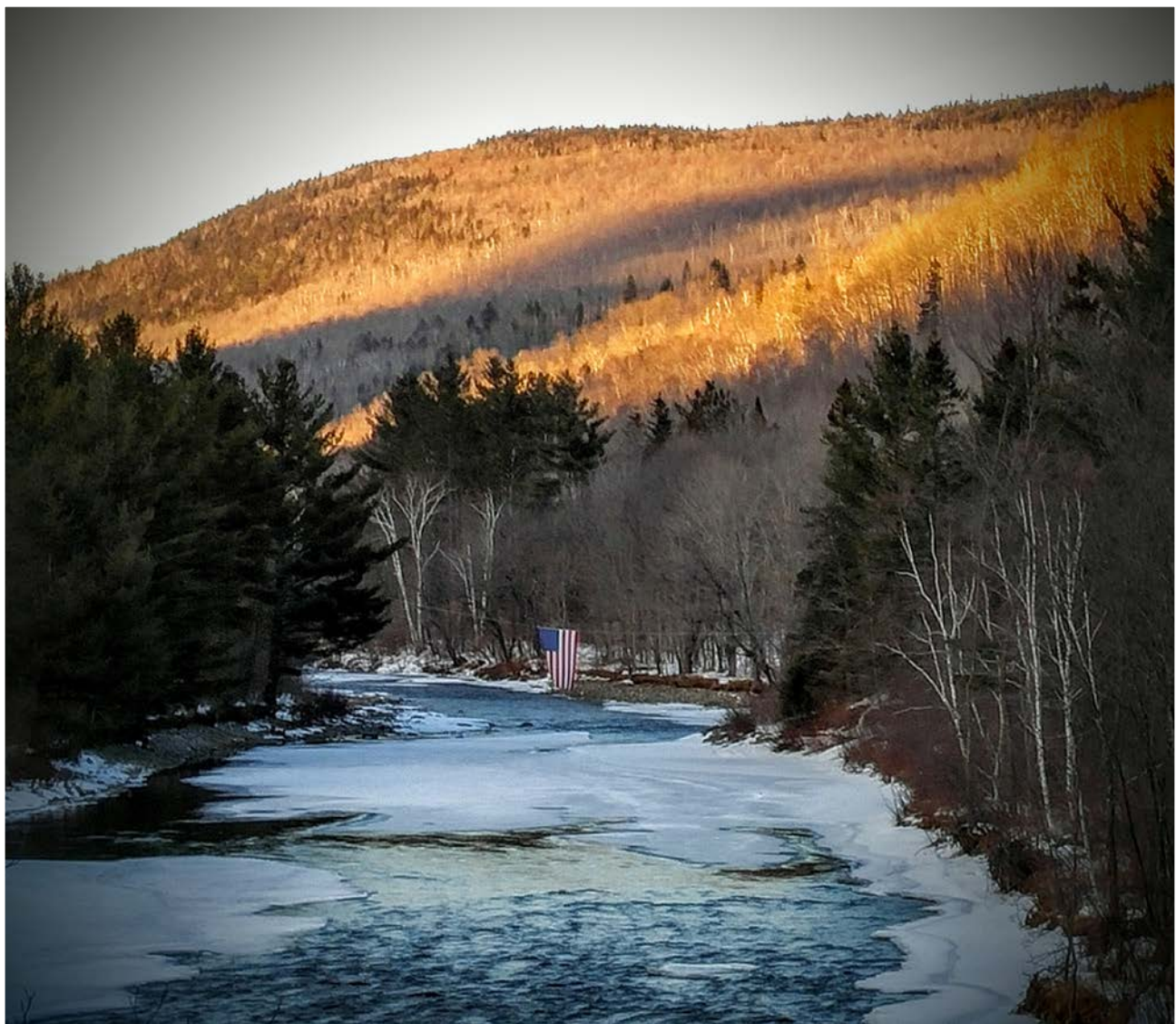


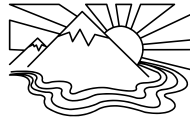
Annual Report
of the town of
**CARRABASSETT
VALLEY**

For the Fiscal Year 2016



Wednesday, March 8, 2017

Town Meeting to be held at 7:30 p.m. at the Outdoor Center
Municipal Elections from 8:00 a.m. to 6:00 p.m. at the Town Office



Cover Photo courtesy of Joe Gambino, Carrabassett Valley resident and owner of 27 North Photography

TABLE OF CONTENTS

Representatives To The State & Federal Government.....	2
2016 Town Officers.....	3
Elected and Appointed Officials.....	3
Appointed Boards and Committees.....	4
Letter From U.S. Senator Susan Collins.....	6
Letter From U.S. Senator Angus King.....	7
Letter From U.S. Congressman Bruce Poliquin.....	9
Letter From Governor Paul LePage.....	10
Letter From State Senator Thomas Saviello.....	11
Letter From State Representative Thomas Skolfield.....	12
Town Manager’s Report.....	13
Code Enforcement Officer/ Assessor’s Report.....	16
Carrabassett Valley Police Department.....	18
Fire Department.....	19
Carrabassett Valley School Department.....	20
Library & Community Center Report.....	21
Recreation Department-Antigravity Complex.....	23
Town Clerk’s Report.....	25
Sanitary District Report.....	26
Golf Course Improvement Project.....	27
Forest Management Plan Report.....	28
Mountain Bike Trail Development Report.....	30
Tax Collector’s Report.....	32
2016 Delinquent Property Taxes.....	33
2017 Proposed Municipal Budget.....	35
Treasurer’s Report.....	45
Financial Statements Provided By Auditor.....	57
Warrant.....	Colored Insert (Center)



2016 REPRESENTATIVES TO THE STATE AND FEDERAL GOVERNMENT

UNITED STATE SENATORS

Susan Collins

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

Angus King

4 Gabriel Drive, Suite 3, Augusta, ME 04330 or
133 Hart Building, Washington, DC 20510
Phone: 207-622-8292 · 202-224-5344 · www.king.senate.gov

REPRESENTATIVE TO CONGRESS

Bruce Poliquin • DISTRICT # 2

179 Lisbon St., Lewiston, ME 04240
1208 Longworth House Office Building, Washington DC
Phone: 207-784-0768
Washington DC 202-225-6306
<https://poliquin.house.gov>

STATE SENATOR

Thomas Saviello • DISTRICT # 17

3 State House Station, Augusta, ME 04333-0003
Home: 207-287-1505 · tomsaviello.com
drtom16@hotmail.com

STATE REPRESENTATIVE

Thomas Skolfield • DISTRICT # 112

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



2016 TOWN OFFICERS

ELECTED OFFICIALS

BOARD OF SELECTMEN

Robert Luce, Chair-2019 • John Beaupre-2018 • Lloyd Cuttler-2019
Thomas Butler-2018 • John "Jay" Reynolds-2017

SCHOOL COMMITTEE

Earle Morse, Chair-2017 • Danielle London-2018 • Kimberly Kearing-2017
Stephen Arner-2019 • Jennifer McCormack-2019

SANITARY DISTRICT

Carl Demshar-2019 • Neal Trask-2019 • Richard Smith -2018
Stephen Pierce-2018 • Robert Briggs-2017

MODERATOR

Robert Briggs

APPOINTED OFFICIALS

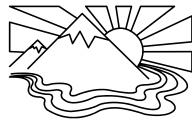
TOWN MANAGER	DAVID COTA
TOWN CLERK/TAX COLLECTOR/REGISTRAR OF VOTERS	WENDY RUSSELL
TREASURER.....	LORRAINE HOCKING
ASSESSOR	WILLIAM K. GILMORE
CODE ENFORCEMENT OFFICER/PLUMBING INSPECTOR	WILLIAM K. GILMORE
POLICE CHIEF	MARK LOPEZ
FIRE CHIEF/EMA DIRECTOR	COURTNEY G. KNAPP
SUPERINTENDENT OF SCHOOLS	GEORGE JOSEPH
RECREATION DIRECTOR.....	DEBORAH BOWKER
LIBRARIAN.....	ANDREA DEBIASE
ANIMAL CONTROL OFFICER.....	WILLIAM MUNZER
HEALTH OFFICER	JENNIFER MCCORMACK
SECRETARY TO THE BOARD OF SELECTMEN & PLANNING BOARD	LYNN SCHNORR

BALLOT CLERKS

Democrats: Bonita Stagers, Arthur N Pierce, Michele Cota, Joyce Demshar, Jacqueline Munzer

Republicans: Nancy Fowler, Janice Mildram, Robert Higgins

Green Independent: Larry Hanson



APPOINTED BOARDS AND COMMITTEES

PLANNING BOARD

Alan Sleight	2017
Christopher Parks.....	2017
Neal Trask.....	2018
Peter W. Smith.....	2018
Vacancy- 2nd Alternate.....	2018
James McCormack	2018
David Corrow.....	2019
Tom Bird	2019
Vacancy-1st Alternate	2019

BOARD OF APPEALS

Vacancy.....	2017
Vacancy	2017
Stan Tingley.....	2018
Carl Demshar.....	2018
Courtney Knapp.....	2019

RECREATION COMMITTEE

Robert Duport.....	2017
Carl Demshar.....	2017
Elizabeth Stefany.....	2018
Karen Campbell	2018
Cathy Wilson.....	2019
Robert Healey	2019

CARRABASSETT VALLEY PUBLIC LIBRARY: BOARD OF DIRECTORS

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

BUDGET COMMITTEE

Robert Briggs.....	2017
Carl Demshar.....	2017
John F. Reynolds	2017
Vacant Position.....	2017
John Beaupre.....	2018
John McCartherin	2018
Stephen Pierce.....	2018
Vacant Position.....	2018
Tom Butler.....	2018
Neal Trask.....	2019
Robert Luce	2019
Lloyd Cuttler.....	2019
Christopher Parks.....	2019

BOARD OF ASSESSMENT REVIEW

Deborah Pierce	2017
Reginald Gordon.....	2017
Wendy Glenn.....	2019

AIRPORT ADVISORY COMMITTEE

Peter Gorman.....	2017
Thomas Andrie	2017
Tom Wallace.....	2017
Thomas Fahy	2018
Larry Hanson.....	2018
Lloyd Cuttler.....	2019
Sam Punderson	2019
Sawyer Fahy.....	2019

GOLF COURSE GREENS COMMITTEE

Stephen Pierce.....	2017
Shaun Osborne	2017
Carl Demshar.....	2017
Bob Tgettis.....	2018
Seth Wescott	2018
Tom Taber.....	2018
Karl Strand.....	2018
John Beaupre.....	2019
Steve Niezgod.....	2019
Peter Webber.....	2019



TOWN PUBLIC LOT - FORESTRY COMMITTEE

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

TOWN REPRESENTATIVES TO THE CARRABASSETT ANTI-GRAVITY COMPLEX OPERATIONS COMMITTEE

Carl Demshar • Robert Luce • Robert Briggs

CARRABASSETT VALLEY WEB SITE

www.carrabassettvalley.org

TOWN OF CARRABASSETT VALLEY TELEPHONE NUMBERS

EMERGENCY	911
TOWN OFFICE.....	235-2645 or 235-2646
FAX.....	235-2825
POLICE DEPARTMENT	237-3200
FIRE DEPARTMENT	235-2991
TRANSFER STATION	237-2779
SANITARY DISTRICT	237-3642
CARRABASSETT ANTI-GRAVITY COMPLEX	237-5566
CARRABASSETT OUTDOOR ADVERTURE CAMP	235-2233
CARRABASSETT PUBLIC LIBRARY	237-3535

E-MAIL ADDRESSES

TOWN MANAGER	towncvtm@roadrunner.com
TOWN CLERK/TAX COLLECTOR	townofcv@roadrunner.com
TREASURER.....	towncvtax@roadrunner.com
CODE ENFORCEMENT	towncvbg@roadrunner.com
POLICE DEPARTMENT	mlopez@sugarloaf.com
RECREATION DEPARTMENT	dbowker3@roadrunner.com
FIRE DEPARTMENT	courtknapp@roadrunner.com
LIBRARY	adebiase@carrabassett.lib.me.us

SUSAN M. COLLINS
MAINE

412 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2623
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

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

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

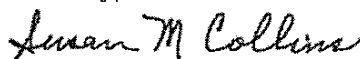
I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Carrabassett and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Lewiston state office at (207) 784-6969 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

United States Senate

WASHINGTON, DC 20510

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

Dear Friends of Carrabassett Valley,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

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

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

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

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

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that “Bath Built is Best Built,” which is why I’ve fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me “one of the most serious and hard-working members” of the Committee, and that’s a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at www.king.senate.gov/contact.

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr.
United States Senator

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

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

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

Congress of the United States
House of Representatives
Washington, DC 20515-1902

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

Dear Friends,

One of the greatest honors of my life is serving as your representative in Congress. This past year, we won some major victories for Maine families, communities, Veterans and local job creators, but there is still more work to be done. Since day one in Congress, I've worked with everyone regardless of party—Republicans, Democrats and Independents—to get the job done for Maine.

My number one priority is creating and protecting jobs. One of my main focuses this last Congress has been on helping secure 900 shoe manufacturing jobs in Maine at New Balance. For years, Maine politicians have worked unsuccessfully to get legislation through in Congress to require the Department of Defense (DOD) to adhere to the Berry Amendment, a provision which requires the DOD to use American-made products for new recruits whenever possible. New Balance is one of the few companies that continues to hire American workers and produce footwear here in the U.S.

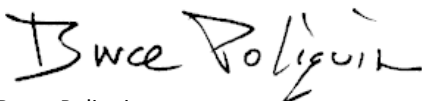
I am absolutely thrilled that, after a months-long and hard fought effort, we finally had this monumental language officially signed into law this past year. This is a huge accomplishment, and I'm not going to let up an inch until it is fully implemented to secure the 900 Maine jobs at Skowhegan, Norway and Norridgewock.

In Congress, I have also been a steadfast opponent of bad and unfair trade deals, namely the Trans-Pacific Partnership (TPP), which have the potential to hurt jobs and local businesses in Maine. That's why I voted, twice, against "fast track" trade authority, or trade promotion authority, despite pressure from powerful Washington special interest groups and leaders of my own party. I don't work for any one party—I work for you, the people of Maine.

I am also extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a Veteran experiencing issues at the VA or a citizen needing assistance with a case at the IRS, my staff is available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968)—or visit my website at Poliquin.House.Gov.

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

Best wishes,



Bruce Poliquin
Member of Congress



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

Paul R. LePage
GOVERNOR

Dear Citizens of Carrabassett Valley:

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

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

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

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

TTY USERS CALL 711
www.maine.gov

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034



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

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me for a fourth term and can assure you I will continue to work tirelessly on your behalf. Please let me provide you with a recap of the 127th Legislature, as well as my hopes for the upcoming 128th Legislature, which convenes in December.

Last year we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

The Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. We approved putting 10 new drug enforcement agents on the street, as well as provided funding for treatment programs and drug use prevention efforts.

In the upcoming session, it is clear that we must continue to do all we can to attract more jobs to our state. To that end, I will work to advocate for proposals which will expand economic opportunity for all Mainers. We must also continue to fight the drug epidemic threatening our state and hurting our families. It is my hope the Legislature can once again work together to find good solutions to what has become a widespread problem.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or drtom16@hotmail.com if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink that reads "Tom".

Tom Saviello
State Senator



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1440
TTY: (207) 287-4469

Thomas Skolfield

349 Phillips Road
Weld, ME 04285

Home Phone: (207) 585-2638

Thomas.Skolfield@legislature.maine.gov

January 2017

Dear Friends and Neighbors,

Thank you for electing me to a second term as Representative for House District 112. It is truly an honor to serve you in Augusta. During the upcoming session we are sure to face some tough issues such as healthcare costs, job creation, and energy policies. I can assure you that I will work diligently to be educated on these issues and make the best decisions for our towns.

I recognize that times are tough and there are people struggling to get by. Whether it is to stay warm through the winter or to fix the family car to get from point A to point B, we are going through some hardships in the community. It is important for you to know that these times will get better and I want you to know that I am here to work for you and help ensure that Maine is a better place, not only for the present, but for the future. As long as we can all work together, I believe these goals can be reached.

To do my job well, I will be seeking your opinion regularly and want to hear from you with your thoughts and comments. Please call me anytime at **585-2638** or email at Thomas.Skolfield@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Thank you again for giving me the honor of serving you in Augusta!

Sincerely,

A handwritten signature in cursive script that reads "Thomas H. Skolfield".

Thomas Skolfield
State Representative



TOWN MANAGER'S REPORT

Dear Citizens of Carrabassett Valley:

Your Town government once again had another very busy and productive year and our community continues to grow and prosper. At the time of this report in early February it appears that Sugarloaf will have a good season and the completion of the new Competition Center speaks well for the future of Carrabassett Valley Academy and Sugarloaf.

Among many Town projects and initiatives this past year, the larger we were involved with consisted of building the new airport fuel farm, continued forest management on the Town Public Lot, continued mountain bike trail development and implementing an Economic Development Micro-Enterprise Grant to assist four businesses.

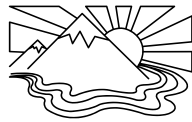
The Airport fuel farm was a somewhat complicated project due to all of the permitting issues and design and construction considerations. It is now operational and we are providing 100 low lead aviation fuel. Non-ethanol ("MO gas") gas will be available sometime this spring. We are now finishing up final F.A.A. grant requirements for this project.

After a very successful timber harvest on the Town Public Lot last winter the Town Lot Forestry Committee working with the Town's Forestry Consultant, American Forest Management, Inc., is recommending a new three-year Forest Management Plan for the public lot. A summary of the results of the 2016 wood harvest on the lot is included in this Town Report along with a map of the proposed new 3-year harvest areas. We will post a copy of the details of the 3-year summary plan on the Town website. We anticipate holding a public hearing

sometime in the spring or early summer to hear public input regarding this plan. If approved, implementation of this plan is expected to begin later this summer. The priorities involved with past and current management plans for the 2000 acre Town Public Lot are to manage the lot for sustainable timber harvesting, timber stand quality improvement and protecting the environment and the integrity of the trail systems. Revenues that are generated are used for maintaining the road system on the public lot, Nordic ski trail improvements and for maintaining the over fifty trail bridges on the lot.

With regard to mountain bike trail development, 2.3 miles of new trails were constructed in 2016. As you may know, our trail development program is a collaboration between the Town, the Mountain Bike Club (CRNEMBA), Maine Huts and Trails (MH&T) and Sugarloaf Mountain. Trail development priorities are recommended by a nine-member Mountain Bike Trail Committee representing each of these entities. Depending on the trail development priorities approved some or all of these parties may be involved with an approved project. Enclosed in this Town Report you will find a Mountain Bike Trail Summary that will provide you with an outline of funding and proposed trail development in 2017.

In 2016, we received a \$135,000 Micro-Enterprise Business Assistance (MEBA) Grant to assist four businesses in Carrabassett Valley and we will complete the implementation of this grant this spring. Three of the businesses received a boost that hopefully will help them succeed. Unfortunately, one of the businesses has folded. The Town will not be liable for pay-back of the grant amount given to that business. We are proposing an additional grant application that would assist another Carrabassett Valley business in 2017 (see below).



2017 promises to be another busy year. At the upcoming March 8th annual Town meeting, Carrabassett Valley voters, in addition to the usual budget requests, will be asked to approve funding for a number of new and continued initiatives and projects: The Town Budget Committee is recommending funding appropriations for the following:

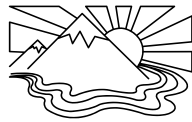
- \$80,000 for the New “mountain area” Fire Station Reserve (2016 balance \$50,000) and to start the planning process for a future new station. As you may know, the current “mountain” fire station is housed in two of the garage bays at the Sugarloaf Maintenance Garage. Sugarloaf has expressed an interest in acquiring those bays for their own expanding operation and the Fire Department needs additional space for equipment.
- \$34,000 (in addition to a request for \$15,000 of matching funds from the Recreation Endowment Fund) to continue mountain bike trail development.
- \$25,000 to install a generator at either the Anti-Gravity Center or the Outdoor Center based on the results of an updated Town Emergency Management Plan and other building considerations to service either of these buildings in a power outage and to provide the Town with an emergency shelter alternative.
- \$15,000 to start a Town Office Building Reserve for a future expansion. If approved, an eventual project would expand the Town Clerk’s Office, the lobby area and the fireproof vault area and would provide more storage. The estimated cost for this project is \$60,000.
- \$14,800 for an electronic messaging board to be used by the Police Department for events and traffic control on Rt. 27 and the Sugarloaf Access Road, etc.

- \$10,000 to construct a sealed vault privy at the Information Center to replace the rented “Port-a-Potties”.
- \$10,000 to install a new floating dock at the Outdoor Center Pond.
- \$5,000 included in the Transfer Station Budget to construct a small sand storage building for residents and property tax payers to obtain small quantities of sand in the winter. The building may cost up to \$10,000 and the remaining funds would come from the Transfer Station Expense appropriation account.

In addition to funding appropriations, voters at the March 8th Town Meeting will be asked to approve another economic development grant initiative and two major capital projects as follows:

The Board of Selectmen have given the okay to move forward with a \$50,000 Community Development Micro Enterprise Business Assistance grant application to assist Winterstick Snowboard Company of Carrabassett Valley in purchasing new equipment and completing some building renovations. It’s a very competitive grant application process (only \$750,000 available State-wide). However, if we are successful this company will hire two additional full-time employees. Town meeting Warrant Article #67 seeks approval from the voters, to authorize Town Officials to accept and implement the grant if successful in the grant application process.

The Board of Selectmen, the Budget Committee and the Golf Course Greens Committee are recommending approval of a \$200,000 capital improvement project at the Town-owned Sugarloaf Golf Course consisting of reconstruction of the practice range, the purchase of greens covers, and improvements to the golf course cart paths. If approved, the Town will borrow \$200,000



over a 5-year period for this project. The current negotiated repayment plan calls for the Town to provide approximately \$30,000 and Sugarloaf Mt. Corp. \$10,000 a year to pay the 5-year debt service. Remaining interest costs (approximately \$1,820 per year) would be expended from the Golf Course Reserve Fund (Balance 1/1/17: \$55,469) that represents equal contributions from the Town and Sugarloaf. Currently, Sugarloaf pays the Town \$132,873 for golf course project related debt service and the Town pays \$97,238 per year for golf course related debt service. The rationale for the project is that these are needed golf course improvements for the next five years. This coincides with the fact that in five years Sugarloaf will see a substantial reduction in their share of golf course related debt (lease) payments from previous projects. At that time, Sugarloaf may be in a better position to participate in future golf course capital projects. Last year, Sugarloaf Golf Course was voted as one of the best one hundred golf courses in the U.S. by 'Golf Magazine'.

The Airport Committee, Board of Selectmen and Budget Committee are also recommending approval of a two-year Airport Capital Maintenance Project consisting of a pavement crack sealing project and a tree removal project to remove obstructions in the Airport Safety Areas as per F.A.A. regulations. The estimated total cost of this two-year project is \$268,000. With F.A.A. (90%) and State (5%) funding, the Town will be responsible for the additional 5% funding or approximately \$13,400. It is being recommended that the Town's share of the project come from the Town's Airport Reserve Fund (Town Meeting Warrant Article #36).

Also in 2017, the Board of Selectmen has recently been asked by Sugarloaf Mountain Corp. to form a Study Committee to determine if the Town would participate in a major capital project consisting of rebuilding an old dam at Caribou Pond and installing new pumping equipment (at the Sugarloaf pumping station) to

substantially increase snowmaking capabilities on the mountain. The project may also include public benefits such as increased water flow in the river and the pond for recreational purposes. The project could also include important business and economic development considerations for Sugarloaf the Town's major employer. More information will become available as this study committee process moves forward.

Regarding the proposed 2017 Town Budget (see enclosed in this Town report), we do not anticipate a property tax rate increase this year. While proposed Town expenditures (including all the additional requests listed above) are up slightly (\$30,512 or 1.2%) from \$2,470,775 to \$2,501,287 it is anticipated that the net School Budget request will be approximately \$100,000 less than last year. Factoring in less municipal revenues (less use of surplus) and a projected increase in the Town's share of County Taxes the tax rate should remain at about .0066 per thousand dollars of taxable valuation. This rate is 2.3% less than two years ago. The Town also ended the year with a very healthy undesignated surplus. All Town Reserve Accounts (enclosed in the audit at the back of this Town Report) are also in great shape.

In finalizing my report, I would like to thank all of our Town employees, the Board of Selectmen and members of all of the Town Boards and Committees for all their contributions in 2016. I look forward to working with all of you in what appears to be another busy year in 2017.

Respectfully Submitted,

Dave Cota



FROM THE DESK OF THE CODE ENFORCEMENT OFFICER/ASSESSOR

With our Annual Town meeting just weeks away, I would like to reflect on our 2016 Building Activity. Although not to the extent of prior years, we still saw healthy growth last year.

The final Timbers at Bucksaw building, (4 units), was constructed this past summer. This development has been very popular since its initial inception and brings added. Hopefully, Sugarloaf's new ownership will recognize the value of projects like this and open up more lands for future development.

We also saw a New 5 unit Fallline Building, and 4 Timberline units, added to the tax base as well. Future Condo construction becomes more of a struggle as these existing projects get built out. The continuance of Fallline construction is somewhat in limbo, as the development rights now belong to the Association and they must decide if more housing is justified, in that development. There is currently the potential for an additional 10/12 units "to be Built" so hopefully that will happen. We had 6 new homes permitted last year which are in varying stages of completion with many new additions and renovation projects as well.

The Town is very fortunate to have the Newly constructed Competition Center, built this past summer through a collaborative fundraising effort by many, most specifically the Bill and Joan Alford Foundation, Sugarloaf Ski Club, Town of Carrabassett Valley, CVA, along with countless Private donations. This Facility will be a great asset to this Community going forward.

Our tax base remains very stable and hopefully will continue that way.

If you have not taken advantage of the Homestead Exemption program, you should consider this before April 1st. I can be reached at 235-2646

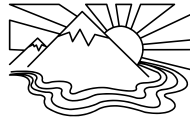
We are currently in need of 2 alternate Planning Board members, and encourage anyone with interest to consider joining this Board.

Thank You

Bill Gilmore



Outdoor Adventure Camp



ASSESSOR'S REPORT

VALUATION AND ASSESSMENT FOR 2016

VALUATION:

Real Estate		
Land	\$ 121,088,000	
Buildings	390,601,000	
Personal Property	<u>13,795,063</u>	
Taxable Valuation		\$ 525,484,063.00

ASSESSMENT:

Taxable Valuation	\$ 525,484,063	
Tax Rate	<u>.0060</u>	
Total Tax Commitment		\$ 3,469,892.44

COMPUTATION OF ASSESSMENT

Tax Commitment		\$ 3,469,892.44
Municipal Revenues		
Fund Balance	\$185,000	
State Revenue Sharing	10,000	
All Other	<u>340,610</u>	\$ 535,610.00
Homestead Exempt. Reimb.		<u>\$ 5,742.00</u>
Total Revenues		\$ 4,011,244.44

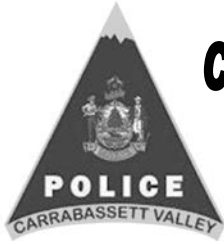
REQUIREMENTS:

Municipal Appropriations	\$ 2,468,475.00	
Net Education Appropriation	803,750.00	
County Tax	<u>675,000.00</u>	
Total Expenditures		\$ <u>3,947,225.00</u>

Overlay		\$ 64,019.44
---------	--	--------------



POLICE DEPARTMENT ANNUAL REPORT



CARRABASSETT VALLEY POLICE DEPARTMENT

9000 Main St Village West - CARRABASSETT VALLEY, MAINE 04947

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

Dear Friends,

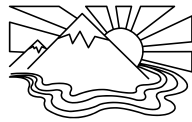
It has been another busy year in the Valley. We have gained several new Officers. We welcome back Ben Gaudet to the Department. We also welcome Xaviere Scott of Fairfield and Doug Geis of Wilton. I feel they will make great additions to the Department. Officer Ethan Boyd left the Department to take a position with the Maine State Police, Officer Jesse Clement left to take a job with the Farmington Police and Officer Troy Reed left the Department for a job with Livermore Falls.

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

SUMMARY OF ACTIVITY 2016

Motor Vehicle Accidents.....	55
Traffic Complaints/Stops.....	502
OUI Arrest.....	11
Criminal complaints.....	71
Arrest/Summonses	39
Suspicious Activity.....	45
Alarms answered.....	2156
Medical Assistance.....	168
Citizen Assist	502
Lost Persons.....	6
Burn Permits.....	54
Animal Complaints.....	42
2016 Ford Explorer.....	44,237 miles
Ford P/U.....	129,082 miles





FIRE DEPARTMENT ANNUAL REPORT



Carrabassett Valley

FIRE DEPARTMENT
CARRABASSETT VALLEY, ME 04947

Courtney Knapp
FIRE CHIEF
235-2991

Our requests for services have remained about the same in recent years. The thing that has changed is the types of incidents. As more and more folks recreate in the backcountry there has been more requests for search and rescue. We are called upon to provide trained personnel and equipment to assist with those lost and injured in the backcountry. The Fire Department also provides a Licensed EMS First Responders Service with expertise in Wilderness First Aid. We are requesting funds at town meeting to purchase a snowmobile to enhance our response

capabilities. Currently we are relying on fire fighter owned snowmobiles.

We train jointly with Kingfield and Eustis monthly as well as the Sugarloaf Ski Patrol. We had a very good live fire training day last fall at our training building. Several departments participated in the exercise.

This past year Al Sleight instructed Maine Huts Employees in Fire Safety and First Aid. These folks can be the first line of defense at their facilities.

For the second year our chipping program was highly successful. Camp owners in Carrabassett Village gathered brush on a work weekend. The Maine Forest Service provided their chipper and truck at no charge. By clearing brush and debris around homes and camp we create defensible spaces. This practice greatly reduces the potential for fires that could destroy a whole neighborhood. We encourage more villages in our community to take advantage of this program.

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

Special Thanks to John Tobias for his 40+ years of commitment to our department.

Courtney Knapp
Fire Chief

FIRE CALL SUMMARY

<i>Type of Call</i>	2016	2015	2014	2013	2012
Car Accidents	13	10	11	8	9
Vehicle Fires	1		3	1	
Smoke Investigation	2	4	2	3	3
Electrical Fires	1	1			
Electrical Overheat					
Odor Investigation	2	3	1	5	
Water Flow Alarms ie .Sprinklers	6	5	3	5	2
Woodstove Overheat					
Chimney Fires		1	2		
Dumpster Fires	2		1	3	2
Structure Fires					
Fuel Spills					
LP Gas		6	4	5	3
Out of Control Permit Burns					1
Downed Power Lines	4	2	3	2	5
Carbon Monoxide Calls	6	8	8	6	3
Fire Alarms	11	12	8	11	15
Mutual Aid	4	2	5	4	7
Snowmobile Accident	2		2	2	1
Search & Rescue	1	1	2	2	1
Traffic Detail	1	2		5	4
Life Flight Standby	5	3	2	6	4
Storm & Wind Damage					1
Heating Equipment Malfunction					
Forest Fires			1		2
Lift Accident	1	1			
EMS First Response	6	15	12	11	9
Totals	68	76	70	79	72





CARRABASSETT VALLEY SCHOOL DEPARTMENT ANNUAL REPORT

Greetings from the School Department! The following is a summary of the Carrabassett Valley student enrollment as of January 1, 2017: Kingfield Elementary School 14, Stratton Elementary School 13, Mt. Abram High School 4, Carrabassett Valley Academy 19, and Kents Hill School 1, for a total of 51 students K-12. This is a decrease of 5 students from last year's enrollment of 56 students K-12.

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

Our FY 18 draft budget is forecast to be a total of \$936,703, which will reflect a decrease of around \$11,248 from FY 17's budget. This decrease is due to the decline of 5 students, K-12, in this year's projected enrollment numbers. This is a preliminary projection and we will not know the actual number until the Legislature approves a budget later in the year. We will present a final school budget later this spring at a Special Town Meeting usually held in late May or the first of June.

As part of the school budget, the Carrabassett Valley School Committee has supported an innovative grant program for several years. The grant is met with matching funds from receiving

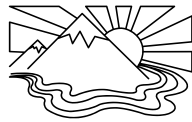
school systems and these funds are used to help fund a Volunteer Coordinator program. In addition to supporting the Volunteer Coordinator program this year's grant program is also offering mini grants opportunities. The purpose of these grants is to support teachers and administrators in increasing new opportunities for students.

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

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

Respectfully submitted,
George Joseph
Superintendent of School





CARRABASSETT VALLEY PUBLIC LIBRARY AND COMMUNITY CENTER - 2016 ANNUAL REPORT TO THE TOWN OF CARRABASSETT VALLEY

WINTER HOURS:

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

SPRING/FALL HOURS:

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

SUMMER HOURS:

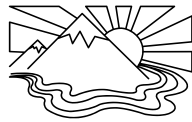
Wednesday - Friday: 10 - 5; Saturday: 10 - 3

The **Carrabassett Valley Public Library & Community Center** has registered almost 3,700 members since opening this beautiful new building on February 6, 2010. Every corner of the library, lobby and Begin Family Community Room is being used and enjoyed. The building provides space for social gatherings around the fireplace, as well as an alternative work place for self-employed people. The CV Library attendance in 2016 is estimated at almost 6,000 visitors, with approximately 2,000 using the **Begin Family Community Room** facilities. Total new building attendance is estimated at over 43,000 visitors! Through LibraryWorld, our computerized cataloging system, you can easily search our collection from your computer at www.libraryworld.com/opac. Simply type in **cv library**; there is no password. We continue to order new books and still greatly appreciate your donations of hardcover books and DVDs in excellent condition. A wonderful group of volunteers helps in processing and shelving books. Training is provided for those interested in volunteering or substituting at the library. Please contact Library Director, Andrea DeBiase, at **237-3535** or email: adebiase@carrabassett.lib.me.us for additional information.

Library services are free and include high-speed **Internet** access, **Wi-Fi** and **Interlibrary Loan (ILL.)** ILL is available to all citizens through the Maine State

Library, which enables us to request any title or search any subject; borrowed books are picked up and delivered on Thursdays via free van delivery service. Book Drops are located at Ayotte's, Mountainside Grocers and the Sugarloaf Hotel. All registered library patrons can **download free audiobooks and eBooks** through the Maine State Library at <http://download.maineinfonet.org>. The library has four **eReaders** to lend as well as an iPad and Kindle Fire for patron use inside the library. Our collection includes over **12,500 holdings** of Adult, Young Adult and Children's books, audio books, LARGE print books, magazines, videos, DVDs, puzzles, games and music CDs. The **Young Adult** collection has a great selection of popular series and books written for teens. The **Children's** collection includes early readers, board books, picture books, chapter books, non-fiction and audio books, toys and games. Services include story hours & playgroup sessions. Our climbing ship is also a very popular place to play! A busy **Summer Reading Program** was available to over 100 youth members and Outdoor Adventure Camp participants. Use the library for your office needs **to scan, copy, fax & print**. Anytime the building is open, you are welcome to **sit in the lobby and the Internet is always available inside and out...**even if the library is closed. You can also access outlets in the patio to power your electronic device.

The Begin Family Community Room was used by almost 2,000 people in 2016 including the Town of Carrabassett Valley for meetings & public hearings, CV Fire & Police Dept., CV Outdoor Association, Sugarloaf Ski Club, NEMBA (New England Mountain Bike Assoc.), AA, Sugarloaf Area Condo Associations, Greater Franklin Development Council, Healthy Community Coalition, Franklin County, Mountain Valley Property, Scenic Byway Committee, Western Maine Transportation, Maine Adaptive, WMCFC, CVPL Summer Reading Program, area businesses, Maine State Library, CVPL Movie Matinees, Maine Parks and Lands, Maine Warden Service Dive Team, Girls Talk/Teen Voices, birthday parties and other social



events, CVA, CPR/First Aid, AARP tax assistance, and other local civic organizations. The space is available free-of-charge for nonprofit meetings; social activities require a small hourly fee. To rent the Begin Family Community Room, call or email us at the library. Links to the Application and Begin Room Use Policy are available on the town website: www.carrabassettvalley.org. Click on **Carrabassett Valley Public Library**.

Lobby Gallery for local artists: The lobby of the building was designed as an art gallery to **showcase local artists**, and artwork is featured for a 2 month period throughout the year. The library board has hosted receptions for 35 artists and dozens of CVA students since 2010. 2016 artists included: John Orcutt, Patty & Greg Thomas, Barry White, John Pease, Barbara Stewart; CVA students display during the month of May. The 3rd annual summer art exhibit featured 13 local artists! If you wish to display your art, please contact the library to request the policy and application, or find a link to both on the town website.

Ongoing programs: Volunteers continue their hard work planting, growing and harvesting vegetables in the **Carrabassett Library Community Garden** to deliver to those in need in the greater Carrabassett Valley Area. This is an ongoing project and volunteers are welcome! The **Third Thursday @ 3 (Community) Book Club** meets monthly; stop by to sign up; no obligation. **Children's story times:** Selected Thursdays @ 10:30. **Parent/child playgroups:** Thursdays @ 10:30. **Family Movie Matinees:** Selected Saturdays @ 3:00 January-April. Adult Coloring Books and materials are always available. We welcome you to share your talents and suggest activities, and please let us know how we can serve your needs.

Special Events: 2016 brought entertainment for all ages into the library and the **Begin Family Community Room**. Visitors enjoyed **book talks & signings** by the following authors: Kate Braestrup, Doug Dunlap, William Goodspeed, Nancy Prince, Edith Lucas Pagelson and Guy Rioux. There were **artist receptions** for the aforementioned exhibitors, and a **musical performance** by the Stratton School Steel Drum Band. Guests enjoyed **programs** such as the Whitewater Film by Zip Kellogg,

a Digital Security presentation by Tim Flight, and a talk by Scott Andrews from the Ski Museum of Maine. Community favorites include the Animal Adaptation program presented by Chewonki's Traveling Natural History Program teachers, and Farmer Minor and Daisy the Pig encouraging children to read! Other programs include movies, community wellness programs, and educational classes. *MAD SCIENCE* returned to entertain Outdoor Adventure Camp kids again last July; the program was open to the public to celebrate the **Summer Reading Program!**

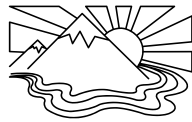
Our Annual Homecoming Used Book Sale in the Sugarloaf Base Lodge raised almost \$1,500. Volunteers from the library, Stratton/Eustis Food Bank and the Sugarloaf Area Christian Ministry work the event and proceeds are split between the library and local food banks. A Pie & Bake Sale made over \$500 to supplement library programming.

Thousands of people have enjoyed this multi-purpose building that provides recreational, cultural and educational opportunities for the residents, tax-payers and guests of our amazing western mountain community.

Library events are advertised in the community through local newspapers, WSKI, the library's Facebook page, and occasionally the information sign outside the Maine High Peaks Visitor's Center across from Ayotte's. We hope that you will donate to our annual appeal through our fall newsletter via Constant Contact email; this will save printing and postage costs. **Forever Stones**, our engraved patio pavers, are still available to purchase. The Board of Directors reminds you that we are a 501(c)3 non-profit organization so your donation to the library is tax deductible. Thank you for your continued support!

Respectfully submitted,

Andrea DeBiase
Library Director



RECREATION DEPARTMENT & ANTIGRAVITY COMPLEX

I am pleased to present this annual report to you. It reflects a productive year in terms programming, special events, facilities management and community services.

HIGHLIGHTS

Aquatics: The Samantha Wright Memorial Pool Complex hosted 5,043 visitors throughout the 2016 season. Water based activities included evening water aerobics classes, swim lessons, Outdoor Adventure Day Camp swim lessons, lap lane swim and open swim.

The Fourth of July parade and day activities saw 90 children participate in the balloon & magic show, parade and sawdust pile hunt. The estimated spectators who attended the fireworks show is approximately 700 viewers. Central Maine Pyrotechnics provided us with a wonderful fireworks display, and local DJ Matt Keene provided music.

Outdoor Adventure Camp Director Marcia White and staff provided 350 participants with the opportunity to hike, kayak, mountain bike, and swim and partake in nature study. Trips to Maine Huts and Trails, overnight hiking and camping trips and excursions to Flagstaff Lake were also in abundance. Courtland Talmage also provided the campers with the basic fundamentals of tennis throughout the six weeks of camp.

A weekly Paddling Program courtesy of the PEP Grant and Franklin County Healthy Community Coalition for youth ages 9-17 took place with instructors Maine Guide Matt Tinker, Wilderness Responder Katie Wouri, Worldly Sailor Parker Hall, Jack of all Trades Karen Campbell and our youthful Lifeguards with all of them keeping the participants a float...The recurring theme seemed to be extreme wind currents. 50 teen participants had the opportunity to explore

Flagstaff Lake, study the history of the area, refine their paddling strokes, view wildlife and practice safe boating habits.

Two weeks of **Mountain Bike Camp Day Camp for youth ages 9-18** was offered courtesy of the **PEP Grant and Franklin County Healthy Community Coalition**. It was action packed with instructors, Kerry Ouellette, Nate Mackenzie, Matt Rolfson, and Katie Casey at the helm. Participants learned the technical skills to navigate single track, rip through the trees, jump rocks and streams. The basics of gearing up, braking, shifting, body position balance, navigating obstacles with logs and rocks were also emphasized. Environmental friendly riding, stewardship and bike maintenance were also covered.

The Alden MacDonald Junior Golf Program remains a long term joint venture between the Town of Carrabassett Valley Recreation Department and the Sugarloaf Golf Course Pro Staff. Head Golf Pro Zack Zando and instructor Corey May provided youth ages 5-18 with the fundamentals of golf as well as course access throughout the six week program. 140 children inclusive of our day camp participants enjoyed their time spent on course and at the range.

SPECIAL EVENTS

Holiday Lighting: Thanks so much to volunteers Gregg and Cheryl Roux, Tim Richards, John Tobias and Jay Reynolds for decorating the **Town Office and Valley Crossing Trees this Holiday Season.**

The 11th Annual Summerfest was held on Saturday August 6. It took place at the Black Fly Field, Airport and at KC's Kreativity Center which is located off of the Old Huse Mill Road. The horse and buggy rides were



popular. 4 live bands performed on stage and 17 artisans exhibited and sold their crafts and products. The weather was perfect for the fly-in and the remote radio control planes drew a good sized crowd. More than 500 visitors stopped by throughout the day to partake in the day's festivities. A very special thank you is extended to Karen Campbell, Kelly Geary, Dutch & Brian Demshar, Signworks, Tom O'Leary, Roger Benoit, Rob Healey, Liz Richardson, John Beaupre, Mike Church, The Irregular, Chris Hobbs, Bill Munzer, Brian Goss, Tom Fahy, Dick Leahy, Darren Flewelling, Lloyd Cutler, Sawyer Fahy, and Kendrick Charles. This year's festival will take place on **Saturday August 5th, 2017.**

The 6th running of the Carrabassett Backcountry Cycle Challenge was held on Saturday July 16th. More than 230 hearty mountain bike enthusiasts took to the trails at the Outdoor Center, Narrow Gauge and Bigelow Preserve to test their endurance. The 25, 50 and 100 kilometer courses were noted by many as some of the most challenging terrain in the mountain bike endurance race series. It was a weekend event that included family rides, face painting, and a children's race. We are privileged to have more than 70 dedicated volunteers who assist us in terms of course safety, food stations, the children's race and on course marshals. A very special thank you goes out to Alison Thayer for her 6 years of dedicated service. **This year's race is slated for Saturday July 16th, 2017.**

ANTIGRAVITY COMPLEX

2016 program highlights included, Pilates, yoga, functional fitness, cardio kick boxing, cycling, and personal training classes. Instructors Shafer Archer, Stacey Keene, Jen Small and Sara Plummer kept everyone moving. There were summer sports camps, gymnastics after school programs, trampoline and climbing wall programs, cooking classes & crafts programs. In addition, we have hosted birthday parties, International Exchange Students, Camp Winadu, The UMO Maine Challenger Science Camp and other group

functions along with our weekly volleyball and pickle ball matches.

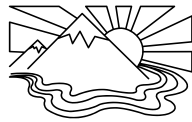
A total of 350 individual memberships were processed, as well as a total of 92 family memberships equating to 368 family members. In addition, we had 14,700 walk-in visitors utilize the AGC amenities and programs. Of our 18,289 visitors approximately 4,705 utilized the trampolines and climbing wall. The remainder of the visitors utilized the weight room, Dupree Skate Park, and participated in open gym activities. In terms of AGC new staff Yoga Instructors Jesika Lucarelli and Christa Miller Shelley has joined us along with Frank Bianco who is teaching TRX classes.

Looking ahead to 2017 we will be completing another renovation at the AGC Dupree Skate Park. Contractor Seb Tooker will lead the project as it is his fourth re-build in sixteen years. We will replace some of the Skatelite surface material and renovate some of the smaller features in the park.

At Riverside Park we will re-shingle the picnic pavilions, repair the seating around the park, construct new flower boxes around the perimeter, and the Recreation Committee will research the feasibility of an open air arena roof system at the Outdoor Center Ice Rink.

In closing, I would like to thank all of our employees, Marcia White, Kory Jacques, and the AGC staff who helps orchestrates our programs. Pool Director Emily Luce and staff and Trail Boss Josh Tauses and trail crew, members of the Carrabassett Region Chapter of the New England Mountain Bike Association, the Antigravity Complex Operations Committee, The Recreation Committee Members, our local businesses, the Board of Selectmen, Town Manager Dave Cota and to all of the taxpayers for the great support that they have shown us throughout the past year.

Respectfully Submitted,
Deborah A. Bowker



TOWN CLERK'S REPORT

The following elections were held during the fiscal year 2016:

Annual Town Meeting: March 9, 2016 - Robert Briggs was elected Moderator by written ballot. The Polls were open from 8:00 am to 6:00 pm at the Town Office for election of Municipal Officials. Elected for 3 year terms as Selectmen were Lloyd Cuttler and Robert Luce. Elected for 3 year terms as Sanitary District Trustees were Carl (Dutch) Demshar and Claude (Neal) Trask. Elected for 3 year terms as School Committee members were Stephen Arner and Jennifer McCormack. The Town Meeting reconvened at 7:30 at the Outdoor Center to vote on articles 3-62 of which all were approved.

Special Town Meeting for FY17 School Budget: June 7, 2016 - Robert Briggs was elected Moderator. The meeting was called to order at 6:00 pm and articles 3-10 for School budget were approved as well as articles 11-13 regarding Town business.

State of Maine Primary Election: June 14, 2016 - 8:00 am to 8:00 pm, 16 voters turned out to vote in the State Primary Election.

State of Maine General/Referendum Election: November 8, 2016 - 8:00 am to 8:00 pm. 484 voters turned out to vote in the State General and Referendum Election.

Respectfully Submitted,
Wendy Russell
Town Clerk

VITAL RECORDS REPORT

Births: 0 Deaths: 3 Marriages: 5

VEHICLE REGISTRATIONS

729 motor vehicle registrations
and 131 trailers

43 on line registrations (INFORME)

Total excise collected: \$168,652.10

RECREATIONAL VEHICLES

Boats: 91, Personal Water Craft: 6,

Resident Snowmobiles 87,

Resident ATV 26, Non-Resident ATV 2,

Non-Resident Snowmobile: 6,

Totals Registered: 218

DOG LICENSES

Males/Females: 10, Spayed/Neutered: 68,

Total Dogs Registered: 78

RESIDENT SPORTING LICENSES

Resident Hunting & Fishing:17,

Resident Jr:2, Resident Hunting: 5 ,

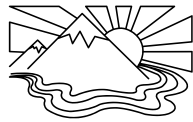
Resident Fishing:26 ,

Migratory Waterfowl: 3, Muzzleloader: 1,

Coyote Night Hunting: 1, NR- Fishing: 5,

Alien Season Fishing:1,

Total licenses issued: 61



CARRABASSETT VALLEY SANITARY DISTRICT

Village West #35 Carrabassett Valley, Maine 04947

To the Citizens of Carrabassett Valley,

I am pleased to inform you that the Carrabassett Valley Sanitary District is in compliance with all applicable state and federal environmental regulatory agency requirements. The District's sewage treatment facility and sewage collection system are in proper working order.

In 2016, our customer base grew with the addition of 5 residential accounts and 1 commercial account, making in total 1245 residential units and 31 commercial units connected to the sewer system.

Did you know that Bullwinkle's is connected to the public sewer? It has been for decades; using an abandoned snowmaking line. We're pretty certain there are no cross-connections. Interestingly though, the Bullwinkle toilets are the highest public sewer service above sea level in the State of Maine... how's that for Loaf-ty inspiration?

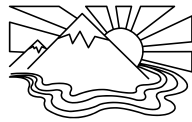
Residential and commercial water use from public and private sources was nearly 37 million gallons in 2016. Thirty-one and one half percent of that usage is commercial. The District tracks commercial and residential usage annually to verify that operating expenses are covered by usage rates; allocated in a fair and equitable manner. Currently, sewer rates are 22 percent lower than they were when the District formed in 1993. A relatively steady increase of nearly 400 residential units occurred from 1993 to 2008 (average of 33 units per yr.). During this same period, commercial usage increases kept pace with residential growth. This allowed the District to make inflationary adjustment to the operating budgets without the need to increase

user rates. Since 2009, new residential construction has slowed to less than 7 units per year.

Capital Improvement planning in 2016 included the design of a Sewage Pumping Station to replace the station installed in 1983. The past 33 years have taken its toll of the pump station. Structural components are showing signs of decay that cannot be resolved with a simple patch and a prayer. The District hired Olver Associates of Winterport, Maine to provide engineering design and construction administration services for the replacement of the pump station. It will be a State-of-the-Art Facility that will serve the District and its customers for the next 20 to 30 years. A project schedule has been developed to avoid conflicts with the ski season. The new station will go out to bid in February of 2017. We expect the bid to be awarded in March, construction to begin in May; with completion in October. I am hoping the general contractor will allow an open house during Homecoming Weekend 2017. Pumping stations of this size and configuration typically cost \$1,000,000 or more; all funds necessary to pay for the new pump station will be drawn from capital reserves.

The District is committed to serving the Valley's current and future needs. The District's 2017 Trustee Meeting Schedule is as follows: March 14th, May 9th, August 8th and November 14th. All meetings are at 3:00 P.M. at the Carrabassett Valley Sanitary District Office. Your attendance and input is always welcome. If you have any questions or concerns (jokes or short stories); I can be reached at 237-3642.

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



SUMMARY OF PROPOSED \$200,000 GOLF COURSE IMPROVEMENT PROJECT—FEBRUARY 2017

\$200,000 Project to create Golf Course Improvements until 2020/21 when \$65,000 in Sugarloaf golf course debt (part of their lease payments) is retired. Project would make the following improvements that are thought to be the most important over the next five years:

- Reconstruct Practice Range (Functionally and visually not to up the Standards of the golf Course).
- Provide New Greens Cover System: To improve condition of the greens in the spring, allowing earlier and improved spring opening, reduced use of resources to bring the greens back to a suitable condition in the spring which would allow more resources to be expended on the rest of the golf course.
- Repair Cart Paths: Hopefully, enough to get by for 4-5 years.

5-Year \$200,000 Note to be paid: \$30,000/yr. Town and \$10,000/yr. Sugarloaf

- Would bring annual Golf Course Related Debt to \$142,800 Sugarloaf and \$127,200 Town.

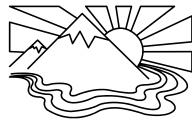
Both Town and Sugarloaf would paid new debt for five years and discontinue expending \$5,000 each into the Golf Course Reserve Fund.

- Current Balance of \$55,000 in this Reserve would remain.

Other Rationale for the Project:

- In 2020 and 2021, \$65,000 (total) in current debt owed by Sugarloaf as part of their the current golf course lease requirement will expire. This should present an opportunity at that time for the Town and Sugarloaf to negotiate additional funding for the Golf Course Reserve to be able to make on-going needed capital improvements.
- Completing this \$200,000 project at this time would assist the Sugarloaf Golf Course maintain its status as one of the 100 best golf courses in the country and help maintain and hopefully improve market share in a difficult competition and growth environment.
- The Golf Course is the Town's Asset.





2016 WINTER TIMBER HARVEST SUMMARY NEW 3-YEAR FOREST MANAGEMENT/TIMBER HARVESTING PLAN PROPOSED TOWN OF CARRABASSETT VALLEY PUBLIC LOT

The winter timber harvest on the public lot began just before Christmas 2015 with the harvesting equipment starting to fell trees. After one week of work, the job was suspended due to unfavorable weather conditions including warm wet weather, no skidding of trees actually happened during this time. The job was resumed again just after the New Year, and continued to run until the operations were completely wrapped up during the first week of March. Although a record warm winter overall, enough cold weather came at just the right times to allow this harvest to benefit from frozen conditions thru the job duration as planned.

2016 Year-to-Date

<i>Summary</i>	<i>Tons</i>
Spr/Fir Groundwood Pulp	384.060
Pine Pulp	0.000
Hemlock Pulp	0.000
Other SW Pulp	0.000
Aspen Groundwood Pulp	139.450
Hardwood Pulp	2,567.620
Spr/Fir Logs	2,072.988
White Pine Logs	0.000
Red Pine Logs	0.000
Hemlock Logs	0.000
Cedar Logs	22.420
Hardwood Logs	445.419
Hardwood Boltwood	0.216
Hardwood Pallet logs	133.865
Hardwood Veneer	104.941
Biomass	169.240
Total	6,040.219

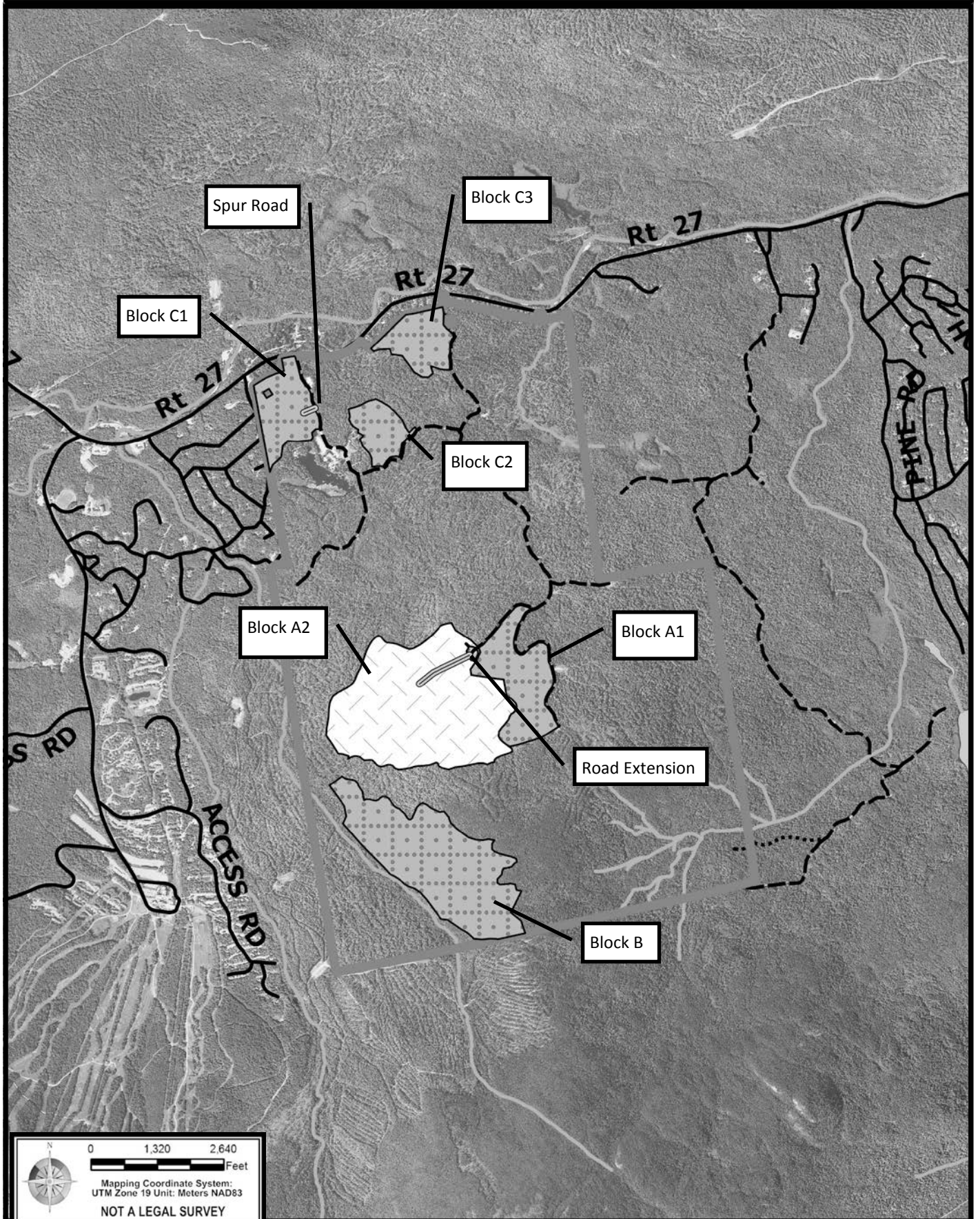
During that time approximately 187 acres were actually harvested. This included roughly 160 acres of first entry shelter wood harvesting, and 27 acres of selection harvesting. On these 187 acres, 6,040 tons of various forest products were harvested, see table below. This represented a per acre harvest of approximately 32 tons to the acre. Timber inventory data show that pre harvest these acres were stocked with approximately 77 tons of merchantable timber per acre. This harvest resulted in approximately 60% of the standing timber remaining on site. The Town received \$167,695.04 in revenue from this harvest, or approximately \$ 27.76 / ton.

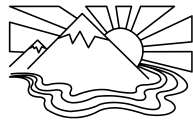
This harvest completed 100% of the planned area and will not see the need for anymore harvesting until the next entry is planned in 15-20 years. Close out work was completed in early summer 2016. This included pulling all skidder bridge crossings, cleaning brook channels of debris, and water bars on skid trails. Landings were flattened and re-ditched. The newly constructed winter road as well as the existing winter road across Penobscot Nation lands was "put to bed", meaning the road way was water barred and the road was blocked off so no vehicles could travel it. This will insure the road will only need minor work to be put back in to service for future forest management uses.

PROPOSED 3-YEAR TIMBER HARVEST PLAN:

Please see attached map depicting the new 3-year timber harvest proposal. The Town Public Lot Forestry Committee will hold a public hearing in late spring or early summer to present this plan and related forestry and recreational considerations (please view the Town Website for announcement of date and time). A detailed proposal that explains the rationale for each of the "Block" areas described on the map is available by calling the Town Office.

Forest Property Map





MOUNTAIN BIKE TRAIL DEVELOPMENT

Mountain bike trail development continues as we finished our sixth consecutive year of new construction. As most of you may know, the program is a collaboration between the Town, the Mountain Bike Club (CRNEMBA), Maine Huts and Trails (MH&T) and Sugarloaf. A memorandum of understanding between these parties describes the collaborative relationship. A nine person Trails Committee consisting of representation of these four parties provides program guidance and makes recommendations as to future trail development locations, trail ability designations, signage, funding and other trail related issues.

The existing eighty mile trail system extends over lands owned by the Town, the Sanitary District, the State of Maine, the Penobscot Indian Nation and Sugarloaf. In 2016, 2.25 miles of new trail were constructed. In the past six years collectively, over \$600,000 has been expended for trail development and approximately thirty five miles of new trails have been developed. Additional trail expansion is planned for 2017 in addition to a long-term trail maintenance plan. This program is growing and we still have much to accomplish. In addition to additional trail development and an ongoing maintenance program the Trail Committee is acutely aware of the need to provide a better trail network signage system. A trail signage sub-committee is working to design a system that works for all parties involved and could also work in conjunction with the MH&T trail system and the Nordic Ski trail

system at the Outdoor Center (not an easy task). It is hoped that recommendations can be developed in 2017 that could be implemented in the not too distant future.

Funding for this program comes from the four partners listed above. We have attached a spreadsheet that outlines existing and proposed funding and the current work plan for the 2017 program. The trail crew (Town employees) and all the Club and MH&T volunteers have done a wonderful job in creating our trail system.

It is very evident that we are seeing significantly more seasonal home owners and visitors to our area in the summer and fall months due to the extent and quality of our mountain bike trail system. For the first time, nationally recognized singletracks.com now lists the Carrabassett Valley trail system as the number one mountain bike trail system in the State of Maine. For more information on the trails and how you can volunteer contact CRNEMBA at carrabassettnemba.org, or contact the Town Office. Enjoy the Trails!



Volunteers headed to work on trails



PROPOSED 2017 TRAIL MOUNTAIN BIKE TRAIL DEVELOPMENT AND FUNDING

Trail Fund/Project:	2017 Town Balance Forward Account	2017 Town Appro. Request (New \$)	2017 Town Rec. End. Request (New \$)	Town/Club Fund Transfer	2017 Club Funding (New \$)	2017 MH&T Funding (New \$)	2017 Sugarloaf Funding Req. (New \$)	2017 Available Funding
Outdoor Center Trails	\$13,435	\$30,000						\$43,435
New Trail Signage	\$500							\$500
Trail Planning	\$12,430							\$12,430
Poplar Single Track	\$21,994			\$16,500*		\$21,994		\$60,488
Stratton Brook Connector Tr.			\$15,000		\$15,000			\$30,000
Sugarloaf Connections Imp.	\$15,000						\$15,000	\$30,000
Trail Maintenance (plus \$1,000 Club, MH&T and Sugarloaf "in kind" work)		\$4,000			\$1,000	\$1,000	\$1,000	\$7,000
Town/Club (50% ea.) Funding Acct. (assumes \$16,500 Transfer)	\$43,196							\$43,196
TOTALS:	\$106,555	\$34,000	\$15,000	\$16,500	\$16,000	\$22,994	\$16,000	\$227,049

* \$16,500 Transfer is both Town and Club Money

2017 Tentative Work Plan:

Finish Hurricane Knoll Trail at Outdoor Center: 6 wks. = \$18,000

Finish two additional loops on the Newton's Revenge Trail Reroute: 2 wks. = \$6,000

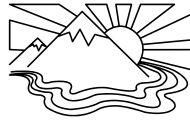
Complete Upper Poplar Single Track: 1.1 miles @ \$10/ft. = 20 wks. = \$60,000

Complete Stratton Brook Hut Connector Trail: .75 miles? = 10 wks. = \$30,000

Complete additional planning/survey work for future trail development

Complete additional survey work to determine possible routes for a Sugarloaf Base Lodge Connection trail to the Outdoor Center if feasible.

Sugarloaf and Town Funding (\$15,000 each) is dependent upon the results of the survey and agreement between both parties.



TAX COLLECTOR'S REPORT

2016 REAL ESTATE TAXES	\$3,377,147.40
2016 PERSONAL PROPERTY TAXES	\$92,745.00
2016 TAX COMMITMENT	\$3,469,892.40
2016 ABATEMENTS	\$5,484.60
2016 REAL ESTATE TAXES COLLECTED	\$3,274,350.56
2016 PERSONAL PROPERTY TAXES COLLECTED	\$91,599.74
2016 TOTAL BALANCE DUE AS OF 12/31/2016	\$103,941.80
2015 REAL ESTATE TAXES OUTSTANDING 1/1/2016	\$96,752.58
2015 PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2016	\$1,006.98
2015 BALANCE DUE 1/1/2016	\$97,759.56
2015 REAL ESTATE TAXES COLLECTED as of 12/31/2016	\$83,596.00
2015 PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2016	\$323.90
2015 TOTAL BALANCE DUE AS OF 12/31/2016	\$13,839.90
2014 REAL ESTATE TAXES OUTSTANDING 1/1/2016	\$14,255.20
2014 PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2016	\$49.36
2014 BALANCE DUE 1/1/2016	\$14,304.56
2014 REAL ESTATE TAXES COLLECTED as of 12/31/2016	\$14,255.20
2014 PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2016	\$21.50
2014 TOTAL BALANCE DUE AS OF 12/31/2016	\$21.50

2016 DELINQUENT PERSONAL PROPERTY LIST

D'ELLIES	97.02
INFORMATION MANAGEMENT INSTITUIE	33.00
LAMY MULLIGAN REAL ESTATE LLC	166.32
NARROW GAUGE CONSTRUCTION CO.	270.60
THE RACK LLC C/O JEFFERY STRUNK	332.84
TUFULIOS	170.28
TOTAL	1070.06

* Taxes were paid in full after 12/31/2016

**Partial payment received



2016 DELINQUENT TAXPAYER LIST

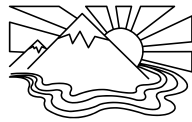
AHORDINI, CHRISTOPHER & HEATHER.....	264.00	DARDIS, LEIDA P.....	1,511.40
AKERLEY, RUSSELL & CONSTANCE.....	943.80	DEADY, RALPH J.& WILLIAM F.....	171.60
AMBROSE, THOMAS J.....	85.80 *	DEROSE, MARK J. & SUSAN P.....	99.00
AMBROSE, THOMAS J.....	85.80 *	DESMOND, MAUREEN J.....	719.40
AMBROSE, THOMAS J.....	85.80 *	EDMONDS, JOHN.....	298.30 **
BAKER, JOHN C.....	772.20	ELLIOTT, RICHARD W.II.....	2,204.40 *
BARDAGLIO, GEORGE W.....	224.40	ELSEMORE, TERRY.....	178.20
BAXTER, WALTER A. & BARBARA J.....	85.80	ELSEMORE, TERRY.....	85.80
BEAN, DOUGLAS J. & BARBARA A.....	158.40	ESTATE OF MAYO, GARY L.....	851.40
BEATTIE, ROBERT.....	151.80	FORD, JAMES R. & MARYBETH DUNSTON.....	930.60
BEGIN, LEWIS.....	165.00	FORSLEY, CHRISTINE.....	1,537.80
BIG SHOW INC.....	509.45	FRANCIS, DEAN A.....	231.00
BROOKINGS, JACK M & SCHWEIKERT, ERIKA.....	165.00	FRASER, DWIGHT.....	99.00
BULLEN, DANA & HEIDI,.....	356.40	FRIEND, DANA H.....	858.00 *
CAMBRIDGE, THOMAS.....	600.60	GARREC, JEAN M. & LAURIE, L.....	1,894.20 *
CAMP, NELSON A.....	191.40	GILLIS, PETER J.....	145.20
CAMP, NELSON A.....	211.20	GOODWIN, CARL & ELIZABETH.....	1,247.40 *
CANTARA,CHRISTOPHER J & SUSAN L.....	943.80 *	GORDON, REGINALD.....	897.60
CARRIGAN, III, WILLIAM F.....	877.80	GRANSBURY, STEVEN L. & ELIZABETH.....	1,955.59 *
CASEY, LAURENCE J.....	1,656.80 **	HALLETT, LYNN S.....	2,316.60
CHAFF, DANIEL A.....	184.80	HAMBLET, DAVIC C. & BETH.....	1,597.20
CHASE, MARK.....	85.80	HANSEN, EILEEN.....	99.00 *
CHASE, MARK.....	85.80	HARRIS, CHRISTOPHER C.....	924.00
CLARK, KEVIN C.....	508.20	JACQUES, MARY ELLEN & JEFFREY.....	1,029.60 *
CLARK, KEVIN C.....	455.40	JASPER PROPERTIES.....	112.20
COLLINS, SCOTT F.....	217.80	JENSEN, ASHLEY M.....	2,131.80
COMEAU-DUBE BULIDERS INC.....	303.60 *	JEWETT, LLOYD J.....	1,306.80
COSMON,MCAVITY & LUTZ.....	178.20 *	JMB PROPERTIES, LLC,.....	811.80
COTE, WILLIAM.....	541.20	JONES, KENNETH & GWEN.....	85.80
CROCKER CIRQUE LLC.....	990.00	JONES, WILLIAM A.....	151.80
CROMMETT, PAUL.....	937.20	JONES, WILLIAM A.....	145.20
CROWELL, SANDRA A.....	356.40	KARATZIOS, CONSTANTINOS & GWENDOLYN.....	85.80
CURTIN, TERESA.....	99.00 *	KEENE, ALVIN G.....	1,313.40
CURTIS, WM.& MARCI MORRIS.....	97.27	KEENE, ALVIN G.& DIANNE M.....	2,910.60



KELTON, WILLIAM & DEBORAH	2,376.00	OUELLETTE, C. MICHAEL.....	871.20
KIERSTEAD, MARK S.....	382.80	PEASE, EDWARD C. JR.....	1,854.60
KITFIELD, LYDIA A.....	884.40 *	PLUMMER, BRETT	257.40
KRIEGEL REALTY TRUST 1I.....	99.00	RANCOURT, CRAIG J.....	303.60
KRIEGEL REALTY TRUST II	158.40	RYAN, SKY	112.20
KROUSE, RICHARD A.....	1,795.20	RYAN, SKY M.....	442.20
LAROCHELLE, LORI.....	481.80 *	SMITH, FRED O.II.....	244.20
LAURIN-WATSON, CHRISTINA	99.00	SMITH, OWEN M. JR.	310.20
LEBLANC, ARTHUR.,III & HOLLY P.....	3,438.60	SMYTH, ANDREW P.....	105.60 *
LEONARD, SANDRA BLAKE	1,293.60	SPLIT ROCK GETAWAY LLC	1,128.60
LEWIS, JOHN G.....	1,293.60 *	STEVENS, ALTON & PAMELA.....	877.80
LOMBARDO, GREGORY	310.20	STRUNK, III, JUSTIN R.	972.71
LORING, GREGORY L.....	349.80	STRUNK, JEFFREY L.....	561.00 *
LYNCH, MARY-KAY	459.69 *	TALBOT, JAMES A.	838.20
MACMILLAN, ALEXANDER.....	85.80	TIMBERLINE PHASE II, LLC.....	1,267.20
MARTIN, MELINDA M. & PETER J.....	391.98 **	TIMBERLINE PHASE II, LLC.....	739.20
McELWAIN, COLE	396.00	TIMBERLINE PHASE II,LLC	1,174.80
MCELWAIN, COLE T.....	264.00	TOMBARI, WILLIAM & SANDRA	158.40 *
MCFALLS, MICHAEL.....	1,966.80	TRILLUM IN KINGFIELD,MAINE LL	310.20
MCKENDRY, PETER J.....	2,151.60 *	VENTURA, ARMAND JOSEPH	85.80
MCKENNA, RUSSELL JR.	99.00	W. JONES ENTERPRISES INC.....	138.60
MCPHERSON, STEPHEN.....	673.20	WEBB, WILLIAM.....	297.00 *
MELDRUM, WYNN & SHARON.....	99.00	WHITE, CATHERINE.....	415.80
MELDRUM, WYNN & SHARON.....	99.00	WHITE, PAMELA A. C/O MURPHY, RICHARD	1,306.80 *
MELVIN, WALTER B.JR. & SARAH G.	943.80 *	WHITMORE, JEFFREY B. & JENNIFER	871.20 *
MENOUDARAKOS, ARETI	277.20 *	WICK, JUDITH K. & PHILLIP	2,910.60
MERRIGAN, RICHARD C. & PAULA J.....	85.80	WICKENDEN, JAMES B. & JENNIFER B.	1,669.80 *
MIMS, CHRISTOPHER B.....	244.19	WILCOX, MICHAEL.....	264.00
MIRAMANT, STEPHEN 1/2.....	1,136.62	WILCOX, MICHAEL.....	264.00
MITCHELL, PATRICK	554.40	WINTERS WAY UNIT 15 LLC,.....	1,834.80 *
MOOSE MOUNTAIN ROAD,LLC.....	1,696.20		
MOSKOVITZ, DANIEL B.....	178.20	Total	98,600.17
MULLER, WILLIAM F. & JENNIFER T.	957.00		
MURPHY, EDWARD & LYNETTE	158.40		
NOBLE, CYRUS B.....	1,848.00		
NOBLE, G. DONALD & JUDITH E.....	85.80		
OSGANIAN, ANDREA	1,135.20		

* Taxes were paid in full after 12/31/2016

**Partial payment received



2017 PROPOSED MUNICIPAL BUDGET

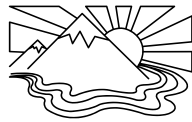
	<i>2014 Approp.</i>	<i>2015 Approp.</i>	<i>2016 Approp.</i>	<i>2017 Request</i>
<u>GENERAL GOVERNMENT ACCOUNTS</u>				
General Government Salaries				
Town Manager	\$72,537	\$73,770	\$75,245	\$76,328
Town Clerk/Tax Collector	\$32,574	\$33,128	\$33,791	\$34,874
Note: Tax Collector also receives School Secretary Salary (\$5,061)				
Treasurer (part-time)	\$25,547	\$25,000	\$25,000	\$25,000
Selectmen	\$5,000	\$5,000	\$5,000	\$5,000
Part-time Office Staff				\$3,000
Totals	\$135,658	\$136,898	\$139,036	\$144,202
Town Office Expenses				
Heat/Utilities	\$7,400	\$7,200	\$7,200	\$7,000
Telephone	\$3,700	\$3,900	\$3,900	\$4,000
Supplies/Tax Bills	\$6,200	\$6,300	\$6,300	\$6,200
Clean Building/Trash	\$1,900	\$2,000	\$2,100	\$2,700
Copier (maintenance)	\$800	\$700	\$700	\$700
Computers/Software Support	\$8,700	\$9,000	\$10,000	\$10,000
Elections	\$1,600	\$1,200	\$1,600	\$1,500
Postage	\$5,400	\$5,400	\$5,500	\$6,000
Legal	\$2,000	\$2,000	\$2,000	\$3,500
Town Mgr. Expenses/Training	\$900	\$800	\$800	\$900
Town Mgr. Auto Expense	\$3,500	\$3,500	\$3,500	\$3,500
Treasurer's Expenses/Training	\$400	\$300	\$350	\$350
Tax Collector's Expenses/Training	\$700	\$500	\$500	\$500
Dues	\$1,650	\$1,650	\$1,700	\$1,900
Auditor/Town Reports	\$7,000	\$7,200	\$7,400	\$8,800
Registry of Deeds	\$1,600	\$1,800	\$1,800	\$1,800
Advertisement/Misc.	\$1,500	\$1,500	\$1,500	\$1,500
New Equipment	\$1,200	\$600	\$600	\$400
Newsletter	\$4,200	\$4,500	\$4,400	\$4,500
Web Site	\$1,000	\$1,000	\$600	\$600
Bank Fees	\$800	\$1,000	\$1,000	\$1,200
Totals	\$62,150	\$62,050	\$63,450	\$67,550



	2014 Approp.	2015 Approp.	2016 Approp.	2017 Request
Assessing				
Tax Mapping	\$500	\$0	\$0	\$1,000
Training/Expenses	\$400	\$500	\$500	\$350
Supplies/Misc.	\$400	\$250	\$300	\$300
Assessing Records Assistance	\$0	\$0	\$1,500	\$1,000
GPS work (place new bldgs on maps)	\$0	\$0	\$0	\$0
Totals	\$1,300	\$750	\$2,300	\$1,650
Code Enforcement				
Code Enforcement Officer/Assessor	\$66,000	\$67,122	\$68,464	\$69,547
CEO Vehicle Allowance	\$6,000	\$6,000	\$6,000	\$6,000
Phone/Pager/Supplies	\$600	\$600	\$500	\$850
Expenses/Training	\$500	\$500	\$500	\$2,500
Totals	\$73,100	\$74,222	\$75,464	\$78,897
Planning Board Expenses				
Planning Board Expenses/Legal	\$750	\$1,000	\$800	\$800
Recording Fees	\$600	\$600	\$600	\$600
Consultant Fees	\$0	\$300	\$1,000	\$1,200
Engineering Review and Inspection	\$1,200	\$1,500	\$500	\$500
AVCOG dues	\$6,366	\$6,339	\$6,500	\$6,675
Ordinance Printing/Misc.	\$0	\$0	\$0	\$0
Surface Water Management Study	\$10,000	\$15,000	\$20,000	\$10,000
Totals	\$18,916	\$24,739	\$29,400	\$19,775
Selectmen's Donations				
Donations (Social Sevices, Events, etc.)	\$5,200	\$5,500	\$6,000	\$7,000
Meeting Records	\$1,100	\$950	\$950	\$1,000
Contingency/Other	\$3,000	\$2,500	\$3,000	\$3,000
Totals	\$9,300	\$8,950	\$9,950	\$11,000
Total General Gov't Accounts	\$300,424	\$307,609	\$317,300	\$324,074



	2014 Approp.	2015 Approp.	2016 Approp.	2017 Request
<u>PROTECTION ACCOUNTS</u>				
Police Department				
Police Chief	\$60,000	\$61,020	\$62,240	\$63,323
Asst. Police Chief (2nd Officer)	\$46,234	\$47,020	\$47,960	\$49,043
Town Police Car (gas,maint.)	\$3,500	\$3,500	\$4,000	\$4,000
Phone/Radio	\$2,400	\$2,000	\$2,700	\$3,000
Supplies	\$800	\$1,000	\$800	\$1,000
Computer Maint./Training	\$0	\$0	\$0	\$0
New Equipment	\$1,500	\$1,500	\$1,500	\$2,500
Training	\$0	\$2,500	\$0	\$2,500
Misc.	\$500	\$500	\$500	\$1,200
Town Police Car Reserve	\$8,100	\$5,600	\$7,500	\$7,500
Totals	\$123,034	\$124,640	\$127,200	\$134,066
Communications Center				
Operations (Town share)	\$113,000	\$113,000	\$113,500	\$93,935
Fire Department				
Fire Chief	\$22,965	\$23,355	\$23,822	\$24,251
Payroll	\$30,000	\$30,000	\$30,000	\$30,000
New Equipment	\$9,000	\$13,000	\$14,000	\$10,000
Equipment Maint. (gas, repairs, etc.)	\$15,130	\$15,930	\$15,930	\$17,930
Telephone/Pagers	\$1,700	\$1,700	\$1,700	\$1,700
Training	\$1,500	\$1,500	\$1,500	\$1,500
Misc.	\$1,000	\$1,000	\$1,000	\$1,000
Totals	\$81,295	\$86,485	\$87,952	\$86,381
Fire Department Training Center	\$0	\$0	\$0	\$3,000
Fire Department Equipment (Vehicles) Reserve	\$33,746	\$28,746	\$35,096	\$36,745
New Fire Station (on mountain) Reserve Fund			\$50,000	\$80,000
Northstar EMS Subsidy	\$100,754	\$102,322	\$85,529	\$86,015
Animal Control				
Animal Control Officer	\$4,998	\$5,083	\$5,185	\$5,268
Franklin County Animal Shelter	\$1,323	\$1,450	\$1,600	\$1,600
Supplies, Heat, Misc.	\$550	\$550	\$550	\$550
Training	\$200	\$200	\$200	\$200
Totals	\$7,071	\$7,283	\$7,535	\$7,618
Total of Protection Accounts	\$458,900	\$462,476	\$506,812	\$527,760



	2014	2015	2016	2017
	Approp.	Approp.	Approp.	Request

INSURANCE ACCOUNTS

Law Enforcement Liability Ins.	\$3,200	\$4,100	\$4,300	\$4,200
Aviation Insurance	\$1,600	\$1,600	\$1,500	\$1,600
Bonds (treasurer/tax collector)	\$500	\$500	\$500	\$500
Vehicle Insurance Coverage	\$4,400	\$4,700	\$5,200	\$5,500
Public Officials Liability Ins.	\$1,650	\$1,100	\$1,100	\$1,200
Property/Inland Marine/Crime	\$13,500	\$14,500	\$15,500	\$17,000
Employment Practices Ins.	\$4,500	\$2,500	\$2,500	\$2,500
General Liability Ins.	\$3,800	\$4,400	\$4,600	\$5,500
Totals	\$33,150	\$33,400	\$35,200	\$38,000

RECREATION ACCOUNTS

Recreation Programs

Director's Travel	\$1,300	\$1,500	\$1,600	\$1,600
Education	\$1,200	\$1,200	\$1,200	\$1,200
Pool Operations	\$19,650	\$24,240	\$29,076	\$34,576
Pool Repair/Equipment	\$4,500	\$2,000	\$3,000	\$4,800
Summer Camp Operation	\$5,000	\$10,000	\$11,000	\$12,000
Sports	\$1,400	\$1,550	\$1,500	\$6,350
July 4th	\$8,400	\$8,400	\$8,400	\$8,400
Special Events/Activities/Misc.	\$1,400	\$1,400	\$1,400	\$1,400
Totals	\$42,850	\$50,290	\$57,176	\$70,326

Anti-Gravity Center

Director's Salary	\$52,025	\$52,909	\$53,967	\$55,050
Part-time	\$40,444	\$41,000	\$41,000	\$42,366
Custodial Contract	\$12,000	\$12,000	\$12,000	\$12,700
Ads/Postage	\$900	\$1,500	\$1,500	\$1,600
Fuel	\$23,500	\$24,300	\$22,000	\$15,000
Electricity	\$8,500	\$10,300	\$9,000	\$7,500
Supplies	\$7,300	\$6,000	\$7,200	\$7,200
Telephone	\$2,800	\$2,850	\$2,850	\$2,900
Plowing/Grading, etc.	\$9,200	\$11,300	\$11,300	\$11,600
Trash Removal	\$1,200	\$1,200	\$1,200	\$1,600
Building Maintenance	\$10,000	\$10,000	\$11,000	\$11,000
Office Equipment	\$1,500	\$1,200	\$1,200	\$1,200
Sewer Fee	\$1,300	\$1,600	\$1,600	\$1,600
Insurance	\$18,000	\$19,600	\$19,600	\$21,000
Equipment Repairs	\$6,000	\$6,000	\$6,000	\$6,000
New Equipment (CVA matches)	\$6,000	\$6,000	\$1,000	\$3,000
Training/Education	\$1,000	\$1,000	\$1,000	\$1,000
Credit Card Co. Cost (for Revenues)	\$1,200	\$1,600	\$1,700	\$1,700
Trampoline Project (matched by CVA)			\$9,000	\$0
Totals	\$202,869	\$210,359	\$214,117	\$204,016

Note: It is anticipated that the Town will receive approximately \$100,000 in revenues and reimbursements to help offset expenses)



	2014 <i>Approp.</i>	2015 <i>Approp.</i>	2016 <i>Approp.</i>	2017 <i>Request</i>
Recreation Facilities				
Playground Repairs/Equipment Replacement	\$1,000	\$1,000	\$1,000	\$1,000
New Pool Reserve	\$65,000	\$35,000	\$0	\$4,000
Town Park Capital Improvements	\$2,000	\$2,000	\$2,000	\$2,000
Snowmobile Trail Grooming and Maintenance	\$19,500	\$22,000	\$21,000	\$21,000
Outdoor Center Operations (port-a-potty, etc.)	\$1,000	\$1,000	\$1,000	\$1,000
Mt. Bike Trail Development at the Outddoor Center	\$25,000	\$25,000	\$25,000	\$30,000
Mt. Bike Trail Maintenance	\$0	\$0	\$0	\$4,000
Narrow Gauge Pathway Maintenance	\$6,000	\$14,000	\$14,000	\$10,000
Totals	119,500	\$100,000	\$64,000	\$73,000
Total Recreation Accounts	\$365,219	\$360,649	\$335,293	\$347,342

LIBRARY AND COMMUNITY CENTER

Library Operations				
Director	\$31,625	\$32,163	\$41,008	\$42,091
Part-Time Payroll	\$3,085	\$2,100	\$1,600	\$2,600
Books/Magazines/Audio	\$5,500	\$5,700	\$5,800	\$6,800
Services (computer/library consultants, etc.)	\$1,000	\$1,000	\$1,000	\$1,000
Computerized Catalog	\$650	\$450	\$440	\$440
Furniture/Equipment	\$800	\$800	\$900	\$1,000
Telephone	\$500	\$300	\$500	\$500
Insurance (Library Board)	\$800	\$800	\$745	\$745
Professional Development (Asso. Dues, etc.)	\$1,000	\$800	\$800	\$800
Special Events	\$2,000	\$2,300	\$2,300	\$2,500
Postage	\$400	\$600	\$750	\$650
Supplies	\$1,500	\$1,500	\$1,500	\$1,500
Publicity	\$500	\$500	\$750	\$850
Mileage/Misc. Expenses	\$400	\$400	\$400	\$400
Totals	\$49,760	\$49,413	\$58,493	\$61,876
Community Building Expenses				
Cleaning	\$4,900	\$6,428	\$8,900	\$8,450
Maintenance & Repairs	\$3,200	\$3,600	\$4,000	\$4,000
Supplies	\$1,000	\$1,000	\$1,000	\$1,000
Heat	\$5,300	\$5,700	\$5,000	\$4,000
Electricity	\$5,000	\$5,400	\$5,000	\$5,500
Sewer	\$330	\$300	\$350	\$350
Misc.	\$200	\$300	\$400	\$2,200
Mowing, grounds upkeep, showeling, etc.	\$1,300	\$1,200	\$1,500	\$1,800
Capital Maintenance and Improvements	\$1,000	\$4,600	\$4,000	\$4,000
Totals	\$22,230	\$28,528	\$30,200	\$31,300
Total Library and Community Center	\$71,990	\$77,941	\$88,693	\$93,176



	2014	2015	2016	2017
	Approp.	Approp.	Approp.	Request

AIRPORT ACCOUNTS

Airport Operation

Plowing	\$15,500	\$17,020	\$18,000	\$15,800
Summer Maintenance	\$2,000	\$2,000	\$2,000	\$4,000
License/Misc.	\$300	\$330	\$250	\$250
Electricity	\$300	\$300	\$500	\$500
AWOS/Hangar Electricity	\$325	\$350	\$410	\$180
Webcam		\$1,800	500	\$0
Totals				\$3,270
	\$18,425	\$21,800	\$21,660	\$24,000

Airport Capital Projects:

Airport Fuel Farm Project		\$12,500	\$0	\$0
---------------------------	--	----------	-----	-----

Total Airport Funding	\$18,425	\$34,300	\$21,660	\$24,000
------------------------------	----------	----------	----------	----------

ROAD ACCOUNTS

Street Lights	\$1,500	\$1,600	\$1,600	\$1,600
Plowing Black Fly Trailhead	\$3,200	\$3,500	\$3,750	\$3,300
Road Plowing Contracts	\$44,000	\$50,200	\$51,000	\$49,500
Summer Road Maintenance	\$2,000	\$1,800	\$6,850	\$3,000
Clean-up Day	\$350	\$200	\$300	\$300
Street and house signs	\$1,000	\$2,000	\$1,500	\$1,800
Carriage Road (PIN) Maintenance	\$9,400	\$9,700	\$10,000	\$11,500
Totals	\$61,450	\$69,000	\$75,000	\$71,000

TOWN BUILDINGS AND GROUNDS

Building Repairs and Maintenance	\$7,000	\$0	\$4,680	\$9,500
Parks Maintenance	\$11,000	\$11,020	\$11,020	\$15,020
Misc.	\$500	\$500	\$300	\$300
Veteran's Memorial	\$1,000	\$0	\$0	\$0
Totals	\$19,500	\$11,520	\$16,000	\$24,820

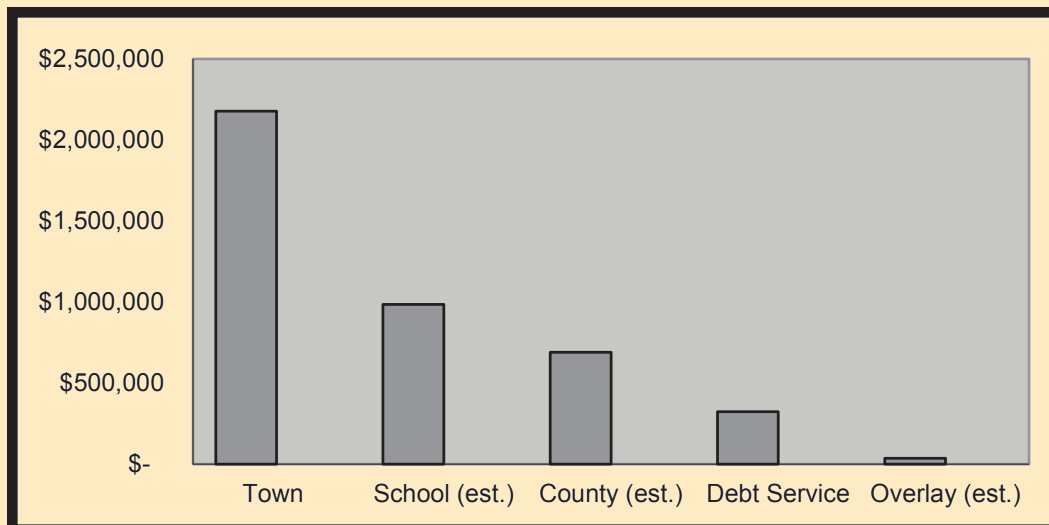
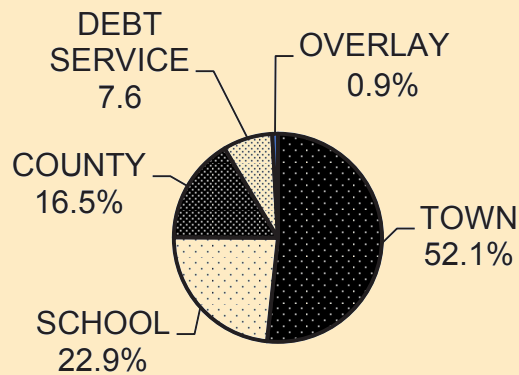
TRANSPORTATION PROGRAM (Town's Share)	\$140,860	\$140,860	\$142,000	\$140,860
--	-----------	-----------	-----------	-----------



PROPOSED TOTAL BUDGET EXPENDITURES FOR 2017

EXPENDITURES

Town	\$ 2,177,925	52.1%
School (est.)	\$ 986,021	22.9%
County (est.)	\$ 690,000	16.5%
Debt Service	\$ 323,362	7.6%
Overlay (est.)	\$ 36,940	0.9%
Total	\$ 4,214,248	100.0%





TOWN MEETING WARRANT 2017

STATE OF MAINE
COUNTY OF FRANKLIN, SS.

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

GREETINGS: In the name of the State of Maine you are hereby required to notify and warn the voters of the Town of Carrabassett Valley qualified by law to vote in Town Affairs to meet at the Town Office on Wednesday, March 8th, 2017 at eight (8:00) o'clock in the morning, then and there to act on Articles One and Two:

The polls will open as soon as Article One has been acted upon and will remain open to vote on Article Two until six (6:00) o'clock in the evening. **We will reassemble at the Outdoor Center at Seven thirty (7:30) in the evening** to vote on all other articles, beginning with Article Three.

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

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

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

Article 3. To choose 'Rules of Order' to conduct the meeting.

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

Article 4. To see if the Town will vote to determine the date taxes shall be due as September 30, 2017 and the rate of interest to be charged on unpaid taxes as 6% percent per year and the date such interest commences as October 1, 2017.

Recommended by the Board of Selectmen

Article 5. To see if the Town will vote to authorize the Selectmen to sell and dispose of any Town owned tax acquired property on such terms as they deem advisable and execute release deeds in the name of the Town for such property.

Recommended by the Board of Selectmen

Article 6. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 1/4 of the 2017 annual budget during the period from January 1, 2018 to the March 2018 annual Town Meeting.

Recommended by the Board of Selectmen

Article 7. To see if the Town will vote to raise and appropriate \$144,202 for Officers' Salaries.

Recommended by the Budget Committee

Article 8. To see if the Town will vote to raise and appropriate \$67,550 for Town Operating expenses.

Recommended by the Budget Committee

Article 9. To see if the Town will vote to raise and appropriate \$2,650 for Assessing.

Recommended by the Budget Committee



- Article 10.** To see if the Town will vote to raise and appropriate \$78,897 for Code Enforcement.
Recommended by the Budget Committee
- Article 11.** To see if the Town will vote to raise and appropriate \$9,775 for Planning Board Expenses.
Recommended by the Budget Committee
- Article 12.** To see if the Town will vote to raise and appropriate \$10,000 to complete the Watershed Management Plan for the Mountain development area.
Recommended by the Planning Board and Budget Committee
- Article 13.** To see if the Town will vote to raise and appropriate \$11,000 for the Selectmen's Contingency Fund to meet unanticipated expenses, contribution requests and emergencies that arise during Fiscal year 2017.
Recommended by the Budget Committee
- Article 14.** To see if the Town will vote to raise and appropriate \$134,066 for Police Protection.
Recommended by the Budget Committee
- Article 15.** To see if the Town will vote to raise and appropriate \$93,935 for the Communications Center Operations.
Recommended by the Budget Committee
- Article 16.** To see if the Town will vote to raise and appropriate \$86,381 for Fire Department Operating Expenses.
Recommended by the Budget Committee
- Article 17.** To see if the Town will vote to raise and appropriate \$3,000 for operation of the Fire Department Training Center.
Recommended by the Budget Committee
- Article 18.** To see if the Town will vote to raise and appropriate \$36,745 for the Fire Department Equipment Reserve Account.
Recommended by the Budget Committee
- Article 19.** To see if the Town will vote to raise and appropriate \$80,000 for the new Mountain Location Fire Station Reserve Fund and to expend some of these funds for developing plans for a proposed building and site.
(Note: Sugarloaf would like to acquire the two Town-owned "mountain" fire station bays that are attached to their equipment maintenance garage for their expanding needs. The Town voted to appropriate \$50,000 in 2016 to fund and establish a Mountain Fire Station Reserve Fund to assist in funding this project when a project is proposed. It is anticipated that preliminary plans for a proposed site and for a building may be completed in 2017).
Recommended by the Budget Committee
- Article 20.** To see if the Town will vote to raise and appropriate \$86,015 for Ambulance Service Subsidy (North Star EMS)
Recommended by the Budget Committee



Article 21. To see if the Town will vote to raise and appropriate \$7,618 for Animal Control.

Recommended by the Budget Committee

Article 22. To see if the Town will vote to raise and appropriate \$38,000 for Town Insurance Policy Coverages.

Recommended by the Budget Committee

Article 23. To see if the Town will vote to raise and appropriate \$70,326 for Recreation Department expenses and programs.

Recommended by the Budget Committee

Article 24. To see if the Town will vote to raise and appropriate \$204,016 for expenditures for the Anti-Gravity Complex.

(Note: Offsetting Revenue of \$28,000 and \$72,000 for a total of \$100,000 is being requested in warrant article #64.)

Recommended by the Budget Committee

Article 25. To see if the Town will vote to raise and appropriate \$18,000 for Recreation Facilities as follows:

Playground Repairs and Equipment Replacement	\$1,000
Pool Reserve	\$4,000
Town Park Capital Improvements	\$2,000
Narrow Gauge Pathway Maintenance	\$10,000
Outdoor Center Operations	<u>\$1,000</u>
	\$18,000

Recommended by the Budget Committee

Article 26. To see if the Town will vote to raise and appropriate \$21,000 for the J.V. Wing Snowmobile Club for snowmobile trail grooming and maintenance and to see if the Town will vote to appropriate the money received from the State for registration of snowmobiles (estimated to be \$300) to the J.V. Wing Snowmobile Club.

Recommended by the Budget Committee

Article 27. To see if the Town will vote to raise and appropriate \$34,000 for Mountain Bike Trail Development and Maintenance as follows:

Trail Development on the Public Lot	\$30,000
Trail Maintenance	<u>\$4,000</u>
	\$34,000

Recommended by the Budget Committee

Article 28. To see if the Town will vote to authorize the Board of Selectmen to approve and implement the recommendations of new Town Lot Forest Management Plan and to expend revenues received from the proceeds of the implementation for costs associated with developing forest management plans, forest management activities, and maintenance and improvements to the Outdoor Center roads and trails.

(Note: To the extent that it is possible, it is the intent of the Board of Selectmen to reserve these funds for future Outdoor Center trail bridge replacement).

Recommended by the Board of Selectmen and the Budget Committee



Article 29. To see if the Town will vote to expend the following amounts from the Recreational Endowment Fund for the following purposes:

MacDonald Junior Golf Program: \$1,525

(An amount equal to 2016 donations for this program)

Town Matching Funds for Mountain Bike Club Grants and Donations: \$15,000

(For Trail Development).

Town Matching Funds for the Carrabassett Valley ATV Club for Trail Projects. \$6,044

(To match Club Grants and funding to maintain and improve the ATV trail network).

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: \$300

Town Matching Funds to assist the Carrabassett Valley Outdoor Association in expanding their Trap Shooting Facility (which is open to the public): \$10,000

TOTAL: \$35,369

(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 12/31/16 there was \$285,741 in this Reserve Fund).

Budget Committee Recommends Approval

Article 30. To see if the Town will vote to raise and appropriate \$50,000 to be placed into the Recreational Endowment Reserve Fund and, in addition, to place revenues from the Cell Tower Lease (estimated \$12,000) into this Reserve Fund.

Budget Committee Recommends Approval

Article 31. To see if the Town will vote to raise and appropriate \$61,876 for operation of the Carrabassett Valley Public Library.

Budget Committee Recommends Approval

Article 32. To see if the Town will vote to raise and appropriate \$31,300 for operation of the Community Center Building.

Budget Committee Recommends Approval



Article 33. To see if the Town will vote to allow the Child Day Care Service provided by the Non-Profit Corp. Western Maine Center for Children (WMCC) to occupy their current space in the Library/Community Center Building at no cost for the foreseeable future dependent upon an annual review of WMCC's finances by the Board of Selectmen and any related future recommendations the Board of Selectmen may make to the Town in this regard.

(Note: For five years previous to January 2015 this organization paid \$1,000 per month rent and 1/3 of the utility costs for the building to the Town. At both the March 2015 and 2016 Town Meetings the voters voted to allow this organization to continue to provide this service in the Community Center Building without paying rent or utility costs for each of these years. Based current financial information presented by WMCC, it has been determined that WMCC is still not in a position at this time to resume paying these costs. The Board of Selectmen believe that the Child Care Day Service provided by WMCC is a valuable service to the Community and the Board is recommending that WMCC continue to operate in the Community Center without paying rent or utilities until such time as this organization is in a position to pay some or all of these costs. If approved, the Board of Selectmen will annually review WMCC's finances.

Recommended by the Board of Selectmen

Article 34. To see if the Town will vote to raise and appropriate \$24,000 to operate the Airport.

Recommended by the Budget Committee

Article 35. To see if the Town will vote to transfer Airport Revenues collected in excess of the Airport Revenue Budget (\$1,200) into the Airport Reserve Trust Fund.

Recommended by the Budget Committee

Article 36. To see if the Town will vote to accept Federal Aviation Administration (90%) and State of Maine (5%) Grants estimated to total approximately \$268,000 and to expend up to all funding in the Town's Airport Reserve Fund through 2018 (estimated to be \$14,500) as the Town's 5% share of a project to design, permit an implement a Runway/Taxiway Pavement Crack Sealing project and a project to Remove Runway Safety Area Obstructions (cut trees to meet F.A.A. Regulations).

(Note: This is estimated to be a two-year project.)

Board of Selectmen and Airport Committee Recommend Approval

Budget Committee Recommends the Expenditure from the Airport Reserve Account

Article 37. To see if the Town will vote to raise and appropriate \$71,000 for maintenance and plowing of town roads, parking lots, street lights and for street and house number signage.

(Note: Included in this amount is \$11,000 for annual maintenance of the Carriage Road per the terms and conditions as set forth in an annual road use permit from the Penobscot Indian Nation).

Recommended by the Budget Committee

Article 38. To see if the Town will vote to place State of Maine MDOT Highway Funds (estimated to be \$3,700) in the Town's Highway Reserve Fund for future Highway projects.

Recommended by the Budget Committee

Article 39. To see if the Town will vote to expend up to the balance of \$22,888 in the Town's Highway Reserve Fund to construct improvements to the Town's Outdoor Center Road.

Recommended by the Budget Committee



- Article 40.** To see if the Town will vote to raise and appropriate \$24,820 for the maintenance, repairs and improvements to Town Buildings and Grounds.
Recommended by the Budget Committee
- Article 41.** To see if the Town will vote to raise and appropriate \$15,000 to establish a Reserve Fund to fund a future Town Office Expansion Project.
(Note: Based on a preliminary estimate it would cost approximately \$60,000 to expand the Town Clerk's Office, the lobby area, the fireproof vault and to provide additional storage.)
Recommended by the Budget Committee
- Article 42.** To see if the Town will vote to raise and appropriate \$140,860 for Transportation Services.
Recommended by the Budget Committee
- Article 43.** To see if the Town will vote to raise and appropriate \$209,793 for Solid Waste Disposal and Recycling.
(Note: The Budget Committee is recommending that approximately \$10,000 of this amount be expended to construct a small "sand shed" at the Transfer Station for citizens to be able to obtain small quantities of sand for icy winter conditions at their homes).
Recommended by the Budget Committee
- Article 44.** To see if the Town will vote to raise and appropriate \$323,362 for Obligated Debt and to see if the Town will vote to accept and expend an additional \$150,459 in payments from Sugarloaf Mountain Corporation as their contractual share of Town debt service payments and to accept and expend a private donation of \$17,000 for the Library/Community Center Debt.
Recommended by the Budget Committee
- Article 45.** To see if the Town will vote to raise and appropriate \$198,600 for Employee Benefits and Requirements.
Recommended by the Budget Committee
- Article 46.** To see if the Town will vote to raise and appropriate \$6,000 for the Flagstaff Area Business Association.
Recommended by the Budget Committee
- Article 47.** To see if the Town will vote to raise and appropriate \$16,000 for Maintenance of the Information Center.
(Note: The Budget Committee is recommending that approximately \$10,000 of this amount be expended to construct a "Sealed Vault" privy at the Information Center to replace the rented "port-a-pottys").
Recommended by the Budget Committee
- Article 48.** To see if the Town will vote to raise and appropriate \$12,000 for Ski Club Scholarship Grants.
Recommended by the Budget Committee
- Article 49.** To see if the Town will vote to raise and appropriate \$12,000 for the Town Scholarship Fund.
Recommend by the Budget Committee



Article 50. To see if the Town will vote to raise and appropriate up to \$1,200 for Seasonal Lighting.

Recommended by the Budget Committee

Article 51. To see if the Town will vote to raise and appropriate \$3,500 for maintenance and improvements to the Cemetery.

Recommended by the Budget Committee

Article 52. To see if the Town will vote to raise and appropriate \$5,000 to be matched by Sugarloaf Mountain Corporation for the Golf Course Reserve Fund and to authorize the Board of Selectmen to expend these funds for golf course capital repairs and improvements.

Recommended by the Budget Committee

Article 53. To see if the Town will vote to raise and appropriate \$5,000 for the Golf Course Club House Reserve for the Town's capital maintenance responsibilities associated with the clubhouse building.

Recommended by the Budget Committee

Article 54. Shall the Town of Carrabassett Valley:

Approve a capital improvement project at the Town-owned Sugarloaf Golf Course consisting of the reconstruction of practice range, purchase of greens covers, and improvements to the golf cart paths.

Appropriate a sum not to exceed \$200,000 to provide for the costs of the project; and

Authorize the Board of Selectmen to amend the Lease between the Town and Sugarloaf Mt. Corp. to provide a payment schedule for payment for the 5-year amortization for the debt service for the Bond on terms they deem to be in the best interest of the Town to implement this project; and

Authorize the Treasurer and Chairman of the Board of Selectmen to issue general obligation securities of the Town of Carrabassett Valley, Maine in an aggregate principal amount not to exceed \$200,000 and the discretion to fix the date(s), maturity (ies), calls(s) for redemption, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Carrabassett Valley, to provide for the sale thereof, and to execute any and all other documents and agreements related thereto.

(Note: It is anticipated that the Town will borrow \$200,000 over a 5-year period for this project. The current negotiated repayment plan calls for the Town to provide approximately \$30,000 and Sugarloaf Mt. Corp. \$10,000 a year to pay the Bond amortization. Remaining interest costs (approximately \$1,820 per year) would be expended from the Golf Course Reserve Fund (Balance 1/1/17: \$55,469) that represents equal contributions from the Town and Sugarloaf. Currently, Sugarloaf pays the Town \$132,873 for golf course project related debt service and the Town pays \$97,238 per year for golf course related debt service. The rationale for the project is that these are needed golf course improvements for the next five years at the end of which time Sugarloaf will see a substantial reduction in their share of golf course related debt (lease) payments. At that time, Sugarloaf may be in a better position to participate in golf course capital projects.)

Board of Selectmen, Golf Course Greens Committee and the Budget Committee Recommend Approval



- Article 55.** To see if the Town will vote to raise and appropriate \$1,000 for General Assistance Aid.
Recommended by the Budget Committee
- Article 56.** To see if the Town will vote to raise and appropriate \$2,000 to assist the Sugarloaf Area Christian Ministry-C valley network Seniors Committee in providing an “Elderly Services Coordinator” to encourage an aging community to pursue long-term residency and independence in our area—providing daily telephone contacts, and a web-based network of resources and services available.
Recommended by the Budget Committee
- Article 57.** To see if the Town will vote to raise and appropriate \$14,800 for an Electronic Traffic Message Board that would be controlled by the Police Department and used for traffic control and events.
Recommended by the Budget Committee
- Article 58.** To see if the Town will vote to raise and appropriate \$10,000 to construct a dock to be installed at the Outdoor Center Pond for public use.
Recommended by the Budget Committee
- Article 59.** To see if the Town will vote to raise and appropriate \$25,000 and to authorize the Board of Selectmen to expend this money towards the purchase of a back-up power generator to be installed at either the Anti-Gravity Center or the Outdoor Center to be determined by the Selectmen based on the results of an updated Town Emergency Management Plan and additional information related to each of these buildings.
(Note: The intent is to use these funds to provide a designated Town emergency shelter and potentially other uses for these buildings.)
Recommended by the Board of Selectmen and Budget Committee
- Article 60.** To see if the Town will vote to appropriate funds from Overlay for abatements and over drafts.
Recommended by the Board of Selectmen



Article 61. To see if the Town will vote to carry the following Account Balances forward (estimated balances as of Dec. 31st, 2016) and to expend these funds for said purposes:

BALANCE FORWARD ACCOUNTS	2017 REQUEST
Town Police Car Reserve	\$7,748
Outdoor Adventure Camp	4,949
Mountain Bike Race	1,500
Recreation Scholarship Fund	2,270
Alden MacDonald Jr. Golf Program	18,660
AGC Trampoline Project (Donation)	1,000
Town/CVA PEP Grant	(2,735)
AGC New Equipment (Town and CVA Funds)	10,224
Mountain Bike Trail Signage	500
Mountain Bike "Sugarloaf" Trail (Town Funds)	15,000
Town/Mt. Bike Club Trail Planning	12,430
Town/Mt. Bike Club Trail Development Funds	59,696
Town Mountain Bike Trail Development Funds (Town Lot)	13,436
Narrow Gauge Pathway Repairs/Maintenance	7,590
Town Buildings Repairs/Improvements Account	6,275
Transfer Station Repairs/Equipment	11,741
Town Scholarship Account	16,060
Cemetery Maintenance and Improvements	1,094
Airport Trailhead/Parking Lot Improvements	1,072
New Events (50/50 match with Sugarloaf)	2,000
Maine Huts & Trails Trail Development (matching funds)	27,282
CVOA Trap Shooting Range (matching funds)	15,000
ATV Club Trail Improvements (matching funds)	<u>4,057</u>
Recommended by the Budget Committee	\$236,849

Article 62. To see if the Town will vote to expend funds in excess of \$1,500 from the Mountain Bike Race that is generated to provide funding to the Carrabassett Valley Mountain Bike Club for trail development and maintenance.

(Note: This funding is revenue from the annual Mountain Bike Race that is sponsored by the Town but managed by the Club).

Recommended by the Budget Committee

Article 63. To see if the Town will accept the categories of funds listed below and provided by the Maine State Legislature:

State Revenue Sharing	Estimated at	\$10,000
Tree Growth Reimbursement	"	18,000
Local Road Assistance Program	"	3,700
Veteran's Exemption Reimbursement	"	<u>250</u>
Recommended by the Budget Committee		\$31,950



Article 64. To see if the Town will vote to expend the following revenues from the following accounts to reduce the property tax commitment:

Unappropriated Surplus	\$100,000
State Revenue Sharing	10,000
Excise Tax Collections	145,000
Boat Excise Tax Collections	1,400
Interest on Taxes and Lien Fees	9,000
Cash Investment Earnings	5,000
Town Clerk Fees	4,500
Building and Plumbing Fees	6,000
Ambulance Service Rent	9,000
CVA AGC Reimbursement	28,000
AGC Revenue	72,000
Pool and Lesson Fees	3,500
State Tree Growth Tax Reimbursement	18,000
Cable TV Franchise Fees (net)	25,000
Airport Revenues	1,200
Library and Community Center Revenues	1,000
Transfer Station Revenue (metal)	1,500
Recommended by the Budget Committee	\$440,100

Article 65. To see if the Town will vote to authorize the Board of Selectmen to contract with Snowfields Productions (operator of WSKI-TV Channel 17) to expend up to 30% of Town revenues received from Cable TV Franchise Fees to provide a Town of Carrabassett Valley marketing and promotional program on terms and conditions the Board deems to be in the best interest of the Town.

Recommended by the Budget Committee

Article 66. To see if the Town will vote to authorize the Board of Selectmen, on behalf of the Town, to apply for, accept, and expend Federal, State and other sources of revenues for Town purposes during the fiscal year 2017. This does not include any monetary local match the Town may need for these grants.

Board of Selectmen Recommend Approval

Article 67. Shall the Town of Carrabassett Valley vote to approve a Community Development Block Grant project development application for the following program and dollar amounts:

Program: Micro-Enterprise Business Assistance Program Amount: \$50,000

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

Board of Selectmen Recommend Approval



Article 68. To see if the Town will vote to authorize the Board of Selectmen to transfer and extend the Lease for .47 acre Map 8, Lot 108 from the Maine Outing Club (University of Maine) to the Maine Outing Club Cabin-Housing Corporation on such terms and conditions as the Board of Selectmen deem to be in the best interest of the Town.

(Note: This refers to the "Cabin Lot" on the Town's Public Lot located behind Hugs that has been leased to the University of Maine Outing Club for many years. The current 10-year lease expires at the end of 2017. The lease transfer to this Corporation allows for improved liability protection for the Outing Club).

Board of Selectmen Recommend Approval

Given under our hands this 14th day of February 2017.

Robert Luce

John Beaupre

Thomas Butler

Lloyd Cuttler

John Reynolds, Jr.

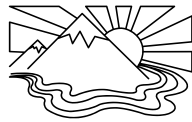
Board of Selectmen
Town of Carrabassett Valley

Attest: A true copy
Wendy Russell
Town Clerk

CONSTABLES RETURN

Pursuant to the within warrant, directed to me, I have notified and warned the Inhabitants of Carrabassett Valley, in the County of Franklin and State of Maine, qualified by law to vote in Town affairs, to assemble at the time and place and for the purpose within named by posting on the ___th day of February 2017 attested copies of the within Warrant at the Carrabassett Valley Town Office, Ayottes Store, and the Sugarloaf Administration building all being public and conspicuous places in the Town of Carrabassett Valley.

Mark Lopez, Police Chief of the Town of Carrabassett Valley



	2014	2015	2016	2017
	<i>Approp.</i>	<i>Approp.</i>	<i>Approp.</i>	<i>Request</i>

SOLID WASTE/RECYCLING ACCOUNTS

Transfer Station Operation

Plowing	\$8,500	\$8,745	\$9,000	\$10,333
Contract for Operations	\$42,420	\$42,420	\$42,550	\$42,060
Tipping/Hauling Fees	\$137,550	\$137,550	\$120,000	\$103,000
Station Expenses	\$14,000	\$14,000	\$16,500	\$22,500
Tire and Metal Removal	\$2,500	\$2,500	\$2,500	\$2,500
Hazardous & Electronics Waste Removal	\$2,500	\$2,800	\$2,800	\$2,800
Permitting/Misc.	\$1,030	\$800	\$1,000	\$1,000
Burn Pile/Ash Removal	\$3,500	\$4,500	\$6,000	\$10,000
Totals	\$212,000	\$213,315	\$200,350	\$194,193

Recycling and Composting

Sandy River Recycling (or other) Contr.	\$12,220	\$12,220	\$13,000	\$13,000
Payroll (recycling and composting)	\$3,500	\$3,400	\$1,500	\$1,000
Truck Maintenance	\$500	\$500	\$500	\$800
Compost Facility/Recycling Misc.	\$250	\$250	\$250	\$300
Recycling/Compost Equipment	\$0	\$0	\$0	\$500
Totals	\$16,470	\$16,370	\$15,250	\$15,600

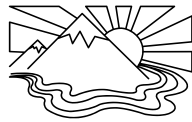
Total Solid Waste & Recycling	\$228,470	\$229,685	\$215,600	\$209,793
--	------------------	------------------	------------------	------------------

DEBT SERVICE ACCOUNTS

1st \$400,000 G.C. Bond (SMC)	\$0	\$0	\$0	\$0
2nd \$400,000 G.C. Bond (SMC)	\$0	\$0	\$0	\$0
New Town Lot Bond	\$30,129	\$28,856	\$24,673	\$24,038
Clubhouse Bond I (SMC 37.5%)	\$37,949	\$37,546	\$37,660	\$37,784
New Clubhouse Bond II	\$12,171	\$12,146	\$12,088	\$11,925
Fire Dept. Ladder Truck Bond	\$60,498	\$58,647	\$56,264	\$57,000
Communication Ctr. Bond (Town Share)	\$3,493	\$3,386	\$3,249	\$3,290
Outdoor Center Project Bond	\$102,306	\$103,399	\$101,921	\$99,936
New Library Project	\$30,835	\$30,835	\$30,834	\$30,835
Golf Course Irrigation Sys. Proj. (Town Share)	\$47,580	\$47,528	\$47,528	\$47,529
AGC Roof Proj. Bond (CVA Match)	\$0	\$0	\$2,000	\$11,025
Totals	\$324,961	\$322,343	\$316,217	\$323,362

EMPLOYEE BENEFITS AND REQUIREMENTS

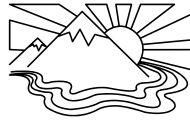
Social Security	\$40,300	\$43,530	\$45,100	\$46,500
Health Insurance	\$83,500	\$82,000	\$102,000	\$109,000
Maine State Retirement	\$25,000	\$29,500	\$29,000	\$26,000
Workman's Compensation	\$12,000	\$13,000	\$13,000	\$14,200
Self-Funded Unemployment Comp.	\$5,000	\$3,500	\$3,000	\$2,500
Health Insurance Reimbursement Acct.	\$5,000	\$400	\$400	\$400
Totals	\$170,800	\$171,930	\$192,500	\$198,600



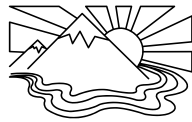
	2014 Approp.	2015 Approp.	2016 Approp.	2017 Request
OTHER ACCOUNTS (Unclassified Accounts)				
Flagstaff Area Business Associaton	\$6,000	\$6,000	\$6,000	\$6,000
Information Center	\$5,000	\$7,200	\$6,000	\$16,000
Ski Club Scholarship Fund	\$10,000	\$10,000	\$10,000	\$12,000
Town Scholarship	\$16,000	\$12,000	\$12,000	\$12,000
Seasonal Lighting	\$1,500	\$800	\$1,200	\$1,200
Cemetery Maintenance and Improvements	\$1,000	\$1,500	\$3,000	\$3,500
Golf Course Reserve (SMC to match)	\$5,000	\$5,000	\$5,000	\$5,000
Golf Course Clubhouse Capital Maint.	\$0	\$0	\$10,000	\$5,000
Recreation Endowment Fund	\$25,000	\$50,000	\$50,000	\$50,000
General Assistance Aid	\$1,000	\$1,000	\$1,000	\$1,000
Cvalleynetwork.org (contribution)	\$2,000	\$2,000	\$2,000	\$2,000
Black Fly/Airport Trailhead Parking Lot	\$0	\$0	\$0	\$0
New Events(to be matched by SMC)	\$708	\$0	\$0	\$0
New Town Sign (possible events sign)	\$4,000	\$2,000	\$0	\$0
Contribution to New CVA Competition Ctr.			\$100,000	\$0
New Event/Traffic Message Board				\$14,800
Outdoor Center Pond Dock				\$10,000
Back Up Power Generator				\$25,000
Town Office Expansion Reserve				\$15,000
Totals	\$77,208	\$97,500	\$206,200	\$178,500
TOTAL MUNICIPAL APPROPRIATIONS	\$2,271,357	\$2,319,213	\$2,468,475	\$2,501,287
MUNICIPAL REVENUES BUDGETED:				
Undesignated Surplus	\$85,000	\$125,000	\$185,000	\$100,000
State Revenue Sharing	\$12,000	\$12,000	\$10,000	\$10,000
Excise Tax	\$125,000	\$130,000	\$145,000	\$145,000
Boat Excise Tax	\$1,500	\$1,400	\$1,400	\$1,400
Interest on Taxes and Lien Fees	\$11,500	\$11,500	\$11,500	\$9,000
Interest on Cash Investments	\$0	\$10,000	\$7,000	\$5,000
Town Clerk Fees	\$4,500	\$4,500	\$4,500	\$4,500
Building and Plumbing Permit Fees	\$4,500	\$4,500	\$6,000	\$6,000
Ambulance Service Rent	\$8,350	\$8,510	\$8,510	\$9,000
CVA AGC Cost Sharing	\$28,000	\$31,600	\$30,000	\$28,000
AGC Fees & Memberships	\$70,000	\$72,000	\$72,000	\$72,000
Pool & Lesson Fees	\$2,000	\$2,000	\$3,000	\$3,500
Tree Growth Tax Reimbursement (State)	\$18,000	\$22,000	\$24,000	\$18,000
Cable TV Franchise Fees (Net)	\$24,000	\$24,000	\$24,000	\$25,000
Airport Revenues	\$1,200	\$1,200	\$1,200	\$1,200
Library/Community Center Revenues	\$14,600	\$1,000	\$1,000	\$1,000
Transfer Station Revenue (metal)	\$1,500	\$1,200	\$1,500	\$1,500
TOTAL MUNICIPAL REVENUES BUDGETED:	\$411,650	\$462,410	\$535,610	\$440,100
NET MUNICIPAL BUDGET (expenses minus revenues)	\$1,859,707	\$1,856,803	\$1,935,165	\$2,061,187



	2014-2015	2015-2016	2016-2017	2017-2018 Estimate
EDUCATION APPROPRIATIONS (Est. for 2017/18)				
School Committee				
Stipends	\$750	\$1,000	\$1,000	
MSBA Dues	\$500	\$500	\$500	
Audit	\$1,700	\$2,000	\$2,000	
Liability Insurance	\$4,500	\$4,500	\$4,500	
Professional Services	\$5,000	\$5,000	\$5,000	
Totals	\$12,450	\$13,000	\$13,000	\$13,000
Administration				
Supt. Of Schools	\$13,600	\$14,144	\$14,851	
Secretary	\$4,866	\$5,061	\$5,315	
Resource Officer	\$0	\$0	\$0	
Maine State Retirement	\$0	\$700	\$700	
FICA/Benefits/W.C.	\$1,400	\$2,392	\$2,500	
Admin. Supplies	\$260	\$260	\$260	
Totals	\$20,126	\$22,557	\$23,626	\$24,571
Instruction				
Innovative Science	\$14,000	\$14,000	\$14,000	
Professional Services (Sp.Ed.)	\$150,000	\$150,000	\$150,000	
SAD #58 Elem. Tuition	\$223,813	\$215,684	\$186,200	
Stratton Elem. Tuition	\$247,860	\$234,208	\$214,140	
Public Secondary Tuition	\$107,041	\$137,256	\$98,000	
Technology	\$12,879	\$4,340	\$4,340	
Private Secondary Tuition	\$191,064	\$181,008	\$170,200	
Insured Value Factor	\$9,553	\$9,050	\$8,509	
Totals	\$956,210	\$945,546	\$845,389	\$879,204
Transportation				
Bus Driver	\$12,180	\$15,995	\$16,634	
FICA/Medicare/W.C.	\$932	\$1,686	\$1,800	
Maine State Retirement	\$0	\$1,400	\$2,000	
Substitute Drivers	\$1,502	\$1,502	\$1,502	
Bus Reserve	\$13,000	\$13,000	\$13,000	
Health Insurance	\$8,370	\$6,500	\$6,500	
Repairs/Maint./Fuel (Bus)	\$7,000	\$4,000	\$4,000	
Stratton Transportation	\$10,000	\$10,000	\$8,000	
General Supplies	\$12,000	\$12,000	\$12,000	
Dues/Fees	\$100	\$500	\$500	
Totals	\$65,084	\$66,583	\$65,936	\$69,246
TOTAL EDUCATION APPROPRIATIONS	\$1,053,870	\$1,047,686	\$947,951	\$986,021



	2014-2015	2015-2016	2016-2017	2017-2018 Estimate
EDUCATION REVENUES BUDGETED (Est. for 2017/18)				
State Education Subsidy	\$25,898	\$28,321	\$28,321	\$16,419
Use of Fund Balance (Surplus)	\$126,653	\$109,000	\$229,889	\$366,806
Totals	\$152,551	\$137,321	\$258,210	\$383,225
NET EDUCATION BUDGET (Estimated for 2017/18)	\$901,319	\$910,395	\$701,643	\$602,796
NET TOWN (TAX) EDUCATION BUDGET (Est. for 2017) (1/2 from Current Year and 1/2 from New Year)	\$799,144	\$905,857	\$803,750	\$703,273
FRANKLIN COUNTY TAX ASSESSMENT (Est. for 2017)	\$596,000	\$620,000	\$675,000	\$690,000
OTHER REVENUES:				
Homestead Reimbursement	3900	3780	5742	
OVERLAY (Estimated for 2017)	\$22,777	\$64,843	\$61,719	\$36,940
TOTAL TAX COMMITMENT (Estimated for 2017) (expenditures minus revenues plus overlay)	\$3,273,728	\$3,443,723	\$3,469,892	\$3,491,400
TOWN TAXABLE VALUATION (Estimated for 2017)	\$503,620,492	\$510,181,206	\$525,741,279	\$529,000,000
MIL (TAX) RATE Estimated for 2017 (per \$1,000 valuation)	0.00635	0.00675	0.0066	0.0066



2016 TREASURERS REPORT

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

Total Tax Collection 3,365,950

Revenues:

Excise Tax (motor vehicle, boat and airplane).....	168,534
Hunting & Fishing Licenses.....	1,967
Code Enforcement (PLUM&BLD PERMITS).....	8,463
Recreation Dept/AGC.....	84,477
Rescue Rentals.....	9,071
Cable Franchise Fees.....	38,068
Interest on Late Taxes.....	8,741
Interest on Cash Investments.....	5,151
Dog Licenses & Fines.....	594
Town Fees.....	4,467
Pool Fees.....	4,814
CVA Cost Sharing.....	23,323
Outdoor Adventure Camp.....	38,185
State Revenue Sharing.....	9,960
Transfer Station.....	1,868
Homestead Exemption.....	5,978
Roads MDOT.....	3,496
Hanger Lease.....	3,413
Mountain Bike Race.....	30,430
Snowmoblie Reimbursement.....	10,825
Library Rent, Donations, Income.....	18,892
Tree Growth.....	18,683
Police Dept Revenue.....	5,911
Total Revenues	505,310

Expenses:

Payroll Warrants.....	970,284
Accounts Payable Warrants.....	2,989,560
Bank & Credit Card Fees.....	1,267
Total Expense	3,961,110

Ending Cash Balance..... **2,764,700**



2016 REVENUE SUMMARY REPORT

(2016 Activity Only)

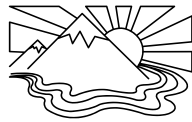
<i>Account</i>	<i>Budget Net</i>	<i>----- Y T D -----</i>		<i>Net</i>	<i>Uncollected Balance</i>
		<i>Debits</i>	<i>Credits</i>		
12 - SPECIAL REVENUES					
0201 - INTEREST HIGHWAY	0.00	15.74	163.08	147.34	-147.34
0202 - INTEREST SCHOLARSHIP	0.00	77.93	753.01	675.08	-675.08
0214 - TOWN LAND ACQUISITION	0.00	37.41	361.62	324.21	-324.21
0217 - ACADIA GAINS/LOSSES	0.00	4,339.26	2,035.48	-2,303.78	2,303.78
Department Total	0.00	4,470.34	3,313.19	-1,157.15	1,157.15
13 - CAPITAL PROJECTS					
0300 - ACADI INT GC REPAIR	0.00	65.45	629.44	563.99	-563.99
0301 - ACADIA INT SOLID WASTE	0.00	3.05	29.39	26.34	-26.34
0302 - INT CARRIAGE	0.00	45.26	437.43	392.17	-392.17
0303 - ACADIA GAINS/LOSSES	0.00	22,916.61	10,685.94	-12,230.67	12,230.67
0304 - ACADIA INT SCHOOL BUS	0.00	2.68	37.09	34.41	-34.41
0305 - INT REC FACILITY	0.00	332.38	3,019.45	2,687.07	-2,687.07
0306 - INT FIRE DEPT	0.00	170.89	1,714.85	1,543.96	-1,543.96
0307 - ACADIA INT AIRPORT	0.00	5.62	64.99	59.37	-59.37
0311 - ACADIA INT GC CLUBHOUSE	0.00	6.51	45.59	39.08	-39.08
0312 - AVAILABLE TO REUSE	0.00	0.13	0.94	0.81	-0.81
0313 - ACADIA INT AGC	0.00	12.57	116.16	103.59	-103.59
0315 - ACADIA PARK IMPROVEMENT	0.00	3.30	31.99	28.69	-28.69
0316 - ACADIA OC FACILITY	0.00	39.73	432.24	392.51	-392.51
0317 - ACADIA TOWN PARK PLAYGROUND	0.00	6.04	61.30	55.26	-55.26
0351 - NEW POOL PRJ	5,000.00	0.00	5,000.00	5,000.00	0.00
0355 - AGC ROOF PRJ FUNDS BOND BANK	206,325.00	0.00	206,325.00	206,325.00	0.00
Department Total	211,325.00	23,610.22	228,631.80	205,021.58	6,303.42
14 - TRUST FUNDS					
0400 - INT MCDONALD GOLF	0.00	87.50	845.72	758.22	-758.22
0401 - INT CEMETERY	0.00	3.53	58.27	54.74	-54.74
0411 - MCDONALD GOLF GAIN/LOSS	0.00	2.31	0.00	-2.31	2.31
0412 - ACADIA GAINS/LOSSES	0.00	3,110.20	1,435.26	-1,674.94	1,674.94
Department Total	0.00	3,203.54	2,339.25	-864.29	864.29



<i>Account</i>	<i>Budget Net</i>	<i>----- Y T D -----</i>		<i>Net</i>	<i>Uncollected Balance</i>
		<i>Debits</i>	<i>Credits</i>		
99 - MISC					
1004 - PD REVENUE	50,103.72	0.00	50,103.72	50,103.72	0.00
1005 - JUNIOR GOLF REVENUE	1,525.00	0.00	1,525.00	1,525.00	0.00
1010 - REIMB FROM WORKERS COMP	623.00	0.00	623.00	623.00	0.00
1020 - CABLE FRANCHISE FEES	33,592.09	0.00	38,068.36	38,068.36	-4,476.27
1030 - TREE GROWTH	24,000.00	0.00	18,683.00	18,683.00	5,317.00
1035 - LAND ACQUISITION TRUST ACCT	0.00	4,921.00	4,921.00	0.00	0.00
1040 - RECREATION SCHOLARSHIP MONEY	0.00	0.00	0.00	0.00	0.00
2000 - INT LATE TAXES	11,500.00	53.95	8,795.37	8,741.42	2,758.58
2010 - INTEREST ON CASH INVESTMENTS	7,000.00	0.00	0.00	0.00	7,000.00
2015 - INTEREST ON CHECKING ACCOUNT	0.00	0.00	2,605.41	2,605.41	-2,605.41
2020 - INTEREST/GAIN LOSS CASH ACT	2,406.26	10,539.84	16,049.17	5,509.33	-3,103.07
3000 - FEES & FINES	0.00	0.00	247.00	247.00	-247.00
3001 - DOG FINES	0.00	0.00	594.00	594.00	-594.00
4000 - POOL FEES	1,500.00	0.00	4,163.08	4,163.08	-2,663.08
4001 - TOWN T-SHIRTS	0.00	0.00	0.00	0.00	0.00
4003 - PRIVATE SWIMMING LESSONS	1,500.00	0.00	651.00	651.00	849.00
4010 - CVA REC FAC. COST SHARING	30,000.00	0.00	23,322.88	23,322.88	6,677.12
4020 - REC FAC FEES AND MEMBERSHIPS	36,000.00	0.00	56,245.88	56,245.88	-20,245.88
4030 - OTHER REC PROGRAM FEES	47,490.88	0.00	28,230.99	28,230.99	19,259.89
4040 - OUTDOOR ADVENTURE CAMP	38,184.60	0.00	38,184.60	38,184.60	0.00
5000 - TOWN FEES	13,666.00	0.00	13,632.77	13,632.77	33.23
5010 - BUILDING PERMIT	3,000.00	250.00	5,063.30	4,813.30	-1,813.30
5011 - TOWN PLUMBING PERMIT	3,000.00	0.00	2,550.00	2,550.00	450.00
5020 - AMBULANCE SERVICE RENT	8,510.00	0.00	9,070.64	9,070.64	-560.64
6050 - HOMESTEAD EXEMPTION	5,742.00	0.00	5,978.00	5,978.00	-236.00
8020 - STATE REVENUE SHARING	10,000.00	3,480.00	13,640.20	10,160.20	-160.20
8037 - Witness Fee's/State Reimbursem	0.00	0.00	0.00	0.00	0.00
8038 - PD INCIDENTALS (former savings	5,870.80	0.00	5,910.80	5,910.80	-40.00
8045 - VETERANS REIMBURSEMENT	0.00	0.00	84.00	84.00	-84.00
8050 - SNOWMOBILEREIMBURSEMENT	317.76	0.00	317.76	317.76	0.00
8051 - SNOWMOBILE GRANT	10,824.80	0.00	10,824.80	10,824.80	0.00
8055 - TRANSFER STATION REVENUE	1,500.00	0.00	1,868.31	1,868.31	-368.31
8062 - FD REVENUE/GRANTS	2,000.00	0.00	2,000.00	2,000.00	0.00
8063 - ECONOMIC DEVELOPMENT GRANT	95,075.00	0.00	95,075.00	95,075.00	0.00
8070 - CELL TOWER REVENUE/LEASE	0.00	13,090.00	13,090.00	0.00	0.00
9051 - ABATEMENTS	0.00	10,083.65	10,083.65	0.00	0.00



<i>Account</i>	<i>Budget Net</i>	<i>----- Y T D -----</i>		<i>Net</i>	<i>Uncollected Balance</i>
		<i>Debits</i>	<i>Credits</i>		
99 - MISC (Continued)					
9056 - LEASE PYMT SMC CORP	143,575.10	0.00	143,575.10	143,575.10	0.00
9090 - SALE OF CEMETERY LOTS	0.00	850.00	850.00	0.00	0.00
9099 - REC SPORTS GRANT	16,929.73	0.00	16,929.73	16,929.73	0.00
9100 - CP/SR TRANSFERS	0.00	0.00	0.00	0.00	0.00
9102 - MOUNTAIN BIKE TRAIL REVENUE	59,310.33	0.00	59,310.33	59,310.33	0.00
9103 - MOUNTAIN BIKE RACE INCOME	30,430.00	0.00	30,430.00	30,430.00	0.00
9105 - BIKE TRAIL REVENUE	0.00	0.00	0.00	0.00	0.00
9110 - PUBLIC LOTS REVENUE	167,695.04	0.00	167,695.04	167,695.04	0.00
9121 - AVAILABLE TO REUSE	17,000.00	0.00	17,000.00	17,000.00	0.00
9122 - NEW LIBRARY/COMM BLD INCOME	1,950.40	0.00	1,745.43	1,745.43	204.97
9123 - NEW LIBRARY GRANTS	146.23	0.00	146.23	146.23	0.00
9211 - AGC NEW EQUIPMENT	6,000.00	0.00	6,000.00	6,000.00	0.00
9900 - SUGARLOAF REVENUE	20,285.00	0.00	20,845.00	20,845.00	-560.00
Department Total	908,254	43,268	946,730	903,461	4,793
Final Totals	5,016,538.21	166,164.02	4,924,851.99	4,758,687.97	257,850.24



2016 EXPENSE DETAIL REPORT

	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
05 - GENERAL GOVERNMENTAL SALRIES				
001 - TOWN MANAGER SALARY	75,245.00	75,245.00	0.00	0.00
002 - TAX COLLECTOR/CLERK SALARY	33,791.00	35,085.67	1,294.67	0.00
003 - TREASURER/SECRETARY SALARY	25,000.00	23,834.04	0.00	1,165.96
004 - SELECTMEN CONTIGENCY	5,000.00	5,000.00	0.00	0.00
005 - PART TIME OFFICE HELP	0.00	2,649.96	0.00	-2,649.96
Department Total	139,036.00	141,814.67	1,294.67	-1,484.00
06 - TOWN OFFICE OPERATION AND EXP				
021 - HEAT/ELEC	7,200.00	6,637.38	0.00	562.62
022 - TELEPHONE	3,900.00	4,044.77	0.00	-144.77
023 - OFFICE SUPPLIES	6,342.55	5,807.46	0.00	535.09
024 - JANITOR/TRASH	2,100.00	2,512.71	0.00	-412.71
025 - COPIER	700.00	598.55	0.00	101.45
026 - COMPUTERS	10,300.00	9,587.23	0.00	712.77
027 - ELECTIONS	1,600.00	1,701.91	0.00	-101.91
028 - STAMPS/METER	6,983.91	6,840.67	44.18	187.42
029 - LEGAL	2,000.00	3,645.00	0.00	-1,645.00
030 - TM EXPENSES/TRAINING	800.00	838.04	0.00	-38.04
031 - VEHICLE ALLOWANCE	3,500.00	3,499.92	0.00	0.08
032 - TREASURERS EXPENSES/TRAINING	350.00	0.00	0.00	350.00
033 - TOWN CLERK EXPENSES	500.00	524.21	0.00	-24.21
034 - ANNUAL DUES	1,700.00	1,810.31	0.00	-110.31
035 - AUDITOR/TOWN REPORT	7,400.00	8,765.00	0.00	-1,365.00
036 - REGISTRY OF DEEDS	1,800.00	1,821.52	0.00	-21.52
037 - ADVERTISEMENT/MISC	1,769.20	1,659.14	0.00	110.06
038 - NEW EQUIPMENT	600.00	262.63	0.00	337.37
039 - ANNUAL NEWSLETTER	4,400.00	4,354.83	0.00	45.17
040 - WEB SITE UPKEEP	600.00	420.00	0.00	180.00
041 - BANK CHARGES AND FEES	1,000.00	1,267.27	0.00	-267.27
042 - CASH ACT EXPENSES	2,406.26	2,825.76	224.35	-195.15
Department Total	67,951.92	69,424.31	268.53	-1,203.86
10 - ASSESSING				
044 - TRAINING/EXPENSES	500.00	165.00	0.00	335.00
045 - SUPPLIES/MISC	300.00	47.98	0.00	252.02
047 - ACCESSING RECORDS	1,500.00	865.98	0.00	634.02
Department Total	2,300.00	1,078.96	0.00	1,221.04



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
13 - CAPITAL PROJECTS				
778 - OC FACILITY IMPROVE CAPIT	10,000.00	13,423.25	0.00	-3,423.25
787 - NEW POOL PROJECT	5,000.00	1,045.00	0.00	3,955.00
789 - AIRPORT FUEL PROJECT	81,978.87	92,189.63	0.00	-10,210.76
790 - GC PROJECTS	0.00	4,400.00	0.00	-4,400.00
791 - AGC ROOF PRJ	206,325.00	43,794.00	0.00	162,531.00
792 - GC CART PATH PRJ	0.00	17,566.70	0.00	-17,566.70
Department Total	303,303.87	172,418.58	0.00	130,885.29
15 - CODE ENFORCEMENT				
061 - CEO SALARY	68,464.00	68,464.00	0.00	0.00
062 - VEHICLE ALLOWANCE	6,000.00	6,000.00	0.00	0.00
063 - PHONE/PAGER/SUPPLIES	500.00	859.84	0.00	-359.84
064 - EXPENSES/TRAINING	500.00	178.00	0.00	322.00
Department Total	75,464.00	75,501.84	0.00	-37.84
16 - PLANNING BOARD				
081 - EXPENSES/LEGAL	800.00	0.00	0.00	800.00
083 - RECORDING FEES	600.00	360.00	0.00	240.00
084 - CONSULTANT FEE	1,000.00	1,400.00	0.00	-400.00
085 - CONSULTING FEE/INSPET. FEE	500.00	0.00	0.00	500.00
086 - AVCOG DUES	6,500.00	6,267.37	0.00	232.63
088 - SURFACE WATER MGT PLAN	21,273.00	23,145.56	0.00	-1,872.56
089 - LIDAR AERIAL PHOTOGRAPHY	14,166.00	13,000.00	0.00	1,166.00
Department Total	44,839.00	44,172.93	0.00	666.07
20 - SELECTMEN'S EXPENSES/DONATIONS				
121 - SEL DONATION	6,150.00	8,376.00	1,500.00	-726.00
122 - MEETING RECORDS	950.00	900.00	0.00	50.00
123 - OTHER MISC	3,000.00	691.28	0.00	2,308.72
Department Total	10,100.00	9,967.28	1,500.00	1,632.72
25 - POLICE DEPARTMENT				
141 - SALARY	62,240.00	62,240.00	0.00	0.00
142 - POLICE CAR	4,000.00	1,451.94	0.00	2,548.06
143 - PHONE RADIO	2,700.00	2,927.38	0.00	-227.38
144 - SUPPLIES	800.00	835.81	0.00	-35.81
146 - NEW EQUIPMENT	1,500.00	1,286.72	0.00	213.28
147 - TRAINING	71,780.00	26,950.42	0.00	44,829.58
148 - ASSISTANT CHIEF	47,960.00	47,960.00	0.00	0.00
149 - MISC	500.00	880.00	0.00	-380.00
151 - POLICE CAR RESERVE	19,419.72	11,671.72	0.00	7,748.00
152 - PD INCIDENTALS	11,185.80	3,467.35	0.00	7,718.45
Department Total	222,085.52	159,671.34	0.00	62,414.18



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
26 - COMMUNICATIONS CENTER				
161 - Communication CTR Operations	113,500.00	113,000.00	0.00	500.00
Department Total	113,500.00	113,000.00	0.00	500.00
30 - FIRE DEPARTMENT				
181 - FIRE CHIEF SALARY	23,822.00	23,822.00	0.00	0.00
182 - FD PAYROLL	30,000.00	28,686.25	90.00	1,403.75
183 - NEW EQUIPMENT	16,000.00	16,979.15	0.00	-979.15
184 - FD EQUIP MAINT	15,930.00	17,446.49	0.00	-1,516.49
185 - TELEPHONE	1,700.00	1,545.93	0.00	154.07
186 - FD TRAINING	1,500.00	400.00	0.00	1,100.00
187 - NEW FD STATION	50,000.00	50,000.00	0.00	0.00
188 - MISC	1,000.00	1,102.40	0.00	-102.40
Department Total	139,952.00	139,982.22	90.00	59.78
31 - FIRE DEPT TRAINING CENTER				
200 - FIRE DEPARTMENT TRAINING CTR	2,500.00	2,500.00	0.00	0.00
210 - FIRE DEPARTMENT RESERVE	35,096.00	35,096.00	0.00	0.00
Department Total	37,596.00	37,596.00	0.00	0.00
33 - AMBULANCE SERVICE CONTRACT				
220 - AMBULANCE SERVICE CONTRACT	85,529.00	68,452.00	0.00	17,077.00
Department Total	85,529.00	68,452.00	0.00	17,077.00
35 - ANIMAL CONTROL				
241 - ANIMAL CTRL OFFICER	5,185.00	3,888.75	0.00	1,296.25
243 - FRANKLIN COUNTY ANIMAL SHELTER	1,600.00	1,562.00	0.00	38.00
244 - OTHER/MISC	550.00	70.00	0.00	480.00
245 - TRAINING	200.00	0.00	0.00	200.00
Department Total	7,535.00	5,520.75	0.00	2,014.25
40 - INSURANCES				
261 - LAW ENFORCEMENT LIABILITY	4,300.00	3,542.00	0.00	758.00
262 - AVIATION INSURANCE	1,500.00	1,500.00	0.00	0.00
263 - BONDS-TREASURER TAX COLLECTOR	500.00	456.00	0.00	44.00
264 - VEHICLE INSURANCE COVERAGE	5,934.00	5,662.00	0.00	272.00
265 - MMA PUBLIC OFFICIALS LIABILITY	1,100.00	1,159.00	0.00	-59.00
267 - UMBRELLA COVERAGE/INLAND MARIN	15,500.00	15,453.00	0.00	47.00
270 - EMPLOYMENT PRACTICES INS	2,500.00	2,464.00	0.00	36.00
271 - GENERAL LIABILITY INS	4,600.00	5,039.00	0.00	-439.00
Department Total	35,934.00	35,275.00	0.00	659.00



	Current Budget	Debits	Credits	Unexpended Balance
45 - RECREATION PROGRAMS				
281 - DIRECTORS TRAVEL	1,600.00	1,545.48	0.00	54.52
282 - EDUCATION	1,200.00	630.00	0.00	570.00
283 - POOL OPERATIONS	29,076.00	32,071.84	0.00	-2,995.84
284 - POOL REPAIR/EQUIPMENT	3,000.00	1,495.03	0.00	1,504.97
286 - SUMMER CAMP OPERATIONS	54,507.60	49,558.59	0.00	4,949.01
287 - SPORTS	1,500.00	1,043.29	0.00	456.71
288 - JULY FOURTH	8,400.00	7,437.58	0.00	962.42
289 - SPECIAL EVENTS/ACTIVITIES/MISC	1,400.00	327.72	0.00	1,072.28
290 - MOUNTAIN BIKE RACE	32,005.00	30,505.00	0.00	1,500.00
291 - RECREATION SCHOLARSHIP FUND	2,270.00	0.00	0.00	2,270.00
292 - ALDEN MACDONALD GOLF FUND	20,888.00	3,732.22	1,504.00	18,659.78
Department Total	155,846.60	128,346.75	1,504.00	29,003.85
46 - ANTI GRAVITY COMPLEX				
299 - TRAMPOLINE PROJECT	9,000.00	4,000.00	0.00	5,000.00
300 - TOWN/CVA GRANT	16,929.73	19,664.95	0.00	-2,735.22
301 - DIRECTOR'S SALARY	53,967.00	53,967.00	0.00	0.00
302 - PART-TIMERS SALARIES	41,000.00	42,165.09	0.00	-1,165.09
303 - CUSTODIAL CONTRACT	12,000.00	11,708.75	0.00	291.25
304 - ADVERTISING/POSTAGE	1,500.00	1,609.00	0.00	-109.00
305 - HEATING	22,000.00	10,370.40	0.00	11,629.60
306 - ELECTRICITY	9,000.00	6,037.63	0.00	2,962.37
307 - SUPPLIES	7,200.00	6,429.29	0.00	770.71
308 - TELEPHONE	2,850.00	2,922.37	0.00	-72.37
309 - PLOWING/MOWING	11,300.00	11,178.75	0.00	121.25
310 - TRASH REMOVAL	1,200.00	1,538.21	0.00	-338.21
311 - BUILDING MAINTENANCE/REPAIRS	13,500.00	10,893.61	0.00	2,606.39
312 - COMPUTER/COPIER	1,200.00	1,093.82	0.00	106.18
313 - SANITARY DISTRICT CHARGE	1,600.00	1,573.92	0.00	26.08
314 - INSURANCE	19,600.00	19,276.68	0.00	323.32
315 - EQUIPMENT REPAIR	6,000.00	1,567.68	0.00	4,432.32
316 - NEW EQUIPMENT	9,378.00	3,153.54	4,000.00	10,224.46
317 - EDUCATION	1,000.00	489.00	0.00	511.00
318 - PROGRAMS STAFFING	11,490.88	11,490.88	0.00	0.00
319 - CREDIT CARD MACHINE FEE'S	1,700.00	1,023.75	0.00	676.25
Department Total	253,415.61	222,320.82	4,166.50	35,261.29
47 - PLAYGROUND/POOL RESERVES				
320 - PLAYGROUND REPAIR RESERVE	1,000.00	1,000.00	0.00	0.00
323 - Town Park Capital Improvements	2,000.00	2,000.00	0.00	0.00
Department Total	3,000.00	3,000.00	0.00	0.00



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
50 - SNOWMOBILE TRAILS				
360 - SNOWMOBILE TRAILS	32,142.56	32,142.56	0.00	0.00
Department Total	32,142.56	32,142.56	0.00	0.00
51 - LIBRARY OPERATING/NEW LIBRARY				
371 - LIBRARIAN PAYROLL	41,008.00	41,008.00	0.00	0.00
372 - LIBRARIAN'S HELPER PAYROLL	1,600.00	1,460.00	0.00	140.00
373 - BOOKS/MAGAZINES/AUDIO	5,899.00	6,010.90	0.00	-111.90
374 - COMPUTER/LIBRARY CONSULTS	1,047.23	845.45	0.00	201.78
375 - COMPUTERIZED CATALOG	440.00	439.00	0.00	1.00
376 - FURNITURE/EQUIPMENT	900.00	909.95	0.00	-9.95
378 - TDS PHONES	1,450.40	885.69	0.00	564.71
380 - LIBRARY BOARD INS	745.00	744.00	0.00	1.00
381 - PROFESSIONAL DEV/DUES	800.00	620.00	0.00	180.00
382 - SPECIAL EVENTS	2,300.00	2,285.38	0.00	14.62
383 - POSTAGE/MISC	750.00	604.76	0.00	145.24
385 - SUPPLIES	1,500.00	1,676.87	0.00	-176.87
386 - LIBRARY PUBLICITY	750.00	844.00	0.00	-94.00
387 - LIBRARY MILEAGE/MISC	400.00	371.39	0.00	28.61
Department Total	59,589.63	58,705.39	0.00	884.24
52 - OUTDOOR CTR/BIKE TRAILS				
399 - BIKE TRAIL SIGNAGE	500.00	0.00	0.00	500.00
403 - DISC GOLF	736.00	736.00	0.00	0.00
404 - SUGARLOAF MT BIKE TRAIL	15,000.00	0.00	0.00	15,000.00
405 - MT BIKE TRAIL PLANNING	742.00	4,009.86	15,697.46	12,429.60
407 - ANNUAL OPERATIONS	1,000.00	815.81	0.00	184.19
408 - CAMP. FIELD MT. BIKE TRAILS	103,620.33	58,924.76	15,000.00	59,695.57
409 - MOUNTAIN BIKE TRAILS	36,971.00	23,561.35	26.00	13,435.65
410 - MAINTENANCE NARROW GAUGE PATHW	14,000.00	14,000.00	0.00	0.00
Department Total	172,569.33	102,047.78	30,723.46	101,245.01
53 - NARROW GAUGE PATHWAY				
410 - MAINTENANCE NARROW GAUGE PATHW	4,097.00	10,507.19	14,000.00	7,589.81
Department Total	4,097.00	10,507.19	14,000.00	7,589.81



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
54 - COMMUNITY BUILDING EXPENSES				
411 - CLEANING/JANITOR	8,950.00	6,896.84	0.00	2,053.16
412 - MAINTENANCE/REPAIRS	4,000.00	3,456.79	0.00	543.21
413 - SUPPLIES	1,000.00	983.23	0.00	16.77
414 - HEATING FUEL	5,000.00	2,877.33	0.00	2,122.67
415 - CMP ELECTRICITY	5,000.00	5,091.66	0.00	-91.66
416 - SEWER FEES	350.00	238.68	0.00	111.32
417 - SECURITY SYSTEM, ETC	400.00	0.00	0.00	400.00
418 - Shoveling, Plowing, Mowing	1,500.00	616.50	0.00	883.50
455 - LIBRARY CAPITAL MAINTENANCE	6,320.00	6,320.00	0.00	0.00
Department Total	32,520.00	26,510.09	0.00	6,009.91
55 - AIRPORT OPERATIONS				
422 - AIRPORT PLOWING	18,000.00	16,410.00	0.00	1,590.00
423 - AIRPORT SUMMER MAINTENANCE	2,000.00	1,520.00	0.00	480.00
425 - AIRPORT MISC	250.00	133.50	0.00	116.50
426 - AIRPORT ELECTRIC	500.00	308.61	0.00	191.39
427 - AIRPORT AWOS/ELEC	590.00	465.16	0.00	124.84
428 - WEBCAM	500.00	0.00	0.00	500.00
Department Total	21,840.00	18,837.27	0.00	3,002.73
60 - ROADS				
458 - STREET LIGHTS	1,600.00	1,465.70	0.00	134.30
459 - SNOWMOBILE PARKING (BLACKFLY)	3,750.00	3,375.00	0.00	375.00
461 - ROAD PLOWING CONTRACTS	51,000.00	49,149.19	0.00	1,850.81
462 - SUMMER ROAD MAINTENANCE	8,475.00	5,236.50	0.00	3,238.50
463 - CLEAN-UP DAY	300.00	195.42	0.00	104.58
464 - STREET/HOUSE SIGNS	1,570.50	1,832.68	0.00	-262.18
465 - CARRIAGE ROAD	10,000.00	11,363.80	0.00	-1,363.80
Department Total	76,695.50	72,618.29	0.00	4,077.21
65 - TOWN BUILDINGS AND GROUNDS				
481 - BUILDING REPAIRS/IMPROVEMENTS	10,005.00	3,730.26	0.00	6,274.74
482 - PARKS MAINTENANCE	11,020.00	11,066.06	0.00	-46.06
483 - MISC.	300.00	0.00	0.00	300.00
Department Total	21,325.00	14,796.32	0.00	6,528.68
70 - TRANSPORTATION				
500 - TRANSPORTATION	142,000.00	140,860.00	0.00	1,140.00
Department Total	142,000.00	140,860.00	0.00	1,140.00



	Current Budget	Debits	Credits	Unexpended Balance
75 - TRANSFER STATION OPERATION				
520 - TRANSFER STATION PLOWING	9,000.00	9,332.50	0.00	-332.50
521 - CONTRACT FOR OPERATIONS	42,550.00	42,544.39	0.00	5.61
522 - TIPPING/HAULING FEES	120,000.00	98,671.37	0.00	21,328.63
523 - STATION EXPENSES	24,730.00	17,823.59	4,835.00	11,741.41
524 - TIRE/METAL REMOVAL	2,500.00	2,624.00	0.00	-124.00
525 - HAZARDOUS WASTE REMOVAL	2,800.00	1,718.00	0.00	1,082.00
526 - PERMIT/MISC	1,000.00	279.00	0.00	721.00
528 - ASH REMOVAL	6,000.00	10,209.25	0.00	-4,209.25
Department Total	208,580.00	183,202.10	4,835.00	30,212.90
76 - RECYCLING PROGRAM				
541 - WASTE MGT CONTRACT	13,000.00	11,829.52	0.00	1,170.48
542 - PAYROLL	1,500.00	540.50	0.00	959.50
543 - TRUCK MAINTENANCE	500.00	185.79	0.00	314.21
544 - MISC	250.00	289.73	0.00	-39.73
545 - RECYCLING EQUIPMENT	12,650.00	0.00	0.00	12,650.00
Department Total	27,900.00	12,845.54	0.00	15,054.46
80 - DEBT SERVICE				
581 - GOLF COURSE BOND #1	29,413.45	29,413.45	0.00	0.00
582 - GOLF COURSE BOND #2	32,564.06	32,564.06	0.00	0.00
583 - NEW TOWN LOT	24,673.00	24,672.87	0.00	0.13
584 - AGC ROOF PRJ BOND	2,000.00	1,377.45	0.00	622.55
585 - NEW CLUBHOUSE BOND	60,254.14	60,254.14	0.00	0.00
586 - LADDER TRUCK BOND	56,264.00	56,264.00	0.00	0.00
587 - COMM CENTER BOND	9,724.36	9,724.36	0.00	0.00
588 - CLUB HOUSE BOND # 2	12,088.00	12,087.61	0.00	0.39
589 - Outdoor Center Bond	101,921.00	101,920.52	0.00	0.48
590 - NEW LIBRARY BOND - LOAN	47,834.00	47,834.72	0.00	-0.72
600 - GC IRRIGATION LOAN INTEREST	95,056.09	95,056.09	0.00	0.00
Department Total	471,792.10	471,169.27	0.00	622.83
85 - EMPLOYEE BENEFITS				
601 - SOCIAL SECURITY	45,100.00	46,063.77	2,429.50	1,465.73
602 - MMEHT	102,000.00	98,950.20	385.00	3,434.80
603 - MAINE STATE RETIREMENT SYSTEM	29,000.00	33,321.39	5,386.62	1,065.23
604 - WORKERS COMPENSATION	13,623.00	16,007.00	860.58	-1,523.42
606 - SELF-FUNDED UNEMPLOYMENT	3,000.00	131.29	0.00	2,868.71
607 - HEALTH REIMBURSEMENT ACCOUNT	400.00	385.00	0.00	15.00
Department Total	193,123.00	194,858.65	9,061.70	7,326.05



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
90 - UNCLASSIFIED ACCOUNTS				
617 - OVERLAY	64,019.44	10,083.65	0.00	53,935.79
619 - CLUBHOUSE REPAIR	10,000.00	10,000.00	0.00	0.00
620 - FLAGSTAFF AREA BUSINESS ASSOC	6,000.00	6,000.00	0.00	0.00
621 - INFORMATION CENTER	6,000.00	4,302.13	0.00	1,697.87
622 - SKI CLUB SCHOLARSHIPS	10,000.00	10,000.00	0.00	0.00
623 - SCHOLARSHIP	26,660.00	11,600.00	1,000.00	16,060.00
624 - PUBLIC LOTS	254,070.04	254,070.04	0.00	0.00
629 - CABLE FRANCHISE	9,592.09	9,592.09	0.00	0.00
630 - CHRISTMAS LIGHTING	1,200.00	1,004.57	0.00	195.43
631 - CEMETERY	4,035.00	2,941.33	0.00	1,093.67
634 - GOLF COURSE REPAIR RESERVE	10,000.00	10,000.00	0.00	0.00
635 - FRANKLIN COUNTY TAX	675,000.00	668,040.75	0.00	6,959.25
637 - CLUB HOUSE CAPITAL MAINTENANCE	0.00	0.00	0.00	0.00
641 - FINANCIAL ASSISTANCE	1,000.00	0.00	0.00	1,000.00
646 - LONGFELLOW TRAIL	0.00	2,500.00	2,500.00	0.00
648 - BLACK FLY PROJECT	1,367.00	294.55	0.00	1,072.45
652 - NEW EVENTS	2,000.00	0.00	0.00	2,000.00
653 - HUTS & TRAILS	0.00	4,717.65	32,000.00	27,282.35
657 - FISH STOCKING AT OC	0.00	270.00	270.00	0.00
659 - TRAP SHOOT RANGE	0.00	0.00	15,000.00	15,000.00
660 - CVA COMPETITION CTR	100,000.00	100,000.00	0.00	0.00
676 - CVALLEYNETWORK.ORG	2,000.00	2,000.00	0.00	0.00
Department..	1,182,943.57	1,107,416.76	50,770.00	126,296.81
92 - RECREATION ENDOWMENT EXPENSES				
651 - ATV CLUB	8,997.00	7,940.45	3,000.00	4,056.55
658 - ECONOMIC DEVELOPMENT	95,075.00	117,761.41	0.00	-22,686.41
Department..	104,072.00	125,701.86	3,000.00	-18,629.86
95 - SCHOOL OPERATIONS				
670 -	803,750.00	586,067.27	0.00	217,682.73
Department..	803,750.00	586,067.27	0.00	217,682.73
99 - MISC.				
925 - REC ENDOWMENT FUND	35,000.00	69,274.00	34,274.00	0.00
Department..	35,000.00	69,274.00	34,274.00	0.00
Final Totals	5,287,328.21	4,655,103.79	155,487.86	787,712.28



Proven Expertise and Integrity

February 13, 2017

Board of Selectmen
Town of Carrabassett Valley, Maine
Carrabassett Valley, Maine

We were engaged by the Town of Carrabassett Valley, Maine and have audited the financial statements of the Town of Carrabassett Valley, Maine as of and for the year ended December 31, 2016. The following schedules have been excerpted from the 2016 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town. Included herein are:

Independent Auditors' Report	
Statement of Net Position	Statement A
Statement of Activities	Statement B
Balance Sheet – Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	Statement E
Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund	Schedule 1
Budgetary Comparison Schedule – Budgetary Basis Budget and Actual – General Fund Revenues	Schedule A
Schedule of Departmental Operations – General Fund	Schedule B
Combining Balance Sheet – Nonmajor Governmental Funds	Schedule C
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	Schedule D
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	Schedule F

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

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



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Carrabassett Valley
Carrabassett Valley, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Carrabassett Valley, Maine, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town of Carrabassett Valley, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Carrabassett Valley, Maine as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4 through 11 and 45 through 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Carrabassett Valley, Maine's basic financial statements. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 20-A MRSA §6051, Sub-chapter 1(K) of the Maine Revised Statutes as amended, and is also not a required part of the basic financial statements

The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and schedule of expenditures of federal awards are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2017, on our consideration of the Town of Carrabassett Valley, Maine’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Carrabassett Valley, Maine’s internal control over financial reporting and compliance

RHR Smith & Company

Buxton, Maine
February 13, 2017

TOWN OF CARRABASSETT VALLEY, MAINE

STATEMENT OF NET POSITION
DECEMBER 31, 2016

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,846,202
Investments	1,303,975
Accounts receivable (net of allowance for uncollectibles):	
Taxes	104,662
Liens	11,645
Total current assets	<u>4,266,484</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,387,026
Depreciable assets, net of accumulated depreciation	7,881,621
Total noncurrent assets	<u>9,268,647</u>
TOTAL ASSETS	<u>13,535,131</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	200,277
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>200,277</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 13,735,408</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 33,133
Other liabilities	194
Escrows	5,300
Current portion of long-term obligations	357,370
Total current liabilities	<u>395,997</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	3,490,123
Net pension liability	358,287
Total noncurrent liabilities	<u>3,848,410</u>
TOTAL LIABILITIES	<u>4,244,407</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	72
Deferred inflows related to pensions	82,925
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>82,997</u>
NET POSITION	
Net investment in capital assets	5,421,154
Restricted for:	1,253,953
General fund	81,110
Special revenue funds	9,771
Capital projects funds	2,294
Permanent funds - nonspendable	96,117
Permanent funds	2,543,605
Unrestricted	<u>9,408,004</u>
TOTAL NET POSITION	<u>9,408,004</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 13,735,408</u>

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

STATEMENT B

TOWN OF CARRABASSETT VALLEY, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants & Contributions	
Governmental activities:				
General government	\$ 430,710	\$ 21,837	\$ -	\$ (408,873)
Public safety	477,982	9,071	68,787	(400,124)
Insurance	35,375	-	-	(35,375)
Public works	72,618	-	59,310	(13,308)
Transportation	140,860	-	-	(140,860)
Recreation	624,355	181,229	1,525	(441,601)
Solid waste/recycling	210,751	1,868	-	(208,883)
Employee benefits	185,797	-	-	(185,797)
Education	593,073	-	-	(593,073)
County tax	668,041	-	-	(668,041)
Unclassified	549,735	39,813	-	(509,922)
Capital outlay	83,352	-	-	(83,352)
Unallocated depreciation (Note 4)*	53,522	-	-	(53,522)
Interest on long-term debt	145,066	143,575	-	(1,491)
Total government	\$ 4,271,237	\$ 397,393	\$ 129,622	\$ (3,744,222)

* This amount excludes the depreciation that is included in the direct expenses of the various programs.

STATEMENT B (CONTINUED)
TOWN OF CARRABASSETT VALLEY, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

	Governmental Activities
Changes in net position:	
Net (expense) revenue	(3,744,222)
General revenues:	
Taxes:	
Property taxes, levied for general purposes	\$ 3,476,873
Excise taxes	171,315
Grants and contributions not restricted to specific programs	238,300
Other revenues	317,745
Total general revenues	4,204,233
Change in net position	460,011
Net position - January 1	8,947,993
Net position - December 31	\$ 9,408,004

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

STATEMENT C

TOWN OF CARRABASSETT VALLEY, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,789,860	\$ 56,342	\$ 2,846,202
Investments	414,425	889,550	1,303,975
Accounts receivable (net of allowance for uncollectibles):			
Taxes	104,662	-	104,662
Liens	11,645	-	11,645
Due from other funds	42,750	366,562	409,312
TOTAL ASSETS	<u>\$ 3,363,342</u>	<u>\$ 1,312,454</u>	<u>\$ 4,675,796</u>
LIABILITIES			
Accounts payable	\$ 33,133	\$ -	\$ 33,133
Other liabilities	194	-	194
Escrows	5,300	-	5,300
Due to other funds	366,562	42,750	409,312
TOTAL LIABILITIES	<u>405,189</u>	<u>42,750</u>	<u>447,939</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	72	-	72
Deferred taxes	68,992	-	68,992
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>69,064</u>	<u>-</u>	<u>69,064</u>
FUND BALANCES			
Nonspendable	-	2,294	2,294
Restricted	1,253,953	186,998	1,440,951
Committed	236,849	1,088,407	1,325,256
Assigned	-	-	-
Unassigned	1,398,287	(7,995)	1,390,292
TOTAL FUND BALANCES	<u>2,889,089</u>	<u>1,269,704</u>	<u>4,158,793</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,363,342</u>	<u>\$ 1,312,454</u>	<u>\$ 4,675,796</u>

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

STATEMENT E

TOWN OF CARRABASSETT VALLEY, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 3,473,193	\$ -	\$ 3,473,193
Excise taxes	171,315	-	171,315
Intergovernmental	271,138	96,784	367,922
Charges for services	397,393	-	397,393
Other	285,118	32,627	317,745
TOTAL REVENUES	4,598,157	129,411	4,727,568
EXPENDITURES			
Current:			
General government	338,897	-	338,897
Public safety	439,126	-	439,126
Insurance	35,375	-	35,375
Public works	72,618	-	72,618
Transportation	140,860	-	140,860
Recreation	532,351	-	532,351
Solid waste/recycling	191,213	-	191,213
Employee benefits	185,797	-	185,797
Education	586,067	-	586,067
County tax	668,041	-	668,041
Unclassified	331,398	-	331,398
Debt service:			
Principal	326,103	-	326,103
Interest	145,066	-	145,066
Capital outlay	-	231,692	231,692
TOTAL EXPENDITURES	3,992,912	231,692	4,224,604
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	605,245	(102,281)	502,964
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	200,000	200,000
Transfers in	-	402,689	402,689
Transfers (out)	(400,349)	(2,340)	(402,689)
TOTAL OTHER FINANCING SOURCES (USES)	(400,349)	600,349	200,000
NET CHANGE IN FUND BALANCES	204,896	498,068	702,964
FUND BALANCES - JANUARY 1	2,684,193	771,636	3,455,829
FUND BALANCES - DECEMBER 31	\$ 2,889,089	\$ 1,269,704	\$ 4,158,793

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

SCHEDULE 1

TOWN OF CARRABASSETT VALLEY, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, January 1	\$ 2,684,193	\$ 2,684,193	\$ 2,684,193	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,469,892	3,469,892	3,473,193	3,301
Excise taxes	147,600	147,600	171,315	23,715
Intergovernmental	39,742	275,975	271,138	(4,837)
Charges for services	150,510	395,899	397,393	1,494
Interest on investments/taxes	18,500	20,906	17,045	(3,861)
Other revenues	-	224,963	268,073	43,110
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>6,510,437</u>	<u>7,219,428</u>	<u>7,282,350</u>	<u>62,922</u>
Charges to Appropriations (Outflows):				
General government	319,600	339,691	338,897	794
Public safety	421,716	521,102	439,126	81,976
Insurance	35,200	35,934	35,375	559
Public works	75,000	76,695	72,618	4,077
Transportation	142,000	142,000	140,860	1,140
Recreation	330,811	583,996	532,351	51,645
Solid waste/recycling	215,600	236,480	191,213	45,267
Employee benefits	192,500	193,123	185,797	7,326
Education	790,750	1,840,020	586,067	1,253,953
County tax	675,000	675,000	668,041	6,959
Unclassified/assigned	331,372	527,705	331,398	196,307
Debt service:				
Principal	316,217	326,103	326,103	-
Interest	-	147,689	145,066	2,623
Transfers to other funds	167,778	399,757	400,349	(592)
Total Charges to Appropriation	<u>4,013,544</u>	<u>6,045,295</u>	<u>4,393,261</u>	<u>1,652,034</u>
Budgetary Fund Balance, December 31	<u>\$ 2,496,893</u>	<u>\$ 1,174,133</u>	<u>\$ 2,889,089</u>	<u>\$ 1,714,956</u>
Utilization of unassigned fund balance	\$ 185,000	\$ 190,000	\$ -	\$ (190,000)
Utilization of committed fund balance	-	268,490	-	(268,490)
Utilization of restricted fund balance	-	1,049,270	-	(1,049,270)
	<u>\$ 185,000</u>	<u>\$ 1,507,760</u>	<u>\$ -</u>	<u>\$ (1,507,760)</u>

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

SCHEDULE A

TOWN OF CARRABASSETT VALLEY, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND REVENUES
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Budget Adjustments/ Receipts	Final Budget	Actual	Variance Positive (Negative)
REVENUES					
General tax revenues:					
Property taxes	\$ 3,469,892	\$ -	\$ 3,469,892	\$ 3,473,193	\$ 3,301
Vehicle excise taxes	145,000	-	145,000	168,534	23,534
Boat excise taxes	1,400	-	1,400	1,581	181
Airport excise taxes	1,200	-	1,200	1,200	-
Intergovernmental revenues:					
State revenue sharing	10,000	-	10,000	10,160	160
Homestead exemption	5,742	-	5,742	5,978	236
Police department grant	-	50,104	50,104	50,104	-
Junior golf grant	-	1,525	1,525	1,525	-
Tree growth	24,000	-	24,000	18,683	(5,317)
Economic development grant	-	95,075	95,075	95,075	-
Snowmobile grant/reimbursement	-	11,143	11,143	11,143	-
Mountain bike grants	-	59,310	59,310	59,310	-
Other	-	19,076	19,076	19,160	84
Charges for services:					
Cable franchise fees	24,000	9,592	33,592	38,068	4,476
Pool fees	1,500	-	1,500	4,163	2,663
CVA rec. facility cost sharing	30,000	-	30,000	23,323	(6,677)
Recreation facility fees	36,000	2,000	38,000	56,246	18,246
Other rec. program fees	37,500	11,491	48,991	28,882	(20,109)
Outdoor adventure camp	-	38,185	38,185	38,185	-
Town fees	4,500	9,166	13,666	13,633	(33)
Building permits	3,000	-	3,000	4,813	1,813
Plumbing permits	3,000	-	3,000	2,550	(450)
Ambulance service rent	8,510	-	8,510	9,071	561
Transfer station	1,500	-	1,500	1,868	368
Lease payment - Sugarloaf Mtn.	-	143,575	143,575	143,575	-
Mountain bike race	-	30,430	30,430	30,430	-
Library/comm. bldg. income	1,000	950	1,950	1,745	(205)
Other	-	-	-	841	841
Investment income:					
Investment income, net of unrealized gains/(losses)	7,000	2,406	9,406	8,304	(1,102)
Interest/fees on taxes	11,500	-	11,500	8,741	(2,759)
Other income:					
Police department	-	5,871	5,871	5,911	40
Public lots	-	167,695	167,695	167,695	-
Library donations	-	17,000	17,000	17,000	-
Sugarloaf	-	20,285	20,285	20,845	560
Other	-	14,112	14,112	56,622	42,510
Transfers from other funds	-	-	-	-	-
Total revenues	\$ 3,826,244	\$ 708,991	\$ 4,535,235	\$ 4,598,157	\$ 62,922

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

SCHEDULE B

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
General government:					
Officers' salaries	\$ 139,036	\$ -	\$ 139,036	\$ 140,520	\$ (1,484)
Town operating expenses	63,450	4,502	67,952	69,156	(1,204)
Assessing	2,300	-	2,300	1,079	1,221
Code enforcement	75,464	-	75,464	75,502	(38)
Planning board	29,400	15,439	44,839	44,173	666
Selectmens' contingency	9,950	150	10,100	8,467	1,633
Total	319,600	20,091	339,691	338,897	794
Public safety:					
Police department	127,200	94,886	222,086	159,671	62,415
Communications center	113,500	-	113,500	113,000	500
Fire department	87,952	2,000	89,952	89,982	(30)
Fire department training	-	2,500	2,500	2,500	-
Ambulance	85,529	-	85,529	68,452	17,077
Animal control	7,535	-	7,535	5,521	2,014
Total	421,716	99,386	521,102	439,126	81,976
Insurance:					
Property/casualty/other	35,200	734	35,934	35,375	559
Total	35,200	734	35,934	35,375	559
Public works:					
Town roads	75,000	1,695	76,695	72,618	4,077
Total	75,000	1,695	76,695	72,618	4,077

SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Transportation:					
Valley/mountain shuttle	142,000	-	142,000	140,860	1,140
Total	142,000	-	142,000	140,860	1,140
Recreation:					
Anti-gravity complex	214,117	39,299	253,416	218,154	35,262
Recreation programs	57,176	98,671	155,847	126,843	29,004
Snowmobile trails	21,000	11,143	32,143	32,143	-
Ski club	10,000	-	10,000	10,000	-
Recreation endowment	-	104,072	104,072	122,702	(18,630)
Community building	28,518	-	28,518	22,509	6,009
Total	330,811	253,185	583,996	532,351	51,645
Solid waste/recycling:					
Transfer station	200,350	8,230	208,580	178,367	30,213
Recycling	15,250	12,650	27,900	12,846	15,054
Total	215,600	20,880	236,480	191,213	45,267
Employee benefits:					
Health insurance/retirement	131,400	-	131,400	126,885	4,515
Taxes/workers comp	61,100	623	61,723	58,912	2,811
Total	192,500	623	193,123	185,797	7,326

SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Education	790,750	1,049,270	1,840,020	586,067	1,253,953
County tax	675,000	-	675,000	668,041	6,959
Debt service:					
Principal	316,217	9,886	326,103	326,103	-
Interest	-	147,689	147,689	145,066	2,623
Total	316,217	157,575	473,792	471,169	2,623
Unclassified/assigned:					
Buildings and grounds	16,000	5,325	21,325	14,796	6,529
Airport	21,660	180	21,840	18,837	3,003
Library operations	58,493	1,097	59,590	58,705	885
Narrow Gauge Pathway	14,000	4,097	18,097	10,507	7,590
Information center	6,000	-	6,000	4,302	1,698
Public lots	-	25,147	25,147	25,147	-
Scholarship fund	12,000	14,660	26,660	10,600	16,060
Christmas lighting	1,200	-	1,200	1,005	195
Cemetery	3,000	1,035	4,035	2,941	1,094
Touring center	26,000	131,833	157,833	56,588	101,245
CVA competition center	100,000	-	100,000	100,000	-
Flagstaff Area Business Assoc.	6,000	-	6,000	6,000	-
New events	-	2,000	2,000	-	2,000
Overlay	64,019	-	64,019	10,084	53,935
Black fly project	-	1,367	1,367	294	1,073
Financial assistance	1,000	-	1,000	-	1,000
Cvalley Network.Org	2,000	-	2,000	2,000	-
Cable franchise	-	9,592	9,592	9,592	-
Total	331,372	196,333	527,705	331,398	196,307

SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Transfers to other funds:					
Golf course reserve	5,000	5,000	10,000	10,000	-
Town park	2,000	-	2,000	2,000	-
Playground reserve	1,000	-	1,000	1,000	-
Fire department	35,096	-	35,096	35,096	-
Recreational endowment	50,000	(14,264)	35,736	35,736	-
Outdoor center	-	10,000	10,000	10,000	-
New Mt. fire station	50,000	-	50,000	50,000	-
Library building reserve	1,682	2,320	4,002	4,002	-
Golf club house reserve	10,000	-	10,000	10,000	-
Public lot reserve	-	228,923	228,923	228,923	-
Pool project	-	-	-	562	(562)
School bus	13,000	-	13,000	13,000	-
AGC roof project	-	-	-	30	(30)
Total	167,778	231,979	399,757	400,349	(592)
TOTAL EXPENDITURES	\$ 4,013,544	\$ 2,031,751	\$ 6,045,295	\$ 4,393,261	\$ 1,652,034

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

SCHEDULE C

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 8,369	\$ 42,119	\$ 5,854	\$ 56,342
Investments	131,101	666,742	91,707	889,550
Due from other funds	8,401	357,311	850	366,562
TOTAL ASSETS	<u>\$ 147,871</u>	<u>\$ 1,066,172</u>	<u>\$ 98,411</u>	<u>\$ 1,312,454</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	42,750	-	42,750
TOTAL LIABILITIES	<u>-</u>	<u>42,750</u>	<u>-</u>	<u>42,750</u>
FUND BALANCES				
Nonspendable	-	-	2,294	2,294
Restricted	81,110	9,771	96,117	186,998
Committed	66,761	1,021,646	-	1,088,407
Assigned	-	-	-	-
Unassigned	-	(7,995)	-	(7,995)
TOTAL FUND BALANCES	<u>147,871</u>	<u>1,023,422</u>	<u>98,411</u>	<u>1,269,704</u>
TOTAL LIABILITES AND FUND BALANCES	<u>\$ 147,871</u>	<u>\$ 1,066,172</u>	<u>\$ 98,411</u>	<u>\$ 1,312,454</u>

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

SCHEDULE D

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 3,480	\$ 93,304	\$ -	\$ 96,784
Investment income, net of unrealized gains/(losses)	1,281	7,198	914	9,393
Other	4,921	17,463	850	23,234
TOTAL REVENUES	<u>9,682</u>	<u>117,965</u>	<u>1,764</u>	<u>129,411</u>
EXPENDITURES				
Capital outlay	-	231,692	-	231,692
TOTAL EXPENDITURES	<u>-</u>	<u>231,692</u>	<u>-</u>	<u>231,692</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>9,682</u>	<u>(113,727)</u>	<u>1,764</u>	<u>(102,281)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	200,000	-	200,000
Transfers in	-	402,689	-	402,689
Transfers (out)	-	(2,340)	-	(2,340)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>600,349</u>	<u>-</u>	<u>600,349</u>
NET CHANGE IN FUND BALANCES	9,682	486,622	1,764	498,068
FUND BALANCES - JANUARY 1	<u>138,189</u>	<u>536,800</u>	<u>96,647</u>	<u>771,636</u>
FUND BALANCES - DECEMBER 31	<u>\$ 147,871</u>	<u>\$ 1,023,422</u>	<u>\$ 98,411</u>	<u>\$ 1,269,704</u>

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

SCHEDULE F

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Highway Fund	Scholarship Fund	Town Land	Total
REVENUES				
Intergovernmental	\$ 3,480	\$ -	\$ -	\$ 3,480
Other	-	-	4,921	4,921
Investment income, net of unrealized gains/(losses)	142	769	370	1,281
TOTAL REVENUES	<u>3,622</u>	<u>769</u>	<u>5,291</u>	<u>9,682</u>
EXPENDITURES				
Other	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,622</u>	<u>769</u>	<u>5,291</u>	<u>9,682</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3,622	769	5,291	9,682
FUND BALANCES - JANUARY 1	<u>19,267</u>	<u>80,341</u>	<u>38,581</u>	<u>138,189</u>
FUND BALANCES - DECEMBER 31	<u>\$ 22,889</u>	<u>\$ 81,110</u>	<u>\$ 43,872</u>	<u>\$ 147,871</u>

See accompanying independent auditors' 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, 2016

	Golf Course Repair	Solid Waste Reserve	Carriage Road	AGC Roof Project	New Mt. Fire Station Reserve	Town Park Capital Improvements
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ 6,325	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	654	30	446	-	-	19
Other	-	-	-	-	-	-
TOTAL REVENUES	654	30	446	6,325	-	19
EXPENDITURES						
Capital outlay	21,967	-	-	43,794	-	-
TOTAL EXPENDITURES	21,967	-	-	43,794	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(21,313)	30	446	(37,469)	-	19
OTHER FINANCING SOURCES (USES)						
Bond proceeds	-	-	-	200,000	-	-
Transfers in	10,000	-	-	30	50,000	2,000
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	-	-	200,030	50,000	2,000
NET CHANGE IN FUND BALANCES	(11,313)	30	446	162,561	50,000	2,019
FUND BALANCES - JANUARY 1	66,781	3,137	46,672	(162,561)	-	4,483
FUND BALANCES - DECEMBER 31	\$ 55,468	\$ 3,167	\$ 47,118	\$ -	\$ 50,000	\$ 6,502

TOWN OF CARRABASSETT VALLEY, MAINE
SCHEDULE H (CONTINUED)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Recreation Facilities Reserve	Fire Department Reserve	Airport Reserve	School Bus	Outdoor Center Facility Maintenance	Town/CVA AGC Capital Account	Anti-Gravity Center Reserve
REVENUES							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	3,955	1,465	31	-	279	(13)	154
Other	13,090	-	2,033	-	-	2,340	-
TOTAL REVENUES	17,045	1,465	2,064	-	279	2,327	154
EXPENDITURES							
Capital outlay	69,274	-	-	-	3,423	-	-
TOTAL EXPENDITURES	69,274	-	-	-	3,423	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(52,229)	1,465	2,064	-	(3,144)	2,327	154
OTHER FINANCING SOURCES (USES)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	35,736	35,096	-	13,000	10,000	2,340	-
Transfers (out)	-	-	-	-	-	-	(2,340)
TOTAL OTHER FINANCING SOURCES (USES)	35,736	35,096	-	13,000	10,000	2,340	(2,340)
NET CHANGE IN FUND BALANCES	(16,493)	36,561	2,064	13,000	6,856	4,667	(2,186)
FUND BALANCES - JANUARY 1	302,234	189,559	8,459	-	52,753	5,104	12,197
FUND BALANCES - DECEMBER 31	\$ 285,741	\$ 226,120	\$ 10,523	\$ 13,000	\$ 59,609	\$ 9,771	\$ 10,011

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, 2016

	Airport Fuel Project	Golf Course Clubhouse	Library Building Reserve	Public Lot Reserve	Pool Project	Playground Equipment	Total
REVENUES							
Intergovernmental	\$ 81,979	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 93,304
Investment income, net of unrealized gains/(losses)	-	122	-	-	-	56	7,198
Other	-	-	-	-	-	-	17,463
TOTAL REVENUES	<u>81,979</u>	<u>122</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>56</u>	<u>117,965</u>
EXPENDITURES							
Capital outlay	92,189	-	-	-	1,045	-	231,692
TOTAL EXPENDITURES	<u>92,189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,045</u>	<u>-</u>	<u>231,692</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,210)</u>	<u>122</u>	<u>-</u>	<u>-</u>	<u>3,955</u>	<u>56</u>	<u>(113,727)</u>
OTHER FINANCING SOURCES (USES)							
Bond proceeds	-	-	-	-	-	-	200,000
Transfers in	-	10,000	4,002	228,923	562	1,000	402,689
Transfers (out)	-	-	-	-	-	-	(2,340)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>10,000</u>	<u>4,002</u>	<u>228,923</u>	<u>562</u>	<u>1,000</u>	<u>600,349</u>
NET CHANGE IN FUND BALANCES	<u>(10,210)</u>	<u>10,122</u>	<u>4,002</u>	<u>228,923</u>	<u>4,517</u>	<u>1,056</u>	<u>486,622</u>
FUND BALANCES - JANUARY 1	<u>2,215</u>	<u>3,212</u>	<u>-</u>	<u>-</u>	<u>(4,517)</u>	<u>7,072</u>	<u>536,800</u>
FUND BALANCES - DECEMBER 31	<u>\$ (7,995)</u>	<u>\$ 13,334</u>	<u>\$ 4,002</u>	<u>\$ 228,923</u>	<u>\$ -</u>	<u>\$ 8,128</u>	<u>\$ 1,023,422</u>

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

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	MacDonald Golf Trust	Cemetery Fund	Total
REVENUES			
Investment income, net of unrealized gains/ (losses)	\$ 863	\$ 51	\$ 914
Other income	-	850	850
TOTAL REVENUES	<u>863</u>	<u>901</u>	<u>1,764</u>
EXPENDITURES			
Program expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>863</u>	<u>901</u>	<u>1,764</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>863</u>	<u>901</u>	<u>1,764</u>
FUND BALANCES - JANUARY 1	<u>90,234</u>	<u>6,413</u>	<u>96,647</u>
FUND BALANCES - DECEMBER 31	<u>\$ 91,097</u>	<u>\$ 7,314</u>	<u>\$ 98,411</u>

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

**2016 MMA Annual
Municipal Report Competition**

This Award of
Supreme

is made to the

Town of Carrabassett Valley

Board of Judges

J.C. McKen

Janine S. Deane

Lee Carrabassett

Janet W.

Maine Municipal Association

Stephen M. Tucker

President

Steph W. Coon

Executive Director