

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

For the Fiscal Year 2018

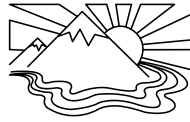


**Wednesday, March 13, 2019**

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



*This picture and the cover photo of the Town's new Campbell Field Trail Bridge were taken by Sam Trafton of Maine Drone Imaging*



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# 2018 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](http://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](http://www.king.senate.gov)

## REPRESENTATIVE TO CONGRESS

### **Jared Golden • DISTRICT # 2**

179 Lisbon St., Lewiston, ME 04240  
1208 Longworth House Office Building, Washington DC 20515  
Maine: 207-241-6767 · Washington D.C. 202-225-6306  
<https://golden.house.gov/>

## STATE SENATOR

### **Russell Black • DISTRICT # 17**

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

## STATE REPRESENTATIVE

### **Thomas H. 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 · Augusta: 207-827-1440 · Washington D.C. 1-800-423-2900  
[Thomas.Skolfield@legislature.maine.gov](mailto:Thomas.Skolfield@legislature.maine.gov)



# 2018 TOWN OFFICERS

## ELECTED OFFICIALS

### **BOARD OF SELECTMEN**

Robert Luce, Chair-2019 • John Beaupre-2021 • Lloyd Cuttler-2019  
Karen Campbell-2021 • Jay Reynolds-2020

### **SCHOOL COMMITTEE**

Earle Morse/Deirdre Frey-2020 • Danielle London-2021 • Kimberly Kearing-2020  
Stephen Arner, Chair-2019 • Jennifer McCormack-2019

### **SANITARY DISTRICT**

#### SANITARY DISTRICT

Carl Demshar-2019 • Neal Trask-2019 • Richard Smith -2021  
Stephen Pierce-2021 • Robert Briggs-2020

### **MODERATOR**

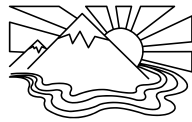
Robert Briggs

## 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..... CHRISTOPHER PARKS  
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..... CV POLICE DEPT.  
HEALTH OFFICER ..... JENNIFER MCCORMACK  
SECRETARY TO THE BOARD OF SELECTMEN & PLANNING BOARD ..... LYNN SCHNORR

### **BALLOT CLERKS**

Democrats: Bonita Stagers, Michele Cota, Joyce Demshar, Lisa Sleight  
Republicans: Nancy Fowler, Janice Mildram, Deborah Lander, Janice Tingley  
Green Independent: Larry Hanson



# APPOINTED BOARDS AND COMMITTEES

## PLANNING BOARD

David Corrow.....	2019
Thomas Bird.....	2019
James McCormack .....	2019
Raleigh Ehrlenbach 1st Alternate.....	2019
Alan Sleight .....	2020
Deirdre Frey.....	2020
Peter W. Smith.....	2021
Brian Demshar .....	2021
Timothy Flight 2nd Alternate.....	2021

## BOARD OF APPEALS

Courtney Knapp.....	2019
Vacancy.....	2020
Vacancy .....	2020
Stan Tingley.....	2021
Carl Demshar.....	2021

## RECREATION COMMITTEE

Cathy Wilson.....	2019
Robert Healey .....	2019
Robert Duport.....	2020
Carl Demshar.....	2020
Elizabeth Stefany .....	2021
Karen Campbell .....	2021

## CARRABASSETT VALLEY PUBLIC LIBRARY: BOARD OF DIRECTORS

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
Jean Keith.....	2021
Louise Chase .....	2021
Peggy Bishop.....	2021
Joyce Demshar .....	2021
Robert Briggs.....	2021
Timothy Flight.....	2021

## BUDGET COMMITTEE

Neal Trask.....	2019
Robert Luce .....	2019
Lloyd Cuttler.....	2019
Paul Fritzon.....	2019
Robert Briggs.....	2020
Carl Demshar.....	2020
John F. Reynolds .....	2020
Samuel Punderson .....	2020
John Beaupre.....	2021
John McCatherin.....	2021
Stephen Pierce.....	2021
Brian Demshar .....	2021

## BOARD OF ASSESSMENT REVIEW

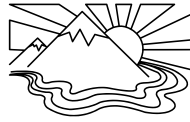
Wendy Glenn.....	2019
Deborah Pierce .....	2020
Reginald Gordon.....	2020

## AIRPORT ADVISORY COMMITTEE

Lloyd Cuttler.....	2019
Sam Punderson .....	2019
Sawyer Fahy.....	2019
Peter Gorman.....	2020
Thomas Andrie .....	2020
Tom Wallace.....	2020
Thomas Fahy .....	2021
Larry Hanson.....	2021

## GOLF COURSE GREENS COMMITTEE

John Beaupre.....	2019
Zachary Zondlo.....	2019
Peter Webber.....	2019
Stephen Pierce.....	2020
Carl Demshar.....	2020
Bob Tgettis.....	2021
Tom Taber.....	2021
Karl Strand.....	2021



**TOWN PUBLIC LOT - FORESTRY COMMITTEE**

Jay Reynolds • Bob Carleton • Mark Leathers • 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](http://www.carrabassettvalley.org)

**TOWN OF CARRABASSETT VALLEY TELEPHONE NUMBERS**

EMERGENCY .....	911
TOWN OFFICE.....	235-2645 or 235-2646
TOWN OFFICE FAX.....	235-2825
POLICE DEPARTMENT .....	237-3200
FIRE DEPARTMENT .....	235-2991
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 .....	<a href="mailto:towncvtm@roadrunner.com">towncvtm@roadrunner.com</a>
TOWN CLERK/TAX COLLECTOR .....	<a href="mailto:townofcv@roadrunner.com">townofcv@roadrunner.com</a>
TREASURER.....	<a href="mailto:towncvtax@roadrunner.com">towncvtax@roadrunner.com</a>
CODE ENFORCEMENT .....	<a href="mailto:cvceo@roadrunner.com">cvceo@roadrunner.com</a>
ASSESSOR .....	<a href="mailto:towncvbg@roadrunner.com">towncvbg@roadrunner.com</a>
POLICE DEPARTMENT .....	<a href="mailto:mlopez@sugarloaf.com">mlopez@sugarloaf.com</a>
RECREATION DEPARTMENT .....	<a href="mailto:dbowker3@roadrunner.com">dbowker3@roadrunner.com</a>
FIRE DEPARTMENT .....	<a href="mailto:courtknapp@roadrunner.com">courtknapp@roadrunner.com</a>
LIBRARY .....	<a href="mailto:adebiase@carrabassett.lib.me.us">adebiase@carrabassett.lib.me.us</a>



SUSAN M. COLLINS  
MAINE

413 CIRCLE SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1984  
(202) 224-5523  
(202) 224-2883 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

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

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.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act I* authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act I* authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act I* authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834<sup>th</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2019 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins  
United States Senator





ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
WASHINGTON, DC 20510  
Website: <http://www.king.senate.gov>

## United States Senate

WASHINGTON, DC 20510

January 3, 2019

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

Dear Friends,

As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will 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 FT  
Augusta, ME 04330  
(207) 622-6292

BANGOR  
202 Harlow Street, Suite 20250  
Bangor, ME 04401  
(207) 845-8000

PRESQUE ISLE  
160 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 754-5124

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



JARED F. GOLDEN  
2ND DISTRICT, MAINE

1223 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
(202) 225-6306

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

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

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

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,

Jared F. Golden  
Member of Congress



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

Dear Friends and Neighbors:

First, let me thank you for electing me to represent you in Augusta. I am honored to get to serve you in the Maine Senate. It has been a privilege serving as a State Representative over the last eight years. I will continue to work tirelessly on your behalf, making sure your interests are heard and well represented in the Maine Legislature.

This past legislative session proved to be the longest in recent memory. After dealing with a number of major policy matters, we finally adjourned September 13.

Perhaps the most significant action the Legislature took last year was the passage of tax conformity. Failing to conform would have been a nightmare for small businesses as well as for low-income and elderly Mainers. Maine would have also lost \$37 million in one-time repatriated revenue. Due to the Legislature's actions and willingness to work together on the passage of tax conformity, Maine tax filers were unharmed by this policy change.

The 129<sup>th</sup> Legislature has many challenges of its own. The top priorities this session include finding a way to provide affordable and accessible healthcare to all Mainers, tackling the opioid crisis, education reform and funding, and lowering property taxes.

Thank you again for trusting me to represent you in Augusta. I hope the Legislature can come together to tackle the hard issues facing our state, and I am ready to help. Please feel free to contact me at 287-1505 or [russell.black@legislature.maine.gov](mailto:russell.black@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Russell Black  
State Senator



**Thomas Skolfield**

349 Phillips Road  
Weld, ME 04285

Home Phone: (207) 585-2638

[Thomas.Skolfield@legislature.maine.gov](mailto:Thomas.Skolfield@legislature.maine.gov)

**HOUSE OF REPRESENTATIVES**

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

January 2018

Dear Friends and Neighbors:

I would first like to thank the residents of Carrabassett Valley for electing me to be your State Representative. It is a responsibility I have taken seriously for the last two terms. I look forward to continuing my service in the 129th Legislature. Currently, the State of Maine is facing many critical issues that will require thoughtful action.

I have been proudly serving on the Agriculture, Conservation and Forestry Committee, which reviews legislative proposals involving many important topics such as; food and rural resources; animal control and welfare; food safety, inspection and labeling; dairy industry; pesticides regulation; farmland preservation; state parks, historic sites, public lands; geological surveying and mapping and forest management. Starting in January 2019 I will also be serving on the Environmental and Natural Resources Committee discussing legislative proposals concerning; air and water quality; natural resource protection; management and disposal of solid, hazardous, biomedical and special wastes; hydropower and dams; waste-to-energy facilities and general environmental policy.

The most rewarding component of serving as your State Representative is helping you navigate the bureaucracy that is Maine State Government. Should you ever find yourself in need of assistance, please do not hesitate to contact me via e-mail at [Thomas.Skolfield@legislature.maine.gov](mailto:Thomas.Skolfield@legislature.maine.gov) or feel free to call me anytime at **585-2638**. 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 Valley Citizens and Taxpayers:

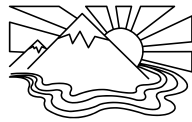
As usual, the Board of Selectmen and I have been very busy planning and implementing many projects and initiatives—some new and some on-going. Much energy was spent dealing with the October 2017 major flood involving FEMA grant work, trail repairs and, most importantly, the construction of the new Campbell Field Bridge. In 2018, we also went through an extensive hiring process and hired Chris Parks as the Town's new Code Enforcement Officer/Assessor. This past year, we also started replacing the many trail bridges on the Town's public lot. We also continued forest management implementation on the Town 2,100-acre lot (see related article in this town report). In addition, we continued to be involved with mountain bike trail development and, working with our Fire Chief and Emergency Management Director, Courtney Knapp, a new Emergency Management Plan was developed for the Town. We were also engaged with an extensive Airport Clearing Project this past year and were heavily involved with the issue of whether or not to allow Marijuana Businesses to operate in the community. We were also involved with a committee in reviewing options for improving and possibly expanding the Town-owned Information Center and with a proposal to purchase the so called "Ted Jones Lot". We are now very occupied with planning for and developing a proposal for a new "mountain" fire station for the Town to consider.

The completion of the Campbell Field Bridge Project has been extremely well received. The new bridge allows for larger groomers to access the Narrow Gauge Pathway from the Outdoor Center. It is amazing to see the amount of use this treasured pathway now receives. In 2018, we started replacing the more than fifty-five trail bridges in the Town's 2,100-acre public lot with pre-cast concrete structures which will have far more longevity

than wooden bridges. This will be an approximate four- or five-year replacement project that may expend most of the funds in the Town's Public Lot account (as of Dec. 31<sup>st</sup> there was \$281,292 in this fund) which the Selectmen have advocated saving specifically for this purpose.

2018 was the eighth year of our mountain bike trail development program. As many of you know, this program is a collaboration between the Town, CRNEMBA mountain bike club, Maine Huts and Trails and Sugarloaf. Much has been accomplished over the past eight years in developing the 'Carrabassett Valley Trails' into a prominent mountain bike destination. Please enclosed a Mountain Bike Trail Funding Report. This report also indicates potential trail development for 2019. It should be pointed out that in addition to trail development significant resources are placed into trail maintenance including many volunteer hours by club members, Maine Huts and Trails and others. Also, potentially to take place in 2019, will be a significant new trail signage project that will incorporate both the Nordic ski trails and the mountain bike trails. Although to be finalized, the Selectmen have indicated that funding (up to \$15,000) for the new signage throughout the public lot may come from the Town Lot Fund. Additional funding for new "single track" signage inside and outside the public lot may come from both Town and Club funding to be determined.

With regard to the Airport Clearing project, our contractor has cleared all of the trees that penetrated the required 20:1 Airport Approach Areas. This was a safety issue that the F.A.A. required us to correct and it was also somewhat of a liability issue for the Town. Some of this land is on private property with the Town holding cutting right easements that go back to 1965 when the Airport was owned by the County.



Going forward, we will need to periodically remove obstructions in these areas as opposed to waiting until an expensive project is needed. Fortunately, we were able to receive 95% funding for this project that will not be available to us in the future. In early summer, our contractor will stump, mulch and seed most of the areas that were involved in this project. On a brighter note, we are seeing more activity at the Airport. New hangars have and are being constructed, one of which, will be home for a certified airplane mechanic business. The installation of fuel pumps has also made a difference in increased activity at the airport. Non-ethanol gas is available for retail purchase.

With regard to improvements to the Town-owned Information Center, the Board of Selectmen and Budget Committee are recommending a project that will involve installing a well and septic system, some additional parking and minor improvements to the building (Warrant Article #45 in the enclosed Town meeting warrant). The Selectmen and Budget Committee are also recommending that the Town approve the purchase of the 250-acre so called "Ted Jones Lot" located approximately one-mile south of Valley Crossing on the east side of the River (Town meeting Warrant Article #63). This proposal could have significant benefits for all parties involved. It calls for the Town to purchase this land for \$150,000 (well below market value) to be used for potential trail development and forestry purposes. Also, the non-profit Longfellow Mountains Heritage Trail would retain an easement on the property to build a section of trail that could eventually link Carrabassett Valley with Kingfield as part of their proposed "Coburn Gore" to Kingfield trail system. With the purchase price, grant and other considerations, the landowner, who wishes to sell, would be adequately compensated. While the Board of Selectmen are in favor of this purchase, unfortunately, there remains a major issue that may block this land acquisition from happening. As we have recently found out, not all of this lot has deeded access across the old narrow gauge railbed to the Carriage Road. Discussions are currently ongoing

with the Penobscot Indian Nation to determine if the Town could acquire an easement for this lot should the Town acquire the property. The Selectmen and Budget Committee are recommending that the voters approve this land acquisition project contingent upon the Town successfully obtaining this easement. We will know sometime in 2019 if obtaining an easement is possible.

This past year, the Board of Selectmen appointed an Advisory Committee to research and make recommendations to the Board as to what, if any, types of marijuana businesses should be allowed in the community and what regulations should be in place to allow them. We have spent considerable time working with this Committee. As it currently stands (Feb. 15<sup>th</sup>), a draft Licensing Ordinance and a related draft Ordinance to Amend the Town's Zoning Ordinance have been developed with the help of an attorney. These are draft ordinances and are subject to change. I believe it is fair to say, that the Committee agrees that these ordinances have the necessary provisions (odor, signage, security, distance from public recreational areas and schools, etc.) to provide adequate safeguards for the Town to consider if these ordinances are adopted by the voters. However, this does not mean that the Committee (majority or minority) currently agrees the Town should vote to accept these ordinances. These ordinances are subject to additional public process and are being developed so that if a decision is made by the Board of Selectmen to present these to a vote of the Town adequate controls are in place to allow these businesses to operate within the community should the voters adopt the ordinances.

As per State Law, in order for a Marijuana Business to operate in a municipality the governing body of that Town (in our case, the voters) must vote to "Opt In" (allow them to operate). There are four types of both Adult Marijuana and Medical Marijuana Businesses (retail, commercial cultivation, manufacturing and testing) to consider. The Committee is currently reviewing public input to date (a non-binding survey,



two public hearings, input from the Planning Board and Committee discussion) and will make a recommendation to the Selectmen. The current discussion revolves around what, if any, types of businesses and how many should be allowed within the two draft ordinances.

The Selectmen will consider the Committee's recommendation and other related information and decide on the final form of the ordinances and whether or not to offer them to the voters for a vote at some point probably in 2019. It is anticipated that the State will not finalize regulations which will allow the operation of marijuana businesses in Maine until sometime this summer. This is a controversial subject and there are clearly folks on both sides of this issue. A copy of the current Draft Licensing Ordinance and copy of the current Draft Amendments to the Town's Zoning Ordinance can be viewed on the Town's website ([www.carrabassetvalley.org](http://www.carrabassetvalley.org)). We will continue to post updates to these.

With regard to the proposed new "Mountain" Fire Station, in 2018, the Town and Sugarloaf signed a Memorandum of Understanding (MOU) in which Sugarloaf agreed to provide the Town with a long-term (50 year) lease for a 2-acre site off the Sugarloaf Access Road near their salt-sand pile facility. In exchange, the Town agreed to move out of the two garage bays at the Sugarloaf maintenance garage facility that currently house our "mountain" fire station subject to a favorable vote of the Town to build a new fire station. Sugarloaf would like to have this additional garage space for their growing maintenance fleet and responsibilities and Town officials would like to build a new fire station on this proposed leased lot which is near most of the development at Sugarloaf. Also, at the March 2018 Town meeting, the voters appropriated an additional \$60,000 for the New Fire Station Reserve (bringing the total then to \$190,000 in this Reserve) "and to expend some of these funds for developing plans for a proposed building and site". Recently, we have begun the process of planning for a new fire station. We are (as of Feb.

15<sup>th</sup>) currently interviewing construction management companies in hopes of soon hiring one to assist the Town in developing the project. A Committee was formed in 2018 and they will be making recommendations to the Selectmen as this process continues. The selected construction management company will be providing "pre-construction services" that will consist of developing a concept plan for the site and building and will provide the Town with a rough project cost estimate. As the project continues, a lump sum not to exceed price will be developed. Depending on how the project proceeds, it is possible that a special Town meeting may be called in 2019 to ask the voters to approve borrowing funds to move forward with construction of this project. Article #17 in the Town meeting warrant requests an additional \$60,000 for the Fire Station Reserve Fund.

**2019 Proposed Town Budget:** A copy of the entire proposed 2019 Town Budget is enclosed in this Town Report. The total appropriation request as presented is \$2,649,499 which is \$76,878 or approximately 3% higher than last year. The Net Municipal Budget (appropriations minus revenues) is \$2,114,299 which is \$6,482 lower than last year. The preliminary Gross School Budget Expenditures for the 2019/20 School year is estimated to increase from \$833,644 to \$987,552 due to an increase in the number of pupils we are paying tuition for. However, the preliminary School Budget shows the use of \$348,000 in School Budget Surplus to reduce needed tax revenue. This, coupled with estimated State School Revenues (\$21,541) and the difference in Town and School fiscal years, means that we will only see an estimated increase in the Net School Budget of \$23,302 in the Town's 2019 fiscal year. We are projecting an increase in the Town's portion of Franklin County Taxes to increase by approximately \$55,000. This is due to the Town of Jay's State Valuation being significantly decreased and our Town's State Valuation increasing proportionately higher than the other Towns in Franklin County (CV is now the highest valued Town in the County as per State Valuation Calculations).



The sum total of the above is that we estimate that we will not see an increase in the property tax rate (Mil Rate) this year, which is same as the past two years (.0065 per thousand dollars in valuation).

Some of the more significant highlights of the budget for consideration by the Voters are as follows:

Proposed Addition to the Town Park Pavilion and construction of a storage building to house recreational equipment: There is a request of \$80,000 from Town Unappropriated Surplus in Town Meeting Warrant Article #24 for \$80,000 to complete this project.

Proposed \$35,000 request from Town Unappropriated Surplus in Town Meeting Warrant Article #45 to complete improvements to the Town owned Information Center described above. This was late decision and is not part of the total budget presented in this Town Report. However, if approved, it does not affect the Tax Rate as this is an appropriation from the Town's Unappropriated Surplus which the Town's Auditor has indicated is \$1,516,701 at the end of fiscal year 2018.

General Government Salaries: An increase of \$15,882 due to salary increases and an increase in hours for the Treasurer.

We are proposing to appropriate \$1,000 for the Town's surface water management plan (down from \$10,000) as we complete this five-year project.

There is a request for \$60,000 (same as last year) for the "Mountain Fire Station" Reserve (Town Meeting Warrant Article #17).

Narrow Gauge Pathway Maintenance and Repair: We are not budgeting an appropriation in this account this year (decrease in this budget of \$36,750) as we are requesting a "carry forward" balance of \$21,498. Last year we had anticipated the possibility of some

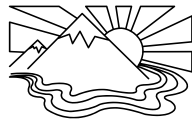
extensive leftover repairs after the late fall flood of 2017 (emergency repairs were made in December of 2017 with snow on the ground). We did repair the lower end of the trail and we also replaced the deck on the Munzer Recreational Bridge in 2018.

Airport Fuel Farm Fuel: there is a deficit of \$16,757. We intentionally do not appropriate funding for the fuel costs for both tanks as over the course of a few years the net operating revenues will pay for the fuel so this deficit amount will be "carried forward" each year ("inventory asset").

Road Accounts: There is a decrease in the request for the road accounts from \$84,250 to \$73,750. Our two-year plowing bids came in lower than in the past and we had a one-time 2018 \$5,000 expenditure on the Huston Brook Road extension which is owned by the Penobscot Indian Nation (PIN). We provide some maintenance to the road for public use as agreed upon by PIN.

Transfer Station: There is a significant increase in this budget request from \$206,500 to \$239,600 or an increase of \$33,100. We made some extensive structural repairs to the transfer station building in 2018. We need to expend an additional approximate \$12,000 to complete the siding work and to rebuild the retaining wall fencing on both sides of the front of the building in 2019. In addition, we are considering building a structure with a retaining wall, similar to the one at the Kingfield Transfer Station, that would allow people to deposit demolition materials down into a 40 yd demo canister as opposed to trying to "throw into it". This on its own, would be easier to use for customers and would somewhat allow the canisters to be more fully loaded which would reduce transportation costs. We have budgeted \$25,000 for this project but until we look at this with some engineering assistance, we are not sure of estimated costs or of the feasibility of doing this on that site. We have also budgeted \$15,000 for a reserve to eventually purchase a used backhoe.





Golf Course Reserve Fund: Sugarloaf wishes to increase their annual contribution to Golf Course Reserve from \$5,000 to \$10,000 which the Town matches every year. As of January 1<sup>st</sup>, there is \$74,000 in this Reserve. This an opportunity to put more money into this reserve account.

F.E.M.A. Funding for New Campbell Field Bridge and for Repair of the Narrow Gauge Pathway from the late October 2017 Flood: As you know, the bridge project was completed. The account balance right now is -\$201,221. We will be receiving \$181,652 in FEMA and State Funding to offset all but \$19,549 of this balance. The remaining balance will come from Town Surplus that was previous approved by the Town. In addition, we will be receiving \$66,360 in FEMA and State funding for the repairs of the Narrow Gauge Pathway. The Budget Committee is recommending that this funding (\$66,360) be placed into a new Narrow Gauge Pathway Reserve Fund for future trail repairs (Town Meeting Warrant Article #27).

Mountain Bike Trail Maintenance and Development: We have requested that the Town appropriate \$15,000 for

trail development at the Outdoor Center, \$8,000 for trail maintenance and that \$15,000 be expended from the Recreation Endowment Fund to match \$15,000 from the mountain bike club for additional trail development. This is in addition to the possible expenditure of \$15,000 from the Town Lot Reserve Fund for a proposed signage project described above.

Last, but not certainly not least, **Bill Gilmore**, who has done such an incredible job for our community over the past thirty plus years will be retiring around the first of July. So many good things have happened in the development of Carrabassett Valley in Bill's tenure and he has played a significant role in most of it. I have had the good fortune and pleasure in working with Bill over my nineteen years here. We wish him the very best in his retirement. I know, much like you, we will certainly miss him. All the best Bill!

Sincerely,

Dave Cota



*Students present information to the Board of Selectmen on the effects of single use plastic containers*



## REPORT FROM THE CODE ENFORCEMENT OFFICE

The 2018 building season was active and the early fall snowstorms took many builders by surprise as they worked to close in projects for winter. We issued building permits for 14 new homes, 12 additions, 1 4-unit condominium, 3 garages, 6 utility sheds, 2 commercial buildings and 1 airplane hangar, most of which were well along in construction by the end of the year. Additionally, several existing homes replaced their aging septic systems. Other projects that are underway in our community were the replacement of the Campbell Field Bridge this summer, a flood mitigation project for the Left Bank Condo development in Valley Crossing that will

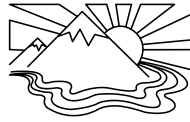
be completed this spring, and additional condominium construction on West Mountain is anticipated in 2019. We hear from the local realtors that transactions are quick and they don't have an excess of properties available for prospective buyers; I know of several owners and developers preparing permit applications and I expect this will keep new construction steady on the unbuilt lots across all the neighborhood regions in town.

Sincerely,

Chris Parks



*Two very large Marine Helicopters were recently seen at our airport. They are part of the Marine Heavy Helicopter Squadron HMH 464 and are based out of Marine Corps Air Station, New River, NC. Their squadron name is "The Condors". They fly the Sikorsky CH53E Super Stallion Heavy Helicopters (pictured). Top Speed is 175mph and they are capable of lifting 26,000 lbs. They can lift any vehicle or aircraft in the Marine Inventory except the 4 engine C-130 Hercules Cargo plane. This Squadron saw action in Iraqi Storm, Iraqi Freedom & Enduring Freedom. They also participated in Operation Cold Response in 2016 as part of a NATO Training Op that took place in Norway. The US Military has 153 of the CH53 Super Stallions in the Inventory. The cost of the CH53E is \$131 million. Watching these two helicopters perform at the airport was an impressive sight! (Thank you, Peter Gorman, for the research).*



# ASSESSOR'S REPORT

## VALUATION AND ASSESSMENT FOR 2018

### VALUATION:

Real Estate		
Land	\$ 121,693,000	
Buildings	408,571,000	
Personal Property	<u>12,736,540</u>	
Taxable Valuation		\$ 543,000,540

### ASSESSMENT:

Taxable Valuation	\$543,000,540	
Tax Rate	<u>.0065</u>	
Total Tax Commitment		\$ 3,529,503

## COMPUTATION OF ASSESSMENT

Tax Commitment		\$ 3,529,503	
Municipal Revenues			
Fund Balance	\$ 100,000		
State Revenue Sharing	10,000		
All Other	<u>341,804</u>	\$ 451,804	
Homestead Exempt. Reimb.		\$ <u>7,735</u>	
Total Revenues			\$ 3,989,042

### REQUIREMENTS:

Municipal Appropriations		\$ 2,572,621	
Net Education Appropriation		561,730	
County Tax		<u>730,000</u>	
Total Expenditures			\$ <u>3,864,351</u>

Overlay			\$ 124,691
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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](mailto:mlopez@sugarloaf.com) Fax: (207) 237-6911

Dear Friends,

The men and women of CVPD have been working hard all year protecting and serving the community. 2018 saw a rise in calls in Carrabassett Valley. Our Officers and Dispatchers handled nearly 2000 more calls for service than 2017. However, we did see reported accidents decrease by 50%. Even though it was a busy year, it was a safe year with very few criminal incidents.

We have hired Alyssa Black as a new dispatcher. Alyssa hails from Jay but now resides in Wyman. The Dispatch Center is updating the alarm monitoring system, which should increase our capabilities to streamline our records keeping and response times.

Below is a list of selected categories of calls and the number of each call reported.



### **CARRABASSETT VALLEY POLICE DEPARTMENT SUMMARY OF ACTIVITY 2018**

Calls for Service.....	7176
Motor Vehicle Accidents.....	62
Traffic Complaints/Stops.....	349
OUI Arrest.....	20
Arrest/Summonses .....	28
Suspicious Activity.....	28
Alarms answered.....	2622
Medical Assistance.....	71
Citizen Assist .....	601
Lost Persons.....	7
Burn Permits .....	34
Animal Complaints .....	61
2016 Ford Explorer.....	111,036 miles
2011 Ford P/U.....	150,545 miles (retiring 2019)



# FIRE DEPARTMENT ANNUAL REPORT



## Carrabassett Valley FIRE DEPARTMENT CARRABASSETT VALLEY, ME 04947

Courtney Knapp  
FIRE CHIEF  
235-2991

Our requests for services jumped some from previous years. The thing that has changed is the types of incidents. As 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. A fire last winter was our only structure fire in five years.

### FIRE CALL SUMMARY

Type of Call	2018	2017	2016	2015	2014
Car Accidents	9	8	13	10	11
Vehicle Fires	1	1	1		3
Smoke Investigation	2	2	2	4	2
Electrical Fires		3	1	1	
Electrical Overheat					
Odor Investigation	1		2	3	1
Water Flow Alarms ie .Sprinklers	3	7	6	5	3
Woodstove Overheat					
Chimney Fires	1			1	2
Dumpster Fires			2		1
Structure Fires	1				
Fuel Spills					
LP Gas	16	8		6	4
Out of Control Permit Burns					
Downed Power Lines	8	3	4	2	3
Carbon Monoxide Calls	5	2	6	8	8
Fire Alarms	9	9	11	12	8
Mutual Aid	3	5	4	2	5
Snowmobile Accident	3	2	2		2
Search & Rescue	1	1	1	1	2
Traffic Detail	8	2	1	2	
Life Flight Standby		2	5	3	2
Storm & Wind Damage		3			
Heating Equipment Malfunction					
Forest Fires	1				1
Plane Crash	1				
Lift Accident				1	1
EMS First Response	11	11	6	15	12
<b>Totals</b>	<b>84</b>	<b>69</b>	<b>68</b>	<b>76</b>	<b>70</b>

Our greatest accomplishment this past year was the SHAPE AWARD by the Maine Dept. of Labor. Maine Dept. of Labor is charged with enforcement of OSHA laws in the Public Sector in this state. This agency makes unannounced inspections of all town departments and will cite for non-compliance. We have achieved the highest level of safety and record management to receive this award. Also, our dept. will be exempt from surprise inspections for two years. Only 90 fire departments in Maine of the more than 400 have received the SHAPE AWARD. We also received a safety grant of \$2000. Lastly, planning is moving forward with the construction of a new Mountain Fire Station. We will still maintain a fire station in the Valley even with a new station on the Mountain. Undoubtedly we could not excel without the dedication of our membership. Please offer thanks when you see one of our First Responders.

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, 2019: Kingfield Elementary School 19, Stratton Elementary School 7, Mt. Abram High School 8, Mt. Blue High School 1, Carrabassett Valley Academy 16, for a total of 51 students K-12. This is an increase of 8 students from last year's enrollment of 43 students K-12.

Our students collectively continue to do well no matter where they elect to attend school. For the 2017-18 school year, based upon test scores of students in 3<sup>rd</sup> through 8<sup>th</sup> grades on Empower Maine standardized tests, and of high school juniors taking the S.A.T., our Town's students placed our district fifth out of 200 school districts in math, and tied for sixth in English.

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 2019/2020 school year.

Our FY 20 draft budget is forecast to be a total of \$987,702 which will reflect an increase of around \$154,058 from FY 19's budget. This increase is mostly due to an enrollment increase of 8 additional 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 has had a change in its membership. After over twenty years of

service, Earle Morse, the former School Committee Chair, has chosen to retire. Steve Arner was elected to take over as the chair, and Deirdre Frey was appointed by the School Committee to fill the vacancy created by Earle's retirement until the next election. The School Committee is please to welcome Deirdre as a new member to the committee.

Earle's leadership and commitment to the community and our children over the years will be greatly missed. During Earle's tenure as a member and Committee Chair he steered the School Committee through two major policy decisions. The first was an educational study to assess the community's educational options of building our own elementary school or to continue to tuition students to area schools. After a full evaluation and community presentation at a public forum, the community voted to continue with the tuition option. The second major policy decision was to either join the State's regionalization effort and join another school district or to stay as an independent school district. After participating in several meetings with surrounding school systems, the School Committee determined that it would be in the Town's best interest to maintain our independent school district.

I would personally like to thank Earle for his leadership and support over the last twenty years. His insights and leadership has made working for the Town a very positive experience personally as well as professionally.

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

Respectfully submitted,  
George Joseph  
Superintendent of School



# CARRABASSETT VALLEY PUBLIC LIBRARY AND COMMUNITY CENTER - 2018 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 4,400 members since opening 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 2018 is estimated at over 6,700 visits, with over 2,600 using the **Begin Family Community Room** facilities. Total new building attendance is estimated at approximately 61,000 visitors! Through Library World, our computerized cataloging system, you can easily search our collection from your computer at [www.libraryworld.com/opac](http://www.libraryworld.com/opac). Simply type in **cv library**; there is no password. With your continued support, the library is able to keep up with the demand for new materials; we also appreciate your donations of items in excellent condition. A wonderful group of volunteers helps in processing these items. 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](mailto:adebiase@carrabassett.lib.me.us) for additional information. Our Facebook page is the best place to find current information about what's going on at the library.

**What's New?** Through a generous gift of time and materials from the Fournier Family, the library has joined the world's largest book sharing movement and increased our reading audience with the addition of the **LITTLE FREE LIBRARY** located on the green next to the CV Town Office. It is a great addition to the amenities at the town park, reaching readers of all ages! Take a book-Share a

book! Another first for our town: *Face The Nation* filmed an interview with Angus King inside the library last March.

**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 two **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, DVDs, music CDs, 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 very popular! The library offers a **Summer Reading Program** for 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 use the lobby; **the Internet is always available inside and out**...even if the library is closed. You can also access outlets on the patio to power your electronic device.

**Ongoing Programs** include the **Third Thursday @ 3 (Community) Book Club** which meets monthly. Stop by to sign up for emails; there is 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, puzzles and games are always available. 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. Volunteers are always welcome! We encourage you to share your talents and suggest activities for our community.

**The Begin Family Community Room was used by over 2,600 people in 2018** 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 Association), Sugarloaf Area Condo Associations, Healthy Community Coalition, School Board Meetings, Franklin County groups, Mountain Valley Property, CVA, Scenic Byway Committee, Maine High Peaks, Local Book Clubs, Western Maine Transportation, Maine Adaptive, WMCFC, Speech Therapy, OAC, CVPL Summer Reading Program, Maine State Library, Family Movie Matinees, Girls Talk/Teen Voices, CPR/First Aid classes, birthday parties and other social events, as well as other area businesses and local civic organizations. The space is available free-of-charge for local and nonprofit meetings; social activities or classes usually require an hourly fee. Contact the library director if you are interested in renting the Begin Family Community Room. Links to the Application and Begin Room Use Policy are available on the town website: [www.carrabassettvalley.org](http://www.carrabassettvalley.org).

**The Lobby** was 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 53 artists and dozens of CVA students to date. 2018 Individual Artist Exhibitions include Joe Gambino, Peggy Bishop, Danielle London and Susy Sanders. CVA students display during the month of May. The 5<sup>th</sup> annual summer local's art exhibit featured 19 area artists! If you wish to display your art here, please contact the library to request an application, or find the link to more information on the town website.

**Special Events** and programs sponsored by the library are held in the **Begin Family Community Room**. Visitors enjoyed **book talks & signings** by the following authors: Julia O'Brien-Merrill, Pam Morse, Monica Wood, Mac Smith, Earl Brechlin, Gail Rowe, Paul Doiron, Ruth Watson, Megan Roberts and Sarah Carlson. The Maggie Trafton Fund made it possible to host Maine Children's author Chris Van Dusen! He shared his amazing program with K-4 students from Stratton and Kingfield Elementary Schools

here in the Begin Room. Dozens of guests enjoyed **Wine & Cheese Receptions** for each of the exhibiting artists. Families loved the musical performance by **Earth Jams!** Hundreds more attended a variety of programs such as John and Cindy **Orcutt's slideshow on their new book: ENDURANCE, Film: DeFoe's Way, Chewonki's Traveling Natural History Program: OWLS of MAINE**, Family Movie Matinees and educational opportunities such as RBS training and the *Lawyers in Libraries* program with Steve Arner. **MAD SCIENCE** returned to entertain Outdoor Adventure Camp kids in July; it was open to the public to celebrate the **Summer Reading Program!**

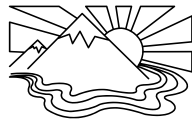
**Annual Homecoming Used Book Sale** in the Sugarloaf Base Lodge raised over \$1,300. Volunteers from the library, Stratton/Eustis Food Bank and the Sugarloaf Area Christian Ministry work the event and proceeds are split between the library and local food banks. A Pie & Bake Sale held each year in the library lobby brought in close to \$400 to supplement library programming.

Over 61,000 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. **Forever Stones**, our engraved patio pavers, are still available to purchase. We hope that you will donate to our annual appeal through our fall newsletter via Constant Contact email. 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 support!

Respectfully submitted,  
Andrea DeBiase, Library Director







# RECREATION DEPARTMENT & ANTIGRAVITY COMPLEX (AGC) REPORT

The Recreation Department is pleased to present a summary of our overall accomplishments for 2018. The Department values community input in determining recreational opportunities inclusive of programming, facility design, open space access and preservation. Recreation is our primary community based business, and the Recreation Department is here to provide you with our best resources.

**Open Space:** Riverside Park located at the Town office 1001 Carriage Rd and it is a 10 acre parcel of land, and on any given summer day is one of the major crossroads for multi-use recreation. Amenities on site include two tennis courts, a ball field, a basketball court, sheltered pavilions and The Samantha Wright Memorial Pool. The Carrabassett River wends its way past the western side of the property. This location reveals breathtaking views of the Bigelow Mountain and Crocker Mountain Ranges. From here on end recreational access links bicyclists, hikers and ATV's to the multi- purpose trail networks.

## RECREATION PROGRAM HIGHLIGHTS FOR 2018

**Pool Director** Elise Luce and staff saw more than 3,600 visitors throughout the summer months. They were busy teaching infant and toddler swim lesson, day camp lessons and adult swim lessons.

Our **Fourth of July** Festivities and fireworks brought in more than 500 guests to the Town Park, airport and Route # 27 corridor to view the display provided by Central Maine Pyrotechnics.

**Outdoor Adventure Camp** under the leadership of Marcia White and staff facilitated more than 400 day campers in the six weeks of camp. Activities such as hiking, mountain biking, water sports, pottery, outdoor

leadership skills, conservation, aquatics, crafts, and nature study were offered.

**A Paddling Program** with instructors Katie Wouri, Karen Campbell along with lifeguards introduced 50 participants to paddle boarding and kayaking. The prospect to explore the Flagstaff Lake region rich in history was an added bonus for the youth.

Three weeks of **Mountain Bike Camp; Day Camp for youth's grades 6-12** was offered in late July. It was action packed for the 45 participants with coaches, Kerry Ouellette, Nate Mackenzie, Myles Mackenzie, Lance Dolan and Katie Casey leading the charge. Participants learned technical skills to navigate single track, rip through the trees, jump rocks and streams. The basics of gearing up, braking, shifting, body position balance, navigating obstacles with logs and rocks were also emphasized. Environmental friendly riding, stewardship and bike maintenance were also covered.

**Junior Golf:** The Alden MacDonald instructional golf program for youth originated in 1985. This past summer Golf Pro Zach Zondlo and teaching staff provided youth with instruction. Scott Hoisington also directed a travel program that had a home base at Moose Meadows. Overall 130 youth were exposed to the fundamentals of the game of golf.

**Junior Golf Fundraising:** A very special thank you is extended to Zack Zondlo, John DeBiase, Staff and Fall Frolic participants for raising more than \$2,000 towards the junior golf program. The Fall Frolic tournament filled up in early September with an extensive waiting list. We are working with Mt. Abram High School to create a golf team.

**Christmas Lighting:** This year's tree lighting volunteers included Greg Roux, Tim Richards; Jay



Reynolds, Bob Peruffo & John Rollhauer. We missed John Tobias this year as he was rehabbing from his knee surgery! Thanks to Courtney Knapp for helping to organize the volunteers.

**Summerfest:** The 13th annual Summerfest was held on August 4, 2018. It took place at the Black Fly Field as well as at KC's Kreativty Center. Music, food and beverage, demonstrations and artistry were plentiful. Remote aircraft were highlighted. Close to 150 visitors stopped by to partake in the festivities. Karen Campbell has worked very hard to promote the region as well as run a fun filled event that encompasses all ages.

**Carrabassett Backcountry Cycle Challenge Race:** The 8th running of the Carrabassett Backcountry Cycle Challenge, a mountain bike endurance event took place on Saturday July 14<sup>th</sup> with close to 500 participants. The CBCC offers 25k, 50k, and 100k courses which cover a great mix of terrain in Carrabassett Valley and the surrounding area. This year's race on July 13<sup>th</sup> 2019<sup>h</sup> is part of the National Ultra Endurance Mountain Bike Race Series 100 k race and all distances will earn points towards the 2019 Maine Mountain Bike Series. A kid's race for riders ages 12 and under will also be offered. The CBCC race registration fee supports trail maintenance, development and our local kid's mountain bike programs.

## **ANTIGRAVITY COMPLEX**

2018 recreation program highlights included, specialized adult fitness classes such as TRX Suspension, spin, Pilates, yoga, ski conditioning, Zumba, and personal training. Certified staff members Frank Bianco, Sarah Plummer, Stacey Keene, Christa Miller Shelley, Reanne Johnson, & Colin Mello provided us with outstanding programs. Adult pickle-ball and volleyball court time were also offered.

Youth program offerings included Gymnastics with Decal Gymnastic of Skowhegan, skateboard lessons

with Alex Lund, After School Programs Monday through Wednesday under the auspices of the Recreation Department Staff. Skowhegan High School Project Graduation and birthday parties were other events.

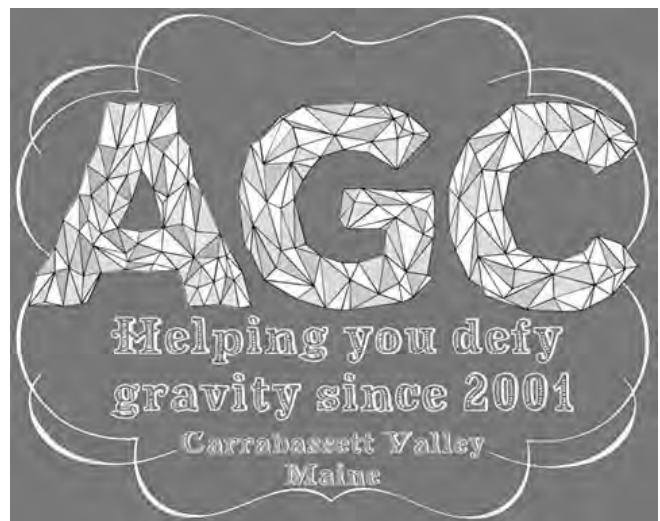
17,000 visitors utilized the facility and of that 900 had memberships. Facility amenities include trampolines, weight room, Skate Park, fitness room, climbing wall and gymnasium.

Our winter months were very busy hosting to large school groups and international students. Last year 100 international students visited the facility.

In closing, I would like to thank Recreation staff Sacha Gillespie, Sterling Smith, Gareth Warren, Leah Ross, Ralph Macarthur Andrea Drumstas, Anna Drumstas, Alex Lund Dave Clark, Francois Moretto, Jesse Lowell & Kory Jacques for helping to orchestrate multiple recreation programs year round.

We appreciate the support we receive from The Recreation Committee & AGC Operations Committee along with The Board of Selectmen, Town Manager Dave Cota and dedicated volunteers..

Respectfully Submitted,  
Deborah A. Bowker





# TOWN CLERK'S REPORT

The following elections were held during the fiscal year 2018:

**Annual Town Meeting:** March 14, 2018 - Robert Briggs was elected Moderator. The polls were open from 8:00 am to 6:00 pm at the Town Office for the Election of Municipal Officials. Approximately 173 voters elected John Beaupre and Karen Campbell for 3 year terms as Selectmen. Stephen Pierce and Richard Smith were elected for 3 year terms as Sanitary District Trustees, and Danielle London was elected for a 3 year term on the School Committee. The Town Meeting reconvened at the Outdoor Center at 7:30 to vote on the remaining articles, 3-65 of which all were approved. The meeting adjourned at 8:20 pm.

**Special Town Meeting for FY19 School Budget:** May 22, 2018- Robert Briggs was elected Moderator. The meeting was called to order at 6:00 pm and articles 1-10 were approved by 21 voters. Articles 11-12 were also approved. The meeting adjourned at 6:36 pm.

**State of Maine Statewide Primary Election:** June 12, 2018- from 8:00 am to 8:00 pm. 88 voters turned out to vote in the Gubernatorial Primary.

**State of Maine Statewide Referendum Election:** November 6, 2018- from 8:00 am to 8:00 pm. 443 voters turned out to vote.

**Special Town Meeting To see if the Town will vote to approve an Ordinance entitled: 'Municipality of Carrabassett Valley Moratorium Ordinance Regarding Medical Marijuana Retail Stores, Dispensaries, Commercial Cultivation Facilities, Testing Facilities and Manufacturing Facilities':** November 19, 2018- At the Carrabassett Library, at 6:00 pm. Robert Briggs was elected Moderator. The article was adopted by the majority of the voters. The meeting adjourned at 6:29 pm.

Respectfully Submitted,  
Wendy Russell  
Town Clerk

## **VITAL RECORDS REPORT**

Births: 5, Deaths: 4, Marriages: 5

### **VEHICLE REGISTRATIONS**

Motor vehicle registrations and trailers: 924 on line registrations: 63  
(Rapid Renewal)

**Total excise collected: \$193,110.92**

### **RECREATIONAL VEHICLES**

Boats: 54, Dup. Boat: 2. Personal Water Craft: 6, Resident Snowmobiles: 71, Resident ATV: 33, Non-Resident ATV: 4, Non-Resident Snowmobile Season: 10,

**Totals Registered: 182**

### **DOG LICENSES**

Males/Females: 10  
Spayed/Neutered: 76

**Total Dogs Registered: 86**

### **RESIDENT SPORTING LICENSES**

Resident Hunting & Fishing: 23,  
Resident Jr: 3, Resident Hunting: 5,  
Resident Fishing: 21, Resident 3-Day  
Fishing: 3, Migratory Waterfowl: 9,  
Muzzleloader: 2, Archery: 1, Spring/  
Fall Turkey: 1, Coyote Night Hunting: 2,  
NR-Hunting & Fishing: 3, NR- Fishing: 1,  
NR 7-Day Fishing: 1,  
NR- Bear Hunting: 3

**Total licenses issued: 78**



# CARRABASSETT VALLEY SANITARY DISTRICT

Village West #35 Carrabassett Valley, Maine 04947

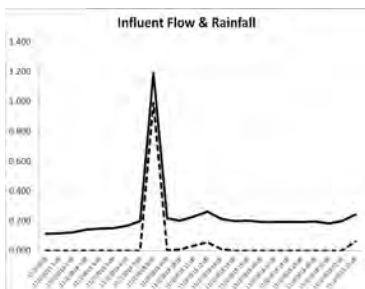
To the Citizens of Carrabassett Valley,

The Carrabassett Valley Sanitary District is pleased to inform the Town of Carrabassett Valley that we are in compliance with all applicable state and federal environmental regulatory agency requirements. The District's sewage treatment facility and sewage collection system are in proper working order. The new sewage pumping station is operating beyond our expectations and successfully survived its very first Christmas Week.

In 2018, our customer base grew with the addition of 7 residential accounts, making in total 1256 residential units and 32 commercial/institutional units connected to the sewer system. At the November 2018 Trustee meeting, the District adjusted sewer use rates for 2019. This adjustment was essentially a re-adoption of rates charged from 2003 to 2010 and was necessary for three reasons; relatively flat growth over the past decade, inflation, and new debt from the construction of the sewage pumping station.

In the early 1990s, prior to the formation of the Sanitary District, the treatment facility was at capacity and on occasion exceeded license conditions. There were numerous building sites preapproved for construction and the real possibility that new connections would not be allowed by regulatory agencies due to capacity issues. This was quickly becoming a limiting factor regarding growth on Sugarloaf. At that time, the sewer system serviced 800 residential customers and it was estimated that 50% of the sewage flow to the facility was Inflow & Infiltration (I&I). "Inflow" being best described as rain & melt water entering the system through, building perimeter drains, sump pumps, condensate drains from HVAC systems and roof drains; all of which are regulated by ordinance and should not be connected to the public sewer. "Infiltration" is best

described as natural ground water entering the system through damaged pipe and other below grade sewerage structures. A lot of work needed to be done.



Currently, the Sanitary District is prepared for residential housing and guest accommodations units to double in number without the need to upgrade the treatment facility or pumping station. By removing this unwanted I&I, we have recaptured capacity for future growth. The District will continue its efforts to locate and remove additional I&I with the assistance of state-of-the-art flow monitoring equipment installed in the new pump station. This equipment gives us a second by second sewage flow readings and rainfall data. When both sets of data are plotted on the same graph, we find an immediate and representative up-tick of flow during rain events.

Carrabassett Valley and surrounding communities' typically see over 40 inches of rain and 100 inches of snow annually. One hundred inches of snow is on average the equivalent of 8.5 inches of rain... The "dirty sewer" math suggests that precipitation falling onto the treatment facility and I&I from Sugarloaf is currently as much a 25% of the Districts treatment lagoon capacity.

The graph plotted to the right is for November 2, 2018. The solid line represents sewer flow in millions of gallons per day (MGD) plotted hourly. The dashed line represents inches of rain per hour. This rain event caused the sewer flow to increase from 0.2 MGD (140 gals/minute) to a peak flow of nearly 1.2 MGD (833 gals/minute) during a two-hour rainfall. Total rain fall that day was 1.17 inches.

The District's efforts to remove precipitation water from the sewer system has been both fiscally and environmentally responsible and is representative of the District's commitment to serve the Valley's current and future needs.

The District's 2019 Trustee Meeting Schedule is as follows: March 12th, May 14th, August 13th and November 12th. 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.

Respectfully submitted,  
David S. Keith, Supt.  
Carrabassett Valley Sanitary District



# 2018 TOWN PUBLIC LOT TIMBER MANAGEMENT REPORT

## 2018 TIMBER HARVEST

The 2018 harvest began in late July and continued into mid-October. The harvest area totaled 75 acres in the northern part of the public lot, near Route 27 and the entrance road. This is an area with a relatively high density of trails - ski, bike and snowshoe (shown as colored lines below) - and there are plans to further develop trails in the near future. Trees in this part of the lot is mature, and a large portion had not been harvested in twenty years or more. This combination of dense, mature wood and the potential for trail development led to the plan we developed to harvest this year. We began with a harvest plan that included three general areas, which were adjusted to avoid impacting the trail user experience. As plans for the harvest developed we adjusted the block shapes to be sure to minimize visibility from the trails. The numerous blocks below are a result of buffering the trails.

The objective of this harvest was to cut mature trees before they decline, and to provide light in the understory. This light will help to establish a newer set of seedlings for the future forest. Older, larger white birch, aspen and fir were the top priority to remove. As they were cut and yarded, the stagnant understory was disturbed to make way for new seedlings. Ideally, these acres will be regenerated with softwood - spruce, pine and fir. By leaving stable pine and spruce trees for seed and disturbing the topsoil, we will get these species to grow and fill in the gaps created. The block located to the east along the Public Lot Road was a little different than the rest of the harvest. It had been harvested in the recent past, but had well developed regeneration with a sparser overstory dominated by fir, red maple and aspen. The harvest in this block was designed to retrieve the rest of the mature wood and create more growing space for the young saplings.

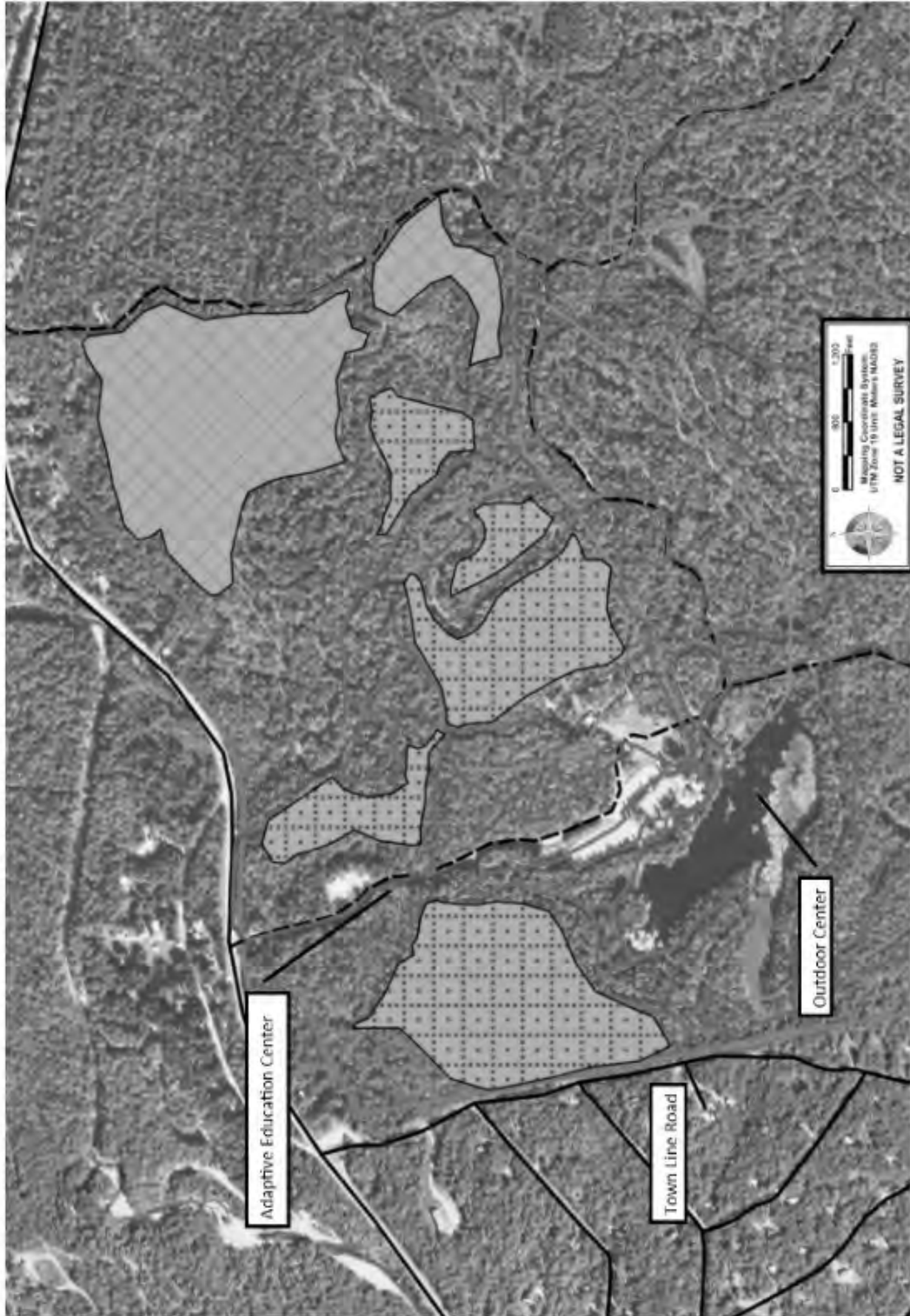
The picture above shows an area harvested this past August in the eastern bloc. It has advanced, young trees and fewer old trees than the western blocks. The cutting here will help release existing pine, spruce and fir regeneration, keeping these acres in softwood species.

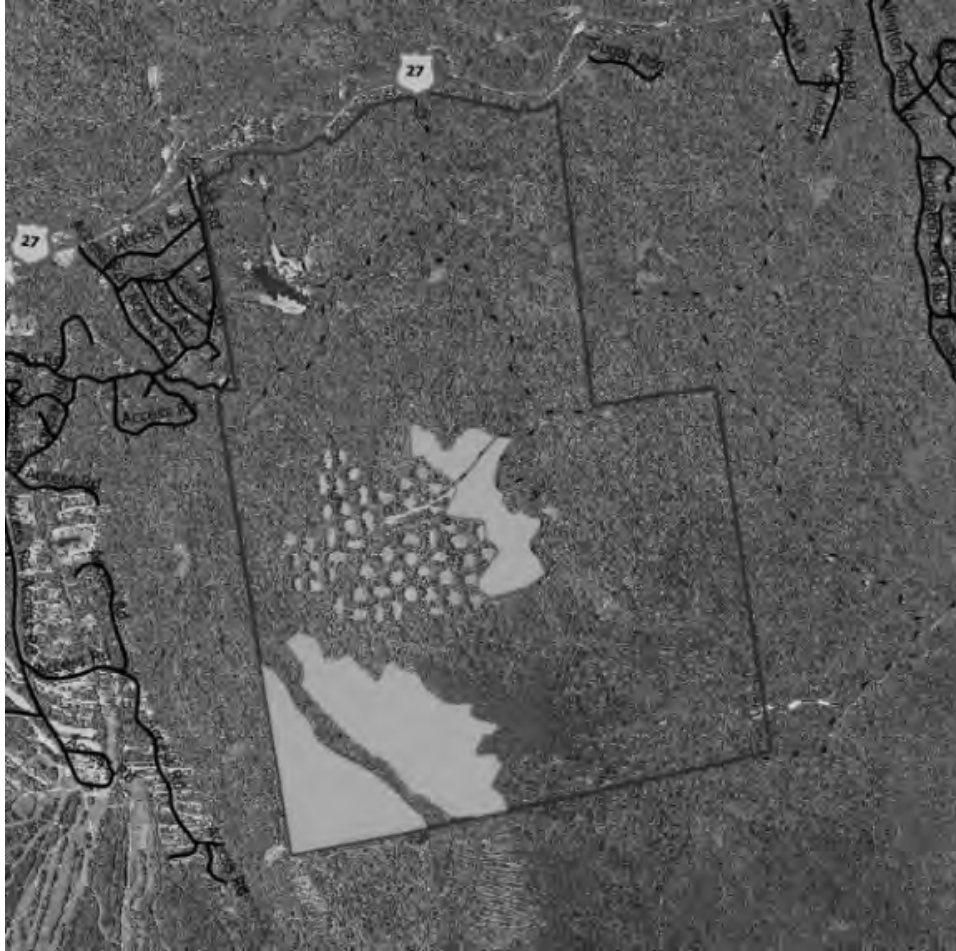
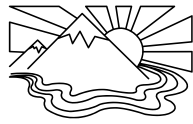
Cutting was minimal within the visual buffers along the trail, but where trails overlap or are close together no harvesting was done in the buffer. On the trail pictured, harvesting was done in parts of the buffer to the left, but not the right.

The harvest volume totaled 2,574 tons, including 524 tons of biomass. On the 75 acres harvested, an average of 34 tons per acre were removed and the total income was \$49,338.13 (\$19.17 per ton).

The harvest blocks were completed this year and will not need to be harvested for another 15 years. Below is a summary of products harvested.

<b>2018 Timber Volume</b>	
<b>Summary</b>	<b>Tons</b>
Spr/Fir Pulp	0.000
Pine Pulp	0.000
Hemlock Pulp	0.000
Other SW Pulp	154.270
Aspen Groundwood Pulp	283.900
Hardwood Pulp	871.770
Spr/Fir Logs	556.040
White Pine Logs	22.190
Red Pine Logs	0.000
Hemlock Logs	0.000
Cedar Logs	0.000
Hardwood Logs	40.959
Hardwood Boltwood	41.931
Hardwood Pallet logs	54.789
Hardwood Veneer	6.307
Biomass	542.040
<b>Total</b>	<b>2,574.196</b>





## **FUTURE PLANNING**

Three harvest blocks, shown on the map in light green, have been identified to be harvested over the next four years. This work will continue the goal of having a healthy, growing forest while not exceeding the growth level of the forest. The first block planned for harvest is located in the center of the lot. It will be a light harvest of a mature forest stand with light regeneration. The harvest, planned for this summer, will focus on removing

poorly formed and mature trees, while establishing new regeneration and allowing light in to promote growth in existing saplings. The two blocks in the southwest also have mature trees and light regeneration. Treatment will be similar to the harvest this coming summer. The exact size of shape of the blocks, and road access to them, will be refined in the next year. Public meetings will be held before finalizing plans for these harvests.





## PROPOSED 2019 MOUNTAIN BIKE TRAIL DEVELOPMENT AND FUNDING

Trail Fund/Project:	Balance Forward Account Funding	2019 Town Appro. Request (New \$)	2019 Town Rec. Endow. Request (New \$)	2019 Club Funding (New \$)	2019 MH&T Funding (New \$)	2019 Sugarloaf Funding Req. (New \$)	2019 Potential Funding
Outdoor Center Trails	\$27,893	\$15,000					\$42,893
New Trail Signage	\$500						\$500
Trail Planning	\$6,815						\$6,815
MH&T Projects (Approach Trail)	\$27,282						\$27,282
Sugarloaf Connection Trail	\$15,000					\$15,000	\$30,000
Trail Maintenance (plus in-kind volunteer work)	\$797	\$8,000		\$2,000		\$2,000	\$12,797
Town/Club (50% ea.) Funding	\$74,662		\$15,000	\$15,000			\$104,662
<b>TOTALS:</b>	<b>\$152,949</b>	<b>\$23,000</b>	<b>\$15,000</b>	<b>\$17,000</b>		<b>\$2,000</b>	<b>\$224,949</b>

### 2019 TENTATIVE WORK PLAN:

Will be based on Trail Committee Recommendations that need to be approved by the parties involved (Town, Club, MH&T and Sugarloaf): Decisions are based on available easements/long-term landowner permissions.

### POSSIBLE 2019 PROJECTS:

Approximate 1.5 mile of new trail (started in 2018) and 2350' of new tread work; total approx. 14 wks. Work (some gravel payed for and gravel paid for and 120 hours of Marooka paid for): Guess: \$30,000?? estimate.

Improvements to the Approach Trail into the Bigelow Preserve: 4 weeks work: \$12,000?

Approximate 3,000' of trail on Snubber Lift Line to connect base lodge with Outdoor Center: \$3 to \$10/ft.= \$9,000 to \$30,000. \$3 to \$10/ft. = \$9,000 to \$30,000.

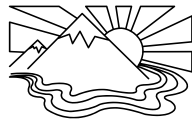
Potential for Substantial New Signage Project

Potential for eventual major trail network near Wyman on State Lot

Complete additional planning/survey work for future trail development

Continue with substantial Trail Maintenance Work (\$12,000 budgeted in 2019).





# TAX COLLECTOR'S REPORT

2018 REAL ESTATE TAXES .....	\$3,446,716.00
2018 PERSONAL PROPERTY TAXES .....	\$82,787.50
2018 TAX COMMITMENT .....	\$3,529,503.50
2018 ABATEMENTS .....	\$317.90
2018 REAL ESTATE TAXES COLLECTED .....	\$3,343,828.49
2018 PERSONAL PROPERTY TAXES COLLECTED .....	\$81,828.66
2018 TOTAL AMOUNT COLLECTED AS OF 12/31/2018 .....	\$3,425,657.15
2018 TOTAL BALANCE DUE AS OF 12/31/2018 .....	\$103,846.40
2017 REAL ESTATE TAXES OUTSTANDING 1/1/2018 .....	\$102,674.42
2017 PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2018 .....	\$671.68
2017 BALANCE DUE 1/1/2018 .....	\$103,346.10
2017 ABATEMENTS .....	\$671.68
2017 REAL ESTATE TAXES COLLECTED as of 12/31/2018 .....	\$93,883.50
2017 PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2018 .....	\$671.50
2017 TOTAL BALANCE COLLECTED as of 12/31/2018 .....	\$94,555.00
2017 TOTAL BALANCE DUE AS OF 12/31/2018 .....	\$8,791.10
2016 REAL ESTATE TAXES OUTSTANDING 1/1/2018 .....	\$12,596.79
2016 PERSONAL PROPERTY TAXES OUTSTANDING 1/1/2018 .....	\$536.74
2016 BALANCE DUE 1/1/2018 .....	\$13,133.53
2016 ABATEMENT .....	\$6,556.69
2016 REAL ESTATE TAXES COLLECTED as of 12/31/2018 .....	\$12,592.20
2016 PERSONAL PROPERTY TAXES COLLECTED as of 12/31/2018 .....	\$536.74
2016 TOTAL BALANCE COLLECTED AS OF 12/31/2018 .....	\$13,128.94
2016 TOTAL BALANCE DUE AS OF 12/31/2018 .....	\$4.56

## 2018 DELINQUENT PERSONAL PROPERTY LIST

CARRABASSETT CEDAR WORKS .....	20.80 *
INFORMATION MANAGEMENT INSTITUTE .....	32.50
NARROW GAUGE CONSTRUCTION CO. ....	260.00 *
PINE STATE TRADING CO. ....	310.05
THE RACK LLC C/O JEFFERY STRUNK .....	335.40 *
TUFULIOS .....	167.70
WELLS FARGO EQUIPMENT FINANCE .....	30.13

\* Taxes were paid in full after 12/31/2018

\*\*Partial payment received



## 2018 DELINQUENT TAXPAYER LIST

2355 MOOSE MOUNTAIN ROAD LLC .....	1,605.50	ERVIN, ROBERT .....	460.78 *
ALLARD, THOMAS J.....	740.97 *	FERRERO, KRISTINE L.....	1,631.50
AP 27, LLC .....	728.00	FORSLEY, CHRISTINE .....	1,514.50
ARMSTRONG, ANTHONY A.....	78.00	FRANCIS, CHAD R. & MICHELLE L.....	2,814.50 *
BAKER, JOHN C.....	832.00 *	FRIEND, DANA H.....	949.00 **
BARDAGLIO, GEORGE W.....	221.00	GARFIELD, CYNTHIA M.....	136.50
BAXTER, WALTER A. & BARBARA J. ....	78.00	GILLIS, PETER J.....	161.91
BAY COMMUNICATIONS.....	1,092.00	GODUTI, RICHARD J. & SHANNON M. ....	1,768.00
BEAN, DOUGLAS J. & BARBARA A.....	143.00	GORDON, REGINALD.....	864.50 *
BERUBE, KRISTIE J.....	1,137.50	GRANNELL, PHILIP HANS & SUSAN .....	78.00 *
BHATTA, NIVEDITA.....	292.50 *	GRAY, CAROL HEIRS OF .....	422.50
BISHOP, ANDREW.....	689.00	HARLOW, STEPHEN & RICHARD.....	136.50
BLACK, JAMES D.& SARA W.....	1,332.50 *	HARLOW, STEPHEN & RICHARD.....	91.00
BLAKE, THOMAS C. & LAURA C.....	656.50 *	HARPER, ELIZABETH A.....	1,267.50
BOONE, AARON & LEE.....	201.44	HEESTAND, DOUGLAS C. & PAMELA K. ....	3,178.50 *
BOUTET, LAUREN N.....	78.00	HOLST, PER A.ET ALS.....	1,033.50 *
BOWLER, MARY RAND.....	611.00	INGLIS, DOUGLAS S. & DIANNE S. ....	91.00 *
BROOKINGS, JACK M & SCHWEIKERT, ERICA.....	149.50	INGLIS, DOUGLAS S.& DIANNE.....	104.00 *
BULLEN, DANA & HEIDI, .....	339.11	IRWIN, JOHN H.....	3,035.44 **
CAMBRIDGE, THOMAS.....	591.50	JABAR, JOHN .....	143.00
CAMP, NELSON A. ....	188.50	KARATZIOS, CONSTANTINOS & GWENDOLYN.....	78.00
CAMP, NELSON A. ....	208.00	KEEFE, DAVID.....	292.50 *
CANTARA,CHRISTOPHER J & SUSAN L.....	929.50	KEENE, ALVIN G.....	1,293.50
CASEY, LAURENCE J.....	1,677.00	KEENE, ALVIN G.& DIANNE M. ....	2,736.50
CLARK, KEVIN C. ....	546.00	KENDIG, STEPHEN D. & SHELLI V.....	2,853.50
CLARK, KEVIN C. ....	487.50	KENYON R.CLIFFORD.....	78.00
CONNOLLY, LESLIE B. ....	104.00	KNAPP, JOHN A. JR.....	1,943.50 *
CONNOLLY, THOMAS J. & JOHN J. ....	760.50	LAKE REGION BUILDERS INC.....	351.00 *
COTE, WILLIAM.....	533.00	LEARY, TIMOTHY JOHN .....	754.00
CROMMETT, PAUL .....	942.50	LEBLANC, ARTHUR.,III & HOLLY P.....	3,412.50
CURTIN, TERESA .....	91.00	LOMBARDO, GREGORY .....	305.50
DAYTON, ALEXA M.....	579.91	LORING, GREGORY L.....	344.43
DEMAGGIO, FAMILY TRUST.....	773.50	MACKNIGHT, REBECCA E., & ROBERT .....	994.50 *
DEROSE, MARK J. & SUSAN P.....	91.00	MACOMBER, JOSEPH E. & JUDITH G. ....	812.50



McELWAIN, COLE .....	442.00	TOWN, ANN & JAMIE .....	708.50
MCELWAIN, COLE T.....	292.50	VALLEY BOWL REAL ESTATE HOLDING, LLC .....	6,350.50 *
MCFALLS, MICHAEL.....	1,963.00	VALPEY, ANN K.....	611.00
MCKENDRY, PETER J.....	2,119.00	W. JONES ENTERPRISES INC.....	136.50
MCPHERSON, STEPHEN.....	663.00	WARD, CARTER A.....	2,593.50 *
MELVIN, WALTER B.JR. & SARAH G. ....	929.50 *	WARD, CARTER A.....	448.50 *
MIRAMANT, STEPHEN 1/2.....	1,131.00	WHITE, CATHERINE.....	409.50
MITCHELL, PATRICK .....	897.00 *	WHITMORE, JEFFREY B. & JENNIFER .....	1,046.50
MONAGHAN, JANE.....	332.21 *	WICKENDEN, JAMES B. & JENNIFER B.....	1,690.00
MOOSE MOUNTAIN ROAD,LLC.....	1,735.50 *	WILCOX, MICHAEL.....	292.50
MUNZER, WILLIAM JR & JACQUELINE.....	877.50		
MUNZER, WILLIAM JR & JACQUELINE.....	247.00		
MURRAY, ROBERT G.& JOAN B. ....	91.00 *		
NAIMAN, FRANK R.....	110.50		
NAIMAN, FRANK R.....	364.00		
NOBLE, CYRUS B.....	1,820.00		
NOBLE, G. DONALD & JUDITH E.....	78.00		
O'BRIAN, LAURA & DENNIS. ....	1,781.00		
OSGANIAN, ANDREA .....	988.00		
PEASE, EDWARD C. JR. ....	1,826.50		
PRONOVOST, MARIAH.....	169.00 *		
RANCOURT, CRAIG J.....	331.50		
RICE, DICK C.& JEANETTE M. ....	78.00		
ROWSE, DAVID.....	1,469.00		
SMITH, FRED O.II.....	240.50		
SMYTH, ANDREW P.....	104.00		
SOUZA, KEVIN & HARPER, GLENN.....	78.00 *		
SOUZA,KEVIN A. & LORI A.....	78.00 *		
SPLIT ROCK GETAWAY LLC .....	1,118.00		
SQUILLANTE, ANTHONY G. & BEVERLEY.....	669.50 *		
STEPHENSON, MICHAEL A. & SUSAN .....	91.00		
STRAYTON, ROBERT H. ....	104.00		
STRUNK, III, JUSTIN R. ....	1,166.40 *		
STRUNK, JEFFREY L.....	611.00		
TALBOT, JAMES A. ....	789.12		
THE RACK, LLC.....	780.00 *		
THE RACK, LLC C/O JEFFERY STRUNK.....	3,945.50 *		

\* Taxes were paid in full after 12/31/2018

\*\*Partial payment received



# 2019 PROPOSED MUNICIPAL BUDGET

	<i>2016 Approp.</i>	<i>2017 Approp.</i>	<i>2018 Approp.</i>	<i>2019 Request</i>
<b><u>GENERAL GOVERNMENT ACCOUNTS</u></b>				
<b>General Government Salaries</b>				
Town Manager	\$75,245	\$76,328	\$78,236	\$85,192
Town Clerk/Tax Collector	\$33,791	\$34,874	\$35,746	\$37,672
Note: Tax Collector also receives School Security Salary of \$5,580				
Treasurer (part-time)	\$25,000	\$25,000	\$26,000	\$34,500
Selectmen	\$5,000	\$5,000	\$5,000	\$5,000
Part-time Office Staff		\$3,000	\$5,500	\$4,000
<b>Totals</b>	<b>\$139,036</b>	<b>\$144,202</b>	<b>\$150,482</b>	<b>\$166,364</b>
<b>Town Office Expenses</b>				
Heat/Utilities	\$7,200	\$7,000	\$7,300	\$8,950
Telephone	\$3,900	\$4,000	\$4,000	\$4,200
Supplies/Tax Bills	\$6,300	\$6,200	\$7,000	\$8,000
Clean Building/Trash	\$2,100	\$2,700	\$3,800	\$3,600
Copier (maintenance)	\$700	\$700	\$700	\$700
Computers/Software Support	\$10,000	\$10,000	\$13,000	\$16,500
Elections	\$1,600	\$1,500	\$1,500	\$1,500
Postage	\$5,500	\$6,000	\$5,500	\$4,800
Legal	\$2,000	\$3,500	\$3,500	\$3,000
Town Mgr. Expenses/Training	\$800	\$900	\$1,000	\$1,200
Town Mgr. Auto Expense	\$3,500	\$3,500	\$5,500	\$5,500
Treasurer's Expenses/Training	\$350	\$350	\$350	\$350
Tax Collector's Expenses/Training	\$500	\$500	\$500	\$600
Dues	\$1,700	\$1,900	\$2,100	\$3,200
Auditor/Town Reports	\$7,400	\$8,800	\$7,500	\$8,500
Registry of Deeds	\$1,800	\$1,800	\$2,100	\$2,000
Advertisement/Misc.	\$1,500	\$1,500	\$2,200	\$3,000
New Equipment	\$600	\$400	\$400	\$400
Newsletter	\$4,400	\$4,500	\$4,500	\$5,000
Web Site	\$600	\$600	\$600	\$500
Bank Fees	\$1,000	\$1,200	\$800	\$500
<b>Totals</b>	<b>\$63,450</b>	<b>\$67,550</b>	<b>\$73,850</b>	<b>\$82,000</b>



	<b>2016</b> <b>Approp.</b>	<b>2017</b> <b>Approp.</b>	<b>2018</b> <b>Approp.</b>	<b>2019</b> <b>Request</b>
<b>Assessing</b>				
Tax Mapping	\$0	\$1,000	\$3,000	\$0
Training/Expenses	\$500	\$350	\$275	\$1,500
Supplies/Misc.	\$300	\$300	\$300	\$200
Assessing Records Assistance	\$1,500	\$1,000	\$1,000	\$1,500
GPS work (place new bldgs on maps)	\$0	\$0	\$0	\$0
<b>Totals</b>	<b>\$2,300</b>	<b>\$1,650</b>	<b>\$4,575</b>	<b>\$30,700</b>
<b>Code Enforcement</b>				
Code Enforcement Officer/Assessor	\$68,464	\$69,547	\$71,286	\$53,600
New Code Enforcement Officer in Training			\$15,000	0
CEO Vehicle Allowance	\$6,000	\$6,000	\$6,000	\$4,000
Phone/Pager/Supplies	\$500	\$850	\$900	\$2,000
Expenses/Training	\$500	\$2,500	\$2,500	\$5,500
<b>Totals</b>	<b>\$75,464</b>	<b>\$78,897</b>	<b>\$95,686</b>	<b>\$60,100</b>
<b>Planning Board Expenses</b>				
Planning Board Expenses/Legal	\$800	\$800	\$1,000	\$1,000
Recording Fees	\$600	\$600	\$600	\$600
Consultant Fees	\$1,000	\$1,200	\$1,500	\$1,500
Engineering Review and Inspection	\$500	\$500	\$500	\$0
AVCOG dues	\$6,500	\$6,675	\$7,000	\$6,800
Ordinance Printing/Misc.	\$0	\$0	\$500	\$500
Surface Water Management Study	\$20,000	\$10,000	\$10,000	\$1,000
<b>Totals</b>	<b>\$29,400</b>	<b>\$19,775</b>	<b>\$21,100</b>	<b>\$11,400</b>
<b>Selectmen's Donations</b>				
Donations (Social Sevices, Events, etc.)	\$6,000	\$7,000	\$7,000	\$10,000
Meeting Records	\$950	\$1,000	\$1,100	\$1,350
Contingency/Other	\$3,000	\$3,000	3000	\$3,000
<b>Totals</b>	<b>\$9,950</b>	<b>\$11,000</b>	<b>\$11,100</b>	<b>\$14,350</b>
<b>Total General Gov't Accounts</b>	<b>\$317,300</b>	<b>\$324,074</b>	<b>\$356,693</b>	<b>\$368,114</b>



**2016**  
**Approp.**

**2017**  
**Approp.**

**2018**  
**Approp.**

**2019**  
**Request**

**PROTECTION ACCOUNTS**

**Police Department**

Police Chief	\$62,240	\$63,323	\$64,906	\$66,862
Asst. Police Chief (2nd Officer)	\$47,960	\$49,043	\$0	\$0
Town Police Car (gas,maint.)	\$4,000	\$4,000	\$4,000	\$3,000
Phone/Radio	\$2,700	\$3,000	\$3,000	\$3,000
Supplies	\$800	\$1,000	\$1,000	\$1,000
New Equipment	\$1,500	\$2,500	\$2,500	\$2,500
Training	\$0	\$2,500	\$5,000	\$7,500
Misc.	\$500	\$1,200	\$1,200	\$500
Town Police Car Reserve	\$7,500	\$7,500	\$5,000	\$3,000
<b>Totals</b>	<b>\$127,200</b>	<b>\$134,066</b>	<b>\$86,606</b>	<b>\$87,362</b>

**Communications Center**

Operations (Town share)	\$113,500	\$93,935	\$154,116	\$158,245
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**Fire Department**

Fire Chief	\$23,822	\$24,251	\$24,857	\$25,478
Payroll	\$30,000	\$30,000	\$32,000	\$38,500
New Equipment	\$14,000	\$10,000	\$8,000	\$4,000
Equipment Maint. (gas, repairs, etc.)	\$15,930	\$17,930	\$20,930	\$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
<b>Totals</b>	<b>\$87,952</b>	<b>\$86,381</b>	<b>\$89,987</b>	<b>\$93,108</b>

**Fire Department Training Center**

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

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

\$50,000	\$80,000	\$60,000	\$60,000
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**Northstar EMS Subsidy**

\$85,529	\$86,015	\$69,310	\$70,513
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**Animal Control**

Animal Control Officer	\$5,185	\$5,268	\$2,000	\$0
Franklin County Animal Shelter	\$1,600	\$1,600	\$1,600	\$1,720
Supplies, Heat, Misc.	\$550	\$550	\$2,200	\$300
Training	\$200	\$200	\$300	\$300
<b>Totals</b>	<b>\$7,535</b>	<b>\$7,618</b>	<b>\$6,100</b>	<b>\$2,320</b>

**Total of Protection Accounts**

<b>\$506,812</b>	<b>\$527,760</b>	<b>\$507,147</b>	<b>\$508,293</b>
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	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
	<b>Approp.</b>	<b>Approp.</b>	<b>Approp.</b>	<b>Request</b>

### **INSURANCE ACCOUNTS**

Law Enforcement Liability Ins.	\$4,300	\$4,200	\$3,800	\$3,800
Aviation Insurance	\$1,500	\$1,600	\$2,100	\$1,700
Bonds (treasurer/tax collector)	\$500	\$500	\$500	\$500
Vehicle Insurance Coverage	\$5,200	\$5,500	\$6,100	\$6,300
Public Officials Liability Ins.	\$1,100	\$1,200	\$1,200	\$1,300
Property/Inland Marine/Crime	\$15,500	\$17,000	\$17,000	\$17,000
Employment Practices Ins.	\$2,500	\$2,500	\$2,600	\$2,700
General Liability Ins.	\$4,600	\$5,500	\$5,300	\$6,700
<b>Totals</b>	<b>\$35,200</b>	<b>\$38,000</b>	<b>\$38,600</b>	<b>\$40,000</b>

### **RECREATION ACCOUNTS**

#### **Recreation Programs**

Director's Travel	\$1,600	\$1,600	\$1,600	\$1,600
Education	\$1,200	\$1,200	\$1,200	\$1,600
Pool Operations	\$29,076	\$34,576	\$34,576	\$37,000
Pool Repair/Equipment	\$3,000	\$4,800	\$4,800	\$4,800
Summer Camp Operation	\$11,000	\$12,000	\$12,000	\$12,000
Sports	\$1,500	\$6,350	\$7,000	\$9,000
July 4th	\$8,400	\$8,400	\$8,400	\$8,400
Special Events/Activities/Misc.	\$1,400	\$1,400	\$1,400	\$1,600
<b>Totals</b>	<b>\$57,176</b>	<b>\$70,326</b>	<b>\$70,976</b>	<b>\$76,000</b>

#### **Anti-Gravity Center**

Director's Salary	\$53,967	\$55,050	\$56,426	\$58,382
Part-time	\$41,000	\$42,366	\$49,900	\$49,900
Custodial Contract	\$12,000	\$12,700	\$12,700	\$12,700
Ads/Postage	\$1,500	\$1,600	\$1,600	\$1,900
Fuel	\$22,000	\$15,000	\$10,000	\$17,000
Electricity	\$9,000	\$7,500	\$6,800	\$6,800
Supplies	\$7,200	\$7,200	\$6,200	\$7,000
Telephone	\$2,850	\$2,900	\$2,900	\$3,200
Plowing/Grading, etc.	\$11,300	\$11,600	\$12,000	\$11,000
Trash Removal	\$1,200	\$1,600	\$2,300	\$1,700
Building Maintenance	\$11,000	\$11,000	\$10,000	\$12,000
Office Equipment	\$1,200	\$1,200	\$600	\$600
Sewer Fee	\$1,600	\$1,600	\$1,600	\$1,300
Insurance	\$19,600	\$21,000	\$21,000	\$20,000
Equipment Repairs	\$6,000	\$6,000	\$4,000	\$5,000
New Equipment (CVA matches)	\$1,000	\$3,000	\$6,000	\$6,000
Training/Education	\$1,000	\$1,000	\$1,000	\$1,000
Credit Card Co. Cost (for Revenues)	\$1,700	\$1,700	\$1,700	\$1,500
Trampoline Project (matched by CVA)	\$9,000	\$0	\$0	\$0
<b>Totals</b>	<b>\$214,117</b>	<b>\$204,016</b>	<b>\$206,726</b>	<b>\$216,982</b>

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

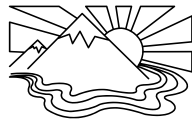


	<b>2016</b> <i>Approp.</i>	<b>2017</b> <i>Approp.</i>	<b>2018</b> <i>Approp.</i>	<b>2019</b> <i>Request</i>
<b>Recreation Facilities</b>				
Playground Repairs/Equipment Replacement	\$1,000	\$1,000	\$1,000	\$1,000
New Pool Reserve	\$0	\$4,000	\$4,000	\$4,000
Town Park Capital Improvements	\$2,000	\$2,000	\$2,000	\$2,000
Snowmobile Trail Grooming and Maintenance	\$21,000	\$21,000	\$21,000	\$24,000
Outdoor Center Operations (port-a-potty, etc.)	\$1,000	\$1,000	\$1,200	\$1,000
Mt. Bike Trail Development at the Outddoor Center	\$25,000	\$30,000	\$15,000	\$15,000
Mt. Bike Trail Maintenance	\$0	\$4,000	\$8,000	\$8,000
Narrow Gauge Pathway Maintenance	\$14,000	\$10,000	\$36,750	\$0
<b>Totals</b>	<b>\$64,000</b>	<b>\$73,000</b>	<b>\$88,950</b>	<b>\$55,000</b>
<b>Total Recreation Accounts</b>	<b>\$335,293</b>	<b>\$347,342</b>	<b>\$366,652</b>	<b>\$347,882</b>

## LIBRARY AND COMMUNITY CENTER

<b>Library Operations</b>				
Director	\$41,008	\$42,091	\$43,143	\$45,100
Part-Time Payroll	\$1,600	\$2,600	\$2,603	\$2,920
Books/Magazines/Audio	\$5,800	\$6,800	\$8,000	\$8,200
Services (computer/library consultants, etc.)	\$1,000	\$1,000	\$1,000	\$1,000
Computerized Catalog	\$440	\$440	\$440	\$440
Furniture/Equipment	\$900	\$1,000	\$3,300	\$1,500
Telephone	\$500	\$500	\$800	\$900
Insurance (Library Board)	\$745	\$745	\$745	\$744
Professional Development (Asso. Dues, etc.)	\$800	\$800	\$900	\$900
Special Events	\$2,300	\$2,500	\$2,500	\$2,500
Postage	\$750	\$650	\$250	\$150
Supplies	\$1,500	\$1,500	\$1,500	\$1,500
Publicity	\$750	\$850	\$900	\$900
Mileage/Misc. Expenses	\$400	\$400	\$400	\$400
<b>Totals</b>	<b>\$58,493</b>	<b>\$61,876</b>	<b>\$66,481</b>	<b>\$67,154</b>
<b>Community Building Expenses</b>				
Cleaning	\$8,900	\$8,450	\$8,000	\$8,000
Maintenance & Repairs	\$4,000	\$4,000	\$5,000	\$5,000
Supplies	\$1,000	\$1,000	\$1,200	\$1,200
Heat	\$5,000	\$4,000	\$4,000	\$5,500
Electricity	\$5,000	\$5,500	\$5,000	\$5,300
Sewer	\$350	\$350	\$300	\$250
Misc.	\$400	\$2,200	\$2,100	\$1,200
Mowing, grounds upkeep, showeling, etc.	\$1,500	\$1,800	\$2,200	\$1,200
Community Garden			\$500	\$300
Capital Maintenance and Improvements	\$4,000	\$4,000	\$4,000	\$5,000
<b>Totals</b>	<b>\$30,200</b>	<b>\$31,300</b>	<b>\$32,300</b>	<b>\$32,950</b>
<b>Total Library and Community Center</b>	<b>\$88,693</b>	<b>\$93,176</b>	<b>\$98,781</b>	<b>\$100,104</b>





	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
	<i>Approp.</i>	<i>Approp.</i>	<i>Approp.</i>	<i>Request</i>

### **AIRPORT ACCOUNTS**

**Airport Operation**

Plowing	\$18,000	\$15,800	\$18,000	\$17,400
Summer Maintenance	\$2,000	\$4,000	\$2,000	\$2,500
License/Misc.	\$250	\$250	\$350	\$300
Electricity	\$500	\$500	\$550	\$550
AWOS/Hangar Electricity	\$410	\$180	\$450	\$600
Webcam	500	\$0	\$300	\$300
Fuel Farm Expenses		\$3,270	\$4,000	\$4,500
<b>Totals</b>	<b>\$21,660</b>	<b>\$24,000</b>	<b>\$25,650</b>	<b>\$26,150</b>

**Road Accounts**

Street Lights	\$1,600	\$1,600	\$1,700	\$1,700
Plowing/Grading Airport Trailhead	\$3,750	\$3,300	\$4,000	\$4,000
Road Plowing Contracts	\$51,000	\$49,500	\$56,000	\$51,000
Summer Road Maintenance	\$6,850	\$3,000	\$3,000	\$3,000
Clean-up Day	\$300	\$300	\$250	\$250
Street and house signs	\$1,500	\$1,800	\$1,800	\$1,800
Carriage Rd/Huston Brook Rd grading/improve.	\$10,000	\$11,500	\$17,500	\$12,000
<b>Totals</b>	<b>\$75,000</b>	<b>\$71,000</b>	<b>\$84,250</b>	<b>\$73,750</b>

**TOWN BUILDINGS AND GROUNDS**

Building Repairs and Maintenance	\$4,680	\$9,500	\$3,000	\$5,000
Parks Maintenance	\$11,020	\$15,020	\$11,020	\$10,980
Landscaping for Pool			\$5,000	\$5,000
Property Management Consultant Services			\$2,500	\$1,500
Misc.	\$300	\$300	\$0	\$0
<b>Totals</b>	<b>\$16,000</b>	<b>\$24,820</b>	<b>\$21,520</b>	<b>\$22,480</b>

<b>TRANSPORTATION PROGRAM (Town's Share)</b>	\$142,000	\$140,860	\$140,860	\$140,860
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### **SOLID WASTE/RECYCLING ACCOUNTS**

**Transfer Station Operation**

Plowing	\$9,000	\$10,333	\$11,000	\$9,000
Contract for Operations	\$42,550	\$42,060	\$44,000	\$45,600
Tipping/Hauling Fees	\$120,000	\$103,000	\$112,000	\$115,000
Station Expenses	\$16,500	\$22,500	\$26,000	\$41,000
Tire and Metal Removal	\$2,500	\$2,500	\$2,500	\$2,500
Hazardous & Electronics Waste Removal	\$2,800	\$2,800	\$2,000	\$2,000
Permitting/Misc.	\$1,000	\$1,000	\$500	\$1,000
Burn Pile/Ash Removal	\$6,000	\$10,000	\$8,500	\$8,500
Equipment Reserve (future backhoe, etc.)				\$15,000
<b>Totals</b>	<b>\$200,350</b>	<b>\$194,193</b>	<b>\$206,500</b>	<b>\$239,600</b>



	<b>2016</b> <b>Approp.</b>	<b>2017</b> <b>Approp.</b>	<b>2018</b> <b>Approp.</b>	<b>2019</b> <b>Request</b>
<b>Recycling and Composting</b>				
Sandy River Recycling (or other) Contr.	\$13,000	\$13,000	\$13,000	\$3,000
Payroll (recycling and composting)	\$1,500	\$1,000	\$600	\$4,000
Truck Maintenance	\$500	\$800	\$1,000	\$300
Compost Facility/Recycling Misc.	\$250	\$300	\$300	\$500
Recycling/Compost Equipment	\$0	\$500	\$500	\$500
<b>Totals</b>	<b>\$15,250</b>	<b>\$15,600</b>	<b>\$15,400</b>	<b>\$8,300</b>
<b>Total Solid Waste &amp; Recycling</b>	<b>\$215,600</b>	<b>\$209,793</b>	<b>\$221,900</b>	<b>\$247,900</b>

### DEBT SERVICE ACCOUNTS

Town Lot Bond	\$24,673	\$24,038	\$23,404	\$21,798
AGC Roof Bond (50% CVA)	\$2,000	\$11,025	\$11,025	\$11,024
Golf Course Clubhouse Bond 1 (SMC 37.5%)	\$37,660	\$37,784	\$37,944	\$38,163
Golf Course Clubhouse Bond II	\$12,088	\$11,925	\$11,927	\$11,927
Fire Dept. Ladder Truck Bond	\$56,264	\$57,000	\$58,565	\$59,243
Communication Ctr. Bond (Town Share)	\$3,249	\$3,290	\$3,380	\$3,420
Outdoor Center Project Bond	\$101,921	\$99,936	\$96,582	\$95,748
New Library Bond	\$30,834	\$30,835	\$47,835	\$46,615
Golf Course Irrigation Sys. Proj. (Town Share)	\$47,528	\$47,529	\$47,528	\$47,528
2017 5-Yr. Bond for Golf Course Project			\$33,128	\$32,600
<b>Totals</b>	<b>\$316,217</b>	<b>\$323,362</b>	<b>\$371,318</b>	<b>\$368,066</b>

### **EMPLOYEE BENEFITS AND REQUIREMENTS**

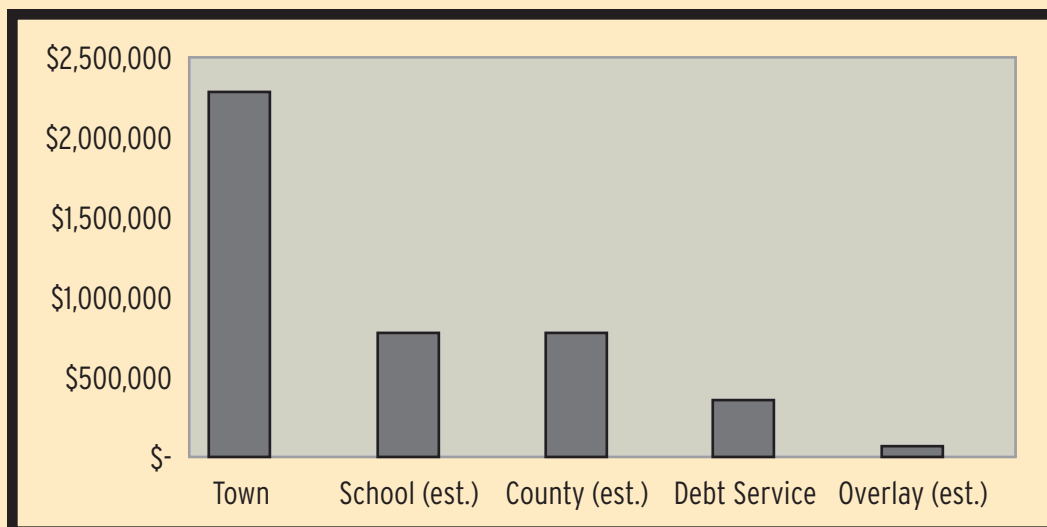
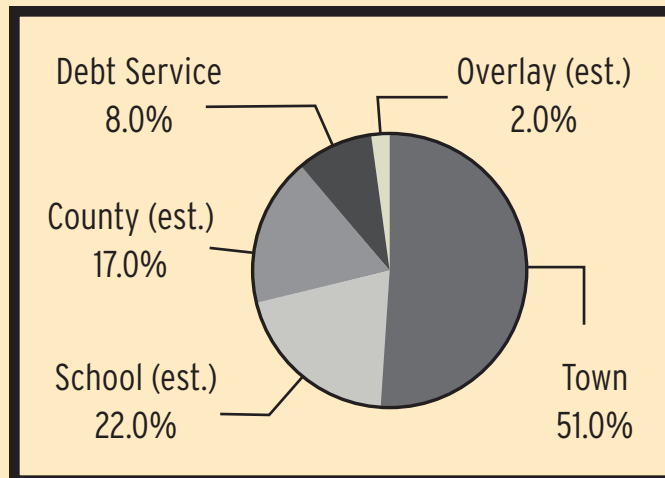
Social Security	\$45,100	\$46,500	\$46,500	\$48,700
Health Insurance	\$102,000	\$109,000	\$98,000	\$100,000
Maine State Retirement	\$29,000	\$26,000	\$27,000	\$27,500
Workman's Compensation	\$13,000	\$14,200	\$14,200	\$17,000
Self-Funded Unemployment Comp.	\$3,000	\$2,500	\$8,000	\$4,000
Health Insurance Reimbursement Acct.	\$400	\$400	\$400	\$400
<b>Totals</b>	<b>\$192,500</b>	<b>\$198,600</b>	<b>\$194,100</b>	<b>\$197,600</b>



# PROPOSED TOTAL BUDGET EXPENDITURES FOR 2019

## EXPENDITURES

Town	\$2,281,433	50.8%
School (est.)	\$987,552	22.0%
County (est.)	\$785,000	17.5%
Debt Service	\$368,066	8.2%
Overlay (est.)	\$71,169	1.5%
Total	\$4,493,220	100.0%





# TOWN MEETING WARRANT 2019

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 13th, 2019 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 1<sup>st</sup>, 2019 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, 2019.

**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 2019 annual budget during the period from January 1, 2020 to the March 2021 annual Town Meeting.

**Recommended by the Board of Selectmen**

**Article 7.** To see if the Town will vote to raise and appropriate \$166,364 for Officers' Salaries.

**Recommended by the Budget Committee**

**Article 8.** To see if the Town will vote to raise and appropriate \$82,000 for Town operating expenses.

**Recommended by the Budget Committee**



- Article 9.** To see if the Town will vote to raise and appropriate \$33,900 for Assessing.  
**Recommended by the Budget Committee**
- Article 10.** To see if the Town will vote to raise and appropriate \$60,100 for Code Enforcement.  
**Recommended by the Budget Committee**
- Article 11.** To see if the Town will vote to raise and appropriate \$11,400 for Planning Board Expenses.  
**Recommended by the Budget Committee**
- Article 12.** To see if the Town will vote to raise and appropriate \$14,350 for the Selectmen's Contingency Fund to meet unanticipated expenses, contribution requests and emergencies that arise during Fiscal year 2019.  
**Recommended by the Budget Committee**
- Article 13.** To see if the Town will vote to raise and appropriate \$87,362 for Police Protection.  
**Recommended by the Budget Committee**
- Article 14.** To see if the Town will vote to raise and appropriate \$158,245 for the Communications Center Operations.  
**Recommended by the Budget Committee**
- Article 15.** To see if the Town will vote to raise and appropriate \$93,108 for Fire Department Operating Expenses.  
**Recommended by the Budget Committee**
- Article 16.** To see if the Town will vote to raise and appropriate \$36,745 for the Fire Department Equipment Reserve Account.  
**Recommended by the Budget Committee**
- Article 17.** 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.  
*(Note: If adequate planning functions are completed and a sufficient estimate is developed in time for a new fire station to be substantially started in 2019 the Board of Selectmen may call a special Town Meeting in 2019 to ask the voters to approve financing (borrowing) to build the proposed new fire station. As of 12/31/18 there was \$190,344 in this Reserve Account that can used to help fund this anticipated project).*  
**Recommended by the Budget Committee**
- Article 18.** To see if the Town will vote to raise and appropriate \$70,513 for Ambulance Service Subsidy (North Star EMS)  
**Recommended by the Budget Committee**
- Article 19.** To see if the Town will vote to raise and appropriate \$2,320 for Animal Control.  
**Recommended by the Budget Committee**



**Article 20.** To see if the Town will vote to raise and appropriate \$40,000 for Town Insurance Policy Coverages.

**Recommended by the Budget Committee**

**Article 21.** To see if the Town will vote to raise and appropriate \$76,000 for Recreation Department expenses and programs.

**Recommended by the Budget Committee**

**Article 22.** To see if the Town will vote to raise and appropriate \$216,982 for expenditures for the Anti-Gravity Complex.

*(Note: Offsetting Revenues of \$25,000 and \$73,000 for a total of \$98,000 are being requested in warrant article #57.)*

**Recommended by the Budget Committee**

**Article 23.** To see if the Town will vote to raise and appropriate \$8,000 for Recreation Facilities as follows:

Playground Repairs and Equipment Replacement	\$1,000
Pool Reserve	\$4,000
Town Park Capital Improvements	\$2,000
Outdoor Center Operations	\$1,000
	<u>\$8,000</u>

**Recommended by the Budget Committee**

**Article 24.** To see if the Town will vote to expend up to \$80,000 from Town Unappropriated Surplus to expand the Pavilion at the Town Park and to build a Storage Building for Town recreation equipment.

**Recommended by the Budget Committee**

**Article 25.** To see if the Town will vote to raise and appropriate \$24,000 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 26.** 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	\$8,000
	<u>\$23,000</u>

**Recommended by the Budget Committee**

**Article 27.** To see if the Town will vote to place up to \$67,658 of F.E.M.A. and State funds received and anticipated into a 'Narrow Gauge Pathway Capital Repair Reserve Fund' and to expend this fund for capital repair projects on the Narrow Gauge Pathway.

**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 a 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 and other amenities.

*(Note: It is anticipated that some of these funds may be used for a new trail signage project. Some of these funds will also be used for the Outdoor Center trail bridge replacement project. As of 12/31/18 there was \$281,500 in this Reserve Fund.*

**Recommended by 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: <i>(An amount equal to 2018 donations for this program)</i>	\$2,841
Town Matching Funds for Mountain Bike Club Grants and Donations: <i>(For Trail Planning, and Development)</i>	\$15,000
Town Matching Funds for the Carrabassett Valley ATV Club for Trail Projects. <i>(To match Club Grants and funding to maintain and improve the ATV trail network).</i>	\$15,000
Town Matching Funds to assist the Non-Profit 'Longfellow Mountains Heritage Trails, Inc.' develop a multi-use people powered trail that, if successful, would extend from Kingfield to Coburn Gore.	\$2,500
Town Matching Funds to assist the Carrabassett Valley Outdoor Association in stocking the Outdoor Center Pond with fish:	<u>\$350</u>
<b>TOTAL:</b>	<b>\$35,691</b>

*(Note: Based on past practice, all expenditures from the Recreational Endowment Fund require at least a one-to-one match from the fund recipient and this will be required for each of these programs and projects. As of 12/31/18 there was \$351,000 in this Reserve Fund).*

**Budget Committee Recommends Approval**

**Article 30.** To see if the Town will vote to raise and appropriate \$50,000 to be placed into the Recreational Endowment Reserve Fund and, in addition, to place revenues from the Cell Tower Lease (estimated to be \$12,500) into this Reserve Fund.

**Budget Committee Recommends Approval**

**Article 31.** To see if the Town will vote to raise and appropriate \$67,154 for operation of the Carrabassett Valley Public Library.

**Budget Committee Recommends Approval**

**Article 32.** To see if the Town will vote to raise and appropriate \$32,950 for operation of the Community Center Building.

**Budget Committee Recommends Approval**



**Article 33.** To see if the Town will vote to raise and appropriate \$26,150 to operate the Airport.

**Recommended by the Budget Committee**

**Article 34.** 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 35.** To see if the Town will vote to raise and appropriate \$73,750 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 \$12,000 for annual maintenance of the Carriage Road per the terms and conditions as set forth in an annual road use permit from the Penobscot Indian Nation).*

**Recommended by the Budget Committee**

**Article 36.** 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 of these funds for improvements to the Outdoor Center Road)*

**Recommended by the Budget Committee**

**Article 37.** To see if the Town will vote to raise and appropriate \$22,480 for the maintenance, repairs and improvements to Town Buildings and Grounds.

**Recommended by the Budget Committee**

**Article 38.** 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. There is currently \$25,000 in this Reserve).*

**Recommended by the Budget Committee**

**Article 39.** To see if the Town will vote to raise and appropriate \$140,860 for Transportation Services.

**Recommended by the Budget Committee**

**Article 40.** To see if the Town will vote to raise and appropriate \$247,900 for Solid Waste Disposal and Recycling.

**Recommended by the Budget Committee**

**Article 41.** To see if the Town will vote to raise and appropriate \$368,066 for Obligated Debt and to see if the Town will vote to accept and expend an additional \$157,071 in payments from Sugarloaf Mountain Corporation as their contractual share of Town debt service.

**Recommended by the Budget Committee**





- Article 42.** To see if the Town will vote to raise and appropriate \$197,600 for Employee Benefits and Requirements.  
**Recommended by the Budget Committee**
- Article 43.** 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 44.** 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 45.** To see if the Town will vote to expend up to \$35,000 from Unappropriated Surplus to make improvements to the Information Center Building and Lot Consisting of: digging and installing a well and septic system, providing additional parking and making minor repairs and improvements to the Information Center Building.  
**Recommended by the Budget Committee**
- Article 46.** To see if the Town will vote to raise and appropriate \$15,000 for Ski Club Scholarship Grants.  
**Recommended by the Budget Committee**
- Article 47.** To see if the Town will vote to raise and appropriate \$12,000 for the Town Scholarship Fund.  
**Recommend by the Budget Committee**
- Article 48.** To see if the Town will vote to raise and appropriate \$1,200 for Seasonal Lighting.  
**Recommended by the Budget Committee**
- Article 49.** To see if the Town will vote to raise and appropriate \$1,000 for maintenance and improvements to the Cemetery.  
**Recommended by the Budget Committee**
- Article 50.** To see if the Town will vote to raise and appropriate \$10,000 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 51.** 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 52.** 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 and improvements 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 53.** To see if the Town will vote to raise and appropriate \$2,000 for General Assistance Aid.

**Recommended by the Budget Committee**

**Article 54.** 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 55.** To see of the Town vote to raise and appropriate \$2,000 for expenses for the Carrabassett Valley History Committee

**Recommended by the Budget Committee**

**Article 56.** To see if the Town will vote to carry the following Account Balances forward (estimated balances as of Dec. 31<sup>st</sup>, 2018) and to expend these funds for said purposes:

<b>BALANCE FORWARD ACCOUNTS</b>	<b>2018 REQUEST</b>
Campbell Field Bridge Project (waiting for FEMA Funding)	-\$181,652
Surface Water Management Plan	\$17,506
Town Police Car Reserve	20,248
Fire Department Training Center	3,046
Outdoor Adventure Camp	7,282
Mountain Bike Race	2,145
Recreation Scholarship Fund	2,270
Alden MacDonald Jr. Golf Program	17,614
Town/CVA Grant	505
AGC New Equipment (Town and CVA Funds)	5,526
Mountain Bike Trail Signage	500
Mountain Bike Trail Maintenance	797
Mountain Bike "Sugarloaf" Trail (Town Funds)	15,000
Town/Mt. Bike Club Trail Planning	6,815
Town/Mt. Bike Club Trail Development Funds	74,662
Town Mountain Bike Trail Deve. Funds (Town Lot)	27,893
Narrow Gauge Pathway Repairs/Maintenance	21,498
Airport Fuel (to be paid for through fuel sales)	-16,757
Town Buildings Repairs/Improvements Account	7,790
Landscaping for Pool Area	5,000
Information Center	1,266
Town Scholarship Account	11,760
CVOA Shooting Range Berm Project (matching funds)	811
Cemetery Maintenance and Improvements	2,,290
New Events (50/50 match with Sugarloaf)	2,000
Maine Huts & Trails Trail Development (matching funds)	27,282
Emergency Management Generator (Outdoor Center)	<u>5,770</u>

**Recommended by the Budget Committee**

**Positive \$287,276**

**Negative \$198,409**



**Article 57.** 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 58.** 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	"	16,000
Local Road Assistance Program	"	3,600
Veteran's Exemption Reimbursement	"	<u>250</u>

**Recommended by the Budget Committee** **\$29,850**

**Article 59.** To see if the Town will vote to expend the following revenues from the following accounts to reduce the property tax commitment:

Unappropriated Surplus	\$175,000
State Revenue Sharing	10,000
Excise Tax Collections	170,000
Boat Excise Tax Collections	1,500
Interest on Taxes and Lien Fees	8,500
Cash Investment Earnings	4,500
Town Clerk Fees	4,400
Building and Plumbing Fees	6,000
Ambulance Service Rent	10,100
CVA AGC Reimbursement	25,000
AGC Revenue	73,000
Pool and Lesson Fees	3,800
State Tree Growth Tax Reimbursement	16,000
Cable TV Franchise Fees (net)	25,000
Library and Community Center Revenues	1,000
Transfer Station Revenue (metal)	<u>1,400</u>

**Recommended by the Budget Committee** **\$535,200**

**Article 60.** 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 61.** 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 2019. This does not include any monetary local match the Town may need for these grants.

**Board of Selectmen Recommend Approval**



**Article 62.** To see if the Town will vote to appropriate funds from Overlay for abatements and over drafts.

**Recommended by the Board of Selectmen**

**Article 63.** Shall the Town of Carrabassett Valley:

Approve the acquisition of approximately 250 acres of land owned by Jordan Lumber Company Partners, LLC (a.k.a. the "Ted Jones Lot") and access easements to such land (together, the "Project").

Appropriate a sum not to exceed \$160,000 to provide for the costs of the Project; and

Authorize the Treasurer and Chairman of the Board of Selectmen to issue general obligation securities of the Town of Carrabassett Valley, Maine to fund the appropriation in an aggregate principal amount not to exceed \$160,000 and the discretion to fix the date(s), maturity (ies), calls(s) for redemption, refunding, place(s) of payment, form, and other details of said securities, including execution and delivery of said securities on behalf of the Town of Carrabassett Valley, to provide for the sale thereof, and to execute any and all other documents and agreements related thereto, all subject to the condition that the Board of Selectmen make a finding prior to the issuance of such securities that adequate access rights will be or have been obtained to the Carriage Road.

**Recommended by the Board of Selectmen**

**FINANCIAL STATEMENT**

Total Town Indebtedness:

A.	Bonds outstanding and unpaid	\$ 3,268,520
B.	Bonds authorized and unissued:	\$ 0
C.	Bonds to be issued if this Article is approved:	\$ 160,000

Total: \$ 3,428,520

At an estimated interest rate of 3% for an estimated 15-year maturity, the estimated costs of this bond issue will be:

Principal:	\$ 160,000
Interest:	\$ 44,397
Total Debt Service:	\$ 204,397

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Lorraine Hocking, Treasurer



**Article 64.** Shall the Town vote to adopt the following Resolution.

**Statement from the Voters of Carrabassett Valley on March 13,2019**

Whereas Franklin County Commissioners have funded economic development and social services programs that serve the entire region for over 35 years, and

Whereas the Franklin County Commissioners have vowed to cut all funding to social services agencies and economic development programs over the next three years, and

Whereas Franklin County Commissioners have cut \$143,000 from the budget request of \$209,000 in 2017, \$31,000 from the budget request of \$94,200 in 2018 and totally defunded 6 nonprofits, and

Whereas the Franklin County Commissioners plan to defund the remaining 3 nonprofits in the future, and

Whereas these organizations and their important services benefit the entire region and improve the quality of life for our residents,

Now Therefore, the Town of Carrabassett Valley requests that Franklin County reverse its policy of not funding these programs, restore funding to these organizations and continue the regional approach for these services.

**Recommended by the Board of Selectmen**



Given under our hands this 25th day of February 2019.

\_\_\_\_\_  
Robert Luce

\_\_\_\_\_  
John Beaupre

\_\_\_\_\_  
Karen Campbell

\_\_\_\_\_  
Lloyd Cuttler

\_\_\_\_\_  
John Reynolds, Jr.

\_\_\_\_\_  
Board of Selectmen  
Town of Carrabassett Valley

\_\_\_\_\_  
Attest: A true copy  
Wendy Russell  
Town Clerk

## CONSTABLES RETURN

Pursuant to the within warrant, directed to me, I have notified and warned the Inhabitants of Carrabassett Valley, in the County of Franklin and State of Maine, qualified by law to vote in Town affairs, to assemble at the time and place and for the purpose within named by posting on the 27th day of February 2019 attested copies of the within Warrant at the Carrabassett Valley Town Office, Ayotte's Store, and the Sugarloaf Administration building all being public and conspicuous places in the Town of Carrabassett Valley.

\_\_\_\_\_  
Mark Lopez, Police Chief of the Town of Carrabassett Valley

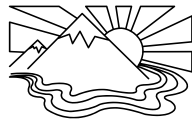


	<b>2016</b> <b>Approp.</b>	<b>2017</b> <b>Approp.</b>	<b>2018</b> <b>Approp.</b>	<b>2019</b> <b>Request</b>
<b>OTHER ACCOUNTS (Unclassified Accounts)</b>				
Flagstaff Area Business Associaton	\$6,000	\$6,000	\$6,000	\$6,000
Information Center	\$6,000	\$16,000	\$6,000	\$6,000
Ski Club Scholarship Fund	\$10,000	\$12,000	\$12,000	\$15,000
Town Scholarship	\$12,000	\$12,000	\$12,000	\$12,000
Seasonal Lighting	\$1,200	\$1,200	\$1,200	\$1,200
Cemetery Maintenance and Improvements	\$3,000	\$3,500	\$3,000	\$1,000
Golf Course Reserve (SMC to match)	\$5,000	\$5,000	\$5,000	\$10,000
Golf Course Clubhouse Capital Maint.	\$10,000	\$5,000	\$8,000	\$8,000
Recreation Endowment Fund	\$50,000	\$50,000	\$50,000	\$50,000
General Assistance Aid	\$1,000	\$1,000	\$1,000	\$2,000
Cvalleynetwork.org (contribution)	\$2,000	\$2,000	\$2,000	\$2,000
Contribution to New CVA Competition Ctr.	\$100,000	\$0	\$0	\$0
New Event/Traffic Message Board		\$14,800	\$0	\$0
Outdoor Center Pond Dock		\$10,000	\$0	\$0
Back Up Power Generator		\$25,000	\$0	\$0
Town Office Expansion Reserve		\$15,000	\$10,000	\$10,000
Additional Engineering Costs for Campbell Field Bridge			\$28,850	\$0
Town of CV History Committee Expenses				\$2,000
Addition to Pavilion and Build Recreation Storage Building				\$80,000
<b>Totals</b>	<b>\$206,200</b>	<b>\$178,500</b>	<b>\$145,050</b>	<b>\$208,200</b>
<b>TOTAL MUNICIPAL APPROPRIATIONS</b>	<b>\$2,468,475</b>	<b>\$2,501,287</b>	<b>\$2,572,621</b>	<b>\$2,649,499</b>
<b>MUNICIPAL REVENUES BUDGETED:</b>				
Undesignated Surplus	\$185,000	\$100,000	\$100,000	\$175,000
State Revenue Sharing	\$10,000	\$10,000	\$10,000	\$10,000
Excise Tax	\$145,000	\$145,000	\$160,000	\$170,000
Boat Excise Tax	\$1,400	\$1,400	\$1,500	\$1,500
Interest on Taxes and Lien Fees	\$11,500	\$9,000	\$9,000	\$8,500
Interest on Cash Investments	\$7,000	\$5,000	\$4,000	\$4,500
Town Clerk Fees	\$4,500	\$4,500	\$4,500	\$4,400
Building and Plumbing Permit Fees	\$6,000	\$6,000	\$5,500	\$6,000
Ambulance Service Rent	\$8,510	\$9,000	\$9,840	\$10,100
CVA AGC Cost Sharing	\$30,000	\$28,000	\$26,000	\$25,000
AGC Fees & Memberships	\$72,000	\$72,000	\$73,000	\$73,000
Pool & Lesson Fees	\$3,000	\$3,500	\$4,000	\$3,800
Tree Growth Tax Reimbursement (State)	\$24,000	\$18,000	\$17,000	\$16,000
Cable TV Franchise Fees (Net)	\$24,000	\$25,000	\$25,000	\$25,000
Airport Revenues	\$1,200	\$1,200	\$0	\$0
Library/Community Center Revenues	\$1,000	\$1,000	\$1,000	\$1,000
Transfer Station Revenue (metal)	\$1,500	\$1,500	\$1,500	\$1,400
<b>TOTAL MUNICIPAL REVENUES BUDGETED:</b>	<b>\$535,610</b>	<b>\$440,100</b>	<b>\$451,840</b>	<b>\$535,200</b>
<b>NET MUNICIPAL BUDGET (expenses minus revenues)</b>	<b>\$1,935,165</b>	<b>\$2,061,187</b>	<b>\$2,120,781</b>	<b>\$2,114,299</b>



	<b>2016 Approp.</b>	<b>2017 Approp.</b>	<b>2018 Approp.</b>	<b>2019 Request</b>
<b>EDUCATION APPROPRIATIONS (Est. for 2019/20)</b>	2016-2017	2017-2018	2018-2019	2019-2020
<b>School Committee</b>				
Stipends	\$1,000	\$1,050	\$1,050	
MSBA Dues	\$500	\$500	\$500	
Audit	\$2,000	\$2,000	\$2,500	
Liability Insurance	\$4,500	\$4,500	\$4,500	
Professional Services	\$5,000	\$5,000	\$5,000	
<b>Totals</b>	<b>\$13,000</b>	<b>\$13,050</b>	<b>\$13,550</b>	
<b>Administration</b>				
Supt. Of Schools	\$14,851	\$15,370	\$15,831	
Secretary	\$5,315	\$5,580	\$5,747	
Maine State Retirement	\$700	\$900	\$1,000	
FICA/Benefits/W.C.	\$2,500	\$2,700	\$3,000	
Admin. Supplies	\$260	\$260	\$260	
<b>Totals</b>	<b>\$23,626</b>	<b>\$24,810</b>	<b>\$25,838</b>	
<b>Instruction</b>				
Innovative Science	\$14,000	\$25,000	\$25,000	
Professional Services (Sp.Ed.)	\$150,000	\$150,000	\$150,000	
SAD #58 Elem. Tuition	\$186,200	\$144,200	\$138,796	
Stratton Elem. Tuition	\$214,140	\$202,500	\$135,000	
Public Secondary Tuition	\$98,000	\$67,200	\$89,226	
Technology	\$4,340	\$4,340	\$4,340	
Private Secondary Tuition	\$170,200	\$231,664	\$169,815	
Insured Value Factor	\$8,509	\$13,899	\$10,188	
<b>Totals</b>	<b>\$845,389</b>	<b>\$838,803</b>	<b>\$722,365</b>	
<b>Transportation</b>				
Bus Driver	\$16,634	\$17,465	\$17,989	
FICA/Medicare/W.C.	\$1,800	\$1,800	\$1,800	
Maine State Retirement	\$2,000	\$2,000	\$2,000	
Substitute Drivers	\$1,502	\$1,502	\$1,502	
Bus Reserve	\$13,000	\$16,000	\$16,000	
Health Insurance	\$6,500	\$7,500	\$7,800	
Repairs/Maint./Fuel (Bus)	\$4,000	\$4,000	\$4,000	
Stratton Transportation	\$8,000	\$8,000	\$8,000	
General Supplies	\$12,000	\$12,000	\$12,000	
Dues/Fees	\$500	\$500	\$750	
<b>Totals</b>	<b>\$65,936</b>	<b>\$70,767</b>	<b>\$71,841</b>	
<b>TOTAL EDUCATION APPROPRIATIONS (Estimated for 2019/20)</b>	<b>\$947,951</b>	<b>\$947,430</b>	<b>\$833,594</b>	<b>\$987,552</b>





	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019 Estimate</b>
<b>EDUCATION REVENUES BUDGETED</b> <b>(Estimated for 2019/20)</b>				
State Education Subsidy	\$28,321	\$10,024	\$21,541	\$21,541
Use of Fund Balance (Surplus)	\$229,889	\$366,000	\$260,000	\$348,000
<b>TOTALS</b>	<b>\$258,210</b>	<b>\$376,024</b>	<b>\$281,541</b>	<b>\$369,541</b>
<b>NET EDUCATION BUDGET</b> <b>(Estimated for 2019/20)</b>	\$701,643	\$571,406	\$552,053	\$618,011
<b>NET TOWN EDUCATION APPROPRIATION</b> <b>(Estimated)</b>				
(1/2 from Current Year and 1/2 from New Year)	\$803,750	\$636,525	\$561,730	\$585,032
<b>FRANKLIN COUNTY ASSESSEMENT TO THE WEST</b> <b>(Estimated for 2019)</b>	\$675,000	\$690,000	\$730,000	\$785,000
<b>OTHER REVENUES:</b>				
Homestead Reimbursement	\$5,742	\$7,930	\$7,735	
<b>OVERLAY (Estimated for 2019)</b>	\$61,719	\$94,443	\$90,989	\$71,169
<b>TOTAL TAX COMMITMENT</b> <b>(Estimated for 2019)</b> (expenditures minus revenues plus overlay)	\$3,469,892	\$3,482,255	\$3,503,500	\$3,555,500
<b>TOWN TAXABLE VALUATION</b> <b>(Estimated for 2019)</b>	\$525,741,279	\$535,731,530	\$539,000,000	\$547,000,000
<b>MIL (TAX) RATE (Per \$1,000 valuation)</b> <b>(Estimated for 2019)</b>	0.0066	0.0065	0.0065	0.0065



# 2018 TREASURERS REPORT

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

**Revenues:**

Excise Tax (motor vehicle, boat and airplane).....	194,096
Hunting & Fishing Licenses.....	2,639
Code Enforcement (PLUM&BLD PERMITS) .....	8,717
Recreation Dept/AGC.....	84,860
Rescue Rental .....	9,905
Cable Franchise Fees .....	44,052
Interest on Late Taxes.....	11,549
Interest on Cash Investments.....	8,027
Dog Licenses & Fines .....	476
Town Fees.....	4,463
Pool Fees .....	3,816
CVA Cost Sharing.....	31,816
Outdoor Adventure Camp.....	45,009
State Revenue Sharing.....	11,413
Transfer Station.....	1,409
Homestead Exemption .....	9,269
Roads MDOT.....	3,504
Hanger Lease .....	3,951
Mountain Bike Race.....	45,648
Snowmoblie Reimbursement .....	25,018
Library Income .....	1,513
Tree Growth .....	16,053
Police Dept Revenue .....	10,777
Total Listed Revenues.....	577,980

**Expenses:**

Payroll Warrants.....	910,880
Accounts Payable Warrants .....	4,067,521
Bank & Credit Card Fees.....	392
Total Expense .....	4,978,793

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



# 2018 REVENUE SUMMARY REPORT

(2018 Activity Only)

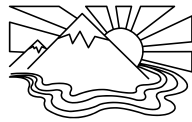
<i>Account</i>	<i>Budget Net</i>	----- Y T D -----		<i>Uncollected Balance</i>	
		<i>Debits</i>	<i>Credits</i>	<i>Net</i>	
<b>12 - SPECIAL REVENUES</b>					
0201 - INTEREST HIGHWAY	0.00	1.08	264.73	263.65	-263.65
0202 - INTEREST SCHOLARSHIP	0.00	3.71	910.29	906.58	-906.58
0214 - TOWN LAND ACQUISITION	0.00	2.01	492.28	490.27	-490.27
0217 - ACADIA GAINS/LOSSES	0.00	3,830.64	1,306.36	-2,524.28	2,524.28
<b>Department Total</b>		<b>3,837.44</b>	<b>2,973.66</b>	<b>- ,863.78</b>	<b>,863.78</b>
<b>13 - CAPITAL PROJECTS</b>					
0300 - ACADI INT GC REPAIR	0.00	2.89	700.83	697.94	-697.94
0301 - ACADIA INT SOLID WASTE	0.00	0.14	35.55	35.41	-35.41
0302 - INT CARRIAGE	0.00	2.16	528.80	526.64	-526.64
0303 - ACADIA GAINS/LOSSES	0.00	29,848.26	10,995.05	-18,853.21	18,853.21
0304 - ACADIA INT SCHOOL BUS	0.00	1.75	410.67	408.92	-408.92
0305 - INT REC FACILITY	0.00	14.30	3,477.00	3,462.70	-3,462.70
0306 - INT FIRE DEPT	0.00	12.02	2,903.19	2,891.17	-2,891.17
0307 - ACADIA INT AIRPORT	0.00	0.95	13.91	12.96	-12.96
0311 - ACADIA INT GC CLUBHOUSE	0.00	0.32	87.16	86.84	-86.84
0313 - ACADIA INT AGC	0.00	0.39	99.44	99.05	-99.05
0314 - LIBRARY	0.00	0.26	60.88	60.62	-60.62
0315 - ACADIA PARK IMPROVEMENT	0.00	0.39	92.85	92.46	-92.46
0316 - ACADIA OC FACILITY	0.00	2.94	716.73	713.79	-713.79
0317 - ACADIA TOWN PARK PLAYGROUND	0.00	0.42	101.16	100.74	-100.74
0318 - MOUNTAIN FIRE STATION	0.00	5.96	1,357.29	1,351.33	-1,351.33
0319 - PUBLIC LOTS	0.00	12.35	2,978.73	2,966.38	-2,966.38
0332 - POOL GAIN/LOSS	0.00	0.18	39.84	39.66	-39.66
0336 - AIRPORT PRJ	87,945.93	0.00	87,945.93	87,945.93	0.00
0337 - AVAILABLE TO REUSE	0.00	0.00	0.00	0.00	0.00
0349 - AIRPORT SEALING PRJ	32,126.71	0.00	32,126.71	32,126.71	0.00
0356 - TOWN OFFICE EXPANSION	0.00	0.69	149.41	148.72	-148.72
<b>Department Total</b>	<b>120072.64</b>	<b>29906.37</b>	<b>144821.13</b>	<b>114914.76</b>	<b>5157.88</b>



<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>		
<b>14 - TRUST FUNDS</b>					
0400 - INT MCDONALD GOLF	0.00	0.00	0.00	0.00	0.00
0401 - INT CEMETERY	0.00	0.37	89.03	88.66	-88.66
0411 - MCDONALD GOLF GAIN/LOSS	0.00	0.00	0.00	0.00	0.00
0412 - ACADIA GAINS/LOSSES	0.00	2,556.25	1,893.41	-662.84	662.84
<b>Department Total</b>	<b>0.00</b>	<b>2556.62</b>	<b>1982.44</b>	<b>-574.18</b>	<b>574.18</b>
<b>99 - MISC.</b>					
0051 - SNOWMOBILE GRANT	25,018.00	0.00	25,018.00	25,018.00	0.00
1000 - EXCISE TAX	160,000.00	984.89	194,095.81	193,110.92	-33,110.92
1001 - BOAT EXCISE	1,500.00	0.00	1,694.20	1,694.20	-194.20
1002 - AIRPORT REVENUE	3,950.49	0.00	3,950.49	3,950.49	0.00
1005 - JUNIOR GOLF REVENUE	2,841.00	0.00	2,841.00	2,841.00	0.00
1006 - AIRPORT FUEL SALES	33,282.47	0.00	33,282.47	33,282.47	0.00
1010 - REIMB FROM WORKERS COMP	755.00	0.00	755.00	755.00	0.00
1020 - CABLE FRANCHISE FEES	38,215.53	0.00	44,051.76	44,051.76	-5,836.23
1025 - CVOA	350.00	0.00	350.00	350.00	0.00
1030 - TREE GROWTH	17,000.00	0.00	16,052.52	16,052.52	947.48
2000 - INT LATE TAXES	9,000.00	3,486.09	11,578.42	8,092.33	907.67
2010 - INTEREST ON CASH INVESTMENTS	4,000.00	0.00	0.00	0.00	4,000.00
2015 - INTEREST ON CHECKING ACCOUNT	2,772.13	0.00	7,477.35	7,477.35	-4,705.22
2016 - TOWN LOGO COFFEE TRAVEL CUP	0.00	0.00	27.00	27.00	-27.00
2020 - INTEREST/GAIN LOSS CASH ACT	177.33	8,914.81	11,531.08	2,616.27	-2,438.94
3000 - FEES & FINES	0.00	0.00	276.00	276.00	-276.00
3001 - DOG FINES	0.00	0.00	200.00	200.00	-200.00
4000 - POOL FEES	2,000.00	0.00	3,816.25	3,816.25	-1,816.25
4003 - PRIVATE SWIMMING LESSONS	2,000.00	6,720.00	6,720.00	0.00	2,000.00
4010 - CVA REC FAC. COST SHARING	26,000.00	0.00	22,695.58	22,695.58	3,304.42
4020 - REC FAC FEES AND MEMBERSHIPS	50,000.00	0.00	65,960.00	65,960.00	-15,960.00
4025 - RECREATION SPORTS	2,038.00	0.00	2,038.00	2,038.00	0.00
4030 - OTHER REC PROGRAM FEES	35,057.00	0.00	18,900.00	18,900.00	16,157.00
4040 - OUTDOOR ADVENTURE CAMP	45,008.55	0.00	45,008.55	45,008.55	0.00
5000 - TOWN FEES	4,507.25	0.00	4,462.89	4,462.89	44.36
5010 - BUILDING PERMIT	2,000.00	0.00	4,943.80	4,943.80	-2,943.80
5011 - TOWN PLUMBING PERMIT	3,500.00	0.00	3,772.50	3,772.50	-272.50
5020 - AMBULANCE SERVICE RENT	9,804.00	0.00	9,869.28	9,869.28	-65.28
6050 - HOMESTEAD EXEMPTION	7,735.00	0.00	9,269.00	9,269.00	-1,534.00
8010 - ROADS REIMBURSEMENT	2,510.00	0.00	3,504.00	3,504.00	-994.00
8020 - STATE REVENUE SHARING	10,000.00	3,504.00	14,916.60	11,412.60	-1,412.60



<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>		
8036 - AIRPORT REVENU	20.00	0.00	20.00	20.00	0.00
8038 - PD INCIDENTALS (former savings	10,697.00	40.00	10,737.00	10,697.00	0.00
8045 - VETERANS REIMBURSEMENT	0.00	0.00	110.00	110.00	-110.00
8050 - SNOWMOBILEREIMBURSEMENT	311.14	0.00	311.14	311.14	0.00
8055 - TRANSFER STATION REVENUE	1,500.00	0.00	1,408.95	1,408.95	91.05
8062 - FD REVENUE/GRANTS	2,000.00	0.00	2,000.00	2,000.00	0.00
8063 - ECONOMIC DEVELOPMENT GRANT	6,830.32	0.00	6,830.32	6,830.32	0.00
8070 - CELL TOWER REVENUE/LEASE	12,485.46	0.00	12,485.46	12,485.46	0.00
9000 - OTHER REVENUES	17,754.23	420.06	18,175.29	17,755.23	-1.00
9051 - ABATEMENTS	-309.99	309.99	0.00	-309.99	0.00
9056 - LEASE PYMT SMC CORP	165,139.52	0.00	165,139.52	165,139.52	0.00
9090 - SALE OF CEMETERY LOTS	0.00	0.00	700.00	700.00	-700.00
9099 - REC SPORTS	340.00	0.00	340.00	340.00	0.00
9103 - MOUNTAIN BIKE RACE INCOME	45,467.60	0.00	45,467.60	45,467.60	0.00
9105 - BIKE TRAIL REVENUE	17,000.00	0.00	17,000.00	17,000.00	0.00
9110 - PUBLIC LOTS REVENUE	49,358.13	0.00	49,358.13	49,358.13	0.00
9122 - NEW LIBRARY/COMM BLD INCOME	1,000.00	0.00	1,512.70	1,512.70	-512.70
9211 - AGC NEW EQUIPMENT	6,000.00	0.00	6,000.00	6,000.00	0.00
9900 - SUGARLOAF REVENUE	10,619.72	0.00	10,619.72	10,619.72	0.00
<b>Department Total</b>	<b>847,234.88</b>	<b>24,379.84</b>	<b>917,273.38</b>	<b>892,893.54</b>	<b>-45,658.66</b>
<b>Final Totals</b>	<b>967,307.52</b>	<b>60,680.27</b>	<b>1,067,050.61</b>	<b>1,006,370.34</b>	<b>-39,062.82</b>



## 2018 EXPENSE DETAIL REPORT

	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>05 - GENERAL GOVERNMENTAL SALRIES</b>				
001 - TOWN MANAGER SALARY	78,236.00	78,236.00	0.00	0.00
002 - TAX COLLECTOR/CLERK SALARY	35,746.00	35,746.00	0.00	0.00
003 - TREASURER/SECRETARY SALARY	26,000.00	28,519.81	0.00	-2,519.81
004 - SELECTMEN CONTIGENCY	5,000.00	5,000.00	0.00	0.00
005 - PART TIME OFFICE HELP	5,500.00	4,408.00	0.00	1,092.00
<b>Department total</b>	<b>150,482.00</b>	<b>151,909.81</b>	<b>0.00</b>	<b>-1,427.81</b>
<b>06 - TOWN OFFICE OPERATION AND EXP</b>				
021 - HEAT/ELEC	7,300.00	8,638.57	0.00	-1,338.57
022 - TELEPHONE	4,000.00	3,932.51	0.00	67.49
023 - OFFICE SUPPLIES	7,000.00	8,013.81	0.00	-1,013.81
024 - JANITOR/TRASH	3,800.00	3,490.47	0.00	309.53
025 - COPIER	700.00	657.96	0.00	42.04
026 - COMPUTERS	13,000.00	12,149.72	0.00	850.28
027 - ELECTIONS	1,500.00	1,927.10	0.00	-427.10
028 - STAMPS/METER	10,132.60	8,789.96	0.00	1,342.64
029 - LEGAL	3,500.00	3,343.50	0.00	156.50
030 - TM EXPENSES/TRAINING	1,000.00	912.21	0.00	87.79
031 - VEHICLE ALLOWANCE	5,500.00	5,499.96	0.00	0.04
032 - TREASURERS EXPENSES/TRAINING	350.00	137.58	0.00	212.42
033 - TOWN CLERK EXPENSES	500.00	597.68	0.00	-97.68
034 - ANNUAL DUES	2,100.00	2,065.00	0.00	35.00
035 - AUDITOR/TOWN REPORT	7,500.00	9,586.00	0.00	-2,086.00
036 - REGISTRY OF DEEDS	2,100.00	1,927.27	0.00	172.73
037 - ADVERTISEMENT/MISC	2,200.00	3,282.91	0.00	-1,082.91
038 - NEW EQUIPMENT	400.00	111.15	0.00	288.85
039 - ANNUAL NEWSLETTER	4,500.00	5,656.39	940.00	-216.39
040 - WEB SITE UPKEEP	600.00	420.00	0.00	180.00
041 - BANK CHARGES AND FEES	977.33	391.77	100.60	686.16
042 - CASH ACT EXPENSES	2,772.13	2,772.13	0.00	0.00
<b>Department Total</b>	<b>81,432.06</b>	<b>84,303.65</b>	<b>1,040.60</b>	<b>-1,830.99</b>
<b>10 - ASSESSING</b>				
043 - MAPPING	3,000.00	3,000.00	0.00	0.00
044 - TRAINING/EXPENSES	275.00	180.00	0.00	95.00
045 - SUPPLIES/MISC	300.00	474.96	0.00	-174.96
047 - ACCESSING RECORDS	1,000.00	2,367.13	0.00	-1,367.13
<b>Department Total</b>	<b>4,575.00</b>	<b>6,022.09</b>	<b>0.00</b>	<b>-1,447.09</b>



	<i><b>Current Budget/Adj</b></i>	<i><b>Debits</b></i>	<i><b>Credits</b></i>	<i><b>Unexpended Balance</b></i>
<b>13 - CAPITAL PROJECTS</b>				
773 - RECREATIONAL BRIDGE	0.00	201,220.64	0.00	-201,220.64
778 - OC FACILITY IMPROVE CAPIT	10,500.00	9,590.28	0.00	909.72
780 - AIRPORT PAVE REPAIR	44,305.31	67,812.15	22,512.92	-993.92
789 - AIRPORT FUEL PROJECT	79,557.82	37,341.92	0.00	42,215.90
794 - NEW FIRE STATION	0.00	1,521.25	1,521.25	0.00
795 - AIRPORT TREE REMOVAL	0.00	52,632.60	0.00	-52,632.60
<b>Department Total</b>	<b>134,363.13</b>	<b>370,118.84</b>	<b>24,034.17</b>	<b>-211,721.54</b>
<b>15 - CODE ENFORCEMENT</b>				
061 - CEO SALARY	71,286.00	79,286.00	8,000.00	0.00
062 - VEHICLE ALLOWANCE	6,000.00	6,000.00	0.00	0.00
063 - PHONE/PAGER/SUPPLIES	900.00	698.49	0.00	201.51
064 - EXPENSES/TRAINING	2,500.00	240.00	0.00	2,260.00
065 - NEW CODE ENFORCEMENT OFFICER	15,000.00	12,585.61	0.00	2,414.39
<b>Department Total</b>	<b>95,686.00</b>	<b>98,810.10</b>	<b>8,000.00</b>	<b>4,875.90</b>
<b>16 - PLANNING BOARD</b>				
081 - EXPENSES/LEGAL	1,000.00	82.00	0.00	918.00
083 - RECORDING FEES	600.00	515.00	0.00	85.00
084 - CONSULTANT FEE	1,500.00	2,000.00	0.00	-500.00
085 - CONSULTING FEE/INSPET. FEE	500.00	0.00	0.00	500.00
086 - AVCOG DUES	7,000.00	6,673.52	0.00	326.48
087 - ORDINANCE PRINTING/MIS	500.00	0.00	0.00	500.00
088 - SURFACE WATER MGT PLAN	17,506.00	0.00	0.00	17,506.00
<b>Department Total</b>	<b>28,606.00</b>	<b>9,270.52</b>	<b>0.00</b>	<b>19,335.48</b>
<b>20 - SELECTMEN'S EXPENSES/DONATIONS</b>				
121 - SEL DONATION	7,000.00	7,026.00	0.00	-26.00
122 - MEETING RECORDS	1,100.00	1,295.00	0.00	-195.00
123 - OTHER MISC	3,000.00	1,165.00	0.00	1,835.00
<b>Department Total</b>	<b>11,100.00</b>	<b>9,486.00</b>	<b>0.00</b>	<b>1,614.00</b>
<b>25 - POLICE DEPARTMENT</b>				
141 - SALARY	64,906.00	64,906.00	0.00	0.00
142 - POLICE CAR	15,058.40	13,337.06	0.00	1,721.34
143 - PHONE RADIO	3,000.00	2,972.30	0.00	27.70
144 - SUPPLIES	1,000.00	570.84	0.00	429.16
146 - NEW EQUIPMENT	2,631.52	3,004.23	0.00	-372.71
147 - TRAINING	5,000.00	3,687.00	0.00	1,313.00
149 - MISC	1,200.00	558.75	0.00	641.25
151 - POLICE CAR RESERVE	20,248.00	0.00	0.00	20,248.00
152 - PD INCIDENTALS	10,697.00	4,386.73	40.00	6,350.27
<b>Department Total</b>	<b>123,740.92</b>	<b>93,422.91</b>	<b>40.00</b>	<b>30,358.01</b>



	<i><b>Current Budget/Adj</b></i>	<i><b>Debits</b></i>	<i><b>Credits</b></i>	<i><b>Unexpended Balance</b></i>
<b>26 - COMMUNICATIONS CENTER</b>				
161 - Communication CTR Operations	154,116.00	154,000.00	0.00	116.00
<b>Department Total</b>	<b>154,116.00</b>	<b>154,000.00</b>	<b>0.00</b>	<b>116.00</b>
<b>30 - FIRE DEPARTMENT</b>				
181 - FIRE CHIEF SALARY	24,857.00	24,857.00	0.00	0.00
182 - FD PAYROLL	32,000.00	31,710.00	0.00	290.00
183 - NEW EQUIPMENT	10,000.00	9,788.63	0.00	211.37
184 - FD EQUIP MAINT	20,868.87	20,871.54	0.00	-2.67
185 - TELEPHONE	1,700.00	1,410.00	0.00	290.00
186 - FD TRAINING	1,500.00	360.00	0.00	1,140.00
187 - NEW FD STATION	60,000.00	1,521.25	0.00	58,478.75
188 - MISC	1,000.00	621.22	0.00	378.78
<b>Department Total</b>	<b>151,925.87</b>	<b>91,139.64</b>	<b>0.00</b>	<b>60,786.23</b>
<b>31 - FIRE DEPT TRAINING CENTER</b>				
200 - FIRE DEPARTMENT TRAINING CTR	3,046.00	0.00	0.00	3,046.00
210 - FIRE DEPARTMENT RESERVE	38,528.00	0.00	0.00	38,528.00
<b>Department Total</b>	<b>41,574.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,574.00</b>
<b>33 - AMBULANCE SERVICE CONTRACT</b>				
220 - AMBULANCE SERVICE CONTRACT	69,310.00	69,307.00	0.00	3.00
<b>Department Total</b>	<b>69,310.00</b>	<b>69,307.00</b>	<b>0.00</b>	<b>3.00</b>
<b>35 - ANIMAL CONTROL</b>				
241 - ANIMAL CTRL OFFICER	2,000.00	0.00	0.00	2,000.00
243 - FRANKLIN COUNTY ANIMAL SHELTER	1,600.00	1,562.00	0.00	38.00
244 - OTHER/MISC	2,200.00	0.00	0.00	2,200.00
245 - TRAINING	300.00	0.00	0.00	300.00
<b>Department Total</b>	<b>6,100.00</b>	<b>1,562.00</b>	<b>0.00</b>	<b>4,538.00</b>
<b>40 - INSURANCES</b>				
261 - LAW ENFORCEMENT LIABILITY	3,800.00	3,575.00	0.00	225.00
262 - AVIATION INSURANCE	2,100.00	1,500.00	0.00	600.00
263 - BONDS-TREASURER TAX COLLECTOR	500.00	456.00	0.00	44.00
264 - VEHICLE INSURANCE COVERAGE	6,100.00	5,968.00	0.00	132.00
265 - MMA PUBLIC OFFICIALS LIABILITY	1,200.00	1,247.00	0.00	-47.00
267 - UMBRELLA COVERAGE/INLAND MARIN	17,000.00	16,322.00	0.00	678.00
270 - EMPLOYMENT PRACTICES INS	2,600.00	2,627.00	0.00	-27.00
271 - GENERAL LIABILITY INS	5,300.00	6,532.00	0.00	-1,232.00
<b>Department Total</b>	<b>38,600.00</b>	<b>38,227.00</b>	<b>0.00</b>	<b>373.00</b>





	<i><b>Current Budget/Adj</b></i>	<i><b>Debits</b></i>	<i><b>Credits</b></i>	<i><b>Unexpended Balance</b></i>
<b>45 - RECREATION PROGRAMS</b>				
281 - DIRECTORS TRAVEL	1,600.00	1,489.86	0.00	110.14
282 - EDUCATION	1,200.00	1,025.69	0.00	174.31
283 - POOL OPERATIONS	34,576.00	33,713.68	0.00	862.32
284 - POOL REPAIR/EQUIPMENT	4,800.00	2,049.74	0.00	2,750.26
286 - SUMMER CAMP OPERATIONS	63,026.55	57,431.40	1,687.25	7,282.40
287 - SPORTS	9,378.00	9,262.80	0.00	115.20
288 - JULY FOURTH	8,400.00	7,739.48	0.00	660.52
289 - SPECIAL EVENTS/ACTIVITIES/MISC	1,400.00	1,600.00	0.00	-200.00
290 - MOUNTAIN BIKE RACE	46,333.60	44,188.60	0.00	2,145.00
291 - RECREATION SCHOLARSHIP FUND	2,270.00	0.00	0.00	2,270.00
292 - ALDEN MACDONALD GOLF FUND	21,235.00	3,621.00	0.00	17,614.00
<b>Department Total</b>	<b>194,219.15</b>	<b>162,122.25</b>	<b>1,687.25</b>	<b>33,784.15</b>
<b>46 - ANTI GRAVITY COMPLEX</b>				
300 - TOWN/CVA GRANT	505.00	0.00	0.00	505.00
301 - DIRECTOR'S SALARY	56,426.00	56,426.00	0.00	0.00
302 - PART-TIMERS SALARIES	49,900.00	47,277.51	0.00	2,622.49
303 - CUSTODIAL CONTRACT	12,700.00	10,103.00	0.00	2,597.00
304 - ADVERTISING/POSTAGE	1,600.00	1,800.49	0.00	-200.49
305 - HEATING	10,000.00	17,307.74	0.00	-7,307.74
306 - ELECTRICITY	6,800.00	5,693.40	0.00	1,106.60
307 - SUPPLIES	6,200.00	6,745.98	0.00	-545.98
308 - TELEPHONE	2,900.00	2,948.41	0.00	-48.41
309 - PLOWING/MOWING	12,000.00	11,113.75	0.00	886.25
310 - TRASH REMOVAL	2,300.00	1,769.19	0.00	530.81
311 - BUILDING MAINTENANCE/REPAIRS	10,000.00	10,470.17	0.00	-470.17
312 - COMPUTER/COPIER	600.00	335.75	0.00	264.25
313 - SANITARY DISTRICT CHARGE	1,600.00	1,267.08	0.00	332.92
314 - INSURANCE	21,000.00	19,473.48	0.00	1,526.52
315 - EQUIPMENT REPAIR	4,000.00	2,917.48	0.00	1,082.52
316 - NEW EQUIPMENT	16,197.00	10,670.99	0.00	5,526.01
317 - EDUCATION	1,000.00	1,234.94	0.00	-234.94
318 - PROGRAMS STAFFING	12,057.00	12,057.00	0.00	0.00
319 - CREDIT CARD MACHINE FEE'S	1,700.00	518.59	0.00	1,181.41
<b>Department Total</b>	<b>229,485.00</b>	<b>220,130.95</b>	<b>0.00</b>	<b>9,354.05</b>



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>47 - PLAYGROUND/POOL RESERVES</b>				
320 - PLAYGROUND REPAIR RESERVE	1,000.00	0.00	0.00	1,000.00
321 - POOL RESERVE	4,000.00	0.00	0.00	4,000.00
323 - Town Park Capital Improvements	2,000.00	0.00	0.00	2,000.00
<b>Department Total</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,000.00</b>
<b>50 - SNOWMOBILE TRAILS</b>				
360 - SNOWMOBILE TRAILS	46,329.14	46,329.14	0.00	0.00
<b>Department Total</b>	<b>46,329.14</b>	<b>46,329.14</b>	<b>0.00</b>	<b>0.00</b>
<b>51 - LIBRARY OPERATING/NEW LIBRARY</b>				
371 - LIBRARIAN PAYROLL	43,143.00	43,143.00	0.00	0.00
372 - LIBRARIAN'S HELPER PAYROLL	2,603.00	1,052.30	0.00	1,550.70
373 - BOOKS/MAGAZINES/AUDIO	8,000.00	8,818.15	0.00	-818.15
374 - COMPUTER/LIBRARY CONSULTS	1,000.00	418.00	0.00	582.00
375 - COMPUTERIZED CATALOG	440.00	0.00	0.00	440.00
376 - FURNITURE/EQUIPMENT	3,300.00	3,312.40	0.00	-12.40
378 - TDS PHONES	800.00	899.99	0.00	-99.99
380 - LIBRARY BOARD INS	745.00	744.00	0.00	1.00
381 - PROFESSIONAL DEV/DUES	900.00	514.08	0.00	385.92
382 - SPECIAL EVENTS	2,500.00	2,482.62	0.00	17.38
383 - POSTAGE/MISC	250.00	65.09	0.00	184.91
385 - SUPPLIES	1,500.00	1,629.82	0.00	-129.82
386 - LIBRARY PUBLICITY	900.00	867.76	0.00	32.24
387 - LIBRARY MILEAGE/MISC	400.00	438.44	0.00	-38.44
<b>Department Total</b>	<b>66,481.00</b>	<b>64,385.65</b>	<b>0.00</b>	<b>2,095.35</b>
<b>52 - OUTDOOR CTR/BIKE TRAILS</b>				
399 - BIKE TRAIL SIGNAGE	500.00	0.00	0.00	500.00
403 - MT BIKE TRAIL MAINTENANCE	12,000.00	11,203.59	0.00	796.41
404 - SUGARLOAF MT BIKE TRAIL	15,000.00	0.00	0.00	15,000.00
405 - MT BIKE TRAIL PLANNING	9,220.00	2,404.81	0.00	6,815.19
407 - ANNUAL OPERATIONS	1,200.00	350.00	0.00	850.00
408 - TOWN/CLUB TRAILS	108,819.00	33,182.38	-975.00	74,661.62
409 - OC BIKE TRAILS	38,416.00	11,497.74	975.00	27,893.26
<b>Department Total</b>	<b>185,155.00</b>	<b>58,638.52</b>	<b>0.00</b>	<b>126,516.48</b>
<b>53 - NARROW GAUGE PATHWAY</b>				
410 - MAINTENANCE NARROW GAUGE PATHW	37,165.00	15,667.14	0.00	21,497.86
<b>Department Total</b>	<b>37,165.00</b>	<b>15,667.14</b>	<b>0.00</b>	<b>21,497.86</b>



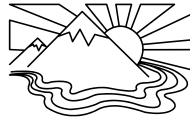
	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>54 - COMMUNITY BUILDING EXPENSES</b>				
411 - CLEANING/JANITOR	8,000.00	6,812.38	0.00	1,187.62
412 - MAINTENANCE/REPAIRS	5,000.00	6,342.21	0.00	-1,342.21
413 - SUPPLIES	1,200.00	1,371.56	0.00	-171.56
414 - HEATING FUEL	4,382.02	5,841.40	0.00	-1,459.38
415 - CMP ELECTRICITY	5,000.00	5,394.61	0.00	-394.61
416 - SEWER FEES	300.00	238.68	0.00	61.32
417 - SECURITY SYSTEM, ETC	2,100.00	1,803.36	0.00	296.64
418 - Shoveling, Plowing, Mowing	2,200.00	888.75	0.00	1,311.25
420 - COMMUNITY GARDEN - LIBRARY	0.00	27.28	0.00	-27.28
455 - LIBRARY CAPITAL MAINTENANCE	6,109.00	0.00	0.00	6,109.00
<b>Department Total</b>	<b>34,291.02</b>	<b>28,720.23</b>	<b>0.00</b>	<b>5,570.79</b>
<b>55 - AIRPORT OPERATIONS</b>				
422 - AIRPORT PLOWING	18,000.00	16,600.00	0.00	1,400.00
423 - AIRPORT SUMMER MAINTENANCE	2,000.00	1,729.46	0.00	270.54
425 - AIRPORT MISC	350.00	142.04	0.00	207.96
426 - AIRPORT ELECTRIC	550.00	522.63	0.00	27.37
427 - AIRPORT AWOS/ELEC	630.00	916.75	0.00	-286.75
428 - WEBCAM	300.00	0.00	0.00	300.00
429 - PHONE LINE, MISC EXPENSES	4,000.00	4,743.38	0.00	-743.38
430 - FUEL FARM FUEL	6,140.60	22,897.82	0.00	-16,757.22
<b>Department Total</b>	<b>31,970.60</b>	<b>47,552.08</b>	<b>0.00</b>	<b>-15,581.48</b>
<b>60 - ROADS</b>				
458 - STREET LIGHTS	1,700.00	1,377.33	0.00	322.67
459 - SNOWMOBILE PARKING (BLACKFLY)	4,000.00	3,275.00	0.00	725.00
461 - ROAD PLOWING CONTRACTS	56,000.00	51,041.32	0.00	4,958.68
462 - SUMMER ROAD MAINTENANCE	3,000.00	2,057.80	0.00	942.20
463 - CLEAN-UP DAY	250.00	250.64	0.00	-0.64
464 - STREET/HOUSE SIGNS	1,800.00	1,712.36	0.00	87.64
465 - CARRIAGE ROAD	17,500.00	16,016.50	0.00	1,483.50
466 - ROAD REPAIR	2,510.00	2,510.00	0.00	0.00
<b>Department Total</b>	<b>86,760.00</b>	<b>78,240.95</b>	<b>0.00</b>	<b>8,519.05</b>
<b>65 - TOWN BUILDINGS AND GROUNDS</b>				
481 - BUILDING REPAIRS/IMPROVEMENTS	15,225.00	7,435.20	0.00	7,789.80
482 - PARKS MAINTENANCE	11,020.00	10,853.68	0.00	166.32
485 - LANDSCAPING TOWN POOL	5,000.00	0.00	0.00	5,000.00
486 - PROP MGT CONSULT ASSIST	2,500.00	180.00	0.00	2,320.00
<b>Department Total</b>	<b>33,745.00</b>	<b>18,468.88</b>	<b>0.00</b>	<b>15,276.12</b>



	<i>Current Budget/Adj</i>	<i>Debits</i>	<i>Credits</i>	<i>Unexpended Balance</i>
<b>70 - TRANSPORTATION</b>				
500 - WESTERN MAINE TRANSPORTATION	140,860.00	140,860.00	0.00	0.00
<b>Department Total</b>	<b>140,860.00</b>	<b>140,860.00</b>	<b>0.00</b>	<b>0.00</b>
<b>75 - TRANSFER STATION OPERATION</b>				
520 - TRANSFER STATION PLOWING	11,000.00	9,422.50	0.00	1,577.50
521 - CONTRACT FOR OPERATIONS	44,000.00	43,056.48	0.00	943.52
522 - TIPPING/HAULING FEES	112,000.00	111,533.15	0.00	466.85
523 - STATION EXPENSES	38,069.00	50,034.13	11,965.13	0.00
524 - TIRE/METAL REMOVAL	2,500.00	2,026.00	0.00	474.00
525 - HAZARDOUS WASTE REMOVAL	2,000.00	2,050.00	0.00	-50.00
526 - PERMIT/MISC	500.00	837.00	0.00	-337.00
528 - ASH REMOVAL	8,500.00	7,924.00	0.00	576.00
<b>Department Total</b>	<b>218,569.00</b>	<b>226,883.26</b>	<b>11,965.13</b>	<b>3,650.87</b>
<b>76 - RECYCLING PROGRAM</b>				
541 - WASTE MGT CONTRACT	13,000.00	11,523.95	0.00	1,476.05
542 - PAYROLL	600.00	0.00	0.00	600.00
543 - TRUCK MAINTENANCE	1,000.00	0.00	0.00	1,000.00
544 - MISC	300.00	82.20	0.00	217.80
545 - RECYCLING EQUIPMENT	500.00	0.00	0.00	500.00
<b>Department Total</b>	<b>15,400.00</b>	<b>11,606.15</b>	<b>0.00</b>	<b>3,793.85</b>
<b>80 - DEBT SERVICE</b>				
581 - GOLF COURSE BOND #1	30,876.53	30,876.53	0.00	0.00
582 - GOLF COURSE BOND #2	29,728.20	29,728.20	0.00	0.00
583 - NEW TOWN LOT	23,404.00	23,403.73	0.00	0.27
584 - AGC ROOF PRJ BOND	22,049.16	22,048.33	0.00	0.83
585 - NEW CLUBHOUSE BOND	60,709.95	60,709.19	0.00	0.76
586 - LADDER TRUCK BOND	58,565.00	58,564.29	0.00	0.71
587 - COMM CENTER BOND	10,120.76	10,121.26	0.00	-0.50
588 - CLUB HOUSE BOND # 2	11,927.00	11,926.29	0.00	0.71
589 - Outdoor Center Bond	96,582.00	96,581.40	0.00	0.60
590 - NEW LIBRARY BOND	-	LOAN	47,835.00	47,834.26
0.000.74				
591 - GOLF COURSE PRJ 2017	43,128.00	43,127.29	0.00	0.71
600 - LOAN INTEREST	95,056.08	95,056.17	0.00	-0.09
<b>Department Total</b>	<b>529,981.68</b>	<b>529,976.94</b>	<b>0.00</b>	<b>4.74</b>



	<i><b>Current Budget/Adj</b></i>	<i><b>Debits</b></i>	<i><b>Credits</b></i>	<i><b>Unexpended Balance</b></i>
<b>85 - EMPLOYEE BENEFITS</b>				
601 - SOCIAL SECURITY	46,500.00	45,289.68	2,457.11	3,667.43
602 - MMEHT	98,000.00	100,819.18	0.00	-2,819.18
603 - MAINE STATE RETIREMENT SYSTEM	27,000.00	26,168.11	0.00	831.89
604 - WORKERS COMPENSATION	14,955.00	13,874.00	1,274.46	2,355.46
606 - SELF-FUNDED UNEMPLOYMENT	8,000.00	156.26	0.00	7,843.74
607 - PRE TAX INSURANCE	400.00	385.00	0.00	15.00
<b>Department Total</b>	<b>194,855.00</b>	<b>186,692.23</b>	<b>3,731.57</b>	<b>11,894.34</b>
<b>90 - UNCLASSIFIED ACCOUNTS</b>				
617 - OVERLAY	124,381.52	11,893.03	0.00	112,488.49
619 - CLUBHOUSE REPAIR	8,000.00	0.00	0.00	8,000.00
620 - FLAGSTAFF AREA BUSINESS ASSOC	6,000.00	6,000.00	0.00	0.00
621 - INFORMATION CENTER	23,426.50	22,159.96	0.00	1,266.54
622 - SKI CLUB SCHOLARSHIPS	12,000.00	12,000.00	0.00	0.00
623 - SCHOLARSHIP	22,460.00	11,700.00	1,000.00	11,760.00
624 - PUBLIC LOTS	50,358.13	42,501.79	0.00	7,856.34
629 - CABLE FRANCHISE	13,215.53	13,215.53	0.00	0.00
630 - CHRISTMAS LIGHTING	1,200.00	703.33	0.00	496.67
631 - CEMETERY	4,189.00	1,907.19	7.99	2,289.80
634 - GOLF COURSE REPAIR RESERVE	10,000.00	0.00	0.00	10,000.00
635 - FRANKLIN COUNTY TAX	730,000.00	1,084,894.50	353,289.75	-1,604.75
641 - FINANCIAL ASSISTANCE	1,000.00	800.00	0.00	200.00
642 - SHOOTING RANGER BERM	10,000.00	9,188.60	0.00	811.40
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	650.00	700.00	0.00	-50.00
659 - TRAP SHOOT RANGE	15,000.00	15,000.00	0.00	0.00
663 - GENERATOR FOR OC	25,000.00	19,229.99	0.00	5,770.01
664 - TOWN OFFICE EXPANSION RES	10,000.00	0.00	0.00	10,000.00
666 - JV WING NEW GROOMER	0.00	0.00	0.00	0.00
672 - NEW BRIDGE ENGINEERING FLOOD	48,850.00	49,683.75	0.00	-833.75
676 - CVALLEYNETWORK.ORG	2,000.00	2,000.00	0.00	0.00
925 - REC ENDOWMENT FUND	28,375.46	0.00	0.00	28,375.46
<b>Department Total</b>	<b>1,175,388.14</b>	<b>1,303,577.67</b>	<b>354,297.74</b>	<b>226,108.21</b>



	<i><b>Current Budget/Adj</b></i>	<i><b>Debits</b></i>	<i><b>Credits</b></i>	<i><b>Unexpended Balance</b></i>
<b>92 - RECREATION ENDOWMENT EXPENSES</b>				
646 - LONGFELLOW TRAIL	2,500.00	2,500.00	0.00	0.00
651 - ATV CLUB	15,000.00	11,985.11	0.00	3,014.89
660 - WINTERSTICK ECON GRANT	6,830.32	6,829.98	0.00	0.34
<b>Department Total</b>	<b>24,330.32</b>	<b>21,315.09</b>	<b>0.00</b>	<b>3,015.23</b>
<b>95 - SCHOOL OPERATIONS/PYMT</b>				
670 -	561,730.00	590,357.59	273.50	-28,354.09
<b>Department Total</b>	<b>561,730.00</b>	<b>590,357.59</b>	<b>273.50</b>	<b>-28,354.09</b>
<b>Final Totals</b>	<b>4,905,326.03</b>	<b>4,929,104.28</b>	<b>405,069.96</b>	<b>381,291.71</b>

# DEBT SERVICE SCHEDULE



NOTE/PURPOSE:	Year of Loan	Term/ Years	Year Loan Expires	True Int. Rate	Original Principle	Remaining Principle	Original Interest	Remaining Interest	Annual Payment
Public Lot Acquisition Bond	2000	20 years	2020	5.69%	\$430,000	\$43,000	\$269,015	\$297	\$21,797
1st \$400,000 Golf Course Improve. Bond (paid 100% by Sugarloaf)	2000	20 years	2020	5.53%	\$400,000	\$61,517	\$271,039	\$696	\$30,602
2nd \$400,000 Golf Course Improve. Bond (paid 100% by Sugarloaf)	2001	20 years	2021	5.17%	\$400,000	\$88,215	\$260,539	\$530	\$28,199
New Ladder Truck	2005	15 years	2020	4.22%	\$694,330	\$121,448	\$264,633	\$0	\$59,243
Communications Center Purchase/Imp. (paid 66.6% by Com. Center--Sugarloaf)	2005	15 years	2020	4.22%	\$120,000	\$20,990	\$45,736	\$0	\$10,239
New G.C. Clubhouse Bond (37.5% paid by Sugarloaf)	2004	20 years	2024	4.57%	\$800,000	\$309,558	\$451,901	\$51,235	\$61,061
Additional G.C. Clubhouse Improvements	2005	20 years	2025	4.41%	\$167,000	\$75,987	\$86,786	\$9,662	\$11,926
Outdoor Center Renovations Bond	2007	20 years	2027	4.50%	\$1,323,800	\$741,374	\$707,161	\$123,040	\$95,748
New Library/Community Center Bond	2009	20 years	2029	3.58%	\$675,000	\$435,938	\$281,692	\$61,535	\$46,615
1st Golf Course Irrigation Project Bond (paid 50% by Sugarloaf)	2012	20 years	2032	3.58%	\$239,989	\$180,264	\$104,132	\$58,374	\$17,046
2nd Golf Course Irrigation Project Bond (paid 50% by Sugarloaf)	2012	20 years	2032	3%	\$1,160,011	\$868,099	\$400,741	\$224,054	\$78,011
AGC Roof/Lighting Project	2016	10 years	2026	1.58%	\$200,000	\$162,130	\$21,861	\$14,355	\$22,048
2017 Golf Course Improvement Project	2017	5 years	2022		\$200,000	\$160,000	\$9,907	\$6,780	\$42,600
<b>TOTALS:</b>					<b>\$3,268,520</b>		<b>\$550,558</b>	<b>\$525,135</b>	



*Proven Expertise and Integrity*

February 15, 2019

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, 2018. The following schedules have been excerpted from the 2018 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

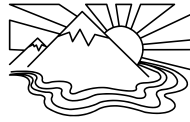
Combining Balance Sheet - Nonmajor Governmental  
Funds Schedule C

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

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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



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## 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, 2018, 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, 2018, 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, 2019, 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 15, 2019



## STATEMENT A

## TOWN OF CARRABASSETT VALLEY, MAINE

STATEMENT OF NET POSITION  
DECEMBER 31, 2018

	Governmental Activities
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 2,956,017
Investments	1,395,032
Accounts receivable (net of allowance for uncollectibles):	
Taxes	101,892
Liens	7,754
Other	135
Total current assets	<u>4,460,830</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,789,563
Depreciable assets, net of accumulated depreciation	7,862,654
Total noncurrent assets	<u>9,652,217</u>
<b>TOTAL ASSETS</b>	<u>14,113,047</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	112,085
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>112,085</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 14,225,132</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 21,290
Escrows	5,300
Current portion of long-term obligations	425,065
Total current liabilities	<u>451,697</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	2,854,398
Net pension liability	237,428
Total noncurrent liabilities	<u>3,091,826</u>
<b>TOTAL LIABILITIES</b>	<u>3,543,523</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Prepaid taxes	69
Deferred inflows related to pensions	127,337
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>127,406</u>
<b>NET POSITION</b>	
Net investment in capital assets	6,372,754
Restricted - nonspendable	2,294
Restricted for:	1,111,673
General fund	82,052
Special revenue funds	30,517
Capital projects funds	98,672
Permanent funds	2,856,241
Unrestricted	<u>10,554,203</u>
<b>TOTAL NET POSITION</b>	<u>10,554,203</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 14,225,132</u>

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



TOWN OF CARRABASSETT VALLEY, MAINE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018

STATEMENT B

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants & Contributions	
Governmental activities:				
General government	\$ 350,940	\$ 13,722	\$ -	\$ (337,218)
Public safety	439,071	9,869	16,053	(413,149)
Insurance	38,227	-	-	(38,227)
Public works	78,241	-	-	(78,241)
Transportation	140,860	-	-	(140,860)
Recreation	628,763	221,227	2,841	(404,695)
Solid waste/recycling	246,793	1,409	-	(245,384)
Employee benefits	182,960	-	-	(182,960)
Education	590,084	-	-	(590,084)
County tax	731,605	-	-	(731,605)
Unclassified	509,582	91,332	-	(418,250)
Unallocated depreciation (Note 4) *	50,250	-	-	(50,250)
Interest on long-term debt	119,317	154,640	-	35,323
Total government	\$ 4,106,693	\$ 492,199	\$ 18,894	\$ (3,595,600)

\* 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, 2018

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,595,600)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	3,525,068
Excise taxes	194,965
Grants and contributions not restricted to specific programs	178,528
Other revenues	<u>161,824</u>
Total general revenues	<u>4,060,385</u>
Change in net position	464,785
Net position - January 1	<u>10,089,418</u>
Net position - December 31	<u><u>\$ 10,554,203</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, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,834,709	\$ 121,308	\$ 2,956,017
Investments	-	1,395,032	1,395,032
Accounts receivable (net of allowance for uncollectibles):			
Taxes	101,892	-	101,892
Liens	7,754	-	7,754
Other	135	-	135
Due from other funds	251,644	210,946	462,590
<b>TOTAL ASSETS</b>	<b><u>\$ 3,196,134</u></b>	<b><u>\$ 1,727,286</u></b>	<b><u>\$ 4,923,420</u></b>
<b>LIABILITIES</b>			
Accounts payable	\$ 21,290	\$ -	\$ 21,290
Other liabilities	42	-	42
Escrows	5,300	-	5,300
Due to other funds	210,946	251,644	462,590
<b>TOTAL LIABILITIES</b>	<b><u>237,578</u></b>	<b><u>251,644</u></b>	<b><u>489,222</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	69	-	69
Deferred taxes	59,594	-	59,594
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>59,663</u></b>	<b><u>-</u></b>	<b><u>59,663</u></b>
<b>FUND BALANCES</b>			
Nonspendable	-	2,294	2,294
Restricted	1,111,673	211,241	1,322,914
Committed	270,519	1,510,631	1,781,150
Assigned	-	-	-
Unassigned	1,516,701	(248,524)	1,268,177
<b>TOTAL FUND BALANCES</b>	<b><u>2,898,893</u></b>	<b><u>1,475,642</u></b>	<b><u>4,374,535</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 3,196,134</u></b>	<b><u>\$ 1,727,286</u></b>	<b><u>\$ 4,923,420</u></b>

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, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 3,543,964	\$ -	\$ 3,543,964
Excise taxes	194,965	-	194,965
Intergovernmental	76,355	121,067	197,422
Charges for services	492,199	-	492,199
Other	118,561	43,263	161,824
TOTAL REVENUES	<u>4,426,044</u>	<u>164,330</u>	<u>4,590,374</u>
EXPENDITURES			
Current:			
General government	350,940	-	350,940
Public safety	407,870	-	407,870
Insurance	38,227	-	38,227
Public works	78,241	-	78,241
Transportation	140,860	-	140,860
Recreation	526,254	-	526,254
Solid waste/recycling	226,524	-	226,524
Employee benefits	182,960	-	182,960
Education	590,084	-	590,084
County tax	731,605	-	731,605
Unclassified	373,375	-	373,375
Debt service:			
Principal	410,660	-	410,660
Interest	119,317	-	119,317
Capital outlay	-	361,561	361,561
TOTAL EXPENDITURES	<u>4,176,917</u>	<u>361,561</u>	<u>4,538,478</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>249,127</u>	<u>(197,231)</u>	<u>51,896</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	21,625	236,182	257,807
Transfers (out)	(233,062)	(24,745)	(257,807)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(211,437)</u>	<u>211,437</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	37,690	14,206	51,896
FUND BALANCES - JANUARY 1	<u>2,861,203</u>	<u>1,461,436</u>	<u>4,322,639</u>
FUND BALANCES - DECEMBER 31	<u>\$ 2,898,893</u>	<u>\$ 1,475,642</u>	<u>\$ 4,374,535</u>

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



SCHEDULE 1

TOWN OF CARRABASSETT VALLEY, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, January 1	\$ 2,861,203	\$ 2,861,203	\$ 2,861,203	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,529,504	3,529,504	3,543,964	14,460
Excise taxes	161,500	161,660	194,965	33,305
Intergovernmental	34,735	74,245	76,355	2,110
Charges for services	150,304	486,146	492,199	6,053
Interest on investments/taxes	13,000	15,949	22,964	7,015
Other revenues	-	95,554	95,597	43
Transfers from other funds	-	21,625	21,625	-
Amounts Available for Appropriation	<u>6,750,246</u>	<u>7,245,886</u>	<u>7,308,872</u>	<u>62,986</u>
Charges to Appropriations (Outflows):				
General government	356,793	371,881	350,940	20,941
Public safety	408,619	448,239	407,870	40,369
Insurance	38,600	38,600	38,227	373
Public works	84,250	86,760	78,241	8,519
Transportation	140,860	140,860	140,860	-
Recreation	362,702	695,370	526,254	169,116
Solid waste/recycling	221,900	233,969	226,524	7,445
Employee benefits	194,100	194,855	182,960	11,895
Education	545,730	1,701,757	590,084	1,111,673
County tax	730,000	730,000	731,605	(1,605)
Unclassified/assigned	335,143	563,159	373,375	189,784
Debt service:				
Principal	371,318	410,660	410,660	-
Interest	-	119,322	119,317	5
Transfers to other funds	199,028	363,493	233,062	130,431
Total Charges to Appropriation	<u>3,989,043</u>	<u>6,098,925</u>	<u>4,409,979</u>	<u>1,688,946</u>
Budgetary Fund Balance, December 31	<u>\$ 2,761,203</u>	<u>\$ 1,146,961</u>	<u>\$ 2,898,893</u>	<u>\$ 1,751,932</u>
Utilization of unassigned fund balance	\$ 100,000	\$ 251,609	\$ -	\$ (251,609)
Utilization of committed fund balance	-	306,606	-	(306,606)
Utilization of restricted fund balance	-	1,156,027	-	(1,156,027)
	<u>\$ 100,000</u>	<u>\$ 1,714,242</u>	<u>\$ -</u>	<u>\$ (1,714,242)</u>

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



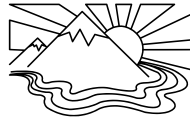
SCHEDULE A

TOWN OF CARRABASSETT VALLEY, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND REVENUES  
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Original Budget	Budget Adjustments/ Receipts	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>					
General tax revenues:					
Property taxes	\$ 3,529,504	\$ -	\$ 3,529,504	\$ 3,543,964	\$ 14,460
Vehicle excise taxes	160,000	-	160,000	193,111	33,111
Boat excise taxes	1,500	-	1,500	1,694	194
Airport excise taxes	-	160	160	160	-
Intergovernmental revenues:					
State revenue sharing	10,000	-	10,000	11,413	1,413
Homestead exemption	7,735	-	7,735	9,269	1,534
LRAP	-	2,510	2,510	2,510	-
Fire department grant	-	2,000	2,000	2,000	-
Junior golf grant	-	2,841	2,841	2,841	-
Tree growth	17,000	-	17,000	16,053	(947)
Economic development grant	-	6,830	6,830	6,830	-
Snowmobile grant/reimbursement	-	25,329	25,329	25,329	-
Other	-	-	-	110	110
Charges for services:					
Cable franchise fees	25,000	13,216	38,216	44,052	5,836
Pool fees	4,000	-	4,000	3,816	(184)
CVA rec. facility cost sharing	26,000	-	26,000	22,696	(3,304)
Recreation facility fees	50,000	-	50,000	65,960	15,960
Other rec. program fees	23,000	14,435	37,435	21,278	(16,157)
Outdoor adventure camp	-	45,009	45,009	45,009	-
Town fees	4,500	7	4,507	4,463	(44)
Building permits	2,000	-	2,000	4,944	2,944
Plumbing permits	3,500	-	3,500	3,772	272
Ambulance service rent	9,804	-	9,804	9,869	65
Transfer station	1,500	-	1,500	1,409	(91)
Cell tower lease	-	12,485	12,485	12,485	-
Lease payment - Sugarloaf Mtn.	-	154,640	154,640	154,640	-
Mountain bike race	-	45,468	45,468	45,468	-
Library/comm. bldg. income	1,000	-	1,000	1,513	513
Bike trail revenue	-	17,000	17,000	17,000	-
Airport fuel sales	-	33,282	33,282	33,282	-
Other	-	300	300	543	243
Investment income:					
Investment income, net of unrealized gains/(losses)	4,000	2,949	6,949	14,872	7,923
Interest/fees on taxes	9,000	-	9,000	8,092	(908)
Other income:					
Police department	-	10,697	10,697	10,697	-
AGC new equipment	-	6,000	6,000	6,000	-
Public lots revenue	-	49,358	49,358	49,358	-
Sugarloaf	-	10,620	10,620	10,620	-
Other	-	18,879	18,879	18,922	43
Transfers from other funds	-	21,625	21,625	21,625	-
<b>Total revenues</b>	<b>\$ 3,889,043</b>	<b>\$ 495,640</b>	<b>\$ 4,384,683</b>	<b>\$ 4,447,669</b>	<b>\$ 62,986</b>

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

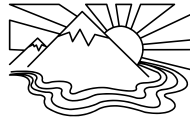


SCHEDULE B

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
<b>General government:</b>					
Officers' salaries	\$ 150,482	\$ -	\$ 150,482	\$ 151,910	\$ (1,428)
Town operating expenses	73,850	7,582	81,432	83,441	(2,009)
Assessing	4,575	-	4,575	6,022	(1,447)
Code enforcement	95,686	-	95,686	90,810	4,876
Planning board	21,100	7,506	28,606	9,271	19,335
Selectmens' contingency	11,100	-	11,100	9,486	1,614
<b>Total</b>	<b>356,793</b>	<b>15,088</b>	<b>371,881</b>	<b>350,940</b>	<b>20,941</b>
<b>Public safety:</b>					
Police department	86,606	37,135	123,741	93,383	30,358
Communications center	154,116	-	154,116	154,000	116
Fire department	89,987	1,939	91,926	89,618	2,308
Fire department training	2,500	546	3,046	-	3,046
Ambulance	69,310	-	69,310	69,307	3
Animal control	6,100	-	6,100	1,562	4,538
<b>Total</b>	<b>408,619</b>	<b>39,620</b>	<b>448,239</b>	<b>407,870</b>	<b>40,369</b>
<b>Insurance:</b>					
Property/casualty/other	38,600	-	38,600	38,227	373
<b>Total</b>	<b>38,600</b>	<b>-</b>	<b>38,600</b>	<b>38,227</b>	<b>373</b>
<b>Public works:</b>					
Town roads	84,250	2,510	86,760	78,241	8,519
<b>Total</b>	<b>84,250</b>	<b>2,510</b>	<b>86,760</b>	<b>78,241</b>	<b>8,519</b>

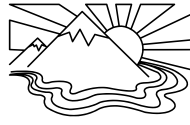


SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018

	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	206,726	22,759	229,485	220,131	9,354
Recreation programs	70,976	123,243	194,219	160,435	33,784
Snowmobile trails	21,000	25,329	46,329	46,329	-
Ski club	12,000	-	12,000	12,000	-
Outdoor center/bike trails	24,200	160,955	185,155	58,639	126,516
Community building	27,800	382	28,182	28,720	(538)
Total	362,702	332,668	695,370	526,254	169,116
Solid waste/recycling:					
Transfer station	206,500	12,069	218,569	214,918	3,651
Recycling	15,400	-	15,400	11,606	3,794
Total	221,900	12,069	233,969	226,524	7,445
Employee benefits:					
Health insurance/retirement	125,400	-	125,400	127,372	(1,972)
Taxes/workers comp	68,700	755	69,455	55,588	13,867
Total	194,100	755	194,855	182,960	11,895

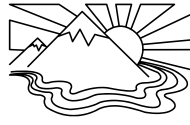


SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Unclassified/assigned:					
Buildings and grounds	21,520	12,225	33,745	18,469	15,276
Airport	25,650	6,321	31,971	47,552	(15,581)
Library operations	66,481	-	66,481	64,386	2,095
Narrow Gauge Pathway	36,750	415	37,165	15,667	21,498
Information center	6,000	17,426	23,426	22,160	1,266
Scholarship fund	12,000	10,460	22,460	10,700	11,760
Public lots	-	42,502	42,502	42,502	-
Christmas lighting	1,200	-	1,200	703	497
Cemetery	3,000	1,189	4,189	1,899	2,290
Flagstaff Area Business Assoc.	6,000	-	6,000	6,000	-
New events	-	2,000	2,000	-	2,000
Overlay	124,692	-	124,692	12,203	112,489
Financial assistance	1,000	-	1,000	800	200
Cvalley Network.Org	2,000	-	2,000	2,000	-
Huts & Trails	-	27,282	27,282	-	27,282
Fish stocking at OC	-	650	650	700	(50)
Trap shooting range	-	15,000	15,000	15,000	-
Shooting Ranger Berm	-	10,000	10,000	9,189	811
Longfellow Trail	-	2,500	2,500	2,500	-
ATV club	-	15,000	15,000	11,985	3,015
Generator for AGC	-	25,000	25,000	19,230	5,770
Winterstick economic grant	-	6,830	6,830	6,830	-
New bridge engineering flood	28,850	20,000	48,850	49,684	(834)
Cable franchise	-	13,216	13,216	13,216	-
<b>Total</b>	<b>335,143</b>	<b>228,016</b>	<b>563,159</b>	<b>373,375</b>	<b>189,784</b>



SCHEDULE B (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Education	545,730	1,156,027	1,701,757	590,084	1,111,673
County tax	730,000	-	730,000	731,605	(1,605)
Debt service:					
Principal	371,318	39,342	410,660	410,660	-
Interest	-	119,322	119,322	119,317	5
Total	371,318	158,664	529,982	529,977	5
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	38,528	-	38,528	38,528	-
Recreational endowment	50,000	-	50,000	50,000	-
Campbell bridge project	-	150,000	150,000	19,569	130,431
New Mt. fire station	60,000	-	60,000	60,000	-
Library building reserve	4,500	1,609	6,109	6,109	-
Golf club house reserve	8,000	-	8,000	8,000	-
Public lot reserve	-	7,856	7,856	7,856	-
Pool reserve	4,000	-	4,000	4,000	-
School bus	16,000	-	16,000	16,000	-
Town office expansion	10,000	-	10,000	10,000	-
Total	199,028	164,465	363,493	233,062	130,431
TOTAL DEPARTMENTAL OPERATIONS	\$ 3,989,043	\$ 2,109,882	\$ 6,098,925	\$ 4,409,979	\$ 1,688,946



SCHEDULE C

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2018

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,030	\$ 101,256	\$ 8,022	\$ 121,308
Investments	138,351	1,164,437	92,244	1,395,032
Due from other funds	994	209,252	700	210,946
<b>TOTAL ASSETS</b>	<b><u>\$ 151,375</u></b>	<b><u>\$ 1,474,945</u></b>	<b><u>\$ 100,966</u></b>	<b><u>\$ 1,727,286</u></b>
<b>LIABILITIES</b>				
Due to other funds	\$ -	\$ 251,644	\$ -	\$ 251,644
<b>TOTAL LIABILITIES</b>	<b><u>-</u></b>	<b><u>251,644</u></b>	<b><u>-</u></b>	<b><u>251,644</u></b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	2,294	2,294
Restricted	82,052	30,517	98,672	211,241
Committed	69,323	1,441,308	-	1,510,631
Assigned	-	-	-	-
Unassigned	-	(248,524)	-	(248,524)
<b>TOTAL FUND BALANCES</b>	<b><u>151,375</u></b>	<b><u>1,223,301</u></b>	<b><u>100,966</u></b>	<b><u>1,475,642</u></b>
<b>TOTAL LIABILITES AND FUND BALANCES</b>	<b><u>\$ 151,375</u></b>	<b><u>\$ 1,474,945</u></b>	<b><u>\$ 100,966</u></b>	<b><u>\$ 1,727,286</u></b>

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, 2018

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 994	\$ 120,073	\$ -	\$ 121,067
Investment income, net of unrealized gains/(losses)	1,046	10,922	700	12,668
Other	-	29,895	700	30,595
TOTAL REVENUES	<u>2,040</u>	<u>160,890</u>	<u>1,400</u>	<u>164,330</u>
EXPENDITURES				
Capital outlay	-	361,561	-	361,561
TOTAL EXPENDITURES	<u>-</u>	<u>361,561</u>	<u>-</u>	<u>361,561</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,040</u>	<u>(200,671)</u>	<u>1,400</u>	<u>(197,231)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	236,182	-	236,182
Transfers (out)	-	(24,745)	-	(24,745)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>211,437</u>	<u>-</u>	<u>211,437</u>
NET CHANGE IN FUND BALANCES	2,040	10,766	1,400	14,206
FUND BALANCES - JANUARY 1	<u>149,335</u>	<u>1,212,535</u>	<u>99,566</u>	<u>1,461,436</u>
FUND BALANCES - DECEMBER 31	<u>\$ 151,375</u>	<u>\$ 1,223,301</u>	<u>\$ 100,966</u>	<u>\$ 1,475,642</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, 2018

	Highway Fund	Scholarship Fund	Town Land	Total
REVENUES				
Intergovernmental	\$ 994	\$ -	\$ -	\$ 994
Investment income, net of unrealized gains/(losses)	173	567	306	1,046
TOTAL REVENUES	<u>1,167</u>	<u>567</u>	<u>306</u>	<u>2,040</u>
EXPENDITURES				
Other	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,167	567	306	2,040
FUND BALANCES - JANUARY 1	<u>23,782</u>	<u>81,485</u>	<u>44,068</u>	<u>149,335</u>
FUND BALANCES - DECEMBER 31	<u>\$ 24,949</u>	<u>\$ 82,052</u>	<u>\$ 44,374</u>	<u>\$ 151,375</u>

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

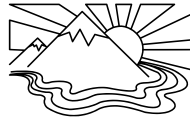
SCHEDULE H

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, 2018

	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	\$ -	\$ -	\$ -	\$ 63,028	\$ -	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	521	22	329	-	255	1,707	79
Other	-	-	-	3,790	-	-	-
<b>TOTAL REVENUES</b>	<b>521</b>	<b>22</b>	<b>329</b>	<b>66,818</b>	<b>255</b>	<b>1,707</b>	<b>79</b>
EXPENDITURES							
Capital outlay	-	-	-	41,509	-	1,521	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,509</b>	<b>-</b>	<b>1,521</b>	<b>-</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	521	22	329	25,309	255	186	79
OTHER FINANCING SOURCES (USES)							
Transfers in	10,000	-	-	-	10,000	60,000	2,000
Transfers (out)	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>60,000</b>	<b>2,000</b>
NET CHANGE IN FUND BALANCES	10,521	22	329	25,309	10,255	60,186	2,079
FUND BALANCES (DEFICITS) - JANUARY 1	63,583	3,182	47,337	(8,294)	15,000	130,159	8,529
<b>FUND BALANCES (DEFICITS) - DECEMBER 31</b>	<b>\$ 74,104</b>	<b>\$ 3,204</b>	<b>\$ 47,666</b>	<b>\$ 17,015</b>	<b>\$ 25,255</b>	<b>\$ 190,345</b>	<b>\$ 10,608</b>





SCHEDULE H (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018

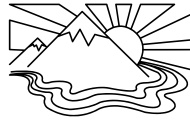
	Recreation Facilities Reserve	Fire Department Reserve	Airport Tree Clearing	School Bus	Outdoor Center Facility Maintenance	Town/CVA AGC Capital Account	Anti-Gravity Center Reserve
REVENUES							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income, net of unrealized gains/(losses)	2,457	2,098	-	311	498	112	48
Other	12,485	-	-	-	10,500	3,120	-
<b>TOTAL REVENUES</b>	<b>14,942</b>	<b>2,098</b>	<b>-</b>	<b>311</b>	<b>10,998</b>	<b>3,232</b>	<b>48</b>
EXPENDITURES							
Capital outlay	12,485	-	52,633	-	9,590	5,260	-
<b>TOTAL EXPENDITURES</b>	<b>12,485</b>	<b>-</b>	<b>52,633</b>	<b>-</b>	<b>9,590</b>	<b>5,260</b>	<b>-</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,457	2,098	(52,633)	311	1,408	(2,028)	48
OTHER FINANCING SOURCES (USES)							
Transfers in	50,000	38,528	-	16,000	-	3,120	-
Transfers (out)	(21,625)	-	-	-	-	-	(3,120)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>28,375</b>	<b>38,528</b>	<b>-</b>	<b>16,000</b>	<b>-</b>	<b>3,120</b>	<b>(3,120)</b>
NET CHANGE IN FUND BALANCES	30,832	40,626	(52,633)	16,311	1,408	1,092	(3,072)
FUND BALANCES (DEFICITS) - JANUARY 1	314,178	263,862	-	26,041	64,682	12,410	8,761
<b>FUND BALANCES (DEFICITS) - DECEMBER 31</b>	<b>\$ 345,010</b>	<b>\$ 304,488</b>	<b>\$ (52,633)</b>	<b>\$ 42,352</b>	<b>\$ 66,090</b>	<b>\$ 13,502</b>	<b>\$ 5,689</b>

SCHEDULE H (CONTINUED)

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018

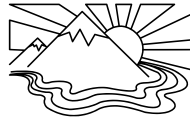
	Airport Fuel Project	Golf Course Clubhouse	Library Building Reserve	Public Lot Reserve	Pool Reserve	Playground Equipment	Campbell Bridge Project	Total
REVENUES								
Intergovernmental	\$ 57,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,073
Investment income, net of unrealized gains/(losses)	-	(14)	55	2,302	68	74	-	10,922
Other	-	-	-	-	-	-	-	29,895
<b>TOTAL REVENUES</b>	<b>57,045</b>	<b>(14)</b>	<b>55</b>	<b>2,302</b>	<b>68</b>	<b>74</b>	<b>-</b>	<b>160,890</b>
EXPENDITURES								
Capital outlay	37,342	-	-	-	-	-	201,221	361,561
<b>TOTAL EXPENDITURES</b>	<b>37,342</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>201,221</b>	<b>361,561</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	19,703	(14)	55	2,302	68	74	(201,221)	(200,671)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	8,000	6,109	7,856	4,000	1,000	19,569	236,182
Transfers (out)	-	-	-	-	-	-	-	(24,745)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>8,000</b>	<b>6,109</b>	<b>7,856</b>	<b>4,000</b>	<b>1,000</b>	<b>19,569</b>	<b>211,437</b>
NET CHANGE IN FUND BALANCES	19,703	7,986	6,164	10,158	4,068	1,074	(181,652)	10,766
FUND BALANCES (DEFICITS) - JANUARY 1	(33,942)	7,126	5,623	271,134	4,000	9,164	-	1,212,535
<b>FUND BALANCES (DEFICITS) - DECEMBER 31</b>	<b>\$ (14,239)</b>	<b>\$ 15,112</b>	<b>\$ 11,787</b>	<b>\$ 281,292</b>	<b>\$ 8,068</b>	<b>\$ 10,238</b>	<b>\$ (181,652)</b>	<b>\$ 1,223,301</b>



SCHEDULE J

TOWN OF CARRABASSETT VALLEY, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR PERMANENT FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018



	MacDonald Golf Trust	Cemetery Fund	Total
REVENUES			
Investment income, net of unrealized gains/ (losses)	\$ 637	\$ 63	\$ 700
Other income	-	700	700
TOTAL REVENUES	<u>637</u>	<u>763</u>	<u>1,400</u>
EXPENDITURES			
Program expenses	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	637	763	1,400
FUND BALANCES - JANUARY 1	<u>91,519</u>	<u>8,047</u>	<u>99,566</u>
FUND BALANCES - DECEMBER 31	<u>\$ 92,156</u>	<u>\$ 8,810</u>	<u>\$ 100,966</u>

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