023.

One thing that is going to change this year is the property valuations that we use to assess property taxes. It’s no secret that property values have risen dramatically and we now are well below tax assessment

standards. We are fortunate to have a very experienced Tax Assessor that will be doing our “revaluation” in-house. As the total town valuation increases, the local tax (mil) rate will decrease excepting the increases in budgets. Some areas of the community may see larger valuation changes than other areas depending on all of the sales information that our Assessor has to work with. If you question the new valuation on your property when you get your tax bill in July, please feel free to contact us.

2023 looks to be an exciting year, especially for Sugarloaf with their new West Mountain Development. It is also great to see something happening with the Judson’s Plaza project across from the airport. As mentioned above, we (the Town) have several initiatives and projects planned for this year also although most are focused on planning.

Finally, thanks to all that were involved in the Town’s 50<sup>th</sup>-year celebration. Thanks are due also to our Select Board, Planning Board and all of the members of our Boards and Committees, our dedicated Town employees, and all of you who volunteer for our wonderful community! I also want to thank Mark Green who did a great job filling in for me for the six months I was away on my trek. I look forward to working with all of you in the coming year.

Sincerely,  
Dave Cota



*Mark Green Charging up- New Golf Course Charging Station- Chris Parks photo*





# REPORT FROM THE CODE ENFORCEMENT OFFICE

Construction activity held pace during 2022, and several permitted projects started late in 2021 adding to the flurry of construction activity occurring around town, and a few additional homes are working to wrap up for occupancy in the early parts of 2023. Building rates may seem to have dropped by the permit quantities listed below over last year, but the talk among the building trades indicates that the demand for services has not let, and with the approval of Sugarloaf’s West Mountain Expansion, we expect that construction of new developments will continue the current trends.

Several commercial projects were undertaken in 2022 such as the expansion of the Airport Taxi-lane for future Hangar growth, the Sugarloaf on-mountain snowmaking booster pumphouse, and the Podium Project T-bar and construction commenced last fall on Judson’s Plaza which contains various commercial spaces that will be ready for occupancy starting in Summer 2023.

As our community has officially hit the half-century mark, routine replacements and upgrades in residential septic systems continued forth ensuring sanitary health safety with the replacement of 9 existing septic systems. While a septic system should last 15-40 years depending on how it is treated, we still have some older systems with decaying metal tanks from the 1960s and 1970s that are the main focus of replacement systems, with tree root intrusion often being a second reason for leach field troubles. In other situations, old 2-bedroom systems are being replaced for home additions with more sleeping spaces.

The Carrabassett Valley Planning Board spent much of its time this year focusing on the Preliminary and Final Development Plans of the West Mountain Expansion Development Project with Approval being granted in Early December conditional upon receipt of the State



*Airport Taxi-Lane Construction - Summer 2022*

and Federal Agency Approvals. Other Board efforts included Timber Harvesting applications, Site Plan for the T-Bar Podium Project, and delving into recommended updates to the Town’s Shoreland Zoning that will continue into 2023.

Sincerely,

Christopher Parks  
Carrabassett Valley CEO & LPI

## **PERMITS ISSUED IN 2022**

New Dwelling.....	15
Renovation/Addition.....	10
Deck/Shed/Other Alteration.....	24
Residential Solar.....	5
Commercial Structures.....	8
Certificates of Occupancy.....	16
Internal Plumbing Permits.....	53
New Septic Systems.....	14
Replacement Septic Systems.....	9



# ASSESSOR'S REPORT

## VALUATION AND ASSESSMENT FOR 2022

### VALUATION:

Real Estate		
Land	\$	134,421,000
Buildings	\$	489,018,920
Personal Property	\$	<u>5,548,000</u>
Taxable Valuation		\$628,987,920

### ASSESSMENT:

Taxable Valuation	\$	628,987,920
Tax Rate		<u>.007600</u>
Total Tax Commitment	\$	4,780,308

## COMPUTATION OF ASSESSMENT

### REQUIREMENTS:

Municipal Appropriations	\$	2,761,787
Net Education Appropriation	\$	1,586,475
County Tax	\$	<u>978,066</u>
Total Expenditures:	\$	5,326,328

### MUNICIPAL REVENUES (*Deductions*):

Fund Balance	\$	125,000
State Revenue Sharing	\$	30,000
All Other	\$	393,500
Homestead Exempt. Reimbursement	\$	18,064
BETE Reimbursement	\$	<u>20,238</u>
Total Deductions:	\$	586,802

Overlay \$ 40,782

Net Assessment for Commitment	\$	4,780,308
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# 2022 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. We have handled a variety of calls from accidents to Theft reports. However, Carrabassett remains one of the safest communities in the state.

We saw a drop in accidents this year. We did have one motorcycle fatality. We had only 9 injury accidents and 3 commercial truck accidents. Overall calls of service rose as did alarm calls. Arrests were down as well as theft complaints.

Chief Lopez

### **CARRABASSETT VALLEY POLICE DEPARTMENT SUMMARY OF ACTIVITY 2022**

Calls for service .....	3516
Accidents .....	62
Traffic stops.....	75
OUI.....	3
Arrests .....	10
911 calls .....	237
Alarms answered .....	5328
Medical Assistance.....	159
Citizen assist.....	372
Theft complaints.....	39



*CVPD Making Friends - Officer Ben Gaudet high-fives Sawyer Parks - 2022*



# FIRE DEPARTMENT ANNUAL REPORT



## Carrabassett Valley FIRE DEPARTMENT CARRABASSETT VALLEY, ME 04947

The voters of Carrabassett Valley approved the purchase of a Mini Pumper at our annual town meeting. This new firefighting truck was ordered and we should receive it in the early summer of this year, 2023. Due to manpower shortages, we have added a per diem firefighter who works a 12-hour day shift every Saturday and Sunday throughout the year. We are staffed with two firefighters at night during the ski season. The Chief covers Monday thru Friday days as well. We have now finished our second year in our new station which has hosted several training events. These training's involved the Maine Warden Service Recruit Academy and the Sugarloaf Ski Patrol to name a couple. We have been involved in the approval process for Sugarloaf's West Mountain Development. We have partnered with Sugarloaf to develop a brochure illustrating the value of residential sprinkler systems in the new single-family homes located in the new area. Last October the Maine State Fire Marshalls brought their Sprinkler Demonstration Trailer to the Fire Station to show the effectiveness of sprinklers in the home. This trailer was set up with two living rooms, one sprinkled and the other with no sprinklers. Both living rooms are set on fire to show observers the benefit of sprinklers. We had nearly 50 stakeholders who attended this training exercise. Many Thanks to our community for the continued support.

### FIRE CALL SUMMARY

Type of Call	2022	2021	2020	2019	2018
Car Accidents	7	8	4	11	9
Vehicle Fires	2	1		2	1
Smoke Investigation	8	5	2	4	2
Electrical Fires	1				
Odor Investigation	2	3	1		1
Water Flow Sprinklers	4	1	2	2	3
Chimney Fires					1
Dumpster Fires	3	2	3	3	
Structure Fires	1	1			1
Fuel Spills		1	2		
LP Gas	12	17	14	20	16
Out of Control Permit Burns			2	2	
Downed Power Lines	4	2	4	4	8
Carbon Monoxide Calls	4	6	3	7	5
Fire Alarms	6	2	4	5	9
Mutual Aid	4	6	4	6	3
Snowmobile Accident			1	1	3
Search & Rescue	4	1	2	2	1
Traffic Detail	3	2		7	8
Life Flight Standby	3		1	1	
Storm & Wind Damage					
Forest Fires					1
Plane Crash					1
Lift Accident					
EMS First Response	5	7	3	9	11
<b>Totals</b>	<b>73</b>	<b>65</b>	<b>52</b>	<b>86</b>	<b>84</b>

CVFD Sprinkler Presentation from October 20, 2022

- Chris Parks photo





# CARRABASSETT VALLEY SCHOOL DEPARTMENT ANNUAL REPORT

Greetings from the Carrabassett Valley School Department! As your Superintendent, I am happy to submit this report.

This year, student enrollment numbers remained consistent. The following is a breakdown of the Carrabassett Valley student enrollment as of February 17, 2023, Kingfield Elementary School, 1 student, Day Mountain Regional School 2 students, Stratton School 33 students, Mt. Abram High School 10 students, Mount Blue High School 2 students, Carrabassett Valley Academy 27 full-year students, and 15 partial year students. There were a total of 87 students last year, and 86 students for this year's enrollment.

Even though our enrollment did not increase, the school budget does allow for additional students. 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. As a community that provides school choice and tuition's their students to other school systems, additional students impact the school budget.

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.

As part of this year's budget, \$100,000 was approved for Enrichment Grants to provide innovative and enriching educational opportunities for our students. Twenty-three applications were received totaling over \$160,000 in requests. The School Committee awarded over \$50,000 and another \$36,700 contingent on matching funds. Thank you for your support of this project.

The School Committee continued its work to investigate and provide the best educational opportunities to our PreK - 12 students. With the discussion of closing Mt. Abram last year, the School Committee wrote a letter to the MSAD 58 School Board and Administrators explaining their position and suggesting a working session with the School Board and Administrative representation from MSAD 58, Stratton, the EUT (unorganized territory) and Carrabassett Valley to engage in a dialog about the issues

and concerns regarding the education of our secondary students. Beyond that, the hope was to identify common ground and explore the possibility of further dialog, collaboration, opportunities, and solution-finding. This meeting, *Finding Common Ground for Our Students: A Dialog*, took place on February 7, 2023, at the Kingfield Elementary School. Representatives from MSAD 58, Stratton and the EUT were in attendance. The dialog was engaging, positive, and productive. Participants expressed the wish to meet again and discuss the possibility of expanding the dialog to other stakeholders.

As the School Committee prepares the 2023 - 2024 budget, the changes in MSAD 58, student enrollment and tuition rates are at the forefront. I do not anticipate a significant increase 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). The School Committee will begin its work on the school budget this month. You are more than welcome to attend the School Committee meetings and provide your input. Please check the Town's website for dates and times.

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

Respectfully submitted,

Dr. Regina Campbell  
Superintendent of Schools



*Swearing in of the Time Capsule Keepers by the Town Clerk-  
12/12/22*



# CARRABASSETT VALLEY PUBLIC LIBRARY AND COMMUNITY CENTER

## 2022 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 **5300** members and welcomed over **5700** visits to the library in 2022! The Begin Family Community Room has returned to regular usage making space for meetings and other gatherings totaling over 1400 guests in 2022. Total CVPL & CC attendance is estimated at over **84,600 over the last 13 years!**

**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 web-based 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 or discounted 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?** New books! New DVDs! New magazines! In-person programming is back! The building has a water bottle refilling station which should be installed soon. **FRIDAY FLICKS!** Movies will be shown on the BIG SCREEN in the Begin Room on Fridays at 2:00 pm. Family Films on selected Saturdays at 3:00 pm. The library has a Netflix subscription so a variety of titles are available. Bring popcorn and make some new friends!

**Ongoing Programs** *The Third Thursday @ 3 Community Book Group* meets in-person and via zoom. The Summer Reading Program: *Oceans of Possibilities* was a success; book bags were distributed to over 20 children and dozens more enjoyed story times! Parent/child playgroups on Thursdays, Family Movie Matinees on selected Saturdays, and in-person Book Group meetings have resumed. Carrabassett Library Community

Garden Volunteers continue their hard work planting, growing, and harvesting vegetables, delivering weekly to those in need.

**The Lobby** is available for seating anytime the building is open, and guests often enjoy viewing the art exhibit. Artists are featured for 2-month periods throughout the year. The library has hosted 65 artists and dozens of CVA students' art over the 13 years we have been open. The most recent Artist Exhibitions included Barry White, Peggy Bishop, Greg Thomas, and Lucia Swallow. The *8th* annual summer local artist's exhibit featured 16 area artists, and the library was able to host two Wine & Cheese Artist Receptions as well! If you would like to display your art here, please contact the library to request an application.

**The Begin Family Community Room** can be available for impromptu meetings, individuals making conference calls, using laptops for a zoom meeting, or to use WIFI, first come first served. Special arrangements can be made to reserve the room for a low or no cost. Volunteers from AARP used the room to offer free tax help during the winter of 2022 and will do so again this year. Programs sponsored by the Library in 2022 include Maine Audubon's Nick Lund: *Birds of Carrabassett Valley*; A talk with James Adams Taylor Goodwin; Chewonki's Traveling Natural History Program presented *The Bugmobile*, and Grammy-nominated children's musician *Judy Pancoast* performed at the Carrabassett Valley Town Park for children attending Outdoor Adventure Camp; programs were also open to the public. Links to the Begin Room Use Policy and Application are on the town website or call us for more information.

For additional information, you can reach library staff at **237-3535**, or [cvlibrary3209@gmail.com](mailto:cvlibrary3209@gmail.com), or Library Director, Andrea DeBiase email: [cvlibrarydirector@gmail.com](mailto:cvlibrarydirector@gmail.com). Search our website: [www.carrabassettvalley.org/public-library](http://www.carrabassettvalley.org/public-library). The Library's Facebook page is a good place to find *current* information: [www.facebook.com/cvalleylibrary](http://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



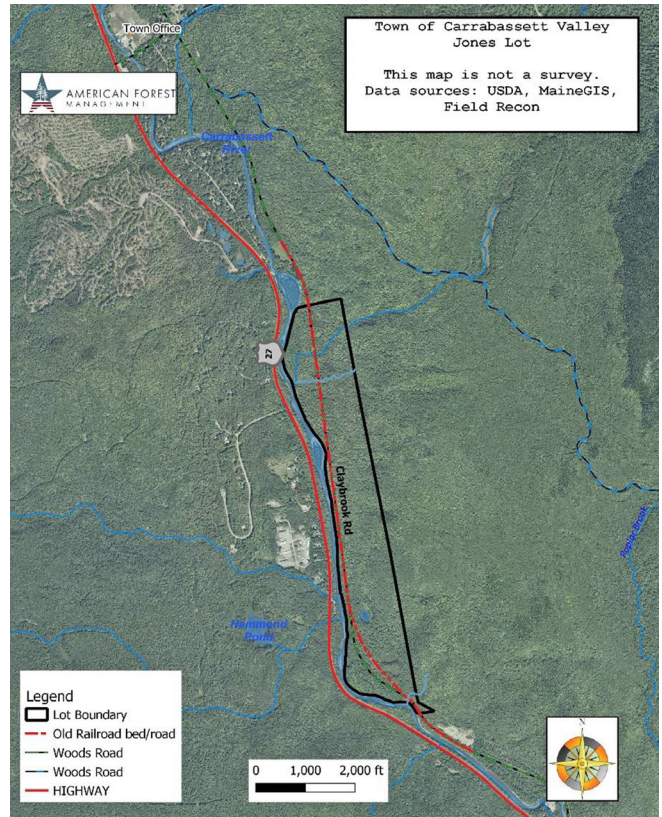
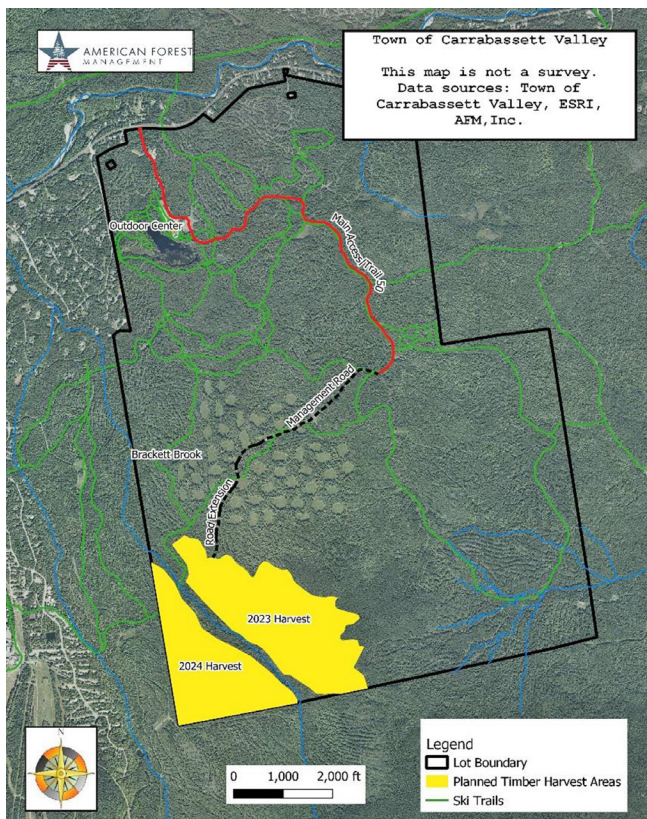
# 2022 CARRABASSETT VALLEY PUBLIC LOT FOREST MANAGEMENT

## Bill Haslam - American Forest Management, Inc.

The Town of Carrabasset Valley has been partnering with American Forest Management to manage the public lots for the past 10 years. The goals for management have been to plan and carry out sustainable, science-based timber harvests respecting the trail system on the property, and to cultivate a healthy, diverse forest. The sustainability goal is to harvest no more than the growth of the trees. We have accomplished that goal over the last 10 years by averaging less than 1035 cords harvested per year. This sustainable harvest level was calculated based on two inventories done in the last 10 years. In 2022 there was no timber harvesting on the property, but we did extend a management road to access ground for 2023 and 2024 harvests, and we also began planning management of the recently acquired Jones lot in the southeast part of town.

This past summer's road project was to surface a 2500-foot road extension (labeled as road extension on the map above) that connects the management road below Trail 22 to the harvest blocks planned for 2023 and 2024. This road allows efficient tracking of timber from the harvest and could serve as a future trail connector. The two timber harvest areas at the

end of the road will be operated in the next 2 years to continue the forest management program on the property.



We also completed a forest management plan for the Town's Jones public lot. This lot was bought by the town in 2020. The plan was developed to define the timber management potential for the lot and to identify important natural resources on the property. The lot abuts the Carrabasset River and the slopes of adjacent hills. The forest on the lot is healthy and well stocked with a relatively young forest established through management by the prior owner. There is potential for a similar forest management program to complement the recreation use of the property, but no plans exist to harvest timber in the next few years.

Final plans for timber harvesting on the public lots are examined by the Town's Public Lot Forestry Committee and presented to the Board of Selectmen before beginning the work. Harvest levels for the Outdoor Center public lot will continue to be sustainable at the maximum of 1035 cords per year.



# RECREATION DEPARTMENT & ANTIGRAVITY COMPLEX (AGC) REPORT

## Recreation Department

We are pleased to present to you a summary of our overall accomplishments. We run a multitude of special events, programs, pursue funding sources for mountain bike trail projects and manage and maintain Town owned Parks & Recreation facilities. We are very fortunate to work with partners such as Carrabassett Valley Academy, Sugarloaf Mountain, The Adaptive Outdoor Education Center, and Carrabassett Valley Trails representatives.

**Facilities:** Riverside Park located at 1001 Carriage Rd. houses our multi-use outdoor recreation complex. Amenities at this site include our tennis courts, ball field, basketball court, playground, pavilion, Samantha Wright Memorial Pool, and equipment storage. Funding for a portion of this facility has been provided by our Taxpayers, private donations, and the Land and Water Conservation Fund via the State of Maine.

**Riverside Park Planning:** Members of the Recreation Advisory Committee are working on enhancements inclusive of the installation of awnings adjacent to the pool, planting shrubbery and perennials near the Tennis Courts, and re-building the sitting area along the river bank. As we move through the forthcoming Comprehensive Planning process, we look forward to more developments.



*After School Program - Making pickles*

## **(Recreation Program & Event Highlights)**

**Aquatics: Samantha Wright Memorial Pool** Director Lance Dolan and staff greeted 5,000 visitors throughout the summer season. Program offerings comprised of private swim lessons, Outdoor Adventure Day Camp swim lessons, lap swim, Water Safety Instruction and Lifeguarding Training Certifications, and Water Aerobics. A very special thank you is extended to our seasoned staff Leah Ross, Lance Dolan, Mimi Levanos, Lu Lu Levanos, Reed Stevens, Emily Kidd, and Cam Walters.

The **Fourth of July** fireworks brought together 400 visitors to the valley via Riverside Park, The Carrabassett Valley Airport, and Route # 27 Corridor. Central Maine Pyrotechnics has provided us with outstanding displays for more than 25 years! A very special thank you is extended to the Carrabassett Valley Police & Fire Department and to Tom Andrie, Jay Reynolds, Karen Campbell, Tom Wallace, and Lloyd Cutler for assisting with the after-event clean-up.

**Outdoor Adventure Camp** under the direction of Anne Poirier Flight and camp staff facilitated 540 campers throughout the six weeks of camp. Participants were afforded the opportunity to hike, mountain bike, throw pottery, hone their out-of-doors skills, refine their swim strokes, golf, and water ski.

**The Flagstaff Lake Paddle Program** for intermediate to advanced paddlers took place for a duration of six weeks. State of Maine Swift Water Guide Sterling Smith, Golf Pro Scott Hoisington, and retired State of Maine lifeguard Bill Parker introduced 96 participants to paddle boarding and kayaking. The Flagstaff Lake Region is such an amazing area to explore.

Our grades 6-12 Intermediate **Mountain Bike Camp** took place in late July. It was a great deal of fun for our 60 participants who were coached by lead staff Kerry Ouellette, Giselle Chouinard, and Andy Gillespie. Participants are taught to navigate single track, rip through the trees, jump rocks and streams. The basics of gearing up, braking, shifting, body position balance, and navigating obstacles with logs and rocks are also emphasized. Environmental friendly riding, stewardship, and bike maintenance were also covered.





*Rec Department Summer Youth Golf Program.*

**Alden MacDonald Junior Golf:** We worked with Sugarloaf Golf Pro Chaz Babin and the Sugarloaf Staff to provide a youth program location, Sugarloaf Golf Course. Retired Golf Pro Scott Hoisington also directed a 6-month travel golf program where our children traveled to Diadema, Wilson Lake, Sugarloaf, and Moose Meadows. We provided Golf instruction at both Stratton and Kingfield Elementary Schools. 150 area youth were introduced to the fundamentals of the game of golf in 2022.

**Junior Golf Fundraising:** A very special thank you is extended to all participants, The Sugarbowl, Scott Hoisington, John DeBiase, and Golf Course Staff for raising funds towards our junior golf programs.

**Christmas Lighting:** Thank you to this year's tree lighting volunteers Deb Jordan, Lloyd Cutler, Jay Reynolds, and John Tobias.

**Summerfest: We celebrated the 50<sup>th</sup> anniversary of the Town at** our 16th annual Summerfest event. Great musicians, food and beverage, craft demonstrations, and artistry were plentiful. Throughout the day 250 visitors stopped by to partake in the festivities inclusive of scenic flights at the Carrabassett Valley Airport. Event coordinator Karen Campbell graciously provides her property for the event.

**Carrabassett Backcountry Cycle Challenge Race:** The Carrabassett Backcountry Cycle Challenge inclusive of an endurance event took place on Saturday, July 16th with more than 500 participants. The CBCC also offers a 25k, 50k, and children's race which covers a great mix of terrain in Carrabassett Valley and the surrounding trail networks. The CBCC race registration fee supports trail maintenance, development, and our local kid's mountain bike programs. This year's race will take place on Saturday, July 15<sup>th</sup>.

## Antigravity Complex

2022 highlights included adult fitness classes such as Pilates, Yoga, A Strength & Fitness Class, and personal training. Certified instructors Brittany Wallingford, Sarah Sindo, Diane Stone, and Amy Spenciner have provided an abundance of wellness opportunities for our users.

We were very pleased to have re-introduced our afternoon youth-based activities under the leadership of Recreation Assistant Leah Ross. To date, our Carrabassett Valley school-aged children have enjoyed rollerblading, skateboarding, wall climbing, trampolining, cooking, playing floor games, etc. In addition, we have hosted The Proctor Academy Ski Teams, The Harvard Ski Teams, The Killington Ski Teams, The UMF Mainly Outdoors Program, The UMF Ski Team, The Adaptive Outdoor Education Center Climbing Program, The Yarmouth High School Alpine & Nordic Teams, The Husson College Cross Country Team as well as an assortment of other groups.

17,800 visitors have utilized the facility this year with combined memberships surpassing 1000. Our Multi-Use amenities include 2 Olympic Size trampolines, a workout room on our lower level, a large fitness mezzanine, Dupree Skate Park & Skate bowl, Clem's Climbing Wall, and The Fisher Gymnasium that facilitates basketball, walking, volleyball, pick-up pickleball, group fitness training, Gymnastics and special functions such as awards banquets & project graduations.

In closing, I would like to thank our Recreation staff Leah Ross, Carolyn Harms, Linda Cloutier, Finn Towle, Alex Lund, Dave Clark, Francois Moretto, Ethan Cockerham, Ben DeBiase, and Keith Clark for helping to orchestrate our year-round recreation programs located at the Antigravity Complex.

We truly appreciate the support that we receive from The Recreation Advisory Committee, AGC Operations Committee as well as with The Board of Selectmen, Town Manager Dave Cota, and dedicated community volunteers. In closing, I would also like to thank Jenny Needham for her volunteer work along the Narrow Gauge Pathway and Stratton Brook Parking lot and trail network. For the past eight years, she has been the dog waste Ranger setting an example by cleaning up after pet owners who are neglectful.

Respectfully Submitted,

Deborah A. Bowker, Director of Recreation



## EVENTS AND RANDOM STATISTICS FROM 2022 AND BEYOND...

It has been observed that no matter how hard we may try to capture everything that goes on in our Town from year to year by creating this Town Report, we can't avoid missing some things. Out of a need to fill a page, I hope that you will find the following information helpful.

Pictured on page 25 of this report is a collage of the most important event for this Town held in 2022. We celebrated our 50th Anniversary of becoming a Town, or our 50th Birthday whichever you prefer to call it. The Celebration was incorporated into the Town's 16th Annual Summerfest held on August 5, 2022. There was food provided by Mt. Abram Lodge Masons and the Western Maine Center for Children. The Stanley Museum gave rides in two Stanley Steamers. There were displays from the Sugarloaf Ski Club, the Maine Ski & Snowboard Museum, and the Carrabassett Valley History Committee. The History Committee had a display that featured Richard Branson and Per Lindstrom in the Virgin Atlantic Hot Air Balloon ride that flew from Sugarloaf's Village on the Green to the British Isles in July of 1987. The memorabilia brought to light the upcoming release of the Town's History book that our writer Ginny Wright completed in late 2022. The History Committee hopes to see the book in print by the end of 2023. (Please contact [cvhistory@roadrunner.com](mailto:cvhistory@roadrunner.com) for more information.) The Music Festival featured The Outerspace Band celebrating the memory of Uncle Al. There were twenty



artists selling their wares, and Kenrick with his team of draft horses gave rides. Face painting and a fairy village for the kids. Items were gathered for the Town's Time Capsule (sealed on 12/12/22 to be buried in 2023). The Celebration was a success regardless of the over-95-degree day.

Coinciding with the same dates of the Summerfest was the NEMBA Fest involving Mountain Bikers from all over and later on in August the Enduro World Series held a qualifier at Sugarloaf on August 20, 2022.

The Town's Cemetery located at the end of Huse Mill Road near the Airport Approach has 188 plots. Over the years 39 total have been sold, with 8 of those being from this past year. Please call the Town Office for more information on the Cemetery.

The United States Census provides the following information. Town of Carrabassett Valley's size is 77.5 square miles and that our population has been recorded as the following; 1980- 107, 1990-325, 2000-399, 2010-781, 2020-673.

As of 12/31/2022, there were 774 Registered and Enrolled Voters.

Submitted by Wendy Russell, Town Clerk





*Celebrating the Town's 50th!!*



# TOWN CLERK'S REPORT

## 2022 Municipal & State Elections

**Carrabassett Valley Annual Town Meeting:** March 9, 2022. The Town Meeting opened at 8:00 am for Officer Elections. Robert Briggs was elected as Moderator. The Officer Elections closed at 6:00 pm and the ballots were counted by Lisa Sleight and Jennifer Jones. Fifty-six voters voted by secret ballot and re-elected Lloyd Cuttler and Robert Luce to the Select Board. Also re-elected were Carl (Dutch) Demshar and Claude (Neal) Trask to the Sanitary District Board of Trustees for three years and Karl Strand for two years. Stephen Arner and Erin Demshar were re-elected to the School Committee for three years. Town Meeting re-convened at the Outdoor Center at 7:00 pm. The remaining articles three through twenty-six were all passed by the voters present. The meeting adjourned at 7:19 pm.

**Special Town Meeting for FY23 School Budget and Town Warrant Articles at the Town Office:** June 6, 2022, at 6:00 pm. Robert Briggs was elected as Moderator. There were sixteen voters present that voted in favor of articles two through twelve for the School Budget totaling \$1,864,827. Article thirteen approving up to \$30,000 from the Town's unappropriated fund balance was passed as well. The meeting adjourned at 6:12 pm.

**State of Maine Primary Election:** June 14, 2022, from 8:00 am to 8:00 pm. Seventy-Six voters of the Democratic and Republican parties each voted for their candidate to represent their party in the November State of Maine General Election. Candidates for Governor were Janet T. Mills- Democrat, with thirty-six votes, and Paul R. LePage- Republican, with thirty-one votes. Other contests were for Rep. to Congress, District 2, State Senator, District 5, Rep. to the Legislature, District 73. Judge of Probate, County Treasurer, Register of Deeds, District Attorney for District 3, and County Commissioner, District 3.

**State of Maine General Election:** November 8, 2022. The following were elected by 476 total voters from Carrabassett Valley and Wyman Twp. With 326 Votes, Janet T. Mills-Governor. With 260 Votes, Stanley A. Wheeler-State Senator District 5. With 276 Votes, Vincent Michael House, Rep. to the Legislature District 73. With 395 Votes, Margot Joly- Judge of Probate. With 390 Votes, Pamela A. Prodan- County Treasurer. With 346 Votes, Susan A. Black- Register of Deeds. With 282 Votes- Edward Rabasco Jr.- District Attorney-District 3. Elizabeth A. Listowitch- County Commissioner- District 3.

## VITAL RECORDS REPORT

Births: 1, Deaths: 5,  
Marriages/Resident: 4,  
Non-Resident: 24

## VEHICLE REGISTRATIONS

Motor Vehicle Registrations: 869  
\$184,443.60  
Rapid Renewal Registrations: 127  
\$32,623.51

**Total Registrations: 996 &  
Excise collected: \$217,061.11**

## 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: 72  
Online Registration: 18  
**Total Dogs Registered: 90**

## RESIDENT SPORTING LICENSES

Resident Hunting & Fishing: 10,  
Resident Hunting: 6,  
Resident Fishing: 15,  
Migratory Waterfowl: 2,  
Muzzleloader: 1, NR 7 Day Fishing: 1

**Total licenses issued: 37**



# CARRABASSETT VALLEY SANITARY DISTRICT

Village West #35 Carrabassett Valley, Maine 04947

To the Citizens of Carrabassett Valley,

*The District has, for many years, enjoyed guidance from two gentlemen who are perfect examples of being a True Pillar of the Community. The passing of Carl (Dutch) Demshar and Neal Trask will leave a void in the fabric that is Carrabassett Valley. In their capacities as Trustees of the District, they offered sage guidance and advice as well as being true supporters of the District and its mission. I miss them daily...the rest goes without saying.*

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.

CVSD takes great pride in being a pollution abatement facility that does not use chemical processes to treat wastewater. That does not mean we are exempt from rendering aid to regulatory agencies when a threat to humanity and the environment become suspect. The Maine Department of Environmental Protection selected CVSD to be part of a study to determine the extent of PFAS contamination in the State. The following information from Maine Water Co. is a brief but on-point explanation of PFAS; "PFAS (Per- and polyfluoroalkyl substances) are a large group of man-made chemicals that have been manufactured and used around the world since the 1940s for many industrial and consumer purposes including the coating of fabrics, nonstick cookware, food packaging, and firefighting foam. These chemicals can accumulate over time and have been found in both the environment and the human body. They do not break down easily in the environment or the human body and are sometimes called "forever chemicals". Of these chemicals, the most extensively produced and studied have been PFOA and

PFOS. At this time, there are currently no federal drinking water quality standards (Maximum Contaminant Level or MCL) for any chemical in the PFAS family. On June 15, 2022, EPA announced new health advisory levels for four PFAS compounds that set the health advisory levels to near zero and below the level that EPA's ability to detect the compounds." (Yes, you should read that last bit again...). The sampling program at CVSD will most probably help define background levels of PFAS, possibly from air deposition. Also, given the Valley's lack of industry, it should be a good indication of PFAS from consumer products entering the wastewater system.

In 2022, our customer base grew with the addition of 7 residential accounts. As of January 1, 2023, the District services 1301 residential units and 32 commercial/institutional units; leaving a balance of 83 approved but as yet undeveloped residential sites, only 5 of which are developer owned.

The district currently has "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 and Carrabassett Solar 1.

The construction of Carrabassett Solar 1 is underway. Novel Energy Solutions is expected to be online by late summer 2023.

The Carrabassett Valley Sanitary District's 2023 Trustee Meeting Schedule is as follows March 7th, May 9th, August 8th, and November 7th. Any changes to this schedule will be posted on the Town's website. All meetings are at 3:00 P.M. at the Carrabassett Valley Sanitary District Office. Your attendance and input are always welcome.

Respectfully submitted,

David S. Keith, Supt.  
Carrabassett Valley Sanitary District



## REPORT FROM THE MOUNTAIN BIKE TRAIL CREW

Greetings from Town Mountain Bicycle Trail Crew! 2022 was an exceptionally productive year for our group. With generous support from our community members of the Carrabassett Valley Trails Committee, we were able to continue managing and maintaining our growing network of world class trails. We succeeded by completing more linear footage of new trail construction than in recent years past and expanded on our employee development and tool cache.

Managing and maintaining the nearly 100-mile summertime trail network is no small task. The crew works diligently throughout the spring and summer months making sure the network is both safe and fun. We clear downed trees to reduce the need to hop off and over. We dig a knick, or a grade reversal to remove those pesky puddles that you're not supposed to ride around. We mow, and after that, we mow a little more to prevent handlebar deep grass from blocking a view of the tread in front of you. We keep up on the signage, make sure the map boxes are filled and even help out with advice for a good loop if you need it. Thank you to the volunteers that provide their time throughout the season to assist in these tasks, it would be much more difficult and time-consuming without your support.

Most new trail construction over the past few seasons has been focused in the Stoney Brook 'pod' located in the State of Maine-owned Crocker Mountain Unit. On the lower northwest slopes of Stoney Brook Mountain, CRNEMBA and The Town are poised to provide a significant expansion to our growing network. In 2022 we were successful in completing projects started in prior seasons, as well as expanding the available riding opportunity in the area. We anticipate continuing to provide new experiences for years to come.

Additional trail projects were supported by the Town crew throughout the summer. In partnership with a dedicated crew of CRNEMBA volunteers who worked a handful of evening hours, the network is happy again to have a section of the yellow snowshoe trail (known as China Cat) back in service. China Cat is a legacy CVT section that benefitted from a facelift in 2022. A

directional, and difficult-rated trail with challenging moves and extended woodwork provide needed variety in close proximity to the Outdoor Center Lodge.

Most exciting to announce is the arrival of our very own mini excavator for the construction and maintenance of the network. Purchased in share by CRNEMBA and the Town, with proceeds from the annual CBCC, we are now able to include a Caterpillar 302cr to our ever-growing fleet of tools. Ownership of this machine versus rental equipment used prior will allow us to be more mobile and take better advantage of seasonal windows for projects.

Moving forward into 2023, we expect to continue with valuable workforce development by engaging area youth who are interested in learning the skills of a professional trail crew. This opportunity offers hands on experience in the changing forest economies of northern New England. Projects will be similar in scope from years past, and we will continue to diligently plan for success of the network into the future.

Happy Trails -

Spencer, Max, Nate, Will, Chaz, Mike, Morgan, Calvin, Joshua



*New excavator*



## PROPOSED 2023 MOUNTAIN BIKE TRAIL DEVELOPMENT AND FUNDING

Acct. #	Trail Fund/ Project:	2020 Approp.	2020 Expense	2021 Request	2021 Expense	2022 Bal.		2023 Bal		2023 Request
						2022 Request	Forward/ Credits	2022 Expense	Forward/ Credits	
45-1-290	Mt. Bike Race	\$0	\$0	\$0	\$31,639	\$0	\$60,256	\$55,256	\$5,000	\$0
<b>Mountain Bike Trails:</b>										
52-1-399	Mt. Bike Trail Signage		\$0	\$0	\$0	\$0	\$7,126	\$2,195	\$4,931	\$0
52-1-400	Bike Trail Equipment						\$66,000	\$66,000	0	\$0
52-1-401	USDA Grant (Mt. bike trails)						\$66,000	\$104,216	(\$38,216)	\$0
52-1-403	Mt. Bike Trail Maintenance	\$8,000	\$13,877	\$8,000	\$18,896	\$8,000	\$11,660	\$19,660	0	\$10,000
52-1-404	Northern Forest Center Grant (Mt. bike trails)					\$64,143	\$64,143	0	\$0	
52-1-405	Mt. Bike Trail Planning						\$20,113	\$12,782	\$7,331	\$0
52-1-406	Wyman TIF Funds (Mt. bike trails)	\$0	\$5,779	\$0	\$1,176	\$0	\$301	0	\$301	\$0
52-1-408	Town/Club Mt. Trail Deve. and Maint.	\$0	\$20,446	\$0	\$26,505	\$0	\$147,628	\$77,831	\$69,797	\$0
52-1-409	Public Lots mt. bike trail development	\$15,000	\$35,893	\$15,000	\$15,185	\$15,000		\$5,289	\$9,711	\$15,000

### Notes:

The Town also appropriates \$15,000 from the Recreation Endowment Fund to be matched by the Club. This would add \$30,000 to the Town/Club Acct.

The negative balance in the USDA grant account will be reimbursed. This is a 2-3 year \$300,000 grant program that required a \$66,000 match to help develop approximately ten miles or more of trail in the Stoney Brook area on State land.

To match the Town's \$10,000 in trail maintenance funding we are asking \$5,000 each from Sugarloaf and Maine Huts and Trails and \$8,000 from the Club.



## NOTICE TO PROPERTY TAXPAYERS

### Certain Property Tax Reduction Programs are Available

The following property tax reduction programs are available for property taxpayers who meet certain requirements as follows:

**HOMESTEAD EXEMPTION PROVISION:** Regardless of age, if you are a Carrabassett Valley resident and have owned your home or condo here in Carrabassett Valley for over a year you are entitled to a “homestead exemption”. The current benefit (determined by the State) is a reduction of value of 25,000 (of just value) of the total tax valuation of your residence. To qualify, you must fill out and return to the Town Office a ‘Homestead Exemption Form’ (that can be obtained from the Town Office or on the Town’s website). If you have already submitted this form in the past, you do not need to do this again. If you have not filled out an application form you need to do so by April 1st to qualify. As an example of the benefit, your Carrabassett Valley 2022 tax bill was reduced by \$167 if you filled out an application and met the requirements (listed above).

**PROPERTY TAX STABILIZATION PROGRAM FOR SENIORS:** In 2022, the Maine Legislature passed legislation that allows certain senior-citizen residents to stabilize or freeze the property taxes on their homestead. As long as you qualify and file a timely application each year, the tax bill to you for your

homestead will be frozen at the amount you were billed in the year you first qualified for the program. Eligible residents who move may transfer the fixed tax amount to a new homestead, even if that homestead is in a different Maine municipality. To be eligible, an individual must meet all of the following requirements as of April 1<sup>st</sup> of the property tax year for which they are requesting stabilization. Property owners must file an application every year by December 1st. All of the following qualifications must be met as of April 1<sup>st</sup> of each year:

- One or more of the property owners(s) must be at least 65 years old.
- Must be a permanent resident of Maine.
- Must have owned a Maine homestead for at least ten years.
- Must be eligible for a homestead exemption on the property you are placing in the program.

A copy of the application form can be obtained at the Town Office or from the Town’s website ([www.carrabassettvalley.org](http://www.carrabassettvalley.org)). Please note this is a relatively new State program and there may or may not be changes made to this program going forward. We will post any changes made on the Town’s website. You may call the Town Office (235-2645) with any questions regarding these programs you may have.



*Planning Board in Session*





## TAX COLLECTOR'S REPORT

2022	REAL ESTATE TAXES (3063 TAX BILLS)	\$4,738,143.37
2022	PERSONAL PROPERTY TAXES (46 TAX BILLS)	\$42,164.80
2022	TAX COMMITMENT	\$4,780,308.17
2022	ABATEMENTS	\$8,352.40
2022	REAL ESTATE TAXES COLLECTED	\$4,630,535.07
2022	PERSONAL PROPERTY TAXES COLLECTED	\$41,279.13
2022	TOTAL AMOUNT COLLECTED AS OF 12/31/2022	\$4,680,166.60
2022	TOTAL BALANCE DUE AS OF 12/31/2022	\$107,608.30
2021	REAL ESTATE TAXES OUTSTANDING 1/1/2022	\$118,788.32
2021	PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2022	\$743.40
2021	BALANCE DUE 01/01/22	\$119,531.72
2021	ABATEMENTS	\$1,001.00
2021	REAL ESTATE TAXES COLLECTED as of 12/31/2022	\$106,949.97
2021	PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2022	\$743.40
2021	TOTAL BALANCE COLLECTED as of 12/31/2022	\$107,693.37
2021	TOTAL BALANCE DUE AS OF 12/31/2022	\$11,838.35
2020	REAL ESTATE TAXES OUTSTANDING 1/1/2022	\$10,149.98
2020	PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2022	\$167.70
2020	BALANCE DUE 1/1/2022	\$10,317.68
2020	ABATEMENT	\$1,001.00
2020	REAL ESTATE TAXES COLLECTED as of 12/31/2022	\$10,149.98
2020	PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2022	\$180.30
2020	TOTAL BALANCE COLLECTED AS OF 12/31/2022	\$10,330.28
2020	TOTAL BALANCE DUE AS OF 12/31/2022	\$ -

## 2022 DELINQUENT PERSONAL PROPERTY LIST

AMERICAN TOWER CORPORATION	261.44
AT&T MOBILITY LLC	22.80 *
THE RACK LLC C/O JEFFERY STRUNK	392.16
TUFULIOS	196.08

\* Taxes were paid in full after 12/31/2022

\*\*Partial payment received after 12/31/2022



## 2022 DELINQUENT TAXPAYER LIST

AHLBORG, GLENN R.....	120.63	DELISLE, JEFFREY S.....	1,482.00 *
ALLARD, THOMAS J.....	939.30	DENNETT, MATTHEW.....	3,412.40
AMES, DAVID & ELIZABETH M.....	60.80	DERBYSHIRE, RALPH C.....	4,544.80
AMES, DAVID R. & ELIZABETH M.....	129.20	DIGGINS, ABIGAIL K.....	2,599.20
ANNIS, NICHOLE.....	1,071.60	EDMONDS, JOHN.....	843.60 **
ARMSTRONG, ANTHONY A.....	60.80	FEDAK, THOMAS.....	76.00 *
AVALONE, ROBERT.....	60.80	FITZGERALD, SUE E.....	2,758.80
BAKER, PHILLIP K.....	750.74	FRECHETTE, BRANDON D.....	121.60
BARTNER, JAY.....	114.00 *	GEROW, WARREN H.....	1,056.40
BEGIN, LEWIS.....	136.80	GERRY, CHARLES W.....	5,479.60 *
BELLEY, MICHAEL.....	76.00	GILLIS, PETER J.....	204.81
BERUBE, KRISTIE J.....	1,269.20	GOLDBERG, JENNIFER.....	121.60
BOYNTON, STACIA M.....	60.80 *	GORMAN SHAWN O.....	3,397.20
CAMBRIDGE, THOMAS.....	912.00	GRANT, JESSE.....	699.20
CAMBRIDGE, THOMAS F.....	114.00	GRAY, CAROL L., HEIRS OF.....	516.80
CANTARA, CHRISTOPHER J.....	1,276.80	HAMBLET, BETH.....	2,036.80
CARTER, LEE GILL.....	60.80	HANSEN, EILEEN.....	76.00
CASEY, LAURENCE J.....	1,413.60 *	HARLOW, STEPHEN.....	76.00
CATALDO, GREGORY G.....	60.80	HARRISON, WILLIAM S.....	3,268.00
CLARK, KEVIN C.....	653.60	HICKEY, JOSEPH M.....	3,078.00 *
CLARK, KEVIN C.....	585.20	HOLBURN, MURRAY P.....	190.00
CREIGHTON, JONATHAN R.....	121.60 *	HUBBARD, CARL & BARBARA.....	592.80
CROMMETT, PAUL.....	1,360.40	HUBER, LARE.....	75.96
CROWLEY, KERRY W.....	121.60	HUBER, LARE.....	75.96
CROWLEY, KERRY W.....	121.60	JG SL PARTNERS, LLC.....	2,325.60
CURTIN, TERESA.....	76.00	KARATZIOS, CONSTANTINOS.....	60.80
CURTIS, MARK R.....	1,307.20	LANDRY, TIMOTHY M.....	516.80

\* Taxes were paid in full after 12/31/2022

\*\*Partial payment received after 12/31/2022



LAROCHELLE, LORI .....	691.60	ROBBINS, MARY .....	1,079.20
LEEMAN, CERINA L.....	128.72	ROCHE, SUSAN A.....	494.00
LEGERE, RICHARD P.....	2,112.80 *	ROOKS, KATHLEEN T .....	673.11 **
LORING, GREGORY L .....	402.80	SAVAGE, JUDITH COLENBACK,.....	4,514.40
MACGILPIN, DOUGHLAS H.....	1,413.60	SEVIGNY, JOSHUA.....	1,945.60
MALONE, ALESSANDRA M.....	1,877.20	SEVIGNY, JOSHUA.....	220.40
MALONE, KAREN T.....	2,576.40	SHANKMAN, NEIL S.....	790.40 *
MARINILLI, ALBERT.....	76.00	SHAPELL, IRVIN .....	1,094.40
MASTERMAN PROPERTIES, LLC,.....	1,390.59	SHILKIN, JOHN D.....	2,280.00 *
MCDEVITT, KEVIN P.....	76.00	SIROIS, LUCAS.....	2,971.60
MCFALLS, MICHAEL .....	2,462.40	SMART DAWN LLC, .....	615.60
MCGIVERN, LINDA D.....	2,561.20	SPLIT ROCK GETAWAY LLC .....	1,444.00
MCKENDRY, PETER J.....	2,774.00	STEPHENSON, DEBORAH M.....	1,504.80
MCKENNA, RUSSELL JR.....	76.00	STRUNK, JEFFREY L.....	828.40
MCPHERSON, STEPHEN.....	988.00	SWAN, COLIN R.....	91.20 *
MICHAUD, GERARD .....	3,412.40	TALBOT, JAMES A.....	1,170.40
MIRAMANT, STEPHEN 1/2.....	1,375.60	THE LOAF, LLC .....	410.40
MOONEY, MICHAEL E.....	76.00	THE RACK, LLC .....	912.00
NICKERSON, RICHARD.....	60.80	THE RACK, LLC C/O JEFFERY STRUNK.....	5,358.00
NICKERSON, RICHARD.....	60.80	TIMBERLINE LLC,.....	3,169.20
NOBLE, CYRUS B.....	2,538.40 *	TONGE, ROBERT M.....	1,383.20
NORTON, KATIE L.....	121.60	TRAFICANTE, JONI S.....	76.00
O'NEIL, JOSEPH M.....	843.60 *	WARD, CARTER A.....	3,632.80 *
OSGANIAN, ANDREA.....	1,216.00	WARD, CARTER A.....	522.17 *
PEASE, EDWARD C JR.....	2,432.00	WESCOTT, SETH B.....	364.80
POWELL, DEBORAH A.....	1,321.82	WESCOTT, SETH B.....	319.20
PURVIS, GEORGE T.....	782.80	WESCOTT, SETH B.....	516.80
RCL PROPERTIES, LLC,.....	2,378.80	WHIPPLE, STEVEN N.....	1,763.17 *
REED, TRACY LOUISE.....	60.80	WILLARD, JOHN E.....	60.80
RINGUETTE, BERTRAND N JR.....	60.80	WILLIAMS, M SUSAN.....	76.00

\* Taxes were paid in full after 12/31/2022

\*\*Partial payment received after 12/31/2022



## 2023 PROPOSED MUNICIPAL BUDGET

	2020 <i>Approp.</i>	2021 <i>Approp.</i>	2022 <i>Approp.</i>	2023 <i>Request</i>
<b><u>GENERAL GOVERNMENT ACCOUNTS</u></b>				
<b>General Government Salaries:</b>				
Town Manager	\$86,896	\$87,896	\$92,291	\$95,291
Town Clerk/Tax Collector	\$39,376	\$40,376	\$42,395	\$45,395
Note: In addition, Town Clerk also receives \$7,535 as School Dept. Adm. Assistant				
Treasurer	\$36,156	\$38,000	\$40,224	\$45,304
Selectmen	\$5,000	\$5,000	\$5,000	\$5,000
Part-time Office Staff	\$6,500	\$5,000	\$4,000	\$0
<b>Totals</b>	<b>\$173,928</b>	<b>176,272</b>	<b>\$183,910</b>	<b>\$190,990</b>
<b>Town Office Expenses:</b>				
Heat/Utilities	\$8,800	\$8,500	\$10,500	\$11,500
Telephone	\$4,000	\$4,000	\$5,000	\$5,000
Supplies/Tax Bills	\$7,500	\$7,200	\$7,200	\$7,000
Clean Building/Trash	\$3,600	\$3,400	\$3,500	\$4,000
Copier (maintenance)	\$700	\$750	\$750	\$5,500
Computers/Software Support	\$14,000	\$14,200	\$14,200	\$14,500
Elections	\$2,000	\$1,500	\$1,500	\$1,500
Postage	\$5,200	\$5,000	\$4,500	\$5,000
Legal	\$6,500	\$30,000	\$15,000	\$10,000
Town Mgr. Expenses/Training	\$1,400	\$1,500	\$2,000	\$1,500
Town Mgr. Auto Expense	\$5,500	\$5,500	\$4,500	\$5,500
Treasurer's Expenses/Training	\$350	\$500	\$500	\$500
Tax Collector's Expenses/Training	\$600	\$600	\$600	\$600
Dues (Maine Municipal Asso.)	\$3,200	\$4,100	\$4,200	\$4,600
Auditor/Town Reports	\$8,500	\$8,500	\$10,000	\$10,500
Registry of Deeds	\$1,800	\$1,800	\$1,800	\$1,500
Advertisement/Misc.	\$3,000	\$3,000	\$2,500	\$1,800
New Equipment	\$1,500	\$1,200	\$1,500	\$1,500
Newsletter	\$5,300	\$5,200	\$5,400	\$7,200
Web Site	\$500	\$500	\$1,000	\$500
Bank Fees	\$400	\$800	\$400	\$300
Cash Account Expenses				\$1,800
<b>Totals</b>	<b>\$84,350</b>	<b>\$107,750</b>	<b>\$96,550</b>	<b>\$101,800</b>



	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Approp.</b>	<b>Approp.</b>	<b>Approp.</b>	<b>Request</b>
<b>Tax Assessing Expenses:</b>				
Tax Mapping	\$2,500	\$3,000	\$2,000	\$2,000
Training/Expenses	\$1,000	\$900	\$0	\$0
Supplies/Misc.	\$200	\$200	\$1,000	\$1,000
GPS work (place new bldgs on maps)	\$0	\$0	\$0	0
Assessor/Contract	\$31,314	\$31,658	\$47,500	\$50,000
<b>Totals</b>	<b>\$35,014</b>	<b>\$35,758</b>	<b>\$50,500</b>	<b>\$53,000</b>
<b>Code Enforcement Expenses:</b>				
Code Enforcement Officer/Assessor	\$56,277	\$57,277	\$62,191	\$65,191
Vehicle Allowance	\$4,000	\$4,000	\$4,000	\$4,000
Phone, Supplies, Equipment, Other	\$2,000	\$2,300	\$3,000	\$2,000
Expenses/Training	\$600	\$300	\$600	\$600
<b>Totals</b>	<b>\$62,877</b>	<b>\$63,877</b>	<b>\$69,791</b>	<b>\$71,791</b>
<b>Planning Board Expenses:</b>				
Planning Board Expenses/Legal	\$1,000	\$1,000	\$1,000	\$1,000
Meeting Recording Fees	\$650	\$650	\$650	\$650
Consultant Fees	\$1,000	\$1,000	\$1,000	\$1,000
AVCOG dues	\$8,000	\$8,000	\$7,800	\$8,500
Ordinance Printing/Misc.	\$500	\$400	\$400	\$400
Surface Water Management Study	\$0	\$0	\$0	0
<b>Totals</b>	<b>\$11,150</b>	<b>\$11,050</b>	<b>\$10,850</b>	<b>\$11,550</b>
<b>Selectmen's Expenses and Town Donations:</b>				
Donations (Social Sevices, Events, etc.)	\$8,000	\$10,000	\$10,000	\$11,300
Meeting Records	\$1,350	\$1,350	\$1,350	\$1,350
Contingency/Other	\$4,000	\$4,000	\$10,000	8700
<b>Totals</b>	<b>\$13,350</b>	<b>\$15,350</b>	<b>\$21,350</b>	<b>\$21,350</b>
<b>Total General Gov't Accounts</b>	<b>\$380,669</b>	<b>\$410,057</b>	<b>\$432,951</b>	<b>\$450,481</b>



	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<i>Approp.</i>	<i>Approp.</i>	<i>Approp.</i>	<i>Request</i>

## PROTECTION ACCOUNTS

### Police Department Expenses:

Police Chief	\$68,566	\$69,566	\$73,045	\$76,045
Town Police Car (gas,maint.)	\$3,000	\$3,000	\$3,000	\$3,500
Phone/Radio	\$3,400	\$3,400	\$4,700	\$5,000
Supplies	\$1,000	\$1,000	\$1,000	\$1,000
New Equipment	\$2,500	\$3,000	\$3,000	\$3,000
Training	\$10,000	\$1,927	\$5,000	\$9,000
Misc.	\$800	\$1,000	\$1,000	\$1,000
Town Police Car Reserve	\$4,000	\$5,000	\$5,000	\$5,000.0
<b>Totals</b>	<b>\$93,266</b>	<b>\$87,893</b>	<b>\$95,745</b>	<b>\$103,545</b>

### Communication Center/Sugarloaf Security

Operations (Town share)	\$147,952	\$154,207	\$161,362	\$182,000
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### Fire Department Expenses:

Fire Chief	\$28,300	\$42,000	\$44,100	\$58,100
Payroll	\$44,500	\$44,500	\$46,725	\$54,000
New Equipment	\$2,000	\$2,000	\$8,000	\$5,000
Equipment Maint. (gas, repairs, etc.)	\$20,930	\$20,930	\$21,200	\$21,225
Telephone/Pagers	\$1,700	\$1,700	\$1,700	\$1,700
Training	\$1,500	\$1,500	\$1,500	\$1,000
Misc.	\$1,000	\$1,000	\$1,000	\$1,500
<b>Totals</b>	<b>\$99,930</b>	<b>\$113,630</b>	<b>\$124,225</b>	<b>\$142,525</b>

<b>Fire Department Fire Training Building Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>Fire Department Vehicle/Equipment Reserve:</b>	<b>\$38,582</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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### Operation of New Mountain Fire Station:

Supplies, Misc. & Cleaning	\$500	\$500	\$500	\$500
Maintenance and Repairs	\$1,200	\$1,200	\$1,200	\$3,000
Heating/Cooling	\$3,500	\$3,850	\$3,850	\$3,850
Electricity	\$2,500	\$1,800	\$4,000	\$4,000
Sewer Fees	\$500	\$450	\$300	\$300
TDS/Security	\$1,200	\$1,200	\$1,700	\$1,700
Plowing	\$6,500	\$7,000	\$10,000	\$10,000
Capital Maintenance/Reserve	\$5,000	\$5,000	\$5,000	\$5,000
<b>Totals:</b>		<b>\$20,900</b>	<b>\$21,000</b>	<b>\$28,350</b>

<b>Northstar EMS Subsidy:</b>	<b>\$70,947</b>	<b>\$72,295</b>	<b>\$77,154</b>	<b>\$93,980</b>
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	2020 <i>Approp.</i>	2021 <i>Approp.</i>	2022 <i>Approp.</i>	2023 <i>Request</i>
<b>Animal Control Expenses:</b>				
Animal Control Officer	\$500	\$500	\$0	\$0
Franklin County Animal Shelter	\$1,720	\$1,820	\$1,485	\$1,614
Supplies, Heat, Misc.	\$200	\$200	\$100	\$100
Training	\$0	\$0	\$100	\$100
<b>Totals</b>	<b>\$2,420</b>	<b>\$2,520</b>	<b>\$1,685</b>	<b>\$1,814</b>
<b>Total of Protection Accounts</b>	<b>\$453,097</b>	<b>\$451,445</b>	<b>\$481,171</b>	<b>\$552,214</b>

### INSURANCE ACCOUNTS

Law Enforcement Liability Ins.	\$5,200	\$5,200	\$5,600	\$7,500
Aviation (Airport) Insurance	\$2,200	\$2,250	\$2,300	\$3,000
Bonds (treasurer/tax collector)	\$500	\$900	\$900	\$900
Vehicle Insurance Coverage	\$7,000	\$7,100	\$8,000	\$9,000
Public Officials Liability Ins.	\$1,200	\$1,200	\$1,200	\$1,200
Property/Inland Marine/Crime	\$17,800	\$21,200	\$28,000	\$31,000
Employment Practices Ins.	\$2,800	\$2,800	\$2,800	\$3,000
General Liability Ins.	\$7,200	\$7,200	\$7,000	\$7,000
<b>Totals</b>	<b>\$43,900</b>	<b>\$47,850</b>	<b>\$55,800</b>	<b>\$62,600</b>

### RECREATION ACCOUNTS

<b>Recreation Programs:</b>				
Director's Travel	\$1,800	\$1,800	\$1,800	\$1,800
Education	\$1,600	\$1,600	\$1,600	\$1,600
Pool Operations	\$37,900	\$36,900	\$38,900	\$43,800
Pool Repair/Equipment	\$4,800	\$2,500	\$2,500	\$3,500
Summer Camp Operation	\$17,000	\$12,500	\$18,000	\$12,000
Sports	\$9,000	\$9,000	\$9,000	\$9,000
July 4th	\$8,950	\$8,950	\$7,000	\$7,000
Special Events/Activities/Misc.	\$1,600	\$1,600	\$1,900	\$2,000.0
Transportation				\$5,000.0
<b>Totals</b>	<b>\$82,650</b>	<b>\$74,850</b>	<b>\$80,700</b>	<b>\$85,700.0</b>

<b>Anti-Gravity Center Operation Expenses:</b>				
Director's Salary	\$60,086	\$61,086	\$65,141	\$68,086
Recreation Assistant*			\$28,880	\$27,512
Part-time	\$53,800	\$56,800	\$35,000	\$43,327
Custodial Contract	\$13,700	\$13,700	\$15,000	\$16,000
Ads/Postage	\$2,700	\$2,400	\$2,600	\$2,600
Fuel	\$17,000	\$15,000	\$13,000	\$12,200
Electricity	\$6,300	\$5,600	\$6,000	\$9,300
Supplies	\$8,000	\$9,000	\$9,000	\$8,200
Telephone	\$2,900	\$3,200	\$3,700	\$3,200



	<b>2020</b> <i>Approp.</i>	<b>2021</b> <i>Approp.</i>	<b>2022</b> <i>Approp.</i>	<b>2023</b> <i>Request</i>
Plowing/Grading, etc.	\$11,500	\$12,000	\$12,500	\$13,300
Trash Removal	\$1,700	\$1,700	\$1,860	\$2,400
Building Maintenance	\$14,000	\$14,000	\$12,000	\$12,000
Office Equipment	\$600	\$900	\$900	\$900
Sewer Fee	\$1,300	\$1,300	\$1,100	\$1,100
Insurance	\$20,000	\$20,000	\$20,000	\$20,500
Equipment Repairs	\$3,000	\$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)	\$0	\$900	\$1,800	\$3,000
Trampoline Project (matched by CVA)	\$900	\$0	\$0	\$0
AGC Capital Reserve Account	\$550	\$3,120	\$3,120	\$3,120
<b>Totals</b>	<b>\$225,036</b>	<b>\$230,706</b>	<b>\$241,601</b>	<b>\$256,745</b>

**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	\$5,000
Snowmobile Trail Grooming and Maintenance	\$24,000	\$22,000	\$22,000	\$22,000
Outdoor Center Operations (port-a-potty, etc.)	\$1,000	\$1,200	\$1,200	\$1,600
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	\$10,000
Narrow Gauge Pathway Maintenance	\$3,000	\$17,500	\$17,500	\$17,500
<b>Totals</b>	<b>\$58,000</b>	<b>\$70,700</b>	<b>\$69,700</b>	<b>\$76,100</b>

<b>Total Recreation Accounts</b>	<b>\$365,686</b>	<b>\$376,256</b>	<b>\$393,001</b>	<b>\$430,545</b>
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**LIBRARY AND COMMUNITY CENTER**

**Library Operations:**

Director	\$46,804	\$47,804	\$50,195	\$53,195
Part-Time Payroll	\$2,920	\$2,920	\$3,400	\$12,252
Books/Magazines/Audio	\$8,200	\$9,400	\$8,200	\$8,200
Services (computer/library consultants, etc.)	\$1,000	\$1,000	\$2,350	\$3,350
Computerized Catalog	\$440	\$460	\$470	\$470
Furniture/Equipment	\$1,500	\$1,500	\$1,500	\$1,600
Museum Passes				\$555
Telephone	\$900	\$950	\$1,000	\$1,000
Insurance (Library Board)	\$744	\$700	\$700	\$700
Professional Development (Asso. Dues, etc.)	\$900	\$900	\$900	\$900
Special Events	\$2,500	\$2,500	\$2,000	\$2,000
Postage	\$150	\$150	\$150	\$150
Supplies	\$1,500	\$1,300	\$1,300	\$1,300
Publicity	\$900	\$950	\$850	\$850
Mileage/Misc. Expenses	\$400	\$400	\$400	\$200
<b>Totals</b>	<b>\$68,858</b>	<b>\$70,934</b>	<b>\$73,415</b>	<b>\$86,722</b>

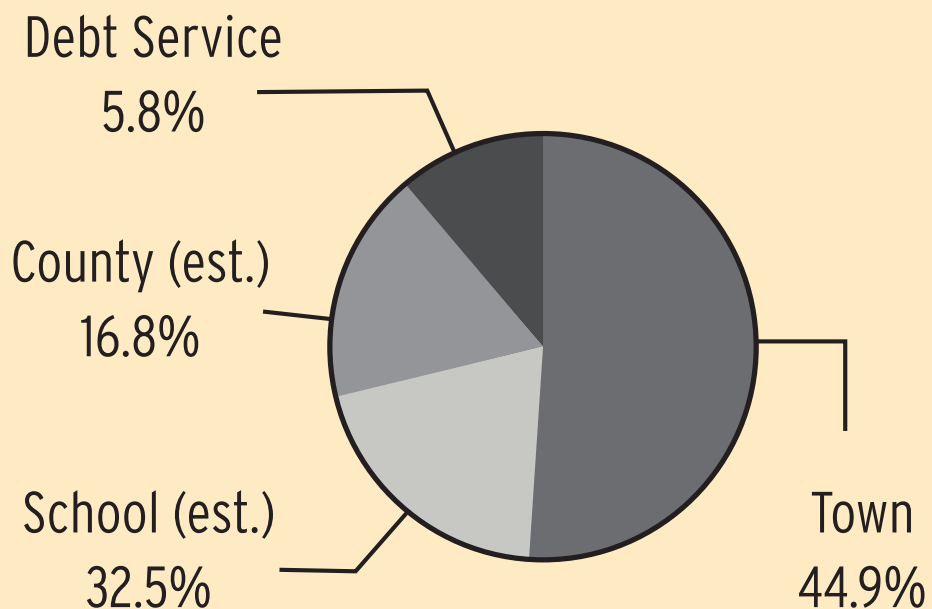




# PROPOSED TOTAL BUDGET EXPENDITURES FOR 2023

## EXPENDITURES

Town	\$ 3,608,942	44.9%
School (est.)	\$ 1,888,127	32.5%
County (est.)	\$ 980,000	16.8%
Debt Service	\$ 336,466	5.8%
Total	\$ 6,813,535	100.0%





# TOWN MEETING WARRANT 2023

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 8th, 2023 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 2nd, 2023 and the rate of interest to be charged on unpaid taxes as 6% percent per year and the date such interest commences as October 3rd, 2023.

**Recommended by the Select Board**

**Article 4.** To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. Sec. 506, and to pay an interest rate of 0% on those prepayments.

**Recommended by the Select Board**

**Article 5.** Shall the Town vote to authorize the Select Board 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 Select Board**

**Article 6.** Shall the Town vote to authorize the Municipal Officers to spend an amount not to exceed 1/4 of the 2023 annual budget during the period from January 1, 2024 to the March 2024 annual Town Meeting.

**Recommended by the Select Board**

**Article 7.** Shall the Town vote to raise and appropriate **\$450,481** for General Government Accounts as follows:

General Government Salaries	\$190,990
Town Office Operating Expenses	101,800
Assessing	53,000
Code Enforcement	71,791
Planning Board Expenses	11,550
Donations/Contributions & Contingency	21,350
<b>Total:</b>	<b>\$450,481</b>

**Recommended by the Budget Committee**

**Article 8.** Shall the Town vote to raise and appropriate **\$614,814** for the Town Protection and Town Insurance Accounts as follows:

Police Department	\$103,545
Communications and Sugarloaf Security	182,000
Fire Department Expenses	142,525
Mountain Fire Station Expenses	28,350
NorthStar Emergency Medical Services	93,980
Animal Control and Shelter Services	1,814
Town Insurances	62,600
<b>Total:</b>	<b>\$614,814</b>

**Recommended by the Budget Committee**



**Article 9.** Shall the Town vote to raise and appropriate **\$430,545** for Recreation Programs and Facilities as follows:

Recreation Department	\$ 85,700
Operation of the Anti-Gravity Complex (AGC)	256,745
Alden MacDonald Junior Golf Program	12,000
Playground & Equipment Reserve	1,000
Pool Reserve	4,000
Town Park Reserve	5,000
J.V. Wing Snowmobile Club	22,000
Mountain Bike Trail Maintenance	10,000
Public Lots Mountain Bike Trail Development	15,000
Outdoor Center Misc. Operations	1,600
Narrow Gauge Pathway Maintenance	<u>17,500</u>
<b>Total:</b>	<b>\$430,545</b>

**Also,** to approve transferring any remaining balance in the Narrow-Gauge Maintenance Account in 2023 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 \$90,000 for a total of \$115,000 are being requested in warrant article #27.)*

**Recommended by the Budget Committee**

**Article 10.** Shall the Town vote to raise and appropriate **\$40,000** to be placed into the Recreational Endowment Reserve Fund and to place revenues from the Cell Tower Lease (estimated to be \$15,000) 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	\$ 1,838
Town Matching Funds for Mountain Bike Club Grants and Donations <i>(For Trail Planning, Maintenance and Development)</i>	\$15,000
Town Matching Funds to assist the Non-Profit 'Longfellow Mountains Heritage Trails, Inc.' develop a multi-use people powered trail that, if successful, would extend from Kingfield to Coburn Gore.	\$ 2,500
Town Matching Funds to make improvements to the Carrabassett Valley Outdoor Association Shooting Range	\$10,000
Town Matching Funds to assist the Carrabassett Valley Outdoor Association in stocking the Outdoor Center Pond with fish.	<u>\$450</u>
<b>Total:</b>	<b>\$29,788</b>

*(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 12/31/22 there was approximately \$386,485 in this Reserve Fund).*

**Recommended by the Budget Committee**

**Article 11.** Shall the Town vote to authorize the Select Board 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 bridges.

*(Note: As of 12/31/22 there was an approximate deficit of \$131,080 in the Public Lot Reserve Account which will be reimbursed through timber harvesting revenues in 2023 and 2024).*

**Recommended by the Budget Committee**



**Article 12.** Shall the Town vote to raise and appropriate **\$130,322** for Library Operations and Community Center Building Expenses:

Library Operations:	\$86,722
Community Center Building Expenses:	38,600
Community Center Building Reserve	<u>5,000</u>
<b>Total:</b>	<b>\$130,322</b>

**Also**, to place all unexpended funds in the community center capital improvement and maintenance account into the Reserve Account at year-end.

**Recommended by the Budget Committee**

**Article 13.** Shall the Town vote to raise and appropriate **\$27,700** to operate the Airport and to also place anticipated 2023 Airport Lease Revenues (Est. \$6,200) and any Airport Coronavirus Relief or related grant funds received into the Airport Reserve Fund and to use these funds for the Town's share of approved airport projects.

**Recommended by the Budget Committee**

**Article 14.** To see if the Town will vote to accept F.A.A. and State of Maine grants estimated to total \$114,000 and to expend the Town's 5% share, estimated to be \$6,000, from the Town's Airport Reserve Fund to complete an airport runway pavement crack sealing project and to authorize the Select Board to approve contracts and implement the project.

**Recommended by the Select Board**

**Article 15.** 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 (estimated to be \$3,700) and any unexpended Carriage Road maintenance funding into the Town's Highway Reserve Fund to be used for improvements to Town Roads.

Street Lights	\$1,600
Airport Trailhead (plowing, grading)	5,500
Road Plowing Contracts	55,000
Summer Road Maintenance	4,000
Clean-up Day	400
Street and House Signs	1,300
Carriage Road Maintenance	<u>12,000</u>
<b>Total:</b>	<b>\$79,800</b>

**Recommended by the Budget Committee**

**Article 16.** Shall the Town vote to raise and appropriate **\$39,430** for maintenance, and operation of the following Town facilities and related services:

Town Office Building	\$10,000
Town Park(s)	15,930
Town Office Building Expansion Reserve	5,000
Maintenance of the Information Center	6,000
Cemetery Maintenance	1,000
Seasonal Lighting	<u>1,500</u>
<b>Total:</b>	<b>\$39,430</b>

**Recommended by the Budget Committee**



**Article 17.** Shall the Town vote to raise and appropriate **\$145,000** for Transportation Services:

Western Maine Transportation Services (Sugarloaf Explorer)	\$70,000
Reserve Fund to fund a bus wash facility	<u>75,000</u>
<b>Total:</b>	<b>\$145,000</b>

(Note: \$145,000 is the same amount appropriated last year. Accumulated surplus funds in the WMT Explorer Account will help pay for 2023 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 18.** Shall the Town vote to raise and appropriate **\$253,450** for operation of the Transfer Station and Recycling Services;

Transfer Station Operation	\$225,450
Recycling Program	<u>28,000</u>
<b>Total:</b>	<b>\$253,450</b>

**Recommended by the Budget Committee**

**Article 19.** Shall the Town vote to appropriate **\$55,000** for the Golf Course and Golf Course Club House Reserves and to expend these funds for capital maintenance repairs and improvements:

Golf Course Reserve Fund (to be matched by Sugarloaf)	\$45,000
Golf Course Club House Repair	<u>10,000</u>
<b>Total:</b>	<b>\$55,000</b>

**Recommended by the Budget Committee**

**Article 20.** Shall the Town vote to raise and appropriate **\$336,466** for Obligated Debt and to accept and expend additional payments of approximately \$70,885 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 21.** To see if the Town will vote to raise and appropriate **\$250,300** as the Town's share of Employee Benefits and related requirements:

Social Security	\$60,000
Employee Health Insurance	106,000
Maine State Retirement	47,500
Workman's Compensation	33,400
Unemployment Compensation	3,000
Health Insurance Pre-Tax Service	<u>400</u>
<b>Total:</b>	<b>\$250,300</b>

**Recommended by the Budget Committee**

**Article 22.** 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 ski program scholarships)	<u>20,000</u>
<b>Total:</b>	<b>\$55,600</b>

**Recommended by the Budget Committee**



**Article 23.** Shall the Town raise and appropriate **\$36,500** for the following Town programs and services:

Town Scholarship Fund	\$8,000
Town Comprehensive Plan	22,500
General Assistance (to people in need)	2,000
Town History Project	4,000
<b>Total</b>	<b>\$36,500</b>

**Recommended by the Budget Committee**

**Article 24.** To see if the Town will vote to approve up to **\$41,600** in expenditures from funds received from the American Rescue Plan Act (ARPA) for the following:

Police Department Communications Software as the Town's share of the new Franklin County Communication System:	\$6,600
Fire Department new equipment for the new fire truck:	25,000
Town Park improvements:	10,000
<b>Total:</b>	<b>\$41,600</b>

**Recommended by the Budget Committee**

**Article 25.** To see if the Town will vote to carry the following Account Balances forward (as of Dec. 31<sup>st</sup>, 2022) and to expend these funds for said purposes:

<b><u>BALANCE FORWARD ACCOUNTS</u></b>	<b><u>2023 REQUEST</u></b>
Town Website	\$1,250
Surface Water Management Plan	1,504
Town Police Car Reserve	15,722
Fire Department Training Center	1,980
2023 Youth Camp	8,100
Outdoor Adventure Camp	21,281
Mountain Bike Race	5,000
Alden MacDonald Jr. Golf Program	1,714
AGC New Equipment (Town and CVA Funds)	6,567
Mountain Bike Trail Signage	4,931
USDA Mt. Bike Trail Grant	(38,216)
Town/Mt. Bike Club Trail Planning	7,331
Wyman Mt. Bike Trails T.I.F.	301
Town/Mt. Bike Club Trail Development Funds	69,797
Outdoor Center Bike Trail Development	9,711
Community Building Capital Maintenance	351
Airport Fuel	18,067
Airport AWOS Project	3,425
Town Buildings Repairs/Improvements Account	14,907
Information Center (Bldg. Improvements)	4,773
Town Scholarship Account	17,460
Cemetery Maintenance and Improvements	2,330
CVOA Shooting Range	2,416
ATV Club Matching Funds	16,621
Maine Huts & Trails Trail Development (matching funds)	4,833
American Rescue Plan Act Funds	64,537
History Committee Project	2,004
New Town Comprehensive Plan Project	45,000
Employee Housing Initiative	531
<b>Total:</b>	<b>\$314,228</b>

**Recommended by the Budget Committee**



**Article 26.** 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	\$30,000
Tree Growth Reimbursement	"	18,000
Local Road Assistance Program	"	3,700
Veteran's Exemption Reimbursement	"	<u>250</u>
<b>Total:</b>		<b>\$51,950</b>

**Recommended by the Budget Committee**

**Article 27.** To see if the Town will vote to expend the following revenues from the following accounts to reduce the property tax commitment:

Unappropriated Surplus	\$150,000
State Revenue Sharing	30,000
Excise Tax Collections	200,000
Boat Excise Tax Collections	1,800
Interest on Taxes and Lien Fees	6,800
Town Clerk Fees	5,800
Building and Plumbing Fees	10,000
Ambulance Service Rent	11,600
CVA AGC Reimbursement	25,000
AGC Revenue	90,000
Pool and Lesson Fees	5,000
State Tree Growth Tax Reimbursement	18,000
Cable TV Franchise Fees (net)	32,000
Library and Community Center Revenues	800
Transfer Station Revenue (metal)	1,500
Police Department Revenues	<u>1,500</u>
<b>Total:</b>	<b>\$589,800</b>

**Recommended by the Budget Committee**

**Article 28.** To see if the Town will vote to authorize the Select Board 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 29.** To see if the Town will vote to authorize the Select Board, 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 2023 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.

**Select Board Recommends Approval**

**Article 30.** To see if the Town will vote to appropriate funds from Overlay for abatements and over drafts.

**Select Board Recommends Approval**



Given under our hands this 13th day of February 2023

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 21st day of February 2023 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





	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<i>Approp.</i>	<i>Approp.</i>	<i>Approp.</i>	<i>Request</i>
<b>Community Building Expenses:</b>				
Cleaning	\$7,500	\$6,500	\$5,500	\$5,500
Maintenance & Repairs	\$6,000	\$4,200	\$7,000	\$10,000
Supplies	\$1,500	\$1,500	\$1,000	\$1,000
Heat	\$5,000	\$4,500	\$4,500	\$4,800
Electricity	\$6,000	\$5,500	\$5,700	\$7,000
Sewer	\$300	\$300	\$350	\$300
Misc.	\$300	\$300	\$300	\$300
Mowing, grounds upkeep, showeling, etc.	\$1,600	\$1,500	\$1,000	\$1,300
Community Garden	\$300	\$300	\$300	\$400
Capital Maintenance and Improvements	\$8,000	\$12,000	\$12,000	\$8,000
Building Capital Maintenance Reserve		\$5,000	\$5,000	\$5,000
<b>Totals</b>	<b>\$36,500</b>	<b>\$41,600</b>	<b>\$42,650</b>	<b>\$43,600</b>
<b>Total Library and Community Center</b>	<b>\$105,358</b>	<b>\$112,534</b>	<b>\$116,065</b>	<b>\$130,322</b>

### **AIRPORT ACCOUNTS**

<b>Airport Operation and Capital Reserve:</b>				
Plowing	\$18,000	\$17,200	\$19,000	\$18,900
Summer Maintenance	\$2,000	\$4,500	\$3,000	\$2,500
License/Misc.	\$2,200	\$2,200	\$2,000	\$2,000
Electricity	\$550	\$500	\$700	\$1,300
AWOS/Hangar Electricity	\$800	\$1,000	\$1,400	\$2,000
Fuel Farm Expenses	\$4,500	\$0	\$0	\$0
Airport Manager				\$1,000
Airport Capital Projects	\$10,000	\$10,000	\$10,000	\$0
<b>Totals</b>	<b>\$38,050</b>	<b>\$35,400</b>	<b>\$36,400</b>	<b>\$27,700</b>

### **ROAD MAINTENANCE ACCOUNTS**

Street Lights	\$1,700	\$1,600	\$1,700	\$1,600
Plowing/Grading Airport Trailhead	\$5,000	\$6,000	\$6,000	\$5,500
Road Plowing Contracts	\$52,000	\$52,000	\$55,000	\$55,000
Summer Road Maintenance	\$3,000	\$3,000	\$3,500	\$4,000
Clean-up Day	\$250	\$300	\$300	\$400
Street and house signs	\$1,700	\$1,600	\$1,300	\$1,300
Carriage Rd/Huston Brook Rd grading/improve.	\$12,000	\$12,000	\$12,000	\$12,000
<b>Totals</b>	<b>\$75,650</b>	<b>\$76,500</b>	<b>\$79,800</b>	<b>\$79,800</b>



	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<i>Approp.</i>	<i>Approp.</i>	<i>Approp.</i>	<i>Request</i>

### **TOWN BUILDINGS AND GROUNDS EXPENSES**

Building Repairs and Maintenance	\$7,000	\$10,000	\$10,000	\$10,000
Parks Maintenance	\$12,250	\$13,180	\$13,180	\$15,930.0
<b>Totals</b>	<b>\$19,250</b>	<b>\$23,180</b>	<b>\$23,180</b>	<b>\$25,930.0</b>
<b>TRANSPORTATION PROGRAM (Town's Share)</b>	<b>\$145,000</b>	<b>\$145,000</b>	<b>\$70,000</b>	<b>\$70,000</b>
BUS WASH FACILITY RESERVE (Town's 50% share)			\$75,000	\$75,000
<b>Totals</b>			<b>\$145,000</b>	<b>\$145,000</b>

### **SOLID WASTE/RECYCLING ACCOUNTS**

#### **Transfer Station Operation:**

Plowing	\$9,500	\$8,700	\$9,200	\$10,000
Contract for Operations	\$46,911	\$48,560	\$50,300	\$50,350
Tipping/Hauling Fees	\$132,000	\$140,000	\$145,000	\$147,000
Station Expenses	\$7,000	\$6,300	\$6,300	\$6,000
Tire and Metal Removal	\$2,500	\$2,500	\$2,300	\$2,000
Hazardous & Electronics Waste Removal	\$2,000	\$1,200	\$1,600	\$1,600
Permitting/Misc.	\$800	\$500	\$500	\$500
Burn Pile/Ash Removal	\$8,500	\$8,000	\$8,000	\$3,000
Transfer Station Capital Reserve	\$30,000	\$5,000	\$5,000	\$5,000
<b>Totals</b>	<b>\$239,211</b>	<b>\$220,760</b>	<b>\$228,200</b>	<b>\$225,450</b>

#### **Recycling and Composting:**

Sandy River Recycling (or other) Contr.	\$8,500	\$11,000	\$16,000	\$25,000
Payroll (recycling and composting)	\$2,000	\$600	\$2,500	\$1,500
Truck Maintenance	\$500	\$0	\$500	\$500
Compost Facility/Recycling Misc.	\$500	\$400	\$500	\$500
Recycling/Compost Equipment	\$500	\$0	\$500	\$500
<b>Totals</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$20,000</b>	<b>\$28,000</b>

<b>Total Solid Waste &amp; Recycling</b>	<b>\$251,211</b>	<b>\$232,760</b>	<b>\$248,200</b>	<b>\$253,450</b>
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	2020 <i>Approp.</i>	2021 <i>Approp.</i>	2022 <i>Approp.</i>	2023 <i>Request</i>
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### DEBT SERVICE PAYMENT ACCOUNTS

Original Town (State Lot) Lot (2000 Bond)	\$21,500	\$0	\$0	\$0
Jones Public Lot (2020 Bond)	\$2,500	\$12,555	\$13,982	\$12,555
AGC Roof Bond (50% CVA)	\$11,025	\$11,025	\$11,025	\$11,025
Golf Course Clubhouse Bond I (SMC 37.5%)	\$38,323	\$38,518	\$38,748	\$38,928
Golf Course Clubhouse Bond II	\$11,934	\$12,081	\$12,083	\$12,079
Fire Dept. Ladder Truck Bond	\$62,205	\$0	\$0	\$0
Communication Ctr. Bond (Town Share)	\$3,591	\$0	\$0	\$0
Outdoor Center Project Bond	\$92,687	\$96,921	\$97,145	\$96,912
New Library Bond	\$40,112	\$41,003	\$41,943	\$42,934
Golf Course Irrigation Sys. Proj. (Town Share)	\$47,528	\$47,529	\$47,529	\$47,529
2017 5-Yr. Bond for Golf Course Project	\$32,024	\$30,706	\$30,745	\$0
New Fire Station		\$74,504	\$74,504	\$74,504
<b>Totals</b>	<b>\$363,429</b>	<b>\$364,842</b>	<b>\$367,704</b>	<b>\$336,466</b>

### EMPLOYEE BENEFITS AND REQUIREMENTS ACCOUNTS

Social Security	\$51,000	\$53,630	\$54,000	\$60,000
Health Insurance	\$107,000	\$96,000	\$95,000	\$106,000
Maine State Retirement	\$33,000	\$38,000	\$45,215	\$47,500
Workman's Compensation	\$18,700	\$19,500	\$19,500	\$33,400
Self-Funded Unemployment Comp.	\$2,500	\$7,500	\$3,000	\$3,000
Health Insurance Reimbursement Acct.	\$400	\$500	\$400	\$400
<b>Totals</b>	<b>\$212,600</b>	<b>\$215,130</b>	<b>\$217,115</b>	<b>\$250,300</b>

### OTHER ACCOUNTS

Flagstaff Area Business Associaton	\$10,000	\$15,000	\$20,000	\$20,000
Information Center	\$6,000	\$7,000	\$6,000	\$6,000
Ski Club Scholarship Fund	\$15,000	\$15,000	\$20,000	\$20,000
Town Scholarship	\$14,000	\$14,000	\$8,000	\$8,000
Seasonal Lighting	\$1,200	\$1,200	\$1,600	\$1,500
Cemetery Maintenance and Improvements	\$1,000	\$2,000	\$2,500	\$1,000
Golf Course Reserve (SMC to match)	\$10,000	\$10,000	\$10,000	\$45,000
Golf Course Clubhouse Capital Maint.	\$5,000	\$5,000	\$5,000	\$10,000
Recreation Endowment Fund	\$50,000	\$50,000	\$50,000	\$40,000
General Assistance Aid	\$3,000	\$2,000	\$2,000	\$2,000
Cvalleynetwork.org (contribution)	\$2,000	\$2,000	\$2,000	\$2,000
Town Office Expansion Reserve	\$5,000	\$5,000	\$5,000	\$5,000
Town of CV History Committee Expenses	\$12,500	\$12,500	\$0	\$4,000
Town Park Pavilion and Garage	\$0	\$0	\$5,000	\$0
Greater Franklin Development Corp.	\$8,600	\$8,600	\$8,600	\$8,600
New Town Comprehensive Plan	\$15,000	\$15,000	\$15,000	\$22,500
Maine Huts and Trails (Trail Maintenance)	\$5,000	\$5,000	\$5,000	\$5,000
<b>Totals</b>	<b>\$163,800</b>	<b>\$169,300</b>	<b>\$165,000</b>	<b>\$200,600</b>

<b>TOTAL MUNICIPAL APPROPRIATIONS:</b>	<b>\$2,617,700</b>	<b>\$2,660,254</b>	<b>\$2,761,787</b>	<b>\$2,945,408</b>
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**2020**                      **2021**                      **2022**                      **2023**  
*Approp.*                      *Approp.*                      *Approp.*                      *Request*

**MUNICIPAL REVENUES BUDGETED:**

Undesignated Surplus	\$125,000	\$125,000	\$125,000	\$150,000
State Revenue Sharing	\$12,000	\$15,000	\$15,000	\$30,000
Excise Tax	\$180,000	\$185,000	\$195,000	\$200,000
Boat Excise Tax	\$1,600	\$1,500	\$1,500	\$1,800
Interest on Taxes and Lien Fees	\$6,200	\$6,200	\$6,200	\$6,800
Interest on Cash Investments	\$10,000	\$10,000	\$5,000	\$0
Town Clerk Fees	\$4,600	\$4,800	\$5,500	\$5,800
Building and Plumbing Permit Fees	\$6,000	\$8,000	\$10,000	\$10,000
Ambulance Service Rent	\$10,300	\$10,300	\$11,000	\$11,600
CVA AGC Cost Sharing	\$25,000	\$25,000	\$25,000	\$25,000
AGC Fees & Memberships	\$77,000	\$60,000	\$80,000	\$90,000
Pool & Lesson Fees	\$4,000	\$0	\$4,000	\$5,000
Tree Growth Tax Reimbursement (State)	\$14,500	\$14,500	\$15,000	\$18,000
Cable TV Franchise Fees (Net)	\$30,000	\$32,000	\$32,000	\$32,000
Library/Community Center Revenues	\$650	\$650	\$600	\$800
Transfer Station Revenue (metal)	\$1,500	\$1,500	\$1,500	\$1,500
Police Department Revenues	\$4,500	\$1,200	\$1,200	\$1,500
<b>TOTAL MUNICIPAL REVENUES BUDGETED:</b>	<b>\$512,850</b>	<b>\$500,650</b>	<b>\$533,500</b>	<b>\$589,800</b>
<b>NET MUNICIPAL BUDGET</b> (expenses minus revenues)	<b>\$2,104,850</b>	<b>\$2,159,604</b>	<b>\$2,228,287</b>	<b>\$2,355,608</b>

**EDUCATION APPROPRIATIONS**                      **2020-2021**                      **2021-2022**                      **2022-2023**                      **2023/24**

**School Committee**

Stipends	\$1,250	\$1,250	\$1,250
MSBA Dues	\$500	\$500	\$500
Audit	\$3,000	\$3,000	\$3,000
Liability Insurance	\$4,500	\$4,500	\$4,500
Professional Services	\$5,000	\$5,000	\$5,000
<b>Totals</b>	<b>\$14,250</b>	<b>\$14,250</b>	<b>\$14,250</b>

**Administration**

Supt. Of Schools	\$16,306	\$18,200	\$13,860
Secretary	\$7,246	\$7,535	\$8,138
(Bonus (Covid))			\$500
Maine State Retirement	\$1,400	\$1,450	\$1,450
FICA/Benefits/W.C.	\$3,000	\$3,000	\$3,000
Health	\$1,000	\$1,000	\$1,000
Admin. Supplies	\$260	\$260	\$260
<b>Totals</b>	<b>\$29,212</b>	<b>\$31,445</b>	<b>\$28,208</b>



	2020-2021	2021-2022	2022-2023	2023-2024
<b>Instruction</b>				
Innovative Education	\$25,000	\$25,000	\$100,000	
Professional Services (Sp.Ed.)	\$150,000	\$150,000	\$150,000	
SAD #58 Elem. Tuition	\$193,680	\$186,930		
Stratton Elem. Tuition	\$224,774	\$334,000		
Public Elementary Tuition			\$736,320	
Public Secondary Tuition	\$121,054	\$149,544	\$203,515	
Technology	\$4,340			
Private Secondary Tuition	\$251,372	\$325,778	\$342,655	
Private Elementary	\$0	\$82,876	\$191,856	
Insured Value Factor	\$15,070	\$17,586	\$18,367	
<b>Totals</b>	<b>\$985,290</b>	<b>\$1,271,714</b>	<b>\$1,742,713</b>	
<b>Transportation</b>				
Bus Driver	\$19,637	\$20,422	\$22,056	
Bonus (Covid)			\$500	
FICA/Medicare/W.C.	\$2,300	\$2,300	\$2,300	
Maine State Retirement	\$2,400	\$2,400	\$2,400	
Substitute Drivers	\$2,000	\$2,000	\$2,200	
Bus Reserve	\$16,000	\$16,000	\$16,000	
Health Insurance	\$8,200	\$8,200	\$8,200	
Repairs/Maint./Fuel (Bus)	\$6,000	\$6,000	\$6,000	
Stratton Transportation	\$5,000	\$5,000	\$5,000	
General Supplies	\$14,000	\$14,000	\$14,000	
Dues/Fees	\$1,000	\$1,000	\$1,000	
<b>Totals</b>	<b>\$76,537</b>	<b>\$77,322</b>	<b>\$79,656</b>	
<b>TOTAL EDUCATION EXPENSES:</b>	<b>\$1,105,289</b>	<b>\$1,394,731</b>	<b>\$1,864,827</b>	
<b>EDUCATION BUDGETED REVENUES:</b>				
State Education Subsidy	\$20,308	\$19,545	\$46,613	
Use of Fund Balance (Surplus)	\$260,000	\$0	\$0	
<b>Totals</b>	<b>\$280,308</b>	<b>\$19,545</b>	<b>\$46,613</b>	
<b>NET EDUCATION BUDGET:</b>	<b>\$824,981</b>	<b>\$1,375,186</b>	<b>\$1,818,214</b>	
<b>NET EDUCATION APPROPRIATION:</b>	<b>\$721,571</b>	<b>\$1,100,084</b>	<b>\$1,586,475</b>	
(1/2 from Current Year and 1/2 from New Year)				
<b>FRANKLIN COUNTY</b>				
<b>TAX ASSESSMENT</b> (estimated for 2023)	<b>\$823,075</b>	<b>\$946,627</b>	<b>\$978,066</b>	<b>\$980,000</b>
(Note: paid out \$933,519 in 2022)				



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	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
<b>OTHER REVENUES:</b>				
Homestead Reimbursement	\$13,000	\$16,124	\$18,064	
Bete Reimbursement	\$37,832	\$25,476	\$20,238	
<b>OVERLAY</b>	<b>\$68,499</b>	<b>\$40,920</b>	<b>\$54,478</b>	
<b>TOTAL TAX COMMITMENT</b> (expenditures minus revenues plus overlay)	<b>\$3,674,087</b>	<b>\$4,205,635</b>	<b>\$4,780,308</b>	
<b>TOTAL TAXABLE VALUATION</b>	<b>\$565,244,123</b>	<b>\$616,210,267</b>	<b>\$628,987,920</b>	
<b>TAX (MIL) RATE:</b>	<b>0.0065</b>	<b>0.006825</b>	<b>0.0076</b>	

# PROPOSED REVENUES 2023



Account #	ACCOUNT:	2018 Collected	2019 Collected	2020 Collected	2021 Collected	2022 Budget	2022 Collected	2023 Proposed
99-8020	State Revenue Sharing	\$11,413	\$14,874	\$34,499	\$29,965	\$15,000	\$37,773	\$32,000
99-1000	Auto Excise Tax Collections	\$193,111	\$193,651	\$195,401	\$225,914	\$195,000	\$217,462	\$195,000
99-1001	Boat Excise Tax Collections	\$1,694	\$1,790	\$1,588	\$1,771	\$1,500	\$2,080	\$1,800
99-2000	Interest on Taxes and Lien Fees	\$8,092	\$6,265	\$7,397	\$6,582	\$6,200	\$7,410	\$6,800
99-2015 & 2020	Cash & Checking Acct. Earnings *****	\$7,144	\$28,153	\$22,738	\$2,190	\$5,000	(\$9,256)	\$0
99-5000	Town Clerk's Fees	\$4,463	\$4,999	\$5,679	\$5,998	\$5,500	\$6,146	\$5,800
99-5010 & 5011	Building and Plumbing Fees	\$8,716	\$7,271	\$11,358	\$19,128	\$10,000	\$31,915	\$10,000
99-5020	Ambulance Bldg. Rent	\$9,869	\$10,087	\$10,253	\$10,559	\$11,000	\$11,096	\$11,600
99-4010	CVA AGC Cost Sharing (Operations)	\$22,696	\$24,125	\$23,068	\$18,800	\$25,000	\$24,228	\$25,000
99-4020 & 4030	AGC Fees and Programs (Net)	\$72,803	\$79,609	\$55,311	\$92,094	\$80,000	\$95,010	\$90,000
99-4000 & 4003	Pool & Lesson Fees	\$3,816	\$7,137	\$0	\$6,855	\$4,000	\$8,257	\$5,000
99-1030	Tree Growth Reimbursement (state)	\$16,053	\$14,719	\$14,967	\$18,040	\$15,000	\$22,680	\$18,000
99-1020	Cable TV Franchise Fees (Net)	\$30,836	\$34,316	\$34,136	\$32,912	\$32,000	\$32,839	\$32,000
	(Note: 30% of Gross to WSKI)							
99-1002	Airport Lease Revenues***	\$3,950	\$5,173	\$5,069	\$4,837	\$0	\$16,609	\$0
99-3000 & 3001	Dog Fees/Fines	\$476	\$458	\$310	\$50	\$0	\$289	\$0
99-8038	Police Department Revenues*****	\$10,697	\$8,740	\$3,522	\$34,550	\$1,200	\$2,906	\$1,500
99-8010	M.D.O.T. Highway Funds*	\$3,504	\$3,604	\$3,368	\$3,584	\$0	\$3,565	\$0
99-8070	Cell Tower Site Lease Fees**	\$12,485	\$13,478	\$13,883	\$16,654	\$0	\$13,498	\$0
99-8055	Transfer Station Income (metal pile)	\$1,409	\$1,839	\$1,571	\$4,402	\$1,500	\$6,412	\$1,500
99-1035	Town Land Sales*****	\$0	\$3,300	\$3,500	\$1,750	\$0	\$3,500	\$0
99-9056	Outdoor Center Lease Revenue*****	\$10,500	\$10,750	\$11,000	\$11,250	\$0	\$21,180	\$0
99-9122	Library/Community Center Revenues	\$1,513	\$631	\$908	\$436	\$600	\$823	\$800
	<b>TOTAL REVENUES:</b>	<b>\$435,240</b>	<b>\$474,969</b>	<b>\$459,526</b>	<b>\$548,321</b>	<b>\$408,500</b>	<b>\$556,422</b>	<b>\$436,800</b>

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
- \*\*\*\*\*Collected \$7,255 in Checking Acct. earnings and lost \$16,511 in cash investments



# 2022 TREASURERS REPORT

**BEGINNING CASH BALANCE:.....\$2,847,045.61**

**REVENUES:**

SNOWMOBILE GRANT.....	\$12,309.50
EXCISE TAX.....	\$217,067.11
BOAT EXCISE.....	\$2,079.80
AIRPORT REVENUE.....	\$16,608.75
PD REVENUE & REIMBURSEMENTS.....	\$3,054.63
AIRPORT FUEL SALES.....	\$61,960.62
REIMB FROM WORKERS COMP.....	\$1,308.00
CABLE FRANCHISE FEES.....	\$46,913.31
TREE GROWTH.....	\$22,679.65
LAND ACQUISITION TRUST ACCT.....	\$3,500.00
IRS/DEPT. TREAS. REIMBURSEMENT.....	\$178.51
INT LATE TAXES.....	\$7,409.77
INTEREST ON CASH INVESTMENTS.....	\$0.00
INTEREST ON CHECKING ACCOUNT.....	\$10,563.49
INTEREST/GAIN LOSS CASH ACCT.....	\$22,142.70
DOG LICENSE FEES.....	\$214.00
DOG FINES.....	\$75.00
MARIJUANA LICENSES.....	\$2,250.00
POOL FEES.....	\$7,477.50
AIRPORT 2021 CRRSA.....	\$9,000.00
AIRPORT 2022 ARPA.....	\$22,000.00
PRIVATE SWIMMING LESSONS.....	\$965.00
CVA REC FAC. COST SHARING.....	\$24,735.79
REC FAC FEES AND MEMBERSHIPS.....	\$80,237.35
AGC WATER SALES REVENUE.....	\$640.25
RECREATION SPORTS.....	\$67,526.00
OTHER REC PROGRAM FEES.....	\$27,258.48
OUTDOOR ADVENTURE CAMP.....	\$54,658.75
AFTER SCHOOL PROGRAM REVENUE.....	\$3,350.00
TOWN FEES.....	\$6,161.59
ARPA FUNDS.....	\$41,656.39
BUILDING PERMIT.....	\$36,054.40
TOWN PLUMBING PERMIT.....	\$7,061.25
AMBULANCE SERVICE RENT.....	\$11,096.34
HOMESTEAD EXEMPTION.....	\$17,795.00
ROADS REIMBURSEMENT.....	\$3,564.00
STATE REVENUE SHARING.....	\$37,773.15
UNEMPLOYMENT REFUND/OVERPAYMNT.....	\$78.39
AIRPORT GRANT REVENUE.....	\$531,337.93
PD INCIDENTALS.....	\$3,016.00





COMMUNITY RESILIENCE GRANT .....	\$40,159.00
VETERANS REIMBURSEMENT .....	\$58.00
SNOWMOBILE EXCISE .....	\$291.28
EMPLOYEE HOUSING REVENUE .....	\$6,000.00
TRANSFER STATION REVENUE.....	\$6,411.92
CELL TOWER REVENUE/LEASE .....	\$13,497.98
OTHER REVENUES .....	\$26,844.48
R/E TAXES .....	\$4,780,308.17
SUPPLEMENTAL .....	\$1,012.93
LEASE PYMT SMC CORP .....	\$21,180.00
SALE OF CEMETERY LOTS .....	\$2,700.00
2023 MTB TRAIL REV (SUGARLOAF).....	\$8,100.00
MOUNTAIN BIKE TRAIL REVENUE.....	\$24,000.00
MOUNTAIN BIKE RACE INCOME .....	\$3,701.90
MTB TRAIL GRANT REVENUE .....	\$45,323.02
NEW LIBRARY/COMM BLD INCOME.....	\$883.22
AGC NEW EQUIPMENT.....	\$6,000.00
BETE REIMBURSEMENT - TAX COMM.....	\$20,242.00
SUGARLOAF REVENUE.....	\$204,086.67
<b>TOTAL LISTED REVENUES:.....</b>	<b>\$6,634,558.97</b>

**EXPENSES:**

PAYROLL WARRANTS .....	\$831,557.07
ACCOUNTS PAYABLE WARRANTS .....	\$4,239,372.78
BANK & CREDIT CARD FEES.....	\$3,655.52
<b>TOTAL EXPENSES:.....</b>	<b>\$5,074,585.37</b>

**ENDING CASH BALANCE:..... 2,733,938.90**



*Water Aerobics*



## 2022 REVENUE SUMMARY REPORT

	<i><b>Budget Net</b></i>	<i><b>Debits</b></i>	<i><b>Credits</b></i>	<i><b>Uncollected Balance</b></i>
<b>SPECIAL REVENUES</b>				
INTEREST BOND PROCEEDS	0.00	0.00	0.00	0.00
INTEREST HIGHWAY	0.00	7.11	257.87	-250.76
INTEREST SCHOLARSHIP	0.00	32.56	1,280.22	-1,247.66
INTEREST PROPERTY	0.00	0.00	0.00	0.00
HIGHWAY GAINS/LOSSES	0.00	0.00	0.00	0.00
SCHOLARSHIP GAIN/LOSS	0.00	0.00	0.00	0.00
REVALUATION GAIN/LOSS	0.00	0.00	0.00	0.00
TOWN LAND ACQUISITION	0.00	20.25	795.69	-775.44
TOWN SCHOOL BUS RESERVE	0.00	0.00	0.00	0.00
ACADIA GAINS/LOSSES	0.00	14,951.33	3,772.17	11,179.16
<b>Department Total</b>	<b>0.00</b>	<b>15,011.25</b>	<b>6,105.95</b>	<b>8,905.30</b>
<b>CAPITAL PROJECTS</b>				
ACADIA INT GC REPAIR	0.00	51.95	2,014.31	-1,962.36
ACADIA INT SOLID WASTE	0.00	6.44	234.14	-227.70
INT CARRIAGE	0.00	18.92	743.73	-724.81
ACADIA GAINS/LOSSES	0.00	125,866.92	31,062.22	94,804.70
ACADIA INT SCHOOL BUS	0.00	13.64	647.63	-633.99
INT REC FACILITY	0.00	137.10	5,351.82	-5,214.72
INT FIRE DEPT	0.00	148.97	5,856.21	-5,707.24
FIRE STATION CAPITAL MAINT.	0.00	1.97	69.87	-67.90
ACADIA INT GC CLUBHOUSE	0.00	9.23	364.92	-355.69
AIRPORT RESERVE	0.00	11.90	424.07	-412.17
ACADIA INT AGC	0.00	0.00	0.00	0.00
LIBRARY	0.00	5.88	224.19	-218.31
ACADIA PARK IMPROVEMENT	0.00	2.15	87.89	-85.74
ACADIA OC FACILITY	0.00	28.26	1,095.63	-1,067.37
ACADIA TOWN PARK PLAYGROUND	0.00	4.42	172.34	-167.92
MOUNTAIN FIRE STATION	0.00	2.87	28.82	-25.95
PUBLIC LOTS	0.00	6.80	434.26	-427.46
POOL GAIN/LOSS	0.00	7.71	297.38	-289.67
TOWN PARK & PAVILION	0.00	2.40	107.46	-105.06
NARROW GAUGE PATHWAY	0.00	18.32	713.38	-695.06
TOWN OFFICE EXPANSION	0.00	17.52	681.97	-664.45
<b>Department Total</b>	<b>0.00</b>	<b>126,363.37</b>	<b>50,612.24</b>	<b>75,751.13</b>



	<b>Budget Net</b>	<b>Debits</b>	<b>Credits</b>	<b>Uncollected Balance</b>
<b>TRUST FUNDS</b>				
INT MCDONALD GOLF	0.00	0.00	0.00	0.00
INT CEMETERY	0.00	4.60	179.97	-175.37
CEMETERY GAIN/LOSS	0.00	0.00	0.00	0.00
MCDONALD GOLF GAIN/LOSS	0.00	0.00	0.00	0.00
ACADIA GAINS/LOSSES	0.00	10,429.29	4,029.73	6,399.56
<b>Department Total</b>	<b>0.00</b>	<b>10,433.89</b>	<b>4,209.70</b>	<b>6,224.19</b>
<b>MISC.</b>				
SNOWMOBILE GRANT	12,309.50	0.00	12,309.50	0.00
EXCISE TAX	195,000.00	8,333.50	225,795.95	-22,462.45
BOAT EXCISE	1,500.00	0.00	2,079.80	-579.80
AIRPORT REVENUE	0.00	0.00	16,608.75	-16,608.75
PD REVENUE & REIMBURSEMENTS	3,054.63	0.00	3,054.63	0.00
AIRPORT FUEL SALES	61,960.62	0.00	61,960.62	0.00
REIMB FROM WORKERS COMP	1,308.00	0.00	1,308.00	0.00
CABLE FRANCHISE FEES	46,073.99	0.00	46,913.31	-839.32
TREE GROWTH	15,000.00	0.00	22,679.65	-7,679.65
LAND ACQUISITION TRUST ACCT	0.00	0.00	3,500.00	-3,500.00
IRS/DEPT. TREAS. REIMBURSEMENT	0.00	0.00	178.51	-178.51
INT LATE TAXES	6,200.00	0.08	7,409.77	-1,209.69
INTEREST ON CASH INVESTMENTS	0.00	0.00	0.00	0.00
INTEREST ON CHECKING ACCOUNT	0.00	0.00	10,563.49	-10,563.49
INTEREST/GAIN LOSS CASH ACT	5,000.00	38,469.11	22,142.70	21,326.41
DOG LICENSE FEES	0.00	6.00	214.00	-208.00
DOG FINES	0.00	0.00	75.00	-75.00
MARIJUANA LICENSES	0.00	0.00	2,250.00	-2,250.00
POOL FEES	3,100.00	85.00	7,477.50	-4,292.50
AIRPORT 2021 CRRSA	0.00	0.00	9,000.00	-9,000.00
AIRPORT 2022 ARPA	0.00	0.00	22,000.00	-22,000.00
PRIVATE SWIMMING LESSONS	1,000.00	0.00	965.00	35.00
CVA REC FAC. COST SHARING	25,509.77	0.00	24,735.79	773.98
REC FAC FEES AND MEMBERSHIPS	50,000.00	0.00	80,237.35	-30,237.35
AGC WATER SALES REVENUE	551.00	0.00	640.25	-89.25
RECREATION SPORTS	63,676.00	0.00	67,526.00	-3,850.00
OTHER REC PROGRAM FEES	39,998.00	0.00	27,258.48	12,739.52
OUTDOOR ADVENTURE CAMP	54,658.75	0.00	54,658.75	0.00
AFTER SCHOOL PROGRAM REVENUE	0.00	0.00	3,350.00	-3,350.00
TOWN FEES	5,500.00	15.50	6,161.59	-646.09
ARPA FUNDS	41,656.39	0.00	41,656.39	0.00



<i>Account</i>	<i>Budget Net</i>	<i>Debits</i>	<i>Credits</i>	<i>Uncollected Net</i>	<i>Balance</i>
<b>MISC. Continued,,,</b>					
BUILDING PERMIT	16,200.00	0.00	36,054.40		-19,854.40
TOWN PLUMBING PERMIT	5,000.00	0.00	7,061.25		-2,061.25
AMBULANCE SERVICE RENT	11,000.00	0.00	11,096.34		-96.34
HOMESTEAD EXEMPTION	0.00	0.00	17,795.00		-17,795.00
ROADS REIMBURSEMENT	0.00	0.00	3,564.00		-3,564.00
STATE REVENUE SHARING	15,000.00	0.00	37,773.15		-22,773.15
UNEMPLOYMENT REFUND/OVERPAYMENT	0.00	0.00	78.39		-78.39
AIRPORT GRANT REVENUE	531,337.93	0.00	531,337.93		0.00
PD INCIDENTALS	1,350.00	0.00	3,016.00		-1,666.00
COMMUNITY RESILIENCE GRANT	40,159.00	0.00	40,159.00		0.00
VETERANS REIMBURSEMENT	0.00	0.00	58.00		-58.00
SNOWMOBILE EXCISE	291.28	0.00	291.28		0.00
EMPLOYEE HOUSING REVENUE	6,000.00	0.00	6,000.00		0.00
TRANSFER STATION REVENUE	1,500.00	0.00	6,411.92		-4,911.92
CELL TOWER REVENUE/LEASE	13,497.98	0.00	13,497.98		0.00
OTHER REVENUES	27,776.98	-1,432.50	26,844.48		-500.00
USE OF FUNDS BALANCE	543,315.00	0.00	0.00		543,315.00
R/E TAXES	0.00	0.00	4,780,308.17		-4,780,308.17
SUPPLEMENTAL	0.00	0.00	1,012.93		-1,012.93
LEASE PYMT SMC CORP	21,180.00	0.00	21,180.00		0.00
SALE OF CEMETERY LOTS	0.00	0.00	2,700.00		-2,700.00
2023 MTB TRAIL REV (SUGARLOAF)	8,100.00	0.00	8,100.00		0.00
MOUNTAIN BIKE TRAIL REVENUE	24,000.00	0.00	24,000.00		0.00
MOUNTAIN BIKE RACE INCOME	3,701.90	0.00	3,701.90		0.00
MTB TRAIL GRANT REVENUE	45,323.02	0.00	45,323.02		0.00
NEW LIBRARY/COMM BLD INCOME	600.00	0.00	883.22		-283.22
AGC NEW EQUIPMENT	5,500.00	0.00	6,000.00		-500.00
BETE REIMBURSEMENT - TAX COMM.	0.00	0.00	20,242.00		-20,242.00
SUGARLOAF REVENUE	204,086.67	0.00	204,086.67		0.00
<b>Department Total</b>	<b>2,157,976.41</b>	<b>45,476.69</b>	<b>6,643,287.81</b>		<b>-4,439,834.71</b>
<b>Final Totals</b>	<b>2,157,976.41</b>	<b>197,285.20</b>	<b>6,704,215.70</b>		<b>-4,348,954.09</b>



## 2022 EXPENSE DETAIL REPORT

	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>GENERAL GOVERNMENTAL SALARIES</b>				
TOWN MANAGER SALARY	92,291.00	47,920.95	0.00	44,370.05
TAX COLLECTOR/CLERK SALARY	42,395.00	42,395.00	0.00	0.00
TREASURER	40,224.00	41,496.00	0.00	-1,272.00
SELECT BOARD	5,000.00	5,000.00	0.00	0.00
PART TIME OFFICE HELP	4,000.00	0.00	0.00	4,000.00
INTERIM TOWN MANAGER	0.00	23,985.00	0.00	-23,985.00
<b>Department Total</b>	<b>183,910.00</b>	<b>160,796.95</b>	<b>0.00</b>	<b>23,113.05</b>
<b>TOWN OFFICE OPERATION AND EXP</b>				
NEW TOWN WEBSITE	0.00	5,750.00	0.00	1,250.00
HEAT/ELEC	10,500.00	10,167.86	0.00	332.14
TELEPHONE	5,000.00	3,812.50	0.00	1,187.50
OFFICE SUPPLIES	7,200.00	6,500.97	0.00	699.03
JANITOR/TRASH	3,500.00	3,472.71	0.00	27.29
COPIER	750.00	689.92	0.00	60.08
COMPUTERS	14,200.00	14,105.07	0.00	94.93
ELECTIONS	1,500.00	1,651.24	0.00	-151.24
STAMPS/METER	4,500.00	5,427.48	0.00	-875.66
LEGAL	15,000.00	3,100.00	0.00	11,900.00
TM EXPENSES/TRAINING	2,000.00	532.52	7.50	1,474.98
VEHICLE ALLOWANCE	4,500.00	2,719.98	0.00	1,780.02
TREASURERS EXPENSES/TRAINING	500.00	0.00	0.00	500.00
TOWN CLERK EXPENSES	600.00	313.91	0.00	286.09
ANNUAL DUES	4,200.00	4,252.00	0.00	-52.00
AUDITOR/TOWN REPORT	10,000.00	10,053.00	0.00	-53.00
REGISTRY OF DEEDS	1,800.00	1,213.80	0.00	586.20
ADVERTISEMENT/MISC	2,500.00	1,232.15	0.00	1,267.85
NEW EQUIPMENT/REPAIR	1,500.00	175.00	0.00	1,325.00
ANNUAL NEWSLETTER	5,400.00	7,064.07	0.00	-1,664.07
WEB SITE UPKEEP	1,000.00	0.00	0.00	1,000.00
BANK CHARGES AND FEES	400.00	175.00	0.00	225.00
CASH ACT EXPENSES	0.00	2,123.29	0.00	-2,123.29
<b>Department Total</b>	<b>96,550.00</b>	<b>84,532.47</b>	<b>7.50</b>	<b>19,076.85</b>
<b>ASSESSING</b>				
MAPPING	2,000.00	0.00	0.00	2,000.00
MILEAGE/TRAIN/EXP	0.00	256.09	0.00	-256.09
SUPPLIES/MISC	1,000.00	862.99	0.00	137.01
ASSESSOR	47,500.00	35,714.05	0.00	11,785.95
<b>Department Total</b>	<b>50,500.00</b>	<b>36,833.13</b>	<b>0.00</b>	<b>13,666.87</b>



	<i><b>Current Budget</b></i>	<i><b>Debits</b></i>	<i><b>Credits</b></i>	<i><b>Unexpended Balance</b></i>
<b>CAPITAL PROJECTS</b>				
TAXI LANE PLAN	0.00	38,141.46	0.00	-34,364.34
OC FACILITY IMPROVE CAPIT	0.00	9,880.87	0.00	11,299.13
TOWN PARK PAVILION & GARAGE	5,000.00	0.00	0.00	5,000.00
TAXI LANE CONSTRUCTION	0.00	541,566.66	0.00	-14,005.85
<b>Department Total</b>	<b>5,000.00</b>	<b>589,588.99</b>	<b>0.00</b>	<b>-32,071.06</b>
<b>CODE ENFORCEMENT</b>				
CEO SALARY	62,191.00	62,191.00	0.00	0.00
VEHICLE ALLOWANCE	4,000.00	3,999.96	0.00	0.04
PHONE/SUPPLIES/MISC	3,000.00	1,226.15	7.50	1,781.35
TRAINING	600.00	70.00	0.00	530.00
<b>Department Total</b>	<b>69,791.00</b>	<b>67,487.11</b>	<b>7.50</b>	<b>2,311.39</b>
<b>PLANNING BOARD</b>				
EXPENSES/LEGAL	1,000.00	788.53	0.00	211.47
RECORDING FEES	650.00	455.00	0.00	195.00
CONSULTANT FEE	1,000.00	400.00	0.00	600.00
AVCOG DUES	7,800.00	8,239.38	0.00	-439.38
ORDINANCE PRINTING/MIS	400.00	0.00	0.00	400.00
SURFACE WATER MGT PLAN	0.00	0.00	0.00	1,504.00
<b>Department Total</b>	<b>10,850.00</b>	<b>9,882.91</b>	<b>0.00</b>	<b>2,471.09</b>
<b>SELECT BOARDS EXP/DONATIONS</b>				
SEL DONATIONS	10,000.00	8,236.00	0.00	2,264.00
MEETING RECORDS	1,350.00	975.00	0.00	375.00
SELECT BOARD CONTINGENCY	10,000.00	2,388.00	0.00	7,612.00
<b>Department Total</b>	<b>21,350.00</b>	<b>11,599.00</b>	<b>0.00</b>	<b>10,251.00</b>
<b>POLICE DEPARTMENT</b>				
PD CHIEFS SALARY	73,045.00	73,045.00	0.00	0.00
POLICE CAR	3,000.00	42,068.00	0.00	-496.35
PHONE RADIO	4,700.00	4,266.51	0.00	440.99
SUPPLIES	1,000.00	480.00	0.00	520.00
NEW EQUIPMENT	3,000.00	225.61	0.00	2,774.39
TRAINING	5,000.00	3,964.00	0.00	4,879.00
MISC	1,000.00	4,079.14	0.00	-553.16
POLICE CAR RESERVE	5,000.00	0.00	0.00	15,722.00
<b>Department Total</b>	<b>95,745.00</b>	<b>128,128.26</b>	<b>0.00</b>	<b>23,286.87</b>



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>COMMUNICATIONS CENTER</b>				
COMM. CTR OPERATIONS	161,362.00	161,537.00	0.00	-175.00
<b>Department Total</b>	<b>161,362.00</b>	<b>161,537.00</b>	<b>0.00</b>	<b>-175.00</b>
<b>FIRE DEPARTMENT</b>				
FIRE CHIEF SALARY	44,100.00	44,100.00	0.00	0.00
FD PAYROLL	46,725.00	50,998.50	0.00	-4,273.50
NEW EQUIPMENT	8,000.00	7,773.12	0.00	226.88
FD EQUIP MAINT	21,200.00	43,390.56	0.00	9,249.44
TELEPHONE	1,700.00	1,447.30	0.00	260.20
FD TRAINING	1,500.00	823.21	0.00	676.79
MISC	1,000.00	1,671.55	0.00	-671.55
NEW FIRE DEPT. TRUCK	0.00	60,270.00	0.00	-60,270.00
<b>Department Total</b>	<b>124,225.00</b>	<b>210,474.24</b>	<b>0.00</b>	<b>-54,801.74</b>
<b>FIRE DEPT TRAINING CENTER</b>				
FIRE DEPARTMENT TRAINING CTR	0.00	0.00	0.00	1,980.00
<b>Department Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,980.00</b>
<b>NEW FIRE STATION</b>				
SUPPLIES, CLEANING & MISC.	500.00	0.00	0.00	500.00
MAINTENANCE/REPAIRS	1,200.00	2,865.79	0.00	-1,665.79
HEATING/COOLING	3,850.00	2,712.90	0.00	1,137.10
ELECTRICITY	1,800.00	3,348.58	0.00	-1,548.58
SEWER FEES	450.00	284.04	0.00	165.96
TDS/SECURITY	1,200.00	1,698.95	0.00	-498.95
PLOWING/MOWING	7,000.00	11,800.00	0.00	-4,800.00
CAPITAL MAINT/RESERVE	5,000.00	0.00	0.00	5,000.00
<b>Department Total</b>	<b>21,000.00</b>	<b>22,710.26</b>	<b>0.00</b>	<b>-1,710.26</b>
<b>AMBULANCE SERVICE CONTRACT</b>				
AMBULANCE CONTRACT	77,154.00	77,153.59	0.00	0.41
<b>Department Total</b>	<b>77,154.00</b>	<b>77,153.59</b>	<b>0.00</b>	<b>0.41</b>
<b>ANIMAL CONTROL</b>				
FRANKLIN COUNTY ANIMAL SHELTER	1,485.00	1,480.60	0.00	4.40
OTHER/MISC	100.00	0.00	0.00	100.00
TRAINING	100.00	0.00	0.00	100.00
<b>Department Total</b>	<b>1,685.00</b>	<b>1,480.60</b>	<b>0.00</b>	<b>204.40</b>



	<i><b>Current Budget</b></i>	<i><b>Debits</b></i>	<i><b>Credits</b></i>	<i><b>Unexpended Balance</b></i>
<b>INSURANCES</b>				
LAW ENFORCEMENT LIABILITY	5,600.00	7,404.00	0.00	-1,804.00
AVIATION INSURANCE	2,300.00	2,688.00	0.00	-388.00
BONDS-TREASURER TAX COLLECTOR	900.00	868.00	0.00	32.00
VEHICLE INSURANCE COVERAGE	8,000.00	8,615.00	0.00	-615.00
PUBLIC OFFICIALS LIABILITY	1,200.00	1,180.00	0.00	20.00
PROPERTY/INLAND MARINE COVER.	28,000.00	28,515.00	0.00	-515.00
EMPLOYMENT PRACTICES INS	2,800.00	2,935.00	0.00	-135.00
GENERAL LIABILITY INSURANCE	7,000.00	6,869.00	0.00	131.00
<b>Department Total</b>	<b>55,800.00</b>	<b>59,074.00</b>	<b>0.00</b>	<b>-3,274.00</b>
<b>RECREATION PROGRAMS</b>				
2023 YOUTH CAMP	0.00	0.00	0.00	8,100.00
DIRECTORS TRAVEL	1,800.00	1,780.00	0.00	20.00
EDUCATION	1,600.00	685.00	0.00	915.00
POOL OPERATIONS	38,900.00	40,590.41	145.70	-1,444.71
POOL REPAIR/EQUIPMENT	2,500.00	982.39	0.00	1,517.61
OUTDOOR ADVENTURE CAMP	18,000.00	61,363.64	0.00	21,281.11
SPORTS	9,000.00	18,122.46	2,700.00	194.19
JULY FOURTH	7,000.00	9,500.00	0.00	500.00
SPECIAL EVENTS/ACTIVITIES/MISC	1,900.00	1,583.66	0.00	316.34
MOUNTAIN BIKE RACE	0.00	55,255.90	0.00	5,000.00
RECREATION SCHOLARSHIP FUND	0.00	544.00	0.00	0.00
ALDEN MACDONALD GOLF FUND	0.00	15,103.37	14,979.00	1,713.63
BUILDING MAINTENANCE/REPAIRS	0.00	70.00	70.00	0.00
<b>Department Total</b>	<b>80,700.00</b>	<b>216,704.83</b>	<b>17,894.70</b>	<b>38,113.17</b>
<b>ANTI GRAVITY COMPLEX</b>				
OUTDOOR ADVENTURE CAMP	0.00	75.00	75.00	0.00
COCA COLA H2O VENDING MACHINE	0.00	364.33	0.20	186.87
ASP CHARITABLE GRANT	0.00	4,328.98	544.00	-411.98
RECREATION DEPART. ASSISTANT	28,880.00	37,140.00	13,566.00	5,306.00
DIRECTOR'S SALARY	65,141.00	66,141.00	0.00	-1,000.00
PART-TIMERS SALARIES	35,000.00	46,565.49	3,306.00	-8,259.49
CUSTODIAL CONTRACT	15,000.00	15,688.00	0.00	-688.00
ADVERTISING/POSTAGE	2,600.00	2,495.00	0.00	105.00
HEATING	13,000.00	11,033.05	0.00	1,966.95
ELECTRICITY	6,000.00	6,230.96	0.00	-230.96
SUPPLIES	9,000.00	8,596.98	0.00	403.02
TELEPHONE	3,700.00	3,201.13	0.00	498.87
PLOWING/MOWING	12,500.00	12,190.00	0.00	310.00
TRASH REMOVAL	1,860.00	2,132.37	0.00	-272.37
BUILDING MAINTENANCE/REPAIRS	12,000.00	11,316.10	0.00	4,243.90
COMPUTER/COPIER/OFFICE EQUIP	900.00	796.06	0.00	103.94
SANITARY DISTRICT CHARGE	1,100.00	836.88	0.00	263.12





	<b>Current Budget</b>	<b>Debits</b>	<b>Credits</b>	<b>Unexpended Balance</b>
<b>ANTI GRAVITY COMPLEX Continued...</b>				
INSURANCE	20,000.00	20,264.25	0.00	-264.25
EQUIPMENT REPAIR	3,000.00	1,810.65	0.00	1,189.35
NEW EQUIPMENT	6,000.00	14,249.28	0.00	6,066.72
EDUCATION	1,000.00	546.50	0.00	453.50
PROGRAMS STAFFING	0.00	9,998.00	0.00	0.00
CREDIT CARD MACHINE FEES	1,800.00	3,480.52	0.00	-1,680.52
<b>Department Total</b>	<b>238,481.00</b>	<b>279,480.53</b>	<b>17,491.20</b>	<b>8,289.67</b>
<b>PLAYGROUND/POOL RESERVES</b>				
PLAYGROUND REPAIR RESERVE	1,000.00	3,353.00	0.00	-2,353.00
POOL RESERVE	4,000.00	4,242.31	0.00	-242.31
TOWN PARK CAPITAL IMPROVEMENTS	2,000.00	0.00	0.00	2,000.00
AGC CAPITAL RESERVE ACCOUNT	3,120.00	0.00	0.00	3,120.00
<b>Department Total</b>	<b>10,120.00</b>	<b>7,595.31</b>	<b>0.00</b>	<b>2,524.69</b>
<b>SNOWMOBILE TRAILS</b>				
SNOWMOBILE TRAILS	22,000.00	24,309.50	0.00	10,291.28
<b>Department Total</b>	<b>22,000.00</b>	<b>24,309.50</b>	<b>0.00</b>	<b>10,291.28</b>
<b>LIBRARY OPERATING/NEW LIBRARY</b>				
LIBRARIAN PAYROLL	50,195.00	50,195.00	0.00	0.00
LIBRARIAN'S HELPER PAYROLL	3,400.00	2,766.43	0.00	633.57
BOOKS/MAGAZINES/AUDIO	8,200.00	7,856.70	0.00	343.30
COMPUTER/LIBRARY CONSULTS	2,350.00	2,346.67	0.00	3.33
COMPUTERIZED CATALOG	470.00	470.00	0.00	0.00
FURNITURE/EQUIPMENT	1,500.00	919.91	0.00	609.13
TDS PHONES	1,000.00	943.10	0.00	56.90
LIBRARY BOARD INS	700.00	698.00	0.00	2.00
PROFESSIONAL DEV/DUES	900.00	595.39	0.00	304.61
SPECIAL EVENTS	2,000.00	2,173.46	0.00	-173.46
POSTAGE/MISC	150.00	63.56	0.00	86.44
SUPPLIES	1,300.00	1,429.64	0.00	-129.64
LIBRARY PUBLICITY	850.00	1,582.04	0.00	-417.04
LIBRARY MILEAGE/MISC	400.00	555.00	0.00	-155.00
LIBRARY ARPA GRANT	0.00	76.74	0.00	-76.74
<b>Department Total</b>	<b>73,415.00</b>	<b>72,671.64</b>	<b>0.00</b>	<b>1,087.40</b>



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>OUTDOOR CTR/BIKE TRAILS</b>				
BIKE TRAIL SIGNAGE	0.00	2,194.99	0.00	4,931.01
BIKE TRAIL EQUIPMENT	0.00	66,000.00	66,000.00	0.00
USDA	0.00	104,216.18	66,000.00	-38,216.18
MT BIKE TRAIL MAINTENANCE	8,000.00	19,660.32	1,831.32	0.00
NORTHERN FOREST CENTER GRANT	0.00	64,143.02	0.00	0.00
MT BIKE TRAIL PLANNING	0.00	12,782.40	20,000.00	7,330.60
WYMAN TIF	0.00	0.00	0.00	301.19
ANNUAL OPERATIONS	1,200.00	1,601.00	0.00	-401.00
TOWN/CLUB TRAILS	0.00	77,831.32	15,000.00	69,796.68
OC BIKE TRAILS	15,000.00	96,289.01	91,000.00	9,710.99
<b>Department Total</b>	<b>24,200.00</b>	<b>444,718.24</b>	<b>259,831.32</b>	<b>53,453.29</b>
<b>NARROW GAUGE PATHWAY</b>				
MAINTENANCE NARROW GAUGE PATHW	17,500.00	9,341.07	0.00	8,158.93
<b>Department Total</b>	<b>17,500.00</b>	<b>9,341.07</b>	<b>0.00</b>	<b>8,158.93</b>
<b>COMMUNITY BUILDING EXPENSES</b>				
CLEANING/JANITOR	5,500.00	5,175.00	0.00	325.00
MAINTENANCE/REPAIRS	7,000.00	6,438.62	0.00	561.38
SUPPLIES	1,000.00	968.54	0.00	31.46
HEATING FUEL	4,500.00	4,480.76	0.00	19.24
CMP ELECTRICITY	5,700.00	5,617.57	0.00	82.43
SEWER FEES	350.00	284.04	0.00	65.96
SECURITY SYSTEM, ETC	300.00	0.00	0.00	300.00
PLOWING/SHOVELING/MOWING	1,000.00	1,260.00	0.00	-260.00
COMMUNITY GARDEN - LIBRARY	300.00	372.00	0.00	-72.00
LIBRARY CAPITAL MAINTENANCE	12,000.00	11,648.80	0.00	351.20
COMM CTR CAPITAL RESERVE	5,000.00	28,425.00	9,315.00	5,000.00
<b>Department Total</b>	<b>42,650.00</b>	<b>64,670.33</b>	<b>9,315.00</b>	<b>6,404.67</b>
<b>AIRPORT OPERATIONS</b>				
AIRPORT PLOWING	19,000.00	18,050.00	0.00	950.00
AIRPORT SUMMER MAINTENANCE	3,000.00	1,750.00	0.00	1,250.00
MISC/PORTA POTTIES	2,000.00	1,903.83	0.00	96.17
AIRPORT ELECTRIC	700.00	1,141.08	0.00	-441.08
AIRPORT AWOS/ELEC	1,400.00	1,868.61	0.00	-468.61
PHONE LINE/FUEL FARM EXPENSES	0.00	2,910.01	0.00	-56.41
FUEL FARM FUEL	0.00	66,194.48	0.00	18,066.54
AIRPORT RESERVE	10,000.00	0.00	0.00	10,000.00
AIRPORT MANAGER	0.00	1,000.00	0.00	-1,000.00
AIRPORT AWOS PROJECT	0.00	25.00	0.00	3,425.00
<b>Department Total</b>	<b>36,100.00</b>	<b>94,843.01</b>	<b>0.00</b>	<b>31,821.61</b>



	<b>Current Budget</b>	<b>Debits</b>	<b>Credits</b>	<b>Unexpended Balance</b>
<b>ROADS</b>				
STREET LIGHTS	1,700.00	1,211.10	0.00	488.90
AIRPORT TRAIL HEAD	6,000.00	4,874.33	0.00	1,125.67
ROAD PLOWING CONTRACTS	55,000.00	54,653.92	0.00	346.08
SUMMER ROAD MAINTENANCE	3,500.00	5,060.00	0.00	-1,560.00
CLEAN-UP DAY	300.00	634.95	0.00	-334.95
STREET/HOUSE SIGNS	1,300.00	659.44	0.00	640.56
CARRIAGE ROAD	12,000.00	0.00	0.00	12,000.00
<b>Department Total</b>	<b>79,800.00</b>	<b>67,093.74</b>	<b>0.00</b>	<b>12,706.26</b>
<b>TOWN BUILDINGS AND GROUNDS</b>				
BUILDING REPAIRS/IMPROVEMENTS				17,854.35
BUILDING REPAIRS/IMPROVEMENTS	10,000.00	9,605.01	0.00	14,906.99
PARKS MAINTENANCE	13,180.00	10,232.64	0.00	2,947.36
<b>Department Total</b>	<b>23,180.00</b>	<b>19,837.65</b>	<b>0.00</b>	<b>17,854.35</b>
<b>TRANSPORTATION</b>				
TRANSPO BUS WASH RESERVE	75,000.00	0.00	0.00	150,000.00
WESTERN MAINE TRANSPORTATION	70,000.00	70,000.00	0.00	0.00
<b>Department Total</b>	<b>145,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>150,000.00</b>
<b>TRANSFER STATION OPERATION</b>				
TRANSFER STATION PLOWING	9,200.00	9,350.00	0.00	-150.00
CONTRACT FOR OPERATIONS	50,300.00	50,193.46	0.00	106.54
TIPPING/HAULING FEES	145,000.00	134,605.76	0.00	10,394.24
STATION EXPENSES	6,300.00	9,039.91	0.00	-2,739.91
TIRE/METAL REMOVAL	2,300.00	1,691.00	0.00	609.00
HAZARDOUS WASTE REMOVAL	1,600.00	883.84	0.00	716.16
PERMIT/MISC	500.00	499.00	0.00	1.00
BURN PILE	8,000.00	2,795.78	0.00	5,204.22
EQUIPMENT RESERVE (BACKHOE)	5,000.00	300.00	0.00	4,700.00
<b>Department Total</b>	<b>228,200.00</b>	<b>209,358.75</b>	<b>0.00</b>	<b>18,841.25</b>
<b>RECYCLING PROGRAM</b>				
WASTE MGT CONTRACT	16,000.00	24,953.11	0.00	-8,953.11
PAYROLL	2,500.00	480.00	0.00	2,020.00
TRUCK MAINTENANCE	500.00	0.00	0.00	500.00
MISC	500.00	0.00	0.00	500.00
RECYCLING EQUIPMENT	500.00	0.00	0.00	500.00
<b>Department Total</b>	<b>20,000.00</b>	<b>25,433.11</b>	<b>0.00</b>	<b>-5,433.11</b>



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>DEBT SERVICE</b>				
JONES'S PUBLIC LOT	13,982.00	12,554.87	0.00	1,427.13
AGC ROOF PRJ BOND	11,025.00	22,048.33	0.00	0.84
NEW CLUBHOUSE BOND	38,748.00	61,997.27	0.00	-0.29
CLUB HOUSE BOND # 2	12,083.00	12,082.33	0.00	0.67
OUTDOOR CENTER BOND	97,145.00	97,144.18	0.00	0.82
NEW LIBRARY BOND - LOAN	41,943.00	41,942.52	0.00	0.48
GOLF COURSE PRJ 2017	30,745.00	40,744.00	0.00	1.00
NEW MOUNTAIN FIRE STATION	74,504.00	74,503.82	0.00	0.18
GC IRRIGATION PRJ	47,529.00	95,056.08	0.00	0.96
<b>Department Total</b>	<b>367,704.00</b>	<b>458,073.40</b>	<b>0.00</b>	<b>1,431.79</b>
<b>EMPLOYEE BENEFITS</b>				
SOCIAL SECURITY	54,000.00	56,390.15	5,445.78	3,055.63
MMEHT	95,000.00	94,143.65	0.00	856.35
MAINE STATE RETIREMENT SYSTEM	45,215.00	45,296.18	840.90	759.72
WORKERS COMPENSATION	19,500.00	22,808.00	2,826.09	826.09
SELF-FUNDED UNEMPLOYMENT	3,000.00	5.25	0.00	2,994.75
PRE TAX INSURANCE	400.00	385.00	0.00	15.00
<b>Department Total</b>	<b>217,115.00</b>	<b>219,028.23</b>	<b>9,112.77</b>	<b>8,507.54</b>
<b>UNCLASSIFIED ACCOUNTS</b>				
CVA PODIUM PROJECT DONATION	0.00	100,000.00	0.00	0.00
TOWN CREDIT CARD	0.00	6,216.85	0.00	0.02
OVERLAY	0.00	8,400.13	0.00	-8,400.13
CLUBHOUSE REPAIR	5,000.00	1,081.41	0.00	3,918.59
FLAGSTAFF AREA BUSINESS ASSOC	20,000.00	20,000.00	0.00	0.00
INFORMATION CENTER	6,000.00	5,328.89	0.00	4,773.11
SKI CLUB SCHOLARSHIPS	20,000.00	20,000.00	0.00	0.00
SCHOLARSHIP	8,000.00	4,000.00	13,460.00	17,460.00
PUBLIC LOTS	0.00	148,633.44	0.00	-148,156.28
WSKI	0.00	14,073.99	0.00	0.00
CHRISTMAS LIGHTING	1,600.00	798.12	0.00	801.88
CEMETERY	2,500.00	1,400.00	0.00	2,330.00
GOLF COURSE REPAIR RESERVE	10,000.00	0.00	0.00	20,000.00
FRANKLIN COUNTY TAX	0.00	933,519.50	0.00	44,546.50
FINANCIAL ASSISTANCE	2,000.00	0.00	0.00	2,000.00
SHOOTING RANGE BERM	0.00	0.00	0.00	2,416.00
COMMUNITY RESILIANCE GRANT EXP	0.00	40,525.17	0.00	-366.17
ATV CLUB	0.00	7,000.00	0.00	9,621.00
NEW EVENTS	0.00	2,000.00	0.00	0.00
HUTS & TRAILS	0.00	14,563.72	0.00	4,833.28
FISH STOCKING AT OC	0.00	400.00	400.00	0.00
TOWN OFFICE EXPANSION RES	5,000.00	0.00	0.00	5,000.00



*Proven Expertise & Integrity*

February 10, 2023

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, 2022. The following schedules have been excerpted from the 2022 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



STATEMENT C

TOWN OF CARRABASSETT VALLEY, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
DECEMBER 31, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,156,033	\$ 88,830	\$ 3,244,863
Investments	-	1,403,030	1,403,030
Accounts receivable (net of allowance for uncollectibles):			
Taxes	144,443	-	144,443
Liens	10,685	-	10,685
Due from other funds	253,313	364,583	617,896
<b>TOTAL ASSETS</b>	<b><u>\$ 3,564,474</u></b>	<b><u>\$ 1,856,443</u></b>	<b><u>\$ 5,420,917</u></b>
<b>LIABILITIES</b>			
Accounts payable	\$ 1,471	\$ -	\$ 1,471
Other liabilities	11,635	-	11,635
Escrows	5,300	-	5,300
Due to other funds	364,583	253,313	617,896
<b>TOTAL LIABILITIES</b>	<b><u>382,989</u></b>	<b><u>253,313</u></b>	<b><u>636,302</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	93	-	93
Deferred taxes	88,587	-	88,587
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>88,680</u></b>	<b><u>-</u></b>	<b><u>88,680</u></b>
<b>FUND BALANCES</b>			
Nonspendable	-	2,294	2,294
Restricted	971,804	230,886	1,202,690
Committed	314,228	1,411,482	1,725,710
Assigned	-	-	-
Unassigned (deficit)	1,806,773	(41,532)	1,765,241
<b>TOTAL FUND BALANCES</b>	<b><u>3,092,805</u></b>	<b><u>1,603,130</u></b>	<b><u>4,695,935</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 3,564,474</u></b>	<b><u>\$ 1,856,443</u></b>	<b><u>\$ 5,420,917</u></b>

See accompanying independent auditor's 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, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes:			
Property taxes	\$ 4,709,932	\$ -	\$ 4,709,932
Excise taxes	219,542	-	219,542
Intergovernmental	800,944	34,564	835,508
Charges for services	472,636	-	472,636
Other	284,186	(67,676)	216,510
<b>TOTAL REVENUES</b>	<b>6,487,240</b>	<b>(33,112)</b>	<b>6,454,128</b>
<b>EXPENDITURES</b>			
Current:			
General government	369,984	-	369,984
Public safety	540,847	-	540,847
Insurance	59,074	-	59,074
Public works	66,062	-	66,062
Transportation	70,000	-	70,000
Recreation	698,910	-	698,910
Solid waste/recycling	219,466	-	219,466
Employee benefits	209,915	-	209,915
Education	1,345,554	-	1,345,554
County tax	933,520	-	933,520
Unclassified	511,921	-	511,921
Debt service:			
Principal	357,445	-	357,445
Interest	100,628	-	100,628
Capital outlay	-	808,228	808,228
<b>TOTAL EXPENDITURES</b>	<b>5,483,326</b>	<b>808,228</b>	<b>6,291,554</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,003,914</b>	<b>(841,340)</b>	<b>162,574</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	854,587	854,587
Transfers (out)	(854,587)	-	(854,587)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(854,587)</b>	<b>854,587</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>149,327</b>	<b>13,247</b>	<b>162,574</b>
<b>FUND BALANCES - JANUARY 1</b>	<b>2,943,478</b>	<b>1,589,883</b>	<b>4,533,361</b>
<b>FUND BALANCES - DECEMBER 31</b>	<b>\$ 3,092,805</b>	<b>\$ 1,603,130</b>	<b>\$ 4,695,935</b>

See accompanying independent auditor's 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, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, January 1	\$ 2,943,478	\$ 2,943,478	\$ 2,943,478	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	4,780,308	4,780,308	4,709,932	(70,376)
Excise taxes	196,500	196,500	219,542	23,042
Intergovernmental	83,302	83,302	800,944	717,642
Charges for services	170,800	170,800	472,636	301,836
Interest on investments/taxes	11,200	11,200	(1,846)	(13,046)
Other revenues	-	-	286,032	286,032
Amounts Available for Appropriation	<u>8,185,588</u>	<u>8,185,588</u>	<u>9,430,718</u>	<u>1,245,130</u>
Charges to Appropriations (Outflows):				
General government	432,951	442,007	369,984	72,023
Public safety	476,171	566,709	540,847	25,862
Insurance	55,800	55,800	59,074	(3,274)
Public works	67,800	67,800	66,062	1,738
Transportation	70,000	70,000	70,000	-
Recreation	395,727	810,489	698,910	111,579
Solid waste/recycling	243,200	243,200	219,466	23,734
Employee benefits	217,115	218,423	209,915	8,508
Education	1,570,475	1,570,475	1,345,554	224,921
County tax	978,066	978,066	933,520	44,546
Unclassified/assigned	291,827	768,381	511,921	256,460
Debt service:				
Principal	357,445	357,445	357,445	-
Interest	10,259	102,060	100,628	1,432
Transfers to other funds	200,274	854,887	854,587	300
Total Charges to Appropriation	<u>5,367,110</u>	<u>7,105,742</u>	<u>6,337,913</u>	<u>767,829</u>
Budgetary Fund Balance, December 31	<u>\$ 2,818,478</u>	<u>\$ 1,079,846</u>	<u>\$ 3,092,805</u>	<u>\$ 2,012,959</u>
Utilization of committed fund balance	\$ -	\$ 1,735,512	\$ -	\$ (1,735,512)
Utilization of unassigned fund balance	125,000	125,000	-	(125,000)
	<u>\$ 125,000</u>	<u>\$ 1,860,512</u>	<u>\$ -</u>	<u>\$ (1,860,512)</u>

See accompanying independent auditor's 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, 2022

	Original Budget	Budget Adjustments/ Receipts	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>					
General tax revenues:					
Property taxes	\$ 4,780,308	\$ -	\$ 4,780,308	\$ 4,709,932	\$ (70,376)
Vehicle excise taxes	195,000	-	195,000	217,462	22,462
Boat excise taxes	1,500	-	1,500	2,080	580
Intergovernmental revenues:					
State revenue sharing	30,000	-	30,000	37,773	7,773
Homestead exemption	18,064	-	18,064	17,795	(269)
BETE reimbursement	20,238	-	20,238	20,242	4
Tree growth	15,000	-	15,000	22,680	7,680
Snowmobile grant/reimbursement	-	-	-	12,310	12,310
Airport grant	-	-	-	531,338	531,338
ARPA	-	-	-	73,768	73,768
Other	-	-	-	85,038	85,038
Charges for services:					
Cable franchise fees	32,000	-	32,000	46,913	14,913
Pool fees	3,000	-	3,000	7,393	4,393
CVA recreation facility cost sharing	25,000	-	25,000	18,699	(6,301)
Recreation facility fees	50,000	-	50,000	74,743	24,743
Other recreation program fees	31,000	-	31,000	98,679	67,679
Outdoor adventure camp	-	-	-	54,659	54,659
Town fees	5,500	-	5,500	6,146	646
Building permits	5,000	-	5,000	36,054	31,054
Plumbing permits	5,000	-	5,000	7,061	2,061
Ambulance service rent	11,000	-	11,000	11,096	96
Transfer station	1,500	-	1,500	6,412	4,912
Mountain bike race	-	-	-	3,702	3,702
Library/community building income	600	-	600	823	223
Bike trail revenue	-	-	-	24,000	24,000
Airport fuel sales	-	-	-	61,961	61,961
Police department incidentals	1,200	-	1,200	3,016	1,816
Other	-	-	-	11,279	11,279
Investment income:					
Investment income, net of unrealized gains/(losses)	5,000	-	5,000	(9,256)	(14,256)
Interest/fees on taxes	6,200	-	6,200	7,410	1,210
Other income:					
Police department	-	-	-	3,055	3,055
AGC new equipment	-	-	-	5,500	5,500
SMC Corp lease payment	-	-	-	21,180	21,180
Cell tower lease	-	-	-	13,498	13,498
Sugarloaf	-	-	-	204,087	204,087
Other	-	-	-	38,712	38,712
Total amounts available for appropriation	<u>\$ 5,242,110</u>	<u>\$ -</u>	<u>\$ 5,242,110</u>	<u>\$ 6,487,240</u>	<u>\$ 1,245,130</u>

See accompanying independent auditor's 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, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
<b>General government:</b>					
Officers' salaries	\$ 183,910	\$ -	\$ 183,910	\$ 160,797	\$ 23,113
Town operating expenses	96,550	7,052	103,602	83,392	20,210
Assessing	50,500	-	50,500	36,833	13,667
Code enforcement	69,791	-	69,791	67,480	2,311
Planning board	10,850	1,504	12,354	9,883	2,471
Selectmens' contingency	21,350	500	21,850	11,599	10,251
<b>Total</b>	<b>432,951</b>	<b>9,056</b>	<b>442,007</b>	<b>369,984</b>	<b>72,023</b>
<b>Public safety:</b>					
Police department	95,745	55,670	151,415	126,745	24,670
Communications center	161,362	-	161,362	161,537	(175)
Fire department	124,225	31,448	155,673	149,878	5,795
Fire department training	-	3,420	3,420	1,440	1,980
Mountain fire station	16,000	-	16,000	22,612	(6,612)
Ambulance	77,154	-	77,154	77,154	-
Animal control	1,685	-	1,685	1,481	204
<b>Total</b>	<b>476,171</b>	<b>90,538</b>	<b>566,709</b>	<b>540,847</b>	<b>25,862</b>
<b>Insurance:</b>					
Property/casualty/other	55,800	-	55,800	59,074	(3,274)
<b>Total</b>	<b>55,800</b>	<b>-</b>	<b>55,800</b>	<b>59,074</b>	<b>(3,274)</b>
<b>Public works:</b>					
Town roads	67,800	-	67,800	66,062	1,738
<b>Total</b>	<b>67,800</b>	<b>-</b>	<b>67,800</b>	<b>66,062</b>	<b>1,738</b>



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Transportation:					
Valley/mountain shuttle	70,000	-	70,000	70,000	-
Total	70,000	-	70,000	70,000	-
Recreation:					
Anti-gravity complex	238,481	31,798	270,279	260,558	9,721
Recreation programs	80,700	156,223	236,923	198,810	38,113
Snowmobile trails	22,000	12,601	34,601	24,310	10,291
Maintenance Narrow Gauge	9,341	-	9,341	9,341	-
Outdoor center/bike trails	24,200	214,140	238,340	184,886	53,454
Endowment (ATV Club)	21,005	-	21,005	21,005	-
Total	395,727	414,762	810,489	698,910	111,579
Solid waste/recycling:					
Transfer station	223,200	-	223,200	196,562	26,638
Recycling	20,000	-	20,000	22,904	(2,904)
Total	243,200	-	243,200	219,466	23,734
Employee benefits:					
Health insurance/retirement	95,000	-	95,000	94,144	856
Taxes/workers comp	122,115	1,308	123,423	115,771	7,652
Total	217,115	1,308	218,423	209,915	8,508



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Unclassified/assigned:					
Buildings and grounds	23,180	14,512	37,692	19,788	17,904
Airport	26,100	87,115	113,215	94,632	18,583
Airport AWOS project	-	3,450	3,450	25	3,425
Library operations	73,415	344	73,759	72,268	1,491
Information center	6,000	4,102	10,102	5,157	4,945
Scholarship fund	8,000	-	8,000	(9,460)	17,460
Community Center	37,650	-	37,650	35,564	2,086
Community Center building capital maint.	-	19,110	19,110	19,110	-
Town credit card	-	6,217	6,217	6,217	-
Cemetery	2,500	1,230	3,730	1,400	2,330
History Committee	-	10,336	10,336	8,332	2,004
Flagstaff Area Business Assoc.	20,000	-	20,000	20,000	-
Overlay	40,782	-	40,782	8,400	32,382
ARPA	-	32,112	32,112	9,231	22,881
CValley Network.org	2,000	-	2,000	2,000	-
Maine Huts and Trails	5,000	19,397	24,397	19,564	4,833
Fish stocking at OC	-	-	-	(400)	400
Greater Franklin Development Corp	8,600	-	8,600	8,600	-
Employee housing project	-	22,000	22,000	18,969	3,031
Shooting Range Berm	-	2,416	2,416	-	2,416
New events	-	2,000	2,000	2,000	-
Black Fly trail	-	40,159	40,159	-	40,159
ATV club	-	16,621	16,621	(7,000)	23,621
Ski club scholarships	20,000	-	20,000	20,000	-
Town comprehensive plan	15,000	30,000	45,000	-	45,000
General assistance	2,000	-	2,000	-	2,000
Christmas lighting	1,600	-	1,600	798	802
WSKI	-	14,074	14,074	14,074	-
CVA podium project donation	-	100,000	100,000	100,000	-
Community resilience grant	-	40,159	40,159	40,525	(366)
Western mountaintain escrow account	-	11,200	11,200	2,127	9,073
<b>Total</b>	<b>291,827</b>	<b>476,554</b>	<b>768,381</b>	<b>511,921</b>	<b>256,460</b>



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Education	1,570,475	-	1,570,475	1,345,554	224,921
County tax	978,066	-	978,066	933,520	44,546
Debt service:					
Principal	357,445	-	357,445	357,445	-
Interest	10,259	91,801	102,060	100,628	1,432
Total	367,704	91,801	459,505	458,073	1,432
Transfers to other funds:					
Golf course reserve	10,000	10,000	20,000	20,000	-
Airport reserve	10,000	-	10,000	10,000	-
Town/CVA AGC capital	3,120	3,120	6,240	6,240	-
Playground reserve	1,000	-	1,000	1,000	-
Fire station capital maintenance	5,000	-	5,000	5,000	-
Recreational endowment	28,995	13,498	42,493	42,493	-
Carriage Road	12,000	-	12,000	12,000	-
Transfer Station reserve	5,000	-	5,000	4,700	300
Narrow gauge pathway reserve	8,159	-	8,159	8,159	-
Golf clubhouse reserve	5,000	-	5,000	5,000	-
Town park capital improvements	2,000	-	2,000	2,000	-
Public lot reserve	-	477	477	477	-
Pool reserve	4,000	-	4,000	4,000	-
Community Center reserve	5,000	-	5,000	5,000	-
Bus wash reserve	75,000	75,000	150,000	150,000	-
School bus reserve	16,000	-	16,000	16,000	-
Taxi lane plan	-	3,777	3,777	3,777	-
OC facility improvement reserve	-	21,180	21,180	21,180	-
Town park pavilion and garage	5,000	-	5,000	5,000	-
Taxi lane construction	-	527,561	527,561	527,561	-
Town office expansion	5,000	-	5,000	5,000	-
Total	200,274	654,613	854,887	854,587	300
TOTAL DEPARTMENTAL OPERATIONS	\$ 5,367,110	\$ 1,738,632	\$ 7,105,742	\$ 6,337,913	\$ 767,829

See accompanying independent auditor's report and notes to financial statements.



SCHEDULE C

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,953	\$ 73,725	\$ 6,152	\$ 88,830
Investments	141,411	1,164,456	97,163	1,403,030
Due from other funds	19,064	342,119	3,400	364,583
<b>TOTAL ASSETS</b>	<b>\$ 169,428</b>	<b>\$ 1,580,300</b>	<b>\$ 106,715</b>	<b>\$ 1,856,443</b>
<b>LIABILITIES</b>				
Due to other funds	\$ -	\$ 253,313	\$ -	\$ 253,313
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>253,313</b>	<b>-</b>	<b>253,313</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	2,294	2,294
Restricted	81,706	44,759	104,421	230,886
Committed	87,722	1,323,760	-	1,411,482
Assigned	-	-	-	-
Unassigned (deficit)	-	(41,532)	-	(41,532)
<b>TOTAL FUND BALANCES</b>	<b>169,428</b>	<b>1,326,987</b>	<b>106,715</b>	<b>1,603,130</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 169,428</b>	<b>\$ 1,580,300</b>	<b>\$ 106,715</b>	<b>\$ 1,856,443</b>

See accompanying independent auditor's 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, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 3,564	\$ 31,000	\$ -	\$ 34,564
Investment income, net of unrealized gains/(losses)	(8,907)	(76,054)	(5,524)	(90,485)
Other	3,500	16,609	2,700	22,809
TOTAL REVENUES	<u>(1,843)</u>	<u>(28,445)</u>	<u>(2,824)</u>	<u>(33,112)</u>
EXPENDITURES				
Capital outlay	-	808,228	-	808,228
TOTAL EXPENDITURES	<u>-</u>	<u>808,228</u>	<u>-</u>	<u>808,228</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,843)</u>	<u>(836,673)</u>	<u>(2,824)</u>	<u>(841,340)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,000	842,587	-	854,587
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,000</u>	<u>842,587</u>	<u>-</u>	<u>854,587</u>
NET CHANGE IN FUND BALANCES	10,157	5,914	(2,824)	13,247
FUND BALANCES - JANUARY 1	<u>159,271</u>	<u>1,321,073</u>	<u>109,539</u>	<u>1,589,883</u>
FUND BALANCES - DECEMBER 31	<u>\$ 169,428</u>	<u>\$ 1,326,987</u>	<u>\$ 106,715</u>	<u>\$ 1,603,130</u>

See accompanying independent auditor's 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, 2022

	Highway Fund	Scholarship Fund	Town Land	Total
<b>REVENUES</b>				
Intergovernmental	\$ 3,564	\$ -	\$ -	\$ 3,564
Investment income, net of unrealized gains/(losses)	(917)	(4,928)	(3,062)	(8,907)
Other	-	-	3,500	3,500
<b>TOTAL REVENUES</b>	<u>2,647</u>	<u>(4,928)</u>	<u>438</u>	<u>(1,843)</u>
<b>EXPENDITURES</b>				
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>2,647</u>	<u>(4,928)</u>	<u>438</u>	<u>(1,843)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	12,000	-	-	12,000
Transfers (out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,647	(4,928)	438	10,157
<b>FUND BALANCES - JANUARY 1</b>	<u>18,770</u>	<u>86,634</u>	<u>53,867</u>	<u>159,271</u>
<b>FUND BALANCES - DECEMBER 31</b>	<u>\$ 33,417</u>	<u>\$ 81,706</u>	<u>\$ 54,305</u>	<u>\$ 169,428</u>

See accompanying independent auditor's report and notes to financial statements.





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, 2022

	Golf Course Reserve	Transfer Station	Carriage Road	Fire Station Capital Maintenance	Town Office Expansion
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	(7,655)	(834)	(2,863)	(672)	(2,599)
Other	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>(7,655)</b>	<b>(834)</b>	<b>(2,863)</b>	<b>(672)</b>	<b>(2,599)</b>
EXPENDITURES					
Capital outlay	-	300	760	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>300</b>	<b>760</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(7,655)</b>	<b>(1,134)</b>	<b>(3,623)</b>	<b>(672)</b>	<b>(2,599)</b>
OTHER FINANCING SOURCES (USES)					
Transfers in	20,000	4,700	-	5,000	5,000
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>20,000</b>	<b>4,700</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>NET CHANGE IN FUND BALANCES (DEFICITS)</b>	<b>12,345</b>	<b>3,566</b>	<b>(3,623)</b>	<b>4,328</b>	<b>2,401</b>
<b>FUND BALANCES (DEFICITS) - JANUARY 1</b>	<b>137,999</b>	<b>16,995</b>	<b>50,328</b>	<b>5,399</b>	<b>46,552</b>
<b>FUND BALANCES (DEFICITS) - DECEMBER 31</b>	<b>\$ 150,344</b>	<b>\$ 20,561</b>	<b>\$ 46,705</b>	<b>\$ 9,727</b>	<b>\$ 48,953</b>



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, 2022

	Recreation Facilities Reserve	Fire Department Equipment Reserve	School Bus	Bus Wash Reserve
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	(20,466)	(22,544)	(1,214)	-
Other	-	-	-	-
<b>TOTAL REVENUES</b>	<b>(20,466)</b>	<b>(22,544)</b>	<b>(1,214)</b>	<b>-</b>
EXPENDITURES				
Capital outlay	-	60,270	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>60,270</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(20,466)</b>	<b>(82,814)</b>	<b>(1,214)</b>	<b>-</b>
OTHER FINANCING SOURCES (USES)				
Transfers in	42,493	-	16,000	150,000
Transfers (out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>42,493</b>	<b>-</b>	<b>16,000</b>	<b>150,000</b>
<b>NET CHANGE IN FUND BALANCES (DEFICITS)</b>	<b>22,027</b>	<b>(82,814)</b>	<b>14,786</b>	<b>150,000</b>
<b>FUND BALANCES (DEFICITS) - JANUARY 1</b>	<b>364,458</b>	<b>396,293</b>	<b>6,613</b>	<b>-</b>
<b>FUND BALANCES (DEFICITS) - DECEMBER 31</b>	<b>\$ 386,485</b>	<b>\$ 313,479</b>	<b>\$ 21,399</b>	<b>\$ 150,000</b>

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, 2022

	Town Park Capital Improvements	Outdoor Center Facility Maintenance	Airport Taxi Lane Project	Airport Reserve	Narrow Gauge Pathway Reserve
REVENUES					
Intergovernmental	\$ -	\$ -	-	\$ 31,000	\$ -
Investment income, net of unrealized gains/(losses)	(877)	(4,164)	-	(1,439)	(2,721)
Other	-	-	-	16,609	-
<b>TOTAL REVENUES</b>	<b>(877)</b>	<b>(4,164)</b>	<b>-</b>	<b>46,170</b>	<b>(2,721)</b>
EXPENDITURES					
Capital outlay	-	9,881	38,141	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>9,881</b>	<b>38,141</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(877)</b>	<b>(14,045)</b>	<b>(38,141)</b>	<b>46,170</b>	<b>(2,721)</b>
OTHER FINANCING SOURCES (USES)					
Transfers in	7,000	21,180	3,777	10,000	8,159
Transfers (out)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,000</b>	<b>21,180</b>	<b>3,777</b>	<b>10,000</b>	<b>8,159</b>
<b>NET CHANGE IN FUND BALANCES (DEFICITS)</b>	<b>6,123</b>	<b>7,135</b>	<b>(34,364)</b>	<b>56,170</b>	<b>5,438</b>
<b>FUND BALANCES (DEFICITS) - JANUARY 1</b>	<b>12,287</b>	<b>75,063</b>	<b>6,938</b>	<b>31,349</b>	<b>48,693</b>
<b>FUND BALANCES (DEFICITS) - DECEMBER 31</b>	<b>\$ 18,410</b>	<b>\$ 82,198</b>	<b>\$ (27,426)</b>	<b>\$ 87,519</b>	<b>\$ 54,131</b>





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, 2022

	Golf Course Clubhouse Reserve	Library Building Reserve	Public Lot Reserve	Pool Reserve	Playground Equipment	Total
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000
Investment income, net of unrealized gains/(losses)	(1,413)	(838)	(2,260)	(1,125)	(658)	(76,054)
Other	-	-	-	-	-	16,609
<b>TOTAL REVENUES</b>	<u>(1,413)</u>	<u>(838)</u>	<u>(2,260)</u>	<u>(1,125)</u>	<u>(658)</u>	<u>(28,445)</u>
EXPENDITURES						
Capital outlay	1,081	-	148,633	4,242	3,353	808,228
<b>TOTAL EXPENDITURES</b>	<u>1,081</u>	<u>-</u>	<u>148,633</u>	<u>4,242</u>	<u>3,353</u>	<u>808,228</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(2,494)</u>	<u>(838)</u>	<u>(150,893)</u>	<u>(5,367)</u>	<u>(4,011)</u>	<u>(836,673)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	5,000	5,000	477	4,000	1,000	842,587
Transfers (out)	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>5,000</u>	<u>5,000</u>	<u>477</u>	<u>4,000</u>	<u>1,000</u>	<u>842,587</u>
<b>NET CHANGE IN FUND BALANCES (DEFICITS)</b>	<u>2,506</u>	<u>4,162</u>	<u>(150,416)</u>	<u>(1,367)</u>	<u>(3,011)</u>	<u>5,914</u>
<b>FUND BALANCES (DEFICITS) - JANUARY 1</b>	<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>
<b>FUND BALANCES (DEFICITS) - DECEMBER 31</b>	<u>\$ 27,069</u>	<u>\$ 19,756</u>	<u>\$ (131,080)</u>	<u>\$ 19,096</u>	<u>\$ 8,735</u>	<u>\$ 1,326,987</u>

See accompanying independent auditor's report and notes to financial statements.



SCHEDULE J

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - NONMAJOR PERMANENT FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

	MacDonald Golf Trust	Cemetery Fund	Total
REVENUES			
Investment income, net of unrealized gains/(losses)	\$ (5,535)	\$ 11	\$ (5,524)
Other income	-	2,700	2,700
TOTAL REVENUES	<u>(5,535)</u>	<u>2,711</u>	<u>(2,824)</u>
EXPENDITURES			
Program expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(5,535)	2,711	(2,824)
FUND BALANCES - JANUARY 1	<u>97,302</u>	<u>12,237</u>	<u>109,539</u>
FUND BALANCES - DECEMBER 31	<u>\$ 91,767</u>	<u>\$ 14,948</u>	<u>\$ 106,715</u>

See accompanying independent auditor's report and notes to financial statements.



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# 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

