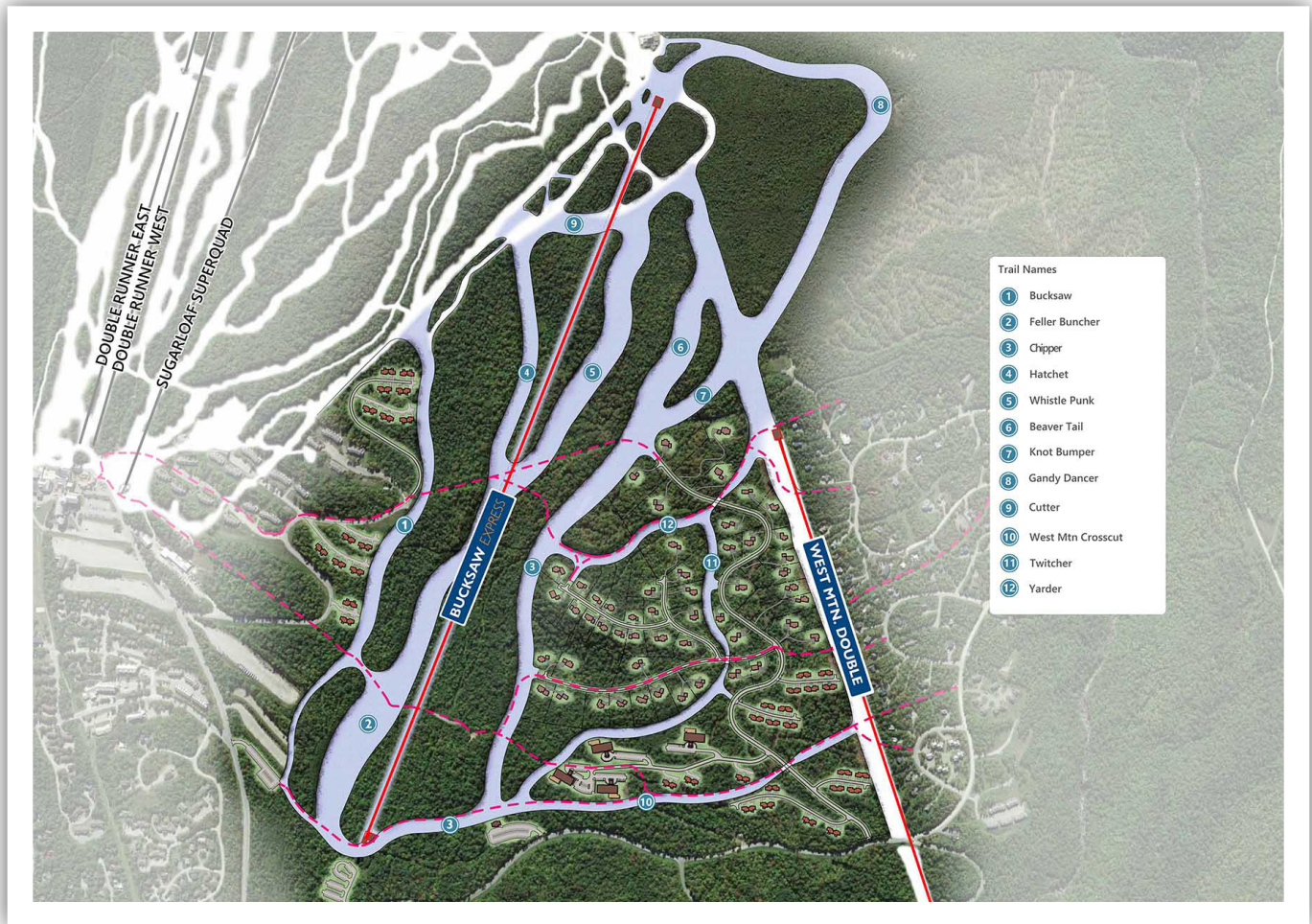


Annual Report
of the town of
**CARRABASSETT
VALLEY**

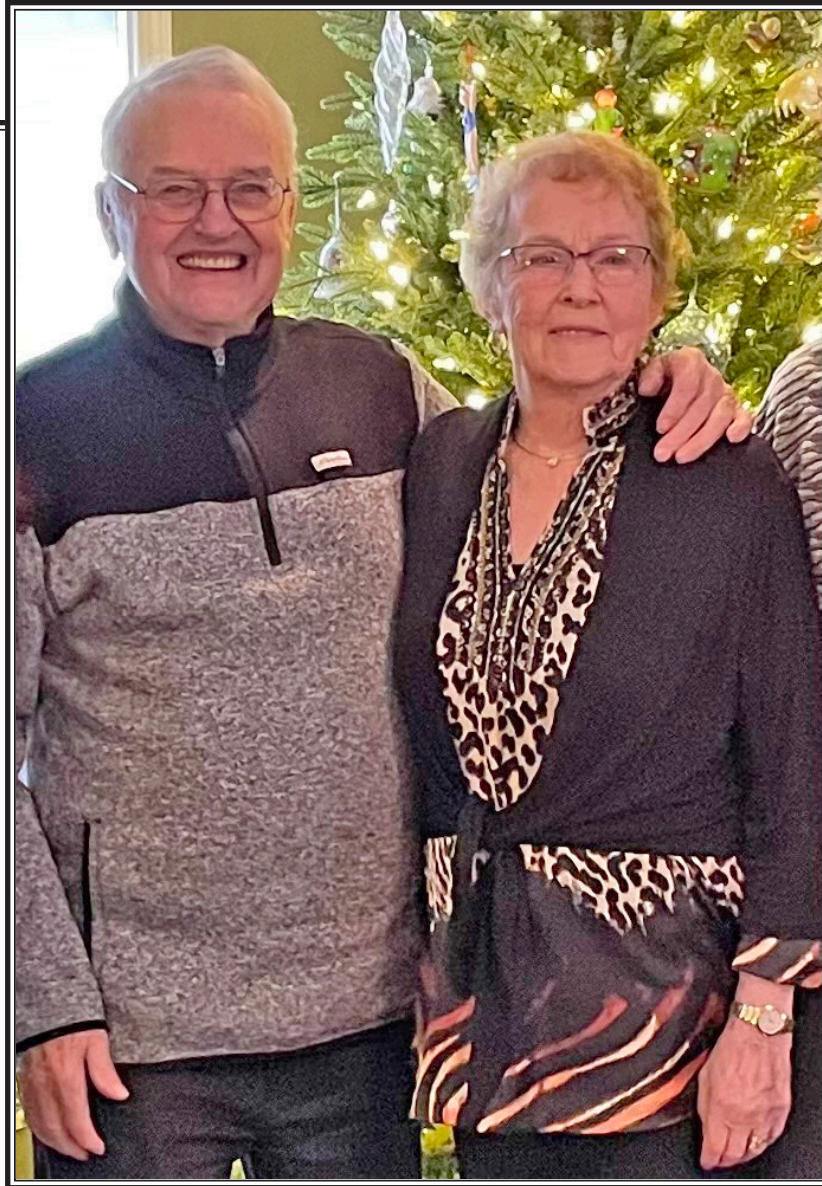
For the Fiscal Year 2023



Conceptual Drawing of the 2023, West Mountain Expansion at Sugarloaf

Tuesday, March 5th, 2024. Town Officer Elections to coincide with the Presidential Primary, at the Town Office from 8:00 am to 8:00 pm.

We will be reconvening at the Outdoor Center on March 13th, 2024, at 6:00 in the evening to vote on all the remaining articles included in the Town Meeting Warrant.



TOWN REPORT DEDICATION TO CLEM AND ROLANDE BEGIN

The Town of Carrabasset Valley Select Board dedicates this year's Town Report to Clem and Rolande Begin. Residents in Carrabasset Valley since 1961, Clem and Rolande have recently moved to Hallowell, Maine.

Their significant contributions to Carrabasset Valley, Franklin County, and Maine are too numerous to name them all but include the Town of Carrabasset Valley Library and Community Center, Maine Hut's and Trails, Carrabasset Valley Academy, the Sugarloaf/CVA Competition Center, and Franklin Memorial Hospital. We wish them the very best and thank them for their incredible generosity, community involvement, and contributions.



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2023 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

UNITED STATE SENATORS

Susan Collins

68 Sewall St., Room 507, Augusta, ME 04330
413 Dirksen Senate Office Building, Washington, D.C. 20510-1904
Maine- (207)-622-8414 · Washington DC- (202)-224-2523
www.collins.senate.gov

Angus King

40 Western Ave., Suite 412, Augusta. ME 04330 or
133 Hart Senate Office Building, Washington, DC 20510
Maine- (207)-622-8292 · Washington DC- (202)-224-5344
www.King.Senate.gov

STATE OF MAINE GONGRESS

Jared Golden • 2nd DISTRICT

6 State Street, Suite 101, Bangor, ME, 04401
1710 Longworth House Office Building, Washington, DC 20515
Maine (207)-249-7400 · Washington DC, (202)-225-6306
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 1-800-423-6900 (message service)
russell.black@legislature.maine.gov

STATE OF MAINE HOUSE REPRESENTATIVES

Michael Soboleski • DISTRICT # 73

2 State House Station, Augusta ME 04333-0002
Home: 207-400-7233 · Augusta: 207-287-1440
Michael.Soboleski@legislature.maine.gov



2023 TOWN OFFICERS

ELECTED OFFICIALS

SELECT BOARD

Robert Luce, Chair - 2025 • John Beaupre - 2024 • Lloyd Cuttler - 2025
Karen Campbell - 2024 • Jay Reynolds - 2026

SCHOOL COMMITTEE

Deirdre Frey - 2026 • Danielle London - 2024 • Meredith Swallow - 2026
Stephen Arner, Chair - 2025 • Erin Demshar - 2025

SANITARY DISTRICT (QUASI MUNICIPAL)

Brian Demshar - 2025 • Karl Strand - 2024 • Jim Benoit - 2025
Dorothy Breen - 2024 • Robert Briggs - 2026

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 DIRECTORCOURTNEY G. KNAPP
SUPERINTENDENT OF SCHOOLS DR. REGINA CAMPBELL
RECREATION DIRECTOR..... DEBORAH BOWKER
LIBRARY DIRECTORANDREA DEBIASE
ANIMAL CONTROL OFFICER..... CV POLICE DEPARTMENT
HEALTH OFFICERSTACEY PATRICK
SECRETARY TO THE SELECT BOARD & PLANNING BOARD..... SUSAN DAVIS
AIRPORT MANAGER.....THOMAS WALLACE

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, Michael Parker, Christopher Parks



APPOINTED BOARDS AND COMMITTEES

PLANNING BOARD

Jim Benoit - 1st Alternate.....	2024
Brian Demshar - Chair.....	2024
Vacant - 2nd Alternate.....	2024
John Slagle.....	2025
Thomas Bird.....	2025
Scott Stoutamyer.....	2025
Raleigh Ehrlenbach.....	2025
Tim Gerencer.....	2026
Timothy Flight.....	2026

ZONING BOARD OF APPEALS

Stephen Arner.....	2024
Mark Green.....	2024
Courtney Knapp.....	2025
Louise McCleery.....	2026
Thomas Butler.....	2026

CARRABASSETT VALLEY PUBLIC LIBRARY BOARD OF DIRECTORS

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

BOARD OF ASSESSMENT REVIEW

Wendy Glenn.....	2025
Deborah Pierce.....	2026
Reginald Gordon.....	2026

BUDGET COMMITTEE

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
Robert Briggs.....	2026
John F. Reynolds.....	2026
Audrey Parks.....	2026
Pemberton Huddleston.....	2027
Sasha Lennon.....	2027

RECREATION COMMITTEE

Elizabeth Stefany.....	2024
Karen Campbell.....	2024
Robert Healey.....	2025
Erica Luce.....	2025
Robert Duport.....	2026
Joe Tutlis.....	2026
Kelly Stoutameyer.....	2026

AIRPORT ADVISORY COMMITTEE

Thomas Fahy.....	2024
Mark Fournier.....	2024
Lloyd Cuttler.....	2025
Sawyer Fahy.....	2025
Peter Gorman.....	2025
Thomas Andrie.....	2026
Tom Wallace, Airport Manager.....	2026

GOLF COURSE GREENS COMMITTEE

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



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

TOWN OF CARRABASSETT VALLEY TELEPHONE NUMBERS

EMERGENCY	911
TOWN OFFICE.....	207-235-2645
TOWN OFFICE FAX.....	207-235-2825
POLICE DEPARTMENT	207-237-3200
FIRE DEPARTMENT	207-235-2991
NEW MOUNTAIN FIRE DEPARTMENT.....	207-237-2991
TRANSFER STATION	207-237-2779
SANITARY DISTRICT	207-237-3642
CARRABASSETT ANTI-GRAVITY COMPLEX	207-237-5566
CARRABASSETT OUTDOOR ADVENTURE CAMP &.....	207-235-2233
SAMANTHA WRIGHT MEMORIAL POOL (summer only).....	207-235-2233
CARRABASSETT PUBLIC LIBRARY	207-237-3535
AIRPORT MANAGER.....	207-350-1415

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
AIRPORT	tlwcfii@yahoo.com



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



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
VICE CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to 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

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – Dirigo – because you all certainly do lead the way and exemplify the best of Maine.

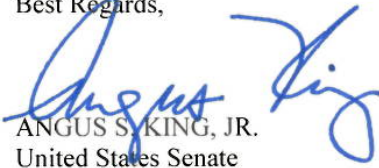
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,


ANGUS S. KING, JR.
United States Senate

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
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Presque Isle, ME 04769
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Washington Office
 1710 Longworth House Office Building
 Washington, D.C. 20515
 Phone: (202) 225-6306
 Fax: (202) 225-2943
www.golden.house.gov



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.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law (BIL)*. Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

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 2024. 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,

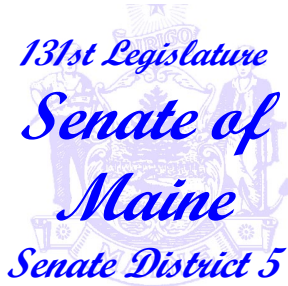
Jared F. Golden
 Member of Congress

6 State Street, Suite 101
 Bangor, ME 04101
 Phone: (207) 249-7400

7 Hatch Drive, Suite 230
 Caribou, ME 04736
 Phone: (207) 492-6009

179 Lisbon Street
 Lewiston, ME 04240
 Phone: (207) 241-6767





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

Dear Friends and Neighbors:

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

The First Regular and First Special Sessions of the 131st Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

One area of success was in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the 5.5% vehicle sales tax and 40% of the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session will begin in January 2024. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including increasing energy costs, child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. As your State Senator, I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131st Legislature has a great deal more work to do. However, I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at russell.black@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Russell Black
State Senator



HOUSE OF REPRESENTATIVES

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

Michael Soboleski

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

January 2024

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

Dear Friends and Neighbors,

As the second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve Carrabassett Valley, and all of House District 73, in the Maine House of Representatives.

The First Regular Session of the Legislature was a busy one, as lawmakers faced many difficult issues and decisions. I believe you will be pleased with some of the accomplishments of the 131st Legislature so far. My colleagues and I were able to pass multiple bi-partisan spending agreements that included supporting hospitals and long-term care facilities, working to stabilize highway and road funding, and improving the efficient delivery of government services. I continue to support legislation that would reduce high-energy costs while shoring up supply resiliency and capacity, as well as procurement and generation priorities. As a member of the Legislature's Joint Standing Committee on Labor & Housing as well as the Committee on Environment and Natural Resources, I look forward to continuing my work during the Second Regular Session as we tackle matters that are crucial to our community.

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 Mike.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

House District 73



TOWN MANAGER'S REPORT

Dear Carrabassett Valley Residents and Taxpayers:

While there were many positive initiatives and projects in 2023, unfortunately, 2023 will go down as “the year of the floods”. Our community was impacted by both the May 1st flood and the December 18th flood. While not as bad as Hurricane ‘Irene’ in 2011, we nevertheless experienced damage to interior roads and trails at the Outdoor Center and to the Narrow-Gauge Pathway in both events. Unfortunately, several private homes and homeowner associations also experienced expensive damage. We are still awaiting Federal Emergency Management Agency (F.E.M.A.) funding for Town expenses related to the May 1st flood and we hope to close the books on that soon. With so much damage from the December 18th flood, at the time I’m writing this article in early February, we have still not heard from F.E.M.A. representatives although we anticipate meeting with them in the near future. To date, we have expended \$25,081 in repair work from the December Flood and we anticipate expending approximately \$145,000 in additional repairs including the Narrow-Gauge Pathway and adjoining trails, the interior Outdoor Center roads/trails and the Tennis Court in the Town Park. We have proposed in Town meeting warrant article #28 expending up to \$100,000 from Town undesignated surplus for repairs that F.E.M.A. may not fund and possibly for more permanent repairs to the Narrow-Gauge Pathway if it is determined to be feasible. Unfortunately, flooding is happening all too frequently and we need to seek more permanent repair solutions if they exist.

Several capital maintenance projects and other initiatives moved forward in 2023 including repairs and painting projects on the Town-owned golf course clubhouse and the Outdoor Center facilities, Outdoor Center Road improvements, Town-owned golf course capital projects, additional airport hangar land leases, a new Town comprehensive plan, proposed Town ordinance changes, and planning for future projects.

Utilizing funds from related Reserves, the Select Board awarded bids for large painting and repair projects at the golf course clubhouse and the Outdoor Center. In

addition, a new Nordic Ski wax building was constructed at the Center. As you may know, Sugarloaf pays an annual lease fee to the Town for the Outdoor Center. These funds are used for capital maintenance and for approved improvement projects. Town road improvement funds were used to improve drainage and for paving a portion of the Outdoor Center Road. Regarding golf course capital projects, the Town and Sugarloaf each contribute \$45,000 to the Golf Course Capital Reserve Fund. The 2023 projects consisted of paving cart paths, building an 8,000 sq. ft. greens nursery and purchasing three new insulated green covers which have made a huge difference in preventing grass winterkill. More capital projects are projected in 2024. In 2023, three new airport hangar land leases were signed bringing the total to seventeen leases. The Town now receives approximately \$10,000/yr. from these leases in addition to the property taxes on all these hangars. The lease fee revenue goes into the Airport Reserve to pay for the Town’s share of approved airport projects (it is anticipated that a runway rehab project will be needed in the next five years).

Also in 2023, the Select Board formed a Town Comprehensive Plan Committee to update the Town’s 2004 Plan. This process is moving along well with an approximate finish date of this coming summer/fall. A citizen survey was completed and the next immediate step is to hold a “Visioning and Future Land Use” workshop on March 13th from 3:00 p.m. to 5:00 p.m. prior to our annual Town Meeting which will be held at 6:00 p.m. Both events will be held at the Outdoor Center. If you are available, please take the time to attend these meetings. Important updates involving the Comprehensive Plan update will be posted on the Town’s website (www.carrabassettvalley.org). Another project completed in 2023 (and January of 2024) was the development of three proposed zoning ordinance amendments by the Planning Board that are being considered by the voters at the March 13th annual Town meeting (including a provision for “contract zoning”). These ordinances are proposed in meeting warrant articles 31, 32 and 33. A brief description of what these ordinances are trying to accomplish is listed in these articles. Thank you to the Planning Board for their time and commitment in creating



these ordinances. Also, another ordinance amendment for consideration (warrant article #34) is an amendment to the Town's Retail Store Marijuana ordinance. This is needed to eliminate residency constitutional issues and to correct some clerical issues in the original ordinance. A copy of all four of these ordinances can be found on the Town's website and are posted with the Town Meeting Warrant.

In addition to the usual Town expenditure and revenue considerations in the March Town meeting warrant, there are article requests to authorize the Select Board to enter into another ten-year Anti-Gravity Center (AGC) operating agreement with Carrabassett Valley Academy (CVA) and allow CVA to build an approximate 6,000 sq. ft. training facility adjacent to the 20,000 sq. ft. AGC and to request funding from the Town's Recreation Endowment Fund to match potential grant funding to build a new 2.5 kilometer homologated Nordic ski loop at the

Outdoor Center (on the Town's public lot). The proposed standalone CVA training facility would be built, operated and paid for exclusively by CVA. It is seen as needed to improve their training programs and to enhance their position in the ski academy world (please see related article in this Town Report). The request for matching grant funding to build a 2.5-kilometer Nordic ski loop is viewed as supporting Nordic ski racing and related events at the Outdoor Center (also, please see related article in this Town Report).

Other initiatives and projects that moved forward in 2023 were additional mountain bike trail development and further work on developing a needed "bus wash facility" project that would involve both the Town and Sugarloaf. The regional non-profit Western Maine Mountain Housing Coalition also has spent considerable time and energy in proposing an employee affordable housing project in Kingfield. Also, while not happening in 2024, Sugarloaf



continues to work with our Town in proposing to build a 9-hole walking par 3 golf course. In 2023, CRNEMBA the local mountain bike club built a twenty-car trailhead in Wyman (near the entrance to the Bigelow Preserve) to facilitate parking for the adjacent 'Stony Brook' trail system that, when completed, will be on State land primarily in Carrabassett Valley. The Town acted as the fiscal agent for this project that involved Franklin County T.I.F. and State funding. New trail development in 2023 was hampered by a very wet summer and fall.

Between the Sugarloaf Explorer Transportation system, and the Sugarloaf parking lot shuttle system there are approximately forty buses and shuttle vehicles that operate in the winter. The Sugarloaf Explorer system is supported equally by the Town and Sugarloaf and is the Town's public transportation system. For the past two years, the Town and Sugarloaf have contributed \$75,000 each in a Reserve Account (\$300,000 as of 12/31/23) to eventually build an environmentally properly designed facility to wash these vehicles. We are again requesting \$75,000 in matching funds in warrant article #15. It is anticipated that this project will eventually cost over a million dollars to build. Many thanks to the Western Maine Mountain Housing Coalition for their continued involvement in trying to build much needed employee housing in our area. This group has had continued discussions with Sugarloaf in hopes that some form of joint project could be built in Carrabassett Valley. Expect more discussion in 2024 regarding the Town's possible involvement in building a proposed 9-hole walking Par 3 golf course (possibly in 2025). As you know, the Town owns the Sugarloaf Golf Course and leases it to Sugarloaf.

Regarding the proposed 2024 municipal budget which will voted upon at the March 13th Town Meeting, please see the enclosed detailed budget in this Town Report. This budget is being recommended by the Budget Committee and while there are some substantial increases (fire department and vehicle reserve, Town Lot, etc.) the bottom line with regard to a property tax increase is that it should not be more than 4% depending on the results of the School Budget process (not expected to see much of an increase in this budget due to a recent drop in the number of students we tuition) and the second year of the Town's property tax valuation "market study". As a result of this study, much like last year, some property values will increase more than others. Our tax rate is

very low compared to a great majority of municipalities in Maine. Take the time to review the various Town department reports in this Town Report and review the status of the Town's Reserve Accounts contained in the Audit at the end of the report.

Finally, as most of you may know, John Beaupre is not running for reelection on the Select Board this year. He has been on the Board for the past twenty-four years and his pride and enthusiasm for our community is unmatched. Thank you John!

Also, as you may know, I will be retiring in June after a forty-seven-year career in municipal government management, the last twenty-four years here in Carrabassett Valley. It has truly been a great experience and I am honored to have served here. Carrabassett Valley is an amazing Town and I want to thank the Select Board members and Town employees I have worked with over the years and all of you the citizens and taxpayers. My wife and I will continue to live here and I hope the very best for my successor and for the continuation of what this Town is all about. Thank you.

Sincerely,

Dave Cota



Bob Luce, Chair of the Carrabassett Valley Select Board. Accepting the H. King Cummings Service Award presented by Lindsay Guren to the Town of Carrabassett Valley at the CVA, June 3, 2023 Graduation Ceremony.



REPORT FROM THE CODE ENFORCEMENT OFFICE

Despite continued higher material and labor costs, building activity continued forward through 2023 and onward. Additions to existing homes as well as residential garages seem to be on an upswing as many owners seem to spend more time here and are looking to house themselves and their families (and their belongings). I expect that the future will keep the building trades busy in our town and further into the surrounding region, where its owners finally build on a vacant lot they've held, or one of the soon to be acquired new lots within Sugarloaf's West Mountain Expansion in the first neighborhood of Dutchman's Woods.

Commercial projects in town consisted of renovating the relocated Sugarloaf Daycare into the lower floor of the SMC Base Lodge to centralize services, the completion of Judson's Plaza's Building Shell with commercial spaces now ready for interior build out, construction of 2 airplane hangars, and the creation of additional rental storage units on Robin Street.

To support new and expanded homes, new, enlarged, and replacement septic systems continue to be installed along with corresponding internal plumbing. The best advice I can offer is to treat your plumbing with care and it will serve you well for many years to come; put food waste in the trash and not the garbage disposal if you are on the sewer system, or even better, compost your kitchen wastes.

The Carrabassett Valley Planning Board spent much of its time this year focusing on delving into workshop items ranging from revamping the existing rules for non-conforming structures, signage along Route 27, state mandated updates to the Town's Shoreland Zoning, and



Crew working to remove accumulated beaver debris from "moose bog" pond outlet control structure to ensure waterflow downstream.

development of a new Zoning Ordinance Article that, if enacted by the Voters on March 13th, would be a tool for the Planning Board, Select Board, and Town Meeting Voters to support a given Application for a use of land that offers a public benefit but avoids lessening the Town's baseline zoning standards overall. The Planning Board will continue its work on various workshop items in 2024.

Sincerely,
Christopher Parks,
Carrabassett Valley CEO & LPI



Chris Parks, Code Enforcement Officer doing a "load" test for the new library stair lift, 2023

PERMITS ISSUED IN 2023

New Dwelling.....	13
Renovation/Major Addition.....	16
Deck/Shed/Other Alteration.....	20
Residential Solar.....	2
Commercial Structures.....	2
Certificates of Occupancy.....	10
Internal Plumbing Permits.....	18
New Septic Systems.....	11
Replacement Septic Systems.....	6



ASSESSOR'S REPORT

VALUATION AND ASSESSMENT FOR 2023

VALUATION:

Real Estate		
Land	\$	185,092,000
Buildings	\$	686,291,000
Personal Property	\$	<u>6,024,300</u>
Taxable Valuation	\$	877,407,300

ASSESSMENT:

Taxable Valuation	\$	877,407,300
Tax Rate		<u>0.00592</u>
Total Tax Commitment	\$	5,194,251

COMPUTATION OF ASSESSMENT

REQUIREMENTS:

Municipal Appropriations	\$	2,945,408
Net Education Appropriation	\$	1,648,223
County Tax	\$	<u>1,179,972</u>
Total Expenditures:	\$	5,773,603

MUNICIPAL REVENUES (*Deductions*):

Fund Balance	\$	150,000
State Revenue Sharing	\$	30,000
All Other	\$	409,800
Homestead Exempt. Reimbursement	\$	17,884
BETE Reimbursement	\$	<u>34,744</u>

Total Deductions: \$ 642,429

Overlay \$ 63,077

Net Assessment for Commitment \$ 5,194,251



LETTER TO TAXPAYERS

Dear Carrabassett Valley Property Taxpayers

The Town is undergoing a “Market Value Adjustment” on property tax valuations so you will see a change in the Town’s valuation of your property this year. We are adjusting values upwards across all properties. We plan to continue this process in 2024 with a more defined approach. As you know, property values have increased dramatically. If you are interested, we have a link on the Town website (carrabassettvalley.org) where you can search valuations of all properties. If you have questions concerning your property valuation you may call our Tax Assessor, Mike Rogers, at 207-235-2506.

You will likely also see an increase in your property tax bill this year due in part to a large increase in our share of the Franklin County Budget Assessment. You should not see an increase in your tax bill if you

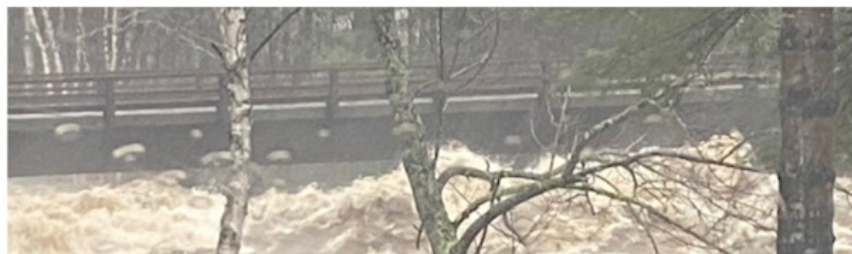
have previously provided the Town with an acceptable 2023 application for the State’s ‘Maine property tax stabilization for senior citizens program’. Please be advised that it appears that the State Legislature may repeal this program beyond this year and may provide more targeted (income based) property tax relief in the future. We will provide more information on this on the Town website as this develops.

Also, you may now pay your property tax bill via the Town’s website either by the e-check (\$1.50 total charge) option or the credit card (2.65% charge) option. We anticipate that the e-check option is going to be very popular.

Please see your tax bill for tax due date and mailing address information. You may also call the Town Office (207-235-2645) with any additional questions. Thank you.



Top row: Huston Brook Bridge storm damage left is May 1st, Right is December 18th. (photo’s courtesy of Tom Cromwell)



Center: December 18th, 2023, water level around 2:00 pm. on the Carriage Road Bridge



Bottom row: Redington Bridge views from the December 18th, 2023, storm damage.



TOWN CLERK'S REPORT

2024 Municipal & State Elections

Carrabassett Valley Annual Town Meeting: March 8, 2023. 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. Eighty-five people voted by secret ballot and re-elected John (Jay) Reynolds to the Select Board. Also re-elected was Robert Briggs to the Sanitary District Board of Trustees for three years, and newly elected were James Benoit and Brian Demshar, both for two-year terms. Deirdre Frey and Merideth Swallow were re-elected to the School Committee for three years. Town Meeting re-convened at the Outdoor Center at 7:00 pm. Robert Luce spoke before the official re-convening of the meeting to request a moment of reflection on the two members of the Sanitary District, and people that the Town Report had been dedicated to, Carl "Dutch" Demshar, and Claude "Neal" Trask. The remaining articles three through thirty, were all passed by the voters present. The meeting adjourned at 8:04 pm.

Special Town Meeting for FY24 School Budget and Town Warrant Articles at the Town Office: June 13, 2023, at 6:00 pm. Robert Briggs was elected as Moderator. There were thirteen voters present that voted in favor of articles two through twelve for the School Budget totaling \$1,853,428. Article thirteen approving up to \$30,000 from the Town's unappropriated fund balance for repairs to the Outdoor Center Road, was also approved by the voters.

State of Maine Referendum Election: November 7, 2023. 291 Voters turned out to vote on four Citizen's Initiative's, and four Constitutional Amendments. Three of the Initiative's passed, one did not. Two of the Amendments passed, and two did not.



Joni Blanchard, Not a Day Over Fabulous. Joni's Social, December 22, 2023

VITAL RECORDS REPORT

Births:2, Deaths: 5,
Marriages/Resident: 4,
Non-Resident: 17

VEHICLE REGISTRATIONS

Motor Vehicle Registrations: 884
\$210,842.16
Rapid Renewal Registrations: 182
\$37,331.01
**Total Registrations: 1066 &
Excise collected: \$248,173.17**

RECREATIONAL VEHICLES

Boats: 83, Personal Water Craft: 7,
Resident Snowmobiles: 43,
Duplicate Snowmobile Registrations: 5,
Resident ATV: 8, Non-Resident ATV: 8,
Non-Resident Snowmobile Season: 25,
3-Day Non-Resident Snowmobile: 1
Totals Registered: 180

DOG LICENSES

Registered Dogs: 92,
On-line Registration: 8
Total Dogs Registered: 100

RESIDENT SPORTING LICENSES

Resident Hunting & Fishing: 9,
Resident Hunting: 3, Resident Fishing: 9,
Migratory Waterfowl: 2, Muzzleloader: 2,
Spring/Fall Turkey: 1, Resident Junior: 1
Total licenses issued: 27



2023 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 still remains one of the safest communities in the state.

We saw a drop in accidents this year. We had a total of 46 accidents with one fatality. 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 2023

Calls for service	3987
Accidents	46
Traffic stops.....	82
OUI.....	5
Arrests	7
911 calls	237
Alarms answered	5532
Medical Assistance.....	113
Citizen assist.....	327
Theft complaints.....	29



*Deputy Chief Rick Billian's last day with the CVPD on 9/12/2023.
Rick moved on to become a Law Enforcement Instructor at Foster Tech in Farmington.
All the best to you Rick Bilian!*



FIRE DEPARTMENT ANNUAL REPORT



Carrabassett Valley FIRE DEPARTMENT CARRABASSETT VALLEY, ME 04947

This past year was a busy one. We took delivery of our new Mini Pumper. Through various funding sources, we were able to equip this new truck. The Stephen and Tabitha King Foundation awarded us \$30,000 to replace 4 of our SCBAs (aka. Self-Contained Breathing Apparatus). Additional Funds from the American Rescue

Plan (ARPA) was used to purchase equipment and two more SCBAs were needed to outfit the new fire engine. Due to the lack of manpower, we are covering our station 7 days a week with one per diem paid staff member. Also, we staff 60 nights with 2 per diem firefighters. We respond to many smells of propane gas and have discovered that owners of multi family units such as condos are not complying with the state law requiring flammable combustible gas detectors as of January 2022. We do all we can by training for two days annually on responding to LP Gas Emergencies but the LP Detectors in the home are the first line of defense. Another disturbing issue that we are seeing is non-working Carbon Monoxide Detectors. Please be safe.



FIRE CALL SUMMARY

Type of Call	2023	2022	2021	2020	2019
Car Accidents	8	7	8	4	11
Vehicle Fires	1	2	1		2
Smoke Investigation	10	8	5	2	4
Electrical Fires	2	1			
Odor Investigation	7	2	3	1	
Water Flow Sprinklers	1	4	1	2	2
Chimney Fires	2				
Dumpster Fires	2	3	2	3	3
Structure Fires	1	1	1		
Fuel Spills			1	2	
LP Gas	18	12	17	14	20
Out of Control Permit Burns				2	2
Downed Power Lines	3	4	2	4	4
Carbon Monoxide Calls	6	4	6	3	7
Fire Alarms	11	6	2	4	5
Mutual Aid	5	4	6	4	6
Snowmobile Accident					1
Search & Rescue	2	4	1	2	2
Traffic Detail	4	3	2		7
Life Flight Standby	4	3		1	1
Storm & Wind Damage	2				
Forest Fires					
Plane Crash					
Lift Accident					
EMS First Response	12	5	7	3	9
Totals	101	73	65	52	86

A tradition going back to the horse and buggy days, the fire department put the new truck into the fire station by manually pushing the truck into the station. Horses could not back the fire wagons into the fire station and therefore the fire fighters manually pushed the wagons in. This is the first time that the Town of Carrabassett Valley Fire Chief, Courtney Knapp has performed this tradition. Saturday, October 7, 2023.



CARRABASSETT VALLEY SCHOOL DEPARTMENT ANNUAL REPORT

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

This year, student enrollment numbers slightly declined. The following is a breakdown of the Carrabassett Valley student enrollment as of February 1, 2024: Kingfield Elementary School - 1 student, Day Mountain Regional School - 1 student, Stratton School - 33 students, Mt. Abram High School - 12 students, Mount Blue High School - 1 student, Carrabassett Valley Academy - 19 full-year students and 17 partial year students. There was a total of 86 students last year and 84 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 tuitions 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.

The Regional Educational Collaborative of Northern Franklin County (REC NFC) is celebrating its first birthday on February 7, 2024. Over the past year, at seven meetings, the Carrabassett Valley School Committee has hosted a committee of eighteen, including school superintendents, principals, and board members to discover ways to support "exemplary, innovative, and high-quality education" in northern Franklin County.

Committee representatives are drawn from the Carrabassett Valley School Department, Flagstaff RSU, MSAD 58, RSU 78, and Education in Unorganized Territory (EUT).

Currently, the Collaborative is starting to implement initiatives from their major goal areas of: Community Engagement, Celebration, and Recognition; Collaboration; and Advocacy.

Carrabassett Valley has become a site for Entry Level Driver Training for school bus drivers under the direction of Karen Campbell, Transportation Director and driver. If you are interested in getting your school bus license and endorsements, please contact us at the Town Office. If you already have your license and would like to be a substitute driver for Carrabassett Valley, please contact us for an application. As you may be aware, bus drivers are in great demand!

Once again, this year's budget included funding for the Innovative Education Grants Program. The purpose of these grants is to provide teachers with the resources to implement new and unique ideas in instructional techniques and enriching educational opportunities for our students. To date, twenty-one grants have been funded. Thank you for your support of this program.

As the School Committee prepares the 2024 - 2025 budget, the changes in 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



CARRABASSETT VALLEY PUBLIC LIBRARY AND COMMUNITY CENTER

2023 Annual Report to the Town of Carrabassett Valley

WINTER HOURS:

Tuesday - Saturday: 10 - 5

SPRING SUMMER FALL HOURS:

Tuesday - Friday: 10 - 5; Saturday: 10 - 3
CLOSED SUNDAY & MONDAY

The Carrabassett Valley Public Library has over **5,660** members and received over **5,800** visits to the library in 2023! The **Begin Family Community Room** provides space for meetings, remote workers, programs, events, and other gatherings totaling over **2280 guests in 2023**. Total CVPL & CC attendance is estimated at over **92,480 in the 14 years since opening!** Counting clients of the **Western Maine Center for Children**, the numbers are closer to 165,000!

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>. Maine State Parks Pass and the Western Maine Play Museum passes are available for library patrons to borrow. Library staff can help you copy, print, scan & fax.

What's New? The CV Library received a \$24,999 GRANT: *Remote Work Through Libraries*. A new stairlift was installed to give EVERYONE access to the mezzanine; the automatic door openers are coming soon. The library provides charging stations, extra monitors, a MacBook, snacks, and other items to make remote work here convenient and accessible. The library purchases hundreds of new books each year and takes specific title suggestions. A water bottle refilling station 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.

Ongoing Programs *The Third Thursday @ 3 Community Book Group* meets in-person and via Zoom. Check out the **LITTLE FREE LIBRARY** on the green at the town office! The Summer Reading Program: **ALL TOGETHER NOW!** was a success; book bags were distributed to over 24 children and dozens more enjoyed story times! The library hosted a book talk with Maine authors: Heidi Bullen and Lisa Wentzell: **A Dog & His Boy** to a full house in the Begin Room; all Outdoor Adventure Campers were in attendance and the program was also open to the public. Parent/child playgroups on Thursdays continue. Carrabassett Library Community Garden Volunteers continue their hard work planting, growing, and harvesting vegetables, delivering weekly to those in need. We need you.

The Lobby is available for seating anytime the building is open, and guests often enjoy viewing the art exhibits. Artists are featured for 2-month periods throughout the year. The



Carrabassett Valley, Public library, Summer reading program making Mindful Bracelets

library has hosted 73 artist exhibitions and dozens of student artists over the 14 years we have been open. The 2023 Artists include Lucia Swallow, Joe Gambino, Anne Gould, and Andre Benoit. This summer we welcomed back the Art for Uncle Al Exhibition, which featured 14 artists. Please contact the library to request an application.

The Begin Family Community Room is available for remote workers, impromptu meetings, zooms, conference calls, or simply just to use our high-speed WiFi, first come first served. Special arrangements can be made to reserve the room for a low or no cost. Volunteers from AARP offer free tax help each winter! Programs sponsored by the Library in 2023 include the following: **Truth Tellers Film Screening, Maine authors:** Carey Kish, Ed Robinson, Bill Roorbach, and Sarah Carlson, **Chewonki's Traveling Natural History Program: Owls of Maine**, and a program titled: **Introduction to Korean Language & Culture** with Sarah Slagle and Hyunwoo Oh. The library hosted 5 Wine & Cheese Artist Receptions as well! Programs are free and open to the public. Links to the Begin Room Use Policy and Application are on the town website or you can call us for more information. We are interested in your suggestions!



CVA students book sale '23

We are proud to provide recreational, cultural, and educational opportunities for the residents, taxpayers, and guests of our community. Thank you for your support! For additional information you can reach library staff at **237-3535**, or cvlibrary3209@gmail.com, or Library Director, Andrea DeBiase email: cvlibrarydirector@gmail.com. Search our website: www.carrabasset valley.org/public-library. The Library's Facebook page is a good place to find *current* information: www.facebook.com/cvalleylibrary

Respectfully submitted, Andrea DeBiase, Library Director



Comprehensive Plan, "Kick Off" meeting, October 26, 2023 at the CV Library Begin Room



RECREATION DEPARTMENT & ANTIGRAVITY COMPLEX (AGC) REPORT

Recreation Department

I am pleased to have this opportunity to comment on our past year's operations and accomplishments. Community volunteers and our Town staff believe in the opportunity to provide quality year-round programs. We put a great effort into running and maintaining our facilities. These include Riverside Park, The Samantha Wright Memorial Pool, a ballfield, playground, pavilions, tennis and basketball courts, plantings, the Narrow-Gauge Pathway, kiosks and trailheads along with the Antigravity Recreation Complex indoor facility, grounds and maintenance program.

We have a working Town Forest, Riverside Park located along the Carrabassett River, well-maintained multi-use trails and open space tracts of land throughout our unique community landscape. We are grateful for solid partnerships and working relationships with local private landowners i.e., Sugarloaf, The Sanitary District and The Penobscot Indian Nation. Their generosity has afforded all of us additional recreational amenities to utilize.

Our Town Trail Crew works throughout the spring, summer and fall months building and maintaining the ever-expanding mountain bike single-track network. They also assist with minor repairs and the summer upkeep to widen Nordic corridors in the Valley. Trail Boss Josh Tauses and crew work harmoniously with the CRNEMBA volunteers to execute additional maintenance and upkeep and prepare for



Ice Skating Rink at the Outdoor Center

the annual CBCC Mountain Bike Race Event. We are always looking for new crew members to join our crew. Please contact the Recreation Department directly if you are interested in employment.

Riverside Park Master Plan Improvements: Members of the Recreation Advisory Committee completed enhancements inclusive of new shade umbrellas at the pool, planted flowering shrubbery and perennials throughout the Veterans Memorial Park and Tennis Court area and re-built the sitting area along the riverbank. As we move through our current Comprehensive Planning process, we look forward to accomplishing more facility design and improvements throughout the site.

(Recreation Program & Event Highlights)

Samantha Wright Memorial Pool: Director Lance Dolan and staff greeted 3,161 day-pass visitors despite excessive rain. Our program offerings consisted of private swim lessons, Outdoor Adventure Day Camp swim lessons, lap swim, Water Safety Instruction, Lifeguarding Training Certifications and Water Aerobics. Our Aquatics staff, Lance Dolan, Leah Ross, Jany Pepin, Mimi Levanos, Valerie Levanos and Bill Parker, are the best! We conducted 232 private swim lessons, taught swimming to 550 (6 weeks) OAC children and hosted 1,200 drop-in swimmers throughout the operational period. Valerie held a one-to-one Infant and Parent session and a Youth Water Safety Course for ages 10-13 following the season. The youth learned advanced swim strokes and rescue and survival techniques.

The **Fourth of July** fireworks brought together 500 visitors to Riverside Park, The Carrabassett Valley Airport, and Route # 27 Corridor. Central Maine Pyrotechnics has provided us with outstanding displays for more than 26 years! Thank you to the Carrabassett Valley Police & Fire Department, Tom Andrie, Jay Reynolds, Gap Gorman, Dave Cota, Karen Campbell, Tom Wallace and Lloyd Cuttler 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 hike, mountain bike, throw pottery, hone their outdoor skills, refine their swim strokes, play golf and water ski.



Clem's Wall, a huge part of this wall was created by Clem Begin

The Flagstaff Lake Paddle Program for intermediate and advanced teen paddlers took place over six weeks. Swift Water Rescue staff Scott Hoisington, Instructor Jana Haskell and Red Cross Certified Lifeguard Bill Parker introduced 108 participants to paddle boarding and kayaking. The last week of the session our teen paddlers travelled to The Stephen Phillips Memorial Preserve and conducted their overnight. Trip planning, paddle safety and mapping were key elements of the trip. A special thank you to the parents for their assistance with the program and to Program Assistant Leah Ross for her coordination.

Our grades 6-12 Intermediate **Mountain Bike Camp** took place in late July. It was a great deal of fun for our 55 participants who were by lead staff Kerry Ouellette, Katie Casey and Andy Gillespie. Participants learn to maintain their bike, navigate single track, gear up, brake properly, shift efficiently, be cognizant of their body position balance and navigate obstacles. We believe in environmentally friendly riding and stewardship.

Alden MacDonald Junior Golf: Sugarloaf Golf Pro Chaz Babin and the Sugarloaf Staff provide a youth program at the Sugarloaf Golf Course. Golf Pro Scott Hoisington and

Rick Lewis also directed a 6-month travel golf program where participants travelled to Diadema, Wilson Lake, Sugarloaf, and Moose Meadows. A special thank you to the Sugarbowl for its donation toward the golf simulator. Junior Golf Fundraising: A special thank you to the Fall Frolic participants, John DeBiase and the Golf Course Staff for raising funds towards our junior golf program.

Christmas Lighting: Thank you to this year's tree-lighting volunteers Deb Jordan, Lloyd Cuttler, Jay Reynolds, Courtney Knapp, and Fire Department Staff.

Antigravity Complex

We diligently plan and implement specialized programs and events at the Complex. Program highlights this past year include trampoline instruction with Alex Lund and Dave Clark, climbing wall instruction with Francois Moretto and Dave Clark, specialty Fitness Classes with Diane Stone, Emily Spellmire and Brittany Wallingford and Personal Training with Brittany Wallingford. Alex Lund also taught skateboard lessons and Program Assistant Leah Ross coordinated summer camp specialty instruction at the Complex.

Our diverse Afterschool Recreation program has thrived under the direction of Coordinator Leah Ross and Coaches Francois Moretto and Alex Lund. Chris Prudent has offered beginning Pickleball Clinics early evenings as well. We are pleased to report that 362 individuals and 1,386 family members secured annual memberships at the facility while 17,602 users enjoyed our amenities and programs.

We also welcomed the UMF Mainly Outdoors Program, a variety of private summer camps, The UMF Exchange Students, the UMF Ski Team, the Adaptive Outdoor Education Center Climbing Program and the Husson College Cross Country Team as well as an assortment of other groups.

We appreciate the support received from The Recreation Advisory Committee, AGC Operations Committee, the Selectboard and Town Manager Dave Cota. 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 nine years, she has been the dog waste Ranger setting an example by cleaning up after pet owners who neglect their duty.

Respectfully Submitted,

Deborah A. Bowker, Director of Recreation



PROPOSED NEW CVA TRAINING FACILITY

To be built Adjacent to the Anti-Gravity Center

Principal Project Representatives from Carrabassett Valley Academy

Kate Punderson, CVA Head of School

Alex Godomsky, CVA Director of Finance & Development

Russ Drechsel, CVA Trustee

Overview

- The Anti-Gravity Complex has served the Town of Carrabassett Valley and CVA incredibly well for 22 years. When it was built, it was state-of-the-art and still today is a key element in providing our student-athletes the opportunities they need to achieve their goals. We are so proud of the highly effective partnership we have developed with the town of Carrabassett Valley in this shared facility. This successful partnership demonstrates what can happen when entities work well together.
- The five-acre plus AGC lot is owned jointly by the Town and CVA.
- A CVA-specific Training Facility has been a Strategic Priority for CVA for the last 10 years
- As the Academy grows, the demands on our student-athletes are ever changing. It is our responsibility to constantly evaluate the academic, athletic, and social-emotional needs of our student-athletes and adapt our facilities and programming to meet these needs.
- Our population has grown to 110 students who do need to go about their days on the same or similar schedule. Time management and efficiency are key for their success. The new space would allow us to be able to work with more students simultaneously in a shorter time frame.
- The space would also allow us to provide the state-of-the-art equipment necessary for their athletic progression and the flexibility to make changes to this equipment at any time.
- The athletic training room currently is located at the Capricorn and while CVA has made this location work through the years, it is not ideal. A new athletic training room adjacent to our workout space would greatly enhance the support and treatment of our injured athletes.
- We also recognize that our students' mental health in many ways is directly linked to their athletic life. We want this new space to promote mental health wellness and be a space where young people can be themselves, practice their joy, and be supported through healthy activities by adults they trust.
- The new CVA training facility project goals are to provide flexibility for CVA programming needs in both physical space and health and wellness support.
- It is understood that the project will include the construction of a new fitness area and training room specifically for CVA use adjacent and attached to the Anti-Gravity Complex.
- Project construction will be funded by CVA through a dedicated capital campaign and annual operating costs and future capital improvements will be fully paid for by CVA.
- The new facility will not be open to the public.
- CVA's use of the existing AGC will not change.
- Examples of needs to be met are;
 - Physical facility and equipment to support the growing program demands for physical conditioning, injury prevention, and rehabilitation of the injured athlete.
 - Support for access to counselors and sports psychology services
 - Professional development for coaches and trainers in the areas of physical and mental health



SUMMERFEST

On August 5th, 2023, the 17th Annual Carrabassett Summer Festival was celebrated. This long-standing community event was started in 2005 by a group of long-time locals whose main goal was to bring people and business to the Carrabassett Valley Region. We were barely year-round back then, and the thought was to have a summer daytime event that brought people here to stay in the rooms and to eat at the restaurants. Well, be careful what you wish for!

This year we had two bands including "The Outer Space Band". There were 17 artists selling their creations and an added venue was the newly created Kid's Co-op. We had local area students selling their handmade pieces, learning about the cost of goods sold, and sales tax, as well as learning about customer service and business.

We enjoyed Kenrick Charles as he and his team of draft horses provided rides to the airport and back. The Western Maine Center for Children sold their fabulous grilled cheese sandwiches while the Masons served up hand cut fries and goodies. The Ugly Dumpling Food Truck served as well. There were plenty of libations, water, and soda available for the large turnout. We had a fairy house village, face painting, and a music wall. It was a wonderful day of conversing and dancing with new and old friends.

The 2024 festival will take place on the last Saturday in July due to an abundance of regional events slated at the previous time frame. It takes volunteers, donations, and



Carrabassett Valley Summerfest, featuring the Outerspace Band and tokens of appreciation made by Karen Campbell.

financial resources to make this annual event happen! We would be happy to accept your support on whatever level that may be. We'll see you July 27, 2024, for the 18th Annual, and Yes The Outer Space Band will be attending! We are also working towards hosting our special guests the Burnwurbskek Singers.

Submitted by Karen Campell



Dutch walking by at a previous Summerfest, he was missed this year.



EVENTS AND RANDOM STATISTICS FROM 2023 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 that we can't avoid missing some important events or facts. This Town Report is this year's attempt at collecting that information for the future as completely as possible.

The Town Office upgraded our phone system in 2023. The purpose was to advance our capabilities to answer phones in a more streamlined manner. This included an important upgrade that allows us to call in and manage the voice mail system remotely, and if needed in the event of a disaster or emergency, remove the phones from the building to another location and be fully operational simply by plugging into the internet. Another convenient tool for our customers is that the person or department that you are attempting to contact all have direct phone numbers. Please see the chart below:

Town Manager	
David Cota.....	207-235-2505
Town Clerk/Tax Collector/Registrar of Voters & School Admin	
Wendy Russell.....	207-235-2502
Treasurer/Deputy Clerk, Tax Collector & Registrar of Voters	
Sacha Gillespie	207-235-2503
Code Enforcement Officer/Plumbing Inspector	
Christopher Parks	207-235-2504
Assessor	
Mike Rogers.....	207-235-2506

In the taxation world, there was a repeal on July 6, 2023, of LD 290, otherwise known as the Property Tax Stabilization Program. We had approximately 79 applicants that applied for this program. Unfortunately, that program is no longer in effect. The State of Maine has improved other existing programs. To find out more go to the tax collectors page on our town website www.carrabassettvalley.org and clicking the document below the red repealed notice for more information. Also on our website and new this year is the MuniPay Portal that allows for convenient on-line payment of taxes. ACH or checks can be processed for a fee of \$1.50, or you may

pay with a credit or debit card for a fee of 2.65% of the total bill. The ACH option was very popular this year. We processed over \$255,000 from on-line tax payments.

The Bureau of Motor Vehicles sent the Town Clerk an email that stated, sometime during the week of October 20, 2023, "we processed the 3,000,000th Rapid Renewal transaction. The municipality was Carrabassett Valley." We did observe a slight increase in online renewals. The Bureau of Motor Vehicles also called the Clerk, and suggested that the Secretary of State may be paying us a visit because of this milestone. We promised we would mention it in the annual Town Report in place of taking up that much of the Secretary of State's time.

Looking beyond 2023, as of January 1, 2024, LD231, An Act To Establish Semi-open Primaries will take effect. There is a Presidential Primary on March 5, 2024, and a State of Maine Primary on June 11, 2024, that this law directly effects. In a nutshell, if you are an UNENROLLED VOTER you may receive a ballot for any party running in the primary. In March the only parties running are the Democratic and Republican. If you are already enrolled in a party you may only receive that parties ballot. This is new and bound to cause some initial confusion. We are confident that we will be able to advise anyone with questions at the Town Office. Please contact us at the phone numbers in this article or if you prefer our email address information is on our website at www.carrabassettvalley.org. This new process will be reported on more fully in the 2024 Annul Town Report.

Another mentionable for the upcoming 2024 year is that our Town Manager, Dave Cota is retiring in June to seek other dreams and adventures. Dave has served this town for twenty-four years. We will all miss his experienced guidance, his head for numbers and most of all his infectious laugh! We at the Town Office, all wish him well on his new path that literally will take him as far as his own two feet will carry him. Safe travels Dave, and don't forget what we say about the door around here!

A random statistic not otherwise in this report is that as of 12/31/2023, there were 768 enrolled voters.



CARRABASSETT VALLEY SANITARY DISTRICT

Village West #35 Carrabassett Valley, Maine 04947

To the Citizens of Carrabassett Valley,

I am pleased to inform you that the Carrabassett Valley Sanitary District is in compliance with all applicable State and Federal Environmental Regulatory Agency requirements. These agencies allow the district to operate under licenses issued by two divisions of the Maine Department of Environmental Protection, the Bureau of Water Quality for all issues related to wastewater treatment and the Bureau of Air Quality for issues related to the operation of back-up diesel generators. Both of these licenses are up for renewal in 2023 or 2024.

In 2023, the residential customer base grew to a total of 1,382 residential units; The district has been receiving requests for information regarding sewer connections within the new West Mountain subdivision. We look forward to working with all property owners to assure that proper connections are made and new accounts are properly accounted for. It is recommended that a Sewer Connection Permit be submitted and approved by the district prior to the connection being made. All new connections made during the calendar year are not billed for usage until January 1st of the new year.

The district's support of the community extends into those areas that are not serviced by a public sewer system; a local septic waste receiving station is available for all community property owners with a septic or holding tank. This station keeps the community in compliance with a state mandate requiring towns to secure a year-round septic waste disposal site and gives the Septic Tank Service providers a local low cost option to dispose of the pumped septic waste.

The plague of the "not so flushable" wipe continues to cause problems in the sewer system. Recently, a large knot of these wipes plugged an 8 inch in diameter sewer main; causing an adjacent manhole to overflow sewage to the surface of the ground. The lead culprit are the cleaning and disinfecting wipes. Some of these are spun plastic and do not biodegrade. Rule of thumb; if you would not wipe a baby's behind with it, do not flush it down the toilet. Please dispose of these products in a trash receptacle.

The district continues to maintain and foster land and trail use agreements with area clubs. In an effort to improve recreational trail access, the district is in discussion with the J.V Wing snowmobile club to find a parcel of district property suitable for a trailhead parking & maintenance lot with a connector trail to the existing trail network. There just may be a new snowmobile in my wife's future...

The district is committed to serving the Valley's current and future needs. The Trustees 2024 Meeting Schedule is tentatively; February 13th, May 14th, August 13th and November 12th. All meetings are at 3:30 P.M. at the Carrabassett Valley Sanitary District Office at 4064 Carrabassett Drive.

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



Thirty-five High End Squad Driven Cars, Car Rally Fundraiser. June 24, 2023 at the Sugarloaf Regional Airport in Carrabassett Valley



PROPOSED NEW 2.5 KILOMETER NORDIC SKI LOOP AT THE OUTDOOR CENTER

(Matching Grant Project for Consideration at the March Town Meeting)

In warrant article #35 of this year's annual Town Meeting voters are being asked to see if the Town will vote to authorize the Selectboard, on behalf of the Town, to apply for and accept Land and Water Conservation Grant funds from the State of Maine Department of Conservation to reconstruct the existing Homologated 2.5 kilometer Nordic Ski Loop at the Outdoor Center and to create a new 2.5 kilometer loop at the Center and apply for estimated Land and Water Conservation grant funding of approximately \$80,000; and to see if the Town will vote to expend up to \$80,000 from the Recreation Endowment Fund to match the said Land and Water Conservation Grant Funds.

The concept of this project would be to widen the existing 2.5K Nordic race trail at the Outdoor Center as well as develop a new 2nd loop (primarily on existing trails) that was designed to create a full 5K loop but was never executed. Widening and development would accomplish several things:

1. Homologation - Work would bring us back into compliance with Homologation standards which would allow us (Sugarloaf) to attract and host larger profile races
2. Youth development - the ability to hold more and larger events introduces local and other youths to Nordic skiing.
3. Infrastructure upgrade like trail renovation / development prepares the trail for the potential of adding snowmaking to the network.

Homologation - When our Race trail was developed by veteran trail designer John Morton, the specs with regards to lengths, widths, climbs and overall design were within the standards that allowed for certification (aka homologation) to host sanctioned Nordic Ski races on a regional and national level. Over time, standards have changed to allow for safety considerations and improvements to equipment and athlete conditioning. As a result, our once homologated trail is no longer in

compliance with standards which prevents us from hosting those races which we were once known for and that put the Outdoor Center prominently on the Nordic Ski map.

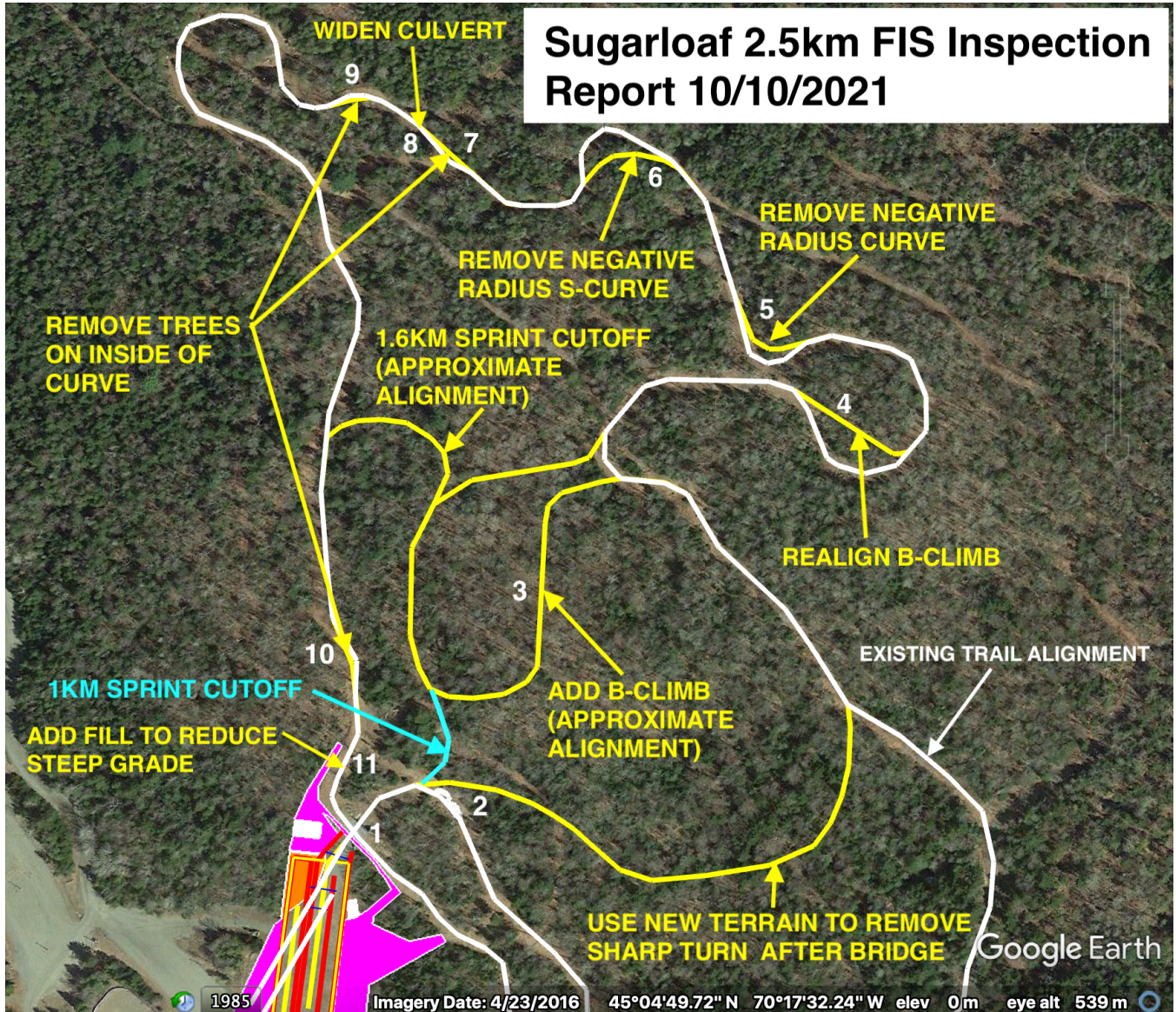
When applying for races, on the application, the number one question is whether the course is homologated. Having a full, 5k homologated race course would allow us to attract races such as but not limited to, NENSA regional races, NCAA Nationals as well as Maine High School state championships.

Youth Development - Having a high caliber course and higher profile races provides aspirational goals for our Maine kids in the same way having a nationally recognized alpine race trail inspires youth. Sugarloaf's alpine racing heritage has been anchored to the Narrow-Gauge trail with generous support from the Sugarloaf ski club. The pipeline of alpine athletes from youth programs to the regional, national and international stage has been full and flowing for years. This project envisions the same for Nordic Skiing. There are over 800 children currently enrolled in season long programs at Sugarloaf, less than 15 of those children are Nordic Skiers or .018%. Development of these trails and future infrastructure upgrades is an investment in our future Nordic community.

Infrastructure - Renovation and development of the race course sets the stage for future development as originally designed by John Morton back in 2009. The Town and John's vision had this project and others on their radar to help create a full complement of race trails that offers numerous options for race scenarios. This work would also prepare the trails for snowmaking which is something that would bring us into the top echelons of Nordic Centers in the East. In addition, on race applications asking whether we are homologated or not, the next question is usually whether our facility has snowmaking. It's a feature that, in the coming seasons will be critical to the health and longevity of our Nordic Skiing in exactly the same way it is for alpine operations at mountains everywhere. This trail project would set the stage for these upgrades when possible.



Sugarloaf 2.5km FIS Inspection Report 10/10/2021





NOTES FROM THE CARRABASSETT VALLEY HISTORY COMMITTEE

Jean Luce, Chair (repurposed from the 2023 CV Fall Newsletter)

We did it! The book about Carrabassett Valley's history is now in the hands of our publisher, Down East Books.

It is a very collective WE because it took the involvement of many Carrabassett Valley people to get it there. If you are reading this report now, you may know many if not most of them. Even if you don't know them personally, you may know of them.

The committee sends a big thank-you to everyone who was interviewed, tracked down information and photos, or helped in any number of other ways. It has been a multi-year effort from the initial expansion of the history timeline in the Town website to getting the manuscript and accompanying photos to the publisher. Committee meetings were just the beginning.

Of the foremost importance has been the dogged determination of author Ginny Wright, digging and researching every bit of information we threw her way and then using her wonderful writing talent to say what we meant. Her efforts went way beyond our expectations, hopes, and dreams. The result will be a book every one of you will want to read and savor. The vagaries of the publishing world will determine how long before the book will be available, although one to two years is to be expected.

The next step for the Town and the committee will be to decide what the future will bring for saving the many historical materials (artifacts and ephemera - things) which this project has generated. We are all part of history every day and this town is changing faster than ever before. What is next for recording it and saving it has yet to be determined.



Clem and Rolande Begin holding their "Begins Way" sign. See the inside of this reports cover for the dedication to the Begins.



History Committee's last meeting with Jean Luce as Chair of the History Committee. Picture from left to right are, Donald Fowler Jr., Timothy Flight, John Slagle, Jean Luce, John Beaupre. Missing from the photo are Ted Jones, and Wendy Russell.



TAX COLLECTOR'S REPORT

2023 REAL ESTATE TAXES	\$ 5,143,751.31
2023 PERSONAL PROPERTY TAXES	\$ 35,663.84
2023 TAX COMMITMENT	\$ 5,179,415.15
2023 ABATEMENTS.....	\$ 5,409.40
2023 REAL ESTATE TAXES COLLECTED	\$ 4,993,057.96
2023 PERSONAL PROPERTY TAXES COLLECTED	\$ 35,198.20
2023 TOTAL AMOUNT COLLECTED AS OF 12/31/2023	\$ 5,033,665.56
2023 TOTAL BALANCE DUE AS OF 12/31/2023.....	\$ 110,085.75
2022 REAL ESTATE TAXES OUTSTANDING 1/1/2023.....	\$ 144,176.23
2022 PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2023	\$ 885.81
2022 BALANCE DUE 01/01/23	\$ 145,062.04
2022 ABATEMENTS.....	\$ 8,469.66
2022 REAL ESTATE TAXES COLLECTED as of 12/31/2023.....	\$ 122,370.17
2022 PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2023	\$ 885.81
2022 TOTAL BALANCE COLLECTED as of 12/31/2023.....	\$ 131,725.64
2022 TOTAL BALANCE DUE AS OF 12/31/2023.....	\$ 13,336.40
2021 REAL ESTATE TAXES OUTSTANDING 1/1/2023.....	\$ 11,538.60
2021 PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2023	\$ -
2021 BALANCE DUE 1/1/2023.....	\$ 11,538.60
2021 ABATEMENT	\$ 18.67
2021 REAL ESTATE TAXES COLLECTED as of 12/31/2023.....	\$ 11,538.60
2021 PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2023	\$ -
2021 TOTAL BALANCE COLLECTED AS OF 12/31/2023	\$ 11,538.60
2021 TOTAL BALANCE DUE AS OF 12/31/2023.....	\$ -

2023 DELINQUENT PERSONAL PROPERTY LIST

	2023 Tax Due	PD by 12/31/23	Due 12/31/23
THE RACK LLC C/O JEFFERY STRUNK.....	\$305.47	\$-	\$310.39 *
TUFULIOS.....	\$152.74	\$-	\$155.00

* Taxes were paid in full after 12/31/2023

**Partially paid



2023 DELINQUENT TAXPAYER LIST

	2023 Tax Due	PD by 12/31/23	Due 12/31/23		2023 Tax Due	PD by 12/31/23	Due 12/31/23
AINSWORTH, SCOTT L.....	313.76	0.00	318.40	DEROSE, MARK J.....	4,955.04	0.00	72.09
ALLARD, THOMAS J.....	1,024.16	3.09	1,036.18	DERY, MICHAEL J.....	71.04	0.00	2,132.69
AMES, DAVID & ELIZABETH M.....	53.28	0.00	54.07	DINSMORE, BENJAMIN T.....	2,101.60	0.00	1,089.28 *
AMES, DAVID R. & ELIZABETH M.....	124.32	0.00	126.16	DISOTTO, ANTHONY J.....	1,089.28	0.00	120.15
ANNIS, NICOLE.....	811.04	0.00	811.04 **	DOANE, FELMA I.....	118.40	0.00	509.12 *
ATKINS, PATRICIA M CONNOLLY.....	1,823.36	1,802.38	21.05	DR. WILLIAM R. SHAW.....	509.12	0.00	54.07
B21 PARTNERS, LLC.....	402.56	0.00	408.52	EDMONDS, JOHN.....	53.28	0.00	842.98 *
BEGIN, LEWIS.....	130.24	0.00	132.17	FARMER, MARGARET TRUSTEE.....	917.60	74.62	568.32 *
BELLEY, MICHAEL.....	65.12	0.00	66.08	FOSTER, CHRISTIAN C.....	568.32	0.00	104.93
BERRY, ALLEN.....	917.60	0.00	931.18	G&T HOLDINGS, LLC.....	2,125.28	2,107.81	1,477.87
BLUE MOUNTAIN RUSTIC, LLC.....	2,823.84	0.00	2,823.84 *	GARREC, JEAN M.....	1,456.32	0.00	2,675.84 *
BONADIO, TRACY LOUISE.....	53.28	10.83	43.08	GEOGHAN, MICHAEL.....	2,675.84	0.00	118.40 *
BOYNTON, MATTHEW T.....	118.40	0.00	118.40 *	GERENCER, MOLLY C.....	118.40	0.00	667.71 *
BUTLER, MARGARET A.....	568.32	0.00	568.32 *	GEROW, WARREN H.....	668.96	1.25	16.14
CAIN, LEO T.....	53.28	10.00	43.28 *	GLENN, WENDY A.....	793.28	0.00	805.02
CAMBRIDGE, THOMAS.....	846.56	0.00	859.08	GOLDBERG, JENNIFER.....	118.40	0.00	120.15
CAMBRIDGE, THOMAS F.....	112.48	0.00	114.14	GOODWIN, CHRISTOPHER E.....	3,445.44	0.00	3,445.44 *
CANTARA, CHRISTOPHER J.....	1,391.20	0.00	1,411.78	GRAY, CAROL L., HEIRS OF.....	568.32	0.00	576.73
CANUCK INVESTMENTS, LLC.....	2,770.56	2,749.39	21.36	HARDING, DAVID J.....	1,480.00	0.00	1,480.00 *
CARNAHAN & SONS LLC.....	1,746.40	0.00	1,746.40 *	HARRISON, JAMES M.....	734.08	0.11	733.97 *
CARNAHAN, NEIL.....	278.24	0.00	278.24 *	HARRISON, WILLIAM S.....	3,557.92	0.00	3,557.92 *
CARNAHAN, NEIL.....	213.12	0.00	213.12 *	HILL, DERRICK A.....	29.60	0.00	29.60 *
CASCIO, STEVE.....	568.32	0.00	576.73	HOLBURN, MURRAY P.....	183.52	0.00	186.24
CASSIDY, IV, DANIEL E.....	1,326.08	0.00	1,345.70	HUBBARD, BARBARA.....	639.36	0.00	648.82
CLARK, KEVIN C.....	710.40	0.00	720.91	HUBER, LARE.....	65.12	0.00	66.08
CLARK, KEVIN C.....	633.44	0.00	642.81	HUBER, LARE.....	65.12	0.00	66.08
COTE, WILLIAM.....	728.16	0.00	738.93	HUDSPATH, SAMUEL.....	515.04	0.00	522.66
CROMMETT, PAUL.....	1,485.92	0.00	1,507.90	JORGENSEN, CASEY S.....	3,143.52	0.80	3,189.22
CURTIN, TERESA.....	65.12	0.00	65.12 *	KARATZIOS, CONSTANTINOS.....	53.28	0.00	54.07
CURTIS, WM.....	71.04	0.00	72.09	KEENE, BARBARA.....	65.12	0.00	66.08
DAYTON, ALEXA M.....	870.24	0.00	870.24 *	KENDALL, CHRISTINE A.....	3,528.32	3,506.86	21.65
DELTA INVESTMENTS.....	1,491.84	1,472.47	668.96	KNOWLES, JONATHAN.....	2,835.68	0.00	2,835.68 *
DELTA INVESTMENTS LLC.....	668.96	0.00	668.96 *	KROUSE, CHRISTOPHER W.....	509.12	0.00	516.65
DELTA INVESTMENTS, LLC.....	668.96	0.00	668.96 *	LAKEMAN, HEATHER.....	53.28	0.49	53.57
DERBYSHIRE, RALPH C.....	668.96	0.00	5,028.35	LALIBERTE, DOUGLAS P.....	53.28	0.00	54.07

* PD IN FULL AFTER 12/31/23

** PARTIAL PAYMENT AFTER 12/31/23



	2023 Tax Due	PD by 12/31/23	Due 12/31/23		2023 Tax Due	PD by 12/31/23	Due 12/31/23
LANCASTER, SHANNON C.....	106.56	0.00	106.56 *	RUTSTEIN, LISA A.....	4,084.80	0.00	4,084.80 *
LANCASTER, SHANNON C.....	76.96	0.00	76.96 *	S & D MANAGEMENT COMPANY, LLC.....	1,397.12	0.00	1,397.12 *
LAROCHELLE, LORI.....	757.76	2.73	766.20	SAABYE, BRIAN.....	1,574.72	0.00	1,598.02
LEEMAN, CERINA L.....	124.32	0.00	126.16	SAPPIER, GAVIN.....	189.44	0.00	192.24
LEGERE, RICHARD P.....	2,296.96	2,232.91	64.05	SAPPIER, GAVIN.....	130.24	0.00	132.17
LEVESQUE, PETER.....	53.28	0.00	54.07	SAPPIER, GAVIN.....	153.92	0.00	156.20
LILLIMAN, MICHAEL.....	1,148.48	448.03	700.45 *	SEVIGNY, JOSHUA.....	2,119.36	0.00	2,150.71
MALONE, ALESSANDRA M.....	2,030.56	72.19	1,987.34	SEVIGNY, JOSHUA.....	236.80	0.00	240.30
MANOS, LAURIE.....	1,545.12	0.00	1,545.12 *	SHAPELL, IRVIN.....	1,195.84	0.00	1,213.53
MCDEVITT, KEVIN P.....	1,515.52	1,504.56	66.07	SHAW, ROBERT S.....	1,989.12	1,988.14	53.28 *
MCFALLS, MICHAEL.....	65.12	0.01	2,727.44	SHUBERT, SARAH B.....	53.28	0.00	1,916.42
MCKENDRY, PETER J.....	2,687.68	0.00	3,025.12 *	SILVERMAN, LEE B.....	1,888.48	0.00	609.76 *
MCPHERSON, STEPHEN.....	3,025.12	0.00	1,099.39	SIMONDS, ELIZABETH CARLISLE.....	609.76	0.00	22.60
MICHAUD, GERARD.....	1,083.36	0.00	3,772.76	SIROIS, LUCAS.....	3,244.16	8.35	3,283.68
MIRAMANT, STEPHEN 1/2.....	3,717.76	0.00	1,519.92	SMALL, ANIA.....	2,764.64	0.00	2,805.54
MOCKLER, KURT.....	1,497.76	0.00	54.07	SMITH, BRIAN T.....	65.12	0.00	66.08
MOONEY, MICHAEL E.....	53.28	0.00	66.08	SPLIT ROCK GETAWAY LLC.....	1,574.72	251.13	1,341.43
MOORE, PRESTON B.....	65.12	0.00	1,549.96	STEPHENSON, DEBORAH M.....	1,633.92	0.00	1,658.09
MOOSE MOUNTAIN ROAD, LLC.....	1,527.36	0.00	2,409.44 *	STEVENSON, ROBERT.....	82.88	0.00	82.88 *
NAIMAN, FRANK R.....	2,409.44	0.00	142.08 *	STRAYTON, ROBERT H.....	76.96	0.00	78.10
NAIMAN, FRANK R.....	142.08	0.00	515.04 *	STRUNK, JEFFREY L.....	899.84	0.00	913.15
NOBLE, CYRUS B.....	515.04	0.00	2,764.29 *	SUGARLOAF REALTY TRUST OF 2015.....	1,166.24	0.35	1,165.89 *
NOBLE, G DONALD.....	2,764.64	0.35	54.07	TALBOT, JAMES A.....	1,170.40	0.00	1,187.72
NORTON, KATIE L.....	53.28	0.00	120.15	THE RACK, LLC.....	994.56	0.00	994.56 *
OSGANIAN, ANDREA.....	118.40	0.00	1,387.75	THE RACK, LLC C/O JEFFERY STRUNK.....	5,872.64	0.00	5,872.64 *
OTT, ROBERT FJR.....	1,367.52	0.00	82.88 *	TIMBERLINE LLC.....	3,445.44	0.00	3,496.41
OUELLETTE, JEAN-GUY.....	82.88	0.00	53.28 *	TOZER, CAROLYN J.....	2,883.04	0.00	2,883.04 *
PALMER, ROBIN.....	53.28	0.00	278.24 *	TRAFICANTE, JONI S.....	65.12	0.00	66.08
PARADISO PROPERTIES, LLC.....	278.24	0.00	2,727.44	VALLEY BOWL REAL ESTATE HOLDING LLC.....	8,157.76	0.00	8,157.76 *
PEASE, EDWARD C JR.....	2,687.68	0.00	2,691.40	VERRILL, PETER J.....	142.08	0.00	144.18
PERRY, MICHAEL A.....	2,652.16	0.00	1,438.56 *	WESCOTT, SETH B.....	396.64	0.00	402.51
POWELL, DEBORAH A.....	1,438.56	0.00	1,459.41	WESCOTT, SETH B.....	349.28	0.00	354.45
PURVIS, GEORGE T.....	1,438.56	0.43	753.80 *	WESCOTT, SETH B.....	651.20	0.00	660.83
RINGUETTE, BERTRAND N JR.....	858.40	104.60	54.07	WEST MOUNTAIN MARGARITA LLC.....	3,859.84	1.48	3,858.36 *
ROGERS, MAYA.....	53.28	0.00	13.08	WHIPPLE, STEVEN N.....	1,918.08	2.05	1,916.03 *
ROSBOROUGH, ASHLEY M.....	53.28	0.00	53.28 *	WOODBURY, SALLY.....	893.92	0.00	893.92 *
ROSBOROUGH, ASHLEY M.....	53.28	0.00	53.28 *	WOODBURY, SALLY.....	142.08	0.00	142.08 *
ROSBOROUGH, ASHLEY M.....	53.28	0.00	53.28 *	YAAPIMA, LLC.....	3,184.96	3,170.30	14.81
ROSBOROUGH, ASHLEY M.....	53.28	0.00	53.28 *	ZINN, JENNIFER L.....	1,515.52	0.00	1,537.94

* PD IN FULL AFTER 12/31/23

** PARTIAL PAYMENT AFTER 12/31/23



2024 PROPOSED MUNICIPAL BUDGET

	<i>2021</i> <i>Approp.</i>	<i>2022</i> <i>Approp.</i>	<i>2023</i> <i>Approp.</i>	<i>2024</i> <i>Request</i>
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GENERAL GOVERNMENT ACCOUNTS

General Government Salaries:

Town Manager	\$87,896	\$92,291	\$95,291	\$98,626
Town Clerk/Tax Collector	\$40,376	\$42,395	\$45,395	\$46,984
Note: In addition, Town Clerk also receives \$8,708 as School Secretary)				
Treasurer	\$38,000	\$40,224	\$45,304	\$47,890
Selectmen	\$5,000	\$5,000	\$5,000	\$5,000
Part-time Office Staff	<u>\$5,000</u>	<u>\$4,000</u>	<u>\$0</u>	<u>\$0</u>
Interim Town Manager				<u>\$4,000</u>
Totals	\$176,272	\$183,910	\$190,990	\$202,500

Town Office Expenses:

Internet Service				\$1,800
Heat/Utilities	\$8,500	\$10,500	\$11,500	\$11,850
Telephone	\$4,000	\$5,000	\$5,000	\$5,000
Supplies/Tax Bills	\$7,200	\$7,200	\$7,000	\$7,000
Clean Building/Trash	\$3,400	\$3,500	\$4,000	\$4,200
Copier (maintenance)	\$750	\$750	\$5,500	\$900
Computers/Software Support	\$14,200	\$14,200	\$14,500	\$26,700
Elections	\$1,500	\$1,500	\$1,500	\$2,000
Postage	\$5,000	\$4,500	\$5,000	\$5,300
Legal	\$30,000	\$15,000	\$10,000	\$15,000
Town Mgr. Expenses/Training	\$1,500	\$2,000	\$1,500	\$1,500
Town Mgr. Auto Expense	\$5,500	\$4,500	\$5,500	\$5,500
Treasurer's Expenses/Training	\$500	\$500	\$500	\$500
Tax Collector's Expenses/Training	\$600	\$600	\$600	\$600
Dues (Maine Municipal Asso.)	\$4,100	\$4,200	\$4,600	\$4,700
Auditor/Town Reports	\$8,500	\$10,000	\$10,500	\$13,500
Registry of Deeds	\$1,800	\$1,800	\$1,500	\$1,500
Advertisement/Misc.	\$3,000	\$2,500	\$1,800	\$1,800
New Equipment	\$1,200	\$1,500	\$1,500	\$1,000
Newsletter	\$5,200	\$5,400	\$7,200	\$8,200
Web Site Maintenance	\$500	\$1,000	\$500	\$500
Bank Fees	<u>\$800</u>	<u>\$400</u>	<u>\$300</u>	<u>\$150</u>
Cash Account Expenses			<u>\$1,800</u>	<u>\$1,800</u>
Totals	\$107,750	\$96,550	\$101,800	\$121,000



	<i>2021 Approp.</i>	<i>2022 Approp.</i>	<i>2023 Approp.</i>	<i>2024 Request</i>
Tax Assessing Expenses:				
Tax Mapping	\$3,000	\$2,000	\$2,000	\$500
Training/Expenses	\$900	\$0	\$0	\$0
Supplies/Misc.	\$200	\$1,000	\$1,000	\$0
GPS work (place new bldgs on maps)	\$0	\$0	0	\$0
Assessor/Contract	\$31,658	\$47,500	\$50,000	\$51,000
Totals	\$35,758	\$50,500	\$53,000	\$51,500
Code Enforcement Expenses:				
Code Enforcement Officer/Assessor	\$57,277	\$62,191	\$65,191	\$67,473
Vehicle Allowance	\$4,000	\$4,000	\$4,000	\$5,000
Phone, Supplies, Equipment, Other	\$2,300	\$3,000	\$2,000	\$2,000
Expenses/Training	\$300	\$600	\$600	\$600
Totals	\$63,877	\$69,791	\$71,791	\$75,073
Planning Board Expenses:				
Planning Board Expenses/Legal	\$1,000	\$1,000	\$1,000	\$1,000
Meeting Recording Fees	\$650	\$650	\$650	\$900
Consultant Fees	\$1,000	\$1,000	\$1,000	\$1,000
AVCOG dues	\$8,000	\$7,800	\$8,500	\$9,352
Ordinance Printing/Misc.	\$400	\$400	\$400	\$400
Totals	\$11,050	\$10,850	\$11,550	\$12,652
Selectmen's Expenses and Town Donations:				
New Town Manager Search				\$8,500
Donations (Social Seviles, Events, etc.)	\$10,000	\$10,000	\$11,300	\$14,000
Meeting Records	\$1,350	\$1,350	\$1,350	\$1,500
Contingency/Other	\$4,000	\$10,000	\$8,700	\$6,000
Totals	\$15,350	\$21,350	\$21,350	\$30,000
Total General Gov't Accounts	\$410,057	\$432,951	\$450,481	\$492,725

PROTECTION ACCOUNTS

Police Department Expenses:				
Police Chief	\$69,566	\$73,045	\$76,045	\$78,707
Town Police Car (gas,maint.)	\$3,000	\$3,000	\$3,500	\$3,500
Phone/Radio	\$3,400	\$4,700	\$5,000	\$10,600
Supplies	\$1,000	\$1,000	\$1,000	\$1,000
New Equipment	\$3,000	\$3,000	\$3,000	\$3,000
Training	\$1,927	\$5,000	\$9,000	\$9,000
Misc.	\$1,000	\$1,000	\$1,000	\$1,000
Town Police Car Reserve	\$5,000	\$5,000	\$5,000	\$5,000
Totals	\$87,893	\$95,745	\$103,545	\$111,807



	<i>2021 Approp.</i>	<i>2022 Approp.</i>	<i>2023 Approp.</i>	<i>2024 Request</i>
Communication Center/Sugarloaf Security Operations (Town share)	\$154,207	\$161,362	\$182,000	\$182,000
Fire Department Expenses:				
Fire Chief/EMS Director	\$42,000	\$44,100	\$58,100	\$61,134
Payroll	\$44,500	\$46,725	\$54,000	\$67,453
New Equipment	\$2,000	\$8,000	\$5,000	\$18,703
Equipment Maint. (gas, repairs, etc.)	\$20,930	\$21,200	\$21,225	\$24,425
Telephone/Pagers	\$1,700	\$1,700	\$1,700	\$1,700
Training	\$1,500	\$1,500	\$1,000	\$1,000
Misc.	\$1,000	\$1,000	\$1,500	\$2,000
Totals	\$113,630	\$124,225	\$142,525	\$176,415
Fire Department Vehicle Reserve				\$40,000
Operation of New Mountain Fire Station:				
Supplies, Misc. & Cleaning	\$500	\$500	\$500	\$500
Maintenance and Repairs	\$1,200	\$1,200	\$3,000	\$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	\$11,000
Capital Maintenance/Reserve	\$5,000	\$5,000	\$5,000	\$5,000
Totals:	\$20,900	\$21,000	\$28,350	\$29,350
Northstar EMS Subsidy:	\$72,295	\$77,154	\$93,980	\$115,400
Animal Control Expenses:				
Animal Control Officer	\$500	\$0	\$0	\$0
Franklin County Animal Shelter	\$1,820	\$1,485	\$1,614	\$1,700
Supplies, Heat, Misc.	\$200	\$100	\$100	\$100
Training	\$0	\$100	\$100	\$100
Totals	\$2,520	\$1,685	\$1,814	\$1,900
Total of Protection Accounts	\$451,445	\$481,171	\$552,214	\$656,872



	2021	2022	2023	2024
	<i>Approp.</i>	<i>Approp.</i>	<i>Approp.</i>	<i>Request</i>

INSURANCE ACCOUNTS:

Law Enforcement Liability Ins.	\$5,200	\$5,600	\$7,500	\$8,700
Aviation (Airport) Insurance	\$2,250	\$2,300	\$3,000	\$3,000
Bonds (treasurer/tax collector)	\$900	\$900	\$900	\$900
Vehicle Insurance Coverage	\$7,100	\$8,000	\$9,000	\$9,700
Public Officials Liability Ins.	\$1,200	\$1,200	\$1,200	\$1,500
Property/Inland Marine/Crime	\$21,200	\$28,000	\$31,000	\$35,000
Employment Practices Ins.	\$2,800	\$2,800	\$3,000	\$3,500
General Liability Ins.	<u>\$7,200</u>	<u>\$7,000</u>	<u>\$7,000</u>	<u>\$8,000</u>
Totals	\$47,850	\$55,800	\$62,600	\$70,300

RECREATION ACCOUNTS:

Recreation Programs:

Director's Travel	\$1,800	\$1,800	\$1,800	\$2,000
Education	\$1,600	\$1,600	\$1,600	\$1,600
Pool Operations	\$36,900	\$38,900	\$43,800	\$47,600
Pool Repair/Equipment	\$2,500	\$2,500	\$3,500	\$3,500
Summer Camp Operation	\$12,500	\$18,000	\$12,000	\$12,000
Sports	\$9,000	\$9,000	\$9,000	\$9,000
July 4th	\$8,950	\$7,000	\$7,000	\$7,000
Special Events/Activities/Misc.	<u>\$1,600</u>	<u>\$1,900</u>	\$2,000	\$1,800
Transportation			<u>\$5,000</u>	<u>\$0</u>
Totals	\$74,850	\$80,700	\$85,700	\$84,500

Anti-Gravity Center Operation Expenses:

Director's Salary	\$61,086	\$65,141	\$68,086	\$70,469
Recreation Assistant*		\$28,880	\$27,512	\$28,474
Part-time	\$56,800	\$35,000	\$43,327	\$44,483
Custodial Contract	\$13,700	\$15,000	\$16,000	\$17,500
Ads/Postage	\$2,400	\$2,600	\$2,600	\$2,600
Fuel	\$15,000	\$13,000	\$12,200	\$14,850
Electricity	\$5,600	\$6,000	\$9,300	\$9,300
Supplies	\$9,000	\$9,000	\$8,200	\$8,200
Telephone	\$3,200	\$3,700	\$3,200	\$3,300
Plowing/Grading, etc.	\$12,000	\$12,500	\$13,300	\$14,500
Trash Removal	\$1,700	\$1,860	\$2,400	\$2,500
Building Maintenance	\$14,000	\$12,000	\$12,000	\$12,000
Office Equipment	\$900	\$900	\$900	\$900
Sewer Fee	\$1,300	\$1,100	\$1,100	\$1,100
Insurance	\$20,000	\$20,000	\$20,500	\$22,000
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	\$800



	<i>2021 Approp.</i>	<i>2022 Approp.</i>	<i>2023 Approp.</i>	<i>2024 Request</i>
Credit Card Co. Cost (for Revenues)	\$900	\$1,800	\$3,000	\$4,000
AGC Capital Reserve Account	<u>\$3,120</u>	<u>\$3,120</u>	<u>\$3,120</u>	<u>\$3,120</u>
Totals	\$230,706	\$241,601	\$256,745	\$269,096

Recreation Events/Programs:

Alden MacDonald Jr. Golf			\$12,000	\$8,000
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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	\$5,000	\$10,000
Snowmobile Trail Grooming and Maintenance	\$22,000	\$22,000	\$22,000	\$22,000
Outdoor Center Operations (port-a-potty, etc.)	\$1,200	\$1,200	\$1,600	\$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	\$10,000	\$10,000
Narrow Gauge Pathway Maintenance	<u>\$17,500</u>	<u>\$17,500</u>	<u>\$17,500</u>	<u>\$20,000</u>
Totals	\$70,700	\$69,700	\$76,100	\$83,600

Total Recreation Accounts	\$376,256	\$393,001	\$430,545	\$445,196
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LIBRARY AND COMMUNITY CENTER

Library Operations:

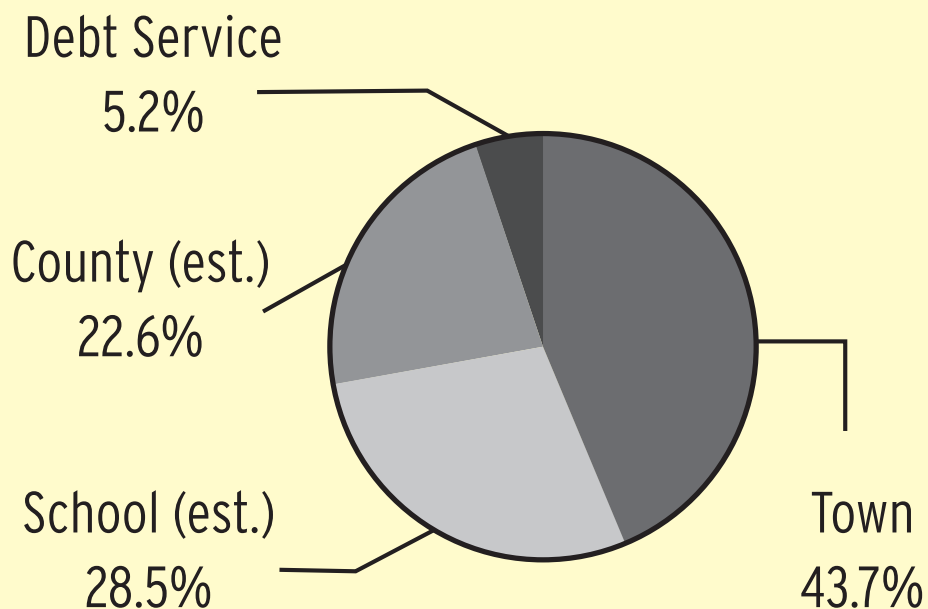
Electronic Materials				\$200
Director	\$47,804	\$50,195	\$53,195	\$55,057
Part-Time Payroll	\$2,920	\$3,400	\$12,252	\$12,677
Books/Magazines/Audio	\$9,400	\$8,200	\$8,200	\$8,200
Services (computer/library consultants, etc.)	\$1,000	\$2,350	\$3,350	\$4,255
Computerized Catalog	\$460	\$470	\$470	\$495
Furniture/Equipment	\$1,500	\$1,500	\$1,600	\$1,600
Museum Passes			\$555	
Telephone	\$950	\$1,000	\$1,000	\$1,000
Insurance (Library Board)	\$700	\$700	\$700	\$700
Professional Development (Asso. Dues, etc.)	\$900	\$900	\$900	\$1,500
Special Events	\$2,500	\$2,000	\$2,000	\$2,000
Postage	\$150	\$150	\$150	\$100
Supplies	\$1,300	\$1,300	\$1,300	\$1,200
Publicity	\$950	\$850	\$850	\$1,200
Mileage/Misc. Expenses	<u>\$400</u>	<u>\$400</u>	<u>\$200</u>	<u>\$200</u>
Totals	\$70,934	\$73,415	\$86,722	\$90,384



PROPOSED TOTAL BUDGET EXPENDITURES FOR 2024

EXPENDITURES

Town	\$ 2,837,417	43.7%
School (est.)	\$ 1,853,428	28.5%
County (est.)	\$ 1,468,751	22.6%
Debt Service	\$ 337,16	5.2%
Total	\$ 6,496,763	100.0%





TOWN MEETING WARRANT 2024

STATE OF MAINE
COUNTY OF FRANKLIN, ss.

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

GREETINGS: In the name of the State of Maine you are hereby required to notify and warn the voters of the Town of Carrabassett Valley qualified by law to vote in Town Affairs to meet at the **Town Office on Tuesday March 5th, 2024 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 eight (8:00) o'clock in the evening. **We will reassemble at the Outdoor Center at Six (6:00) o'clock in the evening on Wednesday March 13th, 2024** to vote on all other articles, beginning with Article Three.

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

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

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

Article 3. Shall the Town vote taxes due as October 1st, 2024 and the rate of interest to be charged on unpaid taxes as 6% percent per year and the date such interest commences as October 2nd, 2024.

Recommended by the Select Board

Article 4. 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 5. Shall the Town vote to authorize the Municipal Officers to spend an amount not to exceed 1/4 of the 2024 annual budget during the period from January 1, 2025 to the March 2025 annual Town Meeting.

Recommended by the Select Board

Article 6. Shall the Town vote to raise and appropriate **\$492,725** for General Government Accounts as follows:

General Government Salaries	\$202,500
Town Office Operating Expenses	121,000
Assessing	51,500



Code Enforcement	75,073
Planning Board Expenses	12,652
Donations/Contributions & Contingency	<u>30,000</u>
Total:	\$492,725

Recommended by the Budget Committee

Article 7. Shall the Town vote to raise and appropriate **\$727,172** for the Town Protection and Town Insurance Accounts as follows:

Police Department	\$111,807
Communications and Sugarloaf Security	182,000
Fire Department Expenses	176,415
Fire Department Vehicle Reserve	40,000
Mountain Fire Station Expenses	29,350
NorthStar Emergency Medical Services	115,400
Animal Control and Shelter Services	1,900
Town Insurances	<u>70,300</u>
Total:	\$727,172

Recommended by the Budget Committee

Article 8. Shall the Town vote to raise and appropriate **\$445,196** for Recreation Programs and Facilities as follows:

Recreation Department	\$ 84,500
Operation of the Anti-Gravity Complex (AGC)	269,096
Alden MacDonald Junior Golf Program	8,000
Playground & Equipment Reserve	1,000
Pool Reserve	4,000
Town Park Reserve	10,000
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>20,000</u>
Total:	\$445,196

Also, to approve transferring any remaining balance in the Narrow-Gauge Maintenance Account in 2024 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 \$110,000 for a total of \$135,000 are being requested in warrant article #24.)

Recommended by the Budget Committee

Article 9. 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 \$16,000) 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	\$ 450
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 assist the Carrabassett Valley Outdoor Association in stocking the Outdoor Center Pond with fish.	<u>\$450</u>
Total:	\$18,400

(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 12/31/23 there was approximately \$413,000 in this Reserve Fund).

Recommended by the Budget Committee

Article 10. Shall the Town vote to raise and appropriate **\$30,000** for the Public Lot account and 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 12/31/23 there was an approximate deficit of \$136,440 in the Public Lot Reserve Account which will be reimbursed through timber harvesting revenues in 2024 and 2025).

Recommended by the Budget Committee

Article 11. Shall the Town vote to raise and appropriate **\$139,784** for Library Operations and Community Center Building Expenses:

Library Operations:	\$90,384
Community Center Building Expenses:	44,400
Community Center Building Reserve	<u>5,000</u>
Total:	\$139,784

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 12.** Shall the Town vote to raise and appropriate **\$30,300** to operate the Airport and **\$10,000** for the Airport Reserve and to also place anticipated 2024 Airport Lease Revenues (estimated \$10,000) and related grant funds received into the Airport Reserve Fund and to use these funds for capital maintenance and improvements and the Town's share of approved airport projects.

Airport Operation	\$30,300
Airport Reserve	<u>10,000</u>
Total:	\$40,300

Recommended by the Budget Committee

- Article 13.** Shall the Town vote to raise and appropriate **\$82,700** 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)	6,200
Road Plowing Contracts	57,000
Summer Road Maintenance	4,000
Clean-up Day	400
Street and House Signs	1,500
Carriage Road Maintenance	<u>12,000</u>
Total:	\$82,700

Recommended by the Budget Committee

- Article 14.** Shall the Town vote to raise and appropriate **\$44,530** for maintenance, and operation of the following Town facilities and related services:

Town Office Buildings	\$12,000
Town Park(s)	15,930
Town Office Building Expansion Reserve	5,000
Maintenance of the Information Center	7,000
Cemetery Maintenance	3,000
Seasonal Lighting	<u>1,600</u>
Total:	\$44,530

Recommended by the Budget Committee

- Article 15.** 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>
Total:	\$145,000



(Note: \$145,000 is the same amount appropriated last year. Accumulated surplus funds in the WMT Explorer Account will help pay for 2024 operations. The intent is to match funding (\$75,000) with Sugarloaf over a period of years and to eventually build and operate a needed bus wash facility for both the Explorer and Sugarloaf buses. With the 2024 Town appropriation and the Sugarloaf match there will be \$450,000 in this reserve. A properly designed bus wash facility will cost over \$1,000,000).

Recommended by the Budget Committee

Article 16. Shall the Town vote to raise and appropriate **\$264,010** for operation of the Transfer Station and Recycling Services:

Transfer Station Operation	\$239,010
Recycling Program	<u>25,000</u>
Total:	\$264,010

Recommended by the Budget Committee

Article 17. 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>
Total:	\$55,000

Recommended by the Budget Committee

Article 18. Shall the Town vote to raise and appropriate **\$337,167** for Obligated Debt and to accept and expend additional payments of approximately \$70,664 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 project at the Anti-Gravity Center).

Recommended by the Budget Committee

Article 19. To see if the Town will vote to raise and appropriate **\$263,400** as the Town's share of Employee Benefits and related requirements:

Social Security	\$62,000
Employee Health Insurance	110,000
Maine State Retirement	51,000
Workman's Compensation	37,000
Unemployment Compensation	3,000
Health Insurance Pre-Tax Service	<u>400</u>
Total:	\$263,400



Recommended by the Budget Committee

Article 20. 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>
Total:	\$55,600

Recommended by the Budget Committee

Article 21. Shall the Town raise and appropriate **\$12,000** for the following Town programs and services:

Town Scholarship Fund	\$10,000
General Assistance (to people in need)	<u>2,000</u>
Total:	\$12,000

Recommended by the Budget Committee

Article 22. To see if the Town will vote to carry the following Account Balances forward (as of Dec. 31st, 2023) and to expend these funds for said purposes:

<u>BALANCE FORWARD ACCOUNTS</u>	<u>2023 REQUEST</u>
Town Website	\$1,155
Surface Water Management Plan	1,504
Town Police Car Reserve	20,722
Fire Department Training Center	1,980
Outdoor Adventure Camp	23,444
Recreation Department Sports	8,310
Mountain Bike Race	2,890
Alden MacDonald Jr. Golf Program	5,105
Recreation Program Transportation	5,000
Recreation After School Program Grant	3,319
AGC New Equipment (Town and CVA Funds)	17,849
Mountain Bike Trail Signage	1,086
USDA Mt. Bike Trail Grant	(9,323)
Town/Mt. Bike Club Trail Planning	4,606
Town/Mt. Bike Club Trail Development Funds	97,553
Outdoor Center Bike Trail Development	17,500
Community Building Capital Maintenance	351
Airport Fuel	2,305
Airport AWOS Project	3,425
Town Buildings Repairs/Improvements Account	12,314
Information Center (Bldg. Improvements)	2,908
Town Scholarship Account	14,760
Cemetery Maintenance and Improvements	830
CVOA Shooting Range	2,930



ATV Club Matching Funds	16,621
Maine Huts & Trails Trail Development (matching funds)	4,833
American Rescue Plan Act Funds	25,478
History Committee Project	3,171
New Town Comprehensive Plan Project	<u>60,968</u>
Total:	\$353,594

Recommended by the Budget Committee

Article 23. 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	\$35,000
Tree Growth Reimbursement	"	20,000
Local Road Assistance Program	"	3,700
Veteran's Exemption Reimbursement	"	<u>250</u>
Total:		\$58,950

Recommended by the Budget Committee

Article 24. To see if the Town will vote to expend the following revenues from the following accounts to reduce the property tax commitment:

Unappropriated Surplus	\$200,000
State Revenue Sharing	35,000
Excise Tax Collections	220,000
Boat Excise Tax Collections	1,800
Interest on Taxes and Lien Fees	7,400
Cash Investments	30,000
Town Clerk Fees	5,800
Building and Plumbing Fees	10,000
Ambulance Service Rent	11,900
CVA AGC Reimbursement	25,000
AGC Revenue	110,000
Pool and Lesson Fees	6,000
State Tree Growth Tax Reimbursement	20,000
Cable TV Franchise Fees (net)	32,500
Library and Community Center Revenues	500
Transfer Station Revenue (metal)	1,500
Police Department Revenues	<u>1,500</u>
Total:	\$718,900

Recommended by the Budget Committee

Article 25. 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 26. 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 2024 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 27. To see if the Town will vote to appropriate funds from Overlay for abatements and over drafts.

Select Board Recommends Approval

Article 28. To see if the Town will vote to expend up to \$100,000 from Undesignated Surplus for flood related damage and improvements.

(Note: It is unknown at this time as to how much reimbursement the Town will receive from F.E.M.A. for damage repair costs from both the May and the December 18th floods. In addition, if feasible, more permanent repairs will be completed.)

Recommended by the Budget Committee

Article 29. To see if the Town will vote to authorize the Select Board to enter into a new 10-year agreement with Carrabassett Valley Academy (CVA) for continued operation and maintenance of the Anti-Gravity Complex (AGC) and to allow CVA to construct and manage, at no cost to the Town, a new fitness and training facility adjacent to the AGC on such terms and conditions as the Select Board deems in the best interest of Town.

(Note: The CVA Board and the Town Select Board have agreed on the terms and conditions of a new 10-year AGC operations agreement in addition to allowing for the construction and management of the fitness and training facility which CVA would have exclusive use of).

Select Board Recommends Approval

Article 30. To see if the Town will vote to authorize the Select Board to enter into a new 10-year agreement with Carrabassett Valley Academy (CVA) for continued operation and maintenance of the Anti-Gravity Complex (AGC) on such terms and conditions as the Select Board deems in the best interest of Town.
(Note: This warrant article is not needed if the above Article 29 is approved).

Article 31. To see if the Town will vote to approve an ordinance entitled: '2024 Amendment to the Zoning Ordinance of the Town of Carrabassett Valley, Maine, Article IX, Section 7 (2) - Performance Standards: Off-Street Parking'

Purpose: This Change aligns with a more common minimum size of 9'x18' instead of the current minimum size from 10'x20'. Smaller minimum size would



lessen impervious surface area and/or leave more land undisturbed by development.

Planning Board Recommends Approval

- Article 32.** To see if the Town will vote to approve an ordinance entitled: '2024 Amendment to the Zoning Ordinance of the Town of Carrabassett Valley, Maine, to add a new Article entitled 'Contract Zoning' and adding definitions of 'Contract Zoning' and 'Substantial Commencement of Construction' to Article II'.

Purpose: It would allow an applicant to request a variation from the current zoning requirements, while it would serve as a tool of the Town for betterment of the Town that is not currently allowed, but avoids lessening the Town's baseline zoning standards for general uses that might not be deemed publicly beneficial.

Planning Board Recommends Approval

- Article 33.** To see if the Town will vote to approve an ordinance entitled: '2024 Amendments to the "Shoreland Zoning Ordinance of the Town of Carrabassett Valley, Maine", and the accompanying Shoreland Zoning Map'

Purpose: This updates the Ordinance to be in alignment with changes that the Maine Legislature made to State Statues respective to MDEP Chapter 1000 - Municipal Shoreland Standards that were enacted January 26, 2015, and regarding the Shoreland Zoning Map, change South Branch of the Carrabassett River from 'Stream Protection', to Resource Protection from the Golf Course upstream to the Mount Abram Township Line & other changes are clerical/cleanup of zoning districts.

Planning Board Recommends Approval

- Article 34.** To see if the Town will vote to approve an ordinance entitled: '2024 Amended Carrabassett Valley Marijuana Business Licensing Ordinance to allow Retail Marijuana Stores'

Purpose: To bring the ordinance in compliance with constitutional concerns regarding residency requirements (we cannot restrict the two allowed retail stores to only CV or State of Maine residents) and to correct clerical errors in the original 2020 ordinance.

Select Board Recommends Approval

- Article 35.** To see if the Town will vote to authorize the Selectboard, on behalf of the Town, to apply for and accept Land and Water Conservation Grant funds from the State of Maine Department of Conservation for: 1) reconstructing the existing Homologated Nordic Loop at the Outdoor Center and 2) to create a new 2.5 kilometer loop located at the Outdoor Center (estimated Land and Water Conservation grant funding amount \$80,000); and to see if the Town will vote to expend up to \$80,000 from the Recreation Endowment Fund to match the said Land and Water Conservation Grant Funds.



Select Board and Recreation Committee Recommend Approval

(Note: If approved, it is anticipated that the Town will apply for a Land and Water Conservation Grant in June with expectations of hearing the results in the fall).

Given under our hands this 5th day of February 2024.

Robert Luce

John Beaupre

Karen Campbell

Lloyd Cuttler

John Reynolds, Jr.

Select Board
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 times and places and for the purpose within named by posting on the 12th day of February 2024 attested copies of the within Warrant and copies of the proposed ordinances entitled: 'Amendment to the Zoning Ordinance of the Town of Carrabassett Valley, Maine, Article IX, Section 7 (2) - Performance Standards: Off-Street Parking', 'Amendment to the Zoning Ordinance of the Town of Carrabassett Valley, Maine, to add a new Article entitled 'Contract Zoning' and adding definitions of 'Contract Zoning' and 'Substantial Commencement of Construction' to Article II', 'Amendments to the "Shoreland Zoning Ordinance of the Town of Carrabassett Valley, Maine", and the accompanying Shoreland Zoning Map' and '2024 Amended Carrabassett Valley Marijuana Business Licensing Ordinance to allow Retail Marijuana Stores' at the Carrabassett Valley Town Office, Ayotte's Store, and the Town of Carrabassett Valley Community Center/Library Building all being public and conspicuous places in the Town of Carrabassett Valley.

Mark Lopez, Police Chief of the Town of Carrabassett Valley



NOTES



	<i>2021 Approp.</i>	<i>2022 Approp.</i>	<i>2023 Approp.</i>	<i>2024 Request</i>
Community Building Expenses:				
Cleaning	\$6,500	\$5,500	\$5,500	\$10,000
Maintenance & Repairs	\$4,200	\$7,000	\$10,000	\$8,000
Supplies	\$1,500	\$1,000	\$1,000	\$1,000
Heat	\$4,500	\$4,500	\$4,800	\$7,400
Electricity	\$5,500	\$5,700	\$7,000	\$7,500
Sewer	\$300	\$350	\$300	\$300
Misc.	\$300	\$300	\$300	\$300
Mowing, grounds upkeep, showeling, etc.	\$1,500	\$1,000	\$1,300	\$1,400
Community Garden	\$300	\$300	\$400	\$500
Capital Maintenance and Improvements	\$12,000	\$12,000	\$8,000	\$8,000
Building Capital Maintenance Reserve	\$5,000	\$5,000	\$5,000	\$5,000
Totals	\$41,600	\$42,650	\$43,600	\$49,400
Total Library and Community Center	\$112,534	\$116,065	\$130,322	\$139,784

AIRPORT ACCOUNTS

Airport Operation and Capital Reserve:				
Plowing	\$17,200	\$19,000	\$18,900	\$21,000
Summer Maintenance	\$4,500	\$3,000	\$2,500	\$3,000
Misc./port-a- potty, etc.	\$2,200	\$2,000	\$2,000	\$2,000
Electricity	\$500	\$700	\$1,300	\$1,300
AWOS/Hangar Electricity	\$1,000	\$1,400	\$2,000	\$2,000
Airport Manager			\$1,000	\$1,000
Airport Capital Projects	\$10,000	\$10,000	\$0	\$10,000
Totals	\$35,400	\$36,400	\$27,700	\$40,300

ROAD MAINTENANCE ACCOUNTS:

Street Lights	\$1,600	\$1,700	\$1,600	\$1,600
Plowing/Grading Airport Trailhead	\$6,000	\$6,000	\$5,500	\$6,200
Road Plowing Contracts	\$52,000	\$55,000	\$55,000	\$57,000
Summer Road Maintenance	\$3,000	\$3,500	\$4,000	\$4,000
Clean-up Day	\$300	\$300	\$400	\$400
Street and house signs	\$1,600	\$1,300	\$1,300	\$1,500
Carriage Rd/Huston Brook Rd grading/improve.	\$12,000	\$12,000	\$12,000	\$12,000
Totals	\$76,500	\$79,800	\$79,800	\$82,700

TOWN BUILDINGS AND GROUNDS EXPENSES:

Building Repairs and Maintenance	\$10,000	\$10,000	\$10,000	\$12,000
Parks Maintenance	\$13,180	\$13,180	\$15,930	\$15,930
Totals	\$23,180	\$23,180	\$25,930	\$27,930



	<i>2021 Approp.</i>	<i>2022 Approp.</i>	<i>2023 Approp.</i>	<i>2024 Request</i>
TRANSPORTATION PROGRAM (Town's Share)	<u>\$145,000</u>	\$70,000	\$70,000	\$70,000
BUS WASH FACILITY RESERVE (Town's 50% share)		<u>\$75,000</u>	<u>\$75,000</u>	<u>\$75,000</u>
Totals	\$145,000	\$145,000	\$145,000	\$145,000

SOLID WASTE/RECYCLING ACCOUNTS

Transfer Station Operation:

Plowing	\$8,700	\$9,200	\$10,000	\$11,000
Contract for Operations	\$48,560	\$50,300	\$50,350	\$54,910
Tipping/Hauling Fees	\$140,000	\$145,000	\$147,000	\$150,000
Station Expenses	\$6,300	\$6,300	\$6,000	\$6,000
Tire and Metal Removal	\$2,500	\$2,300	\$2,000	\$2,000
Hazardous & Electronics Waste Removal	\$1,200	\$1,600	\$1,600	\$1,600
Permitting/Misc.	\$500	\$500	\$500	\$500
Burn Pile/Ash Removal	\$8,000	\$8,000	\$3,000	\$3,000
Transfer Station Capital Reserve	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$10,000</u>
Totals	\$220,760	\$228,200	\$225,450	\$239,010

Recycling and Composting:

Recycling (fees and hauling)	\$11,000	\$16,000	\$25,000	\$20,000
Payroll (recycling and composting)	\$600	\$2,500	\$1,500	\$3,500
Truck Maintenance	\$0	\$500	\$500	\$500
Compost Facility/Recycling Misc.	\$400	\$500	\$500	\$500
Recycling/Compost Equipment	<u>\$0</u>	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>
Totals	\$12,000	\$20,000	\$28,000	\$25,000

Total Solid Waste & Recycling	\$232,760	\$248,200	\$253,450	\$264,010
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DEBT SERVICE PAYMENT ACCOUNTS:

Jones Public Lot (2020 Bond)	\$12,555	\$13,982	\$12,555	\$12,555
AGC Roof Bond (50% CVA)	\$11,025	\$11,025	\$11,025	\$11,025
Golf Course Clubhouse Bond I (SMC 37.5%)	\$38,518	\$38,748	\$38,928	\$39,392
Golf Course Clubhouse Bond II	\$12,081	\$12,083	\$12,079	\$12,288
Outdoor Center Project Bond	\$96,921	\$97,145	\$96,912	\$95,894
New Library Bond	\$41,003	\$41,943	\$42,934	\$43,980
2017 5-Yr. Bond for Golf Course Project	\$30,706	\$30,745	\$0	\$0
New Fire Station	\$74,504	\$74,504	\$74,504	\$74,504
Golf Course Irrigation Sys. Proj. (Town Share)	<u>\$47,529</u>	<u>\$47,529</u>	<u>\$47,529</u>	<u>\$47,529</u>
Totals	\$364,842	\$367,704	\$336,466	\$337,167



2021 **2022** **2023** **2024**
Approp. **Approp.** **Approp.** **Request**

EMPLOYEE BENEFIT AND REQUIREMENTS ACCOUNTS:

Social Security	\$53,630	\$54,000	\$60,000	\$62,000
Health Insurance	\$96,000	\$95,000	\$106,000	\$110,000
Maine State Retirement	\$38,000	\$45,215	\$47,500	\$51,000
Workman's Compensation	\$19,500	\$19,500	\$33,400	\$37,000
Self-Funded Unemployment Comp.	\$7,500	\$3,000	\$3,000	\$3,000
Health Insurance Reimbursement Acct.	<u>\$500</u>	<u>\$400</u>	<u>\$400</u>	<u>\$400</u>
Totals	\$215,130	\$217,115	\$250,300	\$263,400

OTHER ACCOUNTS:

Flagstaff Area Business Associaton	\$15,000	\$20,000	\$20,000	\$20,000
Information Center	\$7,000	\$6,000	\$6,000	\$7,000
Ski Club Scholarship Fund	\$15,000	\$20,000	\$20,000	\$20,000
Town Scholarship	\$14,000	\$8,000	\$8,000	\$10,000
Public Lot Account	\$0	\$0	\$0	\$30,000
Seasonal Lighting	\$1,200	\$1,600	\$1,500	\$1,600
Cemetery Maintenance and Improvements	\$2,000	\$2,500	\$1,000	\$3,000
Golf Course Reserve (SMC to match)	\$10,000	\$10,000	\$45,000	\$45,000
Golf Course Clubhouse Capital Maint.	\$5,000	\$5,000	\$10,000	\$10,000
Recreation Endowment Fund	\$50,000	\$50,000	\$40,000	\$40,000
General Assistance Aid	\$2,000	\$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	\$0	\$4,000	\$0
Town Park Pavilion and Garage	\$0	\$5,000	\$0	\$0
Greater Franklin Development Corp.	\$8,600	\$8,600	\$8,600	\$8,600
New Town Comprehensive Plan	\$15,000	\$15,000	\$22,500	\$0
Maine Huts and Trails (Trail Maintenance)	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>
Totals	\$169,300	\$165,000	\$200,600	\$209,200

TOTAL MUNICIPAL APPROPRIATIONS:	\$2,660,254	\$2,761,787	\$2,945,408	\$3,174,584
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	<i>2021</i> <i>Approp.</i>	<i>2022</i> <i>Approp.</i>	<i>2023</i> <i>Approp.</i>	<i>2024</i> <i>Request</i>
<u>MUNICIPAL REVENUES BUDGETED:</u>				
Undesignated Surplus	\$125,000	\$125,000	\$150,000	\$200,000
State Revenue Sharing	\$15,000	\$15,000	\$30,000	\$35,000
Excise Tax	\$185,000	\$195,000	\$200,000	\$220,000
Boat Excise Tax	\$1,500	\$1,500	\$1,800	\$1,800
Interest on Taxes and Lien Fees	\$6,200	\$6,200	\$6,800	\$7,400
Interest on Cash Investments	\$10,000	\$5,000	\$0	\$30,000
Town Clerk Fees	\$4,800	\$5,500	\$5,800	\$5,800
Building and Plumbing Permit Fees	\$8,000	\$10,000	\$10,000	\$10,000
Ambulance Service Rent	\$10,300	\$11,000	\$11,600	\$11,900
CVA AGC Cost Sharing	\$25,000	\$25,000	\$25,000	\$25,000
AGC Fees & Memberships	\$60,000	\$80,000	\$90,000	\$110,000
Pool & Lesson Fees	\$0	\$4,000	\$5,000	\$6,000
Tree Growth Tax Reimbursement (State)	\$14,500	\$15,000	\$18,000	\$20,000
Cable TV Franchise Fees (Net)	\$32,000	\$32,000	\$32,000	\$32,500
Library/Community Center Revenues	\$650	\$600	\$800	\$500
Transfer Station Revenue (metal)	\$1,500	\$1,500	\$1,500	\$1,500
Police Department Revenues	\$1,200	\$1,200	\$1,500	\$1,500
TOTAL MUNICIPAL REVENUES BUDGETED:	\$500,650	\$533,500	\$589,800	\$718,900
NET MUNICIPAL BUDGET (expenses minus revenues)	\$2,159,604	\$2,228,287	\$2,355,608	\$2,455,684



2021-2022

2022-2023

2023-2024

2024-2025

EDUCATION APPROPRIATIONS

School Committee

Stipends	\$1,250	\$1,250	\$1,500
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	\$13,500
Totals	\$14,250	\$14,250	\$23,000

Administration

Supt. Of Schools	\$18,200	\$13,860	\$21,009
Secretary	\$7,535	\$8,138	\$8,708
(Bonus (Covid))		\$500	
Maine State Retirement	\$1,450	\$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
Totals	\$31,445	\$28,208	\$35,427

Instruction

Innovative Education	\$25,000	\$100,000	\$100,000
Professional Services (Sp.Ed.)	\$150,000	\$150,000	\$150,000
SAD #58 Elem. Tuition	\$186,930		
Stratton Elem. Tuition	\$334,000		
Public Elementary Tuition		\$736,320	\$672,440
Public Secondary Tuition	\$149,544	\$203,515	\$176,496
Private Secondary Tuition	\$325,778	\$342,655	\$424,864
Private Elementary	\$82,876	\$191,856	\$163,770
Insured Value Factor	\$17,586	\$18,367	\$24,775
Totals	\$1,271,714	\$1,742,713	\$1,712,345

Transportation

Bus Driver	\$20,422	\$22,056	\$24,556
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	\$2,200	\$2,200
Bus Reserve	\$16,000	\$16,000	\$16,000
Health Insurance	\$8,200	\$8,200	\$9,200
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
Totals	\$77,322	\$79,656	\$82,656



	2021-2022	2022-2023	2023-2024	2024-2025
TOTAL EDUCATION EXPENSES:	\$1,394,731	\$1,864,827	\$1,853,428	
EDUCATION BUDGETED REVENUES:				
State Education Subsidy	\$19,545	\$46,613	\$29,139	
Use of Fund Balance (Surplus)	\$0	\$25,000	\$321,057	
TOTALS	\$19,545	\$71,613	\$350,196	
NET EDUCATION BUDGET: (estimate only for 2024)	\$1,375,186	\$1,793,214	\$1,503,232	\$1,503,232
NET EDUCATION APPROPRIATION: (1/2 from Current Year and 1/2 from New Year) (estimate only for 2024)	\$1,100,084	\$1,584,200	\$1,648,223	\$1,503,232
FRANKLIN COUNTY TAX ASSESSMENT (estimated for 2024) (Note: paid out \$933,519 in 2022)	\$946,627	\$978,066	\$1,179,972	\$1,468,751
OTHER REVENUES:				
Homestead Reimbursement	\$16,124	\$18,064		
Bete Reimbursement	\$25,476	\$20,238		
OVERLAY (estimated for 2024)	\$40,920	\$54,478	\$63,181	\$60,638
TOTAL TAX COMMITMENT (estimated for 2024) (expenditures minus revenues plus overlay)	\$4,205,635	\$4,780,308	\$5,194,251	\$5,488,305
TOTAL TAXABLE VALUATION* (Note: for comparable purposes we estimate approximately 15,000,000 in new valuation to the 2024 total valuation. With the second phase of the town's "market adjustment" the 2024 valuation will actually increase substantially which will lower the mil (tax) rate.)	\$616,210,267	\$628,987,920	\$877,407,300	\$892,407,300
TAX (MIL) RATE:	0.006825	0.0076	0.0059	0.00615

PROPOSED REVENUES 2024



Account #	ACCOUNT:	2019 Collected	2020 Collected	2021 Collected	2022 Collected	2023 Budget	2023 Collected	2024 Proposed
99-8020	State Revenue Sharing	\$14,874	\$34,499	\$29,965	\$37,773	\$32,000	\$39,777	\$35,000
99-1000	Auto Excise Tax Collections	\$193,651	\$195,401	\$225,914	\$217,462	\$195,000	\$248,993	\$220,000
99-1001	Boat Excise Tax Collections	\$1,790	\$1,588	\$1,771	\$2,080	\$1,800	\$1,875	\$1,800
99-2000	Interest on Taxes and Lien Fees	\$6,265	\$7,397	\$6,582	\$7,410	\$6,800	\$8,206	\$7,400
99-2015 & 2020	Cash & Checking Acct. Earnings	\$28,153	\$22,738	\$2,190	(\$9,256)	\$0	\$59,890	\$30,000
99-5000	Town Clerk's Fees	\$4,999	\$5,679	\$5,998	\$6,146	\$5,800	\$5,931	\$5,800
99-5010 & 5011	Building and Plumbing Fees	\$7,271	\$11,358	\$19,128	\$31,915	\$10,000	\$10,112	\$10,000
99-5020	Ambulance Bldg. Rent	\$10,087	\$10,253	\$10,559	\$11,096	\$11,600	\$11,565	\$11,900
99-4010	CVA AGC Cost Sharing (Operations)	\$24,125	\$23,068	\$18,800	\$24,228	\$25,000	\$29,463	\$25,000
99-4020 & 4030	AGC Fees and Programs (Net)	\$79,609	\$55,311	\$92,094	\$95,010	\$90,000	\$114,817	\$110,000
99-4000 & 4003	Pool & Lesson Fees	\$7,137	\$0	\$6,855	\$8,257	\$5,000	\$8,110	\$6,000
99-1030	Tree Growth Reimbursement (state)	\$14,719	\$14,967	\$18,040	\$22,680	\$18,000	\$24,550	\$20,000
99-1020	Cable TV Franchise Fees (Net)	\$34,316	\$34,136	\$32,912	\$32,839	\$32,000	\$33,821	\$32,500
	(Note: 30% of Gross to WSKI)							
99-1002	Airport Lease Revenues***	\$5,173	\$5,069	\$4,837	\$16,609	\$0	\$9,484	\$0
99-3000 & 3001	Dog Fees/Fines	\$458	\$310	\$50	\$289	\$0	\$369	\$0
99-8038	Police Department Revenues*****	\$8,740	\$3,522	\$34,550	\$2,906	\$1,500	\$3,795	\$1,500
99-8010	M.D.O.T. Highway Funds*	\$3,604	\$3,368	\$3,584	\$3,565	\$0	\$4,108	\$0
99-8070	Cell Tower Site Lease Fees**	\$13,478	\$13,883	\$16,654	\$13,498	\$0	\$15,170	\$0
99-8055	Transfer Station Income (metal pile)	\$1,839	\$1,571	\$4,402	\$6,412	\$1,500	\$3,233	\$1,500
99-1035	Town Land Sales****	\$3,300	\$3,500	\$1,750	\$3,500	\$0	\$3,795	\$0
99-9056	Outdoor Center Lease Revenue*****	\$10,750	\$11,000	\$11,250	\$21,180	\$0	\$21,731	\$0
99-9122	Library/Community Center Revenues	\$631	\$908	\$436	\$823	\$800	\$463	\$500
	TOTAL REVENUES:	\$474,969	\$459,526	\$548,321	\$556,422	\$436,800	\$659,258	\$518,900

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



2023 TREASURERS REPORT

BEGINNING CASH BALANCE:..... **\$2,705,230.69**

REVENUES:

SNOWMOBILE GRANT.....	\$16,728.25
EXCISE TAX.....	\$248,993.13
BOAT EXCISE.....	\$1,875.40
AIRPORT REVENUE.....	\$12,721.87
PD REVENUE & REIMBURSEMENTS.....	\$5,487.72
JUNIOR GOLF REVENUE.....	\$450.00
AIRPORT FUEL SALES.....	\$49,109.17
CABLE FRANCHISE FEES.....	\$48,315.32
TREE GROWTH.....	\$24,550.44
LAND ACQUISITION TRUST ACCT.....	\$3,795.00
INT LATE TAXES.....	\$8,206.41
INTEREST ON CHECKING ACCOUNT.....	\$55,769.14
INTEREST/GAIN LOSS CASH ACCT.....	\$20,684.34
DOG LICENSE FEES.....	\$294.00
DOG FINES.....	\$75.00
MARIJUANA LICENSES.....	\$750.00
AIRPORT CRACK & SEAL FAA REIMB.....	\$46,170.03
POOL FEES.....	\$4,815.00
PRIVATE SWIMMING LESSONS.....	\$3,295.00
CVA REC FAC. COST SHARING.....	\$25,096.20
REC FAC FEES AND MEMBERSHIPS.....	\$106,890.05
AGC WATER SALES REVENUE.....	\$193.00
RECREATION SPORTS.....	\$62,702.00
OTHER REC PROGRAM FEES.....	\$24,396.00
RECREATION REVENUE.....	\$200.00
OUTDOOR ADVENTURE CAMP.....	\$67,032.25
AFTER SCHOOL PROGRAM REVENUE.....	\$13,415.00
TOWN FEES.....	\$5,930.95
BUILDING PERMIT.....	\$5,182.40
TOWN PLUMBING PERMIT.....	\$4,929.38
AMBULANCE SERVICE RENT.....	\$11,565.49
HOMESTEAD EXEMPTION.....	\$119,909.00
ROADS REIMBURSEMENT.....	\$4,108.00
STATE REVENUE SHARING.....	\$39,776.59
AIRPORT GRANT REVENUE.....	\$45,591.35
PD INCIDENTALS.....	\$3,795.00
COMMUNITY RESILIENCE GRANT.....	\$13,106.00
VETERANS REIMBURSEMENT.....	\$134.00



SNOWMOBILE EXCISE	\$218.46
EMPLOYEE HOUSING REVENUE	\$309,775.00
TRANSFER STATION REVENUE.....	\$3,233.00
2023 TAX STABILIZATION REIMB.....	\$415.00
CELL TOWER REVENUE/LEASE	\$15,169.73
OTHER REVENUES	\$46,499.79
R/E TAXES	\$5,194,251.20
LEASE PYMT SMC CORP	\$21,731.00
USDA GRANT (MTB TRAILS)	\$51,579.63
MOUNTAIN BIKE TRAIL REVENUE.....	\$90,498.97
MOUNTAIN BIKE RACE INCOME	\$2,600.00
NEW LIBRARY/COMM BLD INCOME.....	\$463.50
WC PREMIUM REBATE	\$868.00
AGC NEW EQUIPMENT.....	\$5,500.00
BETE REIMBURSEMENT - TAX COMM.....	\$34,768.00
SUGARLOAF REVENUE.....	\$194,505.97
TOTAL LISTED REVENUES:.....	\$7,078,115.13

EXPENSES:

PAYROLL WARRANTS	\$908,484.38
ACCOUNTS PAYABLE WARRANTS	\$4,459,438.66
BANK & CREDIT CARD FEES.....	\$4,636.75
TOTAL EXPENSES:.....	\$5,372,559.79

ENDING CASH BALANCE:..... **\$2,987,889.93**



2023 REVENUE SUMMARY REPORT

	<i>Budget Net</i>	<i>Debits</i>	<i>Credits</i>	<i>Uncollected Balance</i>
SPECIAL REVENUES				
INTEREST HIGHWAY	0.00	0.00	377.67	-377.67
INTEREST SCHOLARSHIP	0.00	0.00	1,728.41	-1,728.41
TOWN LAND ACQUISITION	0.00	0.00	1,074.73	-1,074.73
ACADIA GAINS/LOSSES	0.00	4,215.69	7,989.38	-3,773.69
DEPARTMENT TOTALS	0.00	4,215.69	11,170.19	-6,954.50
CAPITAL PROJECTS				
ACADI INT GC REPAIR	0.00	0.00	2,757.33	-2,757.33
ACADIA INT SOLID WASTE	0.00	0.00	341.84	-341.84
INT CARRIAGE	0.00	0.00	1,004.06	-1,004.06
ACADIA GAINS/LOSSES	0.00	34,714.40	65,789.05	-31,074.65
ACADIA INT SCHOOL BUS	0.00	0.00	723.28	-723.28
INT REC FACILITY	0.00	0.00	7,276.85	-7,276.85
INT FIRE DEPT	0.00	0.00	7,906.16	-7,906.16
FIRE STATION CAPITAL MAINT.	0.00	0.00	104.14	-104.14
ACADIA INT GC CLUBHOUSE	0.00	0.00	489.70	-489.70
AIRPORT RESERVE	0.00	0.00	632.73	-632.73
LIBRARY	0.00	0.00	312.17	-312.17
ACADIA PARK IMPROVEMENT	0.00	0.00	113.92	-113.92
ACADIA OC FACILITY	0.00	0.00	1,499.80	-1,499.80
ACADIA TOWN PARK PLAYGROUND	0.00	0.00	234.55	-234.55
MOUNTAIN FIRE STATION	0.00	5.83	0.16	5.67
PUBLIC LOTS	0.00	0.00	361.24	-361.24
POOL GAIN/LOSS	0.00	0.00	409.08	-409.08
TOWN PARK & PAVILION	0.00	0.00	127.44	-127.44
TOWN PARK IMPROVEMENTS	0.00	0.00	0.00	0.00
NARROW GAUGE PATHWAY	0.00	0.00	972.51	-972.51
TOWN OFFICE EXPANSION	0.00	0.00	929.77	-929.77
DEPARTMENT TOTALS	0.00	34,720.23	91,985.78	-57,265.55
TRUST FUNDS				
INT CEMETERY	0.00	0.00	244.26	-244.26
ACADIA GAINS/LOSSES	0.00	2,896.59	7,430.73	-4,534.14
DEPARTMENT TOTALS	0.00	2,896.59	7,674.99	-4,778.40



	Budget Net	Debits	Credits	Uncollected Balance
MISCELLANEOUS REVENUE				
SNOWMOBILE GRANT	16,728.25	0.00	16,728.25	0.00
EXCISE TAX	195,699.30	0.00	248,993.13	-53,293.83
BOAT EXCISE	1,800.00	0.00	1,875.40	-75.40
AIRPORT REVENUE	3,238.29	0.00	12,721.87	-9,483.58
AIRPORT CARES ACT	0.00	0.00	0.00	0.00
PD REVENUE & REIMBURSEMENTS	5,487.72	0.00	5,487.72	0.00
JUNIOR GOLF REVENUE	450.00	0.00	450.00	0.00
AIRPORT FUEL SALES	49,109.17	0.00	49,109.17	0.00
CABLE FRANCHISE FEES	46,494.60	0.00	48,315.32	-1,820.72
CVOAO.00 0.00	0.00	0.00		
TREE GROWTH	18,000.00	0.00	24,550.44	-6,550.44
LAND ACQUISITION TRUST ACCT	0.00	0.00	3,795.00	-3,795.00
INT LATE TAXES	6,800.00	20.74	8,227.15	-1,406.41
INTEREST ON CHECKING ACCOUNT	0.00	0.00	55,769.14	-55,769.14
INTEREST/GAIN LOSS CASH ACT	0.00	10,333.80	31,018.14	-20,684.34
DOG LICENSE FEES	0.00	0.00	294.00	-294.00
DOG FINES	0.00	0.00	75.00	-75.00
MARIJUANA LICENSES	0.00	0.00	750.00	-750.00
AIRPORT CRACK & SEAL REIMB REV	46,170.03	-20,970.70	25,199.33	0.00
POOL FEES	3,500.00	0.00	4,815.00	-1,315.00
PRIVATE SWIMMING LESSONS	1,500.00	0.00	3,295.00	-1,795.00
AVAILABLE TO REUSE	0.00	355.00	355.00	0.00
CVA REC FAC. COST SHARING	25,426.23	0.00	25,096.20	330.03
REC FAC FEES AND MEMBERSHIPS	80,475.00	155.00	107,045.05	-26,415.05
AGC WATER SALES REVENUE	0.00	0.00	193.00	-193.00
RECREATION SPORTS	62,702.00	0.00	62,702.00	0.00
OTHER REC PROGRAM FEES	16,468.57	0.00	24,396.00	-7,927.43
RECREATION REVENUE	0.00	0.00	200.00	-200.00
OUTDOOR ADVENTURE CAMP	67,032.25	0.00	67,032.25	0.00
AFTER SCHOOL PROGRAM REVENUE	13,415.00	0.00	13,415.00	0.00
TOWN FEES	5,800.00	-9.50	5,921.45	-130.95
BUILDING PERMIT	5,000.00	0.00	5,182.40	-182.40
TOWN PLUMBING PERMIT	5,000.00	0.00	4,929.38	70.62
AMBULANCE SERVICE RENT	11,600.00	0.00	11,565.49	34.51
HOMESTEAD EXEMPTION	0.00	0.00	19,909.00	-19,909.00
MDOT ROADS REIMBURSEMENT	0.00	0.00	4,108.00	-4,108.00
STATE REVENUE SHARING	30,317.69	6,855.00	46,631.59	-9,458.90



<i>Account</i>	<i>Budget Net</i>	<i>Debits</i>	<i>Credits</i>	<i>Uncollected Net</i>	<i>Balance</i>
MISCELLANEOUS REVENUE (Continued)					
AIRPORT GRANT REVENUE	45,591.35	-5,681.41	39,909.94		0.00
PD INCIDENTALS	3,747.77	0.00	3,795.00		-47.23
COMMUNITY RESILIENCE GRANT	13,106.00	0.00	13,106.00		0.00
VETERANS REIMBURSEMENT	0.00	0.00	134.00		-134.00
SNOWMOBILE EXCISE	218.46	0.00	218.46		0.00
EMPLOYEE HOUSING REVENUE	309,775.00	0.00	309,775.00		0.00
TRANSFER STATION REVENUE	1,500.00	0.00	3,233.00		-1,733.00
2023 TAX STABILIZATION REIMB	0.00	0.00	415.00		-415.00
CELL TOWER REVENUE/LEASE	0.00	0.00	15,169.73		-15,169.73
OTHER REVENUES	46,247.95	100.00	46,599.79		-251.84
USE OF FUNDS BALANCE	314,228.00	0.00	0.00		314,228.00
R/E TAXES 0.00	0.00	5,194,251.20	-5,194,251.20		
LEASE PYMT SMC CORP	21,731.00	0.00	21,731.00		0.00
USDA GRANT REVENUE	51,579.63	0.00	51,579.63		0.00
MOUNTAIN BIKE TRAIL REVENUE	90,498.97	0.00	90,498.97		0.00
MOUNTAIN BIKE RACE INCOME	2,600.00	0.00	2,600.00		0.00
NEW LIBRARY/COMM BLD INCOME	800.00	0.00	463.50		336.50
WC PREMIUM REBATE	868.00	0.00	868.00		0.00
AGC NEW EQUIPMENT	5,500.00	0.00	5,500.00		0.00
BETE REIMBURSEMENT - TAX COMM.	0.00	0.00	34,768.00		-34,768.00
SUGARLOAF REVENUE	194,505.97	0.00	194,505.97		0.00
DEPARTMENT TOTALS	1,820,712.20	-8,842.07	6,969,273.06		-5,157,402.93
FINAL TOTALS	1,820,712.20	32,990.44	7,080,104.02		-5,226,401.38



2023 EXPENSE DETAIL REPORT

	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
GENERAL GOVERNMENTAL SALRIES				
TOWN MANAGER SALARY	95,291.00	95,291.00	0.00	0.00
TAX COLLECTOR/CLERK SALARY	45,395.00	45,395.00	0.00	0.00
TREASURER	45,304.00	45,304.00	0.00	0.00
SELECT BOARD	5,000.00	5,000.00	0.00	0.00
DEPARTMENT TOTAL	190,990.00	190,990.00	0.00	0.00
TOWN OFFICE OPERATION & EXPENSES				
TOWN OFFICE INTERNET	0.00	1,065.30	0.00	-1,065.30
NEW TOWN WEBSITE	0.00	94.80	0.00	1,155.20
HEAT/ELEC	11,500.00	10,721.11	0.00	778.89
TELEPHONE	5,000.00	4,483.36	0.00	516.64
OFFICE SUPPLIES	7,000.00	6,465.17	0.00	553.03
JANITOR/TRASH	4,000.00	3,980.40	0.00	19.60
COPIER	5,500.00	6,613.33	0.00	-1,113.33
COMPUTERS	14,500.00	17,240.02	0.00	-2,740.02
ELECTIONS	1,500.00	1,061.73	0.00	438.27
STAMPS/METER	5,000.00	5,064.44	0.00	-64.44
LEGAL	10,000.00	7,938.16	2,747.00	4,808.84
TM EXPENSES/TRAINING	1,500.00	667.61	0.00	832.39
VEHICLE ALLOWANCE	5,500.00	5,439.96	0.00	60.04
TREASURERS EXPENSES/TRAINING	500.00	0.00	0.00	500.00
TOWN CLERK EXPENSES	600.00	156.59	0.00	443.41
ANNUAL DUES	4,600.00	4,437.00	0.00	163.00
AUDITOR/TOWN REPORT	10,500.00	11,135.00	0.00	-635.00
REGISTRY OF DEEDS	1,500.00	1,345.67	0.00	154.33
ADVERTISEMENT/MISC	1,800.00	1,667.13	0.00	159.51
NEW EQUIPMENT/REPAIR	1,500.00	0.00	0.00	1,500.00
ANNUAL NEWSLETTER	7,200.00	7,721.91	0.00	-521.91
WEB SITE UPKEEP	500.00	0.00	0.00	500.00
BANK CHARGES AND FEES	300.00	165.00	10.00	145.00
CASH ACT EXPENSES	1,800.00	1,562.05	0.00	237.95
DEPARTMENT TOTALS	101,800.00	99,025.74	2,757.00	6,826.10
ASSESSING				
MAPPING	2,000.00	3,000.00	0.00	-1,000.00
SUPPLIES/MISC	1,000.00	5.00	0.00	995.00
ASSESSOR SALARY	50,000.00	48,378.74	0.00	1,621.26
DEPARTMENT TOTALS	53,000.00	51,383.74	0.00	1,616.26



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
CAPITAL PROJECTS				
ODC EV CHARGERS	0.00	25,460.32	0.00	-12,354.32
2023 FLOOD	0.00	26,556.00	0.00	-26,556.00
TOWN ROAD IMPROVEMENT	0.00	38,584.00	11,928.04	-26,655.96
TAXI LANE PLAN	0.00	0.00	0.00	20,970.70
GC REPAIR EXP	0.00	64,851.76	64,851.76	0.00
GC CLUBHOUSE EXP	0.00	23,001.76	10,000.00	-13,001.76
OC FACILITY IMPROVE CAPIT	0.00	72,485.44	0.00	-50,754.44
AIRPORT CRACK SEALING	0.00	31,097.76	-20,970.70	-4,808.36
TAXI LANE CONSTRUCTION	0.00	19,109.17	-5,681.41	-1,260.00
DEPARTMENT TOTALS	0.00	301,146.21	60,127.69	-114,420.14
CODE ENFORCEMENT				
CEO SALARY	65,191.00	65,191.00	0.00	0.00
VEHICLE ALLOWANCE	4,000.00	3,999.96	0.00	0.04
PHONE/SUPPLIES/MISC	2,000.00	2,375.92	0.00	-375.92
TRAINING	600.00	594.00	0.00	6.00
DEPARTMENT TOTALS	71,791.00	72,160.88	0.00	-369.88
PLANNING BOARD	11,550.00	10,760.69	0.00	2,293.31
EXPENSES/LEGAL	1,000.00	0.00	0.00	1,000.00
RECORDING FEES	650.00	845.00	0.00	-195.00
CONSULTANT FEE	1,000.00	1,350.00	0.00	-350.00
AVCOG DUES	8,500.00	8,565.69	0.00	-65.69
ORDINANCE PRINTING/MISC	400.00	0.00	0.00	400.00
SURFACE WATER MGT PLAN	0.00	0.00	0.00	1,504.00
DEPARTMENT TOTALS	11,550.00	10,760.69	0.00	2,293.31
SELECT BOARD EXPENS+DONATIONS				
SEL DONATIONS	11,300.00	8,003.00	0.00	3,297.00
MEETING RECORDS	1,350.00	1,170.00	0.00	180.00
SELECT BOARD CONTINGENCY	8,700.00	918.70	0.00	7,781.30
DEPARTMENT TOTALS	21,350.00	10,091.70	0.00	11,258.30
POLICE DEPARTMENT				
PD CHIEFS SALARY	76,045.00	76,045.00	0.00	0.00
POLICE CAR	3,500.00	10,902.07	0.00	-1,914.35
PHONE RADIO	5,000.00	4,239.61	0.00	760.39
SUPPLIES	1,000.00	189.00	0.00	811.00
NEW EQUIPMENT	3,000.00	2,958.07	0.00	2,289.70
TRAINING	9,000.00	4,946.05	0.00	4,053.95
MISC	1,000.00	963.00	0.00	37.00
POLICE CAR RESERVE	5,000.00	0.00	0.00	20,722.00
DEPARTMENT TOTALS	103,545.00	100,242.80	0.00	26,759.69



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
COMMUNICATIONS CENTER	182,000.00	182,000.00	0.00	0.00
COMMUNICATION CENTER OPERATIONS	182,000.00	182,000.00	0.00	0.00
DEPARTMENT TOTALS	182,000.00	182,000.00	0.00	0.00
FIRE DEPARTMENT				
FIRE CHIEF SALARY	58,100.00	58,100.00	0.00	0.00
FD PAYROLL	54,000.00	65,219.52	0.00	-11,219.52
NEW EQUIPMENT	5,000.00	2,070.07	0.00	2,929.93
FD EQUIP MAINT	21,225.00	19,204.24	0.00	6,157.44
TELEPHONE	1,700.00	1,454.48	0.00	245.52
FD TRAINING	1,000.00	100.00	0.00	900.00
MISC	1,500.00	2,397.59	0.00	-747.59
NEW FIRE DEPARTMENT TRUCK	0.00	276,524.00	0.00	-246,524.00
FD NEW EQUIPMENT ARPA	0.00	24,916.73	25,000.00	83.27
DEPARTMENT TOTALS	142,525.00	449,986.63	25,000.00	-248,174.95
FIRE DEPT TRAINING CENTER	0.00	0.00	0.00	1,980.00
FIRE DEPARTMENT TRAINING CTR	0.00	0.00	0.00	1,980.00
DEPARTMENT TOTALS	0.00	0.00	0.00	1,980.00
MOUNTAIN FIRE STATION				
SUPPLIES, CLEANING & MISC.	500.00	297.03	0.00	202.97
MAINTENANCE/REPAIRS	3,000.00	2,427.64	0.00	572.36
HEATING/COOLING	3,850.00	3,784.70	0.00	65.30
ELECTRICITY	4,000.00	4,641.46	0.00	-641.46
SEWER FEES	300.00	284.04	0.00	15.96
TDS/SECURITY	1,700.00	1,793.50	0.00	-93.50
PLOWING/MOWING	10,000.00	9,225.00	0.00	775.00
CAPITAL MAINT/RESERVE	5,000.00	0.00	0.00	5,000.00
DEPARTMENT TOTALS	28,350.00	22,453.37	0.00	5,896.63
AMBULANCE SERVICE CONTRACT				
AMBULANCE SERVICE CONTRACT	93,980.00	93,978.50	0.00	1.50
DEPARTMENT TOTALS	93,980.00	93,978.50	0.00	1.50
ANIMAL CONTROL				
FRANKLIN COUNTY ANIMAL SHELTER	1,614.00	1,615.20	0.00	-1.20
OTHER/MISC	100.00	0.00	0.00	100.00
TRAINING	100.00	0.00	0.00	100.00
DEPARTMENT TOTALS	1,814.00	1,615.20	0.00	198.80



	Current Budget	Debits	Credits	Unexpended Balance
INSURANCES				
LAW ENFORCEMENT LIABILITY	7,500.00	8,385.00	0.00	-885.00
AVIATION INSURANCE	3,000.00	2,688.00	0.00	312.00
BONDS -TREASURER & TAX COLLECTOR	900.00	868.00	0.00	32.00
VEHICLE INSURANCE COVERAGE	9,000.00	9,110.00	0.00	-110.00
PUBLIC OFFICIALS LIABILITY	1,200.00	1,308.00	0.00	-108.00
PROPERTY/INLAND MARINE COVER.	31,000.00	33,464.00	0.00	-2,464.00
EMPLOYMENT PRACTICES INS	3,000.00	3,457.00	0.00	-457.00
GENERAL LIABILITY INS	7,000.00	7,578.00	0.00	-578.00
DEPARTMENT TOTALS	62,600.00	66,858.00	0.00	-4,258.00
RECREATION PROGRAMS				
2023 YOUTH CAMP	0.00	8,100.00	0.00	0.00
DIRECTORS TRAVEL	1,800.00	2,051.48	0.00	-251.48
EDUCATION	1,600.00	655.00	0.00	945.00
POOL OPERATIONS	43,800.00	43,300.78	0.00	599.22
POOL REPAIR/EQUIPMENT	3,500.00	15.00	0.00	3,485.00
OUTDOOR ADVENTURE CAMP	12,000.00	87,822.88	10,160.00	23,444.41
SPORTS	9,000.00	20,618.88	10,100.00	8,510.12
JULY FOURTH	7,000.00	6,400.00	0.00	600.00
SPECIAL EVENTS/ACTIVITIES/MISC	2,000.00	359.52	0.00	1,640.48
MOUNTAIN BIKE RACE	0.00	57,583.11	0.00	2,889.89
ALDEN MACDONALD GOLF FUND	12,000.00	10,896.65	1,838.00	5,105.35
OAC TRANSPORTATION COSTS	5,000.00	5,000.00	5,000.00	5,000.00
DEPARTMENT TOTALS	97,700.00	242,803.30	27,098.00	51,967.99
ANTI GRAVITY COMPLEX				
H2O VENDING MACHINE	0.00	191.90	0.00	-191.90
ASP CHARITABLE GRANT	0.00	10,095.82	0.00	3,319.18
RECREATION DEPART. ASSISTANT	27,512.00	16,490.71	0.00	11,021.29
DIRECTOR'S SALARY	68,086.00	68,086.00	0.00	0.00
PART-TIMERS SALARIES	43,327.00	52,145.05	0.00	-8,818.05
CUSTODIAL CONTRACT	16,000.00	16,570.78	0.00	-570.78
ADVERTISING/POSTAGE	2,600.00	1,635.00	0.00	965.00
HEATING	12,200.00	15,247.85	0.00	-3,047.85
ELECTRICITY	9,300.00	8,133.32	0.00	1,166.68
SUPPLIES	8,200.00	7,376.94	0.00	823.06
TELEPHONE	3,200.00	3,218.62	0.00	-18.62
PLOWING/MOWING	13,300.00	13,778.00	0.00	-478.00
TRASH REMOVAL	2,400.00	2,300.96	0.00	99.04
BUILDING MAINTENANCE/REPAIRS	12,000.00	12,232.62	0.00	-232.62
COMPUTER/COPIER/OFFICE EQUIP	900.00	973.97	0.00	-73.97
SANITARY DISTRICT CHARGE	1,100.00	891.72	0.00	208.28



	Current Budget	Debits	Credits	Unexpended Balance
ANTI GRAVITY COMPLEX (Continued)				
INSURANCE	20,500.00	21,038.79	0.00	-538.79
EQUIPMENT REPAIR	3,000.00	1,484.15	0.00	1,515.85
NEW EQUIPMENT	6,000.00	217.79	0.00	17,849.21
EDUCATION	1,000.00	530.44	0.00	469.56
PROGRAMS STAFFING	0.00	6,468.57	0.00	0.00
CREDIT CARD MACHINE FEE'S	3,000.00	4,622.76	0.00	-1,622.76
DEPARTMENT TOTALS	253,625.00	263,731.76	0.00	21,843.81
PLAYGROUND/POOL RESERVES				
PLAYGROUND REPAIR RESERVE	1,000.00	0.00	0.00	1,000.00
POOL RESERVE	4,000.00	0.00	0.00	4,000.00
TOWN PARK CAPITAL IMPROVEMENTS	5,000.00	0.00	0.00	5,000.00
AGC CAPITAL RESERVE ACCOUNT	3,120.00	10,787.19	3,120.00	-4,547.19
DEPARTMENT TOTALS	13,120.00	10,787.19	3,120.00	5,452.81
SNOWMOBILE TRAILS				
SNOWMOBILE TRAILS	22,000.00	38,946.71	0.00	0.00
DEPARTMENT TOTALS	22,000.00	38,946.71	0.00	0.00
LIBRARY OPERATING				
ELECTRONIC MATERIALS	0.00	501.61	0.00	-458.64
LIBRARIAN SALARY	53,195.00	53,195.00	0.00	0.00
LIBRARY STAFF PAYROLL	12,252.00	9,358.07	0.00	2,893.93
PRINT MATERIALS	8,200.00	9,184.63	0.00	-984.63
COMPUTER/LIBRARY CONSULTS	3,350.00	3,322.63	79.95	107.32
COMPUTERIZED CATALOG	470.00	1,485.00	0.00	-1,015.00
CAPITAL EXPENDITURES	1,600.00	2,624.98	0.00	-1,024.98
TDS PHONES	1,000.00	883.22	0.00	116.78
LIBRARY BOARD INS	700.00	698.00	0.00	2.00
PROFESSIONAL DEV/DUES	900.00	1,116.52	0.00	-216.52
SPECIAL EVENTS	2,000.00	1,941.59	0.00	60.40
POSTAGE/MISC	150.00	41.34	0.00	108.66
SUPPLIES	1,300.00	1,051.50	0.00	248.50
LIBRARY PUBLICITY	850.00	1,202.90	0.00	-352.90
LIBRARY MILEAGE/MISC	755.00	227.57	0.00	527.43
DEPARTMENT TOTALS	86,722.00	86,834.56	79.95	12.35



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
OUTDOOR CTR/BIKE TRAILS				
BIKE TRAIL SIGNAGE	0.00	3,845.15	0.00	1,085.85
USDA	0.00	22,686.23	0.00	-9,322.60
MT BIKE TRAIL MAINTENANCE	10,000.00	24,825.63	1,817.63	0.00
MT BIKE TRAIL PLANNING	0.00	2,724.74	0.00	4,606.26
WYMAN TIF	0.00	62,791.97	0.00	0.00
ANNUAL OPERATIONS	1,600.00	1,210.00	0.00	390.00
TOWN/CLUB TRAILS	0.00	2,244.12	15,000.00	97,552.88
OC BIKE TRAILS	15,000.00	7,210.52	0.00	17,500.48
DEPARTMENT TOTALS	26,600.00	127,538.36	16,817.63	111,812.87
NARROW GAUGE PATHWAY				
NARROW GAUGE PATHWAY MAINT.	17,500.00	19,043.51	0.00	-1,543.51
DEPARTMENT TOTALS	17,500.00	19,043.51	0.00	-1,543.51
COMMUNITY BUILDING EXPENSES				
CLEANING/JANITOR	5,500.00	8,700.00	0.00	-3,200.00
MAINTENANCE/REPAIRS	10,000.00	4,574.43	0.00	5,425.57
SUPPLIES	1,000.00	823.35	0.00	176.65
HEATING FUEL	4,800.00	7,254.20	0.00	-2,454.20
CMP ELECTRICITY	7,000.00	7,460.85	0.00	-460.85
SEWER FEES	300.00	284.04	0.00	15.96
SECURITY SYSTEM, ETC	300.00	0.00	0.00	300.00
PLOWING/SHOVELING/MOWING	1,300.00	1,478.00	0.00	-178.00
COMMUNITY GARDEN - LIBRARY	400.00	498.99	0.00	-98.99
LIBRARY CAPITAL MAINTENANCE	8,000.00	8,351.00	0.00	0.00
COMM CTR CAPITAL RESERVE	5,000.00	3,758.23	0.00	1,241.77
DEPARTMENT TOTALS	43,600.00	43,183.09	0.00	767.91
AIRPORT OPERATIONS				
AIRPORT PLOWING	18,900.00	20,650.00	0.00	-1,750.00
AIRPORT SUMMER MAINTENANCE	2,500.00	6,030.23	0.00	-3,530.23
HANGAR LEASE PAYMENT RETURNS	0.00	3,238.29	0.00	0.00
MISC/PORTA POTTIES	2,000.00	1,862.71	0.00	137.29
AIRPORT ELECTRIC	1,300.00	1,124.10	0.00	175.90
AIRPORT AWOS/ELEC	2,000.00	1,759.75	0.00	240.25
PHONE LINE/FUEL FARM EXPENSES	0.00	5,252.42	368.82	0.00
FUEL FARM FUEL	0.00	60,208.62	0.00	2,304.81
AIRPORT MANAGER	1,000.00	1,000.00	0.00	0.00
AIRPORT AWOS PROJECT	0.00	0.00	0.00	3,425.00
DEPARTMENT TOTALS	27,700.00	101,126.12	368.82	1,003.02



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
ROADS				
STREET LIGHTS	1,600.00	1,358.75	0.00	241.25
AIRPORT TRAIL HEAD	5,500.00	4,956.67	0.00	543.33
ROAD PLOWING CONTRACTS	55,000.00	52,358.92	0.00	2,641.08
SUMMER ROAD MAINTENANCE	4,000.00	3,201.00	0.00	799.00
CLEAN-UP DAY	400.00	656.29	0.00	-196.29
STREET/HOUSE SIGNS	1,300.00	2,062.93	0.00	-762.93
CARRIAGE ROAD	12,000.00	12,000.00	0.00	0.00
DEPARTMENT TOTALS	79,800.00	77,024.60	430.04	3,265.44
TOWN BUILDINGS AND GROUNDS				
BUILDING REPAIRS/IMPROVEMENTS	10,000.00	12,592.78	0.00	12,314.22
PARKS MAINTENANCE	15,930.00	13,874.45	0.00	2,055.55
DEPARTMENT TOTALS	25,930.00	26,467.23	0.00	14,369.77
TRANSPORTATION				
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
DEPARTMENT TOTALS	145,000.00	70,000.00	0.00	150,000.00
TRANSFER STATION OPERATION				
TRANSFER STATION PLOWING	10,000.00	10,000.00	0.00	0.00
CONTRACT FOR OPERATIONS	50,350.00	51,256.32	0.00	-906.32
TIPPING/HAULING FEES	147,000.00	131,919.34	0.00	15,080.66
STATION EXPENSES	6,000.00	5,235.36	0.00	764.64
TIRE/METAL REMOVAL	2,000.00	1,692.00	0.00	308.00
HAZARDOUS WASTE REMOVAL	1,600.00	3,625.06	0.00	-2,025.06
PERMIT/MISC	500.00	540.00	0.00	-40.00
BURN PILE	3,000.00	2,984.88	0.00	15.12
EQUIPMENT RESERVE (BACKHOE)	5,000.00	3,632.29	526.55	1,894.26
DEPARTMENT TOTALS	225,450.00	210,885.25	526.55	15,091.30
RECYCLING PROGRAM				
WASTE MGT CONTRACT	25,000.00	17,014.96	0.00	7,985.04
PAYROLL	1,500.00	3,392.00	0.00	-1,892.00
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
DEPARTMENT TOTALS	28,000.00	20,406.96	0.00	7,593.04



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
DEBT SERVICE				
JONES' PUBLIC LOT	12,555.00	12,554.86	0.00	0.14
AGC ROOF PRJ BOND	11,025.00	22,048.33	0.00	0.84
NEW CLUBHOUSE BOND	38,928.00	62,283.66	0.00	0.71
CLUB HOUSE BOND # 2	12,079.00	12,078.21	0.00	0.79
OUTDOOR CENTER BOND	96,912.00	96,911.48	0.00	0.52
NEW LIBRARY BOND	42,934.00	42,933.13	0.00	0.87
GOLF COURSE PRJ 2017	0.00	45,000.00	0.00	0.00
NEW MOUNTAIN FIRE STATION	74,504.00	74,503.80	0.00	0.20
GC IRRIGATION PRJ	47,529.00	95,056.13	0.00	0.93
DEPARTMENT TOTALS	336,466.00	463,369.60	0.00	5.00
EMPLOYEE BENEFITS				
SOCIAL SECURITY	60,000.00	61,778.28	5,510.84	3,732.56
MMEHT	106,000.00	106,694.45	0.00	-694.45
MAINE STATE RETIREMENT SYSTEM	47,500.00	51,160.08	1,681.87	-1,978.21
WORKERS COMPENSATION	33,400.00	41,768.00	2,433.03	-5,066.97
SELF-FUNDED UNEMPLOYMENT	3,000.00	750.24	0.00	2,249.76
PRE TAX INSURANCE	400.00	385.00	0.00	15.00
DEPARTMENT TOTALS	250,300.00	262,536.05	9,625.74	-1,742.31
UNCLASSIFIED ACCOUNTS				
AGC REFUNDS	0.00	475.00	0.00	0.00
TOWN CREDIT CARD	0.00	239.76	34.77	-13.99
OVERLAY	0.00	6,337.50	0.00	-6,337.50
CLUBHOUSE REPAIR	10,000.00	10,000.00	0.00	0.00
ME'S NORTHWESTERN MTNS (FABA)	20,000.00	20,000.00	0.00	0.00
INFORMATION CENTER	6,000.00	8,643.94	0.00	2,908.23
SKI CLUB SCHOLARSHIPS	20,000.00	20,100.00	100.00	0.00
SCHOLARSHIP	8,000.00	11,700.00	1,000.00	14,760.00
PUBLIC LOTS	0.00	5,360.00	0.00	-2,610.00
WSKI	0.00	14,494.60	0.00	0.00
CHRISTMAS LIGHTING	1,500.00	989.66	0.00	510.34
CEMETERY	1,000.00	2,500.00	0.00	830.00
GOLF COURSE REPAIR RESERVE	45,000.00	89,489.26	45,000.00	510.74
FRANKLIN COUNTY TAX	0.00	1,179,971.03	0.00	0.97
FINANCIAL ASSISTANCE	2,000.00	441.60	0.00	1,558.40
SHOOTING RANGE BERM	0.00	9,485.47	10,000.00	2,930.53
HUTS & TRAILS	0.00	0.00	0.00	4,833.00
TOWN OFFICE EXPANSION RES	5,000.00	0.00	0.00	5,000.00
AMERICAN RESCUE PLAN ACT FUNDS	0.00	39,059.27	0.00	25,477.73
HISTORY COMM	4,000.00	2,832.50	0.00	3,171.50
CVALLEYNETWORK.ORG	2,000.00	2,000.00	0.00	0.00
GREATER FRANKLIN DEVELOPMENT	8,600.00	8,600.00	0.00	0.00



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
UNCLASSIFIED ACCOUNTS (Continued)				
TOWN COMPREHENSIVE PLAN	22,500.00	6,531.79	0.00	60,968.21
MAINE HUTS & TRAILS TRAIL MAIN	5,000.00	5,000.00	0.00	0.00
EMPLOYEE HOUSING PROJECT	0.00	310,306.00	0.00	0.00
VEHICLE EXCISE TAX REIMB.	0.00	699.30	0.00	0.00
DEPARTMENT TOTALS	160,600.00	1,755,256.68	56,134.77	131,119.16
RECREATION ENDOWMENT EXPENSES				
LONGFELLOW TRAIL	0.00	2,500.00	2,500.00	0.00
DEPARTMENT TOTALS	0.00	2,500.00	2,500.00	0.00
SCHOOL OPERATIONS/PYMT				
FINANCIAL ASSISTANCE	2,000.00	0.00	0.00	2,000.00
SCHOOL ACT	0.00	1,368,864.78	0.00	-1,368,864.78
DEPARTMENT TOTALS	2,000.00	1,368,864.78	0.00	-1,366,864.78
MISCELLANEOUS EXPENSES				
REC ENDOWMENT FUND	40,000.00	29,338.00	0.00	10,662.00
DEPARTMENT TOTALS	40,000.00	29,338.00	0.00	10,662.00
FINAL TOTALS	2,947,408.00	6,873,337.21	204,586.19	-1,155,576.51



DEBT SERVICE SCHEDULE

NOTE/PURPOSE:	Year of Loan	Term/ Years	Year Loan Expires	True Int. Rate	Original Principle	Remaining Principle	Original Interest	Remaining Interest	Annual Payment
New G.C. Clubhouse Bond (37.5% paid by Sugarloaf)	2004	20 years	2024	4.57%	\$800,000	\$117,605	\$451,901	\$7,206	\$62,287
Additional G.C. Clubhouse Improvements	2005	20 years	2025	4.41%	\$167,000	\$35,762	\$86,786	\$1,147	\$12,078
AGC Roof/Lighting Project (paid 50% by CVA)	2016	10 years	2026	1.58%	\$200,000	\$83,382	\$21,861	\$4,452	\$22,049
Outdoor Center Renovations Bond	2007	20 years	2027	4.50%	\$1,323,800	\$451,582	\$707,161	\$54,220	\$96,912
New Library/Community Center Bond	2009	20 years	2029	3.58%	\$675,000	\$302,629	\$281,692	\$31,215	\$42,934
1st Golf Course Irrigation Project Bond (paid 50% by Sugarloaf)	2012	20 years	2032	3.58%	\$239,989	\$136,888	\$104,132	\$33,569	\$17,045
2nd Golf Course Irrigation Project Bond (paid 50% by Sugarloaf)	2012	20 years	2032	3%	\$1,160,011	\$652,733	\$400,741	\$127,377	\$78,011
Jones Public Lot	2020	15 years	2035	2.10%	\$160,000	\$140,715	\$29,644	\$22,498	\$12,555
New Fire Station	2020	25 years	2045	2.90%	\$1,310,000	\$1,226,608	\$567,409	\$486,442	\$74,504
TOTALS:					\$3,147,904		\$768,126		\$418,375



Proven Expertise & Integrity

February 12, 2024

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, 2023. The following schedules have been excerpted from the 2023 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town. Included herein are:

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues	Schedule A
Schedule of Departmental Operations - General Fund	Schedule B
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule C
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule D
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	Schedule F
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds	Schedule H
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds	Schedule J

RHR Smith & Company

Certified Public Accountants

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



STATEMENT C

TOWN OF CARRABASSETT VALLEY, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,427,424	\$ 132,833	\$ 3,560,257
Investments	-	1,428,027	1,428,027
Accounts receivable (net of allowance for uncollectibles):			
Taxes	158,188	-	158,188
Liens	20,017	-	20,017
Other	20,852	-	20,852
Due from other funds	530,216	515,572	1,045,788
TOTAL ASSETS	\$ 4,156,697	\$ 2,076,432	\$ 6,233,129
LIABILITIES			
Accounts payable	\$ 27,423	\$ -	\$ 27,423
Other liabilities	9,505	-	9,505
Escrows	13,250	-	13,250
Due to other funds	515,572	530,216	1,045,788
TOTAL LIABILITIES	565,750	530,216	1,095,966
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	663	-	663
Deferred taxes	109,640	-	109,640
TOTAL DEFERRED INFLOWS OF RESOURCES	110,303	-	110,303
FUND BALANCES			
Nonspendable	-	2,294	2,294
Restricted	975,273	241,408	1,216,681
Committed	353,594	1,450,518	1,804,112
Assigned	-	-	-
Unassigned (deficit)	2,151,777	(148,004)	2,003,773
TOTAL FUND BALANCES	3,480,644	1,546,216	5,026,860
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,156,697	\$ 2,076,432	\$ 6,233,129

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, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 5,194,251	\$ -	\$ 5,194,251
Excise taxes	251,086	-	251,086
Intergovernmental	227,363	117,669	345,032
Charges for services	812,545	-	812,545
Other	334,401	101,643	436,044
TOTAL REVENUES	6,819,646	219,312	7,038,958
EXPENDITURES			
Current:			
General government	431,657	-	431,657
Public safety	548,836	-	548,836
Insurance	66,858	-	66,858
Public works	76,595	-	76,595
Transportation	70,000	-	70,000
Recreation	650,648	-	650,648
Solid waste/recycling	230,766	-	230,766
Employee benefits	252,911	-	252,911
Education	1,368,865	-	1,368,865
County tax	1,179,971	-	1,179,971
Unclassified	753,021	61,354	814,375
Debt service:			
Principal	329,227	-	329,227
Interest	134,143	-	134,143
Capital outlay	-	532,128	532,128
TOTAL EXPENDITURES	6,093,498	593,482	6,686,980
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	726,148	(374,170)	351,978
OTHER FINANCING SOURCES (USES)			
Transfers in	-	347,281	347,281
Transfers (out)	(317,256)	(30,025)	(347,281)
TOTAL OTHER FINANCING SOURCES (USES)	(317,256)	317,256	-
NET CHANGE IN FUND BALANCES	408,892	(56,914)	351,978
FUND BALANCES - JANUARY 1	3,071,752	1,603,130	4,674,882
FUND BALANCES - DECEMBER 31	\$ 3,480,644	\$ 1,546,216	\$ 5,026,860

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, 2023

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1	\$ 3,071,752	\$ 3,071,752	\$ 3,071,752	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	5,194,251	5,194,251	5,194,251	-
Excise taxes	201,800	202,717	251,086	48,369
Intergovernmental	100,732	176,473	227,363	50,890
Charges for services	183,200	720,233	812,545	92,312
Interest on investments/taxes	6,800	6,800	84,659	77,859
Other revenues	-	225,468	249,742	24,274
Amounts Available for Appropriation	<u>8,758,535</u>	<u>9,597,694</u>	<u>9,891,398</u>	<u>293,704</u>
Charges to Appropriations (Outflows):				
General government	450,481	453,280	431,657	21,623
Public safety	552,214	599,203	548,836	50,367
Insurance	62,600	62,600	66,858	(4,258)
Public works	79,800	79,860	76,595	3,265
Transportation	70,000	70,000	70,000	-
Recreation	417,425	834,730	650,648	184,082
Solid waste/recycling	253,450	251,556	230,766	20,790
Employee benefits	250,300	251,168	252,911	(1,743)
Education	1,646,223	1,630,223	1,368,865	261,358
County tax	1,179,972	1,179,972	1,179,971	1
Unclassified/assigned	349,732	963,828	753,021	210,807
Debt service:				
Principal	329,227	329,227	329,227	-
Interest	7,239	20,148	134,143	(113,995)
Transfers to other funds	188,120	317,256	317,256	-
Total Charges to Appropriation	<u>5,836,783</u>	<u>7,043,051</u>	<u>6,410,754</u>	<u>632,297</u>
Budgetary Fund Balance, December 31	<u>\$ 2,921,752</u>	<u>\$ 2,554,643</u>	<u>\$ 3,480,644</u>	<u>\$ 926,001</u>
Utilization of restricted fund balance	\$ -	\$ 22,881	\$ -	\$ (22,881)
Utilization of committed fund balance	-	314,228	-	(314,228)
Utilization of unassigned fund balance	150,000	180,000	-	(180,000)
	<u>\$ 150,000</u>	<u>\$ 517,109</u>	<u>\$ -</u>	<u>\$ (517,109)</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, 2023

	Original Budget	Budget Adjustments/ Receipts	Final Budget	Actual	Variance Positive (Negative)
REVENUES					
General tax revenues:					
Property taxes	\$ 5,194,251	\$ -	\$ 5,194,251	\$ 5,194,251	\$ -
Vehicle excise taxes	200,000	699	200,699	248,993	48,294
Boat excise taxes	1,800	-	1,800	1,875	75
Snowmobile excise taxes	-	218	218	218	-
Intergovernmental revenues:					
State revenue sharing	30,000	-	30,000	39,777	9,777
Homestead exemption	17,884	-	17,884	19,909	2,025
BETE reimbursement	34,848	-	34,848	34,768	(80)
Tree growth	18,000	-	18,000	24,550	6,550
Snowmobile grant/reimbursement	-	16,728	16,728	16,728	-
Airport grant	-	6,884	6,884	39,502	32,618
Other	-	52,129	52,129	52,129	-
Charges for services:					
Cable franchise fees	32,000	-	32,000	48,315	16,315
Pool fees	5,000	-	5,000	4,815	(185)
CVA recreation facility cost sharing	25,000	-	25,000	25,096	96
Recreation facility fees	60,000	-	60,000	74,435	14,435
Other recreation program fees	30,000	104,587	134,587	104,651	(29,936)
Outdoor adventure camp	-	-	-	67,032	67,032
Town fees	5,800	-	5,800	5,931	131
Building permits	5,000	-	5,000	5,182	182
Plumbing permits	5,000	-	5,000	4,929	(71)
Ambulance service rent	11,600	-	11,600	11,565	(35)
Transfer station	1,500	-	1,500	3,233	1,733
Employee housing revenue	-	309,775	309,775	309,775	-
Mountain bike race	-	-	-	2,600	2,600
Library/community building income	800	-	800	464	(336)
Bike trail revenue	-	70,812	70,812	90,499	19,687
Airport fuel sales	-	49,109	49,109	49,109	-
Police department incidentals	1,500	-	1,500	3,795	2,295
Public lots	-	2,750	2,750	-	(2,750)
Other	-	-	-	1,119	1,119
Investment income:					
Investment income, net of unrealized gains/(losses)	-	-	-	76,453	76,453
Interest/fees on taxes	6,800	-	6,800	8,206	1,406
Other income:					
Police department	-	5,488	5,488	5,488	-
AGC new equipment	-	-	-	5,500	5,500
Sugarloaf	-	151,606	151,606	194,506	42,900
Other	-	68,374	68,374	44,248	(24,126)
Total amounts available for appropriation	<u>\$ 5,686,783</u>	<u>\$ 839,159</u>	<u>\$ 6,525,942</u>	<u>\$ 6,819,646</u>	<u>\$ 293,704</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, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
General government:					
Officers' salaries	\$ 190,990	\$ -	\$ 190,990	\$ 190,990	\$ -
Town operating expenses	101,800	1,295	103,095	96,269	6,826
Assessing	53,000	-	53,000	51,384	1,616
Code enforcement	71,791	-	71,791	72,161	(370)
Planning board	11,550	1,504	13,054	10,761	2,293
Selectmen's contingency	21,350	-	21,350	10,092	11,258
Total	450,481	2,799	453,280	431,657	21,623
Public safety:					
Police department	103,545	15,722	119,267	100,243	19,024
Communications center	182,000	-	182,000	182,000	-
Fire department	142,525	29,287	171,812	148,546	23,266
Fire department training	-	1,980	1,980	-	1,980
Mountain fire station	28,350	-	28,350	22,453	5,897
Ambulance	93,980	-	93,980	93,979	1
Animal control	1,814	-	1,814	1,615	199
Total	552,214	46,989	599,203	548,836	50,367
Insurance:					
Property/casualty/other	62,600	-	62,600	66,858	(4,258)
Total	62,600	-	62,600	66,858	(4,258)
Public works:					
Town roads	79,800	60	79,860	76,595	3,265
Total	79,800	60	79,860	76,595	3,265



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	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	253,625	31,951	285,576	263,732	21,844
Recreation programs	97,700	169,973	267,673	215,705	51,968
Snowmobile trails	22,000	16,947	38,947	38,947	-
Maintenance Narrow Gauge	17,500	-	17,500	19,044	(1,544)
Outdoor center/bike trails	26,600	195,934	222,534	110,720	111,814
Longfellow trail	-	2,500	2,500	2,500	-
Total	417,425	417,305	834,730	650,648	184,082
Solid waste/recycling:					
Transfer station	225,450	(1,894)	223,556	210,359	13,197
Recycling	28,000	-	28,000	20,407	7,593
Total	253,450	(1,894)	251,556	230,766	20,790
Employee benefits:					
Health insurance/retirement	153,900	-	153,900	156,558	(2,658)
Taxes/workers comp	96,400	868	97,268	96,353	915
Total	250,300	868	251,168	252,911	(1,743)



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Unclassified/assigned:					
Buildings and grounds	25,930	14,907	40,837	26,467	14,370
Airport	27,700	74,060	101,760	100,757	1,003
Airport AWOS project	-	3,425	3,425	-	3,425
Library operations	86,722	45	86,767	86,755	12
AGC refunds	-	475	475	-	-
Information center	6,000	5,552	11,552	8,644	2,908
Scholarship fund	8,000	17,460	25,460	10,700	14,760
Community Center	43,600	(891)	42,709	43,183	(474)
Town credit card	-	191	191	205	(14)
Cemetery	1,000	2,330	3,330	2,500	830
History Committee	4,000	2,004	6,004	2,833	3,171
Flagstaff Area Business Assoc.	20,000	-	20,000	20,000	-
Overlay	63,180	-	63,180	6,338	56,842
ARPA	-	87,418	87,418	39,059	48,359
CValley Network.org	2,000	-	2,000	2,000	-
Maine Huts and Trails	-	4,833	4,833	-	4,833
Greater Franklin Development Corp	8,600	-	8,600	8,600	-
Employee housing project	-	310,306	310,306	310,306	-
Shooting Range Berm	-	12,416	12,416	9,485	2,931
2023 flood	-	-	-	26,556	(26,556)
ATV club	-	16,621	16,621	-	16,621
Ski club scholarships	20,000	-	20,000	20,000	-
Town comprehensive plan	22,500	45,000	67,500	6,532	60,968
General assistance	2,000	-	2,000	442	1,558
Christmas lighting	1,500	-	1,500	990	510
Public lots	-	2,750	2,750	-	2,750
WSKI	-	14,495	14,495	14,495	-
Maine Huts and Trails maintenance	5,000	-	5,000	5,000	-
Vehicle excise tax reimbursement	-	699	699	699	-
School financial assistance	2,000	-	2,000	-	2,000
Total	349,732	614,096	963,828	753,021	210,807



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Education	1,646,223	(16,000)	1,630,223	1,368,865	261,358
County tax	1,179,972	-	1,179,972	1,179,971	1
Debt service:					
Principal	329,227	-	329,227	329,227	-
Interest	7,239	12,909	20,148	134,143	(113,995)
Total	336,466	12,909	349,375	463,370	(113,995)
Transfers to other funds:					
Golf course reserve	45,000	-	45,000	45,000	-
Town/CVA AGC capital	3,120	-	3,120	3,120	-
Playground reserve	1,000	-	1,000	1,000	-
Fire department equipment reserve	-	30,000	30,000	30,000	-
Recreational endowment	40,000	-	40,000	40,000	-
Fire station capital maintenance	-	5,000	5,000	5,000	-
Transfer Station reserve	-	1,894	1,894	1,894	-
Golf clubhouse reserve	10,000	-	10,000	10,000	-
Town park capital improvements	5,000	-	5,000	5,000	-
Pool reserve	4,000	-	4,000	4,000	-
Library building reserve	-	1,242	1,242	1,242	-
Bus wash reserve	75,000	75,000	150,000	150,000	-
School bus reserve	-	16,000	16,000	16,000	-
Town office expansion	5,000	-	5,000	5,000	-
Total	188,120	129,136	317,256	317,256	-
TOTAL DEPARTMENTAL OPERATIONS	\$ 5,836,783	\$ 1,206,268	\$ 7,043,051	\$ 6,410,754	\$ 632,297

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, 2023

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 13,388	\$ 110,246	\$ 9,199	\$ 132,833
Investments	143,931	1,185,202	98,894	1,428,027
Due from other funds	7,295	504,877	3,400	515,572
TOTAL ASSETS	\$ 164,614	\$ 1,800,325	\$ 111,493	\$ 2,076,432
LIABILITIES				
Due to other funds	\$ 6,984	\$ 523,232	\$ -	\$ 530,216
TOTAL LIABILITIES	6,984	523,232	-	530,216
FUND BALANCES				
Nonspendable	-	-	2,294	2,294
Restricted	85,485	46,724	109,199	241,408
Committed	72,145	1,378,373	-	1,450,518
Assigned	-	-	-	-
Unassigned (deficit)	-	(148,004)	-	(148,004)
TOTAL FUND BALANCES	157,630	1,277,093	111,493	1,546,216
TOTAL LIABILITIES AND FUND BALANCES	\$ 164,614	\$ 1,800,325	\$ 111,493	\$ 2,076,432

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, 2023

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 4,108	\$ 113,561	\$ -	\$ 117,669
Investment income, net of unrealized gains/(losses)	6,955	46,094	4,778	57,827
Other	3,795	40,021	-	43,816
TOTAL REVENUES	<u>14,858</u>	<u>199,676</u>	<u>4,778</u>	<u>219,312</u>
EXPENDITURES				
Capital outlay	-	532,128	-	532,128
Other	26,656	34,698	-	61,354
TOTAL EXPENDITURES	<u>26,656</u>	<u>566,826</u>	<u>-</u>	<u>593,482</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(11,798)</u>	<u>(367,150)</u>	<u>4,778</u>	<u>(374,170)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	347,281	-	347,281
Transfers (out)	-	(30,025)	-	(30,025)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>317,256</u>	<u>-</u>	<u>317,256</u>
NET CHANGE IN FUND BALANCES	(11,798)	(49,894)	4,778	(56,914)
FUND BALANCES - JANUARY 1	<u>169,428</u>	<u>1,326,987</u>	<u>106,715</u>	<u>1,603,130</u>
FUND BALANCES - DECEMBER 31	<u>\$ 157,630</u>	<u>\$ 1,277,093</u>	<u>\$ 111,493</u>	<u>\$ 1,546,216</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, 2023

	Highway Fund	Scholarship Fund	Town Land	Total
REVENUES				
Intergovernmental	\$ 4,108	\$ -	\$ -	\$ 4,108
Investment income, net of unrealized gains/(losses)	826	3,779	2,350	6,955
Other	-	-	3,795	3,795
TOTAL REVENUES	4,934	3,779	6,145	14,858
EXPENDITURES				
Capital outlay	26,656	-	-	26,656
TOTAL EXPENDITURES	26,656	-	-	26,656
NET CHANGE IN FUND BALANCES	(21,722)	3,779	6,145	(11,798)
FUND BALANCES - JANUARY 1	33,417	81,706	54,305	169,428
FUND BALANCES - DECEMBER 31	<u>\$ 11,695</u>	<u>\$ 85,485</u>	<u>\$ 60,450</u>	<u>\$ 157,630</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, 2023

	Golf Course Reserve	Transfer Station	Carrige Road	Fire Station Capital Maintenance	Town Office Expansion	ODC EV Chargers
REVENUES						
Intergovernmental	\$ 45,000	-	\$ -	\$ -	\$ -	\$ 13,106
Investment income, net of unrealized gains/(losses)	5,518	747	2,195	219	2,033	-
Other	-	-	-	-	-	-
TOTAL REVENUES	50,518	747	2,195	219	2,033	13,106
EXPENDITURES						
Capital outlay	89,489	-	-	-	-	25,460
Other	-	-	-	-	-	-
TOTAL EXPENDITURES	89,489	-	-	-	-	25,460
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(38,971)	747	2,195	219	2,033	(12,354)
OTHER FINANCING SOURCES (USES)						
Transfers in	45,000	1,894	-	5,000	5,000	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	45,000	1,894	-	5,000	5,000	-
NET CHANGE IN FUND BALANCES (DEFICITS)	6,029	2,641	2,195	5,219	7,033	(12,354)
FUND BALANCES (DEFICITS) - JANUARY 1	150,344	20,561	46,705	9,727	48,953	-
FUND BALANCES (DEFICITS) - DECEMBER 31	\$ 156,373	\$ 23,202	\$ 48,900	\$ 14,946	\$ 55,986	\$ (12,354)





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, 2023

	Recreation Facilities Reserve	Fire Department Reserve	School Bus	Bus Wash Reserve	Town/CVA AGC Capital Account	Airport Taxi Lane Project Construction
REVENUES						
Intergovernmental	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	5,248	17,287	249	-	1,293	-
Other	15,170	-	-	-	3,120	-
TOTAL REVENUES	20,418	42,287	249	-	4,413	-
EXPENDITURES						
Capital outlay	-	301,441	-	-	10,787	9,464
Other	29,338	-	-	-	-	-
TOTAL EXPENDITURES	29,338	301,441	-	-	10,787	9,464
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(8,920)	(259,154)	249	-	(6,374)	(9,464)
OTHER FINANCING SOURCES (USES)						
Transfers in	40,000	30,000	16,000	150,000	3,120	23,570
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	40,000	30,000	16,000	150,000	3,120	23,570
NET CHANGE IN FUND BALANCES (DEFICITS)	31,080	(229,154)	16,249	150,000	(3,254)	14,106
FUND BALANCES (DEFICITS) - JANUARY 1	386,485	313,479	21,399	150,000	35,032	(14,106)
FUND BALANCES (DEFICITS) - DECEMBER 31	\$ 417,565	\$ 84,325	\$ 37,648	\$ 300,000	\$ 31,778	\$ -

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, 2023

	Town Park Capital Improvements	Outdoor Center Facility Maintenance	Airport Taxi Lane Project	Airport Reserve	Narrow Gauge Pathway Reserve
REVENUES					
Intergovernmental	\$ -	\$ -	\$ 20,971	\$ 9,484	\$ -
Investment income, net of unrealized gains/(losses)	528	3,279	-	1,421	2,126
Other	-	21,731	-	-	-
TOTAL REVENUES	528	25,010	20,971	10,905	2,126
EXPENDITURES					
Capital outlay	-	72,485	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	-	72,485	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	528	(47,475)	20,971	10,905	2,126
OTHER FINANCING SOURCES (USES)					
Transfers in	5,000	-	6,455	-	-
Transfers (out)	-	-	-	(30,025)	-
TOTAL OTHER FINANCING SOURCES (USES)	5,000	-	6,455	(30,025)	-
NET CHANGE IN FUND BALANCES (DEFICITS)	5,528	(47,475)	27,426	(19,120)	2,126
FUND BALANCES (DEFICITS) - JANUARY 1	18,410	82,198	(27,426)	87,519	54,131
FUND BALANCES (DEFICITS) - DECEMBER 31	\$ 23,938	\$ 34,723	\$ -	\$ 68,399	\$ 56,257





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, 2023

	Golf Course Clubhouse Reserve	Library Building Reserve	Public Lot Reserve	Pool Reserve	Playground Equipment	Total
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,561
Investment income, net of unrealized gains/(losses)	1,071	683	790	894	513	46,094
Other	-	-	-	-	-	40,021
TOTAL REVENUES	<u>1,071</u>	<u>683</u>	<u>790</u>	<u>894</u>	<u>513</u>	<u>199,676</u>
EXPENDITURES						
Capital outlay	23,002	-	-	-	-	532,128
Other	-	-	5,360	-	-	34,698
TOTAL EXPENDITURES	<u>23,002</u>	<u>-</u>	<u>5,360</u>	<u>-</u>	<u>-</u>	<u>566,826</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(21,931)</u>	<u>683</u>	<u>(4,570)</u>	<u>894</u>	<u>513</u>	<u>(367,150)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	10,000	1,242	-	4,000	1,000	347,281
Transfers (out)	-	-	-	-	-	(30,025)
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,000</u>	<u>1,242</u>	<u>-</u>	<u>4,000</u>	<u>1,000</u>	<u>317,256</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>(11,931)</u>	<u>1,925</u>	<u>(4,570)</u>	<u>4,894</u>	<u>1,513</u>	<u>(49,894)</u>
FUND BALANCES (DEFICITS) - JANUARY 1	<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>
FUND BALANCES (DEFICITS) - DECEMBER 31	<u>\$ 15,138</u>	<u>\$ 21,681</u>	<u>\$ (135,650)</u>	<u>\$ 23,990</u>	<u>\$ 10,248</u>	<u>\$ 1,277,093</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, 2023

	MacDonald Golf Trust	Cemetery Fund	Total
REVENUES			
Investment income, net of unrealized gains/(losses)	\$ 4,244	\$ 534	\$ 4,778
TOTAL REVENUES	<u>4,244</u>	<u>534</u>	<u>4,778</u>
EXPENDITURES			
Program expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	4,244	534	4,778
FUND BALANCES - JANUARY 1	<u>91,767</u>	<u>14,948</u>	<u>106,715</u>
FUND BALANCES - DECEMBER 31	<u>\$ 96,011</u>	<u>\$ 15,482</u>	<u>\$ 111,493</u>

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



NOTES

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



Steel, Tin & Aluminum Cans

Latas de acero, hojalata y aluminio



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

Botellas y envases de plástico



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

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



Paper Cardboard Dairy & Juice Containers

Envases de papel cartón, productos lácteos y jugos



Flattened Cardboard & Paperboard

Cartón y cartulina aplastados



Glass Bottles & Jars

Botellas y frascos de vidrio



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

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

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

Single-Stream Recycling

Reciclaje de corriente única

