

2023
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 2026

TOWN CLERK, TAX COLLECTOR, EXCISE TAX COLLECTOR

Christine Carone

Term Expires 2026

DEPUTY TOWN CLERK, TAX COLLECTOR, EXCISE TAX COLLECTOR

Carrie Garland
(resigned)

TREASURER

Nancy Boros

Term Expires 2025

BOARD OF ROAD COMMISSIONER

Board of Selectmen

DOG OFFICER

Cindy Eaton (207) 890-5313
(appointed)

CODE ENFORCEMENT OFFICER

Ronald McAllister – Plumbing
Ronald McAllister – Building
(appointed)

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
(July 1st to June 30th)

Linn Tripp
Candice McElroy - Alternate

Term Expires July 1st 2026
Term Expires July 1st 2026

PLANNING BOARD

4 year term

| | |
|-------------------------|-------------------|
| Robert Flint, Secretary | Term Expires 2026 |
| James Luongo, Chairman | Term Expires 2025 |
| Anthony B. Higgins | Term Expires 2025 |
| Cynthia Butters | Term Expires 2024 |
| Melvin Peterson | Term Expires 2024 |
| Patricia Patnaude, Alt. | |
| Jean Blake, Alt. | |

CEMETERY COMMISSION

3 year term

| | |
|-----------------|-------------------|
| Steven Dupuis | Term Expires 2024 |
| Susan Smith | Term Expires 2025 |
| Candice McElroy | Term Expires 2025 |

BUDGET COMMITTEE

3 year term

| | |
|--|-------------------|
| Maureen Reilly | Term Expires 2024 |
| Christopher Bigelow, resigned Jan 2024 | Term Expires 2024 |
| Patricia Patnaude – Chairman | Term Expires 2025 |
| Robert Flint – Vice Chairman | Term Expires 2025 |
| Andrew Myers, resigned Feb 2024 | Term Expires 2026 |
| Steve Dupuis | Term Expires 2026 |

BOARD OF APPEALS

| | |
|--------------|---------------------|
| William Bain | Jeffrey Blake, Alt. |
| Open | Open |

HEALTH OFFICERS

| | |
|---------------------|---------------------|
| Candice McElroy, MD | Allison Carbone, RN |
|---------------------|---------------------|

CONSERVATION COMMITTEE

3 year term

| | |
|-----------------|-------------------|
| Michael Carbone | Term Expires 2026 |
| Maureen Reilly | Term Expires 2025 |
| Lisa Moore | Term Expires 2024 |

**Stow Town Representative to the
Greater Lovell Land Trust**

Hillie Lutter

CIVIL EMERGENCY PREPAREDNESS DIRECTOR

Board of Selectmen

E-911 COMMITTEE

Richard Moore

Town of Stow Website – www.stowmaine.us

REPRESENTATIVE TO THE LEGISLATURE

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

Home Address:
37 Golden Guernsey Dr
Waterford, ME 04088
Phone 1 (207) 583-4842
Phone 2 (207) 592-5398

State House E-Mail: Sawin.Millett@legislature.maine.gov

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

E-mail: Lisa.Keim@legislature.maine.gov

Legislative Website: <https://legislature.maine.gov/senate/>

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 16th of March, AD 2024 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 vote the salary for the Town Clerk-Excise Tax Collector and Tax Collector for the ensuing year. Paid from the Town Officer's account.

Selectboard recommends: \$23,550 with all fees going to General Fund (3-0)

Budget committee recommends: Same (3-1)

Article 3: To vote for the salary for the Treasurer for the ensuing year. Paid from the Town Officer's account.

Selectboard recommends: \$19,500 (3-0)

Budget committee recommends: Same (4-0)

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 2024. Paid from the Town Officer's account.

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

Budget committee recommends: Same (4-0)

Article 6: To choose all other Town Officers for the ensuing year. 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.

Planning Board – 2 openings – 4 year term

Cemetery Committee – 2 openings – 3 year term

Budget Committee – 3 openings – 3 year terms

Conservation Committee – 2 openings - 3 year term

(Per State statute, elected committee members to be sworn in after town meeting. Committees are 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 2024 annual budget during the period from January 1, 2024, to the 2025 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 (4-0)

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 (4-0)

Article 9: To see if the Town will vote to put 2024 Excise Tax money into Equity Account.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0)

Article 10: To see if the Town will vote to charge 8.50 % interest on all taxes not paid on or before December 1, 2024. As authorized by the state.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0)

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 (4-0)

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 and bond counsel on same.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0)

Article 13: To see if the Town will vote to authorize the municipal officers to dispose of tax-acquired property as they deem in the best interests of the Town, except that the municipal officers shall first use the sale process in 36 M.R.S. § 943-C if they choose to sell property to anyone other than the former owner. For sales to someone other than the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the former owner.

Selectboard recommends: Yes (3-0)

Budget committee recommends: Same (4-0)

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
- Animal Welfare

Selectboard recommend: Yes (3-0)

Budget committee recommends: Same (4-0)

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 (4-0)

Article 16: To see if the Town will vote to grant and raise \$215,700.00 and take from equity \$100,000.00 for the Highway Accounts. This account may be a carry forward. (Note grant revenue of \$22,800* is included). Anticipated Breakdown as follows:

| | |
|---|--|
| \$ 13,500.00 for Sand and Salt Shed Bond | Using \$ 11,372.00 from Block Grant * |
| \$ 12,000.00 for Sand and Salt materials | Using \$ 6,961.00 from Dept of Interior* |
| \$ 86,000.00 for Snow Removal | Using \$ 4,467.00 from National Forest* |
| \$227,000.00 for Town Roads & Bridges | Using \$215,700.00 from Taxes |
| <u>\$ 0.00 for Equipment \$4311.34C/F</u> | Using <u>\$100,000.00</u> from Equity |
| \$338,500.00 Total | \$338,500.00 Total |

Selectboard recommends: The above breakdown (3-0)

Budget committee recommends: Same (4-0)

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 (4-0)

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 (3-0)

Budget committee recommends: Same (4-0)

Article 19: To see what sum of money the Town will vote to grant and raise this year to see funding for deferred maintenance costs for the Town properties. This will be a yearly request to prepare for future major repairs to the building such as a new roof. Requesting \$10,000.00. This account will be a cumulative carry forward.

Selectboard recommends: Raising \$10,000.00 (2-1)

Budget Committee recommends: Same (3-1)

Article 20: 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 \$140,000.00 (3-0)

Budget committee recommends: Same (3-1)

Article 21: 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 \$10,000.00 (3-0)

Budget committee recommends: Same (4-0)

Article 22: 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: \$1,200 (3-0)

Budget committee recommends: Same (4-0)

Article 23: 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 \$3,500.00 (2-1)

Budget committee recommends: Same (4-0)

Article 24: 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 \$0 (3-0)

Budget committee recommends: Same (4-0)

- Article 25:** 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 (4-0)
- Article 26:** To see what sum of money the Town will vote to grant and raise for the disposal of Rubbish & Recyclable for the ensuing year.
Selectboard recommends: Raising \$63,000.00 (3-0)
Budget committee recommends: Same (4-0)
- Article 27:** To see if the Town will vote to grant and raise \$10,975.62 towards the support of the Fryeburg Rescue Unit for the ensuing year. Requested \$ 10,975.62
Selectboard recommends: Raising \$10,975.62 (3-0)
Budget committee recommends: Same (4-0)
- Article 28:** 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 (4-0)
- Article 29:** To see if the Town will vote to grant and raise \$22,537.50 for the Saco Valley fire Association for the ensuing year. Requested \$22,537.50
Selectboard recommends: Raising \$22,537.50 (3-0)
Budget committee recommends: Same (4-0)
- Article 30:** To see if the Town will vote to grant and raise \$3,000.00 for the Saco Valley Fire Assoc. for the future purchase of a newer fire truck. Requested \$3,000.00
Selectboard recommends: Raising \$3,000.00 (3-0)
Budget committee recommends: Same (4-0)
- Article 31:** To see if the Town will vote to grant and raise \$7,000.00 for the installation of two fire hydrants in town. Requested \$7,000.00
Selectboard recommends: Raising \$7,000.00 (3-0)
Budget committee recommends: Same (4-0)
- Article 32:** To see what sum of money the Town will vote to grant and raise this year for the Care of Cemeteries. Requested \$1,000.00. This account may be a carry forward.
Selectboard recommends: Raising \$1,000.00 (3-0)
Budget committee recommends: Same (4-0)

- Article 33:** 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 (4-0)
- Article 34:** To see what sum of money the Town will vote to grant and raise for the Charlotte Hobbs Memorial Library in Lovell. Requested \$2,200.00
Selectboard recommends: Raising \$2,200.00 (3-0)
Budget committee recommends: Same (4-0)
- Article 35:** To see what sum of money the Town will vote to grant and raise for support of Harvest Hills Animal Shelter. (Required by State statute) Requested \$425.00
Selectboard recommends: Raising \$425.00 (3-0)
Budget committee recommends: Same (4-0)
- Article 36:** 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 Raising \$2,500.00 (3-0)
Budget committee recommends: Same (4-0)
- Article 37:** 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 (4-0)
- Article 38:** To see what sum of money the Town will vote to grant and raise for the Sweden Food Pantry. Requested \$275.00
Selectboard recommends: Raising \$275.00 (3-0)
Budget committee recommends: Same (4-0)
- Article 39:** 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 (4-0)
- Article 40:** 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 (4-0)
- Article 41:** To see what sum of money the Town will vote to grant and raise for Southwest Oxford County Nutrition. Requested \$250.00
Selectboard recommends: Raising \$250.00 (3-0)
Budget committee recommends: Same (4-0)

Article 42: 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
March, 2024**

James Wilfong 1st Chair

Raymond Ryan 2nd Chair

Carl Lindblade 3rd Chair

Proposed Budget 2024

| Account | Total Budgeted | Carry Forward | Amount Asked For | From Taxes | From Equity |
|-----------------------------------|-------------------|------------------|---------------------|---------------|----------------|
| Highway Account | | | | | |
| Sand & Salt Shed Bond Payment | 18,750 | 5,250 | 13,500 | 13,500 | |
| Equipment | 4,312 | 4,312 | - | - | |
| Snow | 89,351 | 3,351 | 86,000 | 86,000 | |
| Sand and Salt for winter roads | 16,270 | 4,270 | 12,000 | 12,000 | |
| Town Roads | 230,535 | 3,535 | 227,000 | 127,000 | 100,000 |
| Town Bridges | 38,795 | 38,795 | - | - | |
| | 398,013 | 59,513 | 338,500 | 238,500 | 100,000 |
| Road Block Grant - LRAP funds | (11,372) | - | (11,372) | (11,372) | - |
| Department of Interior - PILT | (6,961) | - | (6,961) | (6,961) | - |
| National Forest Reserve | (4,467) | - | (4,467) | (4,467) | - |
| | 375,213 | 59,513 | 315,700 | 215,700 | 100,000 |
| Revaluation | 20,000 | 15,000 | 5,000 | 5,000 | |
| Comprehensive Town Plan | 10,000 | 5,000 | 5,000 | 5,000 | |
| Town Officers Bills | 140,000 | - | 140,000 | 140,000 | |
| Municipal Office - Annual Costs | 19,721 | 9,721 | 10,000 | 10,000 | |
| Town Hall - Deferred Maintenance | 10,000 | - | 10,000 | 10,000 | |
| Planning Board | 5,469 | 4,269 | 1,200 | 1,200 | |
| Computer System | 5,592 | 2,092 | 3,500 | 3,500 | |
| Conservation Committee | 917 | 917 | - | - | |
| General Assistance | 3,000 | - | 3,000 | - | 3,000 |
| Rubbish & Recyclable | 70,750 | 7,750 | 63,000 | 63,000 | |
| Fryeburg Rescue | 10,976 | - | 10,976 | 10,976 | |
| Fryeburg Rescue - New Unit | 1,750 | - | 1,750 | 1,750 | |
| Saco Valley Fire | 22,538 | - | 22,538 | 22,538 | |
| Saco Valley Fire - truck fund | 3,000 | - | 3,000 | 3,000 | |
| Fire Hydrant Project | 7,000 | - | 7,000 | 7,000 | |
| Cemeteries | 9,949 | 8,949 | 1,000 | 1,000 | |
| Community Concepts | 600 | - | 600 | 600 | |
| Charlotte Memorial Library | 2,200 | - | 2,200 | 2,200 | |
| Harvest Hills Animal Shelter | 425 | - | 425 | 425 | |
| Lovell Recreation Committee | 2,500 | - | 2,500 | 2,500 | |
| Lifeflight Foundation | 400 | - | 400 | 400 | |
| Sweden Food Pantry | 275 | - | 275 | 275 | |
| Safe Voices | 150 | - | 150 | 150 | |
| Seniors Plus | 500 | - | 500 | 500 | |
| Southwest Oxford County Nutrition | 250 | - | 250 | 250 | - |
| | 723,175 | 113,211 | 609,964 | 506,964 | 103,000 |
| Totals | 723,175 | 113,211 | 609,964 | 506,964 | 103,000 |

Town of Stow Maine
Office of the Select Board

Fellow Citizens.

2023 was a year when each of us had to become stronger believers in Climate change as two storms ravaged our Town with floods and significant road damage. In December we were able to restore key infrastructure almost immediately.

Our overall Stow budget is a little over a million dollars and a great portion of that is the School Budget over which we have slight control and the Oxford County budget over which we have even less. That leaves our municipal budget wherein we continue to work to restore roads that we've largely ignored for 50 years by the erroneous notion that by not spending on the roads we were saving money. Not so. All we were doing was to defer the large expenses we are incurring now to bring the roads back into acceptable condition.

Working with the Budget Committee the Select Board is developing hard data to measure what has been accomplished and how far we have to go. It is not too far-fetched to report we have a 15-20 year task just to bring the town roads up to pavalbe condition. All of us are working to shorten that time by being strategic. The wise purchase of the salt shed parcel has yielded veins of usable material which can be processed on site thus saving us literally hundreds of dollars per load of material. Finally, the town bridges on Deer Hill Road and Shell Pond Road are being reengineered and rebuilt.

Heartfelt thanks to our Town team of Christine Carone, Kathleen Panno and Treasurer Nancy Boros who all bring not only skill to their jobs but a caring for Stow.

The Select Board continues to work with our Committees as we look for increased "Dirigo" from them. Each have allocated funds for projects. So for now.....

Be well and keep in touch,

The Stow Select Board
Jim Wilfong, Ray Ryan Carl Lindblade

SELECTMEN'S REPORT

| | | |
|-------------------------------|---------------|--------------|
| Real Estate Valuation | 64,900,800.00 | |
| Homestead Exemption | 2,450,000.00 | |
| BETE Exemption Value | 870.00 | |
| Personal Property Valuation | 64,433.00 | |
| | 67,416,103.00 | |
| ASSESSMENTS | | |
| Highway Accounts | 215,974.00 | |
| Revaluation | 5,000.00 | |
| Comprehensive Town Plan | 5,000.00 | |
| Town Officer's Bills | 138,250.00 | |
| Municipal Office | 15,750.00 | |
| Planning Board | 1,000.00 | |
| Computer System | 3,000.00 | |
| Conservation Comm. | 300.00 | |
| Rubbish & Recyclables | 63,000.00 | |
| Fryeburg Rescue | 7,014.00 | |
| Fryeburg Rescue - new unit | 1,750.00 | |
| Saco Valley Fire Department | 16,688.00 | |
| Saco Valley Fire - truck fund | 2,500.00 | |
| Cemeteries | 5,000.00 | |
| Community Concepts | 600.00 | |
| Charlotte Hobbs Mem. Library | 2,000.00 | |
| Harvest Hills Animal Shelter | 425.00 | |
| Lovell Recreation Committee | 2,469.00 | |
| Lifeflight Foundation | 385.00 | |
| Safe Voices | 150.00 | |
| Sexual Assault and Response | 150.00 | |
| Seniors Plus | 500.00 | |
| Androscoggin Hospice | 350.00 | |
| Sweden Food Pantry | 250.00 | 487,465.00 |
| | | |
| County Tax | | 60,031.00 |
| MSAD #72 | | 494,114.00 |
| Overlay | | 23,679.00 |
| | | 1,065,289.00 |
| Less: State Revenue Sharing | (62,867.00) | |
| Less: Homestead Reimbursement | (27,930.00) | |
| Less: BETE Reimbursement | (13.00) | (90,810.00) |
| | | |
| Net Assessment for Commitment | | 974,479.00 |

TOTAL REVENUE

| | |
|-------------------------------|------------------|
| Excise Tax Auto | 78,832 |
| Excise Tax Boats | 475 |
| Road Block Grant (cash basis) | 6,038 |
| Donation 1 from resident | 3,000 |
| USFS Road Grants | 26,724 |
| USFS Bridge Grants | 33,720 |
| State Revenue Sharing | |
| Bete Revenue | 15 |
| Misc State Revenue Revenue | 600 |
| State Revenue Sharing - Other | 67,916 |
| Property Tax Revenue | 968,179 |
| Homestead | 26,618 |
| PILT funds - Dept Interior | 6,961 |
| Dog Licenses | 203 |
| Town Clerk Fees | 2,406 |
| Vital Statistics/Town | 158 |
| Interest-Taxes | 2,394 |
| Investment Income | 4,297 |
| Miscellaneous Revenue | 5,741 |
| NSF reimbursements | 25 |
| Tree Growth | 25,740 |
| General Property Tax | 966 |
| Snow Mobile Rev fr State | 212 |
| National Forest Reserve Fund | 4,467 |
| Special Revenue Income | 300 |
| Total Income | 1,265,988 |
| Cash on Hand, 1/1/2023 | 431,566 |
| | 1,697,554 |

TOTAL EXPENDITURES

| | |
|---|------------------|
| Town Officers | 112,926 |
| Municipal Offices - Op Expenses | 17,959 |
| Planning Board | 540 |
| Conservation Committee | 347 |
| Rubbish & Recycling | 61,170 |
| Rescue | 8,764 |
| Fire Department | 22,963 |
| Snow Account | 81,649 |
| New Sand & Salt Matrl Acct - Op | 7,730 |
| Cemeteries | 1,341 |
| Bank Fees - NSF | 15 |
| MSAD 72 | 494,114 |
| County Tax | 60,031 |
| Lifelight Foundation | 400 |
| Sexual Assault & Response Serv | 150 |
| Safe Voices/Abused Women - Other | 150 |
| Community Concepts | 600 |
| Charlotte Hobbs Memorial Librar | 2,000 |
| Abatements | 938 |
| Androscoggin Hospice | 350 |
| Harvest Hills Animal Shelter | 425 |
| Lovell Recreation Committee | 2,469 |
| SeniorsPlus | 500 |
| Snowmobile | 212 |
| Sweden Food Pantry | 330 |
| Tan interest | 6,103 |
| Roads Expense | |
| FEMA - April 30 2023 | 129,253 |
| FEMA - Dec 19 2023 | 27,934 |
| Inventory purchased gravel and culverts | 35,834 |
| Tar | 3,060 |
| Roads - Annual Maint | 11,526 |
| Roads Expense - Other | 132,943 |
| Bridge Repair | 54,372 |
| Salt and Sand Bond Exp | 10,846 |
| Computer System | 2,921 |
| Town Assistance | 650 |
| Total Expense | <u>1,293,513</u> |
| Ending Balance 12/31/2023 | <u>404,041</u> |
| | 1,697,554 |

ITEMIZED EXPENSES

HIGHWAY ACCOUNT

| | | |
|-------------------------|-----------------|--|
| From Equity | 100,000.00 | |
| From Taxes | 215,974.00 | |
| National Forest Reserve | 11,662.00 | |
| Road Block Grant | <u>9,864.00</u> | |

Total Available 337,500.00

| | | |
|---------------------------|------------|--|
| Transferred to: | | |
| Snow Account | 85,000.00 | |
| New Sand & Salt Shed Bond | 13,500.00 | |
| Sand & Salt - materials | 12,000.00 | |
| Town Roads | 212,000.00 | |
| Stone House Bridge | 15,000.00 | |
| Ezra Heald Bridge | <u>-</u> | |

Total Available 337,500.00

EQUIPMENT

| | | |
|-------------------|--|----------|
| Balance from 2022 | | 4,312.00 |
| No Expenses | | <u>-</u> |
| Balance to 2024 | | 4,312.00 |

SNOW ACCOUNT

| | | |
|------------------------------------|--|-----------|
| Balance from 2022 | | - |
| Transferred from Highway Account | | 85,000.00 |
| Transferred from Roads and Bridges | | <u>-</u> |

Total Available 85,000.00

| | | |
|---|------------------|------------------|
| Troy Morse Concrete Inc - snow contract | <u>81,649.00</u> | <u>81,649.00</u> |
| Balance to 2024 | | 3,351.00 |

SAND & SALT SHED BOND EXPENSE

| | | |
|----------------------------------|--|------------------|
| Balance from 2022 | | 2,596.00 |
| Transferred from Highway Account | | <u>13,500.00</u> |
| Total Available | | 16,096.00 |

| | | |
|--|------------------|------------------|
| Paid: Maine Municipal Bond Bank - CWSRF loan payment | <u>10,846.00</u> | <u>10,846.00</u> |
| Balance to 2024 | | 5,250.00 |

SAND & SALT (MATERIALS)

| | | |
|----------------------------------|--|------------------|
| Balance from 2022 | | - |
| Transferred from Highway Account | | <u>12,000.00</u> |
| Total Available | | 12,000.00 |

| | | |
|--|-------------|-----------------|
| Central Maine Power | 531.00 | |
| Field Electric | 715.00 | |
| Eastern Salt Company | 5,075.00 | |
| Troy Morse Concrete Inc - sand screening | 1,400.00 | |
| Trumbulls Hardware -signs and locks | <u>9.00</u> | <u>7,730.00</u> |
| Balance to 2024 | | 4,270.00 |

TAR ACCOUNT

| | | |
|--------------------------------|--|-------------------|
| Balance from 2022 | | 9,151.00 |
| Transferred to Highway Account | | <u>(6,091.00)</u> |
| Total Available | | 3,060.00 |

| | | |
|--------------------|-----------------|-----------------|
| Paid: Alan Eastman | <u>3,060.00</u> | <u>3,060.00</u> |
| Balance to 2024 | | - |

TOWN ROADS

| | | | |
|---|-----------------|------------|-------------------|
| Balance from 2022 | | 7,376.00 | |
| Transfer from Equity (due to flood damage April 2023) | | 50,000.00 | |
| Reimbursement from USFS - Stone House Road Project | | 26,724.00 | |
| Donation from Resident for Kezar Lake Rd | | 3,000.00 | |
| Transfer from Tar account | | 6,091.00 | |
| Transfer from Equipment | | - | |
| Transfer from Highway Account | | 212,000.00 | |
| | Total Available | | <u>305,191.00</u> |
| Paid: For Major Road Repairs: | | | |
| Burke Quarry, LLC | 13,766.00 | | |
| Fadden Chipping & Logging | 6,750.00 | | |
| Presby Steel - culverts | 15,856.00 | | |
| Richard A Douglas, Inc | 14,330.00 | | |
| Trumbulls Hardware | 19.00 | | |
| Wilson Excavation | 118,056.00 | | |
| Reclass to Inventory for 2024 road work | (35,834.00) | | |
| Subtotal - Major Road Repairs | | | <u>132,943.00</u> |
| Paid: For Annual Road Maintenance | | | |
| Bill Briggs Excavation - road grading | 450.00 | | |
| Central Maine Power Co - street lights | 447.00 | | |
| Steve Dupuis | 105.00 | | |
| Kheil Excavation - road grading | 3,525.00 | | |
| Troy Morse - street sweeping | 6,800.00 | | |
| White Sign | 199.00 | | |
| Flooding Road Damage Expenses: | | | <u>11,526.00</u> |
| April 30, 2023 flooding event | | | |
| Alan Eastman | 450.00 | | |
| Burke Quarry, LLC - materials for roads | 13,111.00 | | |
| Kheil Excavation | 600.00 | | |
| Presby Steel - culverts | 9,832.00 | | |
| Wilson Excavation | 105,260.00 | | |
| Subtotal - Flooding expenses, April 30th event | | | <u>129,253.00</u> |
| December 18, 2023 flooding event | | | |
| Burke Quarry, LLC | 7,462.71 | | |
| Richard A Douglas, Inc | 196.00 | | |
| Wilson Excavation | 20,275.00 | | |
| Subtotal - Flooding expenses, December 18th event | | | <u>27,934.00</u> |
| Total Road Work | | | <u>301,656.00</u> |
| Balance to 2024 | | | <u>3,535.00</u> |

TOWN BRIDGES REPAIR

| | | | |
|--|-----------------|-----------|------------------|
| Balance from 2022 | | 44,447.00 | |
| Transfer from Highway Account | | 15,000.00 | |
| Grant funds received from USFS for Ezra Heald Bridge | | 33,720.00 | |
| | Total Available | | <u>93,167.00</u> |
| Burke Quarry, LLC | 4,146.00 | | |
| Fox & Sons LLC | 7,000.00 | | |
| Hancock Lumber | 37,397.00 | | |
| Johnson's Fastener Warehouse | 1,440.00 | | |
| James Wilfong | 344.00 | | |
| Wilson Excavation | 4,045.00 | | |
| | | | <u>54,372.00</u> |
| Balance to 2024 | | | <u>38,795.00</u> |

TOWN OFFICER'S BILLS

Appropriation

| | |
|---|-------------------|
| | 138,250.00 |
| | <u>138,250.00</u> |
| Salaries: | |
| Christine Carone - Town Clerk/Tax Collector/Election Warden | 22,008.00 |
| Kathleen Panno - Deputy Clerk | 12,252.00 |
| Nancy Boros - Treasurer/Web/Grants/FEMA | 17,962.00 |
| James Wilfong - Head Selectman | 5,000.00 |
| Raymond Ryan - Second Selectman | 4,500.00 |
| Carl Lindblade - Third Selectman | 4,000.00 |
| Ballot Clerks and School Elections | 425.00 |
| Cynthia Eaton - Dog Officer | - |
| Computer Port | 125.00 |
| Fernald's Hill Homeowner's Assoc - dues on foreclosure | 300.00 |
| Robert Flint - computer consulting | 280.00 |
| Google Suites | 109.00 |
| Hutchins Brothers - Treasurer's Receipts | 115.00 |
| John O'Donnell - tax maps | 1,000.00 |
| John O'Donnell - Online Assessing Information Service | 2,000.00 |
| John O'Donnell - support & upgrade | 2,000.00 |
| John O'Donnell - assessing | 10,500.00 |
| Nancy Boros Mileage and travel, and other reimbursements | 1,590.00 |
| Christine Carone Mileage, 25th anniversary bonus | 271.00 |
| Kathleen Panno Mileage and travel and other reimbursements | 547.00 |
| Ron McAllister Mileage and travel reimbursements | 228.00 |
| Expedia | 141.00 |
| Minuteman Press of Denmark | 82.00 |
| MMA - Dues, classes, webinars | 2,257.00 |
| MMA - Workers Comp | 662.00 |
| MMA - Insurance | 4,537.00 |
| MMTCA - Dues, classes, webinars | 330.00 |
| Oxford County Registry of Deeds | 1,179.00 |
| Paychex Services | 1,626.00 |
| Payroll Tax | 6,158.00 |
| Petty Cash - misc expenses | 106.00 |
| Price Digest - Auto Red Book | 259.00 |
| Porter Office Machines Corp. maintenance contract | 278.00 |
| RHR Smith & Company | 6,000.00 |
| Secretary of State | 50.00 |
| Southern Maine Regional Planning - dues (prepaid included) | 985.00 |
| Staples | 1,445.00 |
| U.S. Post Office | 1,315.00 |
| The Write Stuff | 304.00 |
| | <u>112,926.00</u> |
| Balance to Equity | 25,324.00 |

| | | |
|--|------------------|------------------|
| MUNICIPAL OFFICE EXPENSES | | |
| Balance from 2022 | 11,930.00 | |
| Appropriation | <u>15,750.00</u> | 27,680.00 |
| Annual Expenses | | |
| Howard Allen - Mowing | 314.00 | |
| Alan Eastman - field maintenance | - | |
| B & L Oil - propane | 2,681.00 | |
| Bridgton Pest Control, Inc. - pest control | 175.00 | |
| Central Maine Power | 1,268.00 | |
| Consolidated Communications | 2,242.00 | |
| Steve Dupuis - snow removal | 25.00 | |
| Fryeburg Lock Co. | 60.00 | |
| Loews | 106.00 | |
| Kathleen Panno - office cleaning and painting | 3,729.00 | |
| Petty Cash - supplies | 89.00 | |
| Staples - supplies | 360.00 | |
| Trumbulls Hardware - paint supplies | 26.00 | |
| U.S. Flag Company | 35.00 | |
| Jim Wilfong | <u>1,325.00</u> | <u>12,435.00</u> |
| Deferred Maintenance Expenses | | |
| Alan Eastman - driveway work | 1,068.00 | |
| Field Electric | 977.00 | |
| Flanders Electric - generator installation costs | 1,074.00 | |
| Loews | 37.00 | |
| Trumbulls Hardware - paint supplies | 161.00 | |
| James Wilfong - snowblower | 1,417.00 | |
| Wilson Excavation - driveway repairs | <u>790.00</u> | <u>5,524.00</u> |
| Balance to 2024 | | 9,721.00 |
| PLANNING BOARD | | |
| Balance from 2022 | 3,809.00 | |
| Appropriation | <u>1,000.00</u> | 4,809.00 |
| Paid: MMA | 100.00 | |
| James Luongo | 220.00 | |
| Robert Flint | 220.00 | |
| | | <u>540.00</u> |
| Balance to 2024 | | 4,269.00 |
| REVALUTATION | | |
| Balance from 2022 | 15,000.00 | |
| Appropriation | 5,000.00 | |
| Balance to 2024 | | <u>20,000.00</u> |

| | | |
|--------------------------------------|-----------------|------------------|
| COMPREHENSIVE TOWN PLAN | | |
| Balance from 2022 | 5,000.00 | |
| Appropriation | 10,000.00 | |
| Balance to 2024 | | <u>15,000.00</u> |
| COMPUTER SYSTEM | | |
| Balance from 2022 | 2,013.00 | |
| Appropriation | <u>3,000.00</u> | 5,013.00 |
| Paid: Computer Port | 288.00 | |
| Harris Computer Systems | 1,798.00 | |
| Intuit | 550.00 | |
| Microsoft | 105.00 | |
| Staples | <u>180.00</u> | 2,921.00 |
| Balance to 2024 | | <u>2,092.00</u> |
| CONSERVATION COMMITTEE | | |
| Balance from 2022 | 964.00 | |
| Appropriation | <u>300.00</u> | |
| | | 1,264.00 |
| Blossom Farm | 273.00 | |
| Lisa Moore | <u>74.00</u> | |
| | | 347.00 |
| Balance to 2024 | | <u>917.00</u> |
| FRIENDS OF LOVELL RECREATION | | |
| Balance from 2022 | 31.00 | |
| Appropriation | <u>2,469.00</u> | |
| | | 2,500.00 |
| Paid - Lovell Recreation | <u>2,500.00</u> | |
| | | 2,500.00 |
| Balance to 2024 | | <u>-</u> |
| SNOWMOBILE | | |
| Rec'd - Secretary of State for 2023 | | 212.00 |
| Fryeburg Area Snowmobile Association | | <u>212.00</u> |
| Balance to 2024 | | - |
| GENERAL ASSISTANCE | | |
| Taken from Equity | 3,000.00 | 3,000.00 |
| Paid: | <u>-</u> | <u>-</u> |
| Balance to Equity | | 3,000.00 |
| FUEL FOR NEIGHBORS | | |
| Balance from 2022 | 4,375.00 | |
| Donation - M. Kunelius | <u>300.00</u> | |
| | | 4,675.00 |
| Paid: C.N.Brown Company | 150.00 | |
| Loews | <u>499.00</u> | |
| | | 649.00 |
| Balance to 2024 | | <u>4,026.00</u> |

| | | |
|---|-----------------|------------|
| TOWN ASSISTANCE: | | |
| FUEL FOR NEIGHBORS - GIBSON | | |
| Balance from 2022 | 2,500.00 | |
| Balance to 2024 | | 2,500.00 |
| TAX RELIEF FOR ELDERLY - GIBSON | | |
| Balance from 2022 | 1,240.10 | |
| Balance to 2024 | | 1,240.10 |
| RUBBISH & RECYCLABLES | | |
| Balance from 2022 | 5,920.00 | |
| Appropriation: | 63,000.00 | 68,920.00 |
| Paid: Maine Waste to Energy | 13,495.00 | |
| Town of Lovell | 47,675.00 | 61,170.00 |
| Balance to 2024 | | 7,750.00 |
| FRYEBURG RESCUE | | |
| Appropriation | | 7,014.00 |
| Appropriation - new unit | | 1,750.00 |
| | Total Available | 8,764.00 |
| Paid: Fryeburg Rescue | | 8,764.00 |
| Balance to 2024 | | - |
| SACO VALLEY FIRE DEPARTMENT | | |
| Appropriation | | 20,463.00 |
| Appropriation for newer truck | | 2,500.00 |
| | Total Available | 22,963.00 |
| Paid: Saco Valley Fire Department | | 22,963.00 |
| Balance to 2024 | | - |
| CARE OF CEMETERIES | | |
| Balance from 2022 | 5,290.00 | |
| Appropriation | 5,000.00 | 10,290.00 |
| Paid: Trumbulls Hardware - flags | 153.00 | |
| Howard Allen - raking, mowing & cleanup | 1,188.00 | 1,341.00 |
| Balance to 2024 | | 8,949.00 |
| SCHOOLS | | |
| Appropriation | | 494,114.00 |
| Paid: MSAD #72 | | 494,114.00 |
| | | - |
| COUNTY TAX | | |
| Appropriation | | 60,031.00 |
| Paid: Oxford County Treasurer | | 60,031.00 |
| | | - |
| ANDROSCOGGIN HOME HEALTH HOSPICE | | |
| Appropriation | | 350.00 |
| Paid: Androscoggin Hospice | | 350.00 |
| SWEDEN FOOD PANTRY | | |
| Appropriation | | 330.00 |
| Paid: Sweden Food Pantry | | 330.00 |

| | | | |
|---|--|-----------------|------------------|
| LIFELIGHT FOUNDATION | | | |
| Appropriation | | | 400.00 |
| Paid: Lifelight Foundation | | | <u>400.00</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 | | | 425.00 |
| Paid: Harvest Hills Animal Shelter | | | <u>425.00</u> |
| | | | - |
| LOVELL RECREATION | | | |
| Balance from 2022 (Friends of Lovell Rec) | | 31.00 | |
| Appropriation | | <u>2,469.00</u> | |
| | | | 2,500.00 |
| Paid - Lovell Recreation | | <u>2,500.00</u> | <u>2,500.00</u> |
| Balance to 2024 | | | - |
| | | | - |
| 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 2022 | | 168.00 | |
| Rec'd - Town Clerk | | 15,347.00 | 15,515.00 |
| Paid: Secretary of State | | | <u>15,430.00</u> |
| Balance to 2024 | | | 85.00 |
| | | | - |
| FISH & WILDLIFE | | | |
| Balance from 2022 | | - | |
| Rec'd - Town Clerk | | <u>1,075.00</u> | 1,075.00 |
| Paid: Treasurer of State | | | <u>820.00</u> |
| Balance to 2024 | | | 255.00 |
| | | | - |
| RV, BOAT, ATV REGISTRATIONS | | | |
| Balance from 2022 | | 50.00 | |
| Rec'd Town Clerk | | <u>2,700.00</u> | 2,750.00 |
| Paid: Treasure of State | | | <u>2,750.00</u> |
| Balance to 2024 | | | - |

ANIMAL WELFARE BOARD

| | | |
|----------------------------|---------------|---------------|
| Balance from 2022 | 21.00 | |
| Rec'd Town Clerk | <u>365.00</u> | 386.00 |
| Paid: Animal Welfare Board | | <u>374.00</u> |
| Balance to 2024 | | 12.00 |

VITAL STATISTICS

| | | |
|--------------------------|--------------|--------------|
| Balance from 2022 | 13.00 | |
| Rec'd Town Clerk | <u>30.00</u> | 43.00 |
| Paid: Treasurer of State | | <u>34.00</u> |
| Balance to 2024 | | 9.00 |

TITLE FEES

| | | |
|--------------------------|----------|-----------------|
| Balance from 2022 | 33.00 | |
| Rec'd Town Clerk | 1,221.00 | 1,254.00 |
| Paid: Secretary of State | | <u>1,254.00</u> |
| Balance to 2024 | | - |

MAINE SALES TAX

| | | |
|--------------------------|------------------|------------------|
| Balance from 2022 | 193.00 | |
| Rec'd Town Clerk | <u>18,478.00</u> | 18,671.00 |
| Paid: Treasurer of State | | <u>18,671.00</u> |
| Balance to 2024 | | - |

STATE WITHHOLDING

| | | |
|--------------------------|-----------------|-----------------|
| Balance from 2022 | 128.00 | |
| Payroll Deductions | <u>1,998.00</u> | 2,126.00 |
| Paid: Treasurer of State | | <u>2,126.00</u> |
| Balance to 2024 | | - |

FICA/ MED / FWH

| | | |
|----------------------------|-----------------|------------------|
| Payroll Deductions | 8,970.00 | |
| Towns' Payroll Tax Expense | <u>6,158.00</u> | 15,128.00 |
| Paid: EFTPS | | <u>15,128.00</u> |
| | | - |

BUILDING PERMITS

| | | |
|--------------------------|-----------------|-----------------|
| Balance from 2022 | 212.00 | |
| Rec'd: Ronald McAllister | <u>3,606.00</u> | 3,818.00 |
| Paid: Ronald McAllister | | <u>3,818.00</u> |
| | | - |

PLUMBING PERMITS

| | | |
|--------------------------|-----------------|-----------------|
| Balance from 2022 | 1,964.00 | |
| Rec'd: Ronald McAllister | <u>2,410.00</u> | 4,374.00 |
| Paid: Ronald McAllister | 1,744.00 | |
| Treasurer of State | <u>1,226.00</u> | <u>2,970.00</u> |
| Balance to 2024 | | 1,404.00 |

TAX ANTICIPATION NOTE

| | | |
|-------------------------------|-----------------|-------------------|
| Rec'd: Androscoggin Bank | | 200,000.00 |
| Paid: Androscoggin Bank | 200,000.00 | |
| Interest - 5.65% | 4,443.00 | |
| Wire Transfer Fees | 60.00 | |
| Bernstein Shur - Bond Counsel | <u>1,600.00</u> | <u>206,103.00</u> |
| | | (6,103.00) |
| Taken from Equity | | <u>6,103.00</u> |
| | | - |

| | | |
|-------------------------------------|------------------|------------------|
| NATIONAL FOREST RESERVE | | |
| Balance from 2022 | 4,658.00 | |
| Rec'd: National Forest Reserve | <u>4,467.00</u> | |
| Total Available | | 9,125.00 |
| Transfer to Highway Account | | <u>4,658.00</u> |
| Balance to 2024 (Highway Account) | | 4,467.00 |
| DEPARTMENT OF INTERIOR - PILT FUNDS | | |
| Balance from 2022 | 7,004.00 | |
| Rec'vd: Dept of Interior | <u>6,961.00</u> | |
| Total Available | | 13,965.00 |
| Transfer to Highway Account | | <u>7,004.00</u> |
| Balance to 2024 (General Fund) | | 6,961.00 |
| ROADS BLOCK GRANT (LRAP funds) | | |
| Balance from 2022 | 9,864.00 | |
| Rec'd: State of Maine | <u>11,372.00</u> | |
| Transfer to Highway Account | | <u>21,236.00</u> |
| Balance to 2024 | | 11,372.00 |
| BROADBAND - STATE FUNDING | | |
| Balance from 2022 | 3,398.00 | |
| Balance to 2024 | | 3,398.00 |
| AMERICAN RESCUE PLAN ACT | | |
| Balance from 2022 | 5,969.00 | |
| Total Available | | 5,969.00 |
| Paid:Field Electric | 5,969.00 | |
| Balance to 2024 | | <u>5,969.00</u> |
| | | - |

TAX COLLECTORS REPORT

| | |
|----------------------------------|----------------|
| Original Commitment | \$974,478.50 |
| Paid Treasurer | (\$876,538.49) |
| Paid Treasurer Personal Property | (\$698.97) |
| Abatement | (\$938.04) |
| Unpaid Taxes as of Dec 31,2023 | \$96,303.00 |

| | |
|--------------------------------|------------|
| ***Algieri, Rhonda L | \$1,315.33 |
| ***Algieri, Rhonda L | \$930.76 |
| Anderson, Michael | \$2,326.63 |
| Arnold, Matthew | \$772.50 |
| *Berg, Shirley | \$223.23 |
| Blynn, Allen | \$917.61 |
| Brayman, David M | \$1,733.09 |
| *Brown, Kirsten M | \$496.62 |
| Butterfield, Phillip | \$496.62 |
| Butters, Paul C | \$761.79 |
| Carrier, Maurice J. & Betsy N. | \$4,335.18 |
| *Clevesy, Rockie A | \$2,469.06 |
| *** Cook, Timothy D | \$2,770.23 |
| *Crivello, Dominic P Jr | \$1,073.91 |
| Davison, Richard A | \$1,326.27 |
| Deblois, Donna Ann | \$2,761.70 |
| *Dibara, Michael M | \$1,755.34 |
| Dreher, Michael | \$2,322.19 |
| Drew, Carl | \$2,793.62 |
| Dunfee LLC | \$79.88 |
| Dupart, Atarah | \$2,471.11 |
| *Eaton, Margaret | \$1,290.39 |
| *Espinola, Dawn E | \$682.50 |
| *Everett, Dennis A. | \$295.13 |
| Fitt, Christopher P | \$676.26 |
| Fitt, Christopher P | \$247.23 |
| Franey, Myles | \$252.00 |
| *Garland, Harvey | \$1,138.26 |
| Graves, Peter L Jr | \$1,033.13 |
| Graves, Peter L Sr | \$956.25 |
| *Groves, Bart W Sr | \$823.56 |
| *Hanink, Joanna M | \$1,152.00 |
| *Hassler, Daniel | \$264.08 |
| *Hassler, Daniel | \$1,459.14 |
| Herlihy, Keith M | \$438.29 |
| Jaeger, Craig | \$269.70 |
| Jaeger, Craig | \$251.33 |
| Jaeger, Craig | \$1,077.11 |
| Jaeger, Craig | \$264.08 |
| Johanson, Brigit | \$266.04 |
| Johanson, Brigit | \$657.96 |
| Johnson, Arthur R | \$414.98 |

| | |
|------------------------------------|------------|
| Johnson, Arthur R | \$414.98 |
| Knapp, Timmy | \$1,102.72 |
| Lacouture, Mark | \$1,074.75 |
| ***Lees, Anthony G | \$2,669.79 |
| Lewis, Laura E. | \$426.68 |
| * Libby, Keith | \$2,702.79 |
| Lord, Margot E | \$1,107.76 |
| Mann, Brianna L | \$822.17 |
| Moore, Jr Richard & Lisa | \$2,013.74 |
| Moore, Jr Richard & Lisa | \$1,834.62 |
| Moran, John | \$2,370.27 |
| Murray, Jerusha | \$756.63 |
| Myers, Annette Ela | \$2,595.46 |
| Pelkie Ronald K | \$645.30 |
| *Perry, David | \$264.08 |
| **Portanova, Rachel L | \$1,040.65 |
| **Portanova, Rachel L | \$2,686.43 |
| Rosier, Linda | \$4,554.03 |
| Schwarz, Willow | \$169.20 |
| Shackford, David E | \$279.38 |
| Smith, Errol S | \$2,299.41 |
| Smith, Francis | \$2,468.58 |
| *Smith, Kenneth M | \$1,122.35 |
| *Smith, Steven Trustees | \$9,846.03 |
| *Stone, Terence J. | \$1,789.20 |
| Thayer, Megan Estate of | \$428.03 |
| Traver, William II | \$337.50 |
| *Tucker, Robert D | \$2,407.50 |
| ***Tufts, Steven & Spiller, Zoe S. | \$1,996.95 |
| White, Brian | \$45.00 |
| Whitmore, Samantha | \$2,746.48 |
| Williams, Sara Fiske | \$378.00 |
| Wurm Realty Trust | \$1,021.47 |

* Paid after Books Closed

** Partial Payment

*** Partial Payment after Books Closed

Respectfully Submitted
Christine Carone Tax Collector

TOWN CLERKS REPORT

There was one birth in 2023

There were five marriages in 2023

There were three deaths in 2023

Theresa Jean Pelkie 09/07/2023

Eben Bradford Bemis 09/13/2023

Albert A. Graves 11/01/2023

There were 54 dogs licensed in 2023

There was 2 Kennel licenses in 2023

Respectfully Submitted

Christine Carone Town Clerk

Treasurer's Report

| | | |
|---|-----------|---------|
| Balance in Treasury - January 1, 2023 | 431,566 | |
| Received: | | |
| TD Bank | | |
| Interest on accounts | 4,297 | |
| Androscoggin Bank - Tax Anticipation Loan | 200,000 | |
| Workers Comp Refund | 466 | |
| Property & Casualty Refund | 495 | |
| Fuel for Neighbors - Donation | 300 | |
| Department of Interior - PILT | 6,961 | |
| Nat'l Forest Reserve Fund | 4,467 | |
| Grants - USFS | 60,444 | |
| State Treasurer | | |
| Revenue Sharing | 67,916 | |
| Roads Block Grant | 6,038 | |
| Veterans Reimbursement | 195 | |
| Tax Stabilization Fee | 105 | |
| Tree Growth Refund | 25,740 | |
| MMA Grant - warming center | 3,000 | |
| State of Maine Snowmobile | 212 | |
| Homestead Reimbursement | 26,618 | |
| Town Clerk | | |
| Auto Registration | 15,279 | |
| Auto Excise | 78,832 | |
| Boat, Snowmobile,ATV Registration | 2,674 | |
| Boat Excise | 475 | |
| Fish and Wildlife | 860 | |
| Dogs(state) | 365 | |
| Dogs (town) | 203 | |
| Donation from Resident (for roads) | 3,000 | |
| Vital Statistics(state) | 30 | |
| Vital Statistics(town) | 158 | |
| Title Fees | 1,221 | |
| Maine Sales Tax | 18,478 | |
| Clerk Fees | 2,419 | |
| Plumbing Permits | 2,410 | |
| Building Permits | 3,606 | |
| Miscellaneous | 1,625 | |
| Tax Collector | | |
| 2020 Tax Liens | 2,070 | |
| 2021 Property Taxes | 10,225 | |
| 2022 Property Taxes | 64,847 | |
| 2023Property Taxes | 872,210 | |
| 2023 Personal Property Taxes | 966 | |
| 2024 Prepaid Taxes | 11 | |
| Interest from Taxes | 2,394 | |
| Less Warrants 1-89 | 1,923,178 | |
| Balance to 2024 | 1,519,137 | 404,041 |

| | | |
|---------------------------|------|------------|
| Tax Lien: | 2021 | |
| *Carrier, Maurice | | \$671.51 |
| *Dunfee, LLC | | \$175.79 |
| *Johanson, Birgit | | \$360.83 |
| *Johanson, Birgit | | \$741.26 |
| Shackford, David | | \$370.73 |
| Thayer Megan L, Estate of | | \$101.03 |
| Whitmore, Samantha | | \$2,781.26 |

| | | |
|---------------------------|------|------------|
| Tax Lien: | 2022 | |
| Brayman, David M | | \$67.08 |
| Carrier, Maurice | | \$4,279.36 |
| *Cook, Timothy | | \$2,760.07 |
| Dunfee, LLC | | \$148.23 |
| Johanson, Birgit | | \$329.02 |
| Johanson, Birgit | | \$709.66 |
| Shackford, David | | \$341.92 |
| Thayer Megan L, Estate of | | \$486.22 |
| Whitmore, Samantha | | \$2737.02 |

- * Paid after books closed
- ** Partial payment
- *** Partial payment after books closed

Respectfully submitted,
Nancy Boros, Treasurer

Fryeburg Rescue Town Report for 2023

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

I thank you for your support of Fryeburg Rescue over the past 52 years and your willingness and dedication in allowing us to serve your community.

We wish all of you good health and happiness in the New Year.

Fryeburg Rescue received and responded to 1042 emergency calls for service in 2023, broken down as follows: 629 in Fryeburg, 196 in Brownfield, 105 in Lovell, 30 in Stow and 33 in Chatham, NH. 49 were mutual aid in surrounding Towns.

We have moved forward from the pandemic. Even though Covid is still around, its severity is being treated on par with influenza. Still, many things have changed locally and nationally and, we continue to face some unique challenges including supply shortages and provider healthcare mandates.

On a positive note, thanks to the time and effort of several Rescue members, our Junior Rescue program is thriving. This program brings in younger members from the community for training and ride-alongs in hopes that they will help fill the ranks of future providers. In addition, our community CPR and First Aid classes are well attended.

In order to maintain our standards while competing for limited staff, it is imperative that we offer a competitive wage to our providers. Our EMTs and paramedics are the backbone of Fryeburg Rescue and should be commended for the amazing work they personally invest into our EMS system on a daily basis, whether on-shift or on their own time. It is their willingness to immerse themselves in difficult situations for the community, along with their laudable work ethic and sacrifices that speak volumes for their dedication.

Fryeburg Rescue strives to respond to the needs of our community and remain ahead of the curve with regards to equipment, training, and compliance. Thanks to careful financial planning and the generosity of grants and donations we have written and received in 2023, we were able to obtain a new ambulance and other critical supplies.

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

The Fryeburg Rescue EMS officers for the 2023 calendar year were the following:

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

The Board of Directors for the 2023 Calendar Year was:

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

Other Board Members include, Donese Oliver, Allison Ross 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
Ghsc@fairpoint.net 925-2572(home) or 935-3024 (station)



Saco Valley Fire Association

**148 North Fryeburg Rd.
No. Fryeburg Me. 04037
207-697-2475**

Greetings to the citizens of Stow, Chatham, Fryeburg,

Please accept our sincere gratitude for your continued support. Our dedicated team of volunteers have responded to 140 calls for service. This has been our busiest year to date, and we expect this trend to continue.

This year has seen our organization has worked very hard to get our members the education they need to help our communities we serve. And the tools that will help them also.

We continue to add new resources and capabilities to increase our response and the safety of our community. Recently we received a grant to get new safety equipment to better serve our community. We have also put a new roof on our North Station. We continue our fundraising efforts, raising up to ten percent of our total yearly budget. Through the generosity of our community, we are able to reduce the impact on our taxpayers.

As first responders and providers of emergency services, we hope for your continued safety. Please remember to test your smoke alarms and ensure you have two crest exits available at all times. Should the need arise, know that we stand ready to aid at any time, in any condition, and that your contribution aids our readiness and our community.

Thank You,

Chief Harold Drew for Saco Valley Fire Association

Saco Valley Fire Association- Calls by Town 2023

| Town | | Total for Year |
|----------------|--|----------------|
| Chatham | | 27 |
| North Fryeburg | | 58 |
| Stow | | 32 |
| Lovell | | 3 |
| Fryeburg | | 9 |
| Brownfield | | 2 |
| Denmark | | 1 |
| Hiram | | 1 |
| | | |
| | | |
| | | |

OXFORD COUNTY SHERIFF'S OFFICE

Christopher R. Wainwright



Sheriff

Christopher Wainwright

Chief Deputy

James Urquhart

2023 Annual Report Annual Town Report

January 10, 2024

Dear Neighbors, Residents, and Taxpayers,

As I step into my Sixth year as Sheriff, I reflect with immense pride on the achievements of our agency across the county. The momentum we have going into the New Year is a testament to the dedicated team of men and women who serve Oxford County with unwavering pride. Their commitment to our mission, rooted in professionalism, integrity, and leadership, is the driving force propelling our agency forward.

In previous years, I've highlighted the escalating volume and complexity of our calls to service. Notably, the surge in responses to mental health concerns since 2019 underscores the pressing need for increased state funding for community services and sheriff's departments statewide. This is crucial to ensuring the safety of individuals in need and those around them.

Our commitment to addressing the opioid epidemic in Oxford County persists through our collaboration with local organizations, notably the Western Maine Addiction Recovery Initiative. We actively refer eligible individuals to Project Save ME as part of our ongoing efforts. This police-assisted initiative aims to bridge individuals affected by substance use disorder with dedicated recovery coaches, advocates, and various treatment services, providing crucial support on their journey to recovery.

Over the summer, deputies participated in Camp P.O.S.T.C.A.R.D (Police Officers Striving To Create And Reinforce Dreams). This camp provides children with a week filled with activities, including swimming, boating, hiking, crafts, and campfires. As the week unfolds, the kids discover that their camp counselors and leaders are police officers and sheriff's deputies from across Maine. This initiative underscores that for our deputies, being visible and present in our communities extends beyond their call of duty; they also serve as leaders, fostering positive connections with the next generation.

With that in mind, on behalf of our deputies, correctional officers, and support staff I want to thank our community for the ongoing support we have received. Whether through letters, social media, or public acknowledgments, your backing resonates throughout our agency.

We have great opportunities ahead of us, and 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 our office at 207-743-9554.

I wish you all a safe and healthy year ahead.

Respectfully,

Christopher Wainwright
Oxford County Sheriff



Oxford County Sheriff's Office

Town of Stow

| <u>Nature of Incident</u> | <u>Total Incidents</u> |
|--|------------------------|
| Agency Assistance | 3 |
| Burglar Alarm | 1 |
| Fire, Smoke, CO, Etc... | 1 |
| Animal Problem | 2 |
| Attempt to Locate | 1 |
| Attended Death | 1 |
| Burglary | 1 |
| Heart Problem | 1 |
| Citizen Assist | 1 |
| Civil Complaint | 3 |
| Disorderly Conduct | 1 |
| Drug Info/Statistics | 1 |
| TELEPHONE HANG UP CALL | 13 |
| Discarded Items | 1 |
| Gaming And Weapons | 1 |
| Harassment | 2 |
| Information Report | 1 |
| Juvenile Problem | 1 |
| Accident | 1 |
| Lost Person | 1 |
| Lost Property | 1 |
| Mental Disorder | 1 |
| Wrong Number | 1 |
| Missing Person | 1 |
| Asst Fire/Rescue Dept | 1 |
| Service Of Papers | 1 |
| Traffic Accident w/ Damage | 1 |
| Protection From Abuse Order | 1 |
| Traffic Accident, w/ Injuries | 1 |
| Abnormal Behavior | 3 |
| Request Call | 7 |
| Sex Offense | 1 |
| Illness | 1 |
| Threatening Suicide | 1 |
| Suspicious Person/Circumstance | 2 |
| Theft | 2 |
| Unknown Problem Person Down | 1 |
| Vehicle Theft | 1 |
| Total Incidents for This Location | 66 |

Total reported: 66

Dear Friends:

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

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

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

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

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

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

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

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

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

January 1, 2024

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

Dear Friends,

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

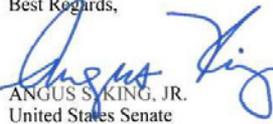
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering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

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

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

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

Best Regards,



ANGUS S. KING, JR.
United States Senate

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

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-9000

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

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1585

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 784-5124

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

Dear Friends,

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

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

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

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

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

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

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress





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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

A blue ink signature of Janet T. Mills, written in a cursive style.

Janet T. Mills
Governor



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

Lisa.Keim@legislature.maine.gov

Dear Friends and Neighbors:

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

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

Promoting policies that empower people to build to a better future for themselves is always the focus of my work; in this era of diminishing personal liberty, restrictive regulations, and soaring costs, commonsense solutions have never been more essential.

We did find success in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, with a heavy reliance on bonds to fill the gap. However, we now have created a sustainable source of funding to maintain our transportation infrastructure by dedicating 40% of vehicle sales and use taxes collected by the Bureau of Motor Vehicles. This dedicated revenue stream is predicted to raise more than \$200 million for infrastructure each biennium and take us away from using borrowed money for basic upkeep.

The Second Regular Session began in January 2024. I have heard from many of you regarding the biggest concerns you are facing, including increasing energy costs, child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and community safety, among others. As your State Senator, I will continue to advocate for you in Augusta.

Again, thank you for electing me to serve you in the State Senate. Please do not hesitate to reach out with your comments or questions, or if you would like assistance in navigating our state's bureaucracy. I look forward to hearing from you!

Sincerely,

Lisa Keim
Senator, Maine State District 19
1505 Main St. Dixfield, ME
Working Together for a Better Maine

Fax: (207) 287-1527 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate



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
Residence: (207) 592-5398

Sawin.Millett@legislature.maine.gov

January 2024

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative. I look forward to the challenges ahead as we enter the second regular session of the 131st Maine Legislature.

I have been honored to serve on the Joint Standing Committee for Appropriations and Financial Affairs Committee, to which leadership has appointed me. This has been a great honor for me serving as the lead for many years on this Committee helping to steer the State of Maine's finances. For this, I am extremely grateful.

Last year in the 131st Legislature, I championed legislation to improve child welfare and hold the Office of Child and Family Services accountable for lives lost under their watch. We also tackled some of the funding issues plaguing Maine's roads, bridges, and transportation infrastructure by passing LD 259 with the leadership of Senator Brad Farrin. The new law creates a sustainable source of funding for the Highway Fund by dedicating 40 percent of the 5.5 percent sales tax on vehicle purchases and 40 percent of sales and use taxes collected by the Bureau of Motor Vehicles. It is expected to generate more than \$200 million for infrastructure repairs per biennium. I hope to work on more common sense solutions such as this in this session.

I also look forward, to continuing the work of ensuring that your tax dollars are well spent and working on legislation to lower taxes for all Mainers. I will make sure your voices continue to be heard in Augusta.

Once again, thank you for the opportunity to represent you, the people of District 81. Please call me anytime at **207-287-1440** or email at Sawin.Millett@legislature.maine.gov to keep me updated on your concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Sincerely,

H. Sawin Millett Jr.
State Representative



Proven Expertise & Integrity

February 23, 2024

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

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

RHR Smith & Company
Certified Public Accountants

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

TOWN OF STOW, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2023

| | General Fund | Other Governmental Funds | Total Governmental Funds |
|---|-------------------|--------------------------------|--------------------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 404,110 | \$ - | \$ 404,110 |
| Accounts receivable (net of allowance for uncollectibles): | | | |
| Taxes | 116,362 | - | 116,362 |
| Other | 6,770 | - | 6,770 |
| Prepaid items | 1,300 | - | 1,300 |
| Inventory | 35,834 | - | 35,834 |
| Tax acquired property | 3,796 | - | 3,796 |
| Due from other funds | 2,481 | 133,312 | 135,793 |
| TOTAL ASSETS | \$ 570,653 | \$ 133,312 | \$ 703,965 |
| LIABILITIES | | | |
| Accounts payable | 30,188 | \$ - | \$ 30,188 |
| Due to other governments | 1,763 | - | 1,763 |
| Due to other funds | 133,312 | 2,481 | 135,793 |
| TOTAL LIABILITIES | 165,263 | 2,481 | 167,744 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Prepaid taxes | 11 | - | 11 |
| Deferred revenue | - | 4,658 | 4,658 |
| Deferred tax revenues | 93,419 | - | 93,419 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 93,430 | 4,658 | 98,088 |
| FUND BALANCES | | | |
| Nonspendable | 5,096 | - | 5,096 |
| Restricted | - | 60,376 | 60,376 |
| Committed | - | 68,278 | 68,278 |
| Assigned | - | - | - |
| Unassigned (deficit) | 306,864 | (2,481) | 304,383 |
| TOTAL FUND BALANCES | 311,960 | 126,173 | 438,133 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 570,653 | \$ 133,312 | \$ 703,965 |

TOWN OF STOW, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

| | General Fund | Other Governmental Funds | Total Governmental Funds |
|---|-------------------|--------------------------------|--------------------------------|
| REVENUES | | | |
| Taxes: | | | |
| Property taxes | \$ 1,053,991 | \$ - | \$ 1,053,991 |
| Excise taxes | 79,307 | - | 79,307 |
| Intergovernmental | 121,111 | 72,726 | 193,837 |
| Charges for services | 2,564 | - | 2,564 |
| Miscellaneous revenues | 12,448 | 503 | 12,951 |
| TOTAL REVENUES | 1,269,421 | 73,229 | 1,342,650 |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 137,893 | - | 137,893 |
| Public safety | 31,727 | - | 31,727 |
| Health and sanitation | 61,170 | - | 61,170 |
| Public works | 81,649 | - | 81,649 |
| Welfare and community agencies | 7,617 | - | 7,617 |
| Education | 494,114 | - | 494,114 |
| County tax | 60,031 | - | 60,031 |
| Unclassified | 2,279 | 6,630 | 8,909 |
| Capital outlay | - | 368,542 | 368,542 |
| TOTAL EXPENDITURES | 876,480 | 375,172 | 1,251,652 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 392,941 | (301,943) | 90,998 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 2,500 | 323,938 | 326,438 |
| Transfers (out) | (317,969) | (8,469) | (326,438) |
| TOTAL OTHER FINANCING SOURCES (USES) | (315,469) | 315,469 | - |
| NET CHANGE IN FUND BALANCES | 77,472 | 13,526 | 90,998 |
| FUND BALANCES - JANUARY 1, RESTATED | 234,488 | 112,647 | 347,135 |
| FUND BALANCES - DECEMBER 31 | \$ 311,960 | \$ 126,173 | \$ 438,133 |

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, 2023

| | Budgeted Amounts | | Actual Amounts | Variance Positive (Negative) |
|---|-------------------|-------------------|-------------------|------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, January 1, Restated | \$ 234,488 | \$ 234,488 | \$ 234,488 | \$ - |
| Resources (Inflows): | | | | |
| Property taxes | 974,479 | 974,479 | 1,053,991 | 79,512 |
| Excise taxes | - | - | 79,307 | 79,307 |
| Intergovernmental: | | | | |
| State revenue sharing | 62,867 | 62,867 | 68,531 | 5,664 |
| Homestead reimbursement | 27,930 | 27,930 | 26,618 | (1,312) |
| Tree growth | - | - | 25,740 | 25,740 |
| Snowmobile | - | - | 222 | 222 |
| BETE reimbursement | 13 | 13 | - | (13) |
| Charges for service | - | - | 2,564 | 2,564 |
| Interest income | - | - | 6,691 | 6,691 |
| Miscellaneous revenues | - | - | 5,757 | 5,757 |
| Transfers from other funds | - | - | 2,500 | 2,500 |
| Amounts Available for Appropriation | <u>1,299,777</u> | <u>1,299,777</u> | <u>1,506,409</u> | <u>206,632</u> |
| Charges to Appropriations (Outflows): | | | | |
| General government | 155,300 | 172,003 | 137,893 | 34,110 |
| Public safety | 30,102 | 31,727 | 31,727 | - |
| Health and sanitation | 63,000 | 68,920 | 61,170 | 7,750 |
| Public works | 85,000 | 85,000 | 81,649 | 3,351 |
| Welfare and community agencies | 10,374 | 10,405 | 7,617 | 2,788 |
| Education | 494,114 | 494,114 | 494,114 | - |
| County tax | 60,031 | 60,031 | 60,031 | - |
| Unclassified | 28,679 | 33,969 | 2,279 | 31,690 |
| Transfers to other funds | 238,689 | 316,191 | 317,969 | (1,778) |
| Total Charges to Appropriations | <u>1,165,289</u> | <u>1,272,360</u> | <u>1,194,449</u> | <u>77,911</u> |
| Budgetary Fund Balance, December 31 | \$ 134,488 | \$ 27,417 | \$ 311,960 | \$ 284,543 |
| Utilization of unassigned fund balance | \$ 100,000 | \$ 100,000 | \$ - | \$ (100,000) |
| Utilization of assigned fund balance | - | 107,071 | - | (107,071) |
| | <u>\$ 100,000</u> | <u>\$ 207,071</u> | <u>\$ -</u> | <u>\$ (207,071)</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, 2023

| | Original Budget | Final Budget | Actual Amounts | Variance Positive (Negative) |
|-------------------------------------|---------------------|---------------------|---------------------|------------------------------------|
| Resources (Inflows): | | | | |
| Taxes: | | | | |
| Property taxes | \$ 974,479 | \$ 974,479 | \$ 1,053,991 | \$ 79,512 |
| Auto/boat excise | - | - | 79,307 | 79,307 |
| Intergovernmental revenues: | | | | |
| State revenue sharing | 62,867 | 62,867 | 68,531 | 5,664 |
| Homestead reimbursement | 27,930 | 27,930 | 26,618 | (1,312) |
| Tree growth | - | - | 25,740 | 25,740 |
| Snowmobile | - | - | 222 | 222 |
| BETE reimbursement | 13 | 13 | - | (13) |
| Charges for services: | | | | |
| Clerk fees | - | - | 2,394 | 2,394 |
| Permits | - | - | 12 | 12 |
| Vital fees | - | - | 158 | 158 |
| Interest income: | | | | |
| Tax interest | - | - | 2,394 | 2,394 |
| Interest income | - | - | 4,297 | 4,297 |
| Miscellaneous revenues: | | | | |
| Other | - | - | 5,757 | 5,757 |
| Transfers from other funds | - | - | 2,500 | 2,500 |
| Amounts Available for Appropriation | <u>\$ 1,065,289</u> | <u>\$ 1,065,289</u> | <u>\$ 1,271,921</u> | <u>\$ 206,632</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, 2023

| | Original Budget | Budget Adjustments | Final Budget | Actual Expenditures | Variance Positive (Negative) |
|---------------------------------------|-----------------|--------------------|----------------|---------------------|------------------------------|
| GENERAL GOVERNMENT | | | | | |
| Town officers | \$ 138,250 | \$ - | \$ 138,250 | \$ 112,927 | \$ 25,323 |
| Municipal offices | 15,750 | 11,930 | 27,680 | 17,976 | 9,704 |
| Planning Board | 1,000 | 3,809 | 4,809 | 540 | 4,269 |
| Conservation committee | 300 | 964 | 1,264 | 347 | 917 |
| TAN interest | - | - | - | 6,103 | (6,103) |
| Total | 155,300 | 16,703 | 172,003 | 137,893 | 34,110 |
| PUBLIC SAFETY | | | | | |
| Rescue | 8,764 | - | 8,764 | 8,764 | - |
| Fire department | 21,338 | 1,625 | 22,963 | 22,963 | - |
| Total | 30,102 | 1,625 | 31,727 | 31,727 | - |
| HEALTH AND SANITATION | | | | | |
| | 63,000 | 5,920 | 68,920 | 61,170 | 7,750 |
| PUBLIC WORKS | | | | | |
| Snow | 85,000 | - | 85,000 | 81,649 | 3,351 |
| Total | 85,000 | - | 85,000 | 81,649 | 3,351 |
| WELFARE AND COMMUNITY AGENCIES | | | | | |
| Social services | 7,374 | 31 | 7,405 | 7,617 | (212) |
| General assistance | 3,000 | - | 3,000 | - | 3,000 |
| Total | 10,374 | 31 | 10,405 | 7,617 | 2,788 |

TOWN OF STOW, MAINE

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

| | Original Budget | Budget Adjustments | Final Budget | Actual Expenditures | Variance Positive (Negative) |
|-------------------------------|-----------------|--------------------|--------------|---------------------|------------------------------|
| EDUCATION | 494,114 | - | 494,114 | 494,114 | - |
| COUNTY TAX | 60,031 | - | 60,031 | 60,031 | - |
| UNCLASSIFIED | | | | | |
| Cemeteries | 5,000 | 5,290 | 10,290 | 1,341 | 8,949 |
| Overlay | 23,679 | - | 23,679 | 938 | 22,741 |
| Total | 28,679 | 5,290 | 33,969 | 2,279 | 31,690 |
| TRANSFERS TO OTHER FUNDS | | | | | |
| Special revenue funds | 10,000 | 10,001 | 20,001 | 12,469 | 7,532 |
| Capital projects funds | 228,689 | 67,501 | 296,190 | 305,500 | (9,310) |
| Total | 238,689 | 77,502 | 316,191 | 317,969 | (1,778) |
| TOTAL DEPARTMENTAL OPERATIONS | \$ 1,165,289 | \$ 107,071 | \$ 1,272,360 | \$ 1,194,449 | \$ 77,911 |

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

TOWN OF STOW, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023

| | Special Revenue Funds | Capital Projects Funds | Permanent Funds | Total Nonmajor Governmental Funds |
|---|-----------------------------|------------------------------|--------------------|---|
| ASSETS | | | | |
| Due from other funds | \$ 70,602 | \$ 57,936 | \$ 4,774 | \$ 133,312 |
| TOTAL ASSETS | \$ 70,602 | \$ 57,936 | \$ 4,774 | \$ 133,312 |
| LIABILITIES | | | | |
| Due to other funds | \$ - | \$ 2,481 | \$ - | \$ 2,481 |
| TOTAL LIABILITIES | - | 2,481 | - | 2,481 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred revenue | - | 4,658 | - | 4,658 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | 4,658 | - | 4,658 |
| FUND BALANCES | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 55,602 | - | 4,774 | 60,376 |
| Committed | 15,000 | 53,278 | - | 68,278 |
| Assigned | - | - | - | - |
| Unassigned (deficit) | - | (2,481) | - | (2,481) |
| TOTAL FUND BALANCES | 70,602 | 50,797 | 4,774 | 126,173 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 70,602 | \$ 57,936 | \$ 4,774 | \$ 133,312 |

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, 2023

| | Special Revenue Funds | Capital Projects Funds | Permanent Funds | Total Nonmajor Governmental Funds |
|---|-----------------------------|------------------------------|--------------------|---|
| REVENUES | | | | |
| Intergovernmental | \$ 22,800 | \$ 49,926 | \$ - | \$ 72,726 |
| Other | 503 | - | - | 503 |
| TOTAL REVENUES | <u>23,303</u> | <u>49,926</u> | <u>-</u> | <u>73,229</u> |
| EXPENDITURES | | | | |
| Capital outlay | - | 368,542 | - | 368,542 |
| Other | 649 | 5,981 | - | 6,630 |
| TOTAL EXPENDITURES | <u>649</u> | <u>374,523</u> | <u>-</u> | <u>375,172</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>22,654</u> | <u>(324,597)</u> | <u>-</u> | <u>(301,943)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 18,438 | 305,500 | - | 323,938 |
| Transfers (out) | (8,469) | - | - | (8,469) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>9,969</u> | <u>305,500</u> | <u>-</u> | <u>315,469</u> |
| NET CHANGE IN FUND BALANCES | 32,623 | (19,097) | - | 13,526 |
| FUND BALANCES - JANUARY 1, RESTATED | <u>37,979</u> | <u>69,894</u> | <u>4,774</u> | <u>112,647</u> |
| FUND BALANCES - DECEMBER 31 | <u>\$ 70,602</u> | <u>\$ 50,797</u> | <u>\$ 4,774</u> | <u>\$ 126,173</u> |

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