

2022
Annual Report

Town of
STOW
Maine



The Heart of the
Cold River Valley

TOWN OFFICERS

SELECTMEN

James Wilfong – Chairman
Raymond Ryan - Second
Carl Lindblade – Third

Term Expires 2024
Term Expires 2025
Term Expires 2023

TOWN CLERK, TAX COLLECTOR, EXCISE TAX COLLECTOR

Christine Carone

Term Expires 2023

DEPUTY TOWN CLERK, TAX COLLECTOR, EXCISE TAX COLLECTOR

Kathleen Panno

TREASURER

Nancy Boros

Term Expires 2025

BOARD OF ROAD COMMISSIONER

Board of Selectmen

DOG OFFICER

Cindy Eaton (207) 890-5313
(appointed)

CODE ENFORCEMENT OFFICER

(appointed)

Ronald McAllister – Plumbing & Building
Alan Broyer, Interim – Plumbing & Building

AUDITOR

RHR Smith & Company
3 Old Orchard Rd
Buxton, Me 04093
(207) 929-4606

SUPERINTENDENT OF SCHOOLS

Jay Robinson

MSAD #72 DIRECTORS

3 year term

Linn Tripp
Patricia Patnaude - Alternate

Term Expires July 1st 2023
Term Expires July 1st 2023

PLANNING BOARD

4 year term

Robert Flint, Secretary
Cynthia Butters
Melvin Peterson
James Luongo
Anthony B. Higgins
Patricia Patnaude, Alt.
Jean Blake, Alt.

Term Expires 2026
Term Expires 2024
Term Expires 2024
Term Expires 2025
Term Expires 2025

CEMETERY COMMISSION

3 year term

Patricia Patnaude
Susan Smith
Steven Dupuis
Candice McElroy

Term Expires 2023
Term Expires 2023
Term Expires 2024
Term Expires 2025

BUDGET COMMITTEE

3 year term

Patricia Patnaude – Chairman
Robert Flint – Vice Chairman
Andrew Myers
Carl Drew
Sam Nesbitt
Maureen Reilly
Christopher Bigelow

Term Expires 2025
Term Expires 2023
Term Expires 2023
Term Expires 2023
Term Expires 2024
Term Expires 2024
Term Expires 2024

BOARD OF APPEALS

(appointed)

Samuel Nesbitt, Jr
Paul Lusky

William Bain
Jeffrey Blake, Alt.

CONSERVATION COMMISSION

3 year term

Patricia Patnaude
Jane Nesbitt
Maureen Reilly

Term Expires 2023
Term Expires 2024
Term Expires 2025

HEALTH OFFICERS

Candice McElroy, MD

Allison Carbone, RN

CIVIL EMERGENCY PREPAREDNESS DIRECTOR

Board of Selectmen

E-911 COMMITTEE

Richard Morris

Town of Stow Website – www.stowmaine.us

REPRESENTATIVE TO THE LEGISLATURE

H. Sawin Millett, Jr.
House of Representatives
2 State House Station
Augusta, ME 04333-0002
Tel. (207) 287-1400
TTY: (207) 287-4469
State House E-Mail: Sawin.Millett@legislature.maine.gov

Home Address:
37 Golden Guernsey Dr
Waterford, ME 04088
Home Phone (207) 583-4842

Toll Free House of Representative Message Center 1-800-423-2900
Legislative Web Site: www.legislature.maine.gov/house/homepage.htm

House District 81 Norway/ Sweden/ Waterford/ Albany Township/ Greenwood / South Oxford/ Stoneham/ Stow/ Mason Township/ Locke Mills

STATE SENATOR

Senator Lisa Keim
3 State House Station
Augusta, ME 04333-0003
Tel. (207) 287-1505
TTY: 207-287-1583
1-(800)-423-6900
E-mail: Lisa.Keim@legislature.maine.gov
Legislative Website: <https://legislature.maine.gov/senate/>

Home Address:
1505 Main St
Dixfield, ME 04224
Home Phone (207) 562-6023

Senate District 19: In Oxford County: Andover; Bethel; Buckfield; Byron; Canton; Dixfield; Gilead; Greenwood; Hanover; Hartford; Lincoln Plantation; Lovell; Magalloway Plantation; Mexico; Milton Township; Newry; North Oxford UT; Peru; Roxbury; Rumford; South Oxford UT; Stoneham; Stow; Sumner; Upton; West Paris; and Woodstock.

In Franklin County: Avon; Carthage; Coplin Plantation; Dallas Plantation; Eustis; Jay; North Franklin UT; Phillips; Rangeley; Rangeley Plantation; Sandy River Plantation; South Franklin UT; Temple; Weld; and West Central Franklin UT.

WARRANT FOR TOWN MEETING

To Christine Carone, Town Clerk of the Town of Stow, County of Oxford, State of Maine,
Greetings

In the name of the State of Maine you are hereby requested to notify and warn the inhabitants of said Town of Stow, qualified by law to vote in Town affairs, to meet at the Stow Town Hall on Saturday 29th of April, AD 2023 at 1 pm in the afternoon to act on the following articles to wit.

Article 1: To choose a moderator to preside at said meeting.

Article 2: To choose a Town Clerk-Excise Tax Collector and Tax Collector for a three-year term and vote the salary for same for the ensuing year.

Selectboard recommends: \$22,800 with all fees going to General Fund (3-0)

Budget committee recommends: Same (5-2 absent)

Article 3: To vote for the salary for the Treasurer for the ensuing year.

Selectboard recommends: \$13,750 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 4: To choose a Selectman, Assessor, and overseer of the poor to serve three years.

Article 5: To vote salaries of Selectboard effective for fiscal year 2023.

Selectboard recommends: \$5,000 chair, \$4,500 second, \$4,000 third (3-0)

Budget committee recommends: Same (5-2 absent)

Article 6: To choose all other Town Officers for the ensuing year and vote salaries. The terms are for 3 years with committee member's terms staggered. There is no limit to the number of terms a member may be on the committee.

Cemetery Committee – 3 openings – 1, 2, and 3 year term

Budget Committee – 3 openings – one 2 year term, two 3 year terms

Conservation Committee – 3 openings - 1, 2, and 3 year term

MSAD 72 Directors – 1 director, 1 alternate

(Selectboard recommends that committees meet after town meeting to elect chair and co-chair and set first meeting date. An informational package will be provided)

Article 7: To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 1/3 of the budgeted amount in each category of the 2023 annual budget during the period from January 1, 2024, to the 2024 annual Town meeting. The only exceptions being the Snow Removal Account and the General Assistance Account.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (5-2 absent)

Article 8: To see what disposal the Town will vote to make of any money received from the National Forest Reserve Fund during the present fiscal year. This money must be used for schools or roads to comply with the law.

Selectboard recommends: All money going to Highway Account (3-0)

Budget committee recommends: Same (5-2 absent)

Article 9: To see if the Town will vote to put 2023 Excise Tax money into Equity Account.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (5-2 absent)

Article 10: To see if the Town will vote to charge 8.00 % interest on all taxes not paid on or before December 1, 2023. As authorized by the state.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (5-2 absent)

Article 11: To see if the Town will vote to allow any Tax payment to be applied to the oldest Tax bill and not to the current year Tax bill.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (5-2 absent)

Article 12: To see if the Town will vote to authorize the Selectboard to borrow in anticipation of taxes and if so, to pay the interest on same from equity.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (5-2 absent)

Article 13: To see if the Town will authorize the Selectboard to sell and dispose of property acquired by tax process at public auction or bid, except where it is being sold back to the former owner or to a party who has succeeded to title of the former owner, when private sale may be utilized. In each case conveyance to be made by quitclaim deed.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (5-2 absent)

Article 14: To see if the Town will vote to accept the categories of funds listed below and any others that may come available as provided by the Maine State Legislature and Federal government.

State Revenue Sharing

Education Block Grant

Roads Block Grant

Tree Growth Reimbursement

Snowmobile Refund

National Forest Reserve

Veterans Exemption

Taxation Reimbursement

Homestead Property Tax Exemption

General Assistance

Property Tax Relief

Selectboard recommend: Yes (3-0)

Budget committee recommends: Same (5-2 absent)

Article 15: To see if the Town will vote to authorize the Selectboard to use any money received from the State Treasurer for Snowmobile refund to maintain the snowmobile trails within the town. (Approximately \$150 dollars per year)

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (5-2 absent)

Article 16: To see if the Town will vote to grant and raise \$337,500.00 and take from equity \$100,000.00 for the Highway Accounts. This account may be a carry forward.
Anticipated Breakdown as follows:

\$ 13,500.00 for Sand and Salt Shed Bond	Using \$ 9,864.00 from Block Grant
\$ 12,000.00 for Sand and Salt materials	Using \$ 11,662.00 from Nat'l Forest Reserve
\$ 85,000.00 for Snow Removal	Using \$215,974.00 from Taxes
\$227,000.00 for Town Roads & Bridges	Using <u>\$100,000.00</u> from Equity
\$ <u>0.00</u> for Equipment \$4311.34C/F	
\$337,500.00 Total	\$337,500.00 Total

Selectboard recommends: The above breakdown (3-0)

Budget Committee recommends: Same (5-2 absent)

Article 17: To see what sum of money the Town will vote to grant and raise this year for the Property Tax Revaluation fund. This is a yearly request to be prepared for the next Revaluation. Requesting \$5,000.00. This account is a cumulative carry forward.

Selectboard recommends: Raising \$5,000.00 (3-0)

Budget Committee recommends: Same (5-2 absent)

Article 18: To see what sum of money the Town will vote to grant and raise this year to see funding for a Comprehensive Town Plan. This will be a yearly request to prepare for the preparation of a comprehensive town plan. Requesting \$5,000.00. This account will be a cumulative carry forward.

Selectboard recommends: Raising \$5,000.00 (2-1 absent)

Budget Committee recommends: Same (5-2 absent)

Article 19: To see what sum of money the Town will vote to grant and raise for Town Officer's bills for the ensuing year.

Selectboard recommends: Raising \$138,250.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 20: To see what sum of money the Town will vote to grant and raise for maintenance of the Municipal Building and grounds. This account may be a carry forward.

Selectboard recommends: Raising \$15,750.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 21: To see what sum of money the Town will vote to grant and raise for the Planning Board Budget. This account may be a carry forward.

Selectboard recommends: 1,000.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 22: To see what sum of money the Town will vote to grant and raise for the Computer System. This account may be a carry forward.

Selectboard recommends: Raising \$3,000.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 23: To see what sum of money the Town will vote to grant and raise for the Conservation Committee for the ensuing year. This account may be a carry forward.

Selectboard recommends: Raising \$300.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 24: To see if the Town will take from equity up to \$3,000.00 for General Assistance for the ensuing year.

Selectboard recommends: Taking from equity \$3,000 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 25: To see what sum of money the Town will vote to grant and raise for the disposal of Rubbish & Recyclable for the ensuing year. (\$5,919.69 Carry Forward from 2022)

Selectboard recommends: Raising \$63,000.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 26: To see if the Town will vote to grant and raise \$7,014.35 towards the support of the Fryeburg Rescue Unit for the ensuing year. Requested \$ 7,014.35

Selectboard recommends: Raising \$7,014.35 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 27: To see if the Town will vote to grant and raise \$1,750.00 for the Fryeburg Rescue, so that Fryeburg Rescue may invest this money into an interest-bearing account. These funds are solely to be used towards the purchase of a newer Rescue Vehicle.

Requested \$1,750.00

Selectboard recommends: Raising \$1,750.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 28: To see if the Town will vote to grant and raise \$20,462.50 for the Saco Valley fire Association for the ensuing year. Requested \$20,462.50

Selectboard recommends:(Carry forward \$1,625.00) Raising \$18,837.50 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 29: To see if the Town will vote to grant and raise \$2,500.00 for the Saco Valley Fire Assoc. for the future purchase of a newer fire truck. Requested \$2,500.00

Selectboard recommends: Raising \$2,500.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 30: To see what sum of money the Town will vote to grant and raise this year for the Care of Cemeteries. Requested \$5,000.00. This account may be a carry forward.

Selectboard recommends: Raising \$5,000.00 (2-1 absent)

Budget committee recommends: Same (5-2 absent)

Article 31: To see if the Town will vote to grant and raise \$600.00 for Community Concepts, Inc. to provide a local match for federal, state, or private grants and help defray the cost of providing services to the residents of Stow. Requested \$600.00

Selectboard recommends: Raising \$600.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 32: To see what sum of money the Town will vote to grant and raise for the Charlotte Hobbs Memorial Library in Lovell. Requested \$2,000.00

Selectboard recommends: Raising \$2,000.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 33: To see what sum of money the Town will vote to grant and raise for support of Harvest Hills Animal Shelter. Requested \$425.00

Selectboard recommends: Raising \$425.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 34: To see what sum of money the Town will vote to grant and raise for the Lovell Rec Department for the ensuing year. Requested \$2,500.00

Selectboard recommends: (Carry forward \$31.00) Raising \$2,469.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 35: To see if the Town will vote to grant and raise \$400.00 for LifeFlight Foundation to help defray operating costs. Requested \$400.00

Selectboard recommends: Raising \$400.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 36: To see what sum of money the Town will vote to grant and raise for the Sweden Food Pantry. Requested \$330.00

Selectboard recommends: Raising \$330.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 37: To see what sum of money the Town will vote to grant and raise for Safe Voices. Requested \$150.00

Selectboard recommends: Raising \$150.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 38: To see what sum of money the Town will vote to grant and raise for Sexual Assault and Response Services. Requested \$150.00

Selectboard recommends: Raising \$150.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 39: To see what sum of money the Town will vote to grant and raise for Seniors Plus. Requested \$500.00

Selectboard recommends: Raising \$500.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 40: To see what sum of money the Town will vote to grant and raise for Androscoggin Home Healthcare Hospice. Requested \$350.00

Selectboard recommends: Raising \$350.00 (3-0)

Budget committee recommends: Same (5-2 absent)

Article 41: To see if the Town will vote to increase the property tax levy limit established for Stow by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax limit. Must be by written ballot.

Selectboard recommends: Yes (3-0)

**Given under our hands at
Stow, Maine
April 2023**

James Wilfong 1st Chair

Raymond Ryan 2nd Chair

Carl Lindblade 3rd Chair

Proposed Budget 2023

Account	Total Budgeted	Carry Forward	Amount Asked For	From Taxes	From Equity
Highway Account					
Sand & Salt Shed Bond and utilities	16,095.31	2,595.31	13,500.00	13,500.00	
Equipment	4,311.34	4,311.34	-	-	
Snow Removal	85,000.00	-	85,000.00	85,000.00	
Sand and Salt for winter roads	12,000.00	-	12,000.00	12,000.00	
Town Roads & Bridges	<u>285,583.29</u>	<u>58,583.29</u>	<u>227,000.00</u>	<u>127,000.00</u>	<u>100,000.00</u>
	402,989.94	65,489.94	337,500.00	237,500.00	100,000.00
Road Block Grant	(9,864.00)	-	(9,864.00)	(9,864.00)	-
National Forest Reserve	<u>(11,662.00)</u>	<u>-</u>	<u>(11,662.00)</u>	<u>(11,662.00)</u>	<u>-</u>
	381,463.94	65,489.94	315,974.00	215,974.00	100,000.00
Revaluation	15,000.00	10,000.00	5,000.00	5,000.00	
Comprehensive Town Plan	5,000.00	-	5,000.00	5,000.00	
Town Officers Bills	138,250.00	-	138,250.00	138,250.00	
Municipal Office	27,679.98	11,929.98	15,750.00	15,750.00	
Planning Board	4,809.34	3,809.34	1,000.00	1,000.00	
Computer System	5,012.79	2,012.79	3,000.00	3,000.00	
Conservation Committee	1,263.82	963.82	300.00	300.00	
General Assistance	3,000.00	-	3,000.00		3,000.00
Rubbish & Recyclable	68,919.69	5,919.69	63,000.00	63,000.00	
Fryeburg Rescue	7,014.35	-	7,014.35	7,014.35	
Fryeburg Rescue - New Unit	1,750.00	-	1,750.00	1,750.00	
Saco Valley Fire	20,462.50	1,625.00	18,837.50	16,687.50	
Saco Valley Fire - truck fund	2,500.00	-	2,500.00	2,500.00	
Cemeteries	10,289.76	5,289.76	5,000.00	5,000.00	
Community Concepts	600.00	-	600.00	600.00	
Charlotte Memorial Library	2,000.00	-	2,000.00	2,000.00	
Harvest Hills Animal Shelter	425.00	-	425.00	425.00	
Lovell Recreation Committee	2,500.00	31.00	2,469.00	2,469.00	
Lifelight Foundation	400.00	-	400.00	385.00	
Sweden Food Pantry	330.00	-	330.00	250.00	
Safe Voices	150.00	-	150.00	150.00	
Sexual Assault & Response	150.00	-	150.00	150.00	
Seniors Plus	500.00	-	500.00	500.00	
Androscoggin Home Health Hospice	<u>350.00</u>	<u>-</u>	<u>350.00</u>	<u>350.00</u>	<u>-</u>
Totals	699,821.17	107,071.32	592,749.85	487,504.85	103,000.00

From Your Board of Selectmen

A lot of great things happened in 2022 for the Town of Stow. The town received ARPA (American Rescue Plan Act) funds that were utilized to upgrade our Town Hall and fund portions of the town's continued broadband efforts. Both are within the intended scope of the ARPA funding.

The upgrades to the Town Hall include new lighting, flooring, interior painting, a heat pump, and a generator. This enabled us to open the Hall and use it as a warming center during winter storms and power outages throughout the 2022-2023 winter season and many residents utilized the space.

Broadband efforts are ongoing as we continue to work with other surrounding towns to obtain grant money and define processes for installing and maintaining a high-speed Fiber Optic internet system.

Our newly elected Treasurer, Nancy Boros, has done an outstanding job with policy and procedure updates, facilitating our new computer system, software upgrades, credit card accessibility and documentation upgrades. Our newly hired Deputy Clerk, Kathleen Panno has not only grasped the position of Deputy Clerk but has taken several classes, obtained her notary license, and took on many of the upgrades at the Town Hall. As always, we cannot stress enough the importance of our Town Clerk, Christine Carone. She has been a staple in our town for 25 years and is certainly our "go to" person in many questionable situations. The addition of Carl Lindblade to the Selectboard, who came in to fill out a vacant (one year) term, brought the town fresh ideas and many implemented suggestions. Finally, many dedicated town residents have stepped up to be members of our committees.

The sections of roads that were rebuilt in 2022 have held up well and are now draining properly. We will continue this process to restore more portions of the roadways in 2023. In addition to rebuilds, ongoing efforts progress with preparation (ditching, culvert replacement, etc.). This is an important step before we can rebuild and also aids in sections that we may not get to in 2023.

We want to thank all of the residents that have volunteered their time and services. We look forward to the upcoming year to continue the efforts and achievements the town has made. The future is looking bright for stow!

Sincerely,

James Wilfong
Ray Ryan
Carl Lindblade

Your Stow Selectboard Team

SELECTMEN'S REPORT

Real Estate Valuation	64,194,430.00	
Homestead Exemption	2,425,000.00	
BETE Exemption Value	1,540.00	
Personal Property Valuation	<u>63,239.00</u>	
	66,684,209.00	
ASSESSMENTS		
Highway Accounts	176,860.51	
Revaluation	5,000.00	
Town Officer's Bills	125,000.00	
Municipal Office	12,000.00	
Planning Board	1,000.00	
Computer System	3,000.00	
Conservation Comm.	300.00	
Rubbish & Recyclables	54,000.00	
Fryeburg Rescue	6,879.99	
Fryeburg Rescue - new unit	1,250.00	
Saco Valley Fire Department	18,487.50	
Saco Valley Fire - truck fund	2,000.00	
Cemeteries	3,000.00	
Androscoggin Hospice	350.00	
Community Concepts	600.00	
Charlotte Hobbs Mem. Library	2,000.00	
Harvest Hills Animal Shelter	385.00	
Lovell Recreation Committee	2,500.00	
Lifeflight Foundation	385.00	
Safe Voices	150.00	
Sexual Assault & Response	150.00	
Seniors Plus	500.00	
Southwest Oxford Nutrition	250.00	
		<u>416,048.00</u>
County Tax		55,702.00
MSAD #72		485,943.91
Overlay		<u>25,867.84</u>
		983,561.75
Plus: Supplemental TG penalty	7,296.00	
Less: State Revenue Sharing	(62,483.02)	
Less: Homestead Reimbursement	(24,694.99)	
Less: BETE Reimbursement	<u>(10.74)</u>	<u>(87,188.75)</u>
Plus: Supplemental TG penalty		7,296.00
Net Assessment for Commitment		903,669.00

TOTAL RECEIPTS

2023 Prepaid Taxes	26.41
2022 Property Taxes	822,968.87
2022 Personal Property Taxes	860.71
2021 Personal Property Taxes	70,060.33
2020 Property Taxes	11,509.35
2019 Property Taxes	3,728.48
Automobile Registration	14,290.75
Fish & Wildlife	797.25
Boats, ATV & Snowmobile Reg.	525.00
Animal Welfare Board	280.00
Vital Statistics - State	27.20
Title Fees	1,320.00
Maine Sales Tax	23,532.94
Building Permits	852.36
Plumbing Permits	520.00
Tax Anticipation Note	250,000.00
Excise Tax - Automobiles	85,902.92
Excise Tax - Boats	2,158.00
American Rescue Plan Act	24,108.38
State Revenue Sharing	70,996.18
State Broadband Grant	4,000.00
Homestead	25,221.00
Dept of Interior	11,661.98
Nat'l Forest Reserve Fund	18,000.00
Dog Licenses	181.00
Town Clerk Fees	2,193.25
Vital Statistics - Town	306.00
Interest - General Fund	661.00
Interest - Property Taxes	4,002.65
Miscellaneous Revenues	1,388.12
Roads Block Grant	9,864.00
State of Maine - Tree Growth	24,178.00
State of ME - Veterans Refund	413.00
Snowmobile Refund - 2021	145.64
Fuel for Neighbors - donations	150.00
Tree Growth Penalties	4,107.00
Property & Casualty refund	271.00
Workers Comp - Refund	494.00
	<hr/>
	1,491,702.77
Cash on Hand 1/1/2022	333,129.41
	<hr/>
	1,824,832.18

TOTAL EXPENDITURES

Auto Registration	14,288.75
Fish & Wildlife	1,089.50
Boats, ATV & Snowmobile Reg.	2,483.00
Animal Welfare	303.00
Vital Statistics	16.00
Title Fees	1,320.00
Maine Sales Tax	24,434.01
Building Permits	640.06
Plumbing Permits	547.25
Tax Anticipation Note	250,000.00
Tax Anticipation Note - Wire Transfers	45.00
Tax Anticipation Note - Interest	2,225.26
Tax Anticipation - Bond Council	1,300.00
Town Officer's Bills	99,489.66
Municipal Office Expense	10,187.51
Planning Board	34.16
Computer System	4,587.22
General Assistance	509.00
Fuel for Neighbors	763.19
Rubbish & Recyclables	56,455.51
Fryeburg Rescue	6,879.99
Fryeburg Rescue - new truck	1,250.00
Saco Valley Fire Department	18,487.50
Saco Valley Fire Department - new truck	2,000.00
Snow Removal	87,453.38
New Sand and Salt Shed	21,689.98
Roads & Bridges	201,671.69
Tar Account	2,813.90
Cemeteries	937.32
MSAD #72	485,943.92
Oxford County Tax	55,702.00
Androscoggin Health and Hospice	350.00
Lifelight Foundation	385.00
Community Concepts	600.00
Charlotte Hobbs Mem. Library	2,000.00
Harvest Hills Animal Shelter	385.00
Lovell Recreation Committee	2,500.00
Safe Voices	150.00
Seniors Plus	500.00
Sexual Assault Response Team	150.00
Broadband expenditures	602.44
ARPA expenditures	30,110.51
	<hr/>
	1,393,280.71
Ending Balance 12/31/2022	431,551.47
	<hr/>
	1,824,832.18

ITEMIZED EXPENSES

HIGHWAY ACCOUNT

From Equity	110,000.00	
From Taxes	176,860.00	
National Forest Reserve	10,224.00	
Road Block Grant	<u>9,916.00</u>	
Total Available	307,000.00	

Transferred to:

Equipment	-	
Snow Account	85,000.00	
New Sand & Salt Shed	20,000.00	
Town Roads & Bridges	177,000.00	
Tar Account	10,000.00	
Ezra Heald Bridge	<u>15,000.00</u>	
Total Available	307,000.00	

EQUIPMENT

Balance from 2021		4,311.34
No Expenses		<u>-</u>
Balance to 2023		4,311.34

SNOW ACCOUNT

Balance from 2021		62.42
Transferred from Highway Account		85,000.00
Transferred from Roads and Bridges		<u>-</u>
Total Available		85,062.42

Paid: Eastern Salt Company, Inc	3,905.72	
Troy Morse Concrete Inc - sand screening	3,900.00	
Troy Morse Concrete Inc - snow contract	<u>79,647.66</u>	<u>87,453.38</u>
Transfer from Roads and Bridges		<u>2,390.96</u>
Balance to 2023		0.00

SAND & SALT SHED

Balance from 2021		4,286.29
Transferred from Highway Account		<u>20,000.00</u>
Total Available		24,286.29

Paid: Maine Municipal Bond Bank - CWSRF loan payment	10,846.43	
Central Maine Power	571.12	
Rolfe Corporation - Sand Stockpile 2023/2024	5,000.00	
Eastern Salt Company - Salt stockpile 2023	5,243.94	
Trumbulls Hardware -signs and locks	<u>28.49</u>	<u>21,689.98</u>
Balance to 2023		2,596.31

TAR ACCOUNT

Balance from 2021		1,965.00
Transferred from Highway Account		<u>10,000.00</u>
Total Available		11,965.00
Paid: Burke Quarry, LLC - cold patch	<u>2,813.90</u>	<u>2,813.90</u>
Balance to 2023		9,151.10

TOWN ROADS & BRIDGES

Balance from 2021		14,047.68
Reimbursement from USDA - Deer Hill Project Rcvd 2/22		18,000.00
Transfer from Highway Account		177,000.00
	Total Available	<u>209,047.68</u>

Paid: Alan Eastman - road work	6,427.50
Archer Tree Service	812.50
Burke Quarry, LLC - materials for roads	23,937.50
Convenient Container, LLC	3,475.00
Central Maine Power Co - street lights	442.56
Paris Farmer's Union	6,695.19
Presby Steel - culverts	20,529.00
Richard A Douglas, Inc - materials for roads	810.00
Rolfe Corporation - gravel stockpile	10,000.00
Swan Screen Printing	154.40
Warren Excavation Inc	12,062.50
White Sign	91.04
Wilson Excavation	116,234.50

	<u>201,671.69</u>
	7,375.99
Transfer to Snow Account	<u>2,390.96</u>
Balance to 2023	4,985.03

STOW BRIDGE REPAIR

Balance from 2021		29,447.16
Transfer from Highway Account		15,000.00
	Total Available	<u>44,447.16</u>

No Expenses		-
Balance to 2023		<u>44,447.16</u>

TOWN OFFICER'S BILLS

Appropriation		125,000.00
	Total Available	<u>125,000.00</u>

Salaries:

Christine Carone - Town Clerk/Tax Collector/Election Warden	20,480.00
Kathleen Panno - Deputy Clerk	7,404.00
Nancy Boros - Treasurer/Web and Computer work	11,121.00
Diana Davis - Treasurer/Bookkeeper	2,575.00
James Wilfong - Head Selectman	4,000.00
Raymond Ryan - Second Selectman	3,500.00
Carl Lindblade - Third Selectman	3,000.00
Ballot Clerks and School Elections	550.00
Cynthia Eaton - Dog Officer	275.42
Black Bear Inn	294.30
Consolidated Communications	2,217.58
Conway Daily Sun	13.20
Expedia	380.77
Fernald's Hill Homeowner's Assoc - dues on foreclosure	200.00
Harris Computer System Maintenance TRIO	1,334.20
Hutchins Brothers - Treasurer's Receipts	117.00
John O'Donnell - tax maps	777.75
John O'Donnell - Online Assessing Information Service	2,000.00
John O'Donnell - support & upgrade	2,000.00

John O'Donnell - assessing	8,500.00	
Marks Printing	80.20	
Mileage reimbursement	1,028.44	
Minuteman Press of Denmark - Town Reports/envelopes	426.55	
MMA - Dues, classes, webinars	2,070.00	
MMA - Workers Comp	1,554.00	
MMA - Insurance	4,429.50	
MMA - Insurance, prepaid 2023	2,207.00	
Oxford County Registry of Deeds	757.00	
Paychex Services	594.05	
Payroll Tax	4,453.53	
Petty Cash - miscl expenses	271.31	
Price Digest - Auto Red Book	244.97	
Print Bangor	77.78	
Porter Office Machines Corp. maintenance contract	112.21	
RHR Smith & Company	5,500.00	
Ruthies Flower Shop	56.93	
Secretary of State	50.00	
Southern Maine Regional Planning - dues	473.00	
Staples Credit Plan-office supplies	721.88	
U.S. Post Office	914.17	
Walmart - check order	173.92	
		96,936.66
Kezar Lake Road Dispute		
Hastings Malia PA - legal fees	2,553.00	2,553.00
		99,489.66
Balance to Equity		25,510.34
MUNICIPAL OFFICE EXPENSES		
Balance from 2021	10,117.49	
Appropriation	12,000.00	22,117.49
Paid: Howard Allen - Mowing	270.00	
Alan Eastman - field maintenance	300.00	
B & L Oil - propane	3,751.92	
Bridgton Pest Control, Inc. - pest control	175.00	
Central Maine Power	1,017.72	
Flanders - generator annual maintenance	250.00	
Jean Magee - office cleaning	1,140.00	
Kathleen Panno - office cleaning and painting	2,176.01	
Petty Cash - cleaning supplies	181.69	
Staples - supplies	133.37	
Trumbulls Hardware - paint supplies	626.40	
Jim Wilfong - mailbox replacement	165.40	10,187.51
Balance to 2023		11,929.98
PLANNING BOARD		
Balance from 2021	2,843.50	
Appropriation	1,000.00	3,843.50
Paid: SMPC	34.16	34.16
Balance to 2023		3,809.34

COMPUTER SYSTEM		
Balance from 2021	3,600.01	
Appropriation	<u>3,000.00</u>	6,600.01
Paid: Computer Port	4,188.00	
Microsoft	105.49	
Staples	<u>293.73</u>	4,587.22
Balance to 2023		<u>2,012.79</u>
CONSERVATION COMMITTEE		
Balance from 2021	663.82	
Appropriation	<u>300.00</u>	
Balance to 2023		963.82
FRIENDS OF LOVELL RECREATION		
Balance from 2021	31.00	
Paid	<u>-</u>	
Balance to 2023		31.00
SNOWMOBILE		
Rec'd - Secretary of State for 2022		145.64
Fryeburg Area Snowmobile Association		<u>145.64</u>
		-
GENERAL ASSISTANCE		
Taken from Equity	3,000.00	3,000.00
Paid:	<u>509.00</u>	<u>509.00</u>
Balance to Equity		2,491.00
FUEL FOR NEIGHBORS		
Balance from 2021	4,987.76	
Donation - anonymous	<u>150.00</u>	
		5,137.76
Paid:		<u>763.19</u>
Balance to 2023		4,374.57
TOWN ASSISTANCE:		
FUEL FOR NEIGHBORS - GIBSON		
Balance from 2021	2,500.00	
Paid:	<u>-</u>	
Balance to 2023	2,500.00	
TAX RELIEF FOR ELDERLY - GIBSON		
Balance from 2021	1,240.10	
Paid:	<u>-</u>	
Balance to 2023	1,240.10	
RUBBISH & RECYCLABLES		
Balance from 2021	8,375.20	
Appropriation:	<u>54,000.00</u>	62,375.20
Paid: Mid -Maine Waste Action Corp.	14,834.93	
Town of Lovell	<u>41,620.58</u>	<u>56,455.51</u>
Balance to 2023		5,919.69

FRYEBURG RESCUE			
Appropriation		6,879.99	
Appropriation - new unit		<u>1,250.00</u>	
	Total Available		8,129.99
Paid: Fryeburg Rescue			<u>8,129.99</u>
Balance to 2023			-
SACO VALLEY FIRE DEPARTMENT			
Appropriation		16,687.50	
Appropriation for Chief's stipend		1,800.00	
Appropriation for newer truck		<u>2,000.00</u>	
	Total Available		20,487.50
Paid: Saco Valley Fire Department	20,487.50		
Refund received for overcharge in 2022	(1,625.00)		<u>18,862.50</u>
Balance to 2023			<u>1,625.00</u>
CARE OF CEMETERIES			
Balance from 2021	3,227.08		
Appropriation	<u>3,000.00</u>	6,227.08	
Paid: Trumbulls Hardware - flags	52.32		
Howard Allen - raking, mowing & cleanup	<u>885.00</u>	<u>937.32</u>	
Balance to 2023			5,289.76
SCHOOLS			
Appropriation		485,943.92	
Paid: MSAD #72		<u>485,943.92</u>	
			-
COUNTY TAX			
Appropriation		55,702.00	
Paid: Oxford County Treasurer		<u>55,702.00</u>	
			-
ANDROSCOGGIN HOME HEALTH HOSPICE			
Appropriation		350.00	
Paid: Androscoggin Hospice		<u>350.00</u>	
LIFEFLIGHT FOUNDATION			
Appropriation		385.00	
Paid: Lifeflight Foundation		<u>385.00</u>	
			-
COMMUNITY CONCEPTS			
Appropriation		600.00	
Paid: Community Concepts		<u>600.00</u>	
			-
CHARLOTTE HOBBS MEMORIAL LIBRARY			
Appropriation		2,000.00	
Paid: Charlotte Hobbs Library		<u>2,000.00</u>	
			-
HARVEST HILLS ANIMAL SHELTER			
Appropriation		385.00	
Paid: Harvest Hills Animal Shelter		<u>385.00</u>	
			-

LOVELL RECREATION COMMITTEE		
Appropriation		2,500.00
Paid: Lovell Recreation		<u>2,500.00</u>
		-
SAFE VOICES		
Appropriation		150.00
Paid: Safe Voices		<u>150.00</u>
		-
SEXUAL ASSAULT AND RESPONSE TEAM		
Appropriation		150.00
Paid: Sexual Assault and Response Team		<u>150.00</u>
		-
SENIORS PLUS		
Appropriation		500.00
Paid: Seniors Plus		<u>500.00</u>
		-
AUTOMOBILE REGISTRATION		
Balance from 2021	161.00	
Rec'd - Town Clerk	14,290.75	14,451.75
Paid: Secretary of State		<u>14,288.75</u>
Balance to 2023		163.00
		-
FISH & WILDLIFE		
Balance from 2021	292.25	
Rec'd - Town Clerk	<u>797.25</u>	1,089.50
Paid: Treasurer of State		<u>1,089.50</u>
Balance to 2023		-
		-
RV, BOAT, ATV REGISTRATIONS		
Balance from 2021	375.00	
Rec'd Town Clerk	<u>2,158.00</u>	2,533.00
Paid: Treasure of State		<u>2,483.00</u>
Balance to 2023		50.00
		-
ANIMAL WELFARE BOARD		
Balance from 2021	44.00	
Rec'd Town Clerk	<u>280.00</u>	324.00
Paid: Animal Welfare Board		<u>303.00</u>
Balance to 2023		21.00
		-
VITAL STATISTICS		
Balance from 2021	2.00	
Rec'd Town Clerk	<u>27.20</u>	29.20
Paid: Treasurer of State		<u>16.00</u>
Balance to 2023		13.20
		-
TITLE FEES		
Rec'd Town Clerk		1,353.00
Paid: Secretary of State		<u>1,320.00</u>
		33.00

MAINE SALES TAX		
Balance from 2021	1,093.57	
Rec'd Town Clerk	<u>23,532.94</u>	24,626.51
Paid: Treasurer of State		<u>24,434.01</u>
Balance to 2023		192.50
STATE WITHHOLDING		
Balance from 2021	128.00	
Payroll Deductions	<u>1,733.00</u>	1,861.00
Paid: Treasurer of State		<u>1,717.00</u>
Balance to 2023		144.00
FICA/ MED / FWH		
Payroll Deductions	7,933.70	
Towns' Payroll Tax Expense	<u>4,453.53</u>	12,387.23
Paid: EFTPS		<u>12,387.23</u>
		-
BUILDING PERMITS		
Balance from 2021	-	
Rec'd: Ronald McAllister	<u>852.36</u>	852.36
Paid: Ronald McAllister		<u>640.06</u>
		212.30
PLUMBING PERMITS		
Balance from 2021	1,991.00	
Rec'd: Ronald McAllister	<u>520.00</u>	2,511.00
Paid: Ronald McAllister	424.75	
Treasurer of State	<u>122.50</u>	<u>547.25</u>
Balance to 2023		1,963.75
TAX ANTICIPATION NOTE		
Rec'd: Androscoggin Bank		250,000.00
Paid: Androscoggin Bank	250,000.00	
Interest	2,225.26	
Wire Transfer Fees	45.00	
Bernstein Shur - Bond Counsel	<u>1,300.00</u>	<u>253,570.26</u>
		(3,570.26)
Taken from Equity		<u>3,570.26</u>
		0.00
NATIONAL FOREST RESERVE		
Balance from 2021	10,223.97	
Rec'd: Dept of Interior	<u>11,661.98</u>	
	Total Available	21,885.95
Transfer to Highway Account		<u>10,223.97</u>
Balance to 2023		11,661.98
ROADS BLOCK GRANT		
Balance from 2021	9,916.00	
Rec'd: State of Maine	<u>9,864.00</u>	
		19,780.00
Transfer to Highway Account		<u>9,916.00</u>
Balance to 2023		9,864.00

PROPERTY REVALUATION

Balance from 2021	5,000.00	
Appropriation	<u>5,000.00</u>	
Balance to 2023		10,000.00

BROADBAND - STATE FUNDING

Balance from 2021	-	
Rec'd: State of Maine - Connect Maine Funds	4,000.00	4,000.00
	<u>Total Available</u>	
Paid: Bliss & Associates	30.00	
Christine Carone	100.00	
Minute Man Press	432.44	
USPS	<u>40.00</u>	
		<u>602.44</u>
Balance to 2023		3,397.56

AMERICAN RESCUE PLAN ACT

Balance from 2021	24,080.40	
Rec'd: State of Maine - American Rescue Plan Act	24,108.38	
Rec'd: MMA Grant for Warming Center	<u>3,000.00</u>	
	<u>Total Available</u>	51,188.78
Paid: B&L Oil	1,045.51	
Eastern Slopes Regional Broadband	8,800.00	
Flanders Electric, Inc.	9,225.00	
Fryeburg Rescue - motorized lift	2,540.00	
Saco Valley Fire Dept - Extractor	2,500.00	
Milford Flooring - prepayment carpeting for Town Hall	6,000.00	
Expenses approved by Selectman, not yet paid:		
Milford Flooring - balance cost of flooring	5,298.07	
Flanders Electric, Inc. - lighting project, estimate	1,952.50	
Flanders Electric, Inc. - Heat Pump project	7,832.34	
Reserved for Broadband Project	<u>1,200.00</u>	
		<u>46,393.42</u>
Balance to 2023		4,795.36

TAX COLLECTORS REPORT

Original Commitment	\$ 903,669.00
Paid Treasurer	\$ (825,857.99)
Paid Treasurer Personal Property	\$ (860.71)
Abatement	\$ (747.72)
Unpaid Taxes as of Dec 31,2022	\$ 76,202.58

*Algieri, Rhonda L	859.88
Anderson, Michael	\$2,070.71
*Appalachian Club	\$50.57
*Appalachian Club	\$219.36
Arnold, Matthew	\$718.43
Baker, Matthew	\$188.33
*Barker, Matthew	\$865.51
*Begley, Walter	\$430.08
*Bemis, Eben B	\$1,807.70
*Benes, Robert C. Jr	\$613.80
*Benes, Robert C. Jr	\$2,748.83
*Bozzuto, Stephen M	\$4,097.66
Brayman, David M	\$1,611.77
Brown, Timothy J Jr	\$231.22
*Butters, Paul C	\$708.46
Carrier, Maurice J. & Betsy N.	\$4,031.72
Cook, Timothy D	\$2,576.31
Deblois, Donna Ann	\$2,568.38
*Dibara, Michael M	\$2,599.64
*Doyle, Marion	\$1,273.23
*Dreher, Michael	\$2,159.64
Drew, Carl	\$2,598.06
Dunfee LLC	\$74.28
***Dupart, Atarah	\$2,298.14
Eastman, Anna	\$810.51
*Eastman, Russell A	\$442.22
*Espinola, Dawn E	\$634.72
Fitt, Christopher P	\$638.92
Fitt, Christopher P	\$230.18
Garland, Harvey	\$1,059.14
*Gray, Joel	\$462.01
Gray, John	\$262.94
*Hanink, Joanna M	\$1,071.36
*Hassler, Daniel	\$245.59
*Hassler, Daniel	\$1,357.00
Hoggatt, Mark	\$272.37
Ives, Jonathan Z	\$273.42
*Jaeger, Craig	\$250.82
*Jaeger, Craig	\$233.73
*Jaeger, Craig	\$245.59
***Jaeger, Craig	\$695.67
Jardine, Lori A	\$1,929.35
Johanson, Brigit	\$247.64
Johanson, Brigit	\$612.10
*Killon, James	\$703.08
***Knapp, Timmy	\$1,025.53
*Lewis, Laura E.	\$396.81
Libby, Keith	\$2,513.59
*Monique Kramer Trust	\$647.28
Moore, Jr Richard & Lisa	\$1,872.77

Moore, Jr Richard & Lisa	\$1,706.20
Moran, John	\$2,204.35
Murray, Jerusha	\$1,168.62
*Myrback, Louise S	\$32.87
*Parker, James	\$276.98
***Parmenter, Dorothy	\$764.61
Portanova, Rachel L	\$764.61
*Schwarz, Willow	\$157.64
Shackford, David E	\$259.82
*Smith, Errol S	\$2,138.45
Smith, Francis	\$2,295.78
Smith, Kenneth M	\$967.49
Smith, Kenneth M.	\$1,043.78
*Stone, Terence J.	\$1,672.62
Thayer, Megan Estate of	\$398.06
*Tufts, Steven & Spiller, Zoe S.	\$1,857.16
White, Brian	\$41.85
Whitmore, Samantha	\$2,554.23
*Wilkie, Robert & Lee Ann	\$245.38

* Paid after Books Closed

** Partial Payment

*** Partial Payment after Books Closed

Respectfully Submitted
Christine Carone Tax Collector

TOWN CLERKS REPORT

There were no births in 2022

There were four marriages in 2022

There were seven deaths in 2022

Olin E. Lusky 01/24/2022

Juanita E. Lusky 02/17/2022

Jo Ellen Greenwood 07/21/2022

Stanley A LeCours 08/29/2022

Dorothy M. Lindblade 11/06/2022

Leo T. Fournier 11/17/2022

Jacques S. Dupuis 11/20/2022

Willaim F. Ela 11/23/2022

There were 6 dogs licensed in 2022

There was 1 Kennel license in 2022

Respectfully Submitted

Christine Carone Town Clerk

Treasurer's Report

Balance in Treasury - January 1, 2022	333,129.41	
Received:		
TD Bank		
Interest Income - all accounts	661.00	
Androscoggin Bank - Tax Anticipation Loan	250,000.00	
Workers Comp Refund	494.00	
Property & Casualty Refund	271.00	
Fuel for Neighbors - Donation	150.00	
Department of Interior	11,661.98	
Nat'l Forest Reserve Fund	18,000.00	
American Recue Plan Act	24,108.38	
State Treasurer		
Revenue Sharing	70,996.18	
Broadband Grant	4,000.00	
Roads Block Grant	9,864.00	
Veterans Reimbursement	413.00	
Tree Growth Refund	24,178.00	
Tree Growth Penalties	4,107.00	
State of Maine Snowmobile 2021	145.64	
Homestead Reimbursement	25,221.00	
Town Clerk		
Auto Registration	14,290.75	
Auto Excise	85,902.92	
Boat, Snowmobile,ATV Registration	525.00	
Boat Excise	2,158.00	
Fish and Wildlife	797.25	
Dogs(state)	280.00	
Dogs (town)	181.00	
Vital Statistics(state)	27.20	
Vital Statistics(town)	306.00	
Title Fees	1,320.00	
Maine Sales Tax	23,532.94	
Clerk Fees	2,193.25	
Plumbing Permits	520.00	
Building Permits	852.36	
Miscellaneous	1,388.12	
Tax Collector		
2019 Property Taxes	3,728.48	
2020 Property Taxes	11,509.35	
2021 Property Taxes	70,060.33	
2022 Property Taxes	822,968.87	
2022 Personal Property Taxes	860.71	
2023 Prepaid Taxes	26.41	
Interest from Taxes	4,002.65	1,824,832.18
Less Warrants 1-64		<u>1,393,280.71</u>
Balance to 2023		431,551.47

Tax Lien:	2020	
*	Carrier, Maurice	\$399.54
	Eastman, Anna	\$994.18
*	Johanson, Brigit	\$421.76
*	Johanson, Brigit	\$708.37
*	Parmenter, Dorothy	\$165.82

Tax Lien:	2021	
	Arnold, Matthew	\$784.38
	Brayman, David M.	\$1,673.64
	Brown, Timothy J. Jr	\$298.05
	Carrier, Maurice & Betsy	\$4,082.52
	Drew, Carl	\$2,655.42
	Dunfee, LLC	\$143.18
	Eastman, Anna	\$876.04
	Gray, John	\$333.68
	Johanson, Brigit	\$318.56
	Johanson, Brigit	\$679.11
*	Parmenter, Dorothy	\$830.35
	Shackford, David E.	\$327.86
	Thayer Megan L, Estate of	\$465.47
	Whitmore, Samantha	\$2,611.78

* Paid after books closed ** Partial payment
 *** Partial Payment after books closed

Respectfully submitted,
 Nancy Boros, Treasurer

Fryeburg Rescue Town Report for 2022

To the citizens of Fryeburg, Brownfield, Lovell, Stow, and Chatham

I want to thank you all for your support to Fryeburg Rescue over the past 51 years and your willingness and dedication in allowing us to serve your community.

We have moved forward from the pandemic, even though Covid is still around. Many things have changed nationally and we continue to face some unique challenges such as the increase in cost of fuel, medical supplies, equipment and vehicles.

Fryeburg Rescue is no different from any other entity and we have been hit hard with staffing shortages and people willing to enter the emergency medical field. Despite a national and state-wide shortage of EMS personnel we are fortunate to have a strong roster which enables us to respond to our calls for service with licensed and qualified providers even when the system is stretched thin. To maintain our standards while competing for staff we must be able to offer a competitive wage for our providers who are willing to place themselves in harm's way. Our providers should be commended for their amazing work that they personally invest into our EMS system on a daily basis. Their incredible work and sacrifices speak volumes for their dedication

Fryeburg Rescue strives to remain ahead of the curve with equipment, training, and compliance. Thanks to the generosity of grants we have written and received in 2022 we were able to obtain a third Lucas Device which is a mechanical CPR device recently approved for use by Maine EMS. All our ambulances now have power stretchers as well as power load systems. This system has the capability to reduce provider back strain and injuries while offering the most secure transport option for our patients and often eliminates potential delay due to the need for lifting assistance from other agencies. We have obtained a new purpose built boat through a donation to aid us in water rescues.

We are fortunate to have the dedicated staff that makes up Fryeburg Rescue and we thank you for your continued trust and support.

The Fryeburg Rescue EMS officers for the 2022 calendar year were the following:

Chief, Stephen Goldsmith
Deputy Chief, Eric Meltzer
Assistant Deputy Chief Roberta Lord

The Board of Directors for the 2022 Calendar Year were:

President, Eric Meltzer
Vice President, Penny Parmenter
Treasurer, Bob Ramsay

Other Board Members include, Julie Ontengco, Joann Sparks, Pam Douglass and Bill Kane

If you have any questions or concerns about Fryeburg Rescue please feel free to contact me. Thank you again for all of your support.

Respectfully Submitted by,
Stephen Goldsmith, Chief of Fryeburg Rescue
Ghse@fairpoint.net 925-2572(home) or 935-3024 (station)

OXFORD COUNTY SHERIFF'S OFFICE

Christopher R. Wainwright

Sheriff

Christopher Wainwright



Chief Deputy

James Urquhart

OXFORD COUNTY SHERIFF'S OFFICE

2022 Annual Town Report

Dear Neighbors, Residents, and Taxpayers,

As I enter my fifth year as Sheriff, I am extremely proud of the work our office has accomplished throughout our western Maine communities, and I am motivated about the momentum our office has heading into the New Year. This would not be possible without the dedicated team of men and women who have continued to serve our mission and protect our communities, with professionalism, integrity, and leadership. It is their work that keeps our agency moving forward.

As I have mentioned in previous years, our calls to service have continued to increase in volume as well as their complexity. Our patrol division handled nearly 14,000 calls to service this past year, with more calls regarding mental health concerns since 2020. This speaks to the need for state funding for services for our communities and our sheriff's departments throughout the state, to keep individuals needing help, and others around them, safe.

We have continued to improve our visibility and response times by utilizing our substations in Dixfield, Brownfield, Rumford, and Bethel. As promised, over this past year, our office successfully completed the plans to convert the jail facilities from a 72-hour holding facility back to a full-service operation. The jail received its full accreditation this past October, and with this accomplishment completed, this improvement has restored local control and has already saved taxpayers money. In 2022, our corrections officers and jail administrators processed 1,795 bookings.

We have continued our efforts to combat the opioid epidemic in Oxford County by supporting local organizations such as the Western Maine Addiction Recovery Initiative by referring eligible individuals, afflicted by substance use disorder, to Project Save ME. The program is a police-assisted initiative designed to connect those burdened by substance use disorder with recovery coaches, advocates, and other treatment services to assist them with their recovery journey.

On behalf of the deputies, correctional officers, and support staff, I want to thank and acknowledge the continued community support we have received. Our deputies and staff have gone above the call to service, and I am happy to hear and see that their work has not gone unnoticed.

As an agency, we have great opportunities ahead of us. I look forward to the work we will accomplish in the coming year. If you have any questions or concerns, please do not hesitate to contact me at 207-743-9554 or follow us on Facebook: Oxford County Sheriff's Office.

I wish you all a safe and healthy year ahead.

Respectfully,

A handwritten signature in cursive script, appearing to read 'Christopher Wainwright'.

Sheriff Christopher Wainwright



Oxford County Sheriff's Office

2022 Calls For Service by Location

Stow

Reported Offense	Total
911 hangup call (911H)	3
Alarm (ALAR)	3
Ambulance or Medical Assist (AMAS)	4
Animal Problem (ANPR)	1
Agency Assist (ASST)	4
Citizen Assist (CITA)	1
Domestic Incident (DOME)	1
Domestic Violence Follow Up (DVFU)	2
Request Extra Patrol (EXPT)	1
Fraud (FRAU)	1
Information (INFO)	2
Misdialed Number to 911 (MISD)	3
Missing Person (MPER)	2
Noise Problem (NPRB)	1
Service Of Papers (PSVE)	1
Protection From Abuse Order (PTAO)	2
Request Call (RCAL)	5
Request Officer (ROFF)	3
Subpoena Service (SUBP)	1
Suspicion (SUSP)	4
Traffic Accident, Prop Damage (TAPD)	5
Traffic Accident, Pers Injury (TAPI)	1
Traffic Hazard (THAZ)	1
Traffic Offense (TOFF)	1
Theft, Property, Other (TPOT)	2
Trespassing (TRES)	1
Welfare Check (WELF)	6
Total Incidents for This Agency:	62

United States Senate
WASHINGTON, DC 20510

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

January 1, 2023

Dear Friends,

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

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

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

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

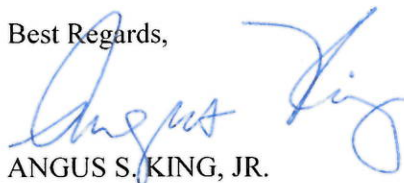
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed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

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

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

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

Best Regards,



ANGUS S. KING, JR.
United States Senator

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

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

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

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

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

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

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

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

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

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

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

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

Sincerely,



Susan M. Collins
United States Senator



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

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

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

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

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

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

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

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

Respectfully,

Jared F. Golden
Member of Congress



HOUSE OF REPRESENTATIVES

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



H. Sawin Millett Jr.

37 Golden Guernsey Drive
Waterford, ME 04088
(207) 583-4842

Sawin.Millett@legislature.maine.gov

Town of Stow
710 Stow Road
Stow, ME, 04037

January 11, 2023

Dear Neighbors,

I want to take this opportunity to thank you for the honor of serving in the Maine State Legislature. Representing the interests of all citizens in our district has been a tremendous privilege and one that I have taken very seriously. I am proud to be the voice of the fine folks who call Western Maine home and am eager to tackle the challenges that lie ahead.

I am happy to report to you that I have been reappointed as the Lead Republican on the Legislature's Appropriations and Financial Affairs Committee. In this role, I will work with colleagues on both sides of the aisle to build a State Budget that reduces state spending, prioritizes efficiency, and that eliminates wasteful practices in state government. I remain committed to working in good faith for what is in the best interest of the people of our State.

It is through your input that I am better able to serve you. Please feel free to contact me at my home in Waterford at 583-4842 or at the State House in Augusta at 287-1440. If you prefer writing, my mailing address is 37 Golden Guernsey Drive, Waterford, Maine 04088; my e-mail address is Sawin.Millett@legislature.maine.gov. Additionally, I also send out regular updates via email and through my Facebook page (Representative Sawin Millett) with information about current state and legislative news.

Again, thank you for the confidence you have placed in me. I promise to continue working hard for you and our great State of Maine.

Sincerely,

H. Sawin Millett, Jr.
State Representative

Maine House District 81

Norway, Sweden, Waterford, Albany Township, Greenwood, South Oxford,
Stoneham, Stow, Mason Township, and Locke Mills



Proven Expertise & Integrity

March 20, 2023

Selectboard
Town of Stow
Stow, Maine

We were engaged by the Town of Stow, Maine and have audited the financial statements of the Town of Stow, Maine as of and for the year ended December 31, 2022. The following schedules have been excerpted from the 2022 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town. Included herein are:

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

RHR Smith & Company

Certified Public Accountants

TOWN OF STOW, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 431,635	\$ -	\$ 431,635
Accounts receivable (net of allowance for uncollectibles):			
Taxes	99,138	-	99,138
Other	4,625	-	4,625
Prepaid items	6,000	-	6,000
Tax acquired property	3,796	-	3,796
Due from other funds	-	152,017	152,017
TOTAL ASSETS	\$ 545,194	\$ 152,017	\$ 697,211
LIABILITIES			
Accounts payable	\$ 996	\$ -	\$ 996
Due to other governments	2,793	-	2,793
Due to other funds	152,017	-	152,017
TOTAL LIABILITIES	155,806	-	155,806
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	26	-	26
Deferred revenue	-	24,109	24,109
Deferred tax revenues	172,932	-	172,932
TOTAL DEFERRED INFLOWS OF RESOURCES	172,958	24,109	197,067
FUND BALANCES			
Nonspendable	9,796	-	9,796
Restricted	-	48,045	48,045
Committed	-	79,832	79,832
Assigned	27,913	62	27,975
Unassigned (deficit)	178,721	(31)	178,690
TOTAL FUND BALANCES	216,430	127,908	344,338
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 545,194	\$ 152,017	\$ 697,211

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

TOWN OF STOW, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 830,328	\$ -	\$ 830,328
Excise taxes	86,428	-	86,428
Intergovernmental	124,915	38,602	163,517
Charges for services	2,680	-	2,680
Miscellaneous revenues	14,553	613	15,166
TOTAL REVENUES	1,058,904	39,215	1,098,119
EXPENDITURES			
Current:			
General government	107,984	-	107,984
Public safety	26,992	-	26,992
Health and sanitation	56,456	-	56,456
Public works	87,453	-	87,453
Welfare and community agencies	7,529	-	7,529
Education	485,944	-	485,944
County tax	55,702	-	55,702
Unclassified	937	32,275	33,212
Capital outlay	-	223,362	223,362
TOTAL EXPENDITURES	828,997	255,637	1,084,634
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	229,907	(216,422)	13,485
OTHER FINANCING SOURCES (USES)			
Transfers in	-	230,000	230,000
Transfers (out)	(230,000)	-	(230,000)
TOTAL OTHER FINANCING SOURCES (USES)	(230,000)	230,000	-
NET CHANGE IN FUND BALANCES	(93)	13,578	13,485
FUND BALANCES - JANUARY 1	216,523	114,330	330,853
FUND BALANCES - DECEMBER 31	\$ 216,430	\$ 127,908	\$ 344,338

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

TOWN OF STOW, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, January 1	\$ 216,523	\$ 216,523	\$ 216,523	\$ -
Resources (Inflows):				
Property taxes	896,373	896,373	830,328	(66,045)
Excise taxes	-	-	86,428	86,428
Intergovernmental:				
State revenue sharing	62,483	62,483	71,409	8,926
Homestead reimbursement	24,694	24,694	25,221	527
Tree growth	-	-	28,285	28,285
BETE reimbursement	11	11	-	(11)
Charges for service	-	-	2,680	2,680
Interest income	-	-	4,664	4,664
Miscellaneous revenues	-	-	9,889	9,889
Amounts Available for Appropriation	<u>1,200,084</u>	<u>1,200,084</u>	<u>1,275,427</u>	<u>75,343</u>
Charges to Appropriations (Outflows):				
General government	138,300	151,925	107,984	43,941
Public safety	28,617	28,617	26,992	1,625
Health and sanitation	54,000	62,375	56,456	5,919
Public works	85,000	85,062	87,453	(2,391)
Welfare and community agencies	10,270	10,270	7,529	2,741
Education	485,944	485,944	485,944	-
County tax	55,702	55,702	55,702	-
Unclassified	28,868	32,095	937	31,158
Transfers to other funds	230,000	292,657	230,000	62,657
Total Charges to Appropriations	<u>1,116,701</u>	<u>1,204,647</u>	<u>1,058,997</u>	<u>145,650</u>
Budgetary Fund Balance, December 31	<u>\$ 83,383</u>	<u>\$ (4,563)</u>	<u>\$ 216,430</u>	<u>\$ 220,993</u>
Utilization of unassigned fund balance	\$ 110,000	\$ 110,000	\$ -	\$ (110,000)
Utilization of assigned fund balance	23,140	111,086	-	(111,086)
	<u>\$ 133,140</u>	<u>\$ 221,086</u>	<u>\$ -</u>	<u>\$ (221,086)</u>

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

TOWN OF STOW, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND REVENUES
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 896,373	\$ 896,373	\$ 830,328	\$ (66,045)
Auto/boat excise	-	-	86,428	86,428
Intergovernmental revenues:				
State revenue sharing	62,483	62,483	71,409	8,926
Homestead reimbursement	24,694	24,694	25,221	527
Tree growth	-	-	28,285	28,285
BETE reimbursement	11	11	-	(11)
Charges for services:				
Clerk fees	-	-	2,193	2,193
Dog licenses	-	-	181	181
Vital fees	-	-	306	306
Interest income:				
Tax interest	-	-	4,003	4,003
Interest income	-	-	661	661
Miscellaneous revenues	-	-	9,889	9,889
Amounts Available for Appropriation	<u>\$ 983,561</u>	<u>\$ 983,561</u>	<u>\$ 1,058,904</u>	<u>\$ 75,343</u>

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

TOWN OF STOW, MAINE

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

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT					
Town officers	\$ 125,000	\$ -	\$ 125,000	\$ 99,450	\$ 25,550
Municipal offices	12,000	10,117	22,117	4,975	17,142
Planning Board	1,000	2,844	3,844	34	3,810
Conservation committee	300	664	964	-	964
TAN interest	-	-	-	3,525	(3,525)
Total	138,300	13,625	151,925	107,984	43,941
PUBLIC SAFETY					
Rescue	8,129	-	8,129	8,129	-
Fire department	20,488	-	20,488	18,863	1,625
Total	28,617	-	28,617	26,992	1,625
HEALTH AND SANITATION					
	54,000	8,375	62,375	56,456	5,919
PUBLIC WORKS					
Snow	85,000	62	85,062	87,453	(2,391)
Total	85,000	62	85,062	87,453	(2,391)
WELFARE AND COMMUNITY AGENCIES					
Social services	7,270	-	7,270	7,020	250
General assistance	3,000	-	3,000	509	2,491
Total	10,270	-	10,270	7,529	2,741

TOWN OF STOW, MAINE

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

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
EDUCATION	485,944	-	485,944	485,944	-
COUNTY TAX	55,702	-	55,702	55,702	-
UNCLASSIFIED					
Cemeteries	3,000	3,227	6,227	937	5,290
Overlay	25,868	-	25,868	-	25,868
Total	28,868	3,227	32,095	937	31,158
TRANSFERS TO OTHER FUNDS					
Special revenue funds	5,000	8,600	13,600	5,000	8,600
Capital projects funds	225,000	54,057	279,057	225,000	54,057
Total	230,000	62,657	292,657	230,000	62,657
TOTAL DEPARTMENTAL OPERATIONS	\$ 1,116,701	\$ 87,946	\$ 1,204,647	\$ 1,058,997	\$ 145,650

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

TOWN OF STOW, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Due from other funds	\$ 77,349	\$ 69,894	\$ 4,774	\$ 152,017
TOTAL ASSETS	<u>\$ 77,349</u>	<u>\$ 69,894</u>	<u>\$ 4,774</u>	<u>\$ 152,017</u>
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	24,109	-	-	24,109
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>24,109</u>	<u>-</u>	<u>-</u>	<u>24,109</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	43,271	-	4,774	48,045
Committed	10,000	69,832	-	79,832
Assigned	-	62	-	62
Unassigned (deficit)	(31)	-	-	(31)
TOTAL FUND BALANCES	<u>53,240</u>	<u>69,894</u>	<u>4,774</u>	<u>127,908</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 77,349</u>	<u>\$ 69,894</u>	<u>\$ 4,774</u>	<u>\$ 152,017</u>

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

TOWN OF STOW, MAINE

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

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 38,602	\$ -	\$ -	\$ 38,602
Other	613	-	-	613
TOTAL REVENUES	<u>39,215</u>	<u>-</u>	<u>-</u>	<u>39,215</u>
EXPENDITURES				
Capital outlay	-	223,362	-	223,362
Other	24,874	7,401	-	32,275
TOTAL EXPENDITURES	<u>24,874</u>	<u>230,763</u>	<u>-</u>	<u>255,637</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>14,341</u>	<u>(230,763)</u>	<u>-</u>	<u>(216,422)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,000	225,000	-	230,000
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000</u>	<u>225,000</u>	<u>-</u>	<u>230,000</u>
NET CHANGE IN FUND BALANCES	19,341	(5,763)	-	13,578
FUND BALANCES - JANUARY 1	<u>33,899</u>	<u>75,657</u>	<u>4,774</u>	<u>114,330</u>
FUND BALANCES - DECEMBER 31	<u>\$ 53,240</u>	<u>\$ 69,894</u>	<u>\$ 4,774</u>	<u>\$ 127,908</u>

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