

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

For the Fiscal Year 2017



Wednesday, March 14, 2018

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



Rolande, second from left and Clem, center of picture

The Board of Selectmen are dedicating this 2017 Town Report to Clem and Rolande Begin for their incredible commitment and philanthropic contributions to the Town and Community and Franklin County Organizations including Carrabassett Valley Academy and Maine Huts and Trails and Franklin Memorial Hospital. We are forever grateful for their generosity.

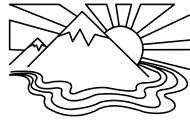


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2017 REPRESENTATIVES TO THE STATE AND FEDERAL GOVERNMENT

UNITED STATE SENATORS

Susan Collins

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

Angus King

4 Gabriel Drive, Suite 3, Augusta, ME 04330 or
133 Hart Building, Washington, DC 20510
Maine: 207-622-8292 • Washington D.C.: 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 20515
Maine: 207-784-0768 • Washington D.C. 202-225-6306 • <https://poliquin.house.gov>

STATE SENATOR

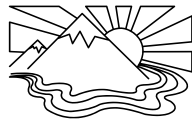
Thomas Saviello • DISTRICT # 17

3 State House Station, Augusta, ME 04333-0003
Home: 207-287-1505 • Maine: 207-645-3420
Thomas.Saviello@legislature.maine.gov

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 • Maine: 207-827-1440 • Washington D.C. 1-800-423-2900
Thomas.Skolfield@legislature.maine.gov



2017 TOWN OFFICERS

ELECTED OFFICIALS

BOARD OF SELECTMEN

Robert Luce, Chair-2019 • John Beaupre-2018 • Lloyd Cuttler-2019
Thomas Butler-2018 • John "Jay" Reynolds-2020

SCHOOL COMMITTEE

Earle Morse, Chair-2020 • 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
LIBRARY DIRECTOR	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, Michele Cota, Joyce Demshar, Jacqueline Munzer
Republicans: Nancy Fowler, Janice Mildram, Robert Higgins
Green Independent: Larry Hanson



APPOINTED BOARDS AND COMMITTEES

PLANNING BOARD

Neal Trask.....	2018
Peter W. Smith.....	2018
Vacancy-2nd Alternate.....	2018
James McCormack	2018
David Corrow.....	2019
Tom Bird	2019
Brian Demshar	2019
Alan Sleight	2020
Christopher Parks.....	2020

BOARD OF APPEALS

Stan Tingley.....	2018
Carl Demshar.....	2018
Courtney Knapp.....	2019
Vacancy.....	2020
Vacancy	2020

RECREATION COMMITTEE

Elizabeth Stefany.....	2018
Karen Campbell	2018
Cathy Wilson.....	2019
Robert Healey	2019
Robert Duport.....	2020
Carl Demshar.....	2020

CARRABASSETT VALLEY PUBLIC LIBRARY: BOARD OF DIRECTORS

Jean Keith.....	2018
Louise Chase	2018
Peggy Bishop.....	2018
Joyce Demshar	2018
Lisa Sleight	2019
Susan Peck.....	2019
Diane Copeland.....	2019
Delinda Smith.....	2019
Peggy Willihan	2019
John Beaupre.....	2020
Meghan Kneiser.....	2020
Pinky Slagle	2020
Venise Fournier	2020

BUDGET COMMITTEE

John Beaupre.....	2018
John McCatherin.....	2018
Stephen Pierce.....	2018
Brian Demshar	2018
Tom Butler.....	2018
Neal Trask.....	2019
Robert Luce	2019
Lloyd Cuttler.....	2019
Christopher Parks.....	2019
Paul Fritzson.....	2019
Robert Briggs.....	2020
Carl Demshar.....	2020
John F. Reynolds	2020
Samuel Punderson	2020

BOARD OF ASSESSMENT REVIEW

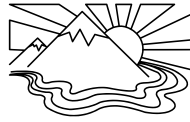
Wendy Glenn.....	2019
Deborah Pierce	2020
Reginald Gordon.....	2020

AIRPORT ADVISORY COMMITTEE

Thomas Fahy	2018
Larry Hanson.....	2018
Lloyd Cuttler.....	2019
Sam Punderson	2019
Sawyer Fahy.....	2019
Peter Gorman.....	2020
Thomas Andrie	2020
Tom Wallace.....	2020

GOLF COURSE GREENS COMMITTEE

Bob Tgettis.....	2018
Seth Wescott	2018
Tom Taber.....	2018
Karl Strand.....	2018
John Beaupre.....	2019
Zachary Zondlo.....	2019
Peter Webber.....	2019
Stephen Pierce.....	2020
Shaun Osborne	2020
Carl Demshar.....	2020



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

E-MAIL ADDRESSES

TOWN MANAGER	towncvtm@roadrunner.com
TOWN CLERK/TAX COLLECTOR	townofcv@roadrunner.com
TREASURER.....	towncvtax@roadrunner.com
CODE ENFORCEMENT	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

413 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 from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction



for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Franklin County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Lewiston office at 207-784-6969 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in cursive script that reads "Susan M. Collins".

Susan M. Collins
United States Senator



ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

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

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

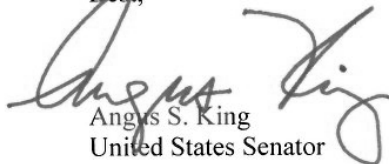
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



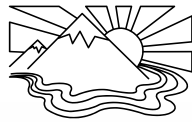
Angus S. King
United States Senator

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

BANGOR
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Bangor, ME 04401
(207) 945-8000

PRESQUE ISLE
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Presque Isle, ME 04769
(207) 764-5124

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



BRUCE POLIQUIN
2ND DISTRICT, MAINE

COMMITTEE ON
FINANCIAL SERVICES

COMMITTEE ON
VETERANS' AFFAIRS

1208 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
(202) 225-6306

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

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

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am 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 helping a Veteran navigate the bureaucracy at the



VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always 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), Caribou (492-1600)—or visit my website at Poliquin.House.Gov.

We have made great progress, but our work is far from over. The 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 D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

A handwritten signature in black ink that reads "Bruce Poliquin". The signature is written in a cursive, slightly slanted style.

Bruce Poliquin
Maine's 2nd District Congressman



Paul R. LePage
GOVERNOR

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

Dear Citizen of Carrabassett Valley:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

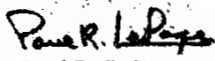
It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

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



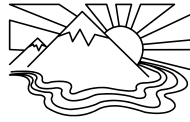
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Senator Thomas B. Saviello
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Joint Committees:
Chair, Environment & Natural Resources
Agriculture, Conservation, & Forestry
Government Oversight Committee

Senate Standing Committee:
Committee on Bills in the Second Reading

Citizens, Friends and Neighbors,

In 1796 George Washington delivered his farewell speech to the nation. He said “The impressions with which I first undertook the arduous trust were explained on the proper occasion. In the discharge of this trust, I will only say that I have, with good intentions, contributed towards the organization and administration of the government the best exertions of which a very fallible judgment was capable.”

Sixteen years ago I embarked on an “arduous” adventure representing the area as a State Representative. I was given a “trust” to be a voice in Augusta. In 2010 many of you joined my circle of responsibilities as I was elected State Senator for Franklin County and four towns in Kennebec County. Today I am thank you.

In these last sixteen years you have open your homes to me. You have shared your thoughts and concerns. TOGETHER we have laughed, argued (yes argued), and cried. WE have welcomed home our veterans and recognized them for their service to this State and our Country. WE have celebrated births and mourned those we have lost. In the last 16 years we have marched together in parades and cooked a whole bunch of chickens!!! You have so graciously let me become part of your communities and families. For that I thank you!

I am both humbled by your support and have been honored to serve you as your State Senator. You have entrusted your trust and confidence in me of which I never forget.

Thank you for allowing me to represent you in Augusta.

State Senator Tom Saviello



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 2018

Dear Friends and Neighbors,

It has been an honor to serve the as your Representative in the 128th Maine State Legislature. This is a responsibility that I take very seriously. As many of you know we have faced some very substantial issues over the past year in the Legislature and I will continue to represent your interests to the best of my ability.

As we move closer to January, I am starting to get a sense of what will be on the agenda for the second regular session. One important issue that we will be discussing in the upcoming session will be referendum reform. There are many groups from out of state that are coming in and changing the way we have done things for years. Our citizen initiative process is sacred to the Maine State Constitution and I don't want to see out of state groups taking advantage of that process.

It is my hope that I might be a resource to each town, business, school, and individual in our community so that we may all experience economic success. I was elected to the Maine Legislature on the promise to represent you, the people of District 112. If you have any concerns related to State Government, please feel free to 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,

Thomas Skolfield
State Representative



TOWN MANAGER'S REPORT

Dear Carrabassett Residents and Property Owners:

As always, we have been very busy with a number of projects, initiatives and issues. Unfortunately, heading the list was the flood in late October which caused significant damage to the Narrow Gauge Pathway including the loss of the Campbell Field Bridge. We were also busy in 2017 in assisting Sugarloaf with a \$200,000 golf course improvement project, significant airport projects, completing some micro-enterprise economic development grants, continued forest management on the Town's public lot, continued mountain bike trail development and a number of smaller but important projects and some bigger potential projects to come.

The late October flood was the second "100-year flood" in six years. On November 14th the Town approved expending \$50,000 from Town Surplus for flood repairs to the Narrow Gauge Pathway and \$20,000 to start the design of a new Campbell Field Bridge. The repairs were made in November/early December to allow usage of the trail this winter. Some additional "finish work" will be required as soon as conditions allow this spring. The bridge design is well along. We are requesting an additional \$28,850 in the March 14th Town meeting warrant for engineering fees. We received three bids for complete engineering services related to construction of the new bridge and \$48,000 was the lowest bid (from C.E.S. a reputable engineering firm and the firm that was involved with the engineering of the Town's Munzer Recreational Bridge near the Airport Trail head). We believe we will receive some reimbursement funding from the Federal Emergency Management Agency (FEMA) for the repairs we made to the Pathway. We are

cautiously optimistic that we will also receive some FEMA funding for construction of the new bridge. We believe the total cost of the new bridge will be in the range of \$230,000 to \$250,000 which includes the engineering costs. The Selectmen and Budget Committee are recommending that the voters approve expending all FEMA funding received by the Town for the construction of the new bridge and that the remaining funding needed for the project be expended from Town Surplus (best guess \$100,000 to \$150,000). The new bridge will be more substantial than the old bridge and will include concrete abutments and wing walls and will extend above the 100-year flood level elevation based on FEMA data. The hope is to complete construction of the new bridge as early as possible this summer.

In 2017 we worked with Sugarloaf in the completion of a \$200,000 golf course improvement project on the Town-owned Sugarloaf Golf Club that consisted of rebuilding the practice range, repairing cart paths and purchasing winter covers for the greens. Praise is due to Shaun and the golf course crew for what many people believe was the best course conditions in the thirty-two year history of the golf course.

In terms of airport projects, the Airport Fuel Farm project is 99% completed and is operational, a runway pavement repair project has been completed and survey work was completed in 2017 for a runway safety area obstruction project which will happen in 2018. In addition to providing fuel for airplanes (AVGAS), non-ethanol gas (MOgas) is also available for anyone to purchase (some people like to use it for small engines and snowmobiles). In 2018, the runway safety area obstruction removal



project will consist of removing all trees that encroach within required F.A.A. thresholds (20:1 from 200' of both ends of the runway and 7:1 runway side transition areas). The Town has the land easements necessary to do the work but it's never fun telling private landowners we need to cut some of their trees. We will need to cut trees in back of the Town Office adjacent to the Town pool. We have requested funding in the Town Parks Account to provide landscaping on the back side of the pool when the tree clearing project is completed (probably in the fall or early winter). Hopefully, this project will go as smoothly as possible.

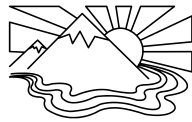
Also this past year, we completed four Micro-Enterprise Business Grants and we have almost completed a fifth project involving Winterstick Snowboards. These are Federal Community Development Block Grants (CDBG) ranging up to \$50,000 each that the State awards to municipalities on a competitive basis. The Winterstick project involved the purchase of new equipment and making improvements to their facility located in the old golf course clubhouse. As part of grant requirements, Winterstick has hired the equivalent of two new full time employees.

Trail development and maintenance continues in Carrabassett. Although we did not construct as much mileage of new mountain bike trail as in recent years, the program, guided by a committee representing the Town, the Mountain Bike Club, Maine Huts and Trails and Sugarloaf, continues (see trail financial summary in this Town report). The ATV Club has also been active with continued trail development and maintenance and while 2017 was a successful year for the J.V. Wing Snowmobile Club, snow conditions as of the end of January this year have not allowed much snowmobile activity. As most of you know, recreation is the Town's industrial park. The work that these Clubs do to promote and maintain

their trails is critical to the Town's success. There are matching funding requests from these clubs in this year's Town meeting warrant including a request from the Snowmobile Club for matching funds up to \$75,000 for a new groomer. There is also a request in the Town meeting warrant for matching funds of \$23,000 for a trailhead and trail intersection project initiated by Maine Huts and Trails.

In addition to continued mountain bike development on the Town's 2100 acre public lot (Outdoor Center), in 2017 we were involved in the first year of a new three-year wood harvesting plan on the lot under the guidance of the Town's Forestry Committee working with our Forest Consultant, American Forest Management (see enclosed report). Also, the Town approved funding the installation of the new dock at the Outdoor Center Pond which occurred this summer (CVOA and the Town jointly fund stocking the pond with trout).

Planning for a new "mountain" Town fire station was also on the agenda in 2017 and will continue in 2018. A Committee was formed to work on developing a plan and preliminary cost estimates. We have been negotiating with Sugarloaf to secure a two acre site off the Sugarloaf Access Road in exchange for the Town moving out of two "bays" in the Sugarloaf maintenance garage that we have been using for a fire station for many years. If all goes as hoped, the Town may be granted a long term lease for this proposed new site. The voters have approved \$130,000 over the past two years for this eventual project and there is a request in this year's Town meeting warrant for an additional \$60,000. While we do not have good cost estimates at this time, it is anticipated that the cost for this project could range from approximately \$800,000 to \$1,200,000. If we are fortunate in securing a long-term lease for a new station, planning for this project will accelerate in 2018.



Another issue going forward is how the Town will manage potential Marijuana businesses (growing, retail sales). The Town voted 279 to 196 or 58.4% in favor of allowing legalization in the State referendum held over a year ago. The State legislature continues to work on legislation that will provide the legal framework for potential retail sales and growing operations should the Town decide to allow these types of operations. When the State Legislature enacts legislation in this regard the Selectmen and Planning Board will be in a better position to hold public hearings and make recommendations to the Town for the voters to consider.

We continue to work with Sugarloaf with regard to a potential dam project on Caribou Pond. The main objective of the project would be to supply needed water in early winter for the mountain to substantially increase snowmaking capabilities. This would be a major capital project for Sugarloaf including building new pumping capacity and installing additional snowmaking equipment. It appears that Sugarloaf wishes to move forward with this project and we have been involved in assisting them in attempting to obtain some Franklin County Tax Incentive Financing (T.I.F.) from the Franklin County "Kibby" Wind power T.I.F. as the dam will be located in an unorganized territory. It remains to be seen what, if any, additional role the Town may play in this project. In addition to snowmaking there are other tangible benefits associated with this project such as improved access to Caribou Pond and the Appalachian Trail, improved fishing opportunities, and some erosion control benefits downstream during big storm events.

Other potential projects for 2018 may consist of providing Town matching funding (\$23,000) to a Maine Huts and Trails grant application that would enhance trailheads and trail intersections for bike, hiking and ATV and Snowmobile Trails (see related article in this Town

Report). Also in 2018, there has been some very recent discussion concerning the possibility of increasing the size of the Information Center. 'Maine High Peaks' (Flagstaff Area Business Association) with over two hundred members has been growing, promoting Northern Franklin County and manning the Information Center. They are in discussions with the Board of Selectmen to determine if a building expansion to also include a staff bathroom is possible and how to fund it. A proposal may surface for the Town voters to consider in 2018.

Town Budget Considerations: We are again in the fortunate position of not expecting a property tax increase in 2018 (2017 taxes were also less than the previous year). While proposed Town expenditures, as recommended by the Budget Committee, are 2.8% higher than last year we are again expecting a reduction in the School budget due primarily to declining student enrollment. Some of this year's proposed expenditures include the following:

- \$15,000 to hire a new Code Enforcement Officer to work September through December with Bill Gilmore who is retiring from this position the end of December.
- \$10,000 to continue the Surface Water Management Plan in 2018 to look at continued drainage and flood issues in the Bracket Brook and Twin Brook areas.
- A \$14,250 increase in Town Road accounts reflecting potential increases in plowing costs due to bidding plowing Town road and parking lots, \$5,000 for gravel work to the Huston Brook Road (from the private road to the Recreational Bridge for access related to the Airport tree clearing project and for public use) and an increase in the Town's share of plowing costs for 2.4 miles of the Long Falls Dam Road.
- \$22,500 for additional Transfer Station expenses to provide structural repairs to the building.
- \$28,850 appropriation for additional engineering



services for the design and construction inspection of the proposed new Campbell Field Bridge.

- Proposed additional expenditures for the Narrow Gauge Pathway (\$10,000 for additional repairs in the spring due to the October Flood and up to \$15,000 to replace the entire deck of the Munzer Recreational Bridge and other trail related costs).
- Town Debt Service appropriations have increased by \$47,956 to cover \$33,128 of the first year of a 5-year bond for the 2017 golf course improvement bond and the loss of \$17,000 from an incredible ten year annual payment that was made by the Begin family toward the building of the library building in 2007.
- Although we have requested less funding in the 'Town Buildings and Grounds' Accounts we are requesting \$5,000 for landscaping around the pool and \$2,500 for annual Property Maintenance Consultant Services. The Town now owns several large building assets (Outdoor Center, Golf Course Clubhouse, Library/Community Center building, Town Office and pool buildings, the Information Center, Transfer Station and half interest in the AGC) and we need professional assistance to help us with annual inspections, maintenance schedules and capital maintenance projects. We also anticipate that this will provide the Town continuation of these needed services and protection of these major Town assets.
- Up to \$75,000 from the Recreational Endowment Fund for matching funds for a new groomer for the J.V. Wing Snowmobile Club.
- Up to \$23,000 from the Recreational Endowment Fund for matching funds for a Maine Huts and Trail (MH&T) Project for trailhead and trail intersection project to install kiosks, privies, and other trail amenities involving bike, MH&T, snowmobile and ATV trails.
- Other requests from the Recreational Endowment Fund (\$15,000 each for matching funds for ATV and Mountain Bike Trails).
- The Budget Committee is recommending appropriating \$50,000 for the Recreational

Endowment Fund and placing the revenues from Town's Cell Tower Lease (estimated to be \$12,500) in this Fund. As January 1st there was \$314,178 in this Fund Reserve.

A complete copy of the proposed Town Budget is enclosed in this Town Report.

2018 will be another busy year continuing and initiating many of the projects above. I look forward to working the Selectmen, Town Committees, our Town employees and all of you in the coming year. Bill Gilmore is retiring from his Code Enforcement Position the end of December. He will remain as the Town's Tax Assessor through June of 2019. Bill has worked for the Town for over thirty years and has been involved in much of what has taken place in Carrabassett Valley during that time. Fortunately, we get to have him around for another year. If you have any questions or concerns related to our Town government please feel free to contact me.

Sincerely,

Dave Cota
Town Manager





FROM THE DESK OF THE CODE ENFORCEMENT OFFICER/ASSESSOR

With the first month of the New Year officially behind us, it's time to reflect on the 2017 Building Activity, as well as looking ahead for a "hopefully productive year". An abundance of snow for the balance of this winter would be greatly appreciated about now.

Although we did not see new construction projects at the same levels we've had in past years, there was still a considerable amount of activity. I'm hoping for three million dollars in new and improved taxable real estate for this year's tax commitment. With a potential small increase in this year's warrant Articles, this new money will hopefully keep the Mill (tax) Rate, in line.

In terms of Real estate transactions, it's been one of the busiest years I've seen. With these sales at the current levels, it's evident that we need more construction to meet the demand. Hopefully that can happen, going forward.

This will be my final year as a your Code Enforcement Officer, and I have enjoyed each and every day that I've been here. The residents of this town have always been very pro-growth, and the evidence of that is very prevalent. Thank you for allowing me to be part of that.

Bill Gilmore



8' flood waves at Carriage Road bridge during late October flood



ASSESSOR'S REPORT

VALUATION AND ASSESSMENT FOR 2017

VALUATION:

Real Estate		
Land	\$ 121,371,000	
Buildings	400,339,000	
Personal Property	<u>12,801,530</u>	
Taxable Valuation		\$534,511,530.00

ASSESSMENT:

Taxable Valuation	\$ 534,511,530	
Tax Rate	<u>.0065</u>	
Total Tax Commitment		\$ 3,474,324.95

COMPUTATION OF ASSESSMENT

Tax Commitment		\$ 3,474,324.95
Municipal Revenues		
Fund Balance	\$ 100,000	
State Revenue Sharing	10,000	
All Other	<u>330,100</u>	\$ 440,100.00
Homestead Exempt. Reimb.		\$ 7,930.00
Total Revenues		\$ 3,922,354.95

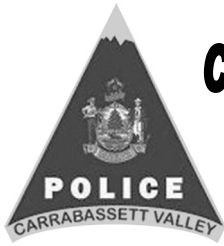
REQUIREMENTS:

Municipal Appropriations	\$ 2,501,287.00	
Net Education Appropriation	636,525.00	
County Tax	<u>690,000.00</u>	
Total Expenditures		\$ <u>3,827,812.00</u>

Overlay		\$ 94,542.95
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POLICE DEPARTMENT ANNUAL REPORT



CARRABASSETT VALLEY POLICE DEPARTMENT

9000 Main St Village West - CARRABASSETT VALLEY, MAINE 04947

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

Dear Friends,

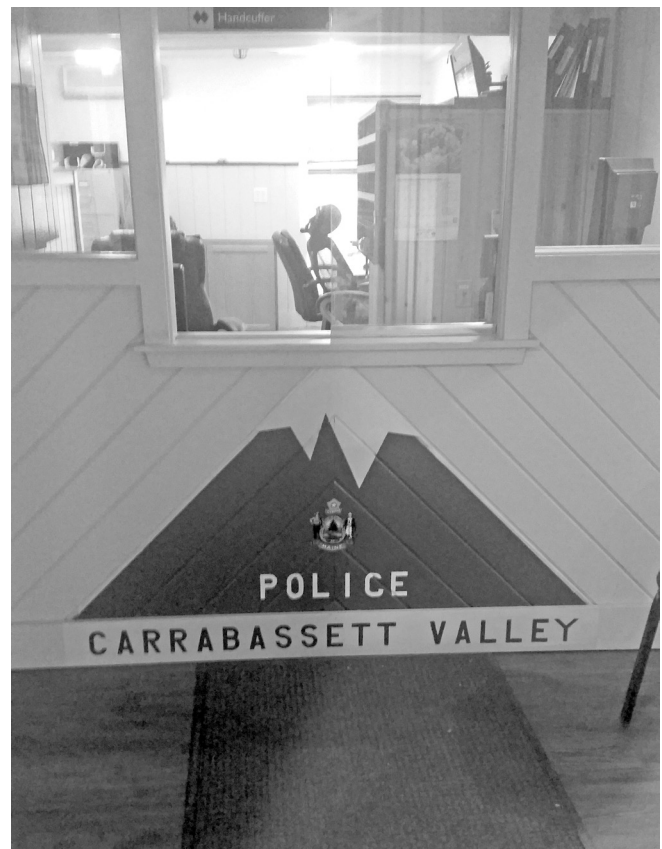
It has been another busy year in the Valley. We have gained several new Officers. We welcome Officer Corey Ceccerelli and Ben Murphy to the Department. Officer Ceccerelli recently retired from Mt. Lebanon Police Department in Mt. Lebanon, Pennsylvania. Officer Ceccerelli brings a great deal of experience and knowledge to the Department. Officer Murphy comes to us from Rhode Island and although he has worked in Law Enforcement he will be attending the Maine Criminal Justice Academy in August. We have also hired Adam Bilodeau as a utility officer with his main duties being parking enforcement, assisting with the alarm systems and dispatching.

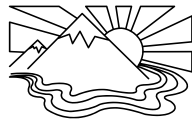
We have hired 2 new dispatchers. Kira Cotter and Bill Hoyt have joined the dispatch team. Kira last year worked for the Lift Department and Bill Hoyt recently retired from The Franklin County Dispatch.

Calls have remained steady and we are always busy patrolling and insuring our community and guest are safe. Below are some of the numbers pertaining to calls of service.

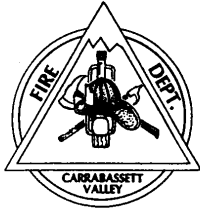
CARRABASSETT VALLEY POLICE DEPARTMENT SUMMARY OF ACTIVITY 2017

Calls for Service	5520
Motor Vehicle Accidents.....	131
Traffic Complaints/Stops	274
OUI Arrest.....	8
Arrest/Summonses	29
Suspicious Activity.....	26
Alarms answered.....	2437
Medical Assistance.....	55
Citizen Assist	768
Lost Persons.....	8
Burn Permits	28
Animal Complaints	49





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 play in the backcountry there has been more requests for search and rescue. We are called upon to provide trained personal 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 purchased a new 2017 Arctic Cat Snowmobile that is equipped to rescue those that are injured cross country skiing, snowmobile accidents and other winter events in the backcountry. Rick Rogers from Inland Fish and Game trained our members in the safe operation of our new snowmobile. Eustis and Kingfield Fire also participated in this training.

FIRE CALL SUMMARY

<i>Type of Call</i>	2017	2016	2015	2014	2013
Car Accidents	8	13	10	11	8
Vehicle Fires	1	1		3	1
Smoke Investigation	2	2	4	2	3
Electrical Fires	3	1	1		
Electrical Overheat					
Odor Investigation		2	3	1	5
Water Flow Alarms ie .Sprinkler	7	6	5	3	5
Woodstove Overheat					
Chimney Fires			1	2	
Dumpster Fires		2		1	3
Structure Fires					
Fuel Spills					
LP Gas	8		6	4	5
Out of Control Permit Burns					
Downed Power Lines	3	4	2	3	2
Carbon Monoxide Calls	2	6	8	8	6
Fire Alarms	9	11	12	8	11
Mutual Aid	5	4	2	5	4
Snowmobile Accident	2	2		2	2
Search & Rescue	1	1	1	2	2
Traffic Detail	2	1	2		5
Life Flight Standby	2	5	3	2	6
Storm & Wind Damage	3				
Heating Equipment Malfunction					
Forest Fires				1	
Lift Accident		1	1		
EMS First Response	11	6	15	12	11
Totals	69	68	76	70	79

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. Al has also taken the lead in keeping our EMTs and EMRs up to date with training.

As our town offers more recreational opportunities such as mountain bike trail amenities we are planning for additional equipment needs and training to be prepared for rescuing those that may be injured.

This past year we started providing an on duty Fire Fighter during the ski season weekend days. John Tobias has filled that position moving around in the Fire Dept. pickup. This staffing provided immediate response to requests for services.

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

Courtney Knapp
Fire Chief



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, 2018: Kingfield Elementary School 15, Stratton Elementary School 8, Mt. Abram High School 5, Carrabassett Valley Academy 12, and 3 out of state private high schools for a total of 43 students K-12. This is a decrease of 8 students from last year's enrollment of 51 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 this budget projection usually is fairly accurate to our final budget. Later in the spring the School Committee will hold a Special Town meeting to approve a budget for the 2018/2019 school year.

Our FY 19 draft budget is forecast to be a total of \$833,594 which will reflect a decrease of around \$113,836 from FY 18's budget. This decrease is due to the decline of 8 students, K-12, in next year's projected enrollment numbers. This is a preliminary projection and we will not know the actual number until the State Legislature approves a budget later in the year. We will present a final school budget later this year at a Special Town Meeting usually held in late May or the first of June.

The Carrabassett Valley School Committee continues to support an innovative grant program to area schools in its school budget. The grants are met with matching funds from receiving school systems. These funds are

used to help fund a Volunteer Coordinator program as well as innovative educational programs within the receiving schools. The purpose of these grants is to support teachers and administrators in increasing new opportunities for students.

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 and at Carrabassett Valley Academy.

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



Kids for Library at the Carrabassett Valley Library



CARRABASSETT VALLEY PUBLIC LIBRARY AND COMMUNITY CENTER - 2017 ANNUAL REPORT TO THE TOWN OF CARRABASSETT VALLEY

WINTER HOURS:

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

SPRING/FALL HOURS:

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

SUMMER HOURS:

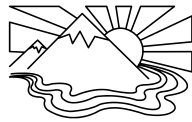
Wednesday - Friday: 10 - 5; Saturday: 10 - 3

The **Carrabassett Valley Public Library & Community Center** has registered over 4,050 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 2017 is estimated at over 6,350 visitors, with over 2,500 using the **Begin Family Community Room** facilities. Total new building attendance is estimated at approximately 52,000 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 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 library members through the Maine State Library, which enables us to request any title or search any subject; borrowed books are delivered on Thursdays via free van delivery service. Book drops

are located at Ayotte's, Mountainside Grocers and the Sugarloaf Hotel. All registered library patrons can **download free audiobooks and eBooks** through the Maine State Library at <http://download.maineinfonet.org>. The library has three **eReaders** to lend as well as an iPad and Kindle Fire for patron use inside the library. Our collection includes over **28,000 holdings** of Adult, Young Adult and Children's books, audio books, eBooks, LARGE print books, magazines, videos, music CDs, DVDs, puzzles and games. The **Young Adult** collection offers a great selection of popular series and books written for teens. The **Children's** collection includes early readers, board books, picture books, chapter books, non-fiction and audio books, toys, puzzles and games. Our climbing ship is also 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 over 2,500 people in 2017 including committees of the Town of Carrabassett Valley for meetings & public hearings, AARP tax assistance, CV Fire & Police Dept., CVOA, Sugarloaf Ski Club, NEMBA (New England Mountain Bike Assoc.), Sugarloaf Area Condo Associations, Healthy Community Coalition, Franklin County, Maine Audubon Society, Mountain Valley Property, Scenic Byway Committee, RBS Training, Maine High Peaks, Local Book Clubs, Western Maine Transportation, Maine Adaptive, WMCFC, CVA, Speech Therapy, OAC, CVPL Summer Reading Program, Maine State Library, Family Movie Matinees, JV Wing Snowmobile Club, Girls Talk/Teen Voices, birthday parties and other social events, CPR/First Aid, as well as other area businesses and local civic organizations. The space is available free-of-charge for local and nonprofit



meetings; social activities require a small hourly fee. To rent the Begin Family Community Room, call or email Andie at the library. Links to the Application and Begin Room Use Policy are available on the town website: www.carrabassettvalley.org.

Lobby Gallery for local artists: The lobby of the building was also designed as an art gallery to **showcase artists** and provide more local cultural opportunities. Artwork is featured for 2 month periods throughout the year. The library board has hosted receptions for 48 artists and dozens of CVA students since 2010. Artists exhibiting in 2017 include: Katie Maloney, Isaac White, Doug Archer; many new artists donated art to the Art for Uncle Al Exhibit fundraising for music scholarships and organized by Margeurite Robichaux. New exhibitors this year include: Hugh Verrier, Gail Rowe, Rommy Brown, Jan Royall, Mike Gertsner, Barbara Sullivan, Fritz Sheeran, Abbott Meader and Parker Hall. CVA students display during the month of May. The 4th annual summer locals art exhibit featured 14 area artists! If you wish to display your art here, please contact the library to request an application, or find a link to more information 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 Summer Reading Program activities and story times:** Selected Thursdays @ 10:30. **Parent/child playgroups:** Thursdays @ 10:30. **Family Movie Matinees:** Selected Saturdays @ 3:00. Adult Coloring Books and games 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: 2017 brought entertainment for all ages into the library and the **Begin Family Community Room**. Visitors enjoyed **book talks & signings** by the following authors: Vaughn Hardacker, Maureen Milliken, Bruce Robert Coffin, Jen Blood, L.E. Hughes, Cathie

Pelletier and Paul Betit. There were **Wine & Cheese Receptions** for each of the artists. Young guests loved the **musical performance** by Rob Duquette. Hundreds of guests enjoyed additional programs such as **Storyteller** Michael Parent, **Women in Skiing** by the Ski Museum of Maine, **Russian Arts & Culture program** with Nesting Doll painting workshop and the **Peak Oil Film**. Community favorites include the **Bats Around the World program presented by Chewonki's Traveling Natural History Program**, Family Movie Matinees and educational classes such as Organizational Zen and two Digital Security programs with Tim Flight. **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!**

Annual Homecoming Used Book Sale in the Sugarloaf Base Lodge raised over \$1,600. 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 held each year in the library lobby made over \$600 to supplement library programming.

Over 52,000 people have enjoyed this multi-purpose facility providing recreational, cultural and educational opportunities for the residents, tax-payers and guests of our amazing western mountain community and beyond. Library events are advertised through local newspapers, WSKI, the library's Facebook page, flyers and occasionally the information sign outside the Maine High Peaks Visitor's Center across from Ayotte's. 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 (AGC) REPORT

Members of The Recreation Committee, AGC Operations Committee, Town Pool Staff and Antigravity staff have had a busy and productive year working towards quality programs and services.

In terms of facility infrastructure highlights we overhauled the elements and skatelite at The Antigravity Complex Skate Park, purchased custom made trampoline pads for the complex and constructed new roofs at the Town Park pavilions.

Our Carrabassett Valley Trails Committee has been actively creating strategic plans related to the network of trails in the region. Recreation Department Climbing Wall staff recently trained at The Evo Rock Gym in conjunction with The Outdoor Adaptive Center Horizons Program, resulting in a very active Adaptive Climbing Program based out of the Antigravity Complex.

Carrabassett Back Country Cross Country Cycle

Challenge: This annual off road mountain bike race took place at the Outdoor Center on Saturday July 15. Logistically the planning committee meets year round in order to provide the best possible exhilarating event. It takes a great deal of time and effort, coordination, trail maintenance and talented volunteers to produce the event. More than 350 participants from throughout the New England region and beyond took part in children's, 25 k, 50k & 100 k race. A very special thank you is extended to the more than 60 volunteers who made it happen.

Partnerships Abound: 2017 kept us paired with The Sugarloaf Golf Course, Carrabassett Bike Shop,

Summerfest Committee and with the Backcountry Cycle Race Committee. Carrabassett Region NEMBA also provided special funding for our Youth Mountain Bike Camp participants while the Sugarloaf Charitable trust supported the youth gymnastics program. Stratton School & SAD # 58 staff is very willing to promote the youth programs throughout the area.

Golf: Spring and summer instructional golf programs were conducted by The Sugarloaf Golf Course Staff under the direction of Director Zack Zondlo, with the aid of instructors Indiana Jones and Henry Fall. They travelled to Stratton school and taught the basic fundamentals of golf followed by a summer of Outdoor Adventure Camp Golf, & The Alden MacDonald Junior Golf Program which is a developmental program for youths ages 3-18. More than 160 children passed through the program offerings. The Fall Frolic Golf fundraiser saw record participants this year in terms of adults supporting youth programming. The Mr. Bits Football Pool administered by Kerry Audet also assisted us financially.

Antigravity Complex- AGC: A total of 1,022 individual and family members joined us this past year at the facility. Overall 17,500 visitors checked into the facility including international travelers. We are fortunate to have our faithful seasonal members, locals and guests. Your support, program feedback and visits help us to determine our program planning and special event offerings.

2017 AGC Program highlights included: Pilates, Yoga, Personal Fitness Training, TRX, Bikes & Barbells, Spin,



Climbing Wall, Pickelball, Trampolines, Volleyball, Skateboarding, After School Programs, Gymnastics, and Trampoline Club.

Recreation Programs for the year 2017 included travel golf to Moose Meadows, The Alden Macdonald Golf Program, A Kayaking & Paddle Board Program-60 youth, Mountain Bike Camp-50 youth, youth and adult ice hockey at the Outdoor Center, Outdoor Adventure Camp-380 youth, swim lessons, infant swim lessons and our Fourth of July celebration. 30 youth marched proudly from the Tufulio's parking lot to the Town Park as part of the celebration. A very special thank you is extended to The Town Trail Crew, Tom Andrle, Dave Cota, Jay Reynolds, Karen Campbell and Pool staff for helping with the set up and activities and for helping make the Fourth a memorable event.

We are once again looking forward to a challenging year ahead and the new opportunities that abound working with our local citizens, visitors and administration. Looking ahead to 2018 we are in the process of be creating an Advanced Mountain Bike Camp, adding more options for summer adaptive climbing and we are diligently working on moving forward with strategic plans related to the Town Park.

I would like to thank Marcia White, Chairman Rob Healey and the Recreation Department staff who work very hard at orchestrating our programs. Thanks to Josh Tauses-Trail Boss 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.

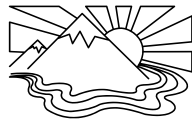
In closing, I want to thank Emily and Erin Luce for their past 9 years of service to the Town of Carrabassett Valley. Their professionalism and safety record speaks for itself in terms of leadership within their respective roles as Pool Directors, Pool Operators, and Water Safety Instructors. Approximately 4,322 visitors utilized the Samantha Wright Pool this past season.

Respectfully submitted,

Deborah A. Bowker



AGC Climbing Wall use by the Adaptive Outdoor Education Center



TOWN CLERK'S REPORT

The following elections were held during the fiscal year 2017:

Annual Town Meeting: March 8, 2017- Robert Briggs was elected Moderator. The polls were open from 8:00 am to 6:00 pm at the Town Office for Election of Municipal Officials. Fifty-Two voters Elected John (Jay) Reynolds for a 3 year term as Selectmen. Elected for a 3 year term as Sanitary District Trustee was, Robert Briggs. Elected for 3 year terms as School Committee members were Kimberley Kearing and Earle Morse. The Town Meeting reconvened at 7:30 at the Outdoor Center to vote on articles 3-60 of which all were approved.

Special Town Meeting for FY18 School Budget: May 16, 2017- Robert Briggs was elected Moderator. The meeting was called to order at 6:00 pm and articles 1-10 were approved by ten voters. Articles 11-12 were also approved.

State of Maine Statewide General/Referendum Election: June 13, 2017- from 8:00 am to 8:00 pm. Forty Seven voters turned out to vote on a Bond issue.

Special Town Meeting: September 11, 2017- Robert Briggs was elected Moderator. The meeting was called to order at 6:00 pm. Articles 1-2, were approved by Twenty-One voters. Article 3, was approved regarding heating and cooling system repairs at the Library. Article 4 was approved, regarding additional funds for improving the facilities at the Information Center building.

State of Maine Statewide Referendum Election: November 7, 2017- Two Hundred Fifty Nine voters turned out to vote in the Statewide Referendum Election.

Special Town Meeting: November 14, 2017- Robert Briggs was elected Moderator. The meeting was called to order at 6:00 pm. Articles 1-2, were approved by eighteen voters. Article 3 was approved to spend money from surplus to repair damages caused by the late October flood. Article 4 was approved to spend money for engineering services for the replacement of the Campbell Field Bridge.

Respectfully Submitted,
Wendy Russell
Town Clerk

VITAL RECORDS REPORT

Births: 2, Deaths: 4, Marriages: 1

VEHICLE REGISTRATIONS

Motor vehicle registrations and trailers: 852, online registrations: 58
(Rapid Renewal)

Total excise collected: \$183,537.80

RECREATIONAL VEHICLES

Boats: 82, Personal Water Craft: 6,
Resident Snowmobiles: 56,
Resident ATV: 32, Non-Resident ATV: 5,
Non-Resident Snowmobile Season: 6,
Non-Resident Snowmobile 3-Day: 1

Totals Registered: 188

DOG LICENSES

Males/Females: 9,
Spayed/Neutered: 102

Total Dogs Registered: 111

RESIDENT SPORTING LICENSES

Resident Hunting & Fishing: 19,
Resident Jr: 2, Resident Hunting: 9,
Resident Fishing: 24, Resident 3-Day
Fishing: 1, Migratory Waterfowl: 6,
Muzzleloader: 4, Spring/Fall Turkey: 3,
Coyote Night Hunting: 4, NR- Fishing: 1

Total licenses issued: 73



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 2017, our customer base grew with the addition of 4 residential accounts and 1 commercial account, making it a total of 1249 residential units and 32 commercial/institutional units connected to the sewer system.

The Big Dig, as Pierce likes to call it, is coming along nicely. Of course, I'm talking about the new sewage pumping station on Rte. 27 next to the Carrabassett River. As I've mentioned before, this new station will replace the original that was installed in 1983. We are very fortunate to have obtained 35 years of service from a prefabricated system with the design life of approximately 25 years.

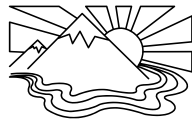
The new pump station was engineered with the future as it integral part of its design. Building the structure from wood concrete and steel will allow future generations to make necessary changes or minor modifications such as replacing pump systems or backup power supply without the need to reconstruct the building. A considerable amount of thought was given to the exterior design; with the desire to build a structure that shared architectural features from other newer structures in the community such as the Town Library, the new CVA Competition Center and the Huts (MH&T).

We have reached the point where mechanical components are beginning to be installed. The new station will be put online at the end of April. Site remediation and landscaping will be performed in late spring... after Mud Season.

The plague of the "Not So Flushable Wipe" is continuing to cause problems in the sewer system. These products, though flushable, are not in most cases quickly biodegradable. Many of the cleaning and disinfecting wipes use towelettes produced by the non-woven fabric industry, where recycled plastics are spun out like cotton candy then pressed flat to create a sheet. The District has seen an increased accumulation of these products in our sewer lagoons. Property managers on Sugarloaf are reporting increased incidents of sewer drainage issues within the building's plumbing; caused by an accumulation of "wipes." Please dispose of these products in a trash receptacle, not a toilet. If your residence uses a septic system, you have a high risk of significant and costly blockages or damage to your septic system components.

The District is committed to serving the Valley's current and future needs. The District's 2018 Trustee Meeting Schedule is as follows: March 13th, May 8th, August 14th and November 13th. All meetings are at 3:00 P.M. at the Carrabassett Valley Sanitary District Office. Your attendance and input is always welcome. If you have any questions or concerns; I can be reached at 237-3642.

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



496C Main Street, Kingfield, ME 04947 | 207.265.2400 | MaineHuts.org

January 31, 2018

Board of Selectmen
Town of Carrabassett Valley
Carrabassett Valley, ME 04947

Dear Town of Carrabassett Residents and Taxpayers:

Maine Huts & Trails (MH&T) respectfully submits this letter of request for matching funds for a grant application to Maine Outdoor Heritage Fund for a Trailhead Improvements Project that is a collaborative effort with the JV Wing Snowmobile Club, ATV Club, and CRNEMBA.

The project purpose is to install a number of new interpretive kiosks along the Mountain Bike, Snowmobile and ATV trail systems, at targeted and shared trail use locations, and at existing and planned MH&T Trailheads. These kiosks will offer a welcoming and informative first impression to the Carrabassett Valley Region's amazing multi-use trail network and help to minimize signage clutter. The kiosks' cost estimate includes area trail maps, trail use signs and regional interpretive information, doggie bags and trash receptacles where needed.

Additionally the project will enable MH&T to construct privies at two trailheads providing a much needed basic amenity, and storage sheds to help streamline staff operations and make tools available to volunteers. The privies will be a simple construction design and maintained and pumped annually by MH&T.

The total project cost estimate comes to **\$46,000, of which we are requesting a 50% match, or \$23,000.** Here is a breakdown of the project costs.

13 Kiosks at \$2,000 ea., totalling \$26,000

- 6 for JV Wing
- 3 for MH&T
- 3 for ATV Club
- 1 for Huston Brook 5-way multi-use intersection

2 Privies at \$5,000 ea., totalling \$10,000

- 1 located at SB/Rt27 TH
- 1 at planned Big Eddy TH

2 Storage Sheds at \$5,000 ea., totalling \$10,000

- 1 at Airport TH (to replace existing)
- 1 at Long Falls Dam Rd TH

With sincere thanks for your consideration,

Carolann D. Ouellette
Executive Director



2017 TOWN PUBLIC LOT TIMBER MANAGEMENT REPORT

After a public meeting in late June to explain the harvest prescription, preparations began for a summer and fall 2017 timber harvest on the public lot. The plan included two separate blocks - 55 acres of shelterwood and 60 acres of patch cuts. The patches were planned as 1-acre blocks spaced out on a 180-acre area that had been harvested 10 years ago. Regeneration in this block was dominated by poor quality beech and striped maple. Cutting the patches is a way to reset the regeneration, allowing ample light for germination of maple and birches to have a better species mix in the growing forest.

2017 Timber Volume	
Summary	Tons
Spr/Fir Pulp	7
Pine Pulp	0
Hemlock Pulp	103
Other SW Pulp	0
Aspen Groundwood Pulp	63
Hardwood Pulp	1,800
Spr/Fir Logs	48
White Pine Logs	0
Red Pine Logs	0
Hemlock Logs	48
Cedar Logs	25
Hardwood Logs	409
Hardwood Boltwood	117
Hardwood Pallet logs	664
Hardwood Veneer	23
Biomass	1,015
Total	4,321

In late October, heavy rains caused washouts on the road, stopping production for a few days until the roads could be repaired enough to move trucks in to get the wood. Over the next week or so, the road into the public lot was put back into functional condition after substantial damage. Trucking resumed until the week after Thanksgiving, when all hauling of timber and biomass chips was completed.

In 2017, the Town received \$66,163 in revenue from timber harvesting operations and expended \$14,000 related costs in expanding and improving the road system. Much of the expanded road system will be utilized in future timber harvesting activities.

Cutting began in late July. A feller-buncher was used to lay the wood down in predetermined patches. At the same time a 1200-foot road extension was constructed to allow more efficient access to the wood lot for this and future harvests. By mid-August, a cut-to-length processor and forwarder had begun cutting the timber into products and yarding the wood. Deliveries from the yard were regular all summer. Production was slower than anticipated and only the patch cuts were completed. A total of 50 acres in 54 patches were fit into the 180 acre plan area. This lower acreage is due to needed buffering for recreation trails and timber harvesting regulations. The objective on these patches was to cut them back to ground level so species other than beech and striped maple could be become established., and we achieved that objective, as seen in the picture below. In the next few growing seasons we will see a variety of tree species establish themselves in these open areas.

2018 TIMBER MANAGEMENT PLANS

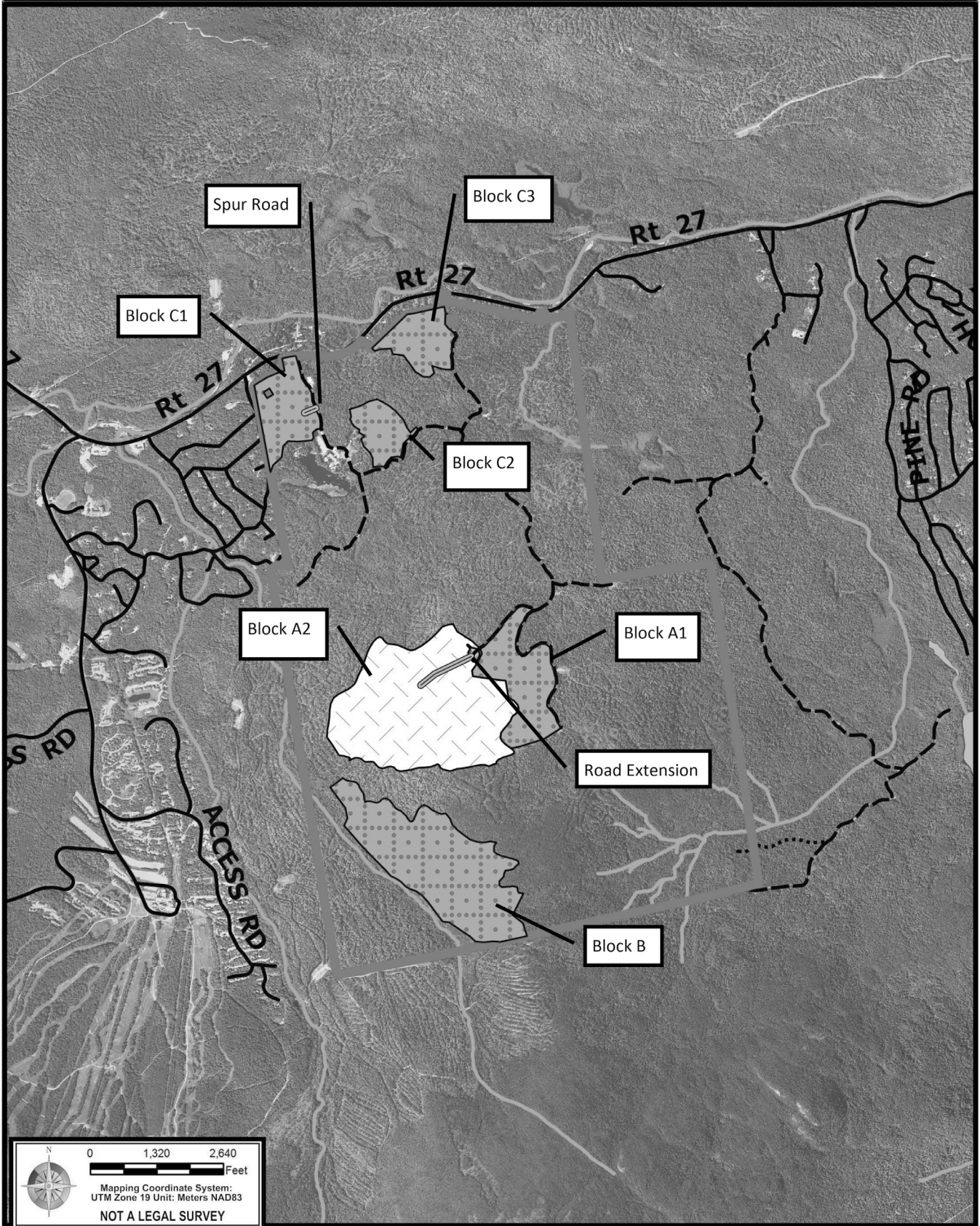
As outlined in the current 3-year management plan, a timber harvest is planned for the lower elevations near the entrance to the public lot. A new off-road wood yard was created this past summer to accommodate yarding wood along the entrance road. There are two more harvest areas on that lower elevation. Together they total 90 acres. Completing these areas in 2018 will allow new mountain bike trail development work to be initiated just after the harvest to minimize disruption to trail use and aesthetics.

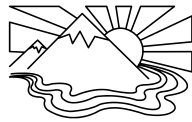
Also planned is harvesting the 55-acre shelterwood area not completed this past year. This block will use the same road used for this year's harvest.





Forest Property Map





PROPOSED 2018 MOUNTAIN BIKE TRAIL DEVELOPMENT AND FUNDING

Trail Fund/Project:	Balance Forward Account Funding	2018 Town Appro. Request (New \$)	2018 Town Rec. Endow. Request (New \$)	2018 Club Funding (New \$)	2018 MH&T Funding (New \$)	2018 Sugarloaf Funding Req. (New \$)	2018 Potential Funding
Outdoor Center Trails	\$23,416	\$15,000					\$38,416
New Trail Signage	\$500						\$500
Trail Planning	\$9,220						\$9,220
Poplar Single Track (MH&T/Town)	\$27,282				\$27,282		\$54,564
Sugarloaf Connection Trail	\$15,000						\$15,000
Trail Maintenance (plus in-kind volunteer work)		\$8,000		\$2,000		\$2,000	\$12,000
Town/Club (50% ea.) Funding	\$79,819		\$15,000	\$15,000			\$109,819
TOTALS:	\$155,237	\$23,000	\$15,000	\$17,000	\$27,282	\$2,000	\$239,519

2018 Tentative Work Plan:

The following is a tentative work plan; a final work plan will be based on available land easements and the results of a long-range plan to be completed in the near future. Also, some funding from the Town/Club Funds could be transferred to other accounts such as the Signage Account to complete a Signage Project.

Possible 2018 Projects:

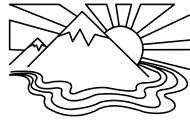
Complete Upper Poplar Single Track: 1.1 miles @ \$10/ft. = 20 wks.= \$60,000

Complete Stratton Brook North Connector: 1 mile (less per sq.ft.) 40,000

Potential to complete Signage Project

Complete additional planning/survey work for future trail development

Continue with substantial Trail Maintenance Work



TAX COLLECTOR'S REPORT

2017	REAL ESTATE TAXES	\$3,391,200.74
2017	PERSONAL PROPERTY TAXES	\$83,124.21
2017	TAX COMMITMENT	\$3,474,324.95
2017	ABATEMENTS	\$1,007.50
2017	REAL ESTATE TAXES COLLECTED	\$3,277,208.57
2017	PERSONAL PROPERTY TAXES COLLECTED	\$82,094.48
2017	TOTAL BALANCE DUE AS OF 12/31/2017	\$114,653.75
2016	REAL ESTATE TAXES OUTSTANDING 1/1/2017	\$98,600.17
2016	PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2017	\$1,145.32
2016	BALANCE DUE 1/1/2017	\$99,745.49
2016	REAL ESTATE TAXES COLLECTED as of 12/31/2017	\$86,080.01
2016	PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2017	\$765.39
2016	TOTAL BALANCE DUE AS OF 12/31/2017	\$12,900.09
2015	REAL ESTATE TAXES OUTSTANDING 1/1/2017	\$13,164.16
2015	PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2017	\$683.10
2015	BALANCE DUE 1/1/2017	\$13,847.26
2015	REAL ESTATE TAXES COLLECTED as of 12/31/2017	\$13,164.16
2015	PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2017	\$489.34
2015	TOTAL BALANCE DUE AS OF 12/31/2017	\$193.76

2017 DELINQUENT PERSONAL PROPERTY LIST

LAMY, PIERRE	163.80
THE RACK LLC C/O JEFFERY STRUNK	327.79 *
TUFULIOS	167.70

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

**Partial payment received



2017 DELINQUENT TAXPAYER LIST

O'BRIAN, LAURA & DENNIS.....	1,781.00	GRANSBURY, STEVEN L. & ELIZABETH.....	1,930.50
AMBROSE, THOMAS J.....	78.00	GRAY, CAROL L.....	422.50
AMBROSE, THOMAS J.....	78.00	HANSEN, EILEEN.....	91.00
AMES, DAVID R. & ELIZABETH M.....	162.50	HUBER, LARE & TIEDEKEN, LOIS.....	91.00
AMES, DAVID R. & ELIZABETH M.....	78.00	HUBER, LARE & TIEDEKEN, LOIS.....	91.00
ARMSTRONG, ANTHONY A.....	78.00	INGLIS, DOUGLAS S. & DIANNE S.....	91.00
BARIBEAU, JON.....	169.00	INGLIS, DOUGLAS S.& DIANNE.....	104.00
BAXTER, WALTER A. & BARBARA J.....	78.00	JABAR, JOHN.....	143.00 *
BEAULIEU, LORI A.....	5,193.50	JACOBS, DEAN W.....	1,127.75
BEGIN, LEWIS.....	149.50	JACQUES, KENNETH A./ STEVE G./.....	377.00
BULLEN, DANA & HEIDI,.....	351.00	JACQUES, MARY ELLEN & JEFFREY.....	1,046.50 *
CAMP, NELSON A.....	188.50	JOHNSON, T.O: TRUSTEE.....	2,008.50
CAMP, NELSON A.....	208.00	JONES, WILLIAM A.....	149.50
CASEY, LAURENCE J.....	1,677.00	JONES, WILLIAM A.....	143.00
COTE, WILLIAM.....	533.00	KALAGHER, JOHN P.....	442.00 *
CREIGHTON, JONATHAN R. & LISA.....	143.00	KARATZIOS, CONSTANTINOS & GWENDOLYN.....	78.00 *
CROMMETT, PAUL.....	942.50	KATZ, MICHAEL.....	175.50 *
CROWELL, SANDRA A.....	351.00	KATZ, MICHAEL & PATRICIA.....	5,180.50 *
CUMMINGS, ORRY S.....	234.00	KEENE, ALVIN G.....	1,293.50
CURTIN, TERESA.....	91.00	KEENE, ALVIN G.& DIANNE M.....	2,866.50
CURTIS, WM.& MARCI MORRIS.....	91.00	KENNEDY, JEFFREY T.....	1,027.00 *
DELTA INVESTMENTS.....	474.50	KIERSTEAD, MARK S.....	377.00
DELTA INVESTMENTS LLC,.....	474.50	KRIEGEL REALTY TRUST 1I.....	91.00
DELTA INVESTMENTS, LLC.....	474.50	KRIEGEL REALTY TRUST II.....	143.00
DEMMONS, LAURIE.....	624.00	KROUSE, RICHARD A.....	1,794.00
DION, ROBERT R. SR.....	182.00	LAURIN-WATSON, CHRISTINA.....	91.00
EDMONDS, JOHN.....	149.10	LEARY, TIMOTHY JOHN.....	754.00
ELLIOTT, RICHARD W.II.....	2,041.00	LEAVITT, JONATHAN & KATHERINE.....	1,137.50
EQUINOX VENTURES LLC.....	136.50	LOMBARDO, GREGORY.....	305.50
FISH, PETER W.....	403.00	LORING, GREGORY L.....	49.00 **
FORSLEY, CHRISTINE.....	1,514.50	McELWAIN, COLE.....	390.00
FRIEND, DANA H.....	845.00	MCELWAIN, COLE T.....	260.00
GILLIS, PETER J.....	162.50	MCFALLS, MICHAEL.....	1,963.00
GRANNELL, PHILIP HANS & SUSAN.....	78.00	MCKENDRY, PETER J.....	2,119.00



MCPHERSON, STEPHEN.....	663.00	WHITE, CATHERINE.....	409.50
MILLER, MARY & ROBERT.....	292.50	WICKENDEN, JAMES B. & JENNIFER B.	1,967.57 *
MILLER, MARY L. & ROBERT W.JR.	1,859.00	WILCOX, MICHAEL.....	260.00
MIMS, CHRISTOPHER B.....	260.00	WILCOX, MICHAEL.....	260.00
MIRAMANT, STEPHEN 1/2.....	1,131.00	WOODARD, STEVEN E.....	2,067.00 *
MOOSE MOUNTAIN ROAD,LLC.....	1,735.50		
MORRELL, DOUGLAS & GEORGETTE	1,540.50	Total	92,800.93
MOSKOVITZ, DANIEL B.....	162.50 *		
MOULAND, GORDON D.....	78.00 *		
NOBLE, G. DONALD & JUDITH E.....	78.00	* Taxes were paid in full after 12/31/2017	
OSGANIAN, ANDREA	988.00 *	**Partial payment received	
PEARSON, ROBERT J.....	871.00 *		
PEASE, EDWARD C. JR.	1,826.50		
PERKINS, WILLIAM R.....	4,032.51		
PETERS, CHARLES JR.& KAREN.....	3,835.00 **		
POPE, KATHERINE STODDARD	2,034.50		
RICE, DICK C.& JEANETTE M.	78.00		
RYAN, SKY	110.50		
SMITH, FRED O.II.....	240.50		
SMYTH, ANDREW P.....	104.00 *		
SOULE, NANCY	312.00		
SOUTHWORTH INVESTMENTS LLC,.....	2,398.50		
SPLIT ROCK GETAWAY LLC	1,118.00		
SPOTTISWOODE, JOHN P. & TERRY.....	2,047.50		
STEVENS, ALTON & PAMELA.....	897.00		
STRUNK, JEFFREY L.....	552.50		
TALBOT, JAMES A.	793.00		
THE HARMONY HOUSE, INC.,	2,353.00		
THE RACK, LLC.....	780.00 *		
THE RACK, LLC C/O JEFFERY STRUNK.....	3,945.50 *		
THOMPSON, GARY R. & KATHERINE A.....	91.00 *		
TIMBERLINE PHASE II, LLC.....	546.00 *		
VENTURA, ARMAND JOSEPH	78.00		
W. JONES ENTERPRISES INC.....	136.50		
WARD,MICHAEL KEVIN.....	78.00		
WENTWORTH, LINDA S.	91.00 *		
WHITE, BARRY	1,131.00 *		



2018 PROPOSED MUNICIPAL BUDGET

	<i>2015 Approp.</i>	<i>2016 Approp.</i>	<i>2017 Approp.</i>	<i>2018 Request</i>
<u>GENERAL GOVERNMENT ACCOUNTS</u>				
General Government Salaries				
Town Manager	\$73,770	\$75,245	\$76,328	\$78,236
Town Clerk/Tax Collector	\$33,128	\$33,791	\$34,874	\$35,746
Note: Tax Collector also receives School Security Salary of \$5,580				
Treasurer (part-time)	\$25,000	\$25,000	\$25,000	\$26,000
Selectmen	\$5,000	\$5,000	\$5,000	\$5,000
Part-time Office Staff			\$3,000	\$5,500
Totals	\$136,898	\$139,036	\$144,202	\$150,482
Town Office Expenses				
Heat/Utilities	\$7,200	\$7,200	\$7,000	\$7,300
Telephone	\$3,900	\$3,900	\$4,000	\$4,000
Supplies/Tax Bills	\$6,300	\$6,300	\$6,200	\$7,000
Clean Building/Trash	\$2,000	\$2,100	\$2,700	\$3,800
Copier (maintenance)	\$700	\$700	\$700	\$700
Computers/Software Support	\$9,000	\$10,000	\$10,000	\$13,000
Elections	\$1,200	\$1,600	\$1,500	\$1,500
Postage	\$5,400	\$5,500	\$6,000	\$5,500
Legal	\$2,000	\$2,000	\$3,500	\$3,500
Town Mgr. Expenses/Training	\$800	\$800	\$900	\$1,000
Town Mgr. Auto Expense	\$3,500	\$3,500	\$3,500	\$5,500
Treasurer's Expenses/Training	\$300	\$350	\$350	\$350
Tax Collector's Expenses/Training	\$500	\$500	\$500	\$500
Dues	\$1,650	\$1,700	\$1,900	\$2,100
Auditor/Town Reports	\$7,200	\$7,400	\$8,800	\$7,500
Registry of Deeds	\$1,800	\$1,800	\$1,800	\$2,100
Advertisement/Misc.	\$1,500	\$1,500	\$1,500	\$2,200
New Equipment	\$600	\$600	\$400	\$400
Newsletter	\$4,500	\$4,400	\$4,500	\$4,500
Web Site	\$1,000	\$600	\$600	\$600
Bank Fees	\$1,000	\$1,000	\$1,200	\$800
Totals	\$62,050	\$63,450	\$67,550	\$73,850



	2015 Approp.	2016 Approp.	2017 Approp.	2018 Request
Assessing				
Tax Mapping	\$0	\$0	\$1,000	\$3,000
Training/Expenses	\$500	\$500	\$350	\$275
Supplies/Misc.	\$250	\$300	\$300	\$300
Assessing Records Assistance	\$0	\$1,500	\$1,000	\$1,000
GPS work (place new bldgs on maps)	\$0	\$0	\$0	\$0
Totals	\$750	\$2,300	\$1,650	\$4,575
Code Enforcement				
Code Enforcement Officer/Assessor	\$67,122	\$68,464	\$69,547	\$71,286
New Code Enforcement Officer in Training				\$15,000
CEO Vehicle Allowance	\$6,000	\$6,000	\$6,000	\$6,000
Phone/Pager/Supplies	\$600	\$500	\$850	\$900
Expenses/Training	\$500	\$500	\$2,500	\$2,500
Totals	\$74,222	\$75,464	\$78,897	\$95,686
Planning Board Expenses				
Planning Board Expenses/Legal	\$1,000	\$800	\$800	\$1,000
Recording Fees	\$600	\$600	\$600	\$600
Consultant Fees	\$300	\$1,000	\$1,200	\$1,500
Engineering Review and Inspection	\$1,500	\$500	\$500	\$500
AVCOG dues	\$6,339	\$6,500	\$6,675	\$7,000
Ordinance Printing/Misc.	\$0	\$0	\$0	\$500
Surface Water Management Study	\$15,000	\$20,000	\$10,000	\$10,000
Totals	\$24,739	\$29,400	\$19,775	\$21,100
Selectmen's Donations				
Donations (Social Sevices, Events, etc.)	\$5,500	\$6,000	\$7,000	\$7,000
Meeting Records	\$950	\$950	\$1,000	\$1,100
Contingency/Other	\$2,500	\$3,000	\$3,000	3000
Totals	\$8,950	\$9,950	\$11,000	\$11,100
Total General Gov't Accounts	\$307,609	\$317,300	\$324,074	\$356,693



2015
Approp.

2016
Approp.

2017
Approp.

2018
Request

PROTECTION ACCOUNTS

Police Department

Police Chief	\$61,020	\$62,240	\$63,323	\$64,906
Asst. Police Chief (2nd Officer)	\$47,020	\$47,960	\$49,043	\$0
Town Police Car (gas,maint.)	\$3,500	\$4,000	\$4,000	\$4,000
Phone/Radio	\$2,000	\$2,700	\$3,000	\$3,000
Supplies	\$1,000	\$800	\$1,000	\$1,000
New Equipment	\$1,500	\$1,500	\$2,500	\$2,500
Training	\$2,500	\$0	\$2,500	\$5,000
Misc.	\$500	\$500	\$1,200	\$1,200
Town Police Car Reserve	\$5,600	\$7,500	\$7,500	\$5,000
Totals	\$124,640	\$127,200	\$134,066	\$86,606

Communications Center

Operations (Town share)	\$113,000	\$113,500	\$93,935	\$154,116
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Fire Department

Fire Chief	\$23,355	\$23,822	\$24,251	\$24,857
Payroll	\$30,000	\$30,000	\$30,000	\$32,000
New Equipment	\$13,000	\$14,000	\$10,000	\$8,000
Equipment Maint. (gas, repairs, etc.)	\$15,930	\$15,930	\$17,930	\$20,930
Telephone/Pagers	\$1,700	\$1,700	\$1,700	\$1,700
Training	\$1,500	\$1,500	\$1,500	\$1,500
Misc.	\$1,000	\$1,000	\$1,000	\$1,000
Totals	\$86,485	\$87,952	\$86,381	\$89,987

Fire Department Training Center

	\$0	\$0	\$3,000	\$2,500
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Fire Department Equipment (Vehicles) Reserve

	\$28,746	\$35,096	\$36,745	\$38,528
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New Fire Station (on mountain) Reserve Fund

		\$50,000	\$80,000	60000
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Northstar EMS Subsidy

	\$102,322	\$85,529	\$86,015	\$69,310
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Animal Control

Animal Control Officer	\$5,083	\$5,185	\$5,268	\$2,000
Franklin County Animal Shelter	\$1,450	\$1,600	\$1,600	\$1,600
Supplies, Heat, Misc.	\$550	\$550	\$550	\$2,200
Training	\$200	\$200	\$200	\$300
Totals	\$7,283	\$7,535	\$7,618	\$6,100

Total of Protection Accounts

	\$462,476	\$506,812	\$527,760	\$507,147
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	2015	2016	2017	2018
	Approp.	Approp.	Approp.	Request

INSURANCE ACCOUNTS

Law Enforcement Liability Ins.	\$4,100	\$4,300	\$4,200	\$3,800
Aviation Insurance	\$1,600	\$1,500	\$1,600	\$2,100
Bonds (treasurer/tax collector)	\$500	\$500	\$500	\$500
Vehicle Insurance Coverage	\$4,700	\$5,200	\$5,500	\$6,100
Public Officials Liability Ins.	\$1,100	\$1,100	\$1,200	\$1,200
Property/Inland Marine/Crime	\$14,500	\$15,500	\$17,000	\$17,000
Employment Practices Ins.	\$2,500	\$2,500	\$2,500	\$2,600
General Liability Ins.	\$4,400	\$4,600	\$5,500	\$5,300
Totals	\$33,400	\$35,200	\$38,000	\$38,600

RECREATION ACCOUNTS

Recreation Programs

Director's Travel	\$1,500	\$1,600	\$1,600	\$1,600
Education	\$1,200	\$1,200	\$1,200	\$1,200
Pool Operations	\$24,240	\$29,076	\$34,576	\$34,576
Pool Repair/Equipment	\$2,000	\$3,000	\$4,800	\$4,800
Summer Camp Operation	\$10,000	\$11,000	\$12,000	\$12,000
Sports	\$1,550	\$1,500	\$6,350	\$7,000
July 4th	\$8,400	\$8,400	\$8,400	\$8,400
Special Events/Activities/Misc.	\$1,400	\$1,400	\$1,400	\$1,400
Totals	\$50,290	\$57,176	\$70,326	\$70,976

Anti-Gravity Center

Director's Salary	\$52,909	\$53,967	\$55,050	\$56,426
Part-time	\$41,000	\$41,000	\$42,366	\$49,900
Custodial Contract	\$12,000	\$12,000	\$12,700	\$12,700
Ads/Postage	\$1,500	\$1,500	\$1,600	\$1,600
Fuel	\$24,300	\$22,000	\$15,000	\$10,000
Electricity	\$10,300	\$9,000	\$7,500	\$6,800
Supplies	\$6,000	\$7,200	\$7,200	\$6,200
Telephone	\$2,850	\$2,850	\$2,900	\$2,900
Plowing/Grading, etc.	\$11,300	\$11,300	\$11,600	\$12,000
Trash Removal	\$1,200	\$1,200	\$1,600	\$2,300
Building Maintenance	\$10,000	\$11,000	\$11,000	\$10,000
Office Equipment	\$1,200	\$1,200	\$1,200	\$600
Sewer Fee	\$1,600	\$1,600	\$1,600	\$1,600
Insurance	\$19,600	\$19,600	\$21,000	\$21,000
Equipment Repairs	\$6,000	\$6,000	\$6,000	\$4,000
New Equipment (CVA matches)	\$6,000	\$1,000	\$3,000	\$6,000
Training/Education	\$1,000	\$1,000	\$1,000	\$1,000
Credit Card Co. Cost (for Revenues)	\$1,600	\$1,700	\$1,700	\$1,700
Trampoline Project (matched by CVA)		\$9,000	\$0	\$0
Totals	\$210,359	\$214,117	\$204,016	\$206,726

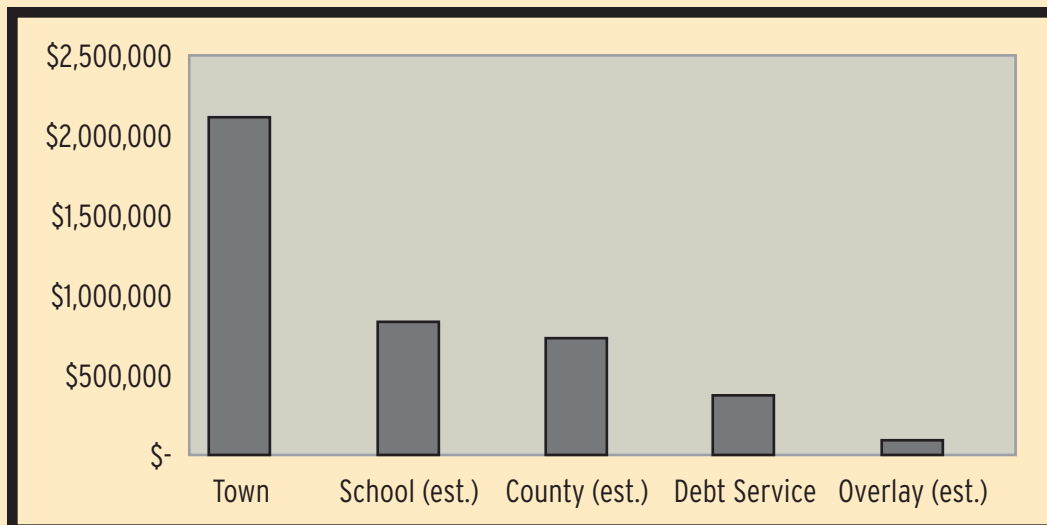
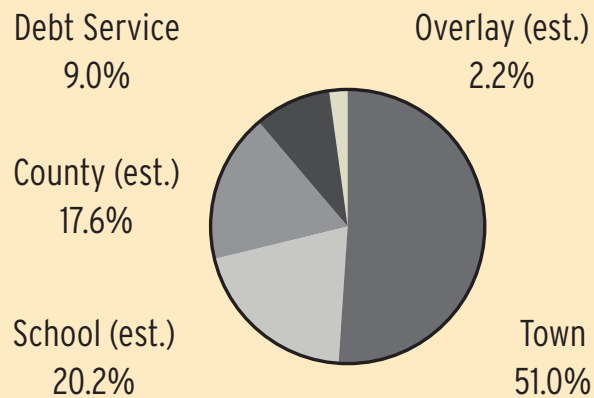
Note: It is anticipated that the Town will receive approximately \$100,000 in revenues and reimbursements to help offset expenses)



PROPOSED TOTAL BUDGET EXPENDITURES FOR 2018

EXPENDITURES

Town	\$2,110,314	51.0%
School (est.)	\$833,594	20.2%
County (est.)	\$730,000	17.6%
Debt Service	\$371,308	9.0%
Overlay (est.)	\$90,989	2.2%
Total	\$4,136,265	100.0%





TOWN MEETING WARRANT 2018

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 14th, 2018 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 October 1st, 2018 and the rate of interest to be charged on unpaid taxes as 6% percent per year and the date such interest commences as October 2, 2018.

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 2018 annual budget during the period from January 1, 2019 to the March 2019 annual Town Meeting.

Recommended by the Board of Selectmen

Article 7. To see if the Town will vote to raise and appropriate \$150,482 for Officers' Salaries.

Recommended by the Budget Committee



- Article 8.** To see if the Town will vote to raise and appropriate \$73,850 for Town operating expenses.
Recommended by the Budget Committee
- Article 9.** To see if the Town will vote to raise and appropriate \$4,575 for Assessing.
Recommended by the Budget Committee
- Article 10.** To see if the Town will vote to raise and appropriate \$95,686 for Code Enforcement.
Recommended by the Budget Committee
- Article 11.** To see if the Town will vote to raise and appropriate \$11,100 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 assess Watershed Management Issues in the Brackett Brook and Twin Brook areas.
Recommended by the Planning Board and Budget Committee
- Article 13.** To see if the Town will vote to raise and appropriate \$11,100 for the Selectmen's Contingency Fund to meet unanticipated expenses, contribution requests and emergencies that arise during Fiscal year 2018.
Recommended by the Budget Committee
- Article 14.** To see if the Town will vote to raise and appropriate \$86,606 for Police Protection.
Recommended by the Budget Committee
- Article 15.** To see if the Town will vote to raise and appropriate \$154,116 for the Communications Center Operations.
Recommended by the Budget Committee
- Article 16.** To see if the Town will vote to raise and appropriate \$89,987 for Fire Department Operating Expenses.
Recommended by the Budget Committee
- Article 17.** To see if the Town will vote to raise and appropriate \$2,500 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 \$38,528 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 \$60,000 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.
Recommended by the Budget Committee
- Article 20.** To see if the Town will vote to raise and appropriate \$69,310 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 \$6,100 for Animal Control.
Recommended by the Budget Committee
- Article 22.** To see if the Town will vote to raise and appropriate \$38,600 for Town Insurance Policy Coverages.
Recommended by the Budget Committee
- Article 23.** To see if the Town will vote to raise and appropriate \$70,976 for Recreation Department expenses and programs.
Recommended by the Budget Committee
- Article 24.** To see if the Town will vote to raise and appropriate \$206,726 for expenditures for the Anti-Gravity Complex.
(Note: Offsetting Revenues of \$26,000 and \$73,000 for a total of \$99,000 are being requested in warrant article #60.)
Recommended by the Budget Committee
- Article 25.** To see if the Town will vote to raise and appropriate \$44,950 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 and Repairs | \$36,750 |
| Outdoor Center Operations | <u>\$1,200</u> |
| | \$44,950 |
- (Note: Narrow Gauge Maintenance will consist of replacing the deck on the Munzer Recreational Bridge, additional flood damage repair and normal annual trail maintenance)*
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 \$23,000 for Mountain Bike Trail Development and Maintenance as follows:

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

Recommended by the Budget Committee

Article 28. To see if the Town will vote to authorize the Board of Selectmen to implement the recommendations of the Town Lot Forest Management Plan and to expend revenues received from the proceeds of the implementation for costs associated with forest management activities and maintenance and improvements to the Outdoor Center 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: \$1,610
(An amount equal to 2017 donations for this program)

Town Matching Funds for Mountain Bike Club Grants and Donations: \$15,000
(For Trail Planning, and Development)

Town Matching Funds for the Carrabassett Valley ATV Club for Trail Projects. \$15,000
(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

TOTAL: \$34,410

(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 12/31/17 there was \$314,178 in this Reserve Fund).

Budget Committee Recommends Approval



Article 30. To see if the Town will vote to expend up to \$75,000 from the Recreation Endowment Fund to match J.V.Snowmobile Club funding to purchase a new snowmobile trail grooming machine and drag.
(Note: If the Club is successful in obtaining grant funding the amount requested from the Town may be substantially lower)

Budget Committee Recommends Approval

Article 31. To see if the Town will vote to expend up to \$23,000 from the Recreation Endowment Fund to match Maine Huts and Trails grant funding for a trailhead and trail intersection project to install kiosks, privies, storage sheds and other trail amenities involving Bike, Maine Huts and Trails, Snowmobile and ATV trails.

Board of Selectmen Recommend Approval

Article 32. 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 \$12,500) into this Reserve Fund.

Budget Committee Recommends Approval

Article 33. To see if the Town will vote to raise and appropriate \$66,481 for operation of the Carrabassett Valley Public Library.

Budget Committee Recommends Approval

Article 34. To see if the Town will vote to raise and appropriate \$32,300 for operation of the Community Center Building.

Budget Committee Recommends Approval

Article 35. To see if the Town will vote to raise and appropriate \$25,650 to operate the Airport.

Recommended by the Budget Committee

Article 36. To see if the Town will vote to transfer Airport Revenues collected (estimated to be \$4,000) into the Airport Reserve Fund and to expend funds from the Reserve as the Town's share of Town approved projects.

Recommended by the Budget Committee

Article 37. To see if the Town will vote to raise and appropriate \$84,250 for maintenance and plowing of town roads, parking lots, street lights and for street and house number signage.

(Note: Included in this amount are estimated expenses of \$12,500 for annual maintenance of the Carriage Road and \$5,000 for improvements to a portion of the Huston Brook 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 and to expend this reserve funding for Town Highway projects.
(Note: We anticipate expending some funds for improvements to the Outdoor Center Road)
Recommended by the Budget Committee
- Article 39.** To see if the Town will vote to raise and appropriate \$21,520 for the maintenance, repairs and improvements to Town Buildings and Grounds.
Recommended by the Budget Committee
- Article 40.** To see if the Town will vote to raise and appropriate \$10,000 for the Reserve Fund to fund a future Town Office Expansion Project.
(Note: Based on a preliminary estimate it would cost approximately \$60,000 to expand the Town Clerk's Office, the lobby area, the fireproof vault and to provide additional storage.)
Recommended by the Budget Committee
- Article 41.** To see if the Town will vote to raise and appropriate \$140,860 for Transportation Services.
Recommended by the Budget Committee
- Article 42.** To see if the Town will vote to raise and appropriate \$221,900 for Solid Waste Disposal and Recycling.
Recommended by the Budget Committee
- Article 43.** To see if the Town will vote to raise and appropriate \$371,318 for Obligated Debt and to see if the Town will vote to accept and expend an additional \$158,666 in payments from Sugarloaf Mountain Corporation as their contractual share of Town debt service.
Recommended by the Budget Committee
- Article 44.** To see if the Town will vote to raise and appropriate \$194,100 for Employee Benefits and Requirements.
Recommended by the Budget Committee
- Article 45.** 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 46.** To see if the Town will vote to raise and appropriate \$6,000 for Maintenance of the Information Center.
Recommended by the Budget Committee
- Article 47.** To see if the Town will vote to raise and appropriate \$12,000 for Ski Club Scholarship Grants.
Recommended by the Budget Committee



- Article 48.** To see if the Town will vote to raise and appropriate \$12,000 for the Town Scholarship Fund.
Recommend by the Budget Committee
- Article 49.** To see if the Town will vote to raise and appropriate up to \$1,200 for Seasonal Lighting.
Recommended by the Budget Committee
- Article 50.** To see if the Town will vote to raise and appropriate \$3,000 for maintenance and improvements to the Cemetery.
Recommended by the Budget Committee
- Article 51.** 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 52.** To see if the Town will vote to raise and appropriate \$8,000 for the Golf Course Club House Reserve and to expend these funds for the Town's capital maintenance responsibilities associated with the clubhouse building.
Recommended by the Budget Committee
- Article 53.** To see if the Town will vote to expend revenues collected from the annual rental agreement fee from the lease of the Outdoor Center to Sugarloaf for capital repairs to the Outdoor Center facility and to place excess revenues into the Outdoor Center Capital Reserve.
(Note: The Town has received \$10,000 a year for the past several years).
Recommended by the Board of Selectmen
- Article 54.** To see if the Town will vote to raise and appropriate \$1,000 for General Assistance Aid.
Recommended by the Budget Committee
- Article 55.** 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 56.** To see if the Town will vote to raise and appropriate \$28,850 for additional Engineering Services associated with the design and construction management of the proposed new Campbell Field Recreational Bridge.
(Note: The Town previously approved expending \$20,000 from Town Unappropriated Surplus for these services which will cost \$48,850.)
Recommended by the Budget Committee



Article 57. To see if the Town will vote to accept and expend all revenue received from the Federal Emergency Management Agency (F.E.M.A.) as reimbursement for repairs to the Narrow Gauge Pathway as a result of the 2017 late October flood and any potential F.E.M.A. funds received for construction of a new Campbell Field Recreational Bridge and to see if the Town will vote to expend up to \$150,000 from Town Unappropriated Surplus for costs associated with building this new bridge.

(Note: It is anticipated that the Town will receive approximately \$50,000 for a percentage of the cost of repair of the Narrow Gauge Pathway and the Town may receive some F.E.M.A. funding toward the cost of construction of the new bridge. It is anticipated that the new bridge will cost approximately \$230,000 to \$250,000 including \$48,850 in engineering costs. Without F.E.M.A. funding for the new bridge the Town would need up to an additional \$150,000 to construct the new bridge assuming Article 55 above is approved).

Recommended by the Budget Committee

Article 58. To see if the Town will vote to carry the following Account Balances forward (estimated balances as of Dec. 31st, 2018) and to expend these funds for said purposes:

BALANCE FORWARD ACCOUNTS	2018 REQUEST
Surface Water Management Plan	\$7,506
Town Police Car Reserve	15,248
Fire Department Training Center	546
Outdoor Adventure Camp	6,018
Mountain Bike Race	866
Recreation Scholarship Fund	2,270
Alden MacDonald Jr. Golf Program	16,784
Town/CVA Grant	505
AGC New Equipment (Town and CVA Funds)	4,197
Mountain Bike Trail Signage	500
Mountain Bike "Sugarloaf" Trail (Town Funds)	15,000
Town/Mt. Bike Club Trail Planning	9,220
Town/Mt. Bike Club Trail Development Funds	78,819
Town Mountain Bike Trail Development Funds (Town Lot)	23,416
Narrow Gauge Pathway Repairs/Maintenance	415
Community Center Capital Maintenance (to Reserve)	1,609
Airport Fuel (to be paid for through fuel sales)	-27,203
Town Buildings Repairs/Improvements Account	12,225
Transfer Station Repairs/Equipment	12,069
Information Center (sealed vault outhouse)	17,314
Town Scholarship Account	10,460
CVOA Shooting Range Berm Project (matching funds)	10,000
Cemetery Maintenance and Improvements	1,149
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
Emergency Management Generator (location T.B.D.)	25,000
Engineering Services for Campbell Field Bridge	20,000

Recommended by the Budget Committee

\$335,418



Article 59. 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 60. 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	"	17,000
Local Road Assistance Program	"	3,700
Veteran's Exemption Reimbursement	"	<u>250</u>

Recommended by the Budget Committee **\$30,950**

Article 61. 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	160,000
Boat Excise Tax Collections	1,500
Interest on Taxes and Lien Fees	9,000
Cash Investment Earnings	4,000
Town Clerk Fees	4,500
Building and Plumbing Fees	5,500
Ambulance Service Rent	9,840
CVA AGC Reimbursement	26,000
AGC Revenue	73,000
Pool and Lesson Fees	4,000
State Tree Growth Tax Reimbursement	17,000
Cable TV Franchise Fees (net)	25,000
Library and Community Center Revenues	1,000
Transfer Station Revenue (metal)	<u>1,500</u>

Recommended by the Budget Committee **\$451,840**

Article 62. 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 63. 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 2018. This does not include any monetary local match the Town may need for these grants.

Board of Selectmen Recommend Approval

Article 64. To see if the Town will vote to appropriate funds from Overlay for abatements and over drafts.

Recommended by the Board of Selectmen

Article 65. "Shall the following 'Amendment to the 'Town of Carrabassett Valley Zoning Map' incorporated into the 'Zoning Ordinance of the Town of Carrabassett Valley', which changes the zoning designation of Tax Map Lots 30-1 and 30-2 from the Valley Center District to the Light Industrial District, be enacted?" **(A copy of an excerpt of the Official Zoning Map is posted together with this warrant and hereby incorporated into this warrant by reference. The Official Zoning Map is available at the town office.)**

(Note: All of the current airport property is in the Light Industrial District. The voters of the Town approved the purchase of these two lots (2.3 acres) at the March 12th, 2014 Town Meeting. It was stated in the warrant article that approved acquiring these lots: "The Board of Selectmen and the Airport Committee recommend purchasing this property for future Airport purposes and to maintain the snowmobile and ATV trails that were located on this property").

Board of Selectmen and Planning Board Recommend Approval



Given under our hands this 12th day of February 2018.

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



	2015 Approp.	2016 Approp.	2017 Approp.	2018 Request
Recreation Facilities				
Playground Repairs/Equipment Replacement	\$1,000	\$1,000	\$1,000	\$1,000
New Pool Reserve	\$35,000	\$0	\$4,000	\$4,000
Town Park Capital Improvements	\$2,000	\$2,000	\$2,000	\$2,000
Snowmobile Trail Grooming and Maintenance	\$22,000	\$21,000	\$21,000	\$21,000
Outdoor Center Operations (port-a-potty, etc.)	\$1,000	\$1,000	\$1,000	\$1,200
Mt. Bike Trail Development at the Outddoor Center	\$25,000	\$25,000	\$30,000	\$15,000
Mt. Bike Trail Maintenance	\$0	\$0	\$4,000	\$8,000
Narrow Gauge Pathway Maintenance	\$14,000	\$14,000	\$10,000	\$36,750
Totals	\$100,000	\$64,000	\$73,000	\$88,950
Total Recreation Accounts	\$360,649	\$335,293	\$347,342	\$366,652

LIBRARY AND COMMUNITY CENTER

Library Operations				
Director	\$32,163	\$41,008	\$42,091	\$43,143
Part-Time Payroll	\$2,100	\$1,600	\$2,600	\$2,603
Books/Magazines/Audio	\$5,700	\$5,800	\$6,800	\$8,000
Services (computer/library consultants, etc.)	\$1,000	\$1,000	\$1,000	\$1,000
Computerized Catalog	\$450	\$440	\$440	\$440
Furniture/Equipment	\$800	\$900	\$1,000	\$3,300
Telephone	\$300	\$500	\$500	\$800
Insurance (Library Board)	\$800	\$745	\$745	\$745
Professional Development (Asso. Dues, etc.)	\$800	\$800	\$800	\$900
Special Events	\$2,300	\$2,300	\$2,500	\$2,500
Postage	\$600	\$750	\$650	\$250
Supplies	\$1,500	\$1,500	\$1,500	\$1,500
Publicity	\$500	\$750	\$850	\$900
Mileage/Misc. Expenses	\$400	\$400	\$400	\$400
Totals	\$49,413	\$58,493	\$61,876	\$66,481
Community Building Expenses				
Cleaning	\$6,428	\$8,900	\$8,450	\$8,000
Maintenance & Repairs	\$3,600	\$4,000	\$4,000	\$5,000
Supplies	\$1,000	\$1,000	\$1,000	\$1,200
Heat	\$5,700	\$5,000	\$4,000	\$4,000
Electricity	\$5,400	\$5,000	\$5,500	\$5,000
Sewer	\$300	\$350	\$350	\$300
Misc.	\$300	\$400	\$2,200	\$2,100
Mowing, grounds upkeep, showeling, etc.	\$1,200	\$1,500	\$1,800	\$2,200
Community Garden				\$500
Capital Maintenance and Improvements	\$4,600	\$4,000	\$4,000	\$4,000
Totals	\$28,528	\$30,200	\$31,300	\$32,300
Total Library and Community Center	\$77,941	\$88,693	\$93,176	\$98,781



**2015
Approp.**

**2016
Approp.**

**2017
Approp.**

**2018
Request**

AIRPORT ACCOUNTS

Airport Operation

Plowing	\$17,020	\$18,000	\$15,800	\$18,000
Summer Maintenance	\$2,000	\$2,000	\$4,000	\$2,000
License/Misc.	\$330	\$250	\$250	\$350
Electricity	\$300	\$500	\$500	\$550
AWOS/Hangar Electricity	\$350	\$410	\$180	\$450
Webcam	\$1,800	500	\$0	\$300
Fuel Farm Expenses			\$3,270	\$4,000
Totals	\$21,800	\$21,660	\$24,000	\$25,650

Airport Capital Projects:

Airport Fuel Farm Project	\$12,500	\$0	\$0	\$0
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Total Airport Funding	\$34,300	\$21,660	\$24,000	\$25,650
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Road Accounts

Street Lights	\$1,600	\$1,600	\$1,600	\$1,700
Plowing/Grading Airport Trailhead	\$3,500	\$3,750	\$3,300	\$4,000
Road Plowing Contracts	\$50,200	\$51,000	\$49,500	\$56,000
Summer Road Maintenance	\$1,800	\$6,850	\$3,000	\$3,000
Clean-up Day	\$200	\$300	\$300	\$250
Street and house signs	\$2,000	\$1,500	\$1,800	\$1,800
Carriage Rd/Huston Brook Rd grading/improve.	\$9,700	\$10,000	\$11,500	\$17,500
Totals	\$69,000	\$75,000	\$71,000	\$84,250

TOWN BUILDINGS AND GROUNDS

Building Repairs and Maintenance	\$0	\$4,680	\$9,500	\$3,000
Parks Maintenance	\$11,020	\$11,020	\$15,020	\$11,020
Landscaping for Pool				\$5,000
Property Management Consultant Services				\$2,500
Misc.	\$500	\$300	\$300	\$0
Totals	\$11,520	\$16,000	\$24,820	\$21,520

TRANSPORTATION PROGRAM (Town's Share)	\$140,860	\$142,000	\$140,860	\$140,860
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2015	2016	2017	2018
<i>Approp.</i>	<i>Approp.</i>	<i>Approp.</i>	<i>Request</i>

SOLID WASTE/RECYCLING ACCOUNTS

Transfer Station Operation

Plowing	\$8,745	\$9,000	\$10,333	\$11,000
Contract for Operations	\$42,420	\$42,550	\$42,060	\$44,000
Tipping/Hauling Fees	\$137,550	\$120,000	\$103,000	\$112,000
Station Expenses	\$14,000	\$16,500	\$22,500	\$26,000
Tire and Metal Removal	\$2,500	\$2,500	\$2,500	\$2,500
Hazardous & Electronics Waste Removal	\$2,800	\$2,800	\$2,800	\$2,000
Permitting/Misc.	\$800	\$1,000	\$1,000	\$500
Burn Pile/Ash Removal	\$4,500	\$6,000	\$10,000	\$8,500
Totals	\$213,315	\$200,350	\$194,193	\$206,500

Recycling and Composting

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

Total Solid Waste & Recycling	\$229,685	\$215,600	\$209,793	\$221,900
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DEBT SERVICE ACCOUNTS

New Town Lot Bond	\$28,856	\$24,673	\$24,038	\$23,404
AGC Roof Bond (50% CVA)		\$2,000	\$11,025	\$11,025
Golf Course Clubhouse Bond 1 (SMC 37.5%)	\$37,546	\$37,660	\$37,784	\$37,944
Golf Course Clubhouse Bond II	\$12,146	\$12,088	\$11,925	\$11,927
Fire Dept. Ladder Truck Bond	\$58,647	\$56,264	\$57,000	\$58,565
Communication Ctr. Bond (Town Share)	\$3,386	\$3,249	\$3,290	\$3,380
Outdoor Center Project Bond	\$103,399	\$101,921	\$99,936	\$96,582
New Library Bond	\$30,835	\$30,834	\$30,835	\$47,835
Golf Course Irrigation Sys. Proj. (Town Share)	\$47,528	\$47,528	\$47,529	\$47,528
2017 5-Yr. Bond for Golf Course Project				\$33,128
Totals	\$322,343	\$316,217	\$323,362	\$371,318

EMPLOYEE BENEFITS AND REQUIREMENTS

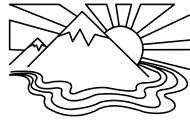
Social Security	\$43,530	\$45,100	\$46,500	\$46,500
Health Insurance	\$82,000	\$102,000	\$109,000	\$98,000
Maine State Retirement	\$29,500	\$29,000	\$26,000	\$27,000
Workman's Compensation	\$13,000	\$13,000	\$14,200	\$14,200
Self-Funded Unemployment Comp.	\$3,500	\$3,000	\$2,500	\$8,000
Health Insurance Reimbursement Acct.	\$400	\$400	\$400	\$400
Totals	\$171,930	\$192,500	\$198,600	\$194,100



	2015 Approp.	2016 Approp.	2017 Approp.	2018 Request
OTHER ACCOUNTS (Unclassified Accounts)				
Flagstaff Area Business Associaton	\$6,000	\$6,000	\$6,000	\$6,000
Information Center	\$7,200	\$6,000	\$16,000	\$6,000
Ski Club Scholarship Fund	\$10,000	\$10,000	\$12,000	\$12,000
Town Scholarship	\$12,000	\$12,000	\$12,000	\$12,000
Seasonal Lighting	\$800	\$1,200	\$1,200	\$1,200
Cemetery Maintenance and Improvements	\$1,500	\$3,000	\$3,500	\$3,000
Golf Course Reserve (SMC to match)	\$5,000	\$5,000	\$5,000	\$5,000
Golf Course Clubhouse Capital Maint.	\$0	\$10,000	\$5,000	\$8,000
Recreation Endowment Fund	\$50,000	\$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
New Town Sign (possible events sign)	\$2,000	\$0	\$0	\$0
Contribution to New CVA Competition Ctr.		\$100,000	\$0	\$0
New Event/Traffic Message Board			\$14,800	\$0
Outdoor Center Pond Dock			\$10,000	\$0
Back Up Power Generator			\$25,000	\$0
Town Office Expansion Reserve			\$15,000	\$10,000
Additional Engineering Costs for Campbell Field Bridge				\$28,850
Totals	\$97,500	\$206,200	\$178,500	\$145,050
TOTAL MUNICIPAL APPROPRIATIONS	\$2,319,213	\$2,468,475	\$2,501,287	\$2,572,621
MUNICIPAL REVENUES BUDGETED:				
Undesignated Surplus	\$125,000	\$185,000	\$100,000	\$100,000
State Revenue Sharing	\$12,000	\$10,000	\$10,000	\$10,000
Excise Tax	\$130,000	\$145,000	\$145,000	\$160,000
Boat Excise Tax	\$1,400	\$1,400	\$1,400	\$1,500
Interest on Taxes and Lien Fees	\$11,500	\$11,500	\$9,000	\$9,000
Interest on Cash Investments	\$10,000	\$7,000	\$5,000	\$4,000
Town Clerk Fees	\$4,500	\$4,500	\$4,500	\$4,500
Building and Plumbing Permit Fees	\$4,500	\$6,000	\$6,000	\$5,500
Ambulance Service Rent	\$8,510	\$8,510	\$9,000	\$9,840
CVA AGC Cost Sharing	\$31,600	\$30,000	\$28,000	\$26,000
AGC Fees & Memberships	\$72,000	\$72,000	\$72,000	\$73,000
Pool & Lesson Fees	\$2,000	\$3,000	\$3,500	\$4,000
Tree Growth Tax Reimbursement (State)	\$22,000	\$24,000	\$18,000	\$17,000
Cable TV Franchise Fees (Net)	\$24,000	\$24,000	\$25,000	\$25,000
Airport Revenues	\$1,200	\$1,200	\$1,200	\$0
Library/Community Center Revenues	\$1,000	\$1,000	\$1,000	\$1,000
Transfer Station Revenue (metal)	\$1,200	\$1,500	\$1,500	\$1,500
TOTAL MUNICIPAL REVENUES BUDGETED:	\$462,410	\$535,610	\$440,100	\$451,840
NET MUNICIPAL BUDGET (expenses minus revenues)	\$1,856,803	\$1,935,165	\$2,061,187	\$2,120,781



	2015 Approp.	2016 Approp.	2017 Approp.	2018 Request
EDUCATION APPROPRIATIONS (Est. for 2018/19)	2015-2016	2016-2017	2017-2018	2018-2019
School Committee				
Stipends	\$1,000	\$1,000	\$1,050	\$1,050
MSBA Dues	\$500	\$500	\$500	\$500
Audit	\$2,000	\$2,000	\$2,000	\$2,500
Liability Insurance	\$4,500	\$4,500	\$4,500	\$4,500
Professional Services	\$5,000	\$5,000	\$5,000	\$5,000
Totals	\$13,000	\$13,000	\$13,050	\$13,550
Administration				
Supt. Of Schools	\$14,144	\$14,851	\$15,370	\$15,831
Secretary	\$5,061	\$5,315	\$5,580	\$5,747
Maine State Retirement	\$700	\$700	\$900	\$1,000
FICA/Benefits/W.C.	\$2,392	\$2,500	\$2,700	\$3,000
Admin. Supplies	\$260	\$260	\$260	\$260
Totals	\$22,557	\$23,626	\$24,810	\$25,838
Instruction				
Innovative Science	\$14,000	\$14,000	\$25,000	\$25,000
Professional Services (Sp.Ed.)	\$150,000	\$150,000	\$150,000	\$150,000
SAD #58 Elem. Tuition	\$215,684	\$186,200	\$144,200	\$138,796
Stratton Elem. Tuition	\$234,208	\$214,140	\$202,500	\$135,000
Public Secondary Tuition	\$137,256	\$98,000	\$67,200	\$89,226
Technology	\$4,340	\$4,340	\$4,340	\$4,340
Private Secondary Tuition	\$181,008	\$170,200	\$231,664	\$169,815
Insured Value Factor	\$9,050	\$8,509	\$13,899	\$10,188
Totals	\$945,546	\$845,389	\$838,803	\$722,365
Transportation				
Bus Driver	\$15,995	\$16,634	\$17,465	\$17,989
FICA/Medicare/W.C.	\$1,686	\$1,800	\$1,800	\$1,800
Maine State Retirement	\$1,400	\$2,000	\$2,000	\$2,000
Substitute Drivers	\$1,502	\$1,502	\$1,502	\$1,502
Bus Reserve	\$13,000	\$13,000	\$16,000	\$16,000
Health Insurance	\$6,500	\$6,500	\$7,500	\$7,800
Repairs/Maint./Fuel (Bus)	\$4,000	\$4,000	\$4,000	\$4,000
Stratton Transportation	\$10,000	\$8,000	\$8,000	\$8,000
General Supplies	\$12,000	\$12,000	\$12,000	\$12,000
Dues/Fees	\$500	\$500	\$500	\$750
Totals	\$66,583	\$65,936	\$70,767	\$71,841
TOTAL EDUCATION APPROPRIATIONS	\$1,047,686	\$947,951	\$947,430	\$833,594



	2014-2015	2015-2016	2016-2017	2017-2018 Estimate
EDUCATION REVENUES BUDGETED (Estimated for 2018/19)				
State Education Subsidy	\$28,321	\$28,321	\$10,024	\$21,541
Use of Fund Balance (Surplus)	\$109,000	\$229,889	\$366,000	\$260,000
Totals	\$137,321	\$258,210	\$376,024	\$281,541
NET EDUCATION BUDGET (Estimated for 2018/19)	\$910,395	\$701,643	\$571,406	\$552,053
NET TOWN EDUCATION NET APPROPRIATION (Estimated for 2018) (1/2 from Current Year and 1/2 from New Year)	\$905,857	\$803,750	\$636,525	\$561,730
FRANKLIN COUNTY ASSESSEMENT (Est. for 2018)	\$620,000	\$675,000	\$690,000	\$730,000
OTHER REVENUES:				
Homestead Reimbursement	\$3,780	\$5,742	\$7,930	
OVERLAY (Estimated for 2018)	\$64,843	\$61,719	\$94,443	\$90,989
TOTAL TAX COMMITMENT (Estimated for 2018) (expenditures minus revenues plus overlay)	\$3,443,723	\$3,469,892	\$3,482,255	\$3,503,500
TOWN TAXABLE VALUATION (Estimated for 2018)	\$510,181,206	\$525,741,279	\$535,731,530	\$539,000,000
MIL (TAX) RATE (Per \$1,000 valuation) (Estimated for 2018)	0.00675	0.0066	0.0065	0.0065



2017 TREASURERS REPORT

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

Total Tax Collection 3,403,983

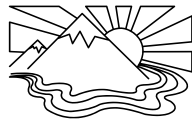
Revenues:

Excise Tax (motor vehicle & boat).....	185,360
Hunting & Fishing Licenses.....	2,420
Code Enforcement (PLUM&BLD PERMITS).....	5,310
Recreation Dept/AGC.....	84,617
Rescue Rentals.....	9,558
Cable Franchise Fees.....	20,863
Interest on Late Taxes.....	9,381
Interest on Cash Investments.....	7,995
Dog Licenses & Fines.....	564
Town Fees.....	5,994
Pool Fees.....	3,667
CVA Cost Sharing.....	35,822
Outdoor Adventure Camp.....	42,686
State Revenue Sharing.....	10,652
Transfer Station.....	1,611
Homestead Exemption.....	7,099
Roads MDOT.....	3,536
Hanger Lease.....	3,758
Mountain Bike Race.....	52,910
Snowmoblie Reimb.....	26,698
Library Rent, Donations, Income.....	19,793
Tree Growth/Public Lots.....	82,891
Police Dept Revenue.....	6,277
Total Revenues	629,462

Expenses:

Payroll Warrants.....	988,758
Accounts Payable Warrants.....	4,155,534
Bank & Credit Card Fees.....	1,646
Total Expense	5,145,938

Ending Cash Balance..... **2,729,034**



2017 REVENUE SUMMARY REPORT

(2017 Activity Only)

<i>Account</i>	<i>Budget Net</i>	<i>----- Y T D -----</i>		<i>Uncollected Net</i>	<i>Uncollected Balance</i>
		<i>Debits</i>	<i>Credits</i>		
12 - SPECIAL REVENUES					
0201 - INTEREST HIGHWAY	0.00	27.96	290.80	262.84	-262.84
0202 - INTEREST SCHOLARSHIP	0.00	101.64	1,042.82	941.18	-941.18
0214 - TOWN LAND ACQUISITION	0.00	53.97	559.17	505.20	-505.20
0217 - ACADIA GAINS/LOSSES	0.00	2,029.07	992.72	-1,036.35	1,036.35
Department Total	0.00	2,212.64	2,885.51	672.87	-672.87
13 - APITAL PROJECTS					
0300 - ACADI INT GC REPAIR	0.00	72.01	725.07	653.06	-653.06
0301 - ACADIA INT SOLID WASTE	0.00	3.98	40.73	36.75	-36.75
0302 - INT CARRIAGE	0.00	59.03	605.78	546.75	-546.75
0303 - ACADIA GAINS/LOSSES	0.00	14,163.98	6,758.77	-7,405.21	7,405.21
0304 - ACADIA INT SCHOOL BUS	0.00	165.46	275.16	109.70	-109.70
0305 - INT REC FACILITY	0.00	362.39	3,694.15	3,331.76	-3,331.76
0306 - INT FIRE DEPT	0.00	276.06	2,872.28	2,596.22	-2,596.22
0307 - ACADIA INT AIRPORT	0.00	12.78	133.28	120.50	-120.50
0311 - ACADIA INT GC CLUBHOUSE	0.00	15.92	162.77	146.85	-146.85
0313 - ACADIA INT AGC	0.00	13.03	131.04	118.01	-118.01
0314 - LIBRARY	0.00	4.78	48.07	43.29	-43.29
0315 - ACADIA PARK IMPROVEMENT	0.00	7.78	81.65	73.87	-73.87
0316 - ACADIA OC FACILITY	0.00	73.32	759.83	686.51	-686.51
0317 - ACADIA TOWN PARK PLAYGROUND	0.00	9.98	103.51	93.53	-93.53
0318 - MOUNTAIN FIRE STATION	0.00	59.70	600.53	540.83	-540.83
0319 - PUBLIC LOTS	0.00	273.30	2,749.48	2,476.18	-2,476.18
0324 - SCHOOL BUS GAIN/LOSS	0.00	0.00	140.62	140.62	-140.62
0336 - AIRPORT PRJ	364,807.90	0.00	364,807.90	364,807.90	0.00
0350 - GC 2017 IMPROVEMENTS	203,870.00	0.00	203,870.00	203,870.00	0.00
14 - TRUST FUNDS	0.00	2,525.21	2,979.93	454.72	-454.72
0400 - INT MCDONALD GOLF	0.00	0.00	1,057.07	1,057.07	-1,057.07
0401 - INT CEMETERY	0.00	8.97	93.17	84.20	-84.20
0411 - MCDONALD GOLF GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0412 - ACADIA GAINS/LOSSES	0.00	2,516.24	1,829.69	-686.55	686.55
Department Total	568677.90	20623.92	594520.48	573896.56	-5218.66



<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.					
1000 - EXCISE TAX	145,000.00	0.00	183,537.80	183,537.80	-38,537.80
1001 - BOAT EXCISE	1,400.00	0.00	1,822.15	1,822.15	-422.15
1002 - AIRPORT REVENUE	3,758.00	0.00	3,758.00	3,758.00	0.00
1005 - JUNIOR GOLF REVENUE	1,168.00	0.00	1,168.00	1,168.00	0.00
1006 - AIRPORT FUEL SALES	24,860.06	0.00	25,060.42	25,060.42	-200.36
1020 - CABLE FRANCHISE FEES	31,250.87	0.00	20,836.23	20,836.23	10,414.64
1025 - CVOA	300.00	0.00	300.00	300.00	0.00
1030 - TREE GROWTH	25,333.45	58,829.47	82,891.61	24,062.14	1,271.31
2000 - INT LATE TAXES	9,000.00	86.01	9,380.85	9,294.84	-294.84
2010 - INTEREST ON CASH INVESTMENTS	5,000.00	0.00	0.00	0.00	5,000.00
2015 - INTEREST ON CHECKING ACCOUNT	0.00	121.00	2,716.84	2,595.84	-2,595.84
2016 - TOWN LOGO COFFEE TRAVEL CUP	0.00	0.00	9.00	9.00	-9.00
2020 - INTEREST/GAIN LOSS CASH ACT	2,470.79	3,775.20	7,994.64	4,219.44	-1,748.65
3000 - FEES & FINES	0.00	0.00	314.00	314.00	-314.00
3001 - DOG FINES	0.00	0.00	250.00	250.00	-250.00
4000 - POOL FEES	1,750.00	0.00	3,667.00	3,667.00	-1,917.00
4003 - PRIVATE SWIMMING LESSONS	1,750.00	0.00	653.00	653.00	1,097.00
4010 - CVA REC FAC. COST SHARING	39,024.19	0.00	35,821.93	35,821.93	3,202.26
4020 - REC FAC FEES AND MEMBERSHIPS	36,000.00	0.00	59,409.02	59,409.02	-23,409.02
4025 - RECREATION SPORTS	2,700.00	0.00	2,700.00	2,700.00	0.00
4030 - OTHER REC PROGRAM FEES	47,706.00	0.00	25,207.53	25,207.53	22,498.47
4040 - OUTDOOR ADVENTURE CAMP	42,685.70	0.00	42,685.70	42,685.70	0.00
5000 - TOWN FEES	4,500.00	0.00	5,994.33	5,994.33	-1,494.33
5010 - BUILDING PERMIT	3,000.00	0.00	2,542.00	2,542.00	458.00
5011 - TOWN PLUMBING PERMIT	3,000.00	0.00	2,767.50	2,767.50	232.50
5020 - AMBULANCE SERVICE RENT	9,000.00	0.00	9,557.69	9,557.69	-557.69
6050 - HOMESTEAD EXEMPTION	7,930.00	0.00	7,099.00	7,099.00	831.00
8010 - ROADS REIMBURSEMENT	2,744.00	3,536.00	3,536.00	0.00	2,744.00
8020 - STATE REVENUE SHARING	13,748.00	3,766.00	14,400.63	10,634.63	3,113.37
8032 - FUND BALANCE	120,464.00	0.00	0.00	0.00	120,464.00
8036 - AIRPORT REVENUE	16,803.37	0.00	16,803.37	16,803.37	0.00
8037 - Witness Fee's/State Reimbursem	0.00	0.00	0.00	0.00	0.00
8038 - PD INCIDENTALS (former savings	6,077.00	0.00	6,077.00	6,077.00	0.00
8045 - VETERANS REIMBURSEMENT	0.00	0.00	110.00	110.00	-110.00
8050 - SNOWMOBILEREIMBURSEMENT	244.94	0.00	244.94	244.94	0.00
8051 - SNOWMOBILE GRANT	26,698.00	0.00	26,698.00	26,698.00	0.00
8055 - TRANSFER STATION REVENUE	1,500.00	0.00	1,610.82	1,610.82	-110.82
8062 - FD REVENUE/GRANTS	0.00	0.00	0.00	0.00	0.00
8063 - ECONOMIC DEVELOPMENT GRANT	81,749.00	0.00	85,497.00	85,497.00	-3,748.00
8070 - CELL TOWER REVENUE/LEASE	0.00	12,452.70	12,452.70	0.00	0.00
9051 - ABATEMENTS	0.00	1,559.03	0.00	-1,559.03	1,559.03



<i>Account</i>	<i>Budget Net</i>	<i>----- Y T D -----</i>			<i>Uncollected Balance</i>
		<i>Debits</i>	<i>Credits</i>	<i>Net</i>	
9056 - LEASE PYMT SMC CORP	144,434.90	10,000.00	154,434.90	144,434.90	0.00
9090 - SALE OF CEMETERY LOTS	0.00	700.00	700.00	0.00	0.00
9099 - REC SPORTS GRANT	5,790.00	0.00	5,790.00	5,790.00	0.00
9102 - MOUNTAIN BIKE TRAIL REVENUE	2,500.00	0.00	2,500.00	2,500.00	0.00
9103 - MOUNTAIN BIKE RACE INCOME	51,410.00	0.00	51,410.00	51,410.00	0.00
9105 - BIKE TRAIL REVENUE	1,000.00	0.00	1,000.00	1,000.00	0.00
9122 - NEW LIBRARY/COMM BLD INCOME	19,825.50	0.00	19,793.90	19,793.90	31.60
9204 - PLANNING BOARD REV	0.00	0.00	75.00	75.00	-75.00
9211 - AGC NEW EQUIPMENT	3,000.00	0.00	3,000.00	3,000.00	0.00
9900 - SUGARLOAF REVENUE	10,450.00	0.00	10,450.00	10,450.00	0.00
Department Total	957,025.77	94825.41			
Final Totals	5,111,223.83	124,682.87	5,035,835.00	4,911,152.13	200,071.70



The always amazing opening ceremony for Special Olympics



2017 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	76,328.00	76,328.00	0.00	0.00
002 - TAX COLLECTOR/CLERK SALARY	34,874.00	34,874.00	0.00	0.00
003 - TREASURER/SECRETARY SALARY	25,000.00	24,120.68	0.00	879.32
004 - SELECTMEN CONTIGENCY	5,000.00	5,000.00	0.00	0.00
005 - PART TIME OFFICE HELP	3,000.00	3,510.53	0.00	-510.53
Department Total	144,202.00	143,833.21	0.00	368.79
06 - TOWN OFFICE OPERATION AND EXP				
021 - HEAT/ELEC	7,000.00	7,146.67	0.00	-146.67
022 - TELEPHONE	4,000.00	3,870.48	0.00	129.52
023 - OFFICE SUPPLIES	6,393.52	8,001.20	0.00	-1,607.68
024 - JANITOR/TRASH	2,700.00	3,470.57	0.00	-770.57
025 - COPIER	700.00	627.53	0.00	72.47
026 - COMPUTERS	10,000.00	9,670.25	0.00	329.75
027 - ELECTIONS	1,500.00	1,384.09	0.00	115.91
028 - STAMPS/METER	9,518.34	7,455.70	0.67	2,063.31
029 - LEGAL	3,500.00	2,905.00	0.00	595.00
030 - TM EXPENSES/TRAINING	900.00	921.63	0.00	-21.63
031 - VEHICLE ALLOWANCE	3,500.00	3,499.92	0.00	0.08
032 - TREASURERS EXPENSES/TRAINING	350.00	9.95	0.00	340.05
033 - TOWN CLERK EXPENSES	500.00	274.85	0.00	225.15
034 - ANNUAL DUES	1,900.00	1,839.00	0.00	61.00
035 - AUDITOR/TOWN REPORT	8,800.00	5,814.00	0.00	2,986.00
036 - REGISTRY OF DEEDS	1,800.00	2,076.75	0.00	-276.75
037 - ADVERTISEMENT/MISC	1,800.00	2,334.44	0.00	-534.44
038 - NEW EQUIPMENT	400.00	398.00	0.00	2.00
039 - ANNUAL NEWSLETTER	4,500.00	4,342.56	0.00	157.44
040 - WEB SITE UPKEEP	600.00	441.25	0.00	158.75
041 - BANK CHARGES AND FEES	1,200.00	461.26	15.00	753.74
042 - CASH ACT EXPENSES	2,470.79	2,654.19	0.00	-183.40
Department Total	74,032.65	69,599.29	15.67	4,449.03
10 - ASSESSING				
043 - MAPPING	1,000.00	0.00	0.00	1,000.00
044 - TRAINING/EXPENSES	350.00	265.00	0.00	85.00
045 - SUPPLIES/MISC	300.00	52.46	0.00	247.54
047 - ACCESSING RECORDS	1,000.00	1,146.00	0.00	-146.00
Department Total	2,650.00	1,463.46	0.00	1,186.54



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
13 - CAPITAL PROJECTS				
778 - OC FACILITY IMPROVE CAPIT	0.00	5,194.02	10,000.00	4,805.98
780 - AIRPORT PAVE REPAIR	86,922.22	99,883.92	2,558.00	-10,403.70
789 - AIRPORT FUEL PROJECT	277,885.68	312,561.71	270.36	-34,405.67
790 - GC PROJECTS	203,870.00	206,029.86	2,159.86	0.00
793 - GC CLUBHOUSE REPAIR	0.00	166.40	166.40	0.00
Department Total	568,677.90	623,835.91	15,154.62	-40,003.39
15 - CODE ENFORCEMENT				
061 - CEO SALARY	69,547.00	69,547.00	0.00	0.00
062 - VEHICLE ALLOWANCE	6,000.00	6,000.00	0.00	0.00
063 - PHONE/PAGER/SUPPLIES	850.00	897.26	0.00	-47.26
064 - EXPENSES/TRAINING	2,500.00	170.00	0.00	2,330.00
Department Total	78,897.00	76,614.26	0.00	2,282.74
16 - PLANNING BOARD				
081 - EXPENSES/LEGAL	800.00	75.00	0.00	725.00
083 - RECORDING FEES	600.00	360.00	0.00	240.00
084 - CONSULTANT FEE	1,200.00	1,700.00	0.00	-500.00
085 - CONSULTING FEE/INSPET. FEE	500.00	0.00	0.00	500.00
086 - AVCOG DUES	6,675.00	6,673.52	0.00	1.48
088 - SURFACE WATER MGT PLAN	10,000.00	2,493.99	0.00	7,506.01
Department Total	19,775.00	11,302.51	0.00	8,472.49
20 - SELECTMEN'S EXPENSES/DONATIONS				
121 - SEL DONATION	7,000.00	6,594.94	25.00	430.06
122 - MEETING RECORDS	1,000.00	1,020.00	0.00	-20.00
123 - OTHER MISC	3,000.00	0.00	0.00	3,000.00
Department Total	11,000.00	7,614.94	25.00	3,410.06
25 - POLICE DEPARTMENT				
141 - SALARY	63,323.00	63,323.00	0.00	0.00
142 - POLICE CAR	4,000.00	3,924.34	0.00	75.66
143 - PHONE RADIO	3,000.00	2,920.42	0.00	79.58
144 - SUPPLIES	1,532.00	651.00	0.00	881.00
146 - NEW EQUIPMENT	2,500.00	2,181.96	0.00	318.04
147 - TRAINING	2,500.00	4,081.51	0.00	-1,581.51
148 - ASSISTANT CHIEF	49,043.00	31,123.46	0.00	17,919.54
149 - MISC	1,200.00	226.75	0.00	973.25
151 - POLICE CAR RESERVE	25,166.00	9,918.00	0.00	15,248.00
152 - PD INCIDENTALS	6,077.00	2,720.30	0.00	3,356.70
Department Total	158,341.00	121,070.74	0.00	37,270.26



	Current Budget	Debits	Credits	Unexpended Balance
26 - COMMUNICATIONS CENTER				
161 - Communication CTR Operations	93,935.00	93,935.00	0.00	0.00
Department Total	93,935.00	93,935.00	0.00	0.00
30 - FIRE DEPARTMENT				
181 - FIRE CHIEF SALARY	24,251.00	24,251.00	0.00	0.00
182 - FD PAYROLL	30,000.00	32,029.11	572.86	-1,456.25
183 - NEW EQUIPMENT	10,000.00	10,036.70	0.00	-36.70
184 - FD EQUIP MAINT	17,930.00	18,088.13	0.00	-158.13
185 - TELEPHONE	1,700.00	1,626.05	0.00	73.95
186 - FD TRAINING	1,500.00	621.00	0.00	879.00
187 - NEW FD STATION	80,000.00	80,000.00	0.00	0.00
188 - MISC	1,000.00	907.00	0.00	93.00
Department Total	166,381.00	167,558.99	572.86	-605.13
31 - FIRE DEPT TRAINING CENTER				
200 - FIRE DEPARTMENT TRAINING CTR	3,000.00	2,453.83	0.00	546.17
210 - FIRE DEPARTMENT RESERVE	36,745.00	36,745.00	0.00	0.00
Department Total	39,745.00	39,198.83	0.00	546.17
33 - AMBULANCE SERVICE CONTRACT				
220 - AMBULANCE SERVICE CONTRACT	86,015.00	86,015.00	0.00	0.00
Department Total	86,015.00	86,015.00	0.00	0.00
35 - ANIMAL CONTROL				
241 - ANIMAL CTRL OFFICER	5,268.00	3,971.75	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	104.68	0.00	445.32
245 - TRAINING	200.00	0.00	0.00	200.00
Department Total	7,618.00	5,638.43	0.00	1,979.57
40 - INSURANCES				
261 - LAW ENFORCEMENT LIABILITY	4,200.00	3,542.00	0.00	658.00
262 - AVIATION INSURANCE	1,600.00	1,890.00	0.00	-290.00
263 - BONDS-TREASURER TAX COLLECTOR	500.00	456.00	0.00	44.00
264 - VEHICLE INSURANCE COVERAGE	5,500.00	5,835.00	0.00	-335.00
265 - MMA PUBLIC OFFICIALS LIABILITY	1,200.00	1,207.00	0.00	-7.00
267 - UMBRELLA COVERAGE/INLAND MARIN	17,000.00	16,202.00	0.00	798.00
270 - EMPLOYMENT PRACTICES INS	2,500.00	2,544.00	0.00	-44.00
271 - GENERAL LIABILITY INS	5,500.00	5,175.00	0.00	325.00
464 - STREET/HOUSE SIGNS	0.00	0.00	0.00	0.00
Department Total	38,000.00	36,851.00	0.00	1,149.00



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
45 - RECREATION PROGRAMS				
281 - DIRECTORS TRAVEL	1,600.00	1,578.96	0.00	21.04
282 - EDUCATION	1,200.00	920.50	0.00	279.50
283 - POOL OPERATIONS	34,576.00	33,940.05	0.00	635.95
284 - POOL REPAIR/EQUIPMENT	4,800.00	2,468.89	0.00	2,331.11
286 - SUMMER CAMP OPERATIONS	59,634.70	53,685.99	69.26	6,017.97
287 - SPORTS	9,050.00	8,421.83	0.00	628.17
288 - JULY FOURTH	8,400.00	7,518.88	0.00	881.12
289 - SPECIAL EVENTS/ACTIVITIES/MISC	1,400.00	556.01	0.00	843.99
290 - MOUNTAIN BIKE RACE	38,410.00	37,544.12	0.00	865.88
291 - RECREATION SCHOLARSHIP FUND	2,270.00	0.00	0.00	2,270.00
292 - ALDEN MACDONALD GOLF FUND	19,828.00	5,011.27	1,967.00	16,783.73
315 - EQUIPMENT REPAIR	0.00	206.14	206.14	0.00
386 - LIBRARY PUBLICITY	0.00	0.00	0.00	0.00
Department Total	181,168.70	151,852.64	2,242.40	31,558.46
46 - ANTI GRAVITY COMPLEX				
286 - SUMMER CAMP OPERATIONS	0.00	0.00	0.00	0.00
298 - MISC	400.00	400.00	0.00	0.00
299 - TRAMPOLINE PROJECT	1,000.00	1,000.00	0.00	0.00
300 - TOWN/CVA GRANT	3,055.00	2,550.00	0.00	505.00
301 - DIRECTOR'S SALARY	55,050.00	55,050.00	0.00	0.00
302 - PART-TIMERS SALARIES	42,366.00	44,219.29	843.40	-1,009.89
303 - CUSTODIAL CONTRACT	12,700.00	11,911.25	0.00	788.75
304 - ADVERTISING/POSTAGE	1,600.00	1,367.36	0.00	232.64
305 - HEATING	15,000.00	8,876.12	0.00	6,123.88
306 - ELECTRICITY	7,500.00	5,021.15	0.00	2,478.85
307 - SUPPLIES	7,200.00	4,942.82	0.00	2,257.18
308 - TELEPHONE	2,900.00	2,721.60	0.00	178.40
309 - PLOWING/MOWING	11,600.00	11,573.58	0.00	26.42
310 - TRASH REMOVAL	1,600.00	1,845.57	0.00	-245.57
311 - BUILDING MAINTENANCE/REPAIRS	11,000.00	8,285.85	0.00	2,714.15
312 - COMPUTER/COPIER	1,200.00	1,020.44	0.00	179.56
313 - SANITARY DISTRICT CHARGE	1,600.00	1,404.36	0.00	195.64
314 - INSURANCE	21,000.00	19,441.92	0.00	1,558.08
315 - EQUIPMENT REPAIR	6,000.00	1,663.47	0.00	4,336.53
316 - NEW EQUIPMENT	16,224.00	12,233.37	206.14	4,196.77
317 - EDUCATION	1,000.00	695.14	0.00	304.86
318 - PROGRAMS STAFFING	11,706.00	11,796.00	90.00	0.00
319 - CREDIT CARD MACHINE FEE'S	1,700.00	1,184.55	0.00	515.45
Department Total	233,401.00	209,203.84	1,139.54	25,336.70



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
47 - PLAYGROUND/POOL RESERVES				
320 - PLAYGROUND REPAIR RESERVE	1,000.00	1,000.00	0.00	0.00
321 - POOL RESERVE	4,000.00	4,000.00	0.00	0.00
323 - Town Park Capital Improvements	2,000.00	2,000.00	0.00	0.00
Department Total	7,000.00	7,000.00	0.00	0.00
50 - SNOWMOBILE TRAILS				
360 - SNOWMOBILE TRAILS	47,942.94	47,942.94	0.00	0.00
Department Total	47,942.94	47,942.94	0.00	0.00
51 - LIBRARY OPERATING/NEW LIBRARY				
371 - LIBRARIAN PAYROLL	42,091.00	42,091.00	0.00	0.00
372 - LIBRARIAN'S HELPER PAYROLL	2,600.00	1,190.00	0.00	1,410.00
373 - BOOKS/MAGAZINES/AUDIO	7,600.00	7,161.24	0.00	438.76
374 - COMPUTER/LIBRARY CONSULTS	1,000.00	827.94	0.00	172.06
375 - COMPUTERIZED CATALOG	440.00	878.00	0.00	-438.00
376 - FURNITURE/EQUIPMENT	1,000.00	1,525.00	0.00	-525.00
378 - TDS PHONES	836.00	897.44	0.00	-61.44
380 - LIBRARY BOARD INS	745.00	744.00	0.00	1.00
381 - PROFESSIONAL DEV/DUES	800.00	682.12	0.00	117.88
382 - SPECIAL EVENTS	2,500.00	2,977.98	0.00	-477.98
383 - POSTAGE/MISC	650.00	101.98	0.00	548.02
385 - SUPPLIES	1,500.00	1,493.96	0.00	6.04
386 - LIBRARY PUBLICITY	850.00	893.96	0.00	-43.96
387 - LIBRARY MILEAGE/MISC	400.00	259.09	0.00	140.91
413 - SUPPLIES	0.00	0.00	0.00	0.00
Department Total	63,012.00	61,723.71	0.00	1,288.29
52 - OUTDOOR CTR/BIKE TRAILS				
399 - BIKE TRAIL SIGNAGE	500.00	0.00	0.00	500.00
403 - MT BIKE TRAIL MAINTENANCE	7,000.00	7,697.03	289.20	-407.83
404 - SUGARLOAF MT BIKE TRAIL	15,000.00	0.00	0.00	15,000.00
405 - MT BIKE TRAIL PLANNING	12,429.00	3,343.37	134.87	9,220.50
407 - ANNUAL OPERATIONS	1,000.00	658.43	0.00	341.57
408 - CAMP. FIELD MT. BIKE TRAILS	74,696.00	11,305.75	15,428.60	78,818.85
409 - MOUNTAIN BIKE TRAILS	43,436.00	21,465.37	1,445.17	23,415.80
Department Total	154,061.00	44,469.95	17,297.84	126,888.89
53 - NARROW GAUGE PATHWAY				
410 - MAINTENANCE NARROW GAUGE PATHW	17,590.00	17,174.74	0.00	415.26
Department Total	17,590.00	17,174.74	0.00	415.26



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
54 - COMMUNITY BUILDING EXPENSES				
411 - CLEANING/JANITOR	8,450.00	6,428.50	0.00	2,021.50
412 - MAINTENANCE/REPAIRS	4,000.00	4,760.18	38.00	-722.18
413 - SUPPLIES	1,000.00	1,041.55	0.00	-41.55
414 - HEATING FUEL	4,000.00	3,891.40	0.00	108.60
415 - CMP ELECTRICITY	5,500.00	4,706.92	0.00	793.08
416 - SEWER FEES	350.00	238.68	0.00	111.32
417 - SECURITY SYSTEM, ETC	2,200.00	1,068.94	0.00	1,131.06
418 - Shoveling, Plowing, Mowing	1,800.00	2,071.63	0.00	-271.63
420 - COMMUNITY GARDEN - LIBRARY	0.00	271.30	0.00	-271.30
423 - AIRPORT SUMMER MAINTENANCE	0.00	0.00	0.00	0.00
455 - LIBRARY CAPITAL MAINTENANCE	4,689.50	4,689.50	0.00	0.00
Department Total	31,989.50	29,168.60	38.00	2,858.90
55 - AIRPORT OPERATIONS				
422 - AIRPORT PLOWING	15,800.00	15,925.00	0.00	-125.00
423 - AIRPORT SUMMER MAINTENANCE	4,000.00	2,681.00	0.00	1,319.00
425 - AIRPORT MISC	250.00	346.43	0.00	-96.43
426 - AIRPORT ELECTRIC	500.00	508.82	0.00	-8.82
427 - AIRPORT AWOS/ELEC	180.00	443.87	0.00	-263.87
429 - PHONE LINE, MISC EXPENSES	3,270.00	3,295.92	14.95	-10.97
430 - FUEL FARM FUEL	41,663.43	68,866.73	0.00	-27,203.30
Department Total	65,663.43	92,067.77	14.95	-26,389.39
60 - ROADS				
458 - STREET LIGHTS	1,600.00	1,606.38	0.00	-6.38
459 - SNOWMOBILE PARKING (BLACKFLY)	3,300.00	3,300.00	0.00	0.00
461 - ROAD PLOWING CONTRACTS	49,500.00	48,549.75	0.00	950.25
462 - SUMMER ROAD MAINTENANCE	3,000.00	2,609.79	0.00	390.21
463 - CLEAN-UP DAY	300.00	192.53	0.00	107.47
464 - STREET/HOUSE SIGNS	1,800.00	3,799.40	0.00	-1,999.40
465 - CARRIAGE ROAD	11,500.00	12,392.90	0.00	-892.90
466 - ROAD REPAIR	2,744.00	2,744.00	2,744.00	2,744.00
Department Total	73,744.00	75,194.75	2,744.00	1,293.25
65 - TOWN BUILDINGS AND GROUNDS				
481 - BUILDING REPAIRS/IMPROVEMENTS	15,775.00	3,549.85	0.00	12,225.15
482 - PARKS MAINTENANCE	15,020.00	12,967.41	0.00	2,052.59
483 - MISC.	300.00	0.00	0.00	300.00
Department Total	31,095.00	16,517.26	0.00	14,577.74
70 - TRANSPORTATION				
500 - TRANSPORTATION	140,860.00	140,860.00	0.00	0.00
Department Total	140,860.00	140,860.00	0.00	0.00



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
75 - TRANSFER STATION OPERATION				
520 - TRANSFER STATION PLOWING	10,333.00	10,032.50	0.00	300.50
521 - CONTRACT FOR OPERATIONS	42,060.00	42,950.16	0.00	-890.16
522 - TIPPING/HAULING FEES	103,000.00	111,078.58	0.00	-8,078.58
523 - STATION EXPENSES	34,241.00	22,171.87	0.00	12,069.13
524 - TIRE/METAL REMOVAL	2,500.00	2,296.00	0.00	204.00
525 - HAZARDOUS WASTE REMOVAL	2,800.00	1,380.50	0.00	1,419.50
526 - PERMIT/MISC	1,000.00	429.00	0.00	571.00
528 - ASH REMOVAL	10,000.00	5,818.11	0.00	4,181.89
Department Total	205,934.00	196,156.72	0.00	9,777.28
76 - RECYCLING PROGRAM				
541 - WASTE MGT CONTRACT	13,000.00	11,785.94	0.00	1,214.06
542 - PAYROLL	1,000.00	401.25	0.00	598.75
543 - TRUCK MAINTENANCE	5,126.50	4,326.50	0.00	800.00
544 - MISC	300.00	281.40	0.00	18.60
545 - RECYCLING EQUIPMENT	500.00	0.00	0.00	500.00
Department Total	19,926.50	16,795.09	0.00	3,131.41
80 - DEBT SERVICE				
581 - GOLF COURSE BOND #1	30,120.24	30,120.24	0.00	0.00
582 - GOLF COURSE BOND #2	32,555.46	32,555.46	0.00	0.00
583 - NEW TOWN LOT	24,038.00	24,038.30	0.00	-0.30
584 - AGC ROOF PRJ BOND	22,049.19	22,048.36	0.00	0.83
585 - NEW CLUBHOUSE BOND	60,454.16	60,453.77	0.00	0.39
586 - LADDER TRUCK BOND	57,000.00	56,999.60	0.00	0.40
587 - COMM CENTER BOND	9,850.90	9,851.21	0.00	-0.31
588 - CLUB HOUSE BOND # 2	11,925.00	11,924.27	0.00	0.73
589 - Outdoor Center Bond	99,936.00	99,935.84	0.00	0.16
590 - NEW LIBRARY BOND - LOAN	47,835.00	47,834.70	0.00	0.30
600 - LOAN INTEREST	95,057.14	95,056.28	0.00	0.86
Department Total	490,821.09	490,818.03	0.00	3.06
85 - EMPLOYEE BENEFITS				
601 - SOCIAL SECURITY	46,500.00	46,295.53	3,315.20	3,519.67
602 - MMEHT	109,000.00	102,799.28	0.00	6,200.72
603 - MAINE STATE RETIREMENT SYSTEM	26,235.41	28,386.07	2,048.53	-102.13
604 - WORKERS COMPENSATION	14,853.00	14,908.24	1,280.48	1,225.24
606 - SELF-FUNDED UNEMPLOYMENT	2,554.96	0.00	0.00	2,554.96
607 - HEALTH REIMBURSEMENT ACCOUNT	400.00	385.00	0.00	15.00
Department Total	199,543.37	192,774.12	6,644.21	13,413.46



	<i>Current Budget</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
90 - UNCLASSIFIED ACCOUNTS				
617 - OVERLAY	94,542.95	1,014.00	0.00	93,528.95
619 - CLUBHOUSE REPAIR	5,000.00	11,255.47	6,255.47	0.00
620 - FLAGSTAFF AREA BUSINESS ASSOC	6,000.00	6,000.00	0.00	0.00
621 - INFORMATION CENTER	23,250.00	5,936.29	0.00	17,313.71
622 - SKI CLUB SCHOLARSHIPS	12,000.00	12,000.00	0.00	0.00
623 - SCHOLARSHIP	28,060.00	18,600.00	1,000.00	10,460.00
624 - PUBLIC LOTS	7,333.45	66,162.92	58,829.47	0.00
629 - CABLE FRANCHISE	6,250.87	6,250.87	0.00	0.00
630 - CHRISTMAS LIGHTING	1,200.00	345.43	0.00	854.57
631 - CEMETERY	4,594.00	3,445.32	0.00	1,148.68
634 - GOLF COURSE REPAIR RESERVE	10,000.00	10,000.00	0.00	0.00
635 - FRANKLIN COUNTY TAX	690,000.00	689,255.25	0.00	744.75
641 - FINANCIAL ASSISTANCE	1,000.00	0.00	0.00	1,000.00
642 - SHOOTING RANGER BERM	0.00	0.00	10,000.00	10,000.00
648 - BLACK FLY PROJECT	1,072.00	1,072.00	0.00	0.00
651 - ATV CLUB	0.00	10,100.94	10,101.00	0.06
652 - NEW EVENTS	2,000.00	0.00	0.00	2,000.00
653 - HUTS & TRAILS	27,282.00	0.00	0.00	27,282.00
657 - FISH STOCKING AT OC	300.00	600.00	300.00	0.00
659 - TRAP SHOOT RANGE	15,000.00	0.00	0.00	15,000.00
661 - NEW TRAFFIC MESSAGE BOARD	14,800.00	13,900.00	0.00	900.00
662 - OC DOCK AT POND	10,161.08	10,355.59	0.00	-194.51
663 - GENERATOR FOR AGC	25,000.00	0.00	0.00	25,000.00
664 - TOWN OFFICE EXPANSION RES	15,000.00	15,000.00	0.00	0.00
665 - HEATING PRJ COMM BUILDING	23,214.00	23,214.00	0.00	0.00
671 - FLOOD NARROW GAUGE	71,298.40	75,818.59	4,520.19	0.00
672 - NEW BRIDGE ENGINEERING FLOOD	20,000.00	0.00	0.00	20,000.00
676 - CVALLEYNETWORK.ORG	2,000.00	2,000.00	0.00	0.00
Department Total	1,116,358.75	982,326.67	91,006.13	225,038.21
92 - RECREATION ENDOWMENT EXPENSES				
651 - ATV CLUB	4,057.00	4,057.00	0.00	0.00
658 - ECONOMIC DEVELOPMENT	39,302.00	16,615.83	0.00	22,686.17
660 - WINTERSTICK ECON GRANT	46,195.00	46,195.34	0.00	-0.34
925 - REC ENDOWMENT FUND	0.00	0.00	0.00	0.00
Department Total	89,554.00	66,868.17	0.00	22,685.83
1 - EXPENSE				
925 - REC ENDOWMENT FUND	50,000.00	50,000.00	0.00	0.00
Department Total	50,000.00	50,000.00	0.00	0.00
Final Totals	5,345,459.83	5,107,897.22	136,895.22	374,457.83



Proven Expertise and Integrity

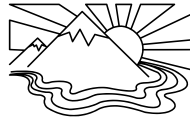
February 16, 2018

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, 2017. The following schedules have been excerpted from the 2017 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town. Included herein are:

Independent Auditors' Report

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



Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances Nonmajor
Capital Projects Funds

Schedule H

Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances Nonmajor
Permanent Funds

Schedule J

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, 2017, and the related notes to the financial statements, which collectively comprise the Town of Carrabassett Valley, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Carrabassett Valley, Maine as of December 31, 2017, 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.

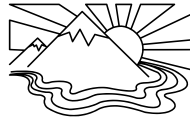
Other Matters

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 14, 2018, 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

Buxton, Maine
February 16, 2018



STATEMENT A

TOWN OF CARRABASSETT VALLEY, MAINE

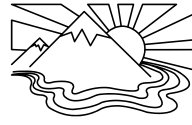
STATEMENT OF NET POSITION
DECEMBER 31, 2017

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,708,549
Investments	1,589,947
Accounts receivable (net of allowance for uncollectibles):	
Taxes	115,347
Liens	11,112
Total current assets	<u>4,438,140</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,799,472
Depreciable assets, net of accumulated depreciation	7,831,620
Total noncurrent assets	<u>9,631,092</u>
TOTAL ASSETS	<u>14,069,232</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	112,085
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>112,085</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 14,181,317</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 31,604
Escrows	5,300
Current portion of long-term obligations	410,660
Total current liabilities	<u>447,564</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	3,279,463
Net pension liability	237,428
Total noncurrent liabilities	<u>3,516,891</u>
TOTAL LIABILITIES	<u>3,964,455</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	108
Deferred inflows related to pensions	127,337
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>127,445</u>
NET POSITION	
Net investment in capital assets	5,940,969
Restricted for:	
General fund	1,156,027
Special revenue funds	81,485
Capital projects funds	12,410
Permanent funds - nonspendable	2,294
Permanent funds	97,272
Unrestricted	2,798,960
TOTAL NET POSITION	<u>10,089,417</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 14,181,317</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, 2017

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities
Governmental activities:					
General government	\$ 322,060	\$ 11,942	\$ -	\$ -	(310,118)
Public safety	423,106	9,558	24,262	-	(389,286)
Insurance	36,851	-	-	-	(36,851)
Public works	72,450	-	2,500	-	(69,950)
Transportation	140,860	-	-	-	(140,860)
Recreation	597,692	222,554	1,168	-	(373,970)
Solid waste/recycling	232,490	1,611	-	-	(230,879)
Employee benefits	186,130	-	-	-	(186,130)
Education	721,451	-	-	-	(721,451)
County tax	689,255	-	-	-	(689,255)
Unclassified	503,068	65,690	-	-	(437,378)
Unallocated depreciation (Note 4)*	52,395	-	-	-	(52,395)
Interest on long-term debt	133,448	144,435	-	-	10,987
Total government	<u>\$ 4,111,256</u>	<u>\$ 455,790</u>	<u>\$ 27,930</u>	<u>\$ -</u>	<u>(3,627,536)</u>

* 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, 2017

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,627,536)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	3,473,230
Excise taxes	186,530
Grants and contributions not restricted to specific programs	521,220
Other revenues	<u>127,969</u>
Total general revenues	<u>4,308,949</u>
Change in net position	681,413
Net position - January 1	<u>9,408,004</u>
Net position - December 31	<u><u>\$ 10,089,417</u></u>

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



STATEMENT C
TOWN OF CARRABASSETT VALLEY, MAINE
BALANCE SHEET GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,631,560	\$ 76,989	\$ 2,708,549
Investments	383,801	1,206,146	1,589,947
Accounts receivable (net of allowance for uncollectibles):			
Taxes	115,347	-	115,347
Liens	11,112	-	11,112
Other	13,185	-	13,185
Due from other funds	60,359	238,660	299,019
TOTAL ASSETS	<u>\$ 3,215,364</u>	<u>\$ 1,521,795</u>	<u>\$ 4,737,159</u>
LIABILITIES			
Accounts payable	\$ 31,604	\$ -	\$ 31,604
Escrows	5,300	-	5,300
Due to other funds	238,660	60,359	299,019
TOTAL LIABILITIES	<u>275,564</u>	<u>60,359</u>	<u>335,923</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	108	-	108
Deferred taxes	78,490	-	78,490
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>78,598</u>	<u>-</u>	<u>78,598</u>
FUND BALANCES			
Nonspendable	-	2,294	2,294
Restricted	1,156,027	191,167	1,347,194
Committed	306,606	1,310,211	1,616,817
Assigned	-	-	-
Unassigned	1,398,569	(42,236)	1,356,333
TOTAL FUND BALANCES	<u>2,861,202</u>	<u>1,461,436</u>	<u>4,322,638</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,215,364</u>	<u>\$ 1,521,795</u>	<u>\$ 4,737,159</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, 2017

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 3,463,804	\$ -	\$ 3,463,804
Excise taxes	186,530	-	186,530
Intergovernmental	180,807	368,343	549,150
Charges for services	455,790	-	455,790
Other	57,500	70,469	127,969
TOTAL REVENUES	4,344,431	438,812	4,783,243
EXPENDITURES			
Current:			
General government	310,387	-	310,387
Public safety	396,099	-	396,099
Insurance	36,851	-	36,851
Public works	72,450	-	72,450
Transportation	140,860	-	140,860
Recreation	508,926	-	508,926
Solid waste/recycling	212,952	-	212,952
Employee benefits	186,130	-	186,130
Education	721,451	-	721,451
County tax	689,255	-	689,255
Unclassified	377,372	2,744	380,116
Debt service:			
Principal	357,370	-	357,370
Interest	133,448	-	133,448
Capital outlay	-	673,103	673,103
TOTAL EXPENDITURES	4,143,551	675,847	4,819,398
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	200,880	(237,035)	(36,155)
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	200,000	200,000
Transfers in	-	240,635	240,635
Transfers (out)	(228,767)	(11,868)	(240,635)
TOTAL OTHER FINANCING SOURCES (USES)	(228,767)	428,767	200,000
NET CHANGE IN FUND BALANCES	(27,887)	191,732	163,845
FUND BALANCES - JANUARY 1	2,889,089	1,269,704	4,158,793
FUND BALANCES - DECEMBER 31	\$ 2,861,202	\$ 1,461,436	\$ 4,322,638

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, 2017

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1	\$ 2,889,089	\$ 2,889,089	\$ 2,889,089	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,474,325	3,474,325	3,463,804	(10,521)
Excise taxes	147,600	147,600	186,530	38,930
Intergovernmental	35,930	181,964	180,807	(1,157)
Charges for services	150,500	465,396	455,790	(9,606)
Interest on investments/taxes	14,000	16,470	16,110	(360)
Other revenues	-	30,969	41,390	10,421
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>6,711,444</u>	<u>7,205,813</u>	<u>7,233,520</u>	<u>27,707</u>
Charges to Appropriations (Outflows):				
General government	324,074	330,557	310,387	20,170
Public safety	411,015	435,290	396,099	39,191
Insurance	38,000	38,000	36,851	1,149
Public works	71,000	71,000	72,450	(1,450)
Transportation	140,860	140,860	140,860	-
Recreation	334,642	591,367	508,926	82,441
Solid waste/recycling	209,793	225,860	212,952	12,908
Employee benefits	198,600	199,543	186,130	13,413
Education	623,525	1,877,478	721,451	1,156,027
County tax	690,000	690,000	689,255	745
Unclassified/assigned	341,739	708,446	377,372	331,074
Debt service:				
Principal	229,497	357,370	357,370	-
Interest	93,865	133,451	133,448	3
Transfers to other funds	215,745	228,767	228,767	-
Total Charges to Appropriation	<u>3,922,355</u>	<u>6,027,989</u>	<u>4,372,318</u>	<u>1,655,671</u>
Budgetary Fund Balance, December 31	<u>\$ 2,789,089</u>	<u>\$ 1,177,824</u>	<u>\$ 2,861,202</u>	<u>\$ 1,683,378</u>
Utilization of unassigned fund balance	\$ 100,000	\$ 220,464	\$ -	\$ (220,464)
Utilization of committed fund balance	-	236,848	-	(236,848)
Utilization of restricted fund balance	-	1,253,953	-	(1,253,953)
	<u>\$ 100,000</u>	<u>\$ 1,711,265</u>	<u>\$ -</u>	<u>\$ (1,711,265)</u>

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



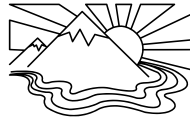
SCHEDULE A

TOWN OF CARRABASSETT VALLEY, MAINE

BUDGETARY COMPARISON SCHEDULE BUDGETARY BASIS
 BUDGET AND ACTUAL GENERAL FUND REVENUES
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Budget Adjustments/ Receipts	Final Budget	Actual	Variance Positive (Negative)
REVENUES					
General tax revenues:					
Property taxes	\$ 3,474,325	\$ -	\$ 3,474,325	\$ 3,463,804	\$ (10,521)
Vehicle excise taxes	145,000	-	145,000	183,538	38,538
Boat excise taxes	1,400	-	1,400	1,822	422
Airport excise taxes	1,200	-	1,200	1,170	(30)
Intergovernmental revenues:					
State revenue sharing	10,000	-	10,000	10,635	635
Homestead exemption	7,930	-	7,930	7,099	(831)
Police department grant	-	-	-	200	200
Junior golf grant	-	1,168	1,168	1,168	-
Tree growth	18,000	7,333	25,333	24,062	(1,271)
Economic development grant	-	85,497	85,497	85,497	-
Snowmobile grant/reimbursement	-	26,943	26,943	26,943	-
Mountain bike grants	-	2,500	2,500	2,500	-
Airport grants	-	16,803	16,803	16,803	-
Other	-	5,790	5,790	5,900	110
Charges for services:					
Cable franchise fees	25,000	6,251	31,251	20,836	(10,415)
Pool fees	3,500	-	3,500	4,320	820
CVA rec. facility cost sharing	28,000	11,024	39,024	35,822	(3,202)
Recreation facility fees	36,000	-	36,000	59,409	23,409
Other rec. program fees	36,000	14,406	50,406	27,908	(22,498)
Outdoor adventure camp	-	42,685	42,685	42,685	-
Town fees	4,500	-	4,500	5,994	1,494
Building permits	3,000	-	3,000	2,542	(458)
Plumbing permits	3,000	-	3,000	2,767	(233)
Ambulance service rent	9,000	-	9,000	9,558	558
Transfer station	1,500	-	1,500	1,611	111
Lease payment - Sugarloaf Mtn.	-	144,435	144,435	144,435	-
Mountain bike race	-	51,410	51,410	51,410	-
Library/comm. bldg. income	1,000	18,825	19,825	19,794	(31)
Bike trail revenue	-	1,000	1,000	1,000	-
Airport fuel sales	-	24,860	24,860	25,060	200
Other	-	-	-	639	639
Investment income:					
Investment income, net of unrealized gains/(losses)	5,000	2,470	7,470	6,815	(655)
Interest/fees on taxes	9,000	-	9,000	9,295	295
Other income:					
Police department	-	6,077	6,077	6,077	-
AGC new equipment	-	3,000	3,000	3,000	-
Shooting ranger	-	-	-	10,000	10,000
Sugarloaf	-	10,450	10,450	10,450	-
Other	-	11,442	11,442	11,863	421
Transfers from other funds	-	-	-	-	-
Total revenues	\$ 3,822,355	\$ 494,369	\$ 4,316,724	\$ 4,344,431	\$ 27,707

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

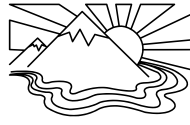


SCHEDULE B

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
General government:					
Officers' salaries	\$ 144,202	\$ -	\$ 144,202	\$ 143,833	\$ 369
Town operating expenses	67,550	6,483	74,033	69,584	4,449
Assessing	2,650	-	2,650	1,463	1,187
Code enforcement	78,897	-	78,897	76,614	2,283
Planning board	19,775	-	19,775	11,303	8,472
Selectmens' contingency	11,000	-	11,000	7,590	3,410
Total	324,074	6,483	330,557	310,387	20,170
Public safety:					
Police department	134,066	24,275	158,341	121,071	37,270
Communications center	93,935	-	93,935	93,935	-
Fire department	86,381	-	86,381	86,986	(605)
Fire department training	3,000	-	3,000	2,454	546
Ambulance	86,015	-	86,015	86,015	-
Animal control	7,618	-	7,618	5,638	1,980
Total	411,015	24,275	435,290	396,099	39,191
Insurance:					
Property/casualty/other	38,000	-	38,000	36,851	1,149
Total	38,000	-	38,000	36,851	1,149
Public works:					
Town roads	71,000	-	71,000	72,450	(1,450)
Total	71,000	-	71,000	72,450	(1,450)

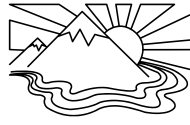


SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Transportation:					
Valley/mountain shuttle	140,860	-	140,860	140,860	-
Total	140,860	-	140,860	140,860	-
Recreation:					
Anti-gravity complex	204,016	29,385	233,401	208,064	25,337
Recreation programs	70,326	110,843	181,169	149,610	31,559
Snowmobile trails	21,000	26,943	47,943	47,943	-
Ski club	12,000	-	12,000	12,000	-
Recreation endowment	-	89,554	89,554	66,868	22,686
Community building	27,300	-	27,300	24,441	2,859
Total	334,642	256,725	591,367	508,926	82,441
Solid waste/recycling:					
Transfer station	194,193	11,741	205,934	196,157	9,777
Recycling	15,600	4,326	19,926	16,795	3,131
Total	209,793	16,067	225,860	212,952	12,908
Employee benefits:					
Health insurance/retirement	135,400	235	135,635	129,522	6,113
Taxes/workers comp	63,200	708	63,908	56,608	7,300
Total	198,600	943	199,543	186,130	13,413

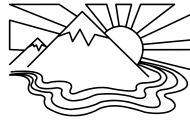


SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Unclassified/assigned:					
Buildings and grounds	24,820	6,275	31,095	16,517	14,578
Airport	24,000	41,663	65,663	92,053	(26,390)
Library operations	61,876	1,136	63,012	61,724	1,288
Narrow Gauge Pathway	10,000	7,590	17,590	17,175	415
Information center	16,000	7,250	23,250	5,936	17,314
Scholarship fund	12,000	16,060	28,060	17,600	10,460
Christmas lighting	1,200	-	1,200	345	855
Cemetery	3,500	1,094	4,594	3,445	1,149
Touring center	35,000	119,061	154,061	27,172	126,889
Flagstaff Area Business Assoc.	6,000	-	6,000	6,000	-
New events	-	2,000	2,000	-	2,000
Overlay	94,543	-	94,543	1,014	93,529
Black fly project	-	1,072	1,072	1,072	-
Financial assistance	1,000	-	1,000	-	1,000
Cvalley Network.Org	2,000	-	2,000	2,000	-
Huts & Trails parking lot	-	27,282	27,282	-	27,282
Fish stocking at OC	-	300	300	300	-
Trap shooting range	-	15,000	15,000	-	15,000
New traffic message board	14,800	-	14,800	13,900	900
OC dock at pond	10,000	161	10,161	10,356	(195)
Generator for AGC	25,000	-	25,000	-	25,000
Heating project community building	-	23,214	23,214	23,214	-
Flood Narrow Gauge	-	71,298	71,298	71,298	-
New bridge engineering flood	-	20,000	20,000	-	20,000
Cable franchise	-	6,251	6,251	6,251	-
Total	341,739	366,707	708,446	377,372	331,074



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Education	623,525	1,253,953	1,877,478	721,451	1,156,027
County tax	690,000	-	690,000	689,255	745
Debt service:					
Principal	229,497	127,873	357,370	357,370	-
Interest	93,865	39,586	133,451	133,448	3
Total	323,362	167,459	490,821	490,818	3
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	36,745	-	36,745	36,745	-
Recreational endowment	50,000	-	50,000	50,000	-
Outdoor center	-	-	-	-	-
New Mt. fire station	80,000	-	80,000	80,000	-
Library building reserve	4,000	689	4,689	4,689	-
Golf club house reserve	5,000	-	5,000	5,000	-
Public lot reserve	-	7,333	7,333	7,333	-
Pool reserve	4,000	-	4,000	4,000	-
School bus	13,000	-	13,000	13,000	-
Town office expansion	15,000	-	15,000	15,000	-
Total	215,745	13,022	228,767	228,767	-
TOTAL EXPENDITURES	\$ 3,922,355	\$ 2,105,634	\$ 6,027,989	\$ 4,372,318	\$ 1,655,671

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, 2017

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 8,912	\$ 62,145	\$ 5,932	\$ 76,989
Investments	139,631	973,581	92,934	1,206,146
Due from other funds	792	237,168	700	238,660
TOTAL ASSETS	<u>\$ 149,335</u>	<u>\$ 1,272,894</u>	<u>\$ 99,566</u>	<u>\$ 1,521,795</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	60,359	-	60,359
TOTAL LIABILITIES	<u>-</u>	<u>60,359</u>	<u>-</u>	<u>60,359</u>
FUND BALANCES				
Nonspendable	-	-	2,294	2,294
Restricted	81,485	12,410	97,272	191,167
Committed	67,850	1,242,361	-	1,310,211
Assigned	-	-	-	-
Unassigned	-	(42,236)	-	(42,236)
TOTAL FUND BALANCES	<u>149,335</u>	<u>1,212,535</u>	<u>99,566</u>	<u>1,461,436</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 149,335</u>	<u>\$ 1,272,894</u>	<u>\$ 99,566</u>	<u>\$ 1,521,795</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, 2017

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 3,536	\$ 364,807	\$ -	\$ 368,343
Investment income, net of unrealized gains/(losses)	672	4,311	455	5,438
Other	-	64,331	700	65,031
TOTAL REVENUES	<u>4,208</u>	<u>433,449</u>	<u>1,155</u>	<u>438,812</u>
EXPENDITURES				
Capital outlay	-	673,103	-	673,103
TOTAL EXPENDITURES	<u>2,744</u>	<u>673,103</u>	<u>-</u>	<u>675,847</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,464</u>	<u>(239,654)</u>	<u>1,155</u>	<u>(237,035)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	200,000	-	200,000
Transfers in	-	240,635	-	240,635
Transfers (out)	-	(11,868)	-	(11,868)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>428,767</u>	<u>-</u>	<u>428,767</u>
NET CHANGE IN FUND BALANCES	1,464	189,113	1,155	191,732
FUND BALANCES - JANUARY 1	<u>147,871</u>	<u>1,023,422</u>	<u>98,411</u>	<u>1,269,704</u>
FUND BALANCES - DECEMBER 31	<u>\$ 149,335</u>	<u>\$ 1,212,535</u>	<u>\$ 99,566</u>	<u>\$ 1,461,436</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, 2017

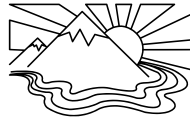
	Highway Fund	Scholarship Fund	Town Land	Total
REVENUES				
Intergovernmental	\$ 3,536	\$ -	\$ -	\$ 3,536
Investment income, net of unrealized gains/(losses)	101	375	196	672
TOTAL REVENUES	<u>3,637</u>	<u>375</u>	<u>196</u>	<u>4,208</u>
EXPENDITURES				
Other	2,744	-	-	2,744
TOTAL EXPENDITURES	<u>2,744</u>	<u>-</u>	<u>-</u>	<u>2,744</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>893</u>	<u>375</u>	<u>196</u>	<u>1,464</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	893	375	196	1,464
FUND BALANCES - JANUARY 1	<u>22,889</u>	<u>81,110</u>	<u>43,872</u>	<u>147,871</u>
FUND BALANCES - DECEMBER 31	<u>\$ 23,782</u>	<u>\$ 81,485</u>	<u>\$ 44,068</u>	<u>\$ 149,335</u>

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

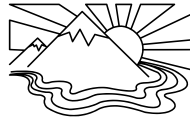
SCHEDULE H

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, 2017



	Golf Course Repair	Solid Waste Reserve	Carriage Road	Airport Paving/Clearing	Town Office Expansion	New Mt. Fire Station Reserve	Town Park Capital Improvements
REVENUES							
Intergovernmental	\$ -	\$ -	\$ -	\$ 86,922	\$ -	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	275	15	219	-	-	159	27
Other	3,870	-	-	2,558	-	-	-
TOTAL REVENUES	4,145	15	219	89,480	-	159	27
EXPENDITURES							
Capital outlay	206,030	-	-	99,883	-	-	-
TOTAL EXPENDITURES	206,030	-	-	99,883	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(201,885)	15	219	(10,403)	-	159	27
OTHER FINANCING SOURCES (USES)							
Bond proceeds	200,000	-	-	-	-	-	-
Transfers in	10,000	-	-	2,109	15,000	80,000	2,000
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	210,000	-	-	2,109	15,000	80,000	2,000
NET CHANGE IN FUND BALANCES (DEFICITS)	8,115	15	219	(8,294)	15,000	80,159	2,027
FUND BALANCES (DEFICITS) - JANUARY 1	55,468	3,167	47,118	-	-	50,000	6,502
FUND BALANCES (DEFICITS) - DECEMBER 31	\$ 63,583	\$ 3,182	\$ 47,337	\$ (8,294)	\$ 15,000	\$ 130,159	\$ 8,529

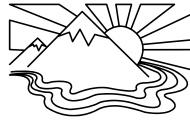


SCHEDULE H (CONTINUED)

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, 2017

	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)	1,353	997	45	41	267	39	50
Other	12,453	-	-	-	10,000	1,300	-
TOTAL REVENUES	13,806	997	45	41	10,267	1,339	50
EXPENDITURES							
Capital outlay	35,369	-	-	-	5,194	-	-
TOTAL EXPENDITURES	35,369	-	-	-	5,194	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(21,563)	997	45	41	5,073	1,339	50
OTHER FINANCING SOURCES (USES)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	50,000	36,745	-	13,000	-	1,300	-
Transfers (out)	-	-	(10,568)	-	-	-	(1,300)
TOTAL OTHER FINANCING SOURCES (USES)	50,000	36,745	(10,568)	13,000	-	1,300	(1,300)
NET CHANGE IN FUND BALANCES (DEFICITS)	28,437	37,742	(10,523)	13,041	5,073	2,639	(1,250)
FUND BALANCES (DEFICITS) - JANUARY 1	285,741	226,120	10,523	13,000	59,609	9,771	10,011
FUND BALANCES (DEFICITS) - DECEMBER 31	\$ 314,178	\$ 263,862	\$ -	\$ 26,041	\$ 64,682	\$ 12,410	\$ 8,761



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, 2017

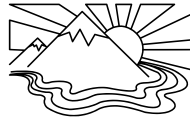
	Airport Fuel Project	Golf Course Clubhouse	Library Building Reserve	Public Lot Reserve	Pool Reserve	Playground Equipment	Total
REVENUES							
Intergovernmental	\$ 277,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,807
Investment income, net of unrealized gains/(losses)	-	47	13	728	-	36	4,311
Other	-	-	-	34,150	-	-	64,331
TOTAL REVENUES	<u>277,885</u>	<u>47</u>	<u>13</u>	<u>34,878</u>	<u>-</u>	<u>36</u>	<u>433,449</u>
EXPENDITURES							
Capital outlay	312,291	11,255	3,081	-	-	-	673,103
TOTAL EXPENDITURES	<u>312,291</u>	<u>11,255</u>	<u>3,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>673,103</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(34,406)</u>	<u>(11,208)</u>	<u>(3,068)</u>	<u>34,878</u>	<u>-</u>	<u>36</u>	<u>(239,654)</u>
OTHER FINANCING SOURCES (USES)							
Bond proceeds	-	-	-	-	-	-	200,000
Transfers in	8,459	5,000	4,689	7,333	4,000	1,000	240,635
Transfers (out)	-	-	-	-	-	-	(11,868)
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,459</u>	<u>5,000</u>	<u>4,689</u>	<u>7,333</u>	<u>4,000</u>	<u>1,000</u>	<u>428,767</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>(25,947)</u>	<u>(6,208)</u>	<u>1,621</u>	<u>42,211</u>	<u>4,000</u>	<u>1,036</u>	<u>189,113</u>
FUND BALANCES (DEFICITS) - JANUARY 1	<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>
FUND BALANCES (DEFICITS) - DECEMBER 31	<u>\$ (33,942)</u>	<u>\$ 7,126</u>	<u>\$ 5,623</u>	<u>\$ 271,134</u>	<u>\$ 4,000</u>	<u>\$ 9,164</u>	<u>\$ 1,212,535</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, 2017

	MacDonald Golf Trust	Cemetery Fund	Total
REVENUES			
Investment income, net of unrealized gains/ (losses)	\$ 422	\$ 33	\$ 455
Other income	-	700	700
TOTAL REVENUES	<u>422</u>	<u>733</u>	<u>1,155</u>
EXPENDITURES			
Program expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>422</u>	<u>733</u>	<u>1,155</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	422	733	1,155
FUND BALANCES - JANUARY 1	<u>91,097</u>	<u>7,314</u>	<u>98,411</u>
FUND BALANCES - DECEMBER 31	<u>\$ 91,519</u>	<u>\$ 8,047</u>	<u>\$ 99,566</u>



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