

Town of Waterford

ANNUAL REPORTS

OF THE

OFFICERS

FOR THE

Year Ended December 31, 2022

www.waterfordme.org

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2022 WATERFORD TOWN OFFICIALS

MODERATOR

John Bell
Scott Cole – Deputy

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Randy Lessard (Chair) – 2023 / Todd Sawyer – 2025 / Jamie Toohey – 2024
John Bell – Assistant / Betty Becker – Administrative Assistant

TOWN CLERK, TREASURER, TAX COLLECTOR, EXCISE COLLECTOR AND REGISTRAR OF VOTERS

Brenda J. Bigonski / Betty Becker - Deputy

PUBLIC WORKS DEPARTMENT

Todd Sawyer – Interim Public Works Director
Jim Kidder – Road Commissioner
Ben Calileo / Bruce Bedard / Shane McKee

SAD 17 DIRECTORS

Judy Green – 2025 / Catherine Winship - 2023

FIRE DEPARTMENT

Adrien Morin – Chief
Assistant Chiefs – Tom Murch / Dustin McAllister / Michael Fox

FIRE WARDEN

Adrien Morin – Warden
Deputies – Tom Murch / Dustin McAllister / Michael Fox

APPEALS BOARD

Tony Butterall (Chair) / Larry Stretton / Roger Green / Bruce Rood / Christine Perakslis

PLANNING BOARD

Colin Holme (Chair) – 2024 / Charlie Tarbell (Sec) – 2024 / Raymond Merrill –
2024 / Ted Gerber – 2024 / Nick Archer – 2026
Alternates: Henry Howard & Ted Colburn
Cindy Kimball (Recording Secretary)

CODE ENFORCEMENT OFFICER

John Bell

CEMETERY SEXTON

Newell Andrews

PLUMBING INSPECTOR

Prentiss T. Kimball
Michael Vane

ANIMAL CONTROL OFFICER

Robert L. Larrabee

CONSTABLE

Gary L. Hill

FORESTRY MANAGEMENT COMMITTEE

Dale Barker / Sheldon Rice / Tim Sawyer

GENERAL ASSISTANCE ADMINISTRATOR

Sarah Russell
Christian Cummings

EMS DIRECTOR

Sharon Murch

HEALTH OFFICER

Catherine Pinkham

COMMUNITY COORDINATOR

Kelley Halter Schaeffer

PARKS COMMITTEE

Cindy Kimball (Chair) / Roger Green / Peg Nation / Jeff Harrington

The annual audit report from RHR Smith and Company of Buxton will be posted to the town website when completed.

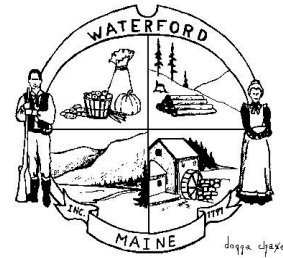
IMPORTANT NOTICE TO TAXPAYERS

Title 36, M.R.S.A., Section 706 of the Revised Statutes of Maine:

“Before making an assessment, the assessors may give reasonable notice in writing to the person liable to taxation in the Municipality to furnish to the assessors a true and perfect list of all their estates not by law exempt from taxation of which they were possessed on the first day of April of the same year. The notice to owners may be mailed directed to the last known address of the taxpayer or any other method that provides reasonable notice to the taxpayer. If any resident owner after such notice, or any nonresident owner after being reasonably requested thereon by the Assessors, does not bring in such list, he is thereby barred of his right to make application to the Assessors or the County Commissioners for any abatement of his taxes unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.”

Town of Waterford Board of Selectmen

366 Valley Road • Waterford, Maine 04088
(207) 583-4403 • Fax (207) 583-6433
www.waterfordme.org



To the Citizens of Waterford:

2022 was a year of changes.

The most important purpose of the Town Report is to showcase the good work being done in our community by a diversified and dedicated group of people who are willing to give of themselves in support of their passions. Many groups have provided letters detailing their good work. We encourage you to read those letters as they are both informative and entertaining. Here are just a few highlights.

New Heat Pumps - Ted and Doretta Colburn applied for and received a grant to add new heat pumps to the Town Hall & Fire Station. The heat pumps will allow us to both heat and air condition the entire building. Since heat pumps are not the best heating solution in very frigid conditions the oil-fired boilers will remain. However, the heat pumps will reduce oil consumption and that is good for our wallets and the environment.

Solar Panels - Speaking of Ted and Doretta, they also applied for and received a grant to add solar panels to the roof of the Town Hall & Fire Station. It is expected that the panels will reduce our electrical consumption by about half. One of the greatest benefits of having both heat pumps and solar arrays in our Community Center is that everyone in town will have a place to go when trying to decide if these devices are something they should consider. The town will be able to share the impact of both devices on our electric and heating bills. Real data that everyone can look at.

New Generator - With the power outages this winter there has been renewed discussions on the importance of having an emergency shelter available to the town. Since none of us knows when the next Ice Storm will occur, it makes sense to be prepared. Talking about an emergency center on the day you need it is way too late. One of the things we need to improve the effectiveness of our Community Center is a generator. The one we have is too small for the modern needs of the Station. Fortunately for us Sharon Murch applied for and received a grant for a new generator. The grant covers half the cost. The other half was approved at last year's town meeting. We had hoped to have the generator in place by now but the global supply chain issues that resulted from the COVID-19 pandemic has delayed the arrival of the generator. We are hoping for a 2023 install.

Community Garden - Ted and Doretta and our Community Coordinator Kelley Halter Schaeffer worked together to get a grant for a community garden. The garden was installed on land owned by Waterford World's Fair. The garden was always much more about building

community than growing vegetables, but in the end it did both very well. Thank you to Kelley and everyone else who participated in making this happen.

KLA continues its work to preserve and protect Keoka Lake. In addition to checking 248 boats for milfoil, they completed work which replaced and upgraded the boat launch.

Waterford Historical Society resumed welcoming visitors to the Gage-Rice museum and they supported the inauguration of the City Book Trail, including a seventy-five person walk of the "William "Dood" Haynes Trail".

The Fire Department responded to approximately 81 calls. That is 81 events that they responded to without warning. Imagine if you had to leave your home unexpectedly on 81 occasions. There was also another 17 meetings and training events. 108 times they stopped doing what they were doing to help others. Clearly they are doing it for something other than pay and financial reward. Please thank them when you see them.

We are all very lucky that we have so many people willing to give of themselves. Each committee and organization individually protect us in areas that they hold dear. A small group of firemen are protecting our homes and our community. There are a few other people trying to protect the trees in the flats. A few more people are trying to keep the town's history alive, our library open, our roads safe to travel, and our lakes and ponds clean. We are blessed to have them, and they are blessed to have each other. Each group enables the other groups to stay focused on what they do best, and collectively they are holding the line everywhere.

In closing, I want to wish each member of our community a year full of physical and spiritual health. Since no one can be too healthy, a wonderful way to either share or improve your health is to join one of our great organizations. All are full of wonderful people just waiting for you to walk through the door. If you think you might want to join one of these organizations give us a call or join us at one of our Selectboard meetings. We would be very happy to help you find a place where you fit in. Without a doubt, Waterford is a beautiful place to live. Whether you live on the water, have a scenic view, or live in the quiet of the woods, there is something here for everyone. But without a doubt, the best asset Waterford has to offer is our people. We all need and benefit from spending time with kind and like-minded people. Please consider joining one of our great organizations.

Respectfully,

Randy S. Lessard
Waterford Selectboard - Chair

2023 ANNUAL TOWN MEETING WARRANT

Friday, March 3, 2023
And
Saturday, March 4, 2023

TO: Gary L. Hill, a constable for the Town of Waterford
In the County of Oxford, State of Maine, Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Waterford, qualified to vote in Town affairs, to meet at the Waterford Municipal Building in said Town on Friday, March 3, 2023 A.D. at one o'clock (1 p.m.) until six o'clock (6 p.m.) in the evening to act on articles 1 and 2.

And, to notify and warn said inhabitants to meet at the Waterford Municipal Building in said Town on Saturday, March 4, 2023 A.D. at nine (9 a.m.) o'clock in the morning, then and there to act on Articles 3 through 70 as set out below, to wit.

ARTICLE 1: To choose a MODERATOR to preside at said meeting.

ARTICLE 2: To elect the following Town Officers:

- A. SELECTMAN, ASSESSOR & OVERSEER OF THE POOR for a 3-year term.
- B. SAD 17 DIRECTOR for a 3-year term.

ARTICLE 3: To see if the Town will vote to charge the rate of FOUR PERCENT (4%) INTEREST on taxes paid after December 1, 2023 or take action thereon.

ARTICLE 4: To see if the Town will vote to authorize the Selectmen to cover 2022 surpluses and overdrafts as defined in the table titled "CY22 Disposition of Surpluses and Overdrafts".

ARTICLE 5: To see if the Town will vote to authorize the Selectmen to temporarily borrow from the town's surplus accounts (checking and savings) to ensure that the Town has enough funds available to cover municipal obligations. All borrowed money will be returned to surplus within 60-days of the tax commitment.

ARTICLE 6: To see if the Town will vote to authorize the Selectmen to temporarily borrow from the following reserve accounts to cover temporary cash flow issues that might arise prior to the receipt of the current calendar year tax monies. All borrowed money will be returned to the appropriate accounts within 60-days of the tax commitment.

Forestry Account, Equipment Rotation Account

ARTICLE 7: To see if the Town will vote to authorize the Selectmen to permanently transfer surplus from some budgeted accounts to cover overdrafts in other budgeted accounts.

ARTICLE 8: To see if the Town will vote to grant the Selectmen the same authority granted to them in ARTICLES 4, 5 and 6 for the period of January 1, 2024 through the Annual Town Meeting in March of 2024.

ARTICLE 9: To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 4/12^{ths} of the budgeted amount of the 2023 Annual Budget during the period from January 1, 2024 to the March 2024 Annual Town Meeting.

ARTICLE 10: To see if the Town will vote to authorize the Selectmen to postpone the Annual Town Meeting to the first Saturday in June should a local or national emergency occur.

***Note:** The 2020 Town Meeting occurred just days before the pandemic broke in the United States. Had the Pandemic broke just a few weeks prior we might have had to cancel the meeting due to State mandated restrictions. Looking to the future the postponement of the meeting would allow time for an assessment of the situation. The goal would be to hold the meeting outside in warmer weather where greater separation of participants would be possible.*

ARTICLE 11: To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 7/12ths of the budgeted amount for the prior year's Annual Budget should it be necessary to invoke **Article 10**.

ARTICLE 12: To see if the voters will establish the following accounts as reserve accounts and to authorize the Selectmen to draw from these accounts to use those funds for the purposes that those accounts were established.

Cemeteries: Bisbeetown, Elm Vale, Pulpit Rock and Woodlawn

Capital Accounts: Garage Improvement, Equipment Rotation, Road Improvement and Transfer Station Improvement

Recreation: Sports and Recreation, Sand Lot Accounts, Snowmobile, and Werner Park

Other: Fire Department, Winter Roads Emergency, Legal, and Surplus

ARTICLE 13: To see if the Town will authorize the Selectmen on behalf of the Town to SELL AND DISPOSE OF ANY REAL ESTATE ACQUIRED BY THE TOWN FOR NON-PAYMENT OF TAXES THEREON on such terms as they deem advisable and to execute quit-claim deeds for such property.

ARTICLE 14: To see if the Town will vote to authorize the Selectmen to make final determination regarding the opening and closing of roads to winter maintenance pursuant to 23 MRSA section 2953.

ARTICLE 15: To see if the Town will vote to authorize the Selectmen to dispose of town-owned assets with a value of \$50,000 or less under such terms and conditions as they deem advisable.

ARTICLE 16: To see if the Town will vote to allow the Town to ACCEPT UNCOMMITTED FUNDS.

ARTICLE 17: To see what sum of money the Town will vote to raise and appropriate for the enforcement of STATE AND LOCAL ANIMAL CONTROL ORDINANCES. The amount recommended includes the fee paid to Harvest Hills Animal Shelter.

RECOMMEND:	\$5,587
Raised from Taxes:	\$0
Carryover from Prior Year:	\$4,561
Prior Year's Revenue:	\$1,026

ARTICLE 18: To see what sum of money the Town will vote to raise and appropriate for the APPEALS BOARD.

RECOMMEND:	\$1,000
Raised from Taxes:	\$131
Carryover from Prior Year:	\$869

ARTICLE 19: To see what sum of money the Town will vote to raise and appropriate for ABATEMENTS ON TAXES.

RECOMMEND:	\$8,500
Raised from Taxes:	\$8,500

ARTICLE 20: To see what sum of money the Town will vote to raise and appropriate for a 1% discount on taxes paid within thirty (30) days of commitment.

RECOMMEND:	\$20,000
Raised from Taxes:	\$15,856
Carryover from Prior Year:	\$4,144

ARTICLE 21: To see what sum of money the Town will vote to raise and appropriate for expenses related to a TAX ANTICIPATION NOTE.

RECOMMEND:	\$4,500
Raised from Taxes:	\$0
Carryover from Prior Year:	\$4,500

ARTICLE 22: To see what sum of money the Town will vote to raise and appropriate for UPDATING THE TAX MAPS.

RECOMMEND:	\$4,000
Raised from Taxes:	\$4,000

ARTICLE 23: To see what sum of money the Town will vote to raise and appropriate for a CERTIFIED ASSESSOR.

RECOMMEND: \$27,197
 Raised from Taxes: \$27,197

Savings Account Balance (Revaluation Fund)	2022	2021	2020	2019	2018
	\$53.71	\$53.53	\$53.41	\$53.18	\$52.39

ARTICLE 24: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS AND NON-VETERANS GRAVESTONES in BISBEETOWN CEMETERY.

RECOMMEND: \$5,592
 Raised from Taxes: \$2,592
 Taken from Savings: \$3,000

***Note:** The town would like to purchase a software package to create searchable lists for determining where loved ones are interned. The package is \$12,000 and will be divided evenly between the four cemeteries (\$3,000 each). It is recommended that the monies be taken from each of the cemetery's savings accounts.*

Savings Account Balance (Bisbeetown)	2022	2021	2020	2019	2018
	\$7,923.34	\$4,846.83	\$4,839.53	\$4,818.40	\$5,239.61

ARTICLE 25: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS AND NON-VETERANS GRAVESTONES in ELM VALE CEMETERY.

9,250,587

RECOMMEND: \$9,250
 Raised from Taxes: \$6,250
 Taken from Savings: \$3,000

Savings Account Balance (Elm Vale)	2022	2021	2020	2019	2018
	\$12,776.89	\$6,565.29	\$5,461.07	\$2,496.72	\$19,584.88

ARTICLE 26: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS AND NON-VETERANS GRAVESTONES in PULPIT ROCK CEMETERY.

RECOMMEND: \$5,417
 Raised from Taxes: \$2,417
 Taken from Savings: \$3,000

Savings Account Balance (Pulpit Rock)	2022	2021	2020	2019	2018
	\$33,621.82	\$33,629.02	\$32,330.46	\$32,189.30	\$32,204.19

ARTICLE 27: To see what sum of money the Town will vote to raise and appropriate for GENERAL MAINTENANCE and the REPAIR AND UPKEEP OF VETERANS AND NON-VETERANS GRAVESTONES in WOODLAWN CEMETERY.

RECOMMEND:	\$5,625
Raised from Taxes:	\$2,417
Carryover from Prior Year:	\$208
Taken from Savings:	\$3,000

Savings Account Balance (Woodlawn)	2022	2021	2020	2019	2018
	\$7,390.17	\$6,967.40	\$6,956.95	\$6,926.56	\$7,316.47

ARTICLE 28: To see what sum of money the Town will vote to raise and appropriate for the ENFORCEMENT OF STATE AND MUNICIPAL ORDINANCES.

RECOMMEND:	\$2,360
Raised from Taxes:	\$990
Carryover from Prior Year:	\$1,370

ARTICLE 29: To see what sum of money the Town will vote to raise and appropriate for LOCAL FIRE PROTECTION.

RECOMMEND:	\$55,120
Raised from Taxes:	\$55,120

Savings Account Balance (Fire Department)	2022	2021	2020	2019	2018
	\$337,091.86	\$313,186.98	\$270,982.68	\$235,329.99	\$178,065.68

ARTICLE 30: To see what sum of money the Town will vote to raise and appropriate for compensation on an annual basis to the WATERFORD FIRE CHIEF AND ASSISTANT CHIEFS.

RECOMMEND:	\$22,500
Raised from Taxes:	\$22,500

ARTICLE 31: To see what sum of money the Town will vote to raise and appropriate for the employee retirement accounts.

RECOMMEND:	\$12,842
Raised from Taxes:	\$12,842

ARTICLE 32: To see what sum of money the Town will vote to raise and appropriate to provide HEALTH INSURANCE for the full-time employees of the Town.

RECOMMEND: \$96,612
 Raised from Taxes: \$95,270
 Carryover from Prior Year: \$1,342

ARTICLE 33: To see what sum of money the Town will vote to raise and appropriate for FICA and Medicare.

RECOMMEND: \$45,000
 Raised from Taxes: \$45,000

ARTICLE 34: To see what sum of money the Town will vote to raise and appropriate for UNEMPLOYMENT BENEFITS.

RECOMMEND: \$500
 Raised from Taxes: \$0
 Carryover from Prior Year: \$500

Savings Account Balance (Unemployment)	2022	2021	2020	2019	2018
	\$11,271.51	\$12,120.81	\$12,102.68	\$12,049.84	\$9,407.32

ARTICLE 35: To see what sum of money the Town will vote to raise and appropriate for GENERAL ASSISTANCE.

RECOMMEND: \$4,200
 Raised from Taxes: \$275
 Carryover from Prior Year: \$3,925

ARTICLE 36: To see what sum of money the Town will vote to raise and appropriate for EMERGENCY RESCUE SERVICE and to authorize the Selectmen to enter into a three-year contract with STONEHAM RESCUE for those services.

RECOMMEND: \$69,890
 Raised from Taxes: \$69,890

ARTICLE 37: To see what sum of money the Town will vote to raise and appropriate for LAKE CONSERVATION (Keoka Lake Association and LEA).

RECOMMEND: \$4,900
 Raised from Taxes: \$4,900

ARTICLE 38: To see what sum of money the Town will vote to raise and appropriate for the WATERFORD HISTORICAL SOCIETY.

RECOMMEND: \$2,000
 Raised from Taxes: \$2,000

ARTICLE 39: To see what sum of money the Town will vote to raise and appropriate for the WATERFORD LIBRARY ASSOCIATION.

RECOMMEND: \$18,000
 Raised from Taxes: \$18,000

ARTICLE 40: To see what sum of money the Town will vote to raise and appropriate for CHARITABLE DONATIONS.

RECOMMEND: \$7,390
 Raised from Taxes: \$7,390

Organization	CY22 Grant	CY23 Request	CY23 Recommend
Cancer Resource Center of W. Maine	\$200	\$200	\$200
Community Concepts	\$1,750	\$1,950	\$1,750
Harrison Food Bank	\$500	\$500	\$500
Lake Region Senior Services	\$265	\$265	\$265
Life Flight of Maine	\$500	\$500	\$500
Lovell Area Food Pantry	\$500	\$500	\$500
Maine Public Radio / TV / On-Line	\$100	\$100	\$100
Safe Voices	\$300	\$350	\$300
Seniors Plus	\$500	\$500	\$500
Sexual Assault Prevention	\$500	\$500	\$500
Sweden Food Pantry	\$600	\$600	\$600
Tri-County Mental Health	\$1,000	\$1,000	\$1,000
Waterford Sno-Packers	\$500	\$500	\$500
Western Maine Veterans	\$175	\$175	\$175

ARTICLE 41: To see what sum of money the Town will vote to raise and appropriate for the care of WATERFORD'S HIGHWAYS and BRIDGES.

RECOMMEND: \$306,222
 Raised from Taxes: \$306,222

ARTICLE 42: To see what sum of money the Town will vote to raise and appropriate as a WINTER SUPPLEMENTAL to provide for the care of the roads during the WINTER MONTHS.

RECOMMEND: \$177,543
 Raised from Taxes: \$177,543

ARTICLE 43: To see what sum of money the Town will vote to raise and appropriate for Winter Sand for residents to take from the Town Garage.

RECOMMEND: \$4,000
 Raised from Taxes: \$0
 Carryover from Prior Year: \$4,000

ARTICLE 44: To see what sum of money the Town will vote to raise and appropriate to replace funds drawn from the checking account to cover overages in the prior year's WINTER SUPPLEMENTAL account and to authorize the Selectmen to draw from this account should the need arise.

RECOMMEND: \$0
 Raised from Taxes: \$0

Savings Account Balance (Emergency Reserve)	2022	2021	2020	2019	2018
	\$26,285.70	\$26,200.40	26,161.13	\$26,046.91	\$25,660.26

ARTICLE 45: To see what sum of money the Town will vote to raise and appropriate to CONTINUE TARRING, SURFACING AND / OR RESURFACING WATERFORD'S ROADS.

RECOMMEND: \$300,000
 Raised from Taxes: \$0
 2022 Excise Tax (Actual) \$239,326
 2022 URIP (Actual) \$60,674

Savings Account Balance (Emergency Reserve)	2022	2021	2020	2019	2018
	\$277,315.40	\$406,459.34			

ARTICLE 46: To see what sum of money the Town will vote to raise and appropriate for the SPECIAL EQUIPMENT ACCOUNT FOR THE FUTURE PURCHASES OF EQUIPMENT and vote to authorize the Selectmen to allocate money from the account should the need arise for a piece of equipment.

RECOMMEND: \$120,000
 Raised from Taxes: \$117,900
 Carryover from Prior Year: \$2,100

Savings Account Balance (Equipment Rotation)	2022	2021	2020	2019	2018
	\$17,199.38	\$63.03	\$125,878.63	\$40,698.99	\$76,490.30

ARTICLE 47: To see what sum of money the Town will vote to raise and appropriate for INSURANCES.

RECOMMEND: \$32,428
 Raised from Taxes: \$32,428

ARTICLE 48: To see what sum of money the Town will vote to raise and appropriate for WORKER'S COMPENSATION INSURANCE.

RECOMMEND: \$17,174
 Raised from Taxes: \$17,125
 Carryover from Prior Year: \$49

ARTICLE 49: To see what sum of money the Town will vote to raise and appropriate for FUEL, UTILITIES and MAINTENANCE for the TOWN GARAGE.

RECOMMEND:	\$8,665
Raised from Taxes:	\$5,701
Carryover from Prior Year:	\$2,964

ARTICLE 50: To see what sum of money the Town will vote to raise and appropriate for FUEL, UTILITIES and MAINTENANCE for the MUNICIPAL BUILDING.

RECOMMEND:	\$27,250
Raised from Taxes:	\$26,896
Carryover from Prior Year:	\$354

ARTICLE 51: To see what sum of money the Town will vote to raise and appropriate for OFFICE EXPENSES.

RECOMMEND:	\$47,535
Raised from Taxes:	\$43,505
Carryover from Prior Year:	\$4,030

ARTICLE 52: To see what sum of money the Town will vote to raise and appropriate for LEGAL EXPENSES incurred by the TOWN.

RECOMMEND:	\$6,830
Raised from Taxes:	\$6,830

Savings Account Balance (Legal - Designated)	2022	2021	2020	2019
	\$59,213.58	\$59,160.88	\$59,131.19	\$54,086.05

ARTICLE 53: To see what sum of money the Town will vote to raise and appropriate for TOWN OFFICIALS' SALARIES and to authorize the Selectmen to fix the salaries within this amount.

RECOMMEND:	\$150,172
Raised from Taxes:	\$146,500
Carryover from Prior Year:	\$3,672

ARTICLE 54: To see what sum of money the Town will vote to raise and appropriate for care and maintenance of Waterford Parks.

RECOMMEND:	\$4,889
Raised from Taxes:	\$4,889

ARTICLE 55: To see what sum of money the Town will vote to raise and appropriate for the PLANNING BOARD.

RECOMMEND:	\$8,646
Raised from Taxes:	\$5,896
Carryover from Prior Year:	\$2,750

ARTICLE 56: To see what sum of money the Town will vote to raise and appropriate for the REMOVAL OF HAZARDOUS TREES.

RECOMMEND:	\$4,000
Raised from Taxes:	\$3,000
Carryover from Prior Year:	\$1,000

ARTICLE 57: To see what sum of money the Town will vote to raise and appropriate for SPORTS and RECREATION ACTIVITIES.

RECOMMEND:	\$32,212
Raised from Taxes:	\$19,364
Carryover from Prior Year:	\$12,848

ARTICLE 58: To see what sum of money the Town will vote to raise and appropriate for maintenance and repair of the SAND LOT ballfield and park.

RECOMMEND:	\$10,425
Raised from Taxes:	\$10,425

SAND LOT	2022	2021	2020	2019	2018
	\$13,127.61	11,304.90	\$7,080.94	\$3,694.90	\$6,353.57

ARTICLE 59: To see what sum of money the Town will vote to raise and appropriate for the support of the annual FALL FOLIAGE ROAD RACE and awarding of the Tony Waldeier scholarship.

RECOMMEND:	\$10,000
Expected 2023 Revenue:	\$10,000

Note: This program is a “net zero” program meaning that there is no cost to the taxpayers. The program raises money throughout the year. Any funds that remain after expenses are given out through the scholarship program. As a result, expenses always = income.

Since the funds pass through the town’s checking account, our auditor recommends an annual vote on a budget for legal purposes.

In 2022 the program raised \$9,017.35 and had \$9,017.35 in expenses.

ARTICLE 60: To see what sum of money the Town will vote to raise and appropriate for STREET LIGHTS.

RECOMMEND:	\$7,000
Raised from Taxes:	\$4,804
Carryover from Prior Year:	\$2,196

ARTICLE 61: To see what sum of money the Town will vote to raise and appropriate for the USE AND MAINTENANCE OF THE TRANSFER STATION.

RECOMMEND: \$300,775
 Raised from Taxes: \$300,775

Savings Account Balance (Dump Improvement)	2022	2021	2020	2019	2018
	\$66,217.08	\$46,250.10	\$92,711.39	\$77,210.29	\$69,808.58

Note: The cost of operating the transfer station is offset by funds from Stoneham and Oxford County (Albany Township).

2023 Reimbursement from Oxford County (23%) ~ \$69,178

2023 Reimbursement from Stoneham Rescue (12%) ~ \$36,093

ARTICLE 62: To see if the Town will vote to raise and appropriate for speed enforcement in Town.

RECOMMEND: \$7,500
 Raised from Taxes: \$0
 Carryover from Prior Year: \$7,500

ARTICLE 63: To see if the voters will authorize the Selectmen to select and engage a professional real estate assessment company to conduct a town wide revaluation and to spend upwards of \$200,000 on the assessment.

RECOMMEND: \$200,000
 Raised from Taxes: \$0
 Taken from Checking: \$200,000

Note: The town's last professional assessment was done in 2002 and focused on buildings only. Market conditions have changed significantly since that time and two of the most important metrics provided by the state strongly suggest it is time for a town wide revaluation.

ARTICLE 64: To see if the Town will vote to accept funds received from Oxford County for mutual aid provided to the Town of Albany by the Waterford Fire Department and to deposit that money into a special equipment account for future department purchases and vote to authorize the Selectmen to allocate money from the account should a piece of equipment become available during the year.

RECOMMEND: (CY 2022): \$20,900

ARTICLE 65: To see if the Town will vote to accept American Rescue Plan (ARPA) funds received from the State of Maine and to deposit that money into a designated savings account for future withdrawals to support spending initiatives that align with the Federal / State purposes for these funds.

RECOMMEND: (CY 2022): \$83,964.91

Savings Account Balance (ARPA)	2022	2021
	\$157,076.23	\$83,964.91

ARTICLE 66: To see if the voters will authorize the Selectmen to ACCEPT DONATIONS AND GRANTS offered to the Town when they deem them to be in the Town's best interest and to authorize the Selectmen to agree to those terms and conditions that may be set as conditions of the grants or donations and to appropriate any accepted grants or donations for the purposes stipulated.

ARTICLE 67: Shall the Town vote to ACCEPT the following as provided by the Maine State of Maine (CY2022):

RECOMMEND:	\$441,466.73
State Revenue Sharing:	\$205,484.73
URIP:	\$60,764
Homestead Reimbursement:	\$134,874
Tree Growth Reimbursement:	\$39,473
Veterans Reimbursement:	\$871

ARTICLE 68: To see what sum of money the Town will vote to REDUCE THE TAX COMMITMENT.

RECOMMEND:	\$552,135
State Revenue Sharing:	\$205,485
2022 Revenue:	\$346,650

NOTE: See page 21 for details on the following three articles.

ARTICLE 69: Shall an Ordinance entitled "An Ordinance Amending Section 5.O.23.Noise. of the Town of Waterford, Maine Site Plan Review Ordinance" be enacted?

ARTICLE 70: Shall an Ordinance entitled "An Ordinance Amending Section 14 Table of Land Uses of the Town of Waterford, Maine Shoreland Zoning Ordinance" be enacted?

ARTICLE 71: Shall a new Ordinance entitled "Yard Sale Ordinance of the Town of Waterford, Maine" be enacted?

Note 1: If all spending articles are passed as presented the municipal appropriation will be \$2,218,732.

Note 2: If all articles are passed as presented, the total amount of revenue taken to offset taxes is expected to be as follows:

<i>Total:</i>	<i>\$1,231,736</i>
<i>State Revenue Sharing:</i>	<i>\$205,485</i>
<i>Animal Control Revenue:</i>	<i>\$1,026</i>
<i>URIP - Roads</i>	<i>\$60,674</i>
<i>Vehicle Registrations – Roads:</i>	<i>\$239,326</i>
<i>Oxford County – Transfer Station:</i>	<i>\$69,178</i>
<i>Stoneham – Transfer Station:</i>	<i>\$36,093</i>
<i>2022 Revenue *</i>	<i>\$346,650</i>
<i>Rolled from Prior Year Surplus **</i>	<i>\$61,304</i>
<i>Taken from Checking **</i>	<i>\$200,000</i>
<i>Taken from Savings **</i>	<i>\$12,000</i>

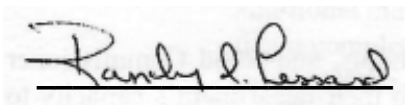
*Note * - A detailed list is included in the report Revenue to Offset Taxes*

*Note ** - A detailed list is included in the report Current Year Funding*

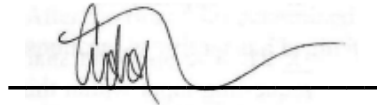
If all spending articles are approved as submitted, and the vote to reduce the tax burden is also approved as submitted, and property values remain the same as CY2022, the CY2023 mill rate is predicted to be \$16.00 per \$1,000 of assessed value.

The Selectmen hereby give notice that they will have the Waterford Fire Station & Municipal Building open Friday, the 3rd of March A. D., 2023 at 8 a.m. and Saturday, the 4th of March A.D., 2023, at 8:30 a.m. for the purpose of the registrar correcting the voting list and registering new voters.

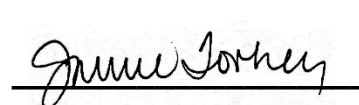
Given under our hands this February 15, 2023.



Randy Lessard, 2023



Todd Sawyer, 2025



Jamie Toohey, 2024

2023 PROPOSED SITE PLAN REVIEW CHANGES:

23. Noise: The proposed development shall not increase noise levels to the extent that abutting or nearby properties are adversely affected. In order to comply with this, the development must meet the following requirements:

1. The maximum permissible sound level of any continuous, regular, frequent, or intermittent source of sound produced by any activity shall be limited according to the time of day and the standard listed below:

Sound Level Limits dB(A)

7 a.m. to 7 p.m.	7 p.m. to 7 a.m.
55 dB(A)	45 dB(A)

2. The hourly sound level resulting from the activity shall not cause the ambient hourly sound levels at the property lines of the development to be more than 5 dBA more than the pre-development ambient hourly sound levels (background sound).
3. Sound levels shall be measured at least four (4) feet above the ground at the property line of the development. Sound levels shall be measured by a meter set on the A-weighted response scale, fast response. The meter shall meet the latest version of American National Standards Institute (ANSI S1.4.) "American Standard Specification for General Purpose Sound Level Meters" and shall have been calibrated at a recognized laboratory within the past year.
4. The following uses and activities shall be exempt from the sound pressure level regulations:
 - a. Noises created by temporary construction and temporary maintenance activities
 - b. The noises of safety signals, warning devices, and emergency pressure relief valves and other emergency activities between the hours of 7am and 7pm
 - c. Traffic noise on public roads
 - d. Established agricultural uses and forestry practices excluding firewood processing and wood manufacturing
 - e. The noises of safety signals and warning devices from activities associated with snow plowing and winter road maintenance.

~~The proposed development shall not raise noise levels to the extent that abutting and/or nearby residents are adversely affected. Excessive noise at unreasonable hours shall be required to be muffled so as not to be objectionable due to intermittence, beat frequency, shrillness, or volume (please refer to table below). The maximum permissible sound pressure level of any continuous, regular or frequent source of sound produced by any activity regulated by this Ordinance shall be as established by the time period and type of land use listed below. Sound pressure levels shall be measured on a sound level meter at all major lot lines of the proposed site, at a height of at least four feet above the ground surface.~~

~~Sound Pressure Level Limit~~

~~7 a.m. – 8 p.m. 8 p.m. – 7 a.m.~~

~~40 dB(A) 35 dB(A)~~

~~The following uses and activities shall be exempt from the sound pressure level regulations:~~

- ~~a. Noises created by construction activities between 6:30 a.m. and 8:00 p.m.~~
- ~~b. The noises of safety signals, warning devices, and emergency pressure valves and any other emergency activity.~~

~~e. Traffic noise on public roads or railroads.~~

2023 PROPOSED SHORELAND ZONING CHANGES:

 = Proposed Changes to Ordinance

Section 14. Table of Land Uses

All land use activities, as indicated in Table 1, Land Uses in the Shoreland Zone, shall conform with all of the applicable land use standards in Section 15. The district designation for a particular site shall be determined from the Official Shoreland Zoning Map. Where uncertainty exists as to the exact location of district boundary lines, field verification of the authority or board with jurisdiction shall prevail as to the exact location of the District boundary line.


Key to Table 1:

- Yes - Allowed (No permit required but the use must comply with all applicable land use standards.)
- No - Prohibited
- PB - Requires permit issued by the Planning Board
- CEO - Requires permit issued by the Code Enforcement Officer
- LPI - Requires permit issued by the Local Plumbing Inspector

Abbreviations:

- RP - Resource Protection
- RS - Rural Shoreland District
- SP - Stream Protection District

TABLE 1. LAND USES IN THE SHORELAND ZONE

LAND USES	DISTRICT		
	SP	RP	RS
1. Non-intensive recreational uses not requiring structures such as hunting, fishing and hiking	yes	yes	yes
2. Motorized vehicular traffic on existing roads and trails	yes	yes	yes
3. Forest management activities except for timber harvesting & land management roads	yes	yes	yes
4. Timber harvesting	yes	CEO ¹	yes
5. Clearing or removal of vegetation for activities other than timber harvesting	CEO	CEO ¹	yes
6. Fire prevention activities	yes	yes	yes
7. Wildlife management practices	yes	yes	yes
8. Soil and water conservation practices	yes	yes	yes
9. Mineral exploration	no	yes ²	yes ²
10. Mineral extraction including sand and gravel extraction	no	no	PB
11. Surveying and resource analysis	yes	yes	yes
12. Emergency operations	yes	yes	yes
13. Agriculture	yes	PB	yes
14. Aquaculture	PB	PB	PB
15. Principal structures and uses			
A. One and two family residential, including driveways	PB ³	no	PB
B. Multi-unit residential	no	no	PB
C. Commercial	no	 No ⁹	no
D. Industrial	no	no	no
E. Governmental and institutional	no	no	PB
F. People Camps	no	no	PB
G. Residential Institutional	no	no	PB

H. Small non-residential facilities for educational, scientific, or nature interpretation purposes	PB	PB	PB
16. Structures accessory to allowed uses	PB ³	PB	CEO
17. A. Temporary piers, docks, wharfs, bridges and other structures and uses extending over or below the normal high-water line or within a wetland	CEO ⁷	CEO ⁷	CEO ⁷
B. Moored/floating swim docks 100 sq. ft. and less	yes	yes	yes
C. Moored/floating swim docks greater than 100 sq. ft.	no	no	no
18. Conversions of seasonal residences to year-round residences	LPI	no	LPI
19. Home occupations	PB	PB	PB
20. Private sewage disposal systems for allowed uses	LPI	LPI	LPI
21. Essential services	PB ⁴	PB ⁴	PB
A. Roadside distribution lines (34.5kV and lower)	CEO ⁴	CEO ⁴	Yes ⁵
B. Non-roadside or cross-country distribution lines involving ten poles or less in the shoreland zone	PB ⁴	PB ⁴	CEO
C. Non-roadside or cross-country distribution lines involving eleven or more poles in the shoreland zone	PB ⁴	PB ⁴	PB
D. Other essential services	PB ⁴	PB ⁴	PB
22. Service drops, as defined, to allowed uses	yes	yes	yes
23. Public and private recreational areas involving minimal structural development	PB	PB	PB
24. Individual, private campsites	CEO	CEO	CEO
25. Campgrounds	no	No ⁶	PB
26. Road construction	PB	No ⁶	PB
27. Land management roads	yes	PB	yes
28. Parking facilities	no	No ⁶	PB
29. Marinas	no	no	no
30. Filling and earth moving of < 10 cubic yards	CEO	CEO	yes
31. Filling and earth moving of > 10 cubic yards	PB	PB	CEO
32. Signs	yes	yes	yes
33. Uses similar to allowed uses	CEO	CEO	CEO
34. Uses similar to uses requiring a CEO permit	CEO	CEO	CEO
35. Uses similar to uses requiring a PB permit	PB	PB	PB
36. Appurtenant structure to recreational vehicle	no	no	CEO
37. Recreational Trails	CEO	CEO	CEO

¹ In RP not allowed within 75 feet horizontal distance, of the normal high-water line of great ponds, except to remove safety hazards.

² Requires permit from the Code Enforcement Officer if more than 100 square feet of surface area, in total, is disturbed.

³ Provided that a variance from the setback requirement is obtained from the Board of Appeals.

⁴ See further restrictions in Section 15(L)(2).

⁵ Permit not required but must file a written "notice of intent to construct" with CEO.

⁶ Except when area is zoned for resource protection due to floodplain criteria in which case a permit is required from the PB.

⁷ ⁶ Except as provided in Section 15(H)(4).

⁸ ⁷ Excluding bridges and other crossings not involving earthwork, in which case no permit is required.

⁹ Except for commercial uses otherwise listed in this Table, such as campgrounds, that are allowed in the respective district

2023 PROPOSED YARD SALE ORDINANCE:

This Ordinance shall be known as and may be cited as the "Yard Sale Ordinance of the Town of Waterford, Maine," and will be referred to herein as the "Ordinance."

Section 1: Purpose

The Town understands that yard sales have a long history in Waterford and offer benefits to individuals as well as the community by providing access to valuable used goods and products locally, and reducing waste by encouraging re-use of items. However, the Town finds perpetual, prolonged, and extended yard sales, if continued indefinitely, tend to become retail businesses in residential areas and zones, create noise, traffic congestion, unsightly signage, and other nuisances, and often violate the Site Plan Review Ordinance of the Town of Waterford. The rules and regulations contained herein are designed to control and confine yard sales to enhance and protect the public health, safety and convenience of the citizens of Waterford and to restrict sales to casual or occasional occurrences only, in keeping with the character of the residential neighborhoods. The Town finds a need to limit, regulate, restrict and control yard sales.

Section 2: Definitions

Words and terms not defined in this Ordinance shall have the meanings given them in the Site Plan Review Ordinance of the Town of Waterford, or in the absence of definition in said Ordinance, such words and terms shall have their customary dictionary definition.

Person - Shall mean any natural person or persons, association, partnership, firm, corporation or other entity.

Personal Property - Shall mean tangible property which is owned, utilized and maintained by an individual or members of a residence or acquired in the normal course of living in or maintaining a residence, such as, but not limited to, household items, clothing, tools, toys, recreation equipment, or other used or second-hand items normally found in and about the home and advertised to the public.

Residential Premises - A building or structure having at least one dwelling unit and the lot of land associated therewith.

Yard Sale - The sale of more than five items of personal property from any premises, whether advertised in local media, by signs, or otherwise as a yard sale, barn sale, garage sale, household sale, moving sale, or other similar sale, whether accomplished by direct sale or auction; or sales conducted by civic groups, school groups, church groups, charitable or fraternal organization and other non-profit organization if such sale is held within the Town of Waterford.

Section 3: Authorization

Yard Sales are permitted within the municipal limits of the Town of Waterford under certain terms and conditions as herein set forth. It shall be unlawful for any individual to sell or offer for sale, under authority granted by this Ordinance, property other than personal property.

Section 4: Permit

- A. No person, firm, corporation, business, or other entity shall conduct a yard sale in the Town of Waterford without obtaining a yard sale permit from the CEO.
- B. Permit Fee: Yard sale permits shall be issued free of charge.
- C. Permit to be Posted: Yard sale permits issued under this ordinance shall be posted at the yard sale in a location which is easily visible from the street while the sale is in progress. All permits will have the location of all off premises signs before signs can be installed. See Section 6 on advertising of yard sales.
- D. Permit applications are available at the Town Office or on the Town Web Site (waterfordme.org). The permit must be approved by the CEO prior to commencement of the yard sale.

Section 5: Conditions of Conducting Yard Sale

- A. No yard sale may be conducted for more than three (3) consecutive days.
- B. No person, firm, corporation or other entity shall conduct more than three (3) yard sales from any location in one (1) calendar year.
- C. If the town chooses to have a town wide yard sale, it will not affect the (3) yard sale limitation in B above.
- D. If a hardship situation develops which may cause cancellation of a sale, the Code Enforcement Officer may issue another permit to the person conducting the sale, setting forth the reason for such cancellation.
- E. A sale may be conducted by a single person, multiple persons, church, social, civic, or charitable organizations. All items to be sold must originate as the legal property of the applicant, other persons participating in the sale, or members of the organization. Goods must be surplus to the needs of the owner and shall not include any items purchased for resale at the yard sale.
- F. Yard sales may be conducted only on private property. No merchandise may be placed upon public right-of-way, streets or roads. All merchandise must be displayed at enough distance from public roadways in order to avoid obstruction of view or traffic hazards.
- G. All unsold yard sale merchandise remaining on the permitted site at the conclusion of the yard sale, to include items sold to purchasers, must be removed from the site within twenty-four hours.
- H. The yard sale permit shall authorize Code Enforcement Officer to enter the permitted sale site to monitor, inspect and determine compliance with all the provisions of this Ordinance.
- I. Yard sales shall only be held between the hours of 8 AM and 5 PM.
- J. Any distracting or nuisance lighting, noises, signage or advertising associated with the yard sale are prohibited.

Section 6: Advertising of Yard Sales

- A. A yard sale may be advertised to the public by means of newspapers, radio, television, social media, handbills and signs.
- B. Signs designating yard sales shall not exceed six (6) square feet and shall bear the name of the permittee. Signs must not obstruct traffic view.
- C. No road signs shall be exhibited for more than two (2) days prior to the day such sale is to commence.
- D. Signs shall be removed at the end of the permitted yard sale.
- E. Off premise signs are only allowed for permitted yard sales. Signs may not be attached to any utility pole, street sign, sign post, traffic control sign or motor vehicle.

Section 7: Exceptions

This Ordinance shall not apply to or affect the following persons or sales:

- A. Persons selling goods pursuant to an order or process of a court of competent jurisdiction.
- B. Persons selling or advertising for sale an item of personal property which is specifically named or described in the advertisement, and which separate items do not exceed five in number.
- C. The sale of items via online or print platforms such as “*Uncle Henry’s*”, “*Craig’s List*”, “*Facebook Marketplace*”
- D. Farmer’s Markets or Community Sales that are municipally sanctioned

Section 8: Enforcement and Penalties

- A. Nuisances
 - Any violation of this Ordinance shall be deemed to be a nuisance.
- B. Code Enforcement Officer
 - It shall be the duty of the Code Enforcement Officer to enforce the provisions of this Ordinance. If the Code Enforcement Officer shall find that any provision of this Ordinance is being violated, he or she shall notify in writing the person responsible for such violation, indicating the nature of the violation. Any such violation will result in the loss of the privilege of having a yard sale for one year from the date of violation.
- C. Legal Actions
 - 1) When the above action does not result in the correction or abatement of the violation or nuisance condition, the Municipal Officers, upon notice from the Code Enforcement Officer, are hereby directed to institute any and all actions and proceedings, either legal or inequitable, including seeking injunctions of violations and the imposition of fines, that may be appropriate or necessary to enforce the provisions of this Ordinance in the name of the municipality.
 - 2) The Town Officers, or their authorized agent, are hereby authorized to enter into administrative consent agreements for the purpose of eliminating violations of this Ordinance and recovering fines without Court Action.
 - 3) Any approved administrative consent agreement shall be recorded in the Oxford County Registry of Deeds within thirty (30) days of its signing by the violator. In addition one copy shall be attached to the assessment records.

D. Fines

Any person, including but not limited to a landowner, a landowner's agent or a contractor, who conducts any activity in violation of this Ordinance, shall be penalized in accordance with Title 30-A, Maine Revised Statutes Annotated, Subsection 4452.

Section 9: Severability

If any section, subsection, or any provision of this Ordinance shall be declared by any court of competent jurisdiction to be invalid for any reason, such decision shall not be deemed to affect the validity of any other section, sub-section, or other portion of this Ordinance; to this end, the provisions of this Ordinance are hereby declared to be severable.

ARTICLE COMPARISON

ARTICLE COMPARISON														
A	B	C	D	E		G	H	H		K	L	L		
Article #	Description	2023 Request	2023 Request	2022 Budget		2020	2021	2022		2021	2022	2023		
		- Budget	- Spend	- Spend		Spending	Spending	Spending		Budget	Budget	Budget		
17	Animal Control	\$17	\$ 17	\$ -		\$ 5,570	\$ 5,570	\$ 5,570		\$5,570	\$5,570	\$5,587		
18	Appeals Board	\$0	\$ 869	\$ 869		\$ -	\$ 135	\$ 131		\$1,000	\$1,000	\$1,000		
19	Abatement on Taxes	\$3,500	\$ 146	\$ (3,354)		\$ 9,334	\$ 5,589	\$ 8,354		\$5,000	\$5,000	\$8,500		
20	Discount on Taxes	\$0	\$ 4,144	\$ 4,144		\$ 19,082	\$ 19,321	\$ 15,856		\$20,000	\$20,000	\$20,000		
21	Tax Anticipation Note	\$0	\$ 4,500	\$ 4,500		\$ -	\$ -	\$ -		\$4,500	\$4,500	\$4,500		
22	Updating Tax Maps	\$0	\$ (2,267)	\$ (2,267)		\$ 3,675	\$ 3,934	\$ 6,267		\$4,000	\$4,000	\$4,000		
23	Certified Assessor	(\$429)	\$ (1,038)	\$ (609)		\$ 16,557	\$ 26,607	\$ 28,235		\$23,570	\$27,626	\$27,197		
24	Bisbeetown Cemetery	\$3,442	\$ 3,000	\$ (442)		\$ 1,608	\$ 2,135	\$ 2,592		\$2,150	\$2,150	\$5,592		
25	Elm Vale Cemetery	\$3,750	\$ 3,000	\$ (750)		\$ 5,822	\$ 5,404	\$ 6,250		\$5,500	\$5,500	\$9,250		
26	Pulpit Rock Cemetery	\$3,117	\$ 3,000	\$ (117)		\$ 2,108	\$ 2,135	\$ 2,417		\$2,300	\$2,300	\$5,417		
27	Woodlawn Cemetery	\$3,000	\$ 3,208	\$ 208		\$ 2,588	\$ 2,141	\$ 2,417		\$2,625	\$2,625	\$5,625		
28	Enforcement of Ordinances	\$0	\$ 1,370	\$ 1,370		\$ 2,440	\$ 1,928	\$ 990		\$2,360	\$2,360	\$2,360		
29	Local Fire Protection	\$10,120	\$ 3,416	\$ (6,704)		\$ 32,860	\$ 25,471	\$ 51,704		\$45,000	\$45,000	\$55,120		
30	Fire Chiefs	\$6,500	\$ 500	\$ (6,000)		\$ 10,600	\$ 10,600	\$ 22,000		\$10,600	\$16,000	\$22,500		
31	Employee Retirement Plan	\$1,148	\$ 585	\$ (563)		\$ 11,857	\$ 10,287	\$ 12,258		\$16,805	\$11,695	\$12,842		
32	Health Insurance	\$774	\$ 2,117	\$ 1,342		\$ 91,805	\$ 86,128	\$ 94,495		\$93,961	\$95,837	\$96,612		
33	FICA & Medicare	\$10,000	\$ 4,263	\$ (5,737)		\$ 33,747	\$ 33,930	\$ 40,737		\$35,000	\$35,000	\$45,000		
34	Unemployment Benefits	\$0	\$ 500	\$ 500		\$ -	\$ 2	\$ -		\$500	\$500	\$500		
35	General Assistance	\$0	\$ 3,925	\$ 3,925		\$ 1,200	\$ 3,055	\$ 275		\$4,200	\$4,200	\$4,200		
36	Stoneham Rescue	\$0	\$ -	\$ -		\$ 27,065	\$ 34,945	\$ 69,890		\$34,945	\$69,890	\$69,890		
37	Lakes Conservation	\$0	\$ -	\$ -		\$ 4,900	\$ 4,900	\$ 4,900		\$4,900	\$4,900	\$4,900		
38	Historical Society	\$0	\$ -	\$ -		\$ 2,000	\$ 2,000	\$ 2,000		\$2,000	\$2,000	\$2,000		

ARTICLE COMPARISON – CONTINUED

ARTICLE COMPARISON															
A	B	C		D		E		Spending Trends				Budget Trends			
Article #	Description	2023 Request - 2022 Budget	2023 Request - 2022 Spend	2023 Request - 2022 Spend	2022 Budget - 2022 Spend			G	H	H	H	K	L	L	
								2020 Spending	2021 Spending	2022 Spending		2021 Budget	2022 Budget	2023 Budget	
39	Library	\$2,000	\$ 2,000	\$ -	-			\$ 16,000	\$ 16,000	\$ 16,000		\$16,000	\$16,000	\$18,000	
40	Charitable Donations	(\$3,915)	\$ (3,915)	\$ -	-			\$ 7,625	\$ 8,550	\$ 11,305		\$8,550	\$11,305	\$7,390	
41	Highway and Bridges	\$15,459	\$ 2,450	\$ (13,009)				\$ 298,503	\$ 273,736	\$ 303,772		\$306,763	\$290,763	\$306,222	
42	Winter Supplemental	\$44,543	\$ 2,252	\$ (42,291)				\$ 105,000	\$ 137,781	\$ 175,291		\$133,000	\$133,000	\$177,543	
43	Winter Sand for Residents	\$0	\$ 4,000	\$ 4,000				\$ -	\$ -	\$ -		\$4,000	\$4,000	\$4,000	
44	Winter Savings Account	\$0	\$ -	\$ -				\$ -	\$ -	\$ -		\$0	\$0	\$0	
45	Road Improvements	(\$256,048)	\$ (34,307)	\$ 221,741				\$ 348,588	\$ 90,366	\$ 334,307		\$441,412	\$556,048	\$300,000	
46	Special Equipment Account	(\$10,000)	\$ (7,900)	\$ 2,100				\$ -	\$ 216,453	\$ 127,900		\$90,000	\$130,000	\$120,000	
47	Insurances	\$4,708	\$ -	\$ (4,708)				\$ 24,369	\$ 26,937	\$ 32,428		\$24,570	\$27,720	\$32,428	
48	Workers Comp Insurance	\$4,674	\$ 4,723	\$ 49				\$ 10,316	\$ 11,003	\$ 12,451		\$12,500	\$12,500	\$17,174	
49	Utilities and Maintenance - Garage	\$0	\$ 2,964	\$ 2,964				\$ 7,308	\$ 6,470	\$ 5,701		\$8,665	\$8,665	\$8,665	
50	Utilities and Maintenance - Municipal Building	\$0	\$ 354	\$ 354				\$ 19,327	\$ 18,327	\$ 26,896		\$27,250	\$27,250	\$27,250	
51	Office Expenses	\$0	\$ 4,030	\$ 4,030				\$ 47,675	\$ 41,965	\$ 43,505		\$47,535	\$47,535	\$47,535	
52	Legal	\$4,330	\$ (0)	\$ (4,330)				\$ 1,582	\$ 9,530	\$ 6,830		\$1,582	\$2,500	\$6,830	
53	Office Salaries	\$8,736	\$ 12,409	\$ 3,672				\$ 137,880	\$ 129,435	\$ 137,764		\$140,436	\$141,436	\$150,172	
54	Parks	\$889	\$ -	\$ (889)				\$ 1,680	\$ 1,831	\$ 4,889		\$4,000	\$4,000	\$4,889	
55	Planning Board	\$0	\$ 2,750	\$ 2,750				\$ 7,402	\$ 8,184	\$ 5,896		\$8,646	\$8,646	\$8,646	
56	Hazardous Trees	\$0	\$ 1,000	\$ 1,000				\$ 1,580	\$ -	\$ 3,000		\$4,000	\$4,000	\$4,000	
57	Sports & Recreation	\$0	\$ 12,848	\$ 12,848				\$ 9,066	\$ 15,844	\$ 19,364		\$49,991	\$32,212	\$32,212	
58	Sand Lot	\$0	\$ (13,547)	\$ (13,547)				\$ 7,055	\$ 7,802	\$ 23,972		\$10,425	\$10,425	\$10,425	
59	Road Race	\$0	\$ 983	\$ 983				\$ 3,725	\$ 7,470	\$ 9,017		\$10,000	\$10,000	\$10,000	
60	Street Lights	\$0	\$ 2,196	\$ 2,196				\$ 5,370	\$ 5,592	\$ 4,804		\$7,000	\$7,000	\$7,000	

ARTICLE WORKSHEETS

WARRANT ARTICLE #17										
ANIMAL CONTROL	2023 Budget - 2022 Budget		2022 Budget - 2022 Spend		2020 Expense		2021 Expense		2022 Expense	
050-165 Grants (Harvest Hills)		\$17		\$0		\$1,553		\$1,553		\$1,553
050-385 Salary - Animal Control Officer		\$0		\$0		\$4,017		\$4,017		\$4,017
Totals:		\$17		\$0		\$5,570		\$5,570		\$5,570
Year End Balance (2022 Budget - 2022 Expenses):										\$0

WARRANT ARTICLE #18											
APPEALS BOARD	2023 Budget - 2022 Budget		2022 Budget - 2022 Spend		2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
055-060 Advertising	\$0		\$269		\$0	\$0	\$131	\$400	\$400	\$400	\$400
055-255 Legal Fees	\$0		\$450		\$0	\$0	\$0	\$285	\$285	\$450	\$450
055-470 Subcontractors & Hired Labor	\$0		\$0		\$0	\$0	\$0	\$315	\$315	\$0	\$0
055-505 Training	\$0		\$150		\$0	\$135	\$0	\$0	\$0	\$150	\$150
Totals:	\$0		\$869		\$0	\$135	\$131	\$1,000	\$1,000	\$1,000	\$1,000
Year End Balance (2022 Budget - 2022 Expenses):											\$869

WARRANT ARTICLE #19										
ABATEMENT ON TAXES	2023 Budget - 2022 Budget		2022 Budget - 2022 Spend		2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request
060-050 Abatements		\$3,500		(\$3,354)	\$9,334	\$5,589	\$8,354	\$5,000	\$5,000	\$8,500
Totals:		\$3,500		(\$3,354)	\$9,334	\$5,589	\$8,354	\$5,000	\$5,000	\$8,500
Year End Balance (2022 Budget - 2022 Expenses):										
(\$3,354)										

WARRANT ARTICLE #20											
DISCOUNT ON TAXES	2023 Budget - 2022 Budget		2022 Budget - 2022 Spend		2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
060-113 Discounts	\$0		\$4,144		\$19,082	\$19,321	\$15,856	\$20,000	\$20,000	\$20,000	\$20,000
Totals:	\$0		\$4,144		\$19,082	\$19,321	\$15,856	\$20,000	\$20,000	\$20,000	\$20,000
Year End Balance (2022 Budget - 2022 Expenses):										\$4,144	

ARTICLE WORKSHEETS - CONTINUED

WARRANT ARTICLE #21									
TAX ANTICIPATION NOTE	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
060-225 Interest On Borrowing	\$0	\$3,000	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
060-255 Legal Expense	\$0	\$1,500	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Totals:	\$0	\$4,500	\$0	\$0	\$0	\$4,500	\$4,500	\$4,500	\$4,500
Year End Balance (2022 Budget - 2022 Expenses):									
WARRANT ARTICLE #22									
UPDATING TAX MAPS	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
060-265 Mapping	\$0	(\$2,267)	\$3,675	\$3,934	\$6,267	\$4,000	\$4,000	\$4,000	\$4,000
Totals:	\$0	(\$2,267)	\$3,675	\$3,934	\$6,267	\$4,000	\$4,000	\$4,000	\$4,000
Year End Balance (2022 Budget - 2022 Expenses):									
WARRANT ARTICLE #23									
CERTIFIED ASSESSOR	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
060-120 Dues and Subscriptions	\$0	\$120	\$0	\$0	\$0	\$120	\$120	\$120	\$120
060-290 Office Supplies	\$0	\$50	\$0	\$26	\$0	\$50	\$50	\$50	\$50
060-470 Assessing Agent	(\$429)	\$504	\$16,200	\$26,206	\$26,952	\$25,000	\$23,400	\$27,456	\$27,027
060-505 Training	\$0	(\$978)	\$75	\$75	\$978	\$0	\$0	\$0	\$0
060-515 Travel - Mileage	\$0	(\$305)	\$282	\$300	\$305	\$0	\$0	\$0	\$0
Totals:	(\$429)	(\$609)	\$16,557	\$26,607	\$28,235	\$25,170	\$23,570	\$27,626	\$27,197
Year End Balance (2022 Budget - 2022 Expenses):									

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #24									
BISBETOWN CEMETERY	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
110-285 Mowing	\$267	(\$267)	\$1,608	\$1,635	\$1,917	\$1,582	\$1,650	\$1,650	\$1,917
110-470 Subcontract & Hired Labor	\$0	\$0	\$0	\$500	\$500	\$0	\$500	\$500	\$500
110-475 Supplies	\$3,175	(\$175)	\$0	\$0	\$175	\$0	\$0	\$0	\$3,175
Totals:	\$3,442	(\$442)	\$1,608	\$2,135	\$2,592	\$1,707	\$2,150	\$2,150	\$5,592
Year End Balance (2022 Budget - 2022 Expenses):									(\$442)

WARRANT ARTICLE #25									
ELM VALE CEMETERY	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
112-060 Advertising	\$0	\$0	\$0	\$0	\$0	\$75	\$0	\$0	\$0
112-250 Janitorial and Maintenance	\$0	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0
112-285 Mowing	\$750	(\$750)	\$4,822	\$4,904	\$5,750	\$5,000	\$5,000	\$5,000	\$5,750
112-470 Subcontract & Hired Labor	\$0	\$0	\$1,000	\$500	\$500	\$1,000	\$500	\$500	\$500
112-475 Supplies	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Totals:	\$750	(\$750)	\$5,822	\$5,404	\$6,250	\$6,575	\$5,500	\$5,500	\$9,250
Year End Balance (2022 Budget - 2022 Expenses):									(\$750)

WARRANT ARTICLE #26									
PULPIT ROCK CEMETERY	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
114-060 Advertising	(\$75)	\$75	\$0	\$0	\$0	\$75	\$75	\$75	\$0
114-250 Janitorial and Maintenance	\$0	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0
114-285 Mowing	\$267	(\$267)	\$1,608	\$1,635	\$1,917	\$1,000	\$1,650	\$1,650	\$1,917
114-345 Recording Fees	(\$75)	\$75	\$0	\$0	\$0	\$75	\$75	\$75	\$0
114-470 Subcontract & Hired Labor	\$0	\$0	\$500	\$500	\$500	\$150	\$500	\$500	\$500
114-475 Supplies	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Totals:	\$3,117	(\$117)	\$2,108	\$2,135	\$2,417	\$1,800	\$2,300	\$2,300	\$5,417
Year End Balance (2022 Budget - 2022 Expenses):									(\$117)

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #27									
WOODLAWN CEMETERY	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
116-060 Advertising	\$0	\$75	\$0	\$0	\$0	\$75	\$75	\$75	\$75
116-250 Janitorial & Maintenance	\$0	\$0	\$0	\$6	\$0	\$500	\$0	\$0	\$0
116-285 Mow ing	\$0	\$133	\$2,088	\$1,635	\$1,917	\$1,000	\$2,050	\$2,050	\$2,050
116-470 Subcontract Labor	\$0	\$0	\$500	\$500	\$500	\$0	\$500	\$500	\$500
116-475 Supplies	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Totals:	\$3,000	\$208	\$2,588	\$2,141	\$2,417	\$1,575	\$2,625	\$2,625	\$5,625
Year End Balance (2022 Budget - 2022 Expenses): \$208									

WARRANT ARTICLE #28											
ENFORCEMENT OF ORDINANCES	2023 Budget - 2022 Budget		2022 Budget - 2022 Spend		2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
130-060 Advertising		\$0	\$100		\$0	\$838	\$0	\$100	\$100	\$100	\$100
130-120 Dues & Subscriptions		\$0	(\$74)		\$0	\$0	\$74	\$0	\$0	\$0	\$0
130-132 Equipment Purchases		\$0	\$0		\$1,384	\$0	\$0	\$0	\$0	\$0	\$0
130-290 Office Supplies		\$0	\$100		\$0	\$0	\$0	\$100	\$100	\$100	\$100
130-315 Photography & Processing		\$0	\$0		\$34	\$0	\$0	\$0	\$0	\$0	\$0
130-320 Postage		\$0	(\$22)		\$0	\$0	\$22	\$0	\$0	\$0	\$0
130-475 Supplies (Non Office)		\$0	\$85		\$75	\$122	(\$35)	\$50	\$50	\$50	\$50
130-490 Telephone		\$0	\$345		\$639	\$616	\$615	\$960	\$960	\$960	\$960
130-505 Training		\$0	\$250		\$75	\$100	\$0	\$250	\$250	\$250	\$250
130-515 Travel - Transportation (Mileage)		\$0	\$585		\$234	\$253	\$315	\$900	\$900	\$900	\$900
Totals:		\$0	\$1,370		\$2,440	\$1,928	\$990	\$2,360	\$2,360	\$2,360	\$2,360
Year End Balance (2022 Budget - 2022 Expenses):											\$1,370

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #29									
LOCAL FIRE PROTECTION	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
330-120 Dues & Subscriptions	\$0	(\$485)	\$370	\$340	\$1,285	\$800	\$800	\$800	\$800
330-132 Equipment Purchases	\$0	\$8,830	\$3,495	\$185	\$1,170	\$10,000	\$10,000	\$10,000	\$10,000
330-145 Firemen's Stipends	\$10,000	(\$9,284)	\$10,634	\$11,693	\$21,284	\$12,000	\$12,000	\$12,000	\$22,000
330-155 Fuel, Gas & Oil	\$0	\$469	\$0	\$0	\$31	\$500	\$500	\$500	\$500
330-175 Heat, Light & Water (Utilities)	\$120	(\$110)	\$189	\$213	\$240	\$130	\$130	\$130	\$250
330-250 Janitorial and Maintenance	\$0	\$0	\$990	\$670	\$0	\$0	\$0	\$0	\$0
330-270 Meals & Entertainment	\$0	(\$301)	\$370	\$611	\$801	\$500	\$500	\$500	\$500
330-275 Medical (Injuries)	\$0	(\$292)	\$364	\$273	\$392	\$100	\$100	\$100	\$100
330-290 Office Supplies	\$0	\$30	\$0	\$0	\$0	\$30	\$30	\$30	\$30
330-310 Parts & Tires	\$0	(\$3,375)	\$526	\$1,157	\$6,975	\$3,600	\$3,600	\$3,600	\$3,600
330-320 Postage	\$0	\$100	\$0	\$0	\$0	\$100	\$100	\$100	\$100
330-375 Repairs - Office Equipment	\$0	(\$3,609)	\$0	\$0	\$3,609	\$0	\$0	\$0	\$0
330-380 Repairs - Other Equipment	\$0	\$3,000	\$6,588	\$874	\$0	\$3,000	\$3,000	\$3,000	\$3,000
330-470 Subcontract & Hired Labor	\$0	(\$4,715)	\$80	\$610	\$5,915	\$1,200	\$1,200	\$1,200	\$1,200
330-475 Supplies	\$0	(\$209)	\$34	\$965	\$449	\$240	\$240	\$240	\$240
330-490 Telephone	\$0	\$0	\$600	\$600	\$600	\$600	\$600	\$600	\$600
330-505 Training	\$0	\$2,300	\$8,620	\$6,133	\$7,700	\$10,000	\$10,000	\$10,000	\$10,000
330-515 Travel - Mileage	\$0	\$200	\$0	\$0	\$0	\$200	\$200	\$200	\$200
330-530 Uniforms	\$0	\$748	\$0	\$1,138	\$1,252	\$2,000	\$2,000	\$2,000	\$2,000
Totals:	\$10,120	(\$6,704)	\$32,860	\$25,471	\$51,704	\$45,000	\$45,000	\$45,000	\$55,120
Note: Year end balances are transferred into the Fire Department Savings account.									Year End Balance (2022 Budget - 2022 Expenses): (\$6,704)

WARRANT ARTICLE #30									
FIRE CHIEFS	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
330-140 Fire Chiefs' Stipends	\$6,500	(\$6,000)	\$10,600	\$10,600	\$22,000	\$10,600	\$10,600	\$16,000	\$22,500
Totals:	\$6,500	(\$6,000)	\$10,600	\$10,600	\$22,000	\$10,600	\$10,600	\$16,000	\$22,500
Year End Balance (2022 Budget - 2022 Expenses):									(\$6,000)

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE # 31									
EMPLOYEE RETIREMENT PLAN	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
340-130 Employee Benefits (Office = 2X)	\$172	(\$22)	\$3,610	\$3,406	\$3,467	\$3,567	\$4,646	\$3,445	\$3,617
340-130 Employee Benefits (Road Crew = 3X)	\$319	(\$608)	\$7,522	\$5,533	\$5,941	\$7,037	\$9,079	\$5,334	\$5,653
340-130 Employee Benefits (CEO = 1X)	\$127	\$112	\$268	\$986	\$2,433	\$1,242	\$2,730	\$2,545	\$2,672
340-130 Employee Benefits (Sports and Rec = 1X)	\$0	\$0	\$0	\$0	\$0	\$807	\$0	\$0	\$0
340-130 Employee Benefits (Transfer Station = 1X)	\$529	(\$45)	\$457	\$362	\$416	\$350	\$350	\$371	\$900
Totals:	\$1,148	(\$563)	\$11,857	\$10,287	\$12,258	\$13,003	\$16,805	\$11,695	\$12,842
Year End Balance (2022 Budget - 2022 Expenses):									(\$563)

WARRANT ARTICLE # 32									
HEALTH INSURANCE	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
340-200 Insurance - Health & Medical (Office = 2X)	(\$537)	\$537	\$26,845	\$26,845	\$26,845	\$26,846	\$26,846	\$27,382	\$26,845
340-200 Insurance - Health & Medical (Transfer Station = 1X)	\$616	\$268	\$13,423	\$13,423	\$13,423	\$13,423	\$13,423	\$13,691	\$14,307
340-200 Insurance - Health & Medical (Road Crew = 3X)	\$964	\$268	\$38,031	\$40,268	\$40,805	\$53,690	\$53,692	\$41,073	\$42,037
340-200 Insurance - Health & Medical (CEO = 1X)	(\$268)	\$268	\$0	\$5,593	\$13,423	\$13,423	\$0	\$13,691	\$13,423
Totals:	\$774	\$1,342	\$91,805	\$86,128	\$94,495	\$107,382	\$93,961	\$95,837	\$96,612
Year End Balance (2022 Budget - 2022 Expenses):									\$1,342

WARRANT ARTICLE # 33									
FICA AND MEDICARE	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
340-480 Taxes - FICA & Medicare	\$10,000	(\$5,737)	\$33,747	\$33,930	\$40,737	\$32,885	\$35,000	\$35,000	\$45,000
Totals:	\$10,000	(\$5,737)	\$33,747	\$33,930	\$40,737	\$32,885	\$35,000	\$35,000	\$45,000
Year End Balance (2022 Budget - 2022 Expenses):									(\$5,737)

WARRANT ARTICLE # 34									
UNEMPLOYMENT BENEFITS	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
340-485 Taxes - Unemployment Comp.	\$0	\$500	\$0	\$2	\$0	\$500	\$500	\$500	\$500
Totals:	\$0	\$500	\$0	\$2	\$0	\$500	\$500	\$500	\$500
Year End Balance (2022 Budget - 2022 Expenses):									\$500

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #35									
GENERAL ASSISTANCE	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
400-001 Cemetery Expense	\$0	\$0	\$0	\$2,080	\$0	\$0	\$0	\$0	\$0
410-175 Heat, Light & Water (Utility)	\$0	\$1,900	\$0	\$0	(\$100)	\$1,800	\$1,800	\$1,800	\$1,800
410-270 Meals	\$0	\$200	\$0	\$0	\$0	\$200	\$200	\$200	\$200
410-330 Propane	\$0	\$500	\$0	\$0	\$0	\$500	\$500	\$500	\$500
410-350 Rent - Buildings/Facilities	\$0	\$500	\$0	\$0	\$0	\$500	\$500	\$500	\$500
410-470 Subcontract & Hired Labor (Administrator)	\$0	\$825	\$1,200	\$975	\$375	\$1,000	\$1,200	\$1,200	\$1,200
Totals:	\$0	\$3,925	\$1,200	\$3,055	\$275	\$4,000	\$4,200	\$4,200	\$4,200
Year End Balance (2022 Budget - 2022 Expenses):									\$3,925

WARRANT ARTICLE #36									
EMERGENCY RESCUE SERVICE	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
430-470 Subcontract & Hired Labor	\$0	\$0	\$27,065	\$34,945	\$69,890	\$27,065	\$34,945	\$69,890	\$69,890
Totals:	\$0	\$0	\$27,065	\$34,945	\$69,890	\$27,065	\$34,945	\$69,890	\$69,890
Year End Balance (2022 Budget - 2022 Expenses):									\$0

WARRANT ARTICLE #37									
LAKE CONSERVATION	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
430-165 Keoka Lake Association	\$0	\$0	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400
430-165 Lakes Environmental Association	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Totals:	\$0	\$0	\$4,900	\$4,900	\$4,900	\$4,900	\$4,900	\$4,900	\$4,900
Year End Balance (2022 Budget - 2022 Expenses):									\$0

WARRANT ARTICLE #38									
HISTORICAL SOCIETY	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
430-165 Waterford Historical Society	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Totals:	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Year End Balance (2022 Budget - 2022 Expenses):									\$0

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #39									
WATERFORD LIBRARY	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
	\$2,000	\$0	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$18,000
430- 165 Waterford Library									
Totals:	\$2,000	\$0	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$18,000
Year End Balance (2022 Budget - 2022 Expenses): \$0									

WARRANT ARTICLE #40									
CHARITABLE DONATIONS	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
	(\$1,250)		\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	0
430-165 Androscoggin Home Care	\$0	\$0	\$0	\$200	\$200	\$0	\$200	\$200	\$200
430-165 Cancer Resource Center of Western Maine	\$0	\$0	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750
430-165 Community Concepts	\$0	\$0	\$500	\$500	\$500	\$500	\$500	\$500	\$500
430-165 Harrison Food Bank	\$0	\$0	\$550	\$425	\$265	\$550	\$425	\$265	\$265
430-165 Lake Region Senior Services, Inc (Healthcare Access)	\$0	\$0	\$500	\$500	\$500	\$500	\$500	\$500	\$500
430-165 Life Flight of Maine	\$0	\$0	\$0	\$500	\$500	\$0	\$500	\$500	\$500
430-165 Lovell Area Food Pantry	\$0	\$0	\$100	\$100	\$100	\$100	\$100	\$100	\$100
430-165 Maine Public / Radio / Television / Online	\$0	\$0	\$300	\$300	\$300	\$300	\$300	\$300	\$300
430-165 Safe Voices	\$0	\$0	\$500	\$500	\$500	\$500	\$500	\$500	\$500
430-165 Seniors Plus	\$0	\$0	\$450	\$500	\$500	\$450	\$500	\$500	\$500
430-165 Sexual Assault Protection	\$0	\$0	\$550	\$600	\$600	\$550	\$600	\$600	\$600
430-165 Sw eden Food Pantry	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
430-165 Tri-county Mental Health	\$0	\$0	\$0	\$0	\$0	\$650	\$0	\$0	\$0
430-165 Waterford 4-H	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0
430-165 Waterford Memorial Summer Reading Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
430-165 Waterford Memorial Tree Fund	(\$2,665)	\$0	\$0	\$0	\$2,665	\$0	\$0	\$2,665	\$0
430-165 Waterford Sno-Packers	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$500	\$500
430-165 Western Maine Vettrans	\$0	\$0	\$175	\$175	\$175	\$175	\$175	\$175	\$175
Totals:	(\$3,915)	\$0	\$7,625	\$8,550	\$11,305	\$8,525	\$8,550	\$11,305	\$7,390
Year End Balance (2022 Budget - 2022 Expenses): \$0									

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #41										
PUBLIC WORKS - HIGHWAYS AND BRIDGES		2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
450-060 Advertising		\$139	(\$139)	\$0	\$225	\$889	\$750	\$750	\$750	\$889
450-065 Asphalt & Hot Top		\$4,137	(\$1,687)	\$0	\$0	\$3,687	\$2,000	\$2,000	\$2,000	\$6,137
450-110 Culverts		\$347	(\$347)	\$0	\$661	\$347	\$2,000	\$2,000	\$1,000	\$1,347
450-132 Equipment Purchases		\$912	(\$912)	\$1,366	\$315	\$3,412	\$750	\$2,500	\$2,500	\$3,412
450-155 Fuel, Gas & Oil		\$1,343	(\$1,343)	\$8,214	\$9,765	\$11,343	\$12,000	\$10,000	\$10,000	\$11,343
450-170 Gravel		(\$4,220)	\$4,220	\$11,666	\$1,170	\$7,780	\$15,000	\$12,000	\$12,000	\$7,780
450-175 Heat, Light & Water		\$11,676	(\$11,676)	\$962	\$526	\$11,676	\$0	\$0	\$0	\$11,676
450-250 Janitorial and Maintenance		\$0	\$0	\$3,565	\$25	\$0	\$0	\$0	\$0	\$0
450-275 Medical		\$187	(\$187)	\$60	\$25	\$387	\$200	\$200	\$200	\$387
450-285 Mowing		\$0	\$0	\$0	\$0	\$0	\$7,500	\$7,500	\$0	\$0
450-310 Parts & Tires		(\$68,308)	\$68,308	\$82,654	\$30,674	\$6,692	\$50,000	\$75,000	\$75,000	\$6,692
450-312 Parts - MT2		\$50	(\$50)	\$0	\$0	\$50	\$0	\$0	\$0	\$50
450-313 Parts - HT3		\$9,049	(\$9,049)	\$0	\$5,990	\$9,049	\$0	\$0	\$0	\$9,049
450-314 Parts - E123		\$1,880	(\$1,880)	\$0	\$7,900	\$1,880	\$0	\$0	\$0	\$1,880
450-315 Parts - HT5		\$555	(\$555)	\$0	\$4,228	\$555	\$0	\$0	\$0	\$555
450-317 Parts - HT7		\$9,470	(\$9,470)	\$0	\$16,323	\$9,470	\$0	\$0	\$0	\$9,470
450-318 Parts - LT1		\$0	\$0	\$0	\$895	\$0	\$0	\$0	\$0	\$0
450-319 Parts - LT9		\$186	(\$186)	\$0	\$3,746	\$186	\$0	\$0	\$0	\$186
450-320 Postage		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
450-360 Rent - Equipment and Trucks		\$7,874	(\$7,874)	\$1,576	\$3,732	\$7,874	\$0	\$0	\$0	\$7,874
450-370 - Building Repairs		\$0	\$0	\$146	\$0	\$0	\$0	\$0	\$0	\$0
450-380 Repair - Other Equipment		\$0	\$0	\$0	\$173	\$0	\$0	\$0	\$0	\$0
450-383 Repair - Vehicles		\$0	\$0	\$10,432	\$0	\$0	\$0	\$7,500	\$0	\$0
450-400 Salary - Equipment Operators		\$40,146	(\$40,146)	\$34,048	\$36,300	\$40,146	\$0	\$0	\$0	\$40,146
450-401 Salary - Equipment Operator #1		\$62,400	(\$62,400)	\$42,585	\$37,065	\$62,400	\$26,000	\$0	\$0	\$62,400
450-402 Salary - Equipment Operator #2		\$54,802	(\$54,802)	\$48,229	\$54,955	\$54,802	\$0	\$0	\$0	\$54,802
450-403 Salary - Equipment Operator #3		\$47,809	(\$47,809)	\$42,430	\$45,083	\$47,809	\$0	\$0	\$0	\$47,809
450-405 Salary - Foreman		\$0	\$0	\$3,150	\$0	\$0	\$0	\$0	\$0	\$0
450-406 Salary - Equipment Operator #4		(\$47,133)	\$47,133	\$0	\$0	\$0	\$47,316	\$47,133	\$47,133	\$0
450-407 Salary - Equipment Operator #5		(\$44,990)	\$44,990	\$0	\$0	\$0	\$43,680	\$44,990	\$44,990	\$0
450-407 Salary - Equipment Operator #6		(\$37,440)	\$37,440	\$0	\$0	\$0	\$39,304	\$37,440	\$37,440	\$0
450-409 Salary - Equipment Operator #7		(\$52,000)	\$52,000	\$0	\$0	\$0	\$19,656	\$52,000	\$52,000	\$0
450-460 Street Signs		\$324	(\$324)	\$285	\$2,687	\$824	\$3,000	\$500	\$500	\$824
450-470 Subcontract & Hired Labor		\$13,769	(\$13,769)	\$2,520	\$6,875	\$15,269	\$1,500	\$1,500	\$1,500	\$15,269
450-475 Supplies (Non Office)		\$2,967	(\$2,967)	\$3,489	\$3,217	\$5,467	\$2,000	\$2,500	\$2,500	\$5,467
450-490 Telephone		\$176	(\$176)	\$560	\$747	\$776	\$250	\$600	\$600	\$776
450-505 Training		(\$100)	\$100	\$45	\$0	\$0	\$0	\$100	\$100	\$0
450-515 Travel and Mileage		(\$550)	\$550	\$521	\$458	\$0	\$100	\$550	\$550	\$0
Totals:		\$15,459	(\$13,009)	\$298,503	\$273,736	\$303,772	\$273,006	\$306,763	\$290,763	\$306,222
Year End Balance (2022 Budget - 2022 Expenses):										(\$13,009)

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #42									
PUBLIC WORKS - WINTER SUPPLEMENTAL	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
960-060 Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
960-065 Asphalt and Hot Top	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
960-120 Dues & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
960-155 Fuel, Gas & Oil	\$7,745	(\$7,745)	\$8,810	\$12,060	\$17,745	\$20,000	\$10,000	\$10,000	\$17,745
960-170 Gravel	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0
960-175 Heat, Light & Water (Utilities)	\$1,036	(\$1,036)	\$0	\$0	\$1,036	\$0	\$0	\$0	\$1,036
960-310 Parts & Tires (1-Ton Truck Engine)	\$5,542	(\$5,542)	\$0	\$0	\$5,542	\$0	\$0	\$0	\$5,542
960-401 Salary - Equipment Operator #3	\$0	\$0	\$9,047	\$8,138	\$0	\$0	\$0	\$0	\$0
960-402 Salary - Overtime	(\$699)	\$699	\$0	\$0	\$9,301	\$12,884	\$10,000	\$10,000	\$9,301
960-435 Sand and Salt (Now Just Salt)	\$13,000	(\$12,788)	\$44,115	\$40,400	\$52,788	\$40,000	\$40,000	\$40,000	\$53,000
960-435 Winter Sand	\$8,000	(\$7,590)	\$23,433	\$9,408	\$27,590	\$16,250	\$20,000	\$20,000	\$28,000
960-470 Subcontract & Hired Labor	\$9,000	(\$7,370)	\$19,595	\$67,775	\$60,370	\$8,000	\$53,000	\$53,000	\$62,000
960-475 Supplies	\$918	(\$918)	\$0	\$0	\$918	\$0	\$0	\$0	\$918
Totals:	\$44,543	(\$42,291)	\$105,000	\$137,781	\$175,291	\$99,134	\$133,000	\$133,000	\$177,543
Year End Balance (2022 Budget - 2022 Expenses): (\$42,291)									
WARRANT ARTICLE #43									
PUBLIC WORKS - RESIDENT SAND	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
960-435 Winter Sand - Resident	\$0	\$4,000	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000
Totals:	\$0	\$4,000	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000
Year End Balance (2022 Budget - 2022 Expenses): \$4,000									
WARRANT ARTICLE #44									
PUBLIC WORKS - WINTER SAFETY ACCOUNT	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
Designated Savings Account:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1. This is not a spending account. It is a savings account. 2. This account will be used if winter conditions are harsh enough to cause spending to exceed the budgeted amount. 3. Should any of this money be needed, money is to be raised during the next annual Town Meeting to replenish the balance taken. 4. This account was established to eliminate the need to raise more than needed in order to protect against a bad winter.									

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #45									
PUBLIC WORKS - CAPITAL ROAD IMPROVEMENTS	2023 Budget -	2022 Budget -	2020	2021	2022	2020	2021	2022	2023
	(2022 Budget)	2022 Spend	Expense	Expense	Expense	Budget	Budget	Request	Request
105-065 Asphalt & Hot Top	(\$256,048)	\$335,631	\$348,588	\$0	\$220,417	\$640,000	\$441,412	\$556,048	\$300,000
105-110 Culverts	\$0	(\$6,100)	\$0	\$9,360	\$6,100	\$0	\$0	\$0	\$0
105-360 Rent - Equipment and Trucks	\$0	\$0	\$0	\$12,486	\$0	\$0	\$0	\$0	\$0
105-170 Gravel and/or Sand	\$0	\$0	\$0	\$22,225	\$0	\$0	\$0	\$0	\$0
105-470 Subcontract & Hired Labor	\$0	(\$107,790)	\$0	\$46,295	\$107,790	\$0	\$0	\$0	\$0
Totals:	(\$256,048)	\$335,631	\$348,588	\$90,366	\$334,307	\$640,000	\$441,412	\$556,048	\$300,000
Year End Balance (2022 Budget - 2022 Expenses):									\$221,741

SUMMARY OF WARRANT ARTICLES #41 - #45									
SUMMARY	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
Highways and Bridges	\$15,459	(\$13,009)	\$298,503	\$273,736	\$303,772	\$273,006	\$306,763	\$290,763	\$306,222
Winter Supplemental	\$44,543	(\$42,291)	\$105,000	\$137,781	\$175,291	\$99,134	\$133,000	\$133,000	\$177,543
Winter Sand - Residents	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Capital Road Improvements	(\$256,048)	\$221,741	\$348,588	\$90,366	\$334,307	\$640,000	\$441,412	\$556,048	\$300,000
Totals:	(\$196,046)	\$166,441	\$756,090	\$505,883	\$817,370	\$1,016,140	\$885,175	\$983,811	\$787,765
Year End Balance (2022 Budget - 2022 Expenses):								\$166,441	

WARRANT ARTICLE #46										
EQUIPMENT ROTATION ACCOUNT		2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
450-132		(\$10,000)	\$2,100	\$0	\$216,453	\$127,900	\$85,000	\$90,000	\$130,000	\$120,000
Totals:		(\$10,000)	\$2,100	\$0	\$216,453	\$127,900	\$85,000	\$90,000	\$130,000	\$120,000
							Year End Balance (2022 Budget - 2022 Expenses):			
							\$2,100			
Note: Amount raised was transferred to the savings account but not spent.										

WARRANT ARTICLE #47									
INSURANCES - GENERAL	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
510-185 Bonds	(\$184)	\$184	\$675	\$675	\$491	\$752	\$675	\$675	\$491
510-190 Fire Liability	\$725	(\$725)	\$4,579	\$4,746	\$5,525	\$3,240	\$4,600	\$4,800	\$5,525
510-195 General Liability Insurance	\$1,045	(\$1,045)	\$5,452	\$5,563	\$6,645	\$4,845	\$5,500	\$5,600	\$6,645
510-205 Public Liability	\$940	(\$940)	\$2,121	\$2,121	\$3,090	\$2,438	\$2,150	\$2,150	\$3,090
510-210 Sports & Recreation Liability	\$0	\$0	\$495	\$495	\$495	\$674	\$495	\$495	\$495
510-215 Vehicle Liability	\$2,182	(\$2,182)	\$11,047	\$13,337	\$16,182	\$8,262	\$11,150	\$14,000	\$16,182
Totals:	\$4,708	(\$4,708)	\$24,369	\$26,937	\$32,428	\$20,211	\$24,570	\$27,720	\$32,428
Year End Balance (2022 Budget - 2022 Expenses):								(\$4,708)	

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #48							
INSURANCES - WORKERS COMPENSATION	2023 Budget - 2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request
510-220 Workers Compensation	\$4,674	\$10,316	\$11,003	\$12,451	\$17,000	\$12,500	\$17,174
Totals:	\$4,674	\$10,316	\$11,003	\$12,451	\$17,000	\$12,500	\$17,174
Year End Balance (2022 Budget - 2022 Expenses):							\$49

WARRANT ARTICLE #49							
UTILITIES AND MAINTENANCE - TOWN GARAGE	2023 Budget - 2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request
610-175 Heat, Light & Water (Utilities)	\$0	\$4,311	\$3,429	\$4,341	\$6,000	\$6,000	\$4,550
610-230 Internet Fees	\$0	\$539	\$539	\$450	\$540	\$540	\$540
610-250 Janitorial & Maintenance	\$0	\$1,203	\$1,507	\$221	\$50	\$50	\$1,500
610-370 Repairs Buildings	\$0	\$150	\$363	\$0	\$1,000	\$1,000	\$1,000
610-470 Subcontract & Hired Labor	\$0	\$158	\$0	\$0	\$0	\$0	\$0
610-475 Supplies	\$0	\$343	\$32	\$0	\$500	\$500	\$500
610-490 Telephone	\$0	\$604	\$600	\$690	\$575	\$575	\$575
Totals:	\$0	\$7,308	\$6,470	\$5,701	\$8,665	\$8,665	\$8,665
Year End Balance (2022 Budget - 2022 Expenses):							\$2,964

WARRANT ARTICLE #50							
UTILITIES AND MAINTENANCE - TOWN OFFICE	2023 Budget - 2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request
620-132 Equipment Purchases	\$0	\$0	\$0	\$1,606	\$0	\$1,500	\$1,500
620-175 Heat, Light & Water (Utility)	\$0	\$9,347	\$10,457	\$15,165	\$14,000	\$10,500	\$10,500
620-250 Janitorial & Maintenance	\$0	\$6,111	\$6,156	\$6,567	\$7,500	\$7,500	\$7,500
620-285 Mowing	\$0	\$750	\$762	\$871	\$1,000	\$1,000	\$1,000
620-370 Repairs - Buildings	\$0	\$0	\$354	\$1,886	\$3,500	\$3,500	\$3,500
620-380 Repairs - Other Equipment	\$0	\$1,756	\$12	\$64	\$0	\$2,000	\$2,000
620-445 Security & Monitoring Systems	\$0	\$210	\$210	\$0	\$0	\$250	\$250
620-470 Subcontract & Hired Labor	\$0	\$333	\$0	\$0	\$0	\$250	\$250
620-475 Supplies	\$0	\$820	\$377	\$668	\$300	\$500	\$500
620-490 Telephone	\$0	\$0	\$0	\$69	\$0	\$0	\$0
620-500 Town Commons	\$0	\$0	\$0	\$0	\$0	\$250	\$250
Totals:	\$0	\$19,327	\$18,327	\$26,896	\$26,300	\$27,250	\$27,250
Year End Balance (2022 Budget - 2022 Expenses):							\$354

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #51									
OFFICE EXPENSES	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
700-055 Accounting & Auditing	\$0	\$1,600	\$10,283	\$7,100	\$8,400	\$8,000	\$10,000	\$10,000	\$10,000
700-060 Advertising	\$0	\$323	\$256	\$458	\$77	\$400	\$400	\$400	\$400
700-072 Awards & Trophies	\$0	\$450	\$1,376	\$157	\$50	\$50	\$500	\$500	\$500
700-075 Bank Charges	\$0	(\$52)	\$145	\$0	\$77	\$0	\$25	\$25	\$25
700-088 Cash Short / (Over)	\$0	\$30	\$149	\$233	(\$5)	\$0	\$25	\$25	\$25
700-120 Dues & Subscriptions	\$0	(\$222)	\$3,011	\$3,204	\$3,622	\$2,700	\$3,400	\$3,400	\$3,400
700-125 Election Expenses	\$0	\$22	\$1,590	\$1,092	\$1,228	\$700	\$1,250	\$1,250	\$1,250
700-132 Equipment Purchases	\$0	\$934	\$2,635	\$3,333	\$1,566	\$1,000	\$2,500	\$2,500	\$2,500
700-230 Internet Fees	\$0	\$520	\$3,391	\$2,720	\$2,880	\$600	\$3,400	\$3,400	\$3,400
700-270 Meals (and Entertainment)	\$0	\$33	\$27	\$24	\$42	\$75	\$75	\$75	\$75
700-280 Moderator Fees	\$0	\$300	\$100	\$0	\$0	\$300	\$300	\$300	\$300
700-290 Office Supplies	\$0	(\$698)	\$2,690	\$2,982	\$3,448	\$850	\$2,750	\$2,750	\$2,750
700-295 Other Professional Fees	\$0	(\$367)	\$2,591	\$2,731	\$2,967	\$1,600	\$2,600	\$2,600	\$2,600
700-320 Postage	\$0	\$355	\$2,173	\$1,442	\$1,645	\$2,000	\$2,000	\$2,000	\$2,000
700-325 Printing & Copying	\$0	\$557	\$612	\$89	\$43	\$2,800	\$600	\$600	\$600
700-340 Real Estate Lien Costs	\$0	\$503	\$1,254	\$1,105	\$997	\$1,050	\$1,500	\$1,500	\$1,500
700-345 Recording Fees	\$0	\$239	\$1,262	\$1,440	\$1,011	\$950	\$1,250	\$1,250	\$1,250
700-375 Office Equipment	\$0	\$25	\$0	\$0	\$0	\$536	\$25	\$25	\$25
700-445 Security & Monitoring System	\$0	\$25	\$0	\$0	\$0	\$200	\$25	\$25	\$25
700-453 Softw are Support	\$0	(\$118)	\$10,833	\$11,449	\$12,118	\$12,000	\$12,000	\$12,000	\$12,000
700-470 Subcontract & Hired Labor	\$0	(\$900)	\$385	\$445	\$1,300	\$50	\$400	\$400	\$400
700-475 Supplies (Non Office)	\$0	(\$87)	\$0	\$0	\$87	\$0	\$0	\$0	\$0
700-490 Telephone	\$0	\$50	\$1,200	\$1,200	\$1,200	\$1,368	\$1,250	\$1,250	\$1,250
700-504 Town Recognitions	\$0	\$0	\$0	\$0	\$0	\$50	\$50	\$50	\$50
700-505 Training	\$0	\$250	\$995	\$45	\$0	\$250	\$250	\$250	\$250
700-515 Travel - Mileage	\$0	\$209	\$718	\$718	\$751	\$960	\$960	\$960	\$960
Totals:	\$0	\$4,030	\$47,675	\$41,965	\$43,505	\$38,489	\$47,535	\$47,535	\$47,535
Year End Balance (2022 Budget - 2022 Expenses):									
									\$4,030
WARRANT ARTICLE #52									
LEGAL	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
700-255 Legal Fees	\$4,330	(\$4,330)	\$1,582	\$9,530	\$6,830	\$8,250	\$1,582	\$2,500	\$6,830
Totals:	\$4,330	(\$4,330)	\$1,582	\$9,530	\$6,830	\$8,250	\$1,582	\$2,500	\$6,830
Year End Balance (2022 Budget - 2022 Expenses):									
									(\$4,330)

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE # 53									
OFFICE SALARIES	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
220-470 EMS Director	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000	\$1,000
700-395 Salary - Deputy Clerk	(\$1,187)	\$2,700	\$43,221	\$40,945	\$41,176	\$39,592	\$43,876	\$43,876	\$42,689
700-420 Salary - Secretarial	\$0	\$110	\$1,045	\$1,210	\$1,210	\$1,320	\$1,320	\$1,320	\$1,320
700-425 Salary - Selectmen	\$0	(\$0)	\$15,192	\$14,808	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
700-426 Salaries - Assistant to Selectmen / CEO	\$5,917	(\$2,676)	\$30,114	\$25,832	\$33,876	\$31,062	\$31,200	\$31,200	\$37,117
700-430 Salary - Town Clerk	\$4,006	\$3,538	\$48,307	\$45,641	\$45,501	\$46,897	\$49,040	\$49,040	\$53,046
Totals:	\$8,736	\$3,672	\$137,880	\$129,435	\$137,764	\$133,871	\$140,436	\$141,436	\$150,172
Year End Balance (2022 Budget - 2022 Expenses):									\$3,672

WARRANT ARTICLE #54									
PARKS	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
745-132 Equipment Purchases	\$1,056	(\$1,056)	\$0	\$0	\$1,806	\$750	\$750	\$750	\$1,806
745-175 Heat, Light & Water (Utilities)	\$243	(\$243)	\$498	\$485	\$618	\$375	\$375	\$375	\$618
745-250 Janitorial and Maintenance	\$143	(\$143)	\$36	\$56	\$368	\$225	\$225	\$225	\$368
745-285 Mowing	(\$1,229)	\$1,229	\$750	\$762	\$871	\$2,100	\$2,100	\$2,100	\$871
745-365 Rent - Sanitation Units	\$623	(\$623)	\$396	\$528	\$1,173	\$550	\$550	\$550	\$1,173
745-475 Supplies	\$52	(\$52)	\$0	\$0	\$52	\$0	\$0	\$0	\$52
Totals:	\$889	(\$889)	\$1,680	\$1,831	\$4,889	\$4,000	\$4,000	\$4,000	\$4,889
Year End Balance (2022 Budget - 2022 Expenses):									(\$889)

WARRANT ARTICLE #55									
PLANNING BOARD	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
750-060 Advertising	\$0	(\$32)	\$476	\$122	\$268	\$236	\$236	\$236	\$236
750-120 Dues & Subscriptions	\$0	\$3,450	\$3,676	\$3,673	\$0	\$3,450	\$3,450	\$3,450	\$3,450
750-132 Equipment Purchases	\$0	(\$278)	\$0	\$0	\$278	\$0	\$0	\$0	\$0
750-325 Printing & Copying	\$0	(\$120)	\$0	\$0	\$120	\$0	\$0	\$0	\$0
750-345 Recording Fees	\$0	(\$25)	\$0	\$0	\$25	\$0	\$0	\$0	\$0
750-420 Salary - Secretarial	\$0	\$0	\$550	\$550	\$0	\$0	\$0	\$0	\$0
750-465 Stipends & Honorariums	\$0	(\$250)	\$2,700	\$3,550	\$4,450	\$4,200	\$4,200	\$4,200	\$4,200
750-470 Subcontract & Hired Labor	\$0	\$165	\$0	\$250	\$495	\$660	\$660	\$660	\$660
750-505 Training	\$0	(\$160)	\$0	\$0	\$260	\$100	\$100	\$100	\$100
Totals:	\$0	\$2,910	\$7,402	\$8,184	\$5,896	\$8,646	\$8,646	\$8,646	\$8,646
Year End Balance (2022 Budget - 2022 Expenses):									\$2,750

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #56									
HAZARDOUS TREES	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
	\$0	\$1,000	\$1,580	\$0	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000
770-470 Subcontract & Hired Labor	\$0	\$1,000	\$1,580	\$0	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000
Totals:	\$0	\$1,000	\$1,580	\$0	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000
Year End Balance (2022 Budget - 2022 Expenses):									
\$1,000									
WARRANT ARTICLE #57									
SPORTS AND RECREATION	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
	\$0	\$0	\$786	\$534	\$0	\$0	\$0	\$0	\$0
850-060 Advertise	\$0	\$0	\$0	\$398	\$0	\$250	\$250	\$0	\$0
850-070 Athletic Equipment	\$0	\$0	\$322	\$378	\$0	\$100	\$100	\$0	\$0
850-072 Awards & Trophies	\$0	\$0	\$0	\$0	\$0	\$155	\$155	\$0	\$0
850-120 Dues and Subscription	\$0	\$0	\$143	\$0	\$124	\$400	\$400	\$0	\$0
850-132 Equipment Purchases	\$0	(\$124)	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
850-155 Fuel, Gas & Oil	\$0	\$0	\$1,440	\$0	\$0	\$5,255	\$5,255	\$0	\$0
850-160 Miscellaneous Sports	\$0	\$0	\$62	\$0	\$0	\$0	\$0	\$0	\$0
850-175 Heat, Light & Water (Utility)	\$0	\$0	\$571	\$247	\$0	\$200	\$200	\$0	\$0
850-250 Janitorial & Maintenance	\$0	\$0	\$0	\$275	\$0	\$550	\$550	\$0	\$0
850-253 League Fees	\$0	\$0	\$0	\$0	\$0	\$1,400	\$1,400	\$0	\$0
850-270 Meals (Snack Shack Food, Etc)	\$0	\$0	\$209	\$0	\$0	\$2,150	\$2,150	\$0	\$0
850-271 (Senior Luncheon)	\$0	\$0	\$0	\$0	\$0	\$150	\$150	\$0	\$0
850-290 Office Supplies	\$0	\$0	\$1,028	\$1,168	\$765	\$1,500	\$1,500	\$0	\$0
850-365 Rent - Sanitation Units	\$0	(\$765)	\$0	\$0	\$0	\$250	\$250	\$0	\$0
850-450 Signs	\$0	\$0	\$3,857	\$12,070	\$18,475	\$21,681	\$21,681	\$32,212	\$32,212
850-470 Subcontract & Hired Labor	\$0	\$13,737	\$118	\$0	\$0	\$200	\$200	\$0	\$0
850-475 Supplies	\$0	\$0	\$150	\$0	\$0	\$900	\$900	\$0	\$0
850-490 Telephone	\$0	\$0	\$0	\$0	\$0	\$250	\$250	\$0	\$0
850-505 Training	\$0	\$0	\$0	\$0	\$0	\$700	\$700	\$0	\$0
850-525 Travel - Transportation	\$0	\$0	\$210	\$0	\$0	\$12,000	\$12,000	\$0	\$0
850-526 Travel - Senior & Community	\$0	\$0	\$169	\$774	\$0	\$900	\$900	\$0	\$0
850-530 Uniforms	\$0	\$0	\$9,066	\$15,844	\$19,364	\$49,991	\$49,991	\$32,212	\$32,212
Totals:	\$0	\$12,848	\$9,066	\$15,844	\$19,364	\$49,991	\$49,991	\$32,212	\$32,212
Year End Balance (2022 Budget - 2022 Expenses):									
\$12,848									

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #58									
SAND LOT	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
800-060 Advertising	\$0	(\$9,354)	\$0	\$265	\$10,194	\$840	\$840	\$840	\$840
800-175 Heat, Light, Water	\$0	\$423	\$344	\$0	\$462	\$885	\$885	\$885	\$885
800-250 Janitorial & Maintenance	\$0	\$261	\$2,732	\$3,930	\$4,749	\$5,010	\$5,010	\$5,010	\$5,010
800-285 Mowing	\$0	(\$692)	\$3,547	\$3,607	\$4,182	\$3,490	\$3,490	\$3,490	\$3,490
800-450 Signs	\$0	(\$30)	\$420	\$0	\$30	\$0	\$0	\$0	\$0
800-470 Subcontract & Hired Labor	\$0	(\$4,355)	\$0	\$0	\$4,355	\$0	\$0	\$0	\$0
800-475 Supplies	\$0	\$200	\$0	\$0	\$0	\$200	\$200	\$200	\$200
Totals:	\$0	(\$4,193)	\$7,055	\$7,802	\$23,972	\$10,425	\$10,425	\$10,425	\$10,425
Year End Balance (2022 Budget - 2022 Expenses): (\$13,547)									

WARRANT ARTICLE #59									
Road Race	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
790-072 Awards & Trophies	\$0	\$1,165	\$3,190	\$6,934	\$3,835	\$5,000	\$5,000	\$5,000	\$5,000
790-165 Grants (Tony Waldeier Memorial Scholarship)	\$0	(\$150)	\$0	\$0	\$250	\$100	\$100	\$100	\$100
790-230 Internet Fees	\$0	(\$111)	\$213	\$213	\$211	\$100	\$100	\$100	\$100
790-270 Meals (Food)	\$0	\$21	\$0	\$0	\$79	\$100	\$100	\$100	\$100
790-320 Postage	\$0	\$28	\$22	\$15	\$72	\$100	\$100	\$100	\$100
790-325 Printing and Copying	\$0	(\$48)	\$0	\$46	\$48	\$0	\$0	\$0	\$0
790-365 Rent - Sanitation Units	\$0	(\$50)	\$0	\$260	\$300	\$250	\$250	\$250	\$250
790-450 Signs	\$0	\$320	\$0	\$0	\$180	\$500	\$500	\$500	\$500
790-470 Subcontract & Hired Labor	\$0	(\$191)	\$300	\$0	\$4,041	\$3,850	\$3,850	\$3,850	\$3,850
790-475 Supplies	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
Totals:	\$0	\$983	\$3,725	\$7,470	\$9,017	\$10,000	\$10,000	\$10,000	\$10,000
Year End Balance (2022 Budget - 2022 Expenses): \$983									

Note: This account shows all of the expense for the annual Road Race. The Road Race is a fund raiser for the Tony Waldeier Memorial Scholarship. All monies left over after expenses is given to Waterford students in the form scholarships. Because this money passes through the town's checking account our Auditor has requested that we report the expenses in our annual report. Per their request we have also added a warrant article as monies, by law, can not be allocated for expense unless voted on by the town's legislative body.

WARRANT ARTICLE #60									
STREET LIGHTS	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request
860-175 Heat, Light & Water (Utility)	\$0	\$2,196	\$5,370	\$5,592	\$4,804	\$7,000	\$7,000	\$7,000	\$7,000
Totals:	\$0	\$2,196	\$5,370	\$5,592	\$4,804	\$7,000	\$7,000	\$7,000	\$7,000
Year End Balance (2022 Budget - 2022 Expenses): \$2,196									

ARTICLE WORKSHEETS – CONTINUED

TRANSFER STATION	WARRANT ARTICLE #61									
	2023 Budget - 2022 Budget	2022 Budget - 2022 Spend	2020 Expense	2021 Expense	2022 Expense	2020 Budget	2021 Budget	2022 Request	2023 Request	
930-060 Advertising	\$0	(\$220)	\$0	\$0	\$245	\$300	\$25	\$25	\$25	
930-115 Disposal Fees (Hazardous Waste)	\$0	(\$4,355)	\$10,562	\$6,807	\$12,355	\$8,000	\$8,000	\$8,000	\$8,000	
930-132 Equipment Purchase	\$4,500	(\$3,541)	\$500	\$5,187	\$4,041	\$500	\$500	\$500	\$5,000	
930-155 Fuel, Gas & Oil	\$0	(\$710)	\$1,342	\$825	\$2,210	\$1,500	\$1,500	\$1,500	\$1,500	
930-175 Heat, Lights & Water (Utility)	\$0	\$161	\$289	\$183	\$339	\$500	\$500	\$500	\$500	
930-180 Hired Equipment	\$0	\$1,174	\$0	\$0	\$1,326	\$4,000	\$2,500	\$2,500	\$2,500	
930-250 Janitorial and Maintenance	\$0	\$200	\$350	\$107	\$300	\$100	\$500	\$500	\$500	
930-260 Licenses	\$0	\$1	\$467	\$479	\$499	\$450	\$500	\$500	\$500	
930-270 Meals & Entertainment	\$0	\$25	\$0	\$0	\$0	\$100	\$25	\$25	\$25	
930-275 Medical	\$0	\$25	\$0	\$0	\$0	\$0	\$25	\$25	\$25	
930-285 Mow ing	\$0	\$25	\$0	\$0	\$0	\$0	\$25	\$25	\$25	
930-290 Office Supplies	\$0	\$25	\$0	\$50	\$0	\$75	\$25	\$25	\$25	
930-295 Other Professional Fees	\$0	\$25	\$0	\$0	\$0	\$0	\$25	\$25	\$25	
930-310 Parts & Tires	\$0	(\$2,243)	\$1,170	\$3,981	\$3,493	\$500	\$1,250	\$1,250	\$1,250	
930-325 Printing & Copying	\$0	\$189	\$881	\$0	\$61	\$250	\$250	\$250	\$250	
930-365 Rent - Sanitation	\$0	\$2,200	\$2,040	\$1,876	\$0	\$2,200	\$2,200	\$2,200	\$2,200	
930-370 Repairs - Buildings	\$0	(\$697)	\$98	\$0	\$797	\$250	\$100	\$100	\$100	
930-380 Repairs - Other Equipment	\$0	\$1,420	\$2,560	\$95	\$1,580	\$250	\$3,000	\$3,000	\$3,000	
930-400 Salary - Equipment Operators	\$0	(\$111)	\$80	\$1,681	\$2,111	\$2,000	\$2,000	\$2,000	\$2,000	
930-405 Salary Foreman	\$0	\$500	\$0	\$0	\$0	\$500	\$500	\$500	\$500	
930-410 Salary - General Laborers	\$7,030	(\$3,841)	\$46,573	\$44,960	\$51,812	\$40,975	\$47,970	\$47,970	\$55,000	
930-450 Signs	\$0	\$50	\$50	\$0	\$0	\$0	\$50	\$50	\$50	
930-455 State Annual Report	\$0	\$200	\$0	\$0	\$0	\$200	\$200	\$200	\$200	
930-470 Subcontract & Hired Labor	\$0	(\$10,940)	\$158	\$7,625	\$11,190	\$250	\$250	\$250	\$250	
930-475 Supplies (Non Office)	\$0	\$320	\$591	\$904	\$430	\$750	\$750	\$750	\$750	
930-478 Taxes-Other	\$0	\$95	\$1,154	\$1,083	\$1,155	\$1,500	\$1,250	\$1,250	\$1,250	
930-490 Telephone	\$0	\$73	\$707	\$788	\$677	\$700	\$750	\$750	\$750	
930-495 Tipping Fees (Household Waste, Demo)	\$10,000	(\$9,651)	\$111,544	\$111,977	\$124,651	\$95,000	\$115,000	\$115,000	\$125,000	
930-496 Hauling (Waste, Demo, Metal Recyclables)	\$5,000	(\$344)	\$46,765	\$47,163	\$50,344	\$40,000	\$50,000	\$50,000	\$55,000	
930-497 Hauling of Recyclables (No Tipping Fees)	\$0	(\$300)	\$4,725	\$5,900	\$6,300	\$6,000	\$6,000	\$6,000	\$6,000	
930-498 Fuel Surcharge (Base Rate = \$1.60 per gallon)	\$10,000	(\$9,332)	\$4,043	\$6,186	\$14,332	\$5,000	\$5,000	\$5,000	\$15,000	
930-499 Tipping Fees (Dispose of Recyclables)	\$0	\$4,024	\$13,254	\$5,816	\$9,476	\$13,000	\$13,500	\$13,500	\$13,500	
930-505 Training	\$0	\$25	\$45	\$0	\$0	\$0	\$25	\$25	\$25	
930-515 Travel - Mileage	\$0	\$25	\$44	\$0	\$0	\$0	\$25	\$25	\$25	
930-530 Uniforms	\$0	\$25	\$0	\$0	\$0	\$0	\$25	\$25	\$25	
Totals:	\$36,530	(\$35,477)	\$249,993	\$253,674	\$299,722	\$224,850	\$264,245	\$264,245	\$300,775	
Year End Balance (2022 Budget - 2022 Expenses):									(\$35,477)	

ARTICLE WORKSHEETS – CONTINUED

WARRANT ARTICLE #62																						
SPEED ENFORCEMENT	2023 Budget - 2022 Budget		2022 Budget - 2022 Spend		2020 Expense		2021 Expense		2022 Expense		2020 Budget		2021 Budget		2022 Request		2023 Request					
XXX-XXX Police Protection		\$0		\$7,500		\$0		\$0		\$0		\$7,500		\$7,500		\$7,500		\$7,500				
Totals:		\$0		\$7,500		\$0		\$0		\$0		\$7,500		\$7,500		\$7,500		\$7,500				
														Year End Balance (2022 Budget - 2022 Expenses):					\$7,500			

WARRANT ARTICLE #63																		
Professional Valuation	2023 Budget - 2022 Budget		2022 Budget - 2022 Spend		2020 Expense		2021 Expense		2022 Expense		2020 Budget		2021 Budget		2022 Request		2023 Request	
XXX-XXX Police Protection		\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0
Totals:		\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0
Year End Balance (2022 Budget - 2022 Expenses):															\$0			

SELECTBOARD REPORT – FINANCIAL STATUS

Purpose:

The most important purpose of the Town Report is to showcase the good work being done in our community by a diversified and dedicated group of people who are willing to give of themselves in support of their passions. Many groups have provided letters detailing their good work.

The next most important purpose of the report is to provide a transparent and detailed accounting of how money is being allocated and spent.

The definitive statement on how the Town is doing is the Auditor's Reports which are posted on the town's website as they are completed and become available.

The purpose of this section of the report is to try and simplify the language of the accountants into a few key charts that the Selectmen believe provide a reasonable summary for how we are doing.

Background:

When we end a given calendar year most of the leftover monies from the prior year can be thought of as "surplus" funds. Surplus occurs when spending is below budgeted levels and/or revenues are higher than anticipated.

There is a table in this report that shows where the surpluses go (Disposition of CY2022 Surpluses and Overages). Our year end surpluses generally either end up in our checking account or in one of several dedicated savings accounts.

When the surplus is deposited into a dedicated savings account the funds are being saved, or reserved, for the purposes that the savings accounts have been setup for. For example, surplus funds for the Fire Department are deposited in their savings account so that the funds can be used to support the equipment needs of the department.

Unless precluded by law, the remaining surplus remains in our checking account as surplus, meaning that it is now divorced of its original intent. This allows the funds to be used, as the legislative body determines, to support initiatives other than what they were originally intended for. The key point here is that the legislative body determines how the funds are used. Per published literature on the Maine Municipal website, "It is worth noting that where town meeting is the budgetary authority, unappropriated surplus cannot be expended without voter approval. The Selectmen have no inherent authority to spend surplus unless expressly authorized to do so."

During the budgeting process the Selectboard may recommend that some of the surplus monies from the prior year be carried over to the new budget and used for the purpose they were originally intended. For example, this year we are Recommending that a budget be established for the Board of Appeals in the amount of \$1,000, with \$869 unused monies from last year rolled into this year's budget, and the remaining \$131 being raised from taxes. There

is table in the annual report (CY2023 Funding Sources) that shows where the monies being requested this year will come from (Taxes, Roll from Prior Year, Checking, Savings, other).

These reports are included so that it is transparent what we did with last year's money, and where the funding for this year's money is coming from.

There are also charts that show how much money is in the checking account at the beginning and end of each budget cycle. The level of money in our checking account is very important to us. Our budget cycle runs from January 1st to December 31st. However, we do not approve spending for that budget cycle until the town meeting in March, and we do not raise the approved money until the tax bills go out in the fall. To allow us to start spending money on January 1st the annual warrant includes an article asking for permission to spend 4/12ths of the prior year's budget until the town meeting. That article gives us permission to spend. There is another article that asks for permission to borrow money from various accounts to cover expenses until the tax monies come in. Without the approval of this article the town wouldn't have any money to spend because by law, Selectmen have no authority to spend any money without the permission of the legislative body.

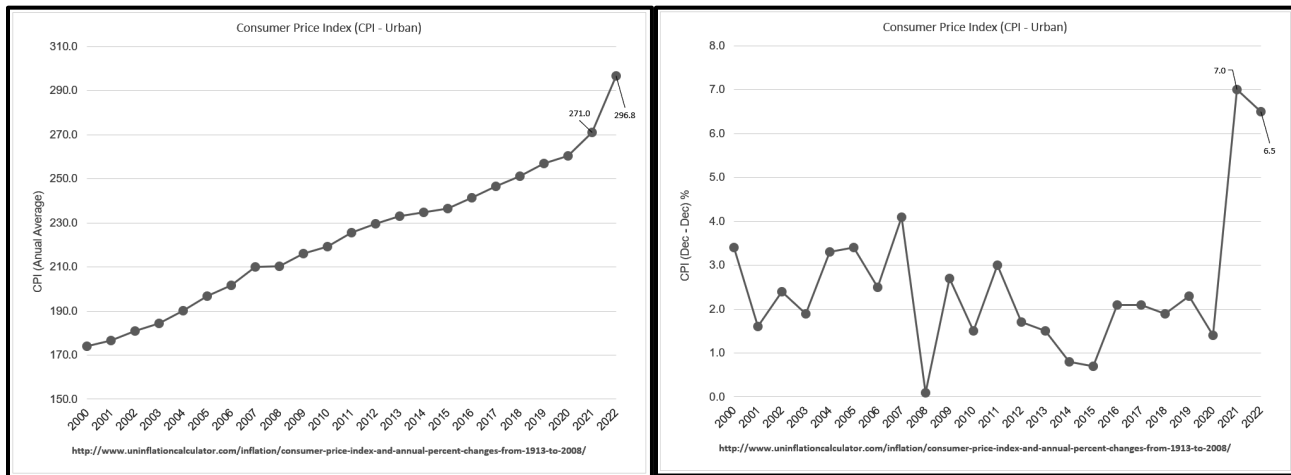
Finally, there are two additional articles that are very important. One asks for your permission to take surplus monies from one budgeted account (e.g. office expenses) and use it to cover overdrafts in other accounts (i.e. highways and bridges). This provides a bit of freedom within the annual budget to move monies around. It does not provide any freedom to spend more than the total budgeted amount voted on at the town meeting. Finally, there is another article that asks for your permission to temporarily borrow from certain reserve accounts just in-case the checking account has insufficient funds to carry us until fall.

How Are We Doing?

The following charts are meant to show how we are doing with regards to responsibly managing your money. The key charts show:

- Cost of Living – Inflationary Background
- Are we building wealth?
- Is our checking account growing in value?
- Does the checking account have enough money to allow us to pay our bills on-time?
- Are we controlling spending in order to minimize the tax burden? See Mill Rate History.

CONSUMER PRICE INDEX (CPI)



Why This Chart:

This chart is included to highlight changes at the national level regarding how the cost of living has changed over time. It is intended to provide a backdrop for any proposed changes in the budget and mill rate.

Observations:

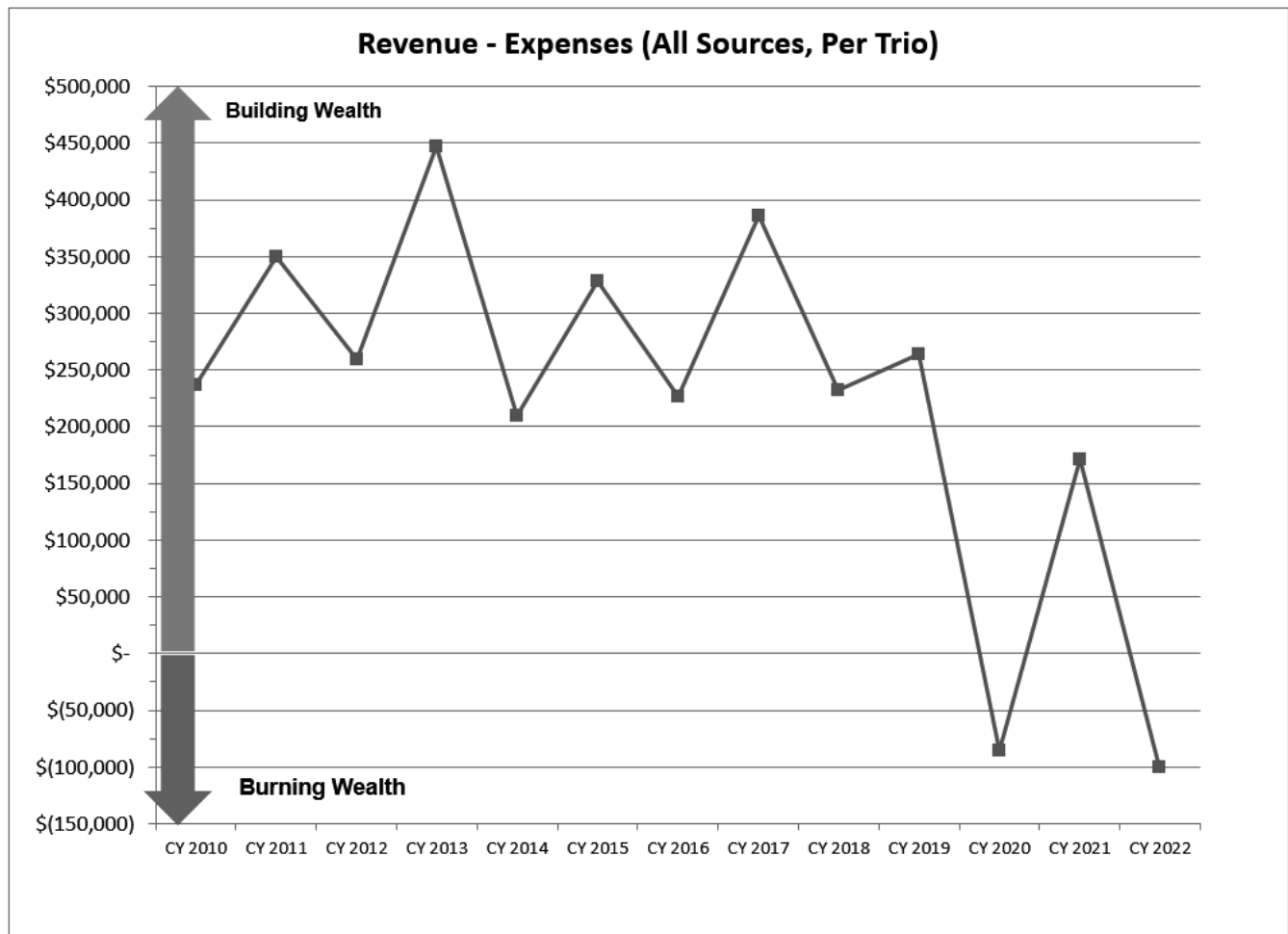
The CPI has changed significantly since the onset of the COVID-19 pandemic. The average rate between 2000 and 2020 was 2.1%. In 2021 it rose dramatically to 7.0%. In 2022 it increased by another 6.5%. Although there are many other indices we could track, the CPI is the one that most of us have had exposure to and so we have included it here.

If the budget is approved as submitted, it is predicted that the mill rate will increase from \$15.90 in 2022 to \$16.00, or an increase of 0.63%. This is in keeping with our recent history where the mill rate has increased on average \$0.10 per year.

Parts of the budget have gone up significantly with most of the increases being tied either directly or indirectly to cost of living increases. Examples include labor, insurances, fuel, and material costs such as sand, salt, gravel, paving, etc.

Fortunately, many sources of our revenue have increased over the past few years allowing us to absorb many of these costs. Please refer to the chart of 2022 Revenues – All Sources for specific examples.

ARE WE BUILDING OR BURNING WEALTH?



Why This Chart:

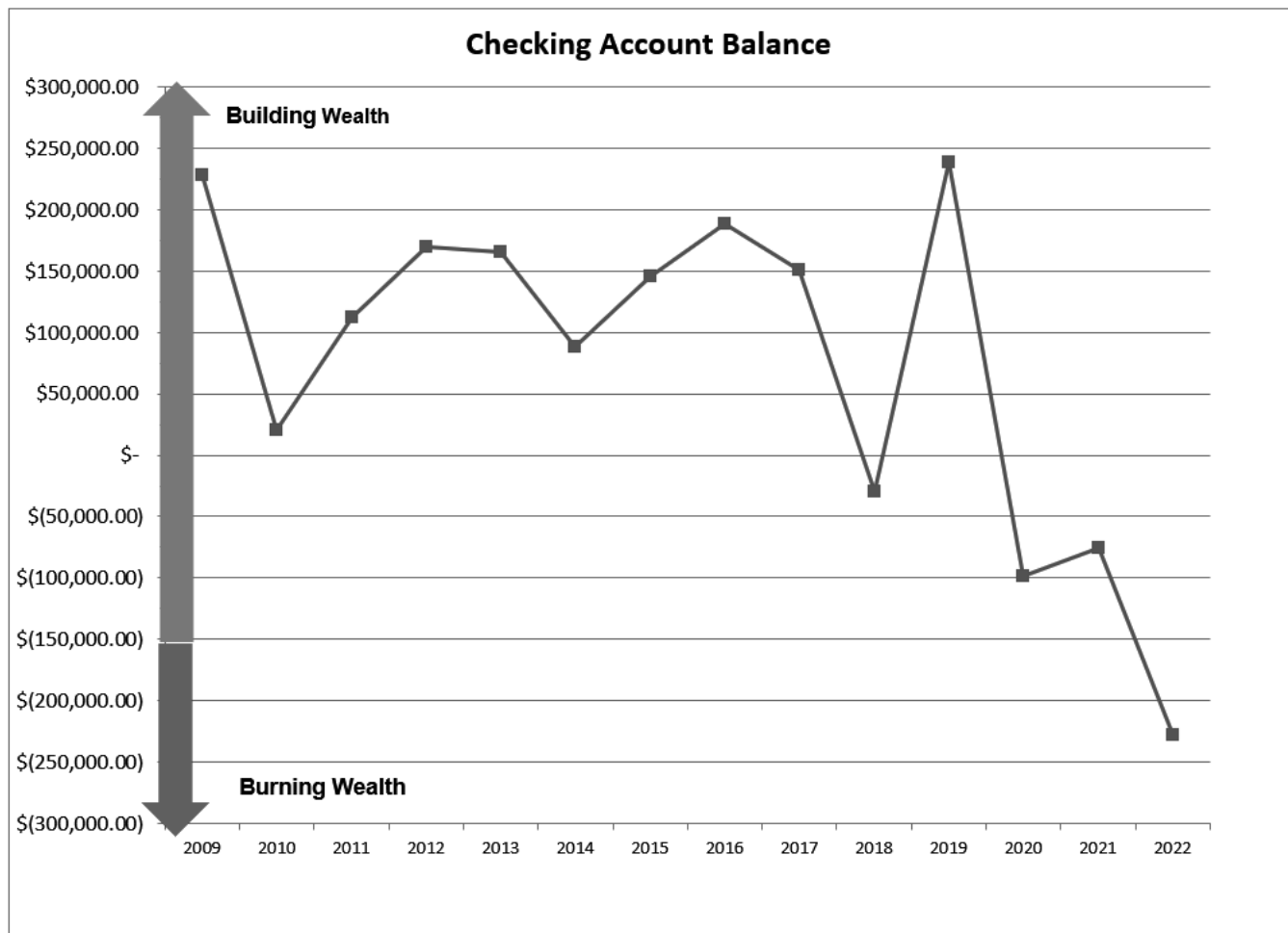
This chart shows the difference between revenues received and expenses paid. Positive numbers indicated we are building wealth. Negative numbers indicate we are burning wealth.

This chart can differ from our checking account chart as some of the wealth building has been in investment and savings accounts. For example, since 2017 the cumulative balance in our savings and investment accounts have increased from \$471,772 to \$1,356,624.

Observations:

Although the Town's financial situation is strong, this chart indicates that twice in the past three years we have spent more than we have taken in.

IS THE CHECKING ACCOUNT BALANCE GROWING?



Why This Chart:

This chart indicates if the town is operating in a fiscal mode that is adding funds to the town's checking account or if we are reducing the account balance.

Observations:

Clearly over the past two years we been pulling money from checking at a higher rate than in the past.

In 2022 we allocated the following from checking:

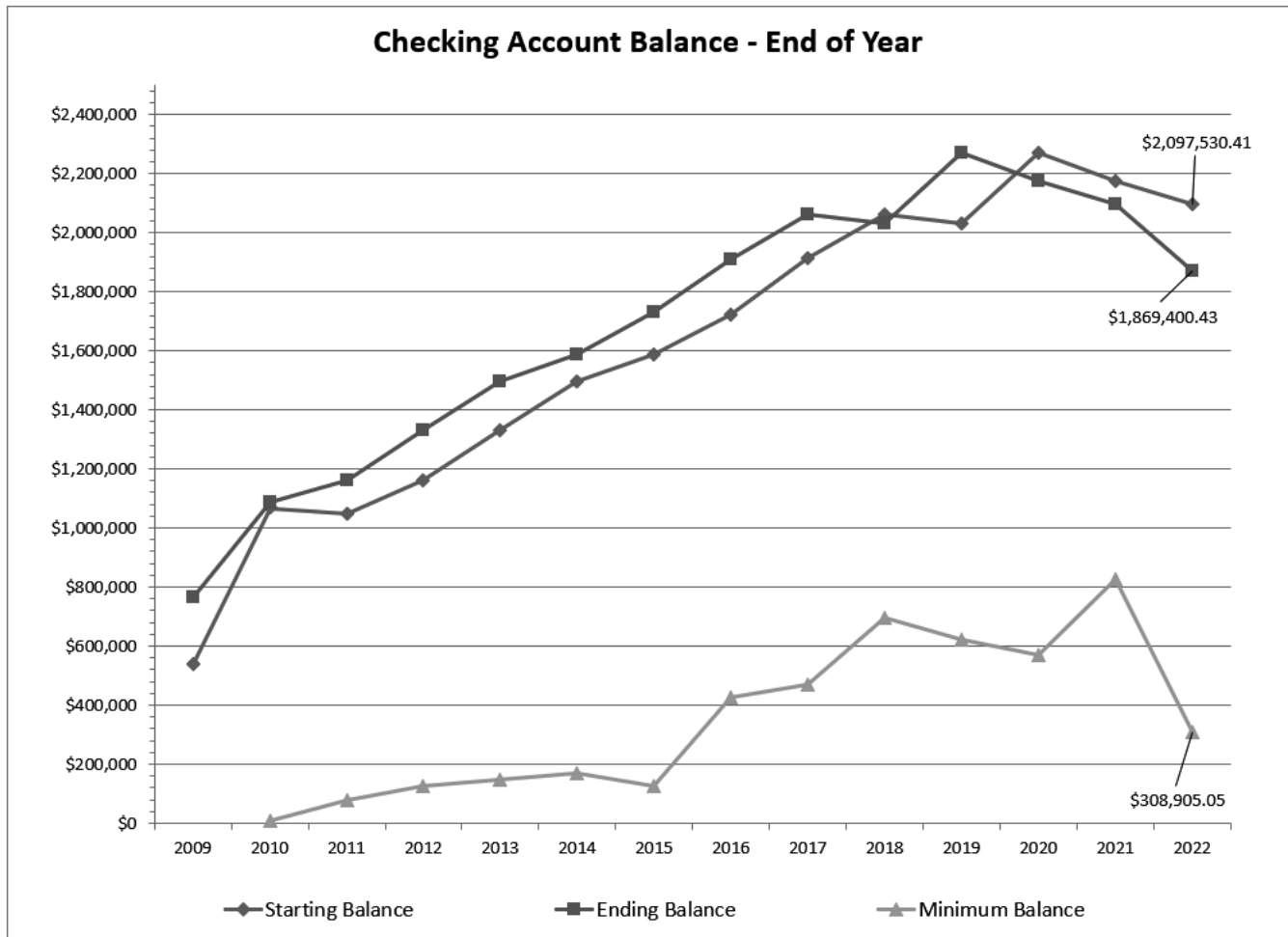
Article #44 (backhoe / loader): \$30,000; Total Cost = \$127,900

Article #68 (generator for Town Hall / Fire Station): \$40,250; Total Cost = \$80,500

Article #69 (Purdy Bridge): \$100,000; Total Cost ~ \$157,443

In 2023 we are proposing to take another \$200,000 from checking to cover the cost of a professional revaluation of the town. Other than the revaluation we have consciously decided to stop allocating from this account in as much as that is possible.

IS THE CHECKING ACCOUNT BALANCE SUFFICIENT?



Why This Chart:

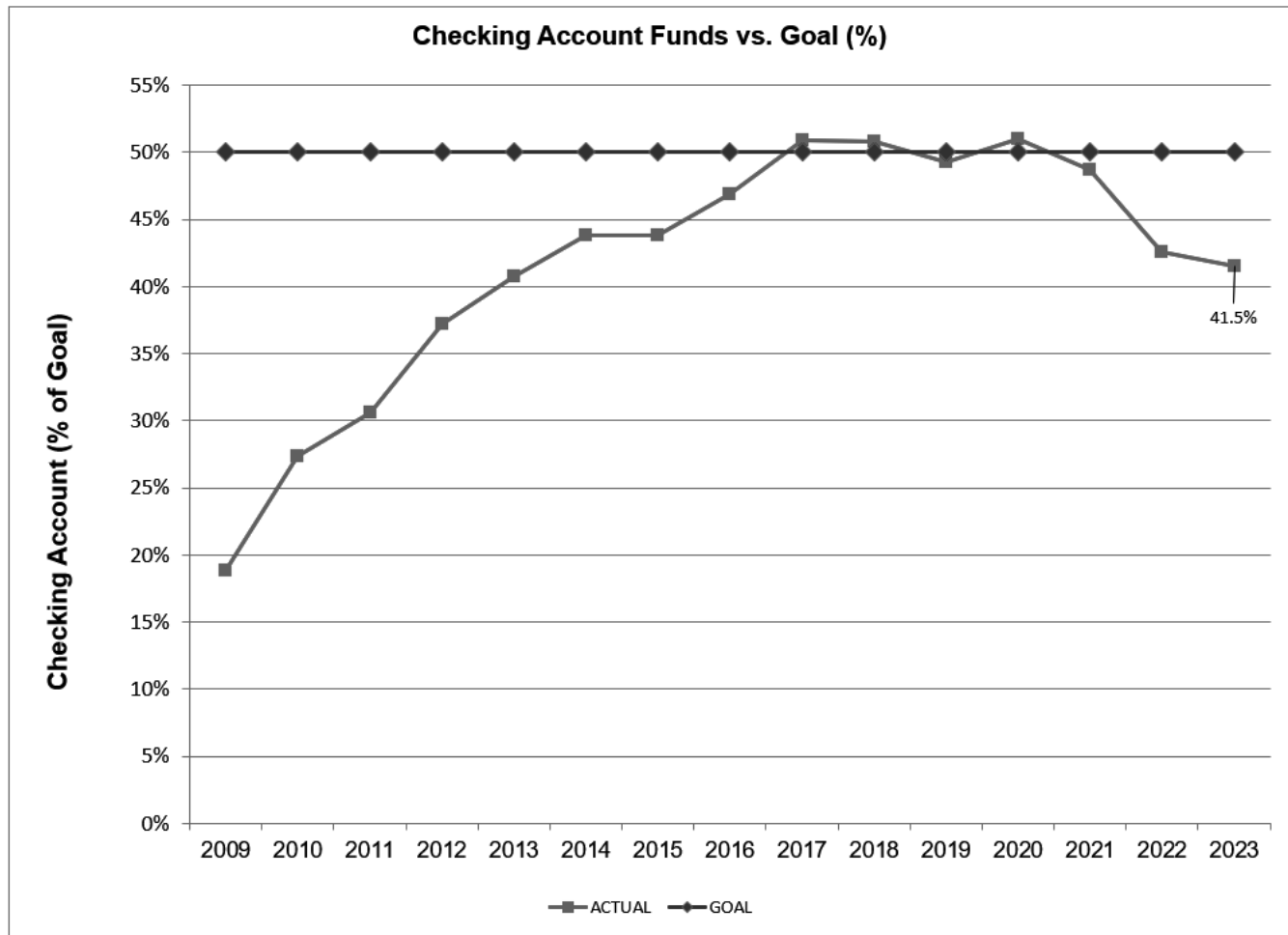
This chart has three lines that show us how our annual starting, ending, and minimum balances are changing over time.

We also monitor our minimum balance as we want to be sure it is high enough to cover municipal expenses until the new tax revenues arrive in September. A positive minimum balance means we have sufficient funds.

Observations:

For the past three years our end of year balance has been dropping. This is directly related to us tapping into the checking account to cover the previously mentioned expenses. We will likely need to be more conservative in our future allocations from this account until the balance reaches targeted values.

IS THE CHECKING ACCOUNT BALANCE SUFFICIENT?



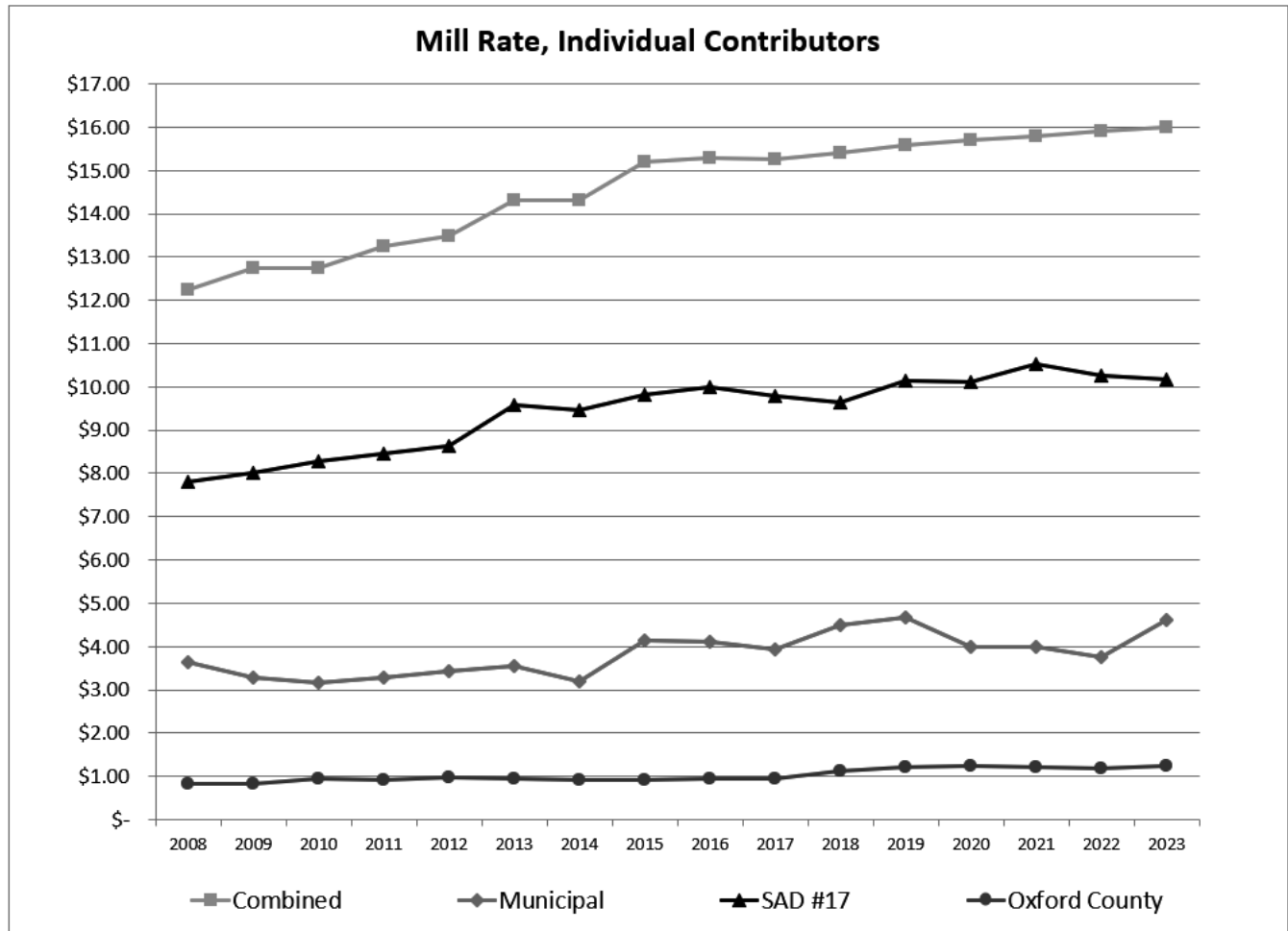
Why This Chart:

Our checking account is our most important “working” account. This is where we get the funds to pay our bills until the tax monies arrive in September. Nearly all this money is uncommitted surplus money. If the account level is too low, we know from experience that we will have trouble covering all our bills in a timely fashion. If it is excessively high, it may mean that there is an opportunity to make permanent withdrawals to help reduce the mill rate. Everyone should care about this account.

Observations:

This chart clearly shows that the checking account balance is not at targeted levels. As previously stated, we will need to curtail permanent withdrawals from the account until the balance is rebuilt to targeted levels.

MILL RATE



Why This Chart:

This chart shows the major areas impacting the mill rate.

Observations:

For 2023 the mill rate is expected to breakdown as follows:

Total = \$16.00, up 0.63%, or \$0.01 from 2022.

Municipal = \$4.59

Oxford County = \$1.25

SAD #17 = \$10.17

CY2022 MILL RATE – ACTUAL

Source: Maine Revenue Services - 2022 Municipal Tax Rate Standard Form			
Item	Description	2022 Actual	Explanation
	Land	115,121,756.00	
	Buildings	\$ 103,869,748	
	Exemptions (Applied to Building Values)	\$ 11,152,800	Homestead, Veterans
	Adjusted Building Value, After Exemptions	\$ 92,716,948	
1	Total Valuation of Real Estate	\$ 207,838,704	Land + Buildings + Personal Property
2	Taxable Valuation of Personal Property	1,327,783	
3	Total Taxable Value of Real Estate and Personal Property	\$ 209,166,487	(Line 1 plus Line 2)
4a	Total Exempt Value for All Homestead Exemptions Granted	\$ 10,835,223	
4b	Homestead Exemption Reimbursement Value	\$ 7,909,713	Line 4a multiplied by 0.73
5a	Total Exempt Value of all BETE Qualified Property	\$ 527,123	
5b	BETE Reimbursement Value	\$ 263,562	Line 5a multiplied by 0.5
6	Total Valuation Base	\$ 217,339,761	Line 3 plus 4b plus 5b
ASSESSMENTS			
7	County Tax	\$ 263,912	.
8	Municipal Appropriation	\$ 2,315,508	
9	TIF Financing Plan Amount	\$ -	
10a	MSAD Appropriation (January thru June)	\$ 1,123,970	
10b	MSAD Appropriation (July thru December)	\$ 1,106,791	
11	Total Assessments = (7 + 8 + 9 + 10a + 10b + d + e)	\$ 4,810,181	
ALLOWABLE DEDUCTIONS			
12	State Municipal Revenue Sharing	\$ 159,521	2021 Actual, Required by Law
13a	Animal Control	\$ 918	2021 Actual, Required by Law
13a	Roads - Prior Year's Actual	\$ 61,100	2021 URIP
13b	Roads - Prior Year's Vehicle Registrations	\$ 238,900	
	Transfer Station - Oxford County for Albany Township	\$ 60,776	Estimated at Time Of Tax Commitment
	Transfer Station - Town of Stoneham	\$ 31,709	Estimated at Time Of Tax Commitment
13c	Current Year's Revenue (Generic)	\$ 241,379	(See "Revenue To Offset Taxes")
13d	Total Offset from Revenue (12+13a+13b + 13c)	\$ 794,303	
13e	Rolled from Prior Year's Surplus (Article Specific)	\$ 155,989	See CY22 Funding - Actual
13f	Taken from Checking	\$ 140,250	See CY22 Funding - Actual
13g	Taken from Savings	\$ 406,848	See CY22 Funding - Actual
13h	Rolled from Prior Year's Surplus (SAD #17)	\$ -	Required by State law
13i	Taken from Surplus (Offset Taxes)	\$ -	
13j	Total Roll from Prior Year's Surplus (13e + 13f + 13g + 13h + 13i)	\$ 703,087	
14	Total Deductions To Offset Taxes (13c + 13h))	\$ 1,497,390	
15	Net Amount To Be Raised From Local Property Taxes (11 - 14)	\$ 3,312,791	
PERMISSIBLE TAX RATE per STATE LAW			
19	Tax For Commitment	\$ 209,166,487 x \$ 15.90 = \$	3,325,747
ACTUAL TAX RATE AS SET BY BOARD OF SELECTMEN			
21	Homestead Reimbursement	\$ 7,909,713 x \$ 0.01590 = \$	125,764
22	BETE Reimbursement	\$ 263,562 x \$ 0.01590 = \$	4,191
23	Overlay	\$ 3,455,702 - \$ 3,312,791 = \$	142,911
MILL RATE BREAKDOWN			
A	Amount To Be Raised for Municipal Spending	\$ 2,315,508	Line 8
B	Overlay	\$ 142,911	Line 23
C	Amount of Offset Municipal Spending	\$ 1,497,390	Line 14
D	Municipal Appropriation - Deductions	\$ 961,029	Line A + B - C
E	Municipal Mill Rate	\$ 4.42	(Line D / Line 6) * 1000
F	MSAD #17 Mill Rate, Predicted	\$ 10.26	((Line 10a + Line 10b) / Line 6) * 1000
G	County Mill Rate, Predicted	\$ 1.21	((Line 7 / Line 6) * 1000)
H	Total Mill Rate (Town, County, MSAD #17)	\$ 15.90	Line E + Line F + Line G

CY2023 MILL RATE – PREDICTED

Source: Maine Revenue Services - 2022 Municipal Tax Rate Standard Form				
Item	Description	2023 Predicted	Explanation	
	Land	115,121,756.00		
	Buildings	\$ 103,869,748		
	Exemptions (Applied to Building Values)	\$ 11,152,800		Homestead, Veterans
	Adjusted Building Value, After Exemptions	\$ 92,716,948		
1	Total Valuation of Real Estate	\$ 207,838,704		Land + Buildings + Personal Property
2	Taxable Valuation of Personal Property	1,327,783		
3	Total Taxable Value of Real Estate and Personal Property	\$ 209,166,487		(Line 1 plus Line 2)
4a	Total Exempt Value for All Homestead Exemptions Granted	\$ 10,835,223		
4b	Homestead Exemption Reimbursement Value	\$ 7,909,713		Line 4a multiplied by 0.73
5a	Total Exempt Value of all BETE Qualified Property	\$ 527,123		
5b	BETE Reimbursement Value	\$ 263,562		Line 5a multiplied by 0.5
6	Total Valuation Base	\$ 217,339,761		Line 3 plus 4b plus 5b
ASSESSMENTS				
7	County Tax	\$ 271,088		
8	Municipal Appropriation	\$ 2,221,247		
9	TIF Financing Plan Amount	\$ -		
10a	MSAD Appropriation (January thru June)	\$ 1,106,791		
10b	MSAD Appropriation (July thru December)	\$ 1,106,791		
11	Total Assessments = (7 + 8 + 9 + 10a + 10b + d + e)	\$ 4,705,917		
ALLOWABLE DEDUCTIONS				
12	State Municipal Revenue Sharing	\$ 205,485		2022 Actual, Required by Law
13a	Animal Control	\$ 1,026		2022 Actual, Required by Law
13a	Roads - Prior Year's Actual	\$ 60,674		2022 URIP
13b	Roads - Prior Year's Vehicle Registrations	\$ 239,326		
	Transfer Station - Oxford County for Albany Township	\$ 69,178		Estimated at Time Of Tax Commitment
	Transfer Station - Town of Stoneham	\$ 36,093		Estimated at Time Of Tax Commitment
13c	Current Year's Revenue (Generic)	\$ 346,650		(See "Revenue To Offset Taxes")
13d	Total Offset from Revenue (12+13a+13b + 13c)	\$ 958,432		
13e	Rolled from Prior Year's Surplus (Article Specific)	\$ 61,304		See CY22 Funding - Actual
13f	Taken from Checking	\$ 200,000		Proposed
13g	Taken from Savings	\$ 12,000		Proposed
13h	Rolled from Prior Year's Surplus (SAD #17)	\$ -		Required by State law
13i	Taken from Surplus Savings Account (Offset Taxes)	\$ -		
13j	Total Roll from Prior Year's Surplus (13e + 13f + 13g + 13h + 13i)	\$ 273,304		
14	Total Deductions To Offset Taxes (13c + 13h))	\$ 1,231,736		
15	Net Amount To Be Raised From Local Property Taxes (11 - 14)	\$ 3,474,182		
PERMISSIBLE TAX RATE per STATE LAW				
16	Maximum Allowable Tax	\$ 3,474,182	x 1.05 = \$	3,647,891
17	Minimum Tax Rate	\$ 3,474,182	/ \$ 217,339,761 = \$	0.01599
18	Maximum Tax Rate	\$ 3,647,891	/ \$ 217,339,761 = \$	0.01678
19	Tax For Commitment	\$ 209,166,487	x \$ 16.00 = \$	3,346,664
20	Maximum Allowable Overlay	\$ 3,474,182	x 0.05 = \$	173,709
ACTUAL TAX RATE AS SET BY BOARD OF SELECTMEN				
21	Homestead Reimbursement	\$ 7,909,713	x \$ 0.01600 = \$	126,555
22	BETE Reimbursement	\$ 263,562	x \$ 0.01600 = \$	4,217
23	Overlay	\$ 3,477,436	- \$ 3,474,182 = \$	3,254
MILL RATE BREAKDOWN				
A	Amount To Be Raised for Municipal Spending	\$ 2,221,247		Line 8
B	Overlay	\$ 3,254		Line 23
C	Amount of Offset Municipal Spending	\$ 1,231,736		Line 14
D	Municipal Appropriation - Deductions	\$ 992,766		Line A + B - C
E	Municipal Mill Rate	\$ 4.57		(Line D / Line 6) * 1000
F	MSAD #17 Mill Rate, Predicted	\$ 10.18		((Line 10a + Line 10b) / Line 6) * 1000
G	County Mill Rate, Predicted	\$ 1.25		((Line 7 / Line 6) * 1000)
H	Total Mill Rate (Town, County, MSAD #17)	\$ 16.00		Line E + Line F + Line G

REVENUE TO OFFSET TAXES

PROJECTED REVENUE - USED TO OFFSET TAXES						
Account	Description	2020 - Actual	2021 - Actual	2022- Actual	2023 - Generic	2023 - Article Specific
100	Animal Control	\$1,053	\$918	\$1,026	\$0	\$1,026
120	Auto Excise	\$339,761	\$392,789	\$391,991	\$150,000	\$239,326
150	Boat Excise	\$2,194	\$2,504	\$2,931	\$2,400	\$0
300	General Assistance	\$0	\$1,456	\$0	\$0	\$0
400	Interest - Personal Property	\$0	\$0	\$0	\$0	\$0
403	Interest Other	\$4,526	\$4,037	\$3,127	\$3,000	\$0
405	Interest - Real Estate	\$5,551	\$6,358	\$4,512	\$4,500	\$0
409	Interest - Tax Liens	\$3,563	\$2,995	\$2,114	\$2,000	\$0
495	Fees - Births	\$184	\$245	\$327	\$250	\$0
500	Fees - Deaths	\$452	\$294	\$669	\$500	\$0
505	Fees - Marriage	\$545	\$1,488	\$1,362	\$1,200	\$0
510	Fees - Office Reimbursement	\$4,210	\$3,671	\$2,859	\$2,000	\$0
515	Fees - Other	\$100	\$84,381	\$132,739	\$0	\$0
520	Fees - Town Agent Fees	\$7,471	\$8,318	\$7,501	\$7,500	\$0
550	Fees - Planning Board	\$524	\$1,400	\$705	\$750	\$0
560	Fees - Building Permits	\$2,629	\$5,204	\$3,841	\$3,750	\$0
565	Permit Fees - Burial	\$0	\$0	\$0	\$0	\$0
595	State Grants - Roads (URIP)	\$57,012	\$61,100	\$60,764	\$0	\$60,674
615	Fees - Snack Shack	\$0	\$0	\$0	\$0	\$0
650	Fees - Sports and Recreation	\$4,807	\$4,968	\$2,394	\$2,000	\$0
651	Road Race Income	\$3,725	\$7,470	\$9,017	\$1,000	\$0
660	State Grants - Homestead	\$117,352	\$128,155	\$134,874	\$130,000	\$0
665	State Grant - Tree growth	\$30,552	\$38,095	\$39,473	\$35,000	\$0
668	State Grant - Veterans	\$1,681	\$892	\$871	\$800	\$0
695	Transfer station - Albany	\$58,886	\$62,005	\$63,251	\$0	\$69,178
705	Transfer station - Stoneham	\$23,873	\$29,242	\$34,324	\$0	\$36,093
707	Transfer station - Vouchers	\$0	\$0	\$10,855	\$0	\$0
709	Transfer station - Waste	\$0	\$0	\$4,248	\$0	\$0
Actual Revenue:		\$670,651	\$762,148	\$767,931	\$752,947	
Amount Used To Offset Taxes:					\$346,650	\$406,297

REVENUE – ALL SOURCES

REVENUE REPORT / ALL SOURCES						
			TRIO ERA			
Account		Description	CY 2019	CY 2020	CY 2021	CY 2022
01	100	Animal Control	\$ 1,060	\$ 1,053	\$ 918.00	\$ 1,026.00
01	120	Auto Excise	\$ 337,310	\$ 339,761	\$ 392,788.59	\$ 391,990.74
01	130	BETE Reimbursement	\$ 2,199	\$ 1,278	\$ 2,504.00	\$ 4,201.00
01	150	Boat Excise	\$ 2,621	\$ 2,194	\$ 2,932.00	\$ 2,930.80
01	201	Cemetery Fee - Elm Vale	\$ -	\$ -	\$ -	\$ -
01	202	Cemetery Fee - Pulpit Rock	\$ -	\$ -	\$ -	\$ -
01	203	Cemetery Fee - Woodlawn	\$ -	\$ -	\$ -	\$ -
01	230	Dividends	\$ -	\$ -	\$ -	\$ -
01	233	Dog Licenses	\$ -	\$ -	\$ -	\$ -
01	234	Donations - Elm Vale Cemetery	\$ -	\$ -	\$ -	\$ -
01	235	Fire Department Donations	\$ 2,100	\$ -	\$ -	\$ -
01	236	Donations - Parks	\$ -	\$ -	\$ -	\$ -
01	245	Federal Grants	\$ -	\$ -	\$ -	\$ -
01	250	FEMA	\$ -	\$ -	\$ -	\$ -
01	265	Fines	\$ -		\$ -	\$ -
01	270	Fire Fees	\$ 40	\$ -	\$ -	\$ -
01	275	Fire Department Reimbursement	\$ -	\$ -	\$ -	\$ -
01	280	Forestry Income	\$ -	\$ -	\$ -	\$ -
01	300	General Assistance	\$ 2,017	\$ -	\$ 1,456.00	\$ -
01	400	Interest - Personal Property	\$ -	\$ -	\$ -	\$ -
01	403	Interest Other	\$ 3,439	\$ 4,526	\$ 4,037.21	\$ 3,127.11
01	405	Interest - Real Estate	\$ 4,479	\$ 5,551	\$ 6,358.33	\$ 4,512.23
01	407	Interest - Savings	\$ 25,091	\$ 8,787	\$ 2,720.25	\$ 4,320.09
01	409	Interest - Tax Liens	\$ 2,644	\$ 3,563	\$ 2,995.16	\$ 2,114.04
01	410	Intra-town Income Charges	\$ 2,450	\$ -	\$ -	\$ -
01	411	Keoka Boat Ramp	\$ -	\$ -	\$ 3,600.00	\$ -
01	441	McWain Pond Assoc. Share	\$ -	\$ -	\$ -	\$ -
01	451	Milfoil Fees - Keoka	\$ -	\$ -	\$ -	\$ -
01	480	Ordinances	\$ -	\$ 382	\$ 148.00	\$ -
01	495	Fees - Births	\$ 327	\$ 184	\$ 245.20	\$ 327.00
01	500	Fees - Deaths	\$ 282	\$ 452	\$ 294.20	\$ 669.00
01	505	Fees - Marriage	\$ 583	\$ 545	\$ 1,487.60	\$ 1,362.40
01	510	Fees - Office Reimbursement	\$ 5,298	\$ 4,210	\$ 3,671.04	\$ 2,858.53
01	515	Fees - Other	\$ 327	\$ 100	\$ 84,380.56	\$ 132,739.26
01	520	Fees - Town Agent Fees	\$ 7,737	\$ 7,471	\$ 8,318.25	\$ 7,500.50
01	524	Fees - Town Dog Fees	\$ 575	\$ 428	\$ 350.00	\$ 950.00
01	550	Fees - Planning Board	\$ 663	\$ 524	\$ 1,400.00	\$ 705.00

REVENUE - ALL SOURCE (CONTINUED)

REVENUE REPORT / ALL SOURCES						
			TRIO ERA			
Account		Description	CY 2019	CY 2020	CY 2021	CY 2022
01	560	Fees - Building Permits	\$ 3,388	\$ 2,629	\$ 5,204.00	\$ 3,840.75
01	565	Permit Fees - Burial	\$ -	\$ -	\$ -	\$ -
01	570	Permits - Plumbing	\$ -	\$ -	\$ -	\$ -
01	580	Permits - Weapons	\$ -	\$ -	\$ -	\$ -
01	585	Personal Property Tax Commitment	\$ 14,560	\$ 14,689	\$ 14,037.18	\$ 21,111.74
01	587	Personal Property Tax Supplemental			\$ 2,523.42	\$ -
01	590	Real Estate Tax Commitment	\$ 3,137,119	\$ 3,177,655	\$ 3,223,708.04	\$ 3,304,636.11
01	592	Real Estate Tax Supplement	\$ 30,143	\$ 4,531	\$ 31,569.40	\$ 823.37
01	595	State Grants - Roads (URIP)	\$ 61,016	\$ 57,012	\$ 61,100.00	\$ 60,764.00
01	598	Sand Lot Income	\$ 1,500	\$ -	\$ 250.00	\$ -
01	600	Sale of Town Assets	\$ 6,687	\$ -	\$ 11,570.03	\$ 57,959.00
01	615	Fees - Snack Shack	\$ -	\$ -	\$ -	\$ -
01	625	Snowmobile Income	\$ 17,522	\$ 12,232	\$ 31,761.09	\$ 30,027.92
01	650	Fees - Sports and Recreation	\$ 22,192	\$ 4,807	\$ 4,968.30	\$ 2,393.80
01	651	Road Race Income	\$ 11,054	\$ 3,725	\$ 7,470.00	\$ 9,017.35
01	655	State Grants - Fire Department		\$ -	\$ -	\$ -
01	660	State Grants - Homestead	\$ 88,247	\$ 117,352	\$ 128,155.00	\$ 134,874.00
01	665	State Grant - Tree growth	\$ 29,862	\$ 30,552	\$ 38,094.52	\$ 39,472.73
01	668	State Grant - Veterans	\$ 2,077	\$ 1,681	\$ 892.00	\$ 871.00
01	670	State Grant - Revenue Sharing	\$ 72,539	\$ 106,922	\$ 159,521.10	\$ 205,484.73
01	695	Transfer station - Oxford	\$ 66,374	\$ 58,886	\$ 62,004.64	\$ 63,250.54
01	705	Transfer station - Stoneham	\$ 31,470	\$ 23,873	\$ 29,241.80	\$ 34,323.95
01	707	Transfer station - Vouchers	\$ -	\$ -	\$ -	\$ -
01	709	Transfer station - Waste	\$ 400	\$ -	\$ -	\$ -
01	710	Tree Growth Penalty	\$ -	\$ -	\$ -	\$ -
01	760	Veterans Exemption Reimbursement		\$ -	\$ -	\$ -
01	890	Other Tax Refund	\$ -	\$ (169)	\$ (238.68)	\$ (60.21)
01	999	Transfer Station - 2005 Audit Fees	\$ -	\$ -	\$ -	\$ -
30	407	Transfer Station - Interest on Savings	\$ -	\$ 322	\$ -	\$ 131.50
30	705	Transfer Station - Vouchers	\$ -	\$ 9,767	\$ -	\$ 10,855.30
30	709	Transfer Station - Waste Material	\$ -	\$ 5,395	\$ -	\$ 4,247.67
31	407	Equipment Rotation - Interest on Savings	\$ -	\$ 170	\$ -	\$ 0.21
32	235	Fire Department - Donations	\$ -	\$ 1,574	\$ -	\$ 1,200.00
32	275	Fire Department - Income	\$ -	\$ 993	\$ -	\$ 21,680.00
32	407	Fire Department - Interest on Savings	\$ -	\$ 1,008	\$ -	\$ 890.48
33	407	Garage Improvement - Interest on Savings	\$ -	\$ 32	\$ -	\$ 21.96
34	407	Sandlot - Interest on Savings	\$ -	\$ 15	\$ -	\$ 32.14

REVENUE - ALL SOURCE (CONTINUED)

REVENUE REPORT / ALL SOURCES						
			TRIO ERA			
Account		Description	CY 2019	CY 2020	CY 2021	CY 2022
34	598	Sandlot - Income	\$ -	\$ 4,000	\$ -	\$ -
35	407	Legal - Interest on Savings	\$ -	\$ 43	\$ -	\$ 41.39
40	200	Bisbee - Sale of Plots	\$ -	\$ -	\$ -	\$ 3,060.00
40	407	Bisbee - Interest on Savings	\$ -	\$ 20	\$ -	\$ 13.80
41	200	Elm Vale - Plots	\$ -	\$ 600	\$ -	\$ 6,185.00
41	234	Elm Vave - Donnations	\$ -	\$ 1,100	\$ -	\$ -
41	407	Elm Vale - Interest on Savings	\$ -	\$ 10	\$ -	\$ 18.66
42	407	Pulpit Rock - Interest on Savings	\$ -	\$ 134	\$ -	\$ 95.61
43	407	Werner Park - Interest on Savings	\$ -	\$ 50	\$ -	\$ 34.46
44	200	Woodlawn - Sale of Plots	\$ -	\$ -	\$ -	\$ 400.00
44	407	Woodlawn - Interest on Savings	\$ -	\$ 29	\$ -	\$ 19.81
Sum - Actual			\$ 3,997,390	\$ 4,022,645	\$ 4,332,436.23	\$ 4,579,052.47

EXPENSES – ALL SOURCES

EXPENSES REPORT / ALL SOURCES				
Account	Description	CY 2020	CY 2021	CY 2022
050	Animal Control	\$ 5,570	\$ 5,570	\$ 5,570
055	Appeals Board	\$ -	\$ 135	\$ 131
060	Assessing (Abatement on Taxes, Other)	\$ 152,236	\$ 67,833	\$ 58,712
105	Capital Road Improvements	\$ 348,588	\$ 34,955	\$ 331,857
110	Cemetery - Bisbeetown	\$ 1,608	\$ 2,135	\$ 2,592
112	Cemetery - Elm Vale	\$ 5,822	\$ 5,404	\$ 6,250
114	Cemetery - Pulpit Rock	\$ 2,108	\$ 2,135	\$ 2,417
116	Cemetery - Woodlawn	\$ 2,588	\$ 2,141	\$ 2,417
130	Code Enforcement	\$ 2,440	\$ 15,555	\$ 32,337
133	Community Coordinator	\$ -	\$ -	\$ 16,536
135	Comprehensive Plan Update	\$ -	\$ -	\$ -
140	Conservation Commission	\$ -	\$ -	\$ -
220	Emergency Management Agency	\$ -	\$ 1,000	\$ 1,000
330	Fire Department	\$ 43,460	\$ 36,321	\$ 70,704
340	Fringe Benefits	\$ 137,408	\$ 128,359	\$ 149,315
410	General Assistance	\$ 1,200	\$ 3,055	\$ 275
420	General Government	\$ -	\$ -	\$ -
430	Grants	\$ 57,590	\$ 66,395	\$ 104,095
450	Highway and Bridges	\$ 298,503	\$ 606,600	\$ 306,222
510	Insurances	\$ 34,685	\$ 37,940	\$ 44,879
520	Internet Expenses	\$ -	\$ -	\$ -
540	Lake Conservation	\$ -	\$ -	\$ -
610	Municipal Building - Garage	\$ 7,308	\$ 6,470	\$ 5,701
620	Municipal Building - Town Office	\$ 19,336	\$ 18,327	\$ 26,896
700	Office Expenses	\$ 163,137	\$ 154,087	\$ 155,752
745	Parks	\$ 1,680	\$ 1,831	\$ 4,889
750	Planning Board	\$ 7,402	\$ 8,184	\$ 5,896
770	Protection	\$ 1,580	\$ -	\$ 3,000
790	Road Race	\$ 3,725	\$ 7,470	\$ 9,017
800	Sand Lot	\$ 7,055	\$ 7,802	\$ 23,972
805	Snowmobile	\$ 11,312	\$ 38,420	\$ 29,114
850	Sports and Recreation	\$ 9,066	\$ 15,844	\$ 19,364
860	Street Lights	\$ 5,370	\$ 5,592	\$ 4,804
900	Taxes (SAD #17 and Oxford County)	\$ 2,422,497	\$ 2,490,707	\$ 2,494,673
930	Transfer Station	\$ 249,993	\$ 257,174	\$ 292,722
950	Werner Park	\$ -	\$ -	\$ -
960	Winter Roads	\$ 105,000	\$ 134,281	\$ 182,291
990	Unallocated	\$ -	\$ -	\$ 286,114
SUM:		\$ 4,108,263	\$ 4,161,723	\$ 4,679,514

SAVINGS / INVESTMENT ACCOUNTS

Savings Account - Summary of Transactions (Page 1)				
	CY 2020	CY 2021	CY 2022	CY 2022 Notes
115-03 Bisbeetown Cemetery				
Beginning Balance	\$ 4,818.40	\$ 4,839.53	\$ 4,846.83	
Interest / Fees	\$ 21.13	\$ 7.30	\$ 16.51	
Sale of Plots	\$ -	\$ -	\$ 3,060.00	
Deposits - Other	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	\$ 4,839.53	\$ 4,846.83	\$ 7,923.34	
115-06 Dump Improvement				
Beginning Balance:	\$ 77,210.29	\$ 92,711.39	\$ 46,250.10	
Interest / Fees	\$ 338.78	\$ 138.58	\$ 154.01	
Deposit (Other)	\$ 9,767.25	\$ 7,721.75	\$ 14,812.97	
Deposit (Other)	\$ 5,395.07	\$ 11,678.38	\$ -	
Deposit (Other)	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ 66,000.00	\$ -	
Ending Balance	\$ 92,711.39	\$ 46,250.10	\$ 61,217.08	
115-09 Elm Vale Cemetery				
Beginning Balance	\$ 2,496.72	\$ 5,461.07	\$ 6,565.29	
Interest / Fees	\$ 10.97	\$ 8.20	\$ 22.63	
Deposit 1	\$ 600.00	\$ 600.00	\$ 6,188.97	
Deposit 2	\$ 1,100.00	\$ 96.02	\$ -	
Deposit 3	\$ 1,253.38	\$ 400.00	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Withdrawal 2	\$ -	\$ -	\$ -	
Withdrawal 3	\$ -	\$ -	\$ -	
Ending Balance	\$ 5,461.07	\$ 6,565.29	\$ 12,776.89	
115-12 Equipment Rotation				
Beginning Balance	\$ 40,698.99	\$ 125,878.63	\$ 63.03	
Interest / Fees	\$ 179.64	\$ 187.40	\$ 2.35	
Deposit 1	\$ 85,000.00	\$ 90,000.00	\$ 15,034.00	
Deposit 2	\$ -	\$ 450.00	\$ 30,000.00	Sale of 2009 International 7400, Yellow Warrant Article 44, Checking
Deposit 3	\$ -	\$ -	\$ 100,000.00	Warrant Article 44, Taxes
Withdrawal 1	\$ -	\$ -	\$ 127,900.00	Backhoe / loader
Withdrawal 2	\$ -	\$ 216,453.00	\$ -	
Withdrawal 3	\$ -	\$ -	\$ -	
Ending Balance	\$ 125,878.63	\$ 63.03	\$ 17,199.38	
115-15 Fire Department				
Beginning Balance	\$ 235,329.99	\$ 270,982.68	\$ 313,186.98	
Deposit (Interest / Fees)	\$ 1,062.34	\$ 407.28	\$ 1,024.88	
Deposit (Donations)	\$ 1,550.00	\$ 1,618.00	\$ 1,200.00	
Deposit (Budget Surplus)	\$ 12,140.35	\$ 19,279.02	\$ -	
Deposit (Budget Surplus)	\$ -	\$ -	\$ -	
Deposit (Oxford County)	\$ 20,900.00	\$ 20,900.00	\$ 20,900.00	
Deposit (Equipment Sale)	\$ -	\$ -	\$ -	
Deposit (Other)	\$ -	\$ -	\$ 780.00	
Deposit (Other)	\$ -	\$ -	\$ -	
Deposit (Other)	\$ -	\$ -	\$ -	
Withdrawal (Equipment)	\$ -	\$ -	\$ -	
Withdrawal (Other)	\$ -	\$ -	\$ -	
Ending Balance	\$ 270,982.68	\$ 313,186.98	\$ 337,091.86	
115-17 Forestry Fund				
Beginning Balance	\$ 235,607.54	\$ 236,640.67	\$ 236,995.87	
Interest / Fees	\$ 1,033.13	\$ 355.20	\$ 771.51	
Deposit 1	\$ -	\$ -	\$ -	
Deposit 2	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	\$ 236,640.67	\$ 236,995.87	\$ 237,767.38	
This information is intended to show beginning and ending balances of our savings accounts, and the transactions that occurred during the budget year. Actual ending balances may vary as some additions occurred after December 31, 2022.				

SAVINGS / INVESTMENT ACCOUNTS

Savings Account - Summary of Transactions (Page 2)				
	CY 2020	CY 2021	CY 2022	CY 2022 Notes
115-24 Garage Improvement Fund				
Beginning Balance	\$ 7,682.40	\$ 7,716.09	\$ 7,727.68	
Interest / Fees	\$ 33.69	\$ 11.59	\$ 25.14	
Deposit 1	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	\$ 7,716.09	\$ 7,727.68	\$ 7,752.82	
115-33 Pulpit Rock Cemetery				
Beginning Balance	\$ 32,189.30	\$ 32,330.46	\$ 33,629.02	
Interest / Fees	\$ 141.16	\$ 48.56	\$ 109.44	
Deposit 1		\$ 1,200.00	\$ -	
Deposit 2		\$ 50.00	\$ -	
Withdrawal 1	\$ -	\$ -	\$ 116.64	
Withdrawal 2	\$ -	\$ -	\$ -	
Ending Balance	\$ 32,330.46	\$ 33,629.02	\$ 33,621.82	
115-36 Revaluation Fund				
Beginning Balance	\$ 53.18	\$ 53.41	\$ 53.53	
Interest / Fees	\$ 0.23	\$ 0.12	\$ 0.18	
Deposit 1	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	\$ 53.41	\$ 53.53	\$ 53.71	
115-38 Sandlot				
Beginning Balance	\$ 3,694.90	\$ 7,080.94	\$ 11,304.90	
Interest / Fees	\$ 16.25	\$ 10.66	\$ 37.21	
Deposit 1	\$ 3,369.79	\$ 279.75	\$ 1,785.50	
Deposit 2	\$ -	\$ 3,933.55	\$ -	
Deposit 3	\$ -	\$ -	\$ -	
Deposit 4	\$ -	\$ -	\$ -	
Deposit 5	\$ -	\$ -	\$ -	
Deposit 6	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Withdrawal 2	\$ -	\$ -	\$ -	
Withdrawal 3	\$ -	\$ -	\$ -	
Withdrawal 4	\$ -	\$ -	\$ -	
Withdrawal 5	\$ -	\$ -	\$ -	
Withdrawal 6	\$ -	\$ -	\$ -	
Withdrawal 7	\$ -	\$ -	\$ -	
Ending Balance	\$ 7,080.94	\$ 11,304.90	\$ 13,127.61	
115-45 Snowmobile Fund				
Beginning Balance	\$ 5,983.07	\$ 6,932.27	\$ 275.51	
Adjustment To Beginning Balance	\$ -			
Interest / Fees	\$ 29.02	\$ 2.50	\$ 3.61	
Deposit 1	\$ 920.18	\$ 840.74	\$ 913.56	
Deposit 2	\$ -		\$ 29,114.36	
Withdrawal 1	\$ -	\$ 7,500.00	\$ 29,114.36	
Withdrawal 2	\$ -			
Ending Balance	\$ 6,932.27	\$ 275.51	\$ 1,192.68	
115-48 Sports and Recreation				
Beginning Balance	\$ 2,522.81	\$ 5,002.49	\$ 5,010.03	
Adjustment To Beginning Balance	\$ -	\$ -	\$ -	
Interest / Fees	\$ 11.08	\$ 7.54	\$ 16.31	
Deposit 1	\$ 2,468.60	\$ -	\$ -	
Deposit 2	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Withdrawal 2	\$ -	\$ -	\$ -	
Ending Balance	\$ 5,002.49	\$ 5,010.03	\$ 5,026.34	
This information is intended to show beginning and ending balances of our savings accounts, and the transactions that occurred during the budget year. Actual ending balances may vary as some additions occurred after December 31, 2022.				

SAVINGS / INVESTMENT ACCOUNTS

Savings Account - Summary of Transactions (Page 3)				
	CY 2020	CY 2021	CY 2022	CY 2022 Notes
115-50 Surplus Funds				
Beginning Balance	\$ 28,638.05	\$ 28,763.64	\$ 28,806.82	
Interest / Fees	\$ 125.59	\$ 43.18	\$ 93.78	
Deposit 1	\$ -			
Deposit 2	\$ -	\$ -		
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	\$ 28,763.64	\$ 28,806.82	\$ 28,900.60	
Notes:	Funding in this account shall come from warrant articles approved during the annual Town Meeting, or from fines or fees collected by the town as part of a Selectboard or court imposed penalty. Examples include fees from ordinance violations, tree growth withdrawals, etc. The use of these funds will be authorized through voter approved warrant articles. Any recovered legal fees shall be deposited in the legal account.			
115-57 Werner Park Fund				
Beginning Balance	\$ 12,049.84	\$ 12,102.68	\$ 12,120.81	
Interest / Fees	\$ 52.84	\$ 18.13	\$ 39.25	
Deposit 1	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ 888.55	
Ending Balance	\$ 12,102.68	\$ 12,120.81	\$ 11,271.51	
115-59 Winter Roads Emergency Fund				
Beginning Balance	\$ 26,046.91	\$ 26,161.13	\$ 26,200.40	
Interest / Fees	\$ 114.22	\$ 39.27	\$ 85.30	
Deposit 1	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	\$ 26,161.13	\$ 26,200.40	\$ 26,285.70	
115-60 Unemployment Fund				
Beginning Balance	\$ 10,977.68	\$ 11,025.81	\$ 11,042.37	
Interest / Fees	\$ 48.13	\$ 16.56	\$ 35.96	
Deposit 1	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	\$ 11,025.81	\$ 11,042.37	\$ 11,078.33	
115-61 Woodlawn Cemetery				
Beginning Balance	\$ 6,926.56	\$ 6,956.95	\$ 6,967.40	
Interest / Fees	\$ 30.39	\$ 10.45	\$ 22.77	
Sales of Plot	\$ -	\$ -	\$ 400.00	
Deposit 2	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	\$ 6,956.95	\$ 6,967.40	\$ 7,390.17	
115-61 Legal				
Beginning Balance	\$ 54,086.05	\$ 59,131.19	\$ 59,160.88	
Interest / Fees	\$ 42.83	\$ 29.69	\$ 52.70	
Deposit 1	\$ 5,002.31	\$ -	\$ -	
Deposit 2	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	\$ 59,131.19	\$ 59,160.88	\$ 59,213.58	
Notes:	This account will be used to support any legal actions taken by the town. Funding shall come Warrant Articles approved during the annual Town Meeting, or from prior legal expenditures recovered as the result of a court order or an out of court settlement. Any fines or fees above and beyond the covered legal fees will be deposited in the Surplus Account.			
XXX-XX Road Improvement Fund				
Beginning Balance	\$ -	\$ 406,457.00	\$ 406,459.34	
Interest / Fees	\$ -	\$ 2.34	\$ 321.45	
Deposit 1	\$ -	\$ -	\$ -	
Deposit 2	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ 100,000.00	Crooked River Bridge
Withdrawal 2	\$ -	\$ -	\$ 29,465.39	Deer Hill Repair
Ending Balance	\$ -	\$ 406,459.34	\$ 277,315.40	
This information is intended to show beginning and ending balances of our savings accounts, and the transactions that occurred during the budget year. Actual ending balances may vary as some additions occurred after December 31, 2022.				

SAVINGS / INVESTMENT ACCOUNTS

Savings Account - Summary of Transactions (Page 4)				
	CY 2020	CY 2021	CY 2022	CY 2022 Notes
<u>XXX-XX American Rescue Plan Fund</u>				
Beginning Balance	\$ -	\$ 83,964.56	\$ 83,964.91	
Interest / Fees	\$ -	\$ 0.35	\$ 100.17	
Deposit 1	\$ -	\$ -	\$ 84,062.11	
Deposit 2	\$ -	\$ -	\$ 83,966.06	
Deposit 3	\$ -	\$ -	\$ 913.56	
	\$ -	\$ -	\$ 97.55	
Withdrawal 1	\$ -	\$ -	\$ 83,966.06	
Withdrawal 2	\$ -	\$ -	\$ 913.56	
Withdrawal 3	\$ -	\$ -	\$ 11,148.51	
Ending Balance	\$ -	\$ 83,964.91	\$ 157,076.23	
<u>JEANNETTE W. PAYSON MEM FUND</u>				
Beginning Balance	\$ 561,245.55	\$ 639,026.04	\$ 713,696.44	
Interest / Fees	\$ -	\$ -	\$ -	
Deposit 1	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ -	
Ending Balance	\$ 639,026.04	\$ 713,696.44	\$ 632,407.14	
<u>Community Resiliency Patner Community Action (Generator)</u>				
Beginning Balance	\$ -	\$ -	\$ 48,439.55	
Interest / Fees	\$ -	\$ -	\$ 9.57	
Deposit 1	\$ -	\$ -	\$ -	
Deposit 2	\$ -	\$ -	\$ -	
Withdrawal 1	\$ -	\$ -	\$ 5,107.70	
Ending Balance	\$ -	\$ -	\$ 43,341.42	
Total				
Beginning Balance	\$ 787,012.68	\$ 1,430,192.59	\$ 1,349,071.25	
Interest Earned	\$ 3,291.42	\$ 1,344.90	\$ 2,944.73	
Ending Balance	\$ 939,771.03	\$ 1,300,631.70	\$ 1,356,623.85	
Net Increase / (Decrease)	\$ 152,758.35	\$ (129,560.89)	\$ 7,552.60	
This information is intended to show beginning and ending balances of our savings accounts, and the transactions that occurred during the budget year. Actual ending balances may vary as some additions occurred after December 31, 2022.				

DISPOSITION OF CY2022 SURPLUSES & OVERAGES

CY22 Disposition of Surpluses and Overdrafts		Columns C thru H = Where did money come from?										Columns I thru L = Did we underspend (Surplus) or Overspend (Deficit)?				Columns M thru P = How did we cover gaps?				
Article #	Description	CY 2022 Budget Source										Account Surplus or Deficit				Surplus (Deposits)		Deficit Coverage		P
		Budget	Raised from Taxes	E	D	F	G	H	Taken From Savings		Taken From Checking	Other	Budget	Spending	Surplus	Deficit	Into Checking	Out of Checking	Out of Savings	
17	Animal Control	\$ 5,570	\$ 4,652	\$ -	\$ -	\$ -	\$ -	\$ 918	\$ -	\$ -	\$ -	\$ -	\$ 5,570	\$ 5,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Appeals Board	\$ 1,000	\$ 135	\$ 865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 131	\$ 869	\$ -	\$ 869	\$ -	\$ -	\$ -
19	Abatement on Taxes	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 8,354	\$ -	\$ (3,354)	\$ -	\$ (3,354)	\$ -	\$ -
20	Discount on Taxes	\$ 20,000	\$ 19,321	\$ 679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 15,856	\$ 4,144	\$ -	\$ 4,144	\$ -	\$ -	\$ -
21	Tax Anticipation Note	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -
22	Updating Tax Maps	\$ 4,000	\$ 3,934	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 6,267	\$ -	\$ (2,267)	\$ -	\$ (2,267)	\$ -	\$ -
23	Certified Assessor	\$ 27,626	\$ 27,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,626	\$ 28,235	\$ -	\$ (609)	\$ -	\$ (609)	\$ -	\$ -
24	Bisbeeetown Cemetery	\$ 2,150	\$ 2,135	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,150	\$ 2,592	\$ -	\$ (442)	\$ -	\$ (442)	\$ -	\$ -
25	Elm Vale Cemetery	\$ 5,500	\$ 5,404	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ 6,250	\$ -	\$ (750)	\$ -	\$ (750)	\$ -	\$ -
26	Pulpit Rock Cemetery	\$ 2,300	\$ 2,135	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300	\$ 2,417	\$ -	\$ (117)	\$ -	\$ (117)	\$ -	\$ -
27	Woodlawn Cemetery	\$ 2,625	\$ 2,141	\$ 484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,625	\$ 2,417	\$ 208	\$ -	\$ 208	\$ -	\$ -	\$ -
28	Enforcement of Ordinances	\$ 2,360	\$ 1,928	\$ 432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,360	\$ 990	\$ 1,370	\$ -	\$ 1,370	\$ -	\$ -	\$ -
29	Local Fire Protection	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 51,704	\$ -	\$ (6,704)	\$ -	\$ (6,704)	\$ -	\$ -
30	Fire Chiefs	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 22,000	\$ -	\$ (6,000)	\$ -	\$ (6,000)	\$ -	\$ -
31	Employee Retirement Plan	\$ 11,695	\$ 5,177	\$ 6,518	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ 11,695	\$ 12,258	\$ -	\$ (563)	\$ -	\$ (563)	\$ -	\$ -
32	Health Insurance	\$ 95,837	\$ 88,005	\$ 7,832	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 95,837	\$ 94,495	\$ 1,342	\$ -	\$ 1,342	\$ -	\$ -	\$ -
33	FICA & Medicare	\$ 35,000	\$ 33,930	\$ 1,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 40,737	\$ -	\$ (5,737)	\$ -	\$ (5,737)	\$ -	\$ -
34	Unemployment Benefits	\$ 500	\$ 2	\$ 498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -
35	General Assistance	\$ 4,200	\$ 3,055	\$ 1,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,200	\$ 275	\$ 3,925	\$ -	\$ 3,925	\$ -	\$ -	\$ -
36	Stoneham Rescue	\$ 69,890	\$ 69,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,890	\$ 69,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Lakes Conservation	\$ 4,900	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900	\$ 4,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Historical Society	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Library	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Charitable Donations	\$ 11,305	\$ 11,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,305	\$ 11,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Highway and Bridges	\$ 290,763	\$ 257,736	\$ 33,027	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 290,763	\$ 303,772	\$ -	\$ (13,009)	\$ -	\$ (13,009)	\$ -	\$ -
42	Winter Supplemental	\$ 133,000	\$ 133,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,000	\$ 175,291	\$ -	\$ (42,291)	\$ -	\$ (42,291)	\$ -	\$ -
43	Winter Sand for Residents	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -
44	Winter Savings Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Road Improvements	\$ 556,048	\$ -	\$ -	\$ -	\$ 256,048	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 556,048	\$ 334,307	\$ 221,741	\$ -	\$ (0)	\$ 221,741	\$ -	\$ -
46	Special Equipment Account	\$ 130,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 127,900	\$ 2,100	\$ -	\$ 2,100	\$ -	\$ -	\$ -
47	Insurances	\$ 27,720	\$ 27,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,720	\$ 32,428	\$ -	\$ (4,708)	\$ -	\$ (4,708)	\$ -	\$ -
48	Workers Comp Insurance	\$ 12,500	\$ 11,003	\$ 1,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,451	\$ 49	\$ -	\$ 49	\$ -	\$ -	\$ -
49	Utilities and Maintenance - Garage	\$ 8,665	\$ 6,470	\$ 2,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,665	\$ 5,701	\$ 2,964	\$ -	\$ 2,964	\$ -	\$ -	\$ -
50	Utilities and Maintenance - Municipal Building	\$ 27,250	\$ 18,327	\$ 8,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,250	\$ 26,896	\$ 354	\$ -	\$ 354	\$ -	\$ -	\$ -

DISPOSITION OF CY2022 SURPLUSES & OVERAGES

CY22 Disposition of Surpluses and Overdrafts		Columns C thru H = Where did money come from?								Columns I thru L = Did we underspend (Surplus) or Overspend (Deficit)?				Columns M thru P = How did we cover gaps?			
A	B	C	E	D	F	G	H	I	J	K	L	M	N	O	P		
51	Office Expenses	\$ 47,535	\$ 41,965	\$ 5,570	\$ -	\$ -	\$ -	\$ 47,535	\$ 43,505	\$ 4,030	\$ -	\$ 4,030	\$ -	\$ -	\$ -		
52	Legal	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 6,830	\$ -	\$ (4,330)	\$ -	\$ -	\$ (4,330)	\$ -		
53	Office Salaries	\$ 141,436	\$ 130,435	\$ 11,001	\$ -	\$ -	\$ (0)	\$ 141,436	\$ 137,764	\$ 3,672	\$ -	\$ 3,672	\$ -	\$ -	\$ -		
54	Parks	\$ 4,000	\$ 1,831	\$ 2,169	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,889	\$ -	\$ (889)	\$ -	\$ -	\$ (889)	\$ -		
55	Planning Board	\$ 8,646	\$ 8,184	\$ 462	\$ -	\$ -	\$ -	\$ 8,646	\$ 5,896	\$ 2,750	\$ -	\$ 2,750	\$ -	\$ -	\$ -		
56	Hazardous Trees	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000	\$ 3,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -		
57	Sports & Recreation	\$ 32,212	\$ -	\$ 32,212	\$ -	\$ -	\$ (0)	\$ 32,212	\$ 19,364	\$ 12,848	\$ -	\$ 12,848	\$ -	\$ -	\$ -		
58	Sand Lot	\$ 10,425	\$ 7,802	\$ 2,623	\$ -	\$ -	\$ -	\$ 10,425	\$ 23,972	\$ -	\$ (13,547)	\$ -	\$ -	\$ (13,547)	\$ -		
59	Road Race	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 9,017	\$ 983	\$ -	\$ 983	\$ -	\$ -	\$ -		
60	Street Lights	\$ 7,000	\$ 5,592	\$ 1,408	\$ -	\$ -	\$ -	\$ 7,000	\$ 4,804	\$ 2,196	\$ -	\$ 2,196	\$ -	\$ -	\$ -		
61	Transfer Station	\$ 264,245	\$ 264,245	\$ -	\$ -	\$ -	\$ 0	\$ 264,245	\$ 299,722	\$ -	\$ (35,477)	\$ -	\$ -	\$ (35,477)	\$ -		
62	Speed Enforcement	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ -	\$ -		
67	Activities Coordinator Community Center	\$ 20,800	\$ -	\$ -	\$ -	\$ -	\$ 20,800	\$ 20,800	\$ 16,536	\$ 4,264	\$ -	\$ (0)	\$ 4,264	\$ -	\$ -		
		\$ 80,500	\$ 40,250	\$ -	\$ -	\$ -	\$ 40,250	\$ 80,500	\$ 771	\$ 79,729	\$ -	\$ 0	\$ 79,729	\$ -	\$ -		
	Bridge Repair	\$ 200,000	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 200,000	\$ 157,443	\$ 42,557	\$ -	\$ 42,557	\$ -	\$ -	\$ -		
	Summary:	\$2,124,403	\$1,426,735	\$ 140,952	\$ 356,048	\$ 130,000	\$371,968	\$2,425,703	\$2,156,901	\$409,594	\$ (140,792)	\$103,860	\$ 305,734	\$ (140,792)	\$ -		

FUNDING FOR CY2023 BUDGET

2021 Money Source																										
A		B		C			D		E		F		G		H		I		J		K		L		M	
Article #	Description	CY2023 Request	CY2022 Budget	Budget Increase	CY 2022 Spending	CY 2022 Surplus	CY 2022 Deficit	Carryover from Prior Year	Taken From Checking	Taken From Savings	Other (Revenue)	Raised From Taxes														
17	Animal Control	\$ 5,587	\$5,570	\$ 17	\$ 5,570	\$ -	\$ -	-	\$ -	\$ -	\$ 1,026	\$ 4,561														
18	Appeals Board	\$ 1,000	\$1,000	\$ -	\$ 131	\$ 869	\$ -	869	\$ -	\$ -	\$ -	\$ 131														
19	Abatement on Taxes	\$ 8,500	\$5,000	\$ 3,500	\$ 8,354	\$ -	\$ (3,354)	-	\$ -	\$ -	\$ -	\$ 8,500														
20	Discount on Taxes	\$ 20,000	\$20,000	\$ -	\$ 15,856	\$ 4,144	\$ -	4,144	\$ -	\$ -	\$ -	\$ 15,856														
21	Tax Anticipation Note	\$ 4,500	\$4,500	\$ -	\$ -	\$ 4,500	\$ -	4,500	\$ -	\$ -	\$ -	\$ -														
22	Updating Tax Maps	\$ 4,000	\$4,000	\$ -	\$ 6,267	\$ -	\$ (2,267)	-	\$ -	\$ -	\$ -	\$ 4,000														
23	Certified Assessor	\$ 27,197	\$27,626	\$ (429)	\$ 28,235	\$ -	\$ (609)	-	\$ -	\$ -	\$ -	\$ 27,197														
24	Bisbeetown Cemetery	\$ 5,592	\$2,150	\$ 3,442	\$ 2,592	\$ -	\$ (442)	-	\$ -	\$ 3,000	\$ -	\$ 2,592														
25	Elm Vale Cemetery	\$ 9,250	\$5,500	\$ 3,750	\$ 6,250	\$ -	\$ (750)	-	\$ -	\$ 3,000	\$ -	\$ 6,250														
26	Pulpit Rock Cemetery	\$ 5,417	\$2,300	\$ 3,117	\$ 2,417	\$ -	\$ (117)	-	\$ -	\$ 3,000	\$ -	\$ 2,417														
27	Woodlawn Cemetery	\$ 5,625	\$2,625	\$ 3,000	\$ 2,417	\$ 208	\$ -	208	\$ -	\$ 3,000	\$ -	\$ 2,417														
28	Enforcement of Ordinances	\$ 2,360	\$2,360	\$ -	\$ 990	\$ 1,370	\$ -	1,370	\$ -	\$ -	\$ -	\$ 990														
29	Local Fire Protection	\$ 55,120	\$45,000	\$ 10,120	\$ 51,704	\$ -	\$ (6,704)	-	\$ -	\$ -	\$ -	\$ 55,120														
30	Fire Chiefs	\$ 22,500	\$16,000	\$ 6,500	\$ 22,000	\$ -	\$ (6,000)	-	\$ -	\$ -	\$ -	\$ 22,500														
31	Employee Retirement Plan	\$ 12,842	\$11,695	\$ 1,148	\$ 12,258	\$ -	\$ (563)	-	\$ -	\$ -	\$ -	\$ 12,842														
32	Health Insurance	\$ 96,612	\$95,837	\$ 774	\$ 94,495	\$ 1,342	\$ -	1,342	\$ -	\$ -	\$ -	\$ 95,270														
33	FICA & Medicare	\$ 45,000	\$35,000	\$ 10,000	\$ 40,737	\$ -	\$ (5,737)	-	\$ -	\$ -	\$ -	\$ 45,000														
34	Unemployment Benefits	\$ 500	\$500	\$ -	\$ -	\$ 500	\$ -	500	\$ -	\$ -	\$ -	\$ -														
35	General Assistance	\$ 4,200	\$4,200	\$ -	\$ 275	\$ 3,925	\$ -	3,925	\$ -	\$ -	\$ -	\$ 275														
36	Stoneham Rescue	\$ 69,890	\$69,890	\$ -	\$ 69,890	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 69,890														
37	Lakes Conservation	\$ 4,900	\$4,900	\$ -	\$ 4,900	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 4,900														
38	Historical Society	\$ 2,000	\$2,000	\$ -	\$ 2,000	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 2,000														
39	Library	\$ 18,000	\$16,000	\$ 2,000	\$ 16,000	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 18,000														
40	Charitable Donations	\$ 7,390	\$11,305	\$ (3,915)	\$ 11,305	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 7,390														
41	Highway and Bridges	\$ 306,222	\$290,763	\$ 15,459	\$ 303,772	\$ -	\$ (13,009)	-	\$ -	\$ -	\$ -	\$ 306,222														
42	Winter Supplemental	\$ 177,543	\$133,000	\$ 44,543	\$ 175,291	\$ -	\$ (42,291)	-	\$ -	\$ -	\$ -	\$ 177,543														
43	Winter Sand for Residents	\$ 4,000	\$4,000	\$ -	\$ -	\$ 4,000	\$ -	4,000	\$ -	\$ -	\$ -	\$ -														
44	Winter Savings Account	\$ -	\$0	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -														
45	Road Improvements	\$ 300,000	\$566,048	\$ (256,048)	\$ 334,307	\$ 221,741	\$ -	-	\$ -	\$ -	\$ 300,000	\$ -														
46	Special Equipment Account	\$ 120,000	\$130,000	\$ (10,000)	\$ 127,900	\$ 2,100	\$ -	2,100	\$ -	\$ -	\$ -	\$ 117,900														
47	Insurances	\$ 32,428	\$27,720	\$ 4,708	\$ 32,428	\$ -	\$ (4,708)	-	\$ -	\$ -	\$ -	\$ 32,428														
48	Workers Comp Insurance	\$ 17,174	\$12,500	\$ 4,674	\$ 12,451	\$ 49	\$ -	49	\$ -	\$ -	\$ -	\$ 17,125														
49	Utilities and Maintenance - Garage	\$ 8,665	\$8,665	\$ -	\$ 5,701	\$ 2,964	\$ -	2,964	\$ -	\$ -	\$ -	\$ 5,701														
50	Utilities and Maintenance - Municipal Building	\$ 27,250	\$27,250	\$ -	\$ 26,896	\$ 354	\$ -	354	\$ -	\$ -	\$ -	\$ 26,896														

FUNDING FOR CY2023 BUDGET (CONTINUED)

		2021 Money Source											
A	B	C	D	E	F	G	H	I	J	K	L	M	
Article #	Description	CY2023 Request	CY2022 Budget	Budget Increase	CY 2022 Spending	CY 2022 Surplus	CY 2022 Deficit	Carryover from Prior Year	Taken From Checking	Taken From Savings	Other (Revenue)	Raised From Taxes	
51	Office Expenses	\$ 47,535	\$47,535	\$ -	\$ 43,505	\$ 4,030	\$ -	\$ 4,030	\$ -	\$ -	\$ -	\$ 43,505	
52	Legal	\$ 6,830	\$2,500	\$ 4,330	\$ 6,830	\$ -	\$ (4,330)	\$ -	\$ -	\$ -	\$ -	\$ 6,830	
53	Office Salaries	\$ 150,172	\$141,436	\$ 8,736	\$ 137,764	\$ 3,672	\$ -	\$ 3,672	\$ -	\$ -	\$ -	\$ 146,500	
54	Parks	\$ 4,889	\$4,000	\$ 889	\$ 4,889	\$ -	\$ (889)	\$ -	\$ -	\$ -	\$ -	\$ 4,889	
55	Planning Board	\$ 8,646	\$8,646	\$ -	\$ 5,896	\$ 2,750	\$ -	\$ 2,750	\$ -	\$ -	\$ -	\$ 5,896	
56	Hazardous Trees	\$ 4,000	\$4,000	\$ -	\$ 3,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 3,000	
57	Sports & Recreation	\$ 32,212	\$32,212	\$ -	\$ 19,364	\$ 12,848	\$ -	\$ 12,848	\$ -	\$ -	\$ -	\$ 19,364	
58	Sand Lot	\$ 10,425	\$10,425	\$ -	\$ 23,972	\$ -	\$ (13,547)	\$ -	\$ -	\$ -	\$ -	\$ 10,425	
59	Road Race	\$ 10,000	\$10,000	\$ -	\$ 9,017	\$ 983	\$ -	\$ 983	\$ -	\$ -	\$ -	\$ 9,017	
60	Street Lights	\$ 7,000	\$7,000	\$ -	\$ 4,804	\$ 2,196	\$ -	\$ 2,196	\$ -	\$ -	\$ -	\$ 4,804	
61	Transfer Station	\$ 300,775	\$264,245	\$ 36,530	\$ 299,722	\$ -	\$ (35,477)	\$ -	\$ -	\$ -	\$ -	\$ 300,775	
62	Speed Inforcement	\$ 7,500	\$7,500	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	
63	Professional Re-Valuation	\$200,000	\$0	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	
	Summary:	\$ 2,221,247	\$2,425,703	\$ (204,456)	\$ 2,156,901	\$ 409,594	\$ (140,792)	\$ 61,304	\$ 200,000	\$ 12,000	\$ 301,026	\$ 1,646,918	

PUBLIC WORKS EQUIPMENT PLAN

Inventory of Equipment & Status

Description	Yr Purchased	Purchase Price	Year	Sale Price
Single Axle Plow Truck - 1995 International	1995		2021	\$ 4,000
Single Axle Plow Truck - 2009 International	2009	\$ 57,500	2022	\$ 15,034
Single Axle Plow Truck - 2011 International	2011	\$150,000	TBD	TBD
Dual Axle Plow Truck - 2012 International	2012	\$ 80,000	TBD	TBD
Dual Axle Plow Truck - 2018 International	2018	\$192,485	TBD	TBD
Utility Truck - 2015 International	2015	\$110,000	TBD	TBD
Dual Axle Plow Truck - 2021 Western Star	2021	\$216,453	TBD	TBD
Bucket Loader - 1995	1995		TBD	TBD
Grader - 1996 John Deere	1996	\$ 63,000	TBD	TBD
Backhoe / Loader - 2007	2007	\$ 75,000	TBD	TBD
Backhoe / Loader - Transfer Station	2021	\$ 66,000	TBD	TBD
Backhoe / Loader - Public Works	2022	\$127,000	TBD	TBD

Predicted Expenditures

Description	Life Expectancy	Replacement Cost	CY2021	CY2022	CY2023	CY2024	CY2025	CY2026	CY2027	CY2028	CY2029	CY2030	CY2031	CY2032	CY2033	CY2034	CY2035	CY2036	CY2037
Plow Truck #1 - 2012 International	13	\$ 230,000					\$ 230,000												
Plow Truck #2 - 2018 International	13	\$ 230,000											\$ 230,000						
Plow Truck #3 - 2021 Western Star	13	\$ 230,000	\$ 216,453													\$ 230,000			
Backhoe Plow Truck - 2011 International	Retire																		
Utility Truck - 2015 International	10	\$ 120,000			\$ 100,000										\$ 100,000				
Bucket Loader - 1995	30	\$ 85,000						\$ 85,000											
Grader - 1996 JD	30	\$ 85,000							\$ 85,000										
Backhoe / Loader - Transfer Station	Retire		\$ 66,000																
Backhoe / Loader - Public Works	12	\$ 127,900		\$ 127,900												\$ 127,900			
Beginning Balance:																			
Deposit (Warrant Article - Annual):		\$ 125,879	\$ 63	\$ 17,197	\$ 100,000	\$ 37,197	\$ 137,197	\$ 137,197	\$ 22,197	\$ 37,197	\$ 137,197	\$ 237,197	\$ 337,197	\$ 207,197	\$ 207,197	\$ 207,197	\$ 49,297	\$ 149,297	\$ 249,297
Deposit (Warrant Article - Surplus):		\$ 90,000	\$ 130,000	\$ 120,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Deposit - Other:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borrow, Forestry Account:		\$ 66,450	\$ 15,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned:		\$ 187,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Equipment:																			
Purchase of New Equipment:		\$ 282,453	\$ 127,900	\$ 100,000	\$ 85,000	\$ 85,000	\$ 230,000	\$ 230,000	\$ 85,000	\$ -	\$ -	\$ -	\$ 230,000	\$ 100,000	\$ -	\$ 357,900	\$ -	\$ -	\$ -
Auditor Correction:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance:		\$ 63	\$ 17,197	\$ 37,197	\$ 7,197	\$ 137,197	\$ 237,197	\$ 237,197	\$ 37,197	\$ 137,197	\$ 237,197	\$ 337,197	\$ 207,197	\$ 207,197	\$ 307,197	\$ 49,297	\$ 149,297	\$ 249,297	\$ 349,297
		Actual	Actual	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj

TAX ASSESSMENT REVIEW

Tax Assessment Review:

The purpose of this section of the report is to share how the town is doing with regards to its assessing practices. These practices are a critical part of making sure that the tax burden is distributed both fairly and equitably amongst Waterford's taxpayers.

The taxation process is as follows (CY22 Actual):

1. The town's Board of Assessors (Selectmen), working with the Assessing Agent (John Bell), determines the value for each individual property in town. This is done by creating a tax card for each property which includes the location (map and lot #), the number of acres, the size, layout, construction methods, and condition of the property. We then use assessment tables to calculate the assessed value of each property individually. We then compare that to the photographs and data collected to make sure errors in the assessment value were not made.
2. These individual property values are then combined to determine a total value for the town. For example:
 - a. Family X's property is valued at \$100,000.
 - b. For 2022, all taxable property in town was valued at \$209,166,487.
3. A budget is prepared and submitted to the town's legislative body for approval. The final budget includes the municipal budget and Waterford's portion of both the school and Oxford County budgets. For 2022 the total budget was \$4,810,181.
4. The amount to be raised from taxes is reduced by applying prior year revenues, state reimbursements, and withdrawals from checking, savings, etc. Last year the tax burden was reduced to \$3,325,747
5. The Selectboard, working with the Assessing Agent and the Town Clerk, calculate the annual Mill Rate. It is determined by dividing the budgeted amount by the total assessed value of all taxable property in town.
 - a. $\$3,325,747 / \$209,166,487 = 0.0159$, or \$15.90 per \$1,000 in assessed value.
 - b. Family X's tax bill = $\$100,000 \times \$0.0159 = \$1,590$
 - c. Total amount collected = $\$0.0159 \times \$209,166,487 = \$3,325,747$
6. The Town Clerk is responsible for calculating and publishing each property owners tax bill, sending it out, and following up on collections.

State Audit of Taxation Process:

Each year an agent from the Property Tax Division of the Maine Revenue Service visits Waterford to review our assessment practices in order to determine if we are following state guidelines and meeting state standards. That review includes a review of our tax commitment book which includes everyone's assessed value and the amount they were taxed. The auditor also compares actual sales data to our assessed values, eventually publishing an annual report titled "Report of Assessment Review".

The “Report of Assessment Review” contains a list of all properties included in their study, and some key statistics that help us determine how close our assessment is coming to the actual sales data. The remainder of this section will focus on some of the key aspects of the town’s assessment.

Data Format:

A	B	C	D	E	F	G	H	I = H/G	J	K
Number	Category	Sale - Month	Sale - Yr	Map	Lot	Selling	Assessed	Ratio	Dev.	Report Yr
1	R	10	2018	3	1A	\$219,900	\$114,659	0.52	32	2020
2	R	1	2018	41	8B	\$148,000	\$86,720	0.59	25	2020
3	R	7	2018	72	9	\$145,000	\$90,393	0.62	22	2020
4	R	6	2018	63	3A	\$162,000	\$105,078	0.65	19	2021
5	R	10	2018	34	14	\$129,900	\$84,910	0.65	19	2021
6	R	8	2018	11	8	\$148,000	\$99,620	0.67	17	2021
7	R	6	2018	44	12	\$445,000	\$300,100	0.67	17	2021
8	R	8	2018	16	2	\$180,000	\$126,660	0.70	14	2021
9	W	1	2018	34	49	\$300,000	\$222,350	0.74	10	2021
10	R	4	2018	63	3E	\$169,900	\$126,000	0.74	10	2021
11	R	4	2018	36	28C	\$169,900	\$136,409	0.80	4	2021
12	R	10	2018	70	13	\$130,000	\$104,447	0.80	4	2021
13	R	1	2018	35	7-10	\$139,000	\$112,797	0.81	3	2021
14	R	11	2018	14	8A1	\$65,900	\$54,800	0.83	1	2021
15	R	3	2018	44	10-5	\$32,400	\$27,420	0.85	1	2021
16	R	8	2018	50	8	\$90,000	\$78,120	0.87	3	2021
17	R	2	2018	70	6	\$150,800	\$137,020	0.91	7	2021
18	R	8	2018	48	11	\$157,800	\$145,048	0.92	8	2021
19	R	7	2018	34	12&18	\$250,000	\$233,625	0.93	9	2021
20	R	5	2018	10	1	\$45,000	\$42,175	0.94	10	2021
21	R	7	2018	69	31E	\$60,000	\$56,700	0.95	10	2021
22	R	11	2018	26	17A	\$140,000	\$133,385	0.95	11	2021
23	R	11	2018	26	17A	\$140,000	\$133,385	0.95	11	2020
24	R	1	2018	74	33	\$84,000	\$81,575	0.97	13	2021
25	R	1	2018	1	2	\$550,000	\$534,605	0.97	13	2021
26	R	5	2018	2	4-1	\$133,000	\$133,075	1.00	16	2021
27	R	11	2018	40	3-11	\$250,000	\$259,277	1.04	20	2021
28	R	6	2018	69	39	\$55,000	\$61,400	1.12	28	2021
29	W	4	2018	18	39A	\$425,000	\$506,835	1.19	35	2021

All of the data in this annual report comes from the state’s “Report of Assessment Review”. Because the State report lags the current calendar year by 18-months and contains data from a portion of two consecutive years (end of one, beginning of the other) we have reformatted the state’s data, so it aligns with single calendar years. In this case it is 2018.

Even though there were 63 property sales in 2018, the State chose to exclude a large number of them, leaving just 29. The state excluded the other sales because they determined that they were not “arm’s length” transactions. More on that later.

When determining the sales value ratio (SVR) the state further reduces the data set by 30% (29 to 21) in order to focus their analysis on the middle 70% of the data. In this case properties 5 through 25 are included.

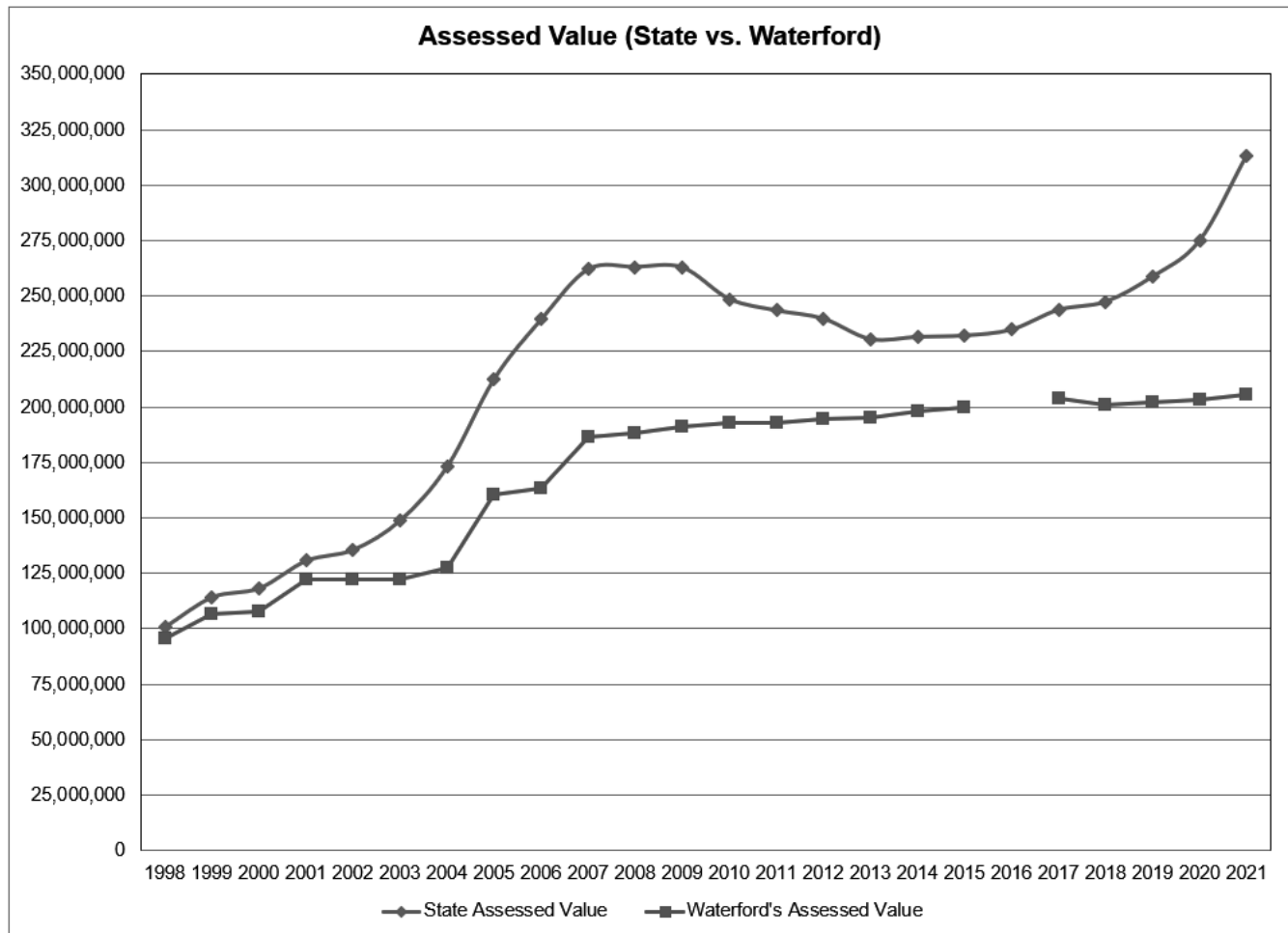
The key statistics for the table shown above are:

- 1. Arm's Length Sales = 29**
2. Total Assessed Value of 29 Sales = \$4,328,588
3. Total Sales Value of 29 Sales = \$5,115,500
4. Sales Ratio = \$4,328,588 / \$5,115,500 = 85%
- 5. Average Sales Ratio, Lines 5 through 25, = 84% (Column I=H/G)**
6. Column J shows how much each property deviates from the average.
 - a. Row 5
 - i. Column (I = 0.65)
 - ii. Average Ratio (see 5 above) = .84
 - iii. Deviation (Column J) = .84 - .65 = .19
 - iv. Deviation (Column J) = .19 x 100 = 19 percentage points
 - v. Total Deviation Points = Sum of Column J = 390
 - vi. Average Deviation = 390 / 29 Sales Data Points = 13
 - vii. Quality Rating = Average ratio (see 5 above) / Average Deviation
 - viii. Quality Rating = 84% / 13 = 16**

Summary:

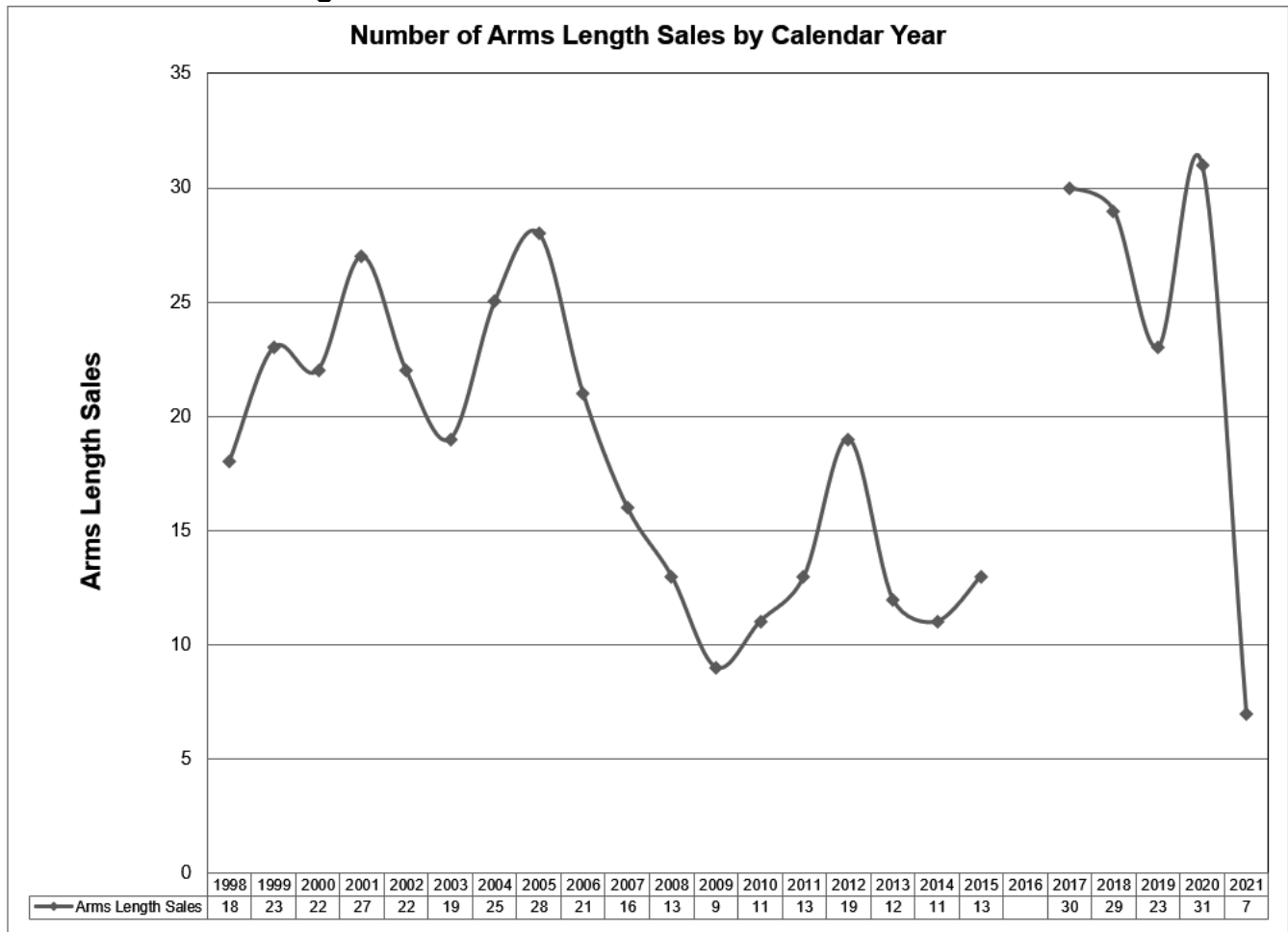
1. Arm's length sales let us know how big the data set is. The bigger the better.
2. Average Sale Ratio, or Sales Value Ratio (SVR), tells us how close to market pricing we are getting with our assessment. This is also referred to as the fairness of the assessment. The closer to 100% the better.
3. Quality Rating tells us how much deviation there is in the assessment. Small deviations means that all properties are fairly assessed. Large deviations indicate that some properties might be paying more than their fair share while others may be paying less.
4. The goal is a fair and equitable assessment. Fair means that the assessed value and the sales value are very close together. Equitable means that all properties (expensive, inexpensive, water, land locked) are all assessed very close to what the sales data indicates that they should be.
5. The State's process focuses on properties that sell. The state's value is used in determining what percentage of the local school budget we are responsible for.

The next sections will focus on number of sales, fairness of sales, and equitable nature of the sales.

State Assessed Value vs. Waterford's Assessment:**Observations:**

As a general rule, the total value set by Waterford's assessors has stayed fairly constant since 2007. This is because 2007 was the last year we made any significant changes to the assessment tables. Therefore, any new buildings created since 2007 have been assessed as though they were created in 2007. The addition of new buildings and land splits is the primary reason that Waterford's internal assessment has gone up with time.

However, the state determines town value by looking at actual sales data. Clearly the value of property is going up over time. The chart also indicates that the gap between what the state is doing and what we are doing is growing.

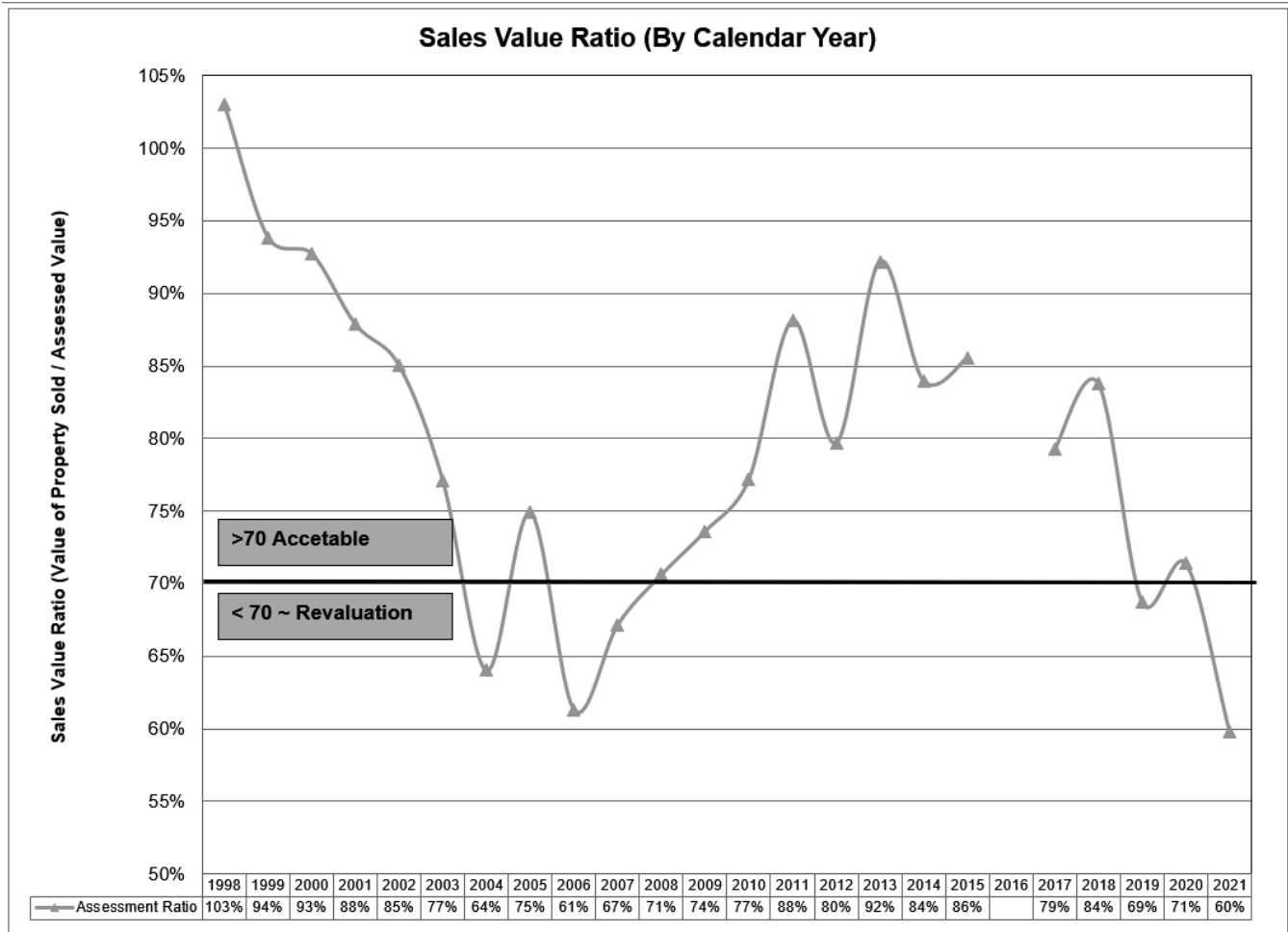
Number of Arm's Length Sales:**Why This Chart:**

Each year an auditor from the Property Tax Division of the Maine Internal Revenue Service reviews property sales in our town. Before including a piece of property in their analysis they first determine if the real estate sale should be considered “at arm’s length”. To meet these criteria the property must have transferred ownership at what is believed to be fair market value. Disqualifying examples include sales under duress (bankruptcy, financial hardship) or transactions between family members.

Observations:

The number of sales that occur each year can vary significantly. When analyzing and making decision from the sales data one must be aware of how small or large the sample is, as very small samples can compromise the quality of the data and the associated analysis.

The 2021 data set is relatively small and reflects the fact that the state’s analysis is usually 18 months behind the current calendar year. We would expect the total number of data points to increase when we receive the next report.

Sales Value Ratio:**Description:**

This chart compares, in the form of a ratio, how closely the town's valuation is tracking the actual sales data.

Observations:

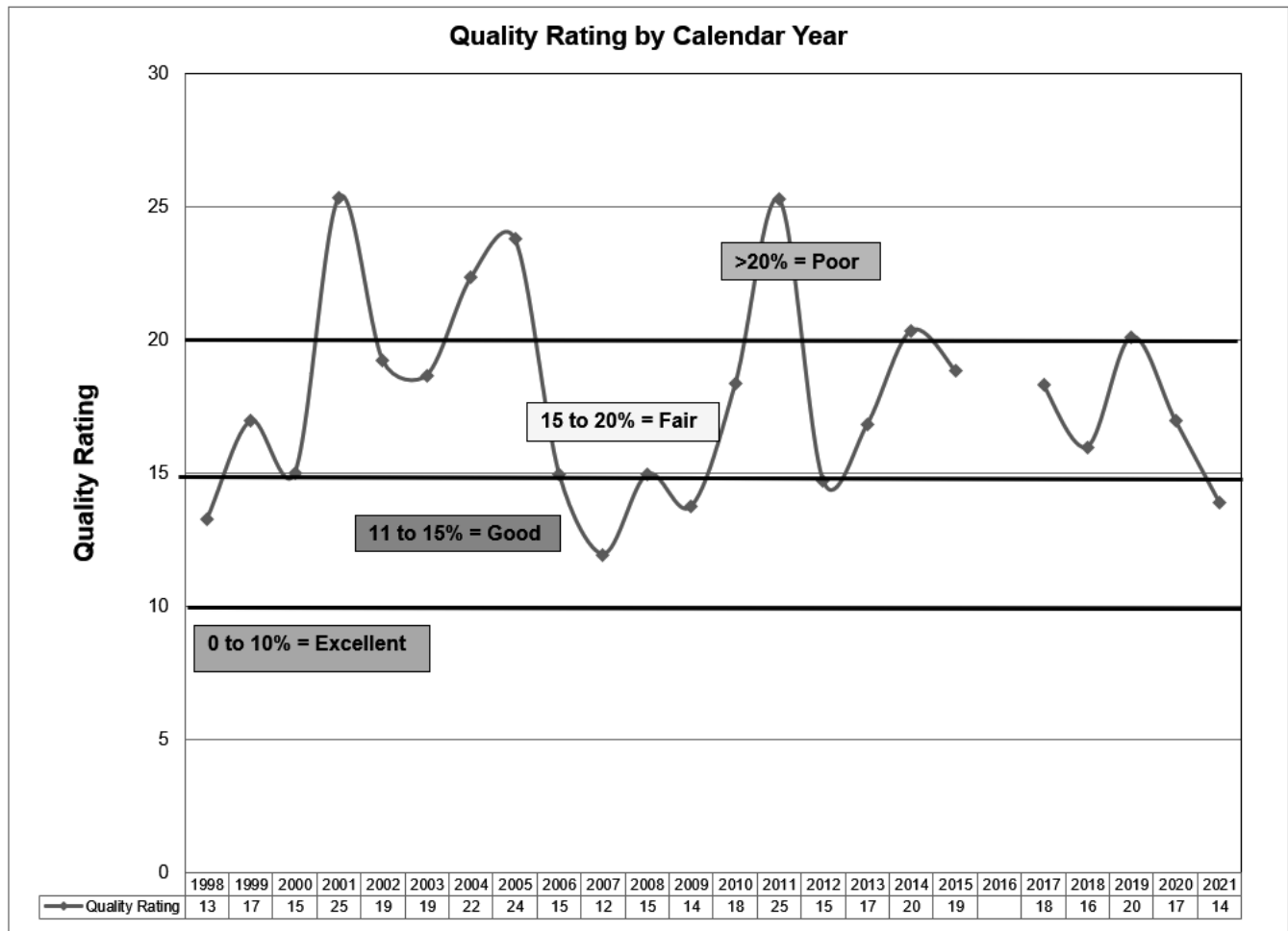
There is a clear downward trend from the high of 92% in 2013. In 2020 the SVR had dropped to 71%, and in 2021 (smaller data set) the ratio dropped again to 60%.

As a general rule we would like the SVR to be 85% or above. At values below 70% the state can get involved and require a revaluation. However, there are consequences of low SVRs that we should care about even if the state doesn't force a revaluation.

The amount of the Homestead Exemption that is granted each year is reduced by the SVR.

1. $SVR = 100\% = \$25,000 \times 1.00 = \text{Homestead Exemption} = \$25,000$
2. $SVR = 80\% = \$25,000 \times 0.80 = \text{Homestead Exemption} = \$20,000$
3. $SVR = 60\% = \$25,000 \times 0.60 = \text{Homestead Exemption} = \$15,000$

There are similar issues with Tree Growth and Open Space land rates, and the value of other exemptions.

Quality Rating:**Description:**

The quality rating indicates how much deviation there is in the sales data for the town. When you look at the table included on a prior page you will see that the property at the very top of the chart was assessed at 52% of the property's sales value, while the property at the bottom was assessed at 119% of the sales data. This means that the person at the top was potentially paying less than their fair share of the tax burden while the person at the bottom was potentially paying more. This chart is a standardized way of flagging issues with a fair and equitable distribution of the taxes.

Observation:

Taken on its own, this chart appears to suggest that in most years the sales data indicates that our assessment practices are fair although there is room for improvement. The prior Sales Value Ratio chart indicates that the current assessment needs to be updated. When the two charts are considered together, there is strong evidence that a town wide revaluation is likely needed.

Summary of Tax Assessment Review:

Waterford's last professional revaluation was in 2002 and it focused on buildings only. In 2007 there was another adjustment of building and land values. Since then there has been no

changes. Most professional assessment firms will recommend a complete revaluation every 10 years. Waterford has been able to stretch ours out because our assessing agents did a good job of reviewing the sales data and making an adjustment in 2007 that enabled us to extend the life of our assessment.

Given the most recent trends in the State's "Report of Assessment Review", and expected trends over the next several years, the Board of Assessors and our Assessing Agent are recommending contracting with a professional assessment company so we can update our assessment tables.

Assessment Process:

If funding is approved, The Board of Assessors, in conjunction with our Assessing Agent, will seek out competitive bids and select a firm to conduct the assessment. That firm will provide information to each taxpayer on what their process will be and what you can expect from them during the review process. A big component of this process will be communication and dialog with the town. You should also expect to receive a copy of their assessment for your property, and you will be given an opportunity to meet with them to discuss their assessment. The goal will be to give everyone an opportunity to challenge their assessed value prior to going live with the changes. It is expected that the process will take two to three years depending upon the selected company's backlog and availability.

Currently the town has a professionally trained and certified Maine assessor (John Bell) and one member of the Selectboard who was also trained and certified. We are hopeful that having two members in town government with this level of training will help ensure a smooth process with the new firm. Once the firm has completed the initial assessment and updated the tables, we intend to go back to having a Town Assessing Agent.

What You Can Expect:

Since 2002 properties values have increased significantly, so the vast majority, if not everyone, should expect their assessed value to go up. By how much we do not know. However, there is a significant difference between what the State says the town value is and what we do. For CY2022, the total assessed value of the town, prior to the application of exemptions, was \$220,319,287. The State is setting our value at \$313,000,000 for calendar year 2023, or 42% higher than what the town is assessing itself at.

If the professional assessment does increase by the same 42%, the mill rate would go down by the same amount, assuming no change in the budget. For 2023 we are projecting \$16.00 per \$1,000 of assessed value. A 42% reduction would be \$11.27 per \$1,000 per assessed value.

With regards to the individual tax bills. We've been told many times that about 1/3 of the property tax bills will remain the same, about 1/3 will go down, and about 1/3 will go up. So, for 2/3rds of the taxpayers there may not be a significant change. However, everyone should expect to see a more fair and equitable deployment of the tax burden.

2022 UNPAID TAXES

2300 APPLE BLOSSOM LLC	\$ 19,690.24	
AMES, ANDREW	\$ 691.25	
ANDREWS, MALCOLM	\$ 453.76	*
ANDREWS, STACY	\$ 3,731.73	
APPLIN FAMILY	\$ 1,582.53	
BARKER, RICHARD	\$ 1,685.80	
BARKER, RICHARD E	\$ 704.69	
BARKER, RICHARD E	\$ 751.24	
BARKER, STEVEN S	\$ 610.05	
BEAN, RODNEY	\$ 639.24	
BENNETT, GREG	\$ 705.37	
BENNETT, KAREN	\$ 663.27	
BERNER, STEPHEN	\$ 522.21	*
BOUCHER, DIANA	\$ 462.08	*
BRANCH, GUY P	\$ 1,155.53	
BRENSKI, LINDA	\$ 2,033.61	
BRILL, DAVID S	\$ 1,507.64	
BRISSON, BOB M	\$ 1,886.22	
BRISSON, BOB	\$ 1,500.96	
BROWN, DAVID	\$ 802.95	
BROWN, DAVID III	\$ 2,455.76	
BROWN, JEFFREY	\$ 1,061.96	
BROWN, THOMAS	\$ 2,353.20	
BUCKMAN, RICHARD	\$ 260.76	
BUTLER, PATTY	\$ 40.55	
BUTTS, SCOTT	\$ 813.75	
CALDWELL JOHN	\$ 13.47	*
CAPUCI, RICHARD	\$ 531.06	
CHARLES, RITA	\$ 2,327.76	
CHURCHILL, CARL O	\$ 2,188.13	*
CLARK, FRANK	\$ 234.53	
CLEVELAND, JEROME & REBECCA	\$ 604.20	*
CLEVELAND, JEROME & REBECCA	\$ 2,635.58	
CLEVELAND, NICOLE	\$ 298.92	
COFFIN, FRED SR HEIRS OF	\$ 601.02	
COFFIN, FRED SR HEIRS OF	\$ 555.78	

2022 UNPAID TAXES (CONTINUED)

CONNORS, THOMAS F JR HEIRS OF	\$ 1,639.29	
COTE, KAYLEIGH	\$ 366.50	
COUPE, ALBERT	\$ 2,610.94	
CRAWFORD, SCHLYER	\$ 96.20	
CROSBY, PATRICIA	\$ 217.83	
CURTIS, ROBERT	\$ 961.91	*
DEVITO, LEE	\$ 3,221.74	
DEVITO, LEE	\$ 174.90	
DILKS, HAROLD	\$ 173.15	
DOORE, GEORGE	\$ 1,436.96	
DOUGHTY, CHRIS	\$ 82.36	
DREW, DANIEL	\$ 294.15	
DREW, DEVIN D	\$ 2,974.65	
DUCK POND PROPERTIES LLC	\$ 311.64	
DUMAIS, MICHAEL	\$ 578.76	
EATON FAMILY TRUST	\$ 2,458.86	
EICHHORN, PETER	\$ 2,080.63	
FARRELL, DANA	\$ 2,245.87	
FEINZIG, ADAM	\$ 1,866.99	
FERRO, MICHAEL	\$ 1,035.20	
FERRO, MICHAEL	\$ 383.38	
FLECK, ROBERT	\$ 79.50	
FLECK, ROBERT	\$ 449.18	
FLINT, ROY D	\$ 1,109.82	
FOSS, DORIS	\$ 492.90	
FOSS, EMILY	\$ 471.05	**
FOSS, LENNIE	\$ 387.01	**
FOSS, LENNIE IV	\$ 314.03	**
FULCHER, RODNEY E	\$ 159.00	
GRAIVER, NANCY	\$ 853.94	*
GRAY, LENITA	\$ 136.50	
HAFNER, MILES R	\$ 177.04	*
HAMLIN, GARY	\$ 130.98	*
HATCH, CHESTER G	\$ 207.57	
HATSTAT, DIANE	\$ 403.38	
HATSTAT, VICKIE	\$ 346.62	

2022 UNPAID TAXES (CONTINUED)

HEALY, CHRISTOPHER	\$ 1,065.17	
HEATH, JAMIE A	\$ 1,311.75	
HOLMBERG, JACKIE	\$ 2,071.29	
HUDLIN, DEREK	\$ 311.96	
HUDSON, MARGARET E	\$ 302.10	
JACKSON, DANIEL W	\$ 907.13	**
JENNINGS, WILLIAM JR	\$ 667.80	
JENNINGS, WILLIAM JR	\$ 79.50	
JENNINGS, WILLIAM JR	\$ 607.06	
JOHN PATTON & BRENDA CALDWELL	\$ 10.02	*
JOHNSON, CHRISTINE	\$ 462.33	*
KIMBALL, WINFIELD	\$ 1,511.82	
LACEY, RON	\$ 402.51	
LANZILLO, DAN	\$ 304.49	
LAYMAN, ROB	\$ 257.58	
LAYMAN, RUBEN A	\$ 2,106.96	
LEGER, RICK	\$ 534.24	
LIBBY, MARY	\$ 1,017.17	
LOJEK, PAULA M	\$ 2,364.66	
LORRAIN, ROBERT I	\$ 925.36	
LOVELY, BRUCE	\$ 239.45	
LUBKE, PHILIP A	\$ 749.94	
MARCHANT, DAVID	\$ 114.88	
MARCHANT, SCOTT	\$ 168.14	
MARTIN, THOMAS	\$ 350.04	
MASON, GREGORY TRUSTEE	\$ 1,763.55	
MASON, TIM	\$ 360.61	
MCALLISTER, MARK	\$ 972.05	
MCALLISTER, MARK	\$ 645.14	
MCCABE, EVERETT	\$ 430.89	
MCCABE, JAMIE	\$ 894.69	
MCCARRISTON, JOH	\$ 937.23	*
MCDANIELS, WILLIAM HEIRS OF	\$ 1,210.07	
MCDONALD, CHERYL	\$ 311.64	
MCDONALD, ROBERT	\$ 97.94	
MCGRAW, MELANIE	\$ 518.34	

2022 UNPAID TAXES (CONTINUED)

MCLAUGHLIN, LISA	\$ 141.51	
MEAD, WILLIAM JR	\$ 304.26	
MENTUS, KAREN	\$ 130.06	
MERRILL, LEE W	\$ 159.00	
MICHAUD, BONNIE	\$ 411.02	
MITCHELL, DONALD	\$ 1,151.88	
MODEM WAVS INC	\$ 1,403.97	
MOORE, CARROLL	\$ 684.34	
MOORE, ROBERT	\$ 446.95	
MOORS, SHAWN	\$ 1,959.68	
MORRISON, JOHN H JR	\$ 284.21	
MORSE BROOK LLC	\$ 4,347.22	
MURRAY, MICHAEL	\$ 396.65	*
OSBORNE, JUSTIN J	\$ 2,615.65	
PAPPAS, LEE	\$ 656.15	
PATTEN, DAN M JR	\$ 652.22	*
PARADIS, BARRY S	\$ 368.06	*
PETERSON, D. BRUCE	\$ 6,569.88	
PIKE, BRADLEY	\$ 313.13	
PIKE, KELLY	\$ 913.07	*
POMERLEAU, BRIAN	\$ 87.86	
PREBLE, LAWRENCE E HEIRS OF	\$ 1,032.86	
PULK, KRISTOPHER	\$ 90.31	
R. ROLFE CORP	\$ 426.12	
REAL, ADAM M	\$ 475.97	
REYNOLDS, JAMES	\$ 1,280.67	
ROSS, CHRIS	\$ 413.59	
ROSS, DAISIE	\$ 450.77	
ROTH, ELIZABETH G	\$ 772.99	
ROY, DEBRA (SOLD)	\$ 438.76	
RUGG, CARLENE	\$ 413.65	
RUNNALS, DELMAR E JR	\$ 286.20	
RYAN, CHRISTINE	\$ 454.74	
RYAN, MICHAEL	\$ 247.09	
SANBORN, PAUL M	\$ 429.30	
SANBORN, PAUL M	\$ 2,988.41	
SANBORN, PAUL M	\$ 941.28	

2022 UNPAID TAXES (CONTINUED)

SCHEERER, DONNA	\$ 428.27	
SCHIFFMAN, JACOB & ROBERT	\$ 3,565.11	*
SCOTT, JODY	\$ 845.59	
SCOULER, ROBERT	\$ 245.73	
SEAMS DALE C	\$ 234.53	
SEARLES EXCAVATION INC	\$ 157.33	
SEARLES, KEMSEN	\$ 209.72	
SEARLES, KRISTEN	\$ 214.23	*
SHERBURNE, DAVE	\$ 398.50	
SIMMONS-LEY NIKOS S	\$ 259.35	*
SKYMOUNT III LLC	\$ 842.86	
SLOCOMB, CLAUDIA B	\$ 254.02	*
SMITH, DANIEL	\$ 354.97	
SMITH, JOEY	\$ 2,321.67	
SMITH, PAUL D	\$ 1,788.35	
STANTON, TONIA	\$ 480.18	
STEINBERG, ANDREW	\$ 6,716.84	
STERRY, GAIL	\$ 365.54	
STEVENS, BRIAN	\$ 373.65	
STICKNEY, REBECCA	\$ 107.33	
STROME, ADAM	\$ 1,038.84	
SULLIVAN FAMILY LIMITED	\$ 286.20	
SULLIVAN FAMILY LIMITED	\$ 5,229.67	
SWAN, KEVIN	\$ 273.48	
THIBODEAU, COREY J	\$ 1,265.91	
THORMAN, CHRISTOPHER G	\$ 2,814.36	
THURLOW, JUDY	\$ 209.84	*
TORREY, CAROLYN	\$ 343.04	
TROY, WILLIAM H III	\$ 1,274.39	
TROY, WILLIAM H III	\$ 786.89	
TRYDER, ROBERT	\$ 202.88	
VERA, DAVID	\$ 186.98	
VERNON, MICHAEL	\$ 204.71	
WAGNER, EVELYN S	\$ 9,209.01	
WALMSLEY, THOMAS	\$ 113.50	*
WATERMAN, KIRK O	\$ 1,062.50	

2022 UNPAID TAXES (CONTINUED)

WESTLEIGH, DWIGHT	\$ 239.79	*
WHITING, WENDY	\$ 1,088.23	
WHITT, SCOTT H	\$ 265.05	
WHITTEMORE, BRADLEY	\$ 409.31	*
WILEN, AMY	\$ 389.23	
WINSLOW, COLLEEN	\$ 1,136.93	
WINSLOW, JEFFREY	\$ 655.08	
WINSLOW, MICHAEL SR	\$ 246.45	
WRIGHT, STANLEY	\$ 1,974.62	
ZUTTER, DAVID	\$ 701.11	
 *PAYMENT **PAID IN FULL		
BALANCE AS OF 12/31/2022	\$252,216.42	
COLLECTED AS OF 1/31/2023	\$48,632.44	

2021 TAX LIENS

2300 APPLE BLOSSOM LLC	\$	20,448.77	
ANDREWS, STACY & RICHARD	\$	3,925.60	
BARKER, RICHARD	\$	985.92	
BROWN, THOMAS	\$	2,476.60	
CHARLES, RITA & PEGGY CHARLES	\$	2,614.99	
CLEVELAND, JEROME & REBECCA	\$	2,789.80	
COFFIN, FRED	\$	681.62	
DEVITO, LEE	\$	1,633.23	*
HATCH, CHESTER G	\$	253.34	
JENNINGS, WILLIAM JR	\$	750.81	
JENNINGS, WILLIAM JR	\$	141.23	
JENNINGS, WILLIAM JR	\$	667.28	
LEGER, RICK	\$	545.49	*
MODEM WAVS INC	\$	1,521.47	
MOORS, RUSSELL HEIRS OF	\$	2,089.43	
MORSE BROOK LLC	\$	4,571.21	
PAPPAS, LEE & JAYNE	\$	718.14	
PATTEN, DAN M JR	\$	714.08	
PREBLE, LAWRENCE E HEIRS OF	\$	1,129.09	
R. ROLFE CORP	\$	500.39	
RAE, SEAN	\$	329.62	
REAGAN, MARLA	\$	154.37	**
REYNOLDS, JAMES & HEATHER	\$	1,373.11	
RUGG, CARLENE	\$	466.87	
RYAN, CHRISTINE	\$	530.04	
RYAN, MICHAEL	\$	314.87	
SANBORN, PAUL M	\$	503.68	
SANBORN, PAUL M	\$	3,134.79	
SANBORN, PAUL M	\$	1,034.19	
STEINBERG, ANDREW	\$	6,956.59	
THORMAN, CHRISTOPHER	\$	2,889.80	
WESTLEIGH, DWIGHT	\$	517.44	
WHITT, SCOTT H	\$	312.90	
BALANCE AS OF 12/31/2022	\$	67,761.92	

2020 TAX LIENS

CHARLES, RITA & PEGGY CHARLES	\$	2,203.29	*
CLEVELAND, JEROME & REBECCA	\$	974.83	**
COFFIN FRED HEIRS OF	\$	91.91	**
JENNINGS, WILLIAM JR	\$	150.17	**
JENNINGS, WILLIAM JR	\$	118.44	**
PAPPAS, LEE & JAYNE	\$	725.98	
REYNOLDS, JAMES & HEATHER	\$	1,378.85	
RUGG, CARLENE	\$	475.20	**
THORMAN, CHRISTOPHER G	\$	799.93	**
WHITT, SCOTT H	\$	321.51	**
BALANCE AS OF 12/31/2022	\$	7,240.11	

VITAL STATISTICS FOR 2022

BIRTHS: 10 GIRLS, 5 BOYS

MARRIAGES:

NAME	DATE	RESIDENCE
FARRIS, SCOTT & MELISSA QUARTON	6/11/2022	WATERFORD
COLLETTI, ANASTASIA & CAMERON SMITH	7/19/2022	DELAWARE
BROWN, KYLE & KAYLA SILETTI	6/18/2022	COLORADO
MILLETT, BENJAMIN & MORGAN KESSELI	7/9/2022	WEST PARIS
BOUSQUET, JULIA & DELROY MATTHEWS	7/9/2022	SO. BERWICK
ANDREWS, MICHAEL & DANIELLE ROWLAND	7/16/2022	BRIDGTON
ICOLARI, ALYSSA & MATTHEW DOYLE	8/16/2022	WATERFORD
RICE, RICHARD & CHELSEY WALKER	7/23/2022	WATERFORD
THORPE, CLINT & CYNTHIA O'DONNELL	8/12/2022	WATERFORD
RINES, ABIGAIL & RYAN GERVAIS	8/20/2022	AUBURN
MALLOY, BROOKE & TYLER REILLY	8/5/2022	MA
PERKINS, ELISABETH & SHANE MCKEE	10/1/2022	WATERFORD
ANDERSON, JULIA & ERIC VENEZIA	7/30/2022	
PHELAN, KIMBERLEE & MARK MURPHY	8/13/2022	NEW JERSEY
CUNNINGHAM, KYLE & ANNA ADAMS	9/14/2022	RAYMOND
BALABAN-GARBER. SARA & MICHAEL WITHERS	9/3/2022	WESTBROOK
YELTON, JARED & BECKY PIKE	8/6/2022	N. CAROLINA
DELONG, JULIA & JOANNA GROFF	8/30/2022	FARMINGDALE
DENIS, COREY & MACKENZIE MAZUR	9/17/2022	WATERVILLE
CHAMBERLIN, KAYLA & ANDRE MORREN	9/17/2022	ELLSWORTH
SCHOOLCRAFT, SYDNEY & EVEN JEWELL	9/3/2022	HOLLIS
LOPER, ELLEX & JACOB ST. PIERRE	8/27/2022	NORWAY
HUSSEY, REILLY & TYLER DAY	9/3/2022	OTISFIELD
WILGOSZ, ROBERT & LOIS STRAUSS	10/1/2022	ESTERO, FL
DONOVAN, GREGORY & ALLISON ANASTAS	9/24/2022	NATICK, MA
ARMSTRONG, CAMERON & MELISSA SIROIS	8/27/2022	S. CAROLINA
MOONEY, PAIGE & JOSHUA BURNS	9/10/2022	PORTLAND
NOLTING, NATHAN & CAITLIN DOWD	9/3/2022	BELFAST
GLISSON, ERICA & FRANK WARREN	9/10/2022	NEW HAMPSHIRE
WOOD, BAILEY & TARAN VITALE	9/10/2022	NORWAY
CARBONNEAU, TRAVIS & HILARY HOPKINS	10/9/2022	DANVERS, MA

VITAL STATISTICS FOR 2022

MARRIAGES:

DILLING, ROY IV & MARGARET MARCOUILLIER	9/17/2022	HOLLIS, NH
CLEVELAND,, NICOLE & RYAN QUEEN	10/22/2022	WATERFORD
CHIOTT, MATTHEW & LESLIE CAMPBELL	10/1/2022	SO. PARIS
CORLISS, ALEX & AMELIA LACASSE	9/13/2022	NORWAY
WHITCOMB, TAYLOR & WALTER BROWN	10/1/2022	RAYMOND
OWEN, JOHN & JESSICA ZDANYS	10/15/2022	STANDISH
CAPONE, CADY & MATTHEW DEPEW	10/4/2022	BERWICK
PATIERNO, EVEN & MEREDITH BYRNE	10/22/2022	SACO
VARNUM, JUSTIN & JOELLE SILVER	9/24/2022	RUMFORD
BURNELL, SCOTT & HEATHER BRETON	9/24/2022	BROWNFIELD
MORRIS, EMMILY & KAYTLYN TERRY	10/22/2022	OXFORD
DZIELSKI, MELISSA & RYAN MARSHALL	10/12/2022	IL
FRIEND, SUSAN & BRANDDON, COLE	10/22/2022	WATERFORD
LUKER, EMILY & ALEX PHILBRICK	10/8/2022	TN
HANLEY, KRISTINA & CHASE BOURGOIN	11/19/2022	DUDLEY, MA
BLONDIN, JUDITH & DOUG ROSENSBERG	10/15/2022	N. CONWAY, NH
TOSONE, COURTNEY & NICHOLAS TODMAN	11/12/2022	ROCKLAND, MA
ROCHA, SEAN & CARLA BELFIORE	10/29/2022	QUINCY, MA
SUDBEY, HOLLIE & DEREK BARONE	11/14/2022	MARSHFIELD, MA
FOREMAN, CAROL & WILLIAM SUTTON	11/4/2022	WATERFORD
BABINEAU, MARGAUX & ANDREW LUTWIN	12/17/2022	WATERFORD
BRENNAN, RACHEL & JARED SANTOS	3/20/2022	PORTLAND
BELL, JENNIFER & LUKE JONES	1/1/2022	CUMBERLAND
MOONEY, PARKER & KRISTEN NADEAU	3/12/2022	SACO
DUNN, MADISON & EVAN RAY	3/16/2022	OXFORD/NORWAY
SARLE, BEN & ELIZABETH PERRY	5/9/2022	RUMFORD/MEXICO
BELL, BRANDON & JESSICA DUROST	6/25/2022	NAPLES
DEMELO, NICOLE & TIMOTHY MCGOVERN	5/28/2022	ROSLINDALE, MA
LEBEL, KAYLA & BERNARD SMITH	4/16/2022	MA & VA
ANDERSON, TODD & DEVAN MERSERVE	4/30/2022	DOVER, NH
WHITNEY, OLIVIA & RYAN MOORE	4/23/2022	CHARLESTOWN MA
HANNIGAN, ALYX & RYAN TARDIFF	5/7/2022	WINDHAM
BAILEY, TRAVIS & JESSICA JOHNSTON	5/21/2022	WATERFORD
MASON, BEN & NATASHA LANTZ	6/27/2022	SKOWHEGAN

VITAL STATISTICS FOR 2022

MARRIAGES:

PERINO, ALEX & NICOLAS DiTOMMASO	7/2/2022	AUBURN, MA
MASSEY, ANDREW & GILLIAN DURKEE	6/11/2022	WOODSTOCK NY
DIONNE, NATALIE & JOSEPH ROLLINS	5/21/2022	ATLANTA, GA
ARMANDI, LEVI & ALICIA SZOTT	8/12/2022	WATERFORD
WESTOVER, MEREDITH & BRANDT	6/25/2022	So. PORTLAND

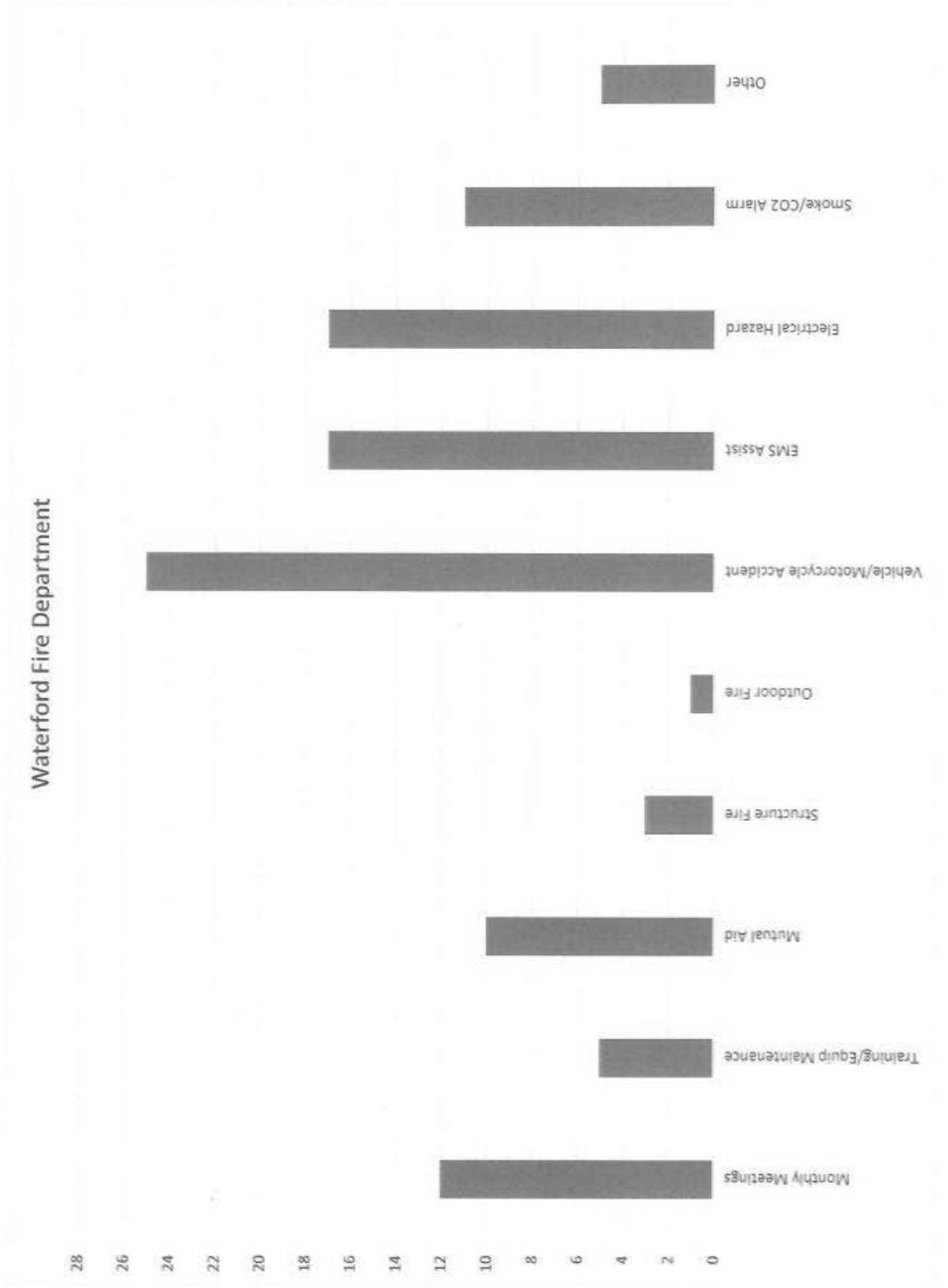
PASSINGS:

NAME	PLACE OF DEATH	DATE OF DEATH	
BARKER, ERROL JOHN JR	WATERFORD	09/30/2022	(79)
CHAPLIN, PHILIP	WATERFORD	08/23/2022	(86)
DEAN, JEAN	SCARBOROUGH	12/09/2022	(88)
DUPREE, DAVID	AUBURN	07/19/2022	(75)
GAMMON, ELLERY	PORTLAND	10/10/2022	(81)
KIMBALL, PRENTISS	WATERFORD	07/19/2022	(91)
KNIGHT, BRADLEY	WATERFORD	03/23/2022	(72)
KNIGHT, GORDON F	NORWAY	01/19/2022	(92)
MAXFIELD, BARBARA	HARRISON	10/23/2022	(96)
MOODY, MERLIN L	PORTLAND	01/19/2022	(52)
MORSE, MARTHA	NORWAY	02/09/2022	(80)
MUNROE, MICHAEL	WATERFORD	10/23/2022	(66)
NIHAN, MARJORIE	WATERFORD	05/20/2022	(90)
PARSONS, HENRY	WATERFORD	11/29/2022	(87)
PLATE, HENRY	WATERFORD	08/30/2022	(96)
SALIMENO, MARTHA	NORWAY	10/02/2022	(84)
SPRAGUE, ERICA	WATERFORD	02/13/2022	(39)

GREETINGS FROM THE TOWN CLERK & TAX COLLECTOR

I wish to send my appreciation and THANKS to all those taxpayers that forgave me for the mistake I made on the expiration date of the discount. It was very stressful and could have been a very expensive one for me as I would have had to make up the difference. Almost everyone came thru for me with only a few exceptions. I can't promise not to make another mistake but I can promise to never make that one again. Thanks again Brenda J. Bigonski

WATERFORD FIRE DEPARTMENT



WATERFORD PLANNING BOARD

The Waterford Planning Board consists of the following members:

Colin Holme, Chair; Nick Archer, Vice Chair; Charlie Tarbell, Secretary; Ray Merrill, Member; Ted Gerber, Member; Henry Howard, Alternate Member; Ted Colburn, Alternate Member; Cindy Kimball, Recording Secretary

The Planning Board met 12 times in 2022. Meetings were held in a hybrid format – both in person and over Zoom. Two site walks were conducted, and two public hearings were held.

Four shoreland zoning applications for residences / renovations were approved (Nalapinski, Perkins, Baily, Hjort). The Board held a discussion with the current owner of the P&K Gas N'Go, but were unable to arrive at potential ordinance changes or accommodations which would enable the convenience store to be revived. The Board received an application for a shoreland zone permit for the former Bear Paw Timber locations which was under review at year-end.

One subdivision applicant (Millet, off of Deer Hill Rd) was approved. Another subdivision application (Toothaker, LLC – Morse Homestead Subdivision) was under review at year end.

Solar farm proposals remained front and center as Solar Rise presented a revised application for their previously approved project off Bisbeetown Road in North Waterford. The revised and subsequently amended application was approved by the Board. In addition, the Board re-confirmed approval of the Borrego project, off of Hersey Road, until January 17, 2024.

Two home occupations were reviewed: Osborn, 225 Sweden Rd, and Feero, off of Deer Hill Rd.

A site plan review application (Morse) was tabled at the owner's request as the owner contended that it was impossible to meet the Town's sound standard in the Site Plan Review Ordinance.

The Board put forward ordinance updates to address large scale water extraction, solar farm location and storage facility siting. These were approved by vote at the 2022 Town Meeting.

Further ordinance changes were drafted during 2022 and put forward in the Warrant for the 2023 Town Meeting. These changes include a yard sale ordinance, a revision to sound standards in the Site Plan Review Ordinance, and a revision to the Shoreland Zoning Ordinance. These proposed ordinance updates were spurred by a futures-looking Planning Board discussion, spread over several meetings.

The Board would like to recognize John Bell, Code Enforcement Officer, for his significant contribution and diligence throughout the year.

Respectfully submitted,
Charles Tarbell, Secretary

BUILDING PERMITS 2020-2022

Structure	2020	2021	2022
Houses	9	11	7
Additions	6	4	1
Mobile Homes	0	3	0
Camps	3	1	3
Garages	7	10	6
Porches	7	7	6
Decks	17	12	10
Sheds	24	20	22
Barns	2	4	2
Carports	0	1	3
Greenhouses	0	1	4
Solar Installation	0	1	1
Generator/Pad	0	1	2
Roof Over RV	5	0	4
Pools	1	1	0
Miscellaneous	3	1	3
Total Cost Estimates	\$1,940,653	\$2,887,100	\$2,837,262

Reminder: All new construction or moving of structures onto a site require a building permit.

Definition of structure from Land Use Ordinance:

Structure: Include but are not limited to building(s), mobile homes, recreational vehicles, piers and flats, storage and processing facilities and telecommunication towers. Boundary walls, fences and flagpoles are not considered structures.

WATERFORD LIBRARY

On behalf of the trustees and patrons of the Waterford Library Association we thank the Citizens of Waterford for their continued support.

Rather than going the way of the dinosaurs, libraries are increasingly more relevant in assisting people navigate an ever-changing world. Where else can you get free books and movies, 24 hour free internet with access to unlimited and impartial information? Libraries are safe “third spaces” without agendas. You can meet and make friends, discuss the news of the day, and learn something new. Libraries are as much about serving community as they are about books.

Three years ago, in-person public gatherings essentially ceased, and this continued well into 2022. We thoroughly embraced the wonder of Zoom. This actually expanded attendance by welcoming those homebound or out of state, plus no need to cancel because of bad weather. Last year we hosted 202 programs and events - 59 live, 91 on Zoom, and 52 Hybrid live and online - to 3204 attendees. With an additional 2279 strictly Library patrons, our total attendance for 2022 was 5483. @ 250 others get books / audiobooks through Maine Infonet.

We added experiential opportunities through our Food Pantry Garden, new Meditation and Pollinating Gardens. This was a joint volunteer effort between the Waterford Library, Waterford Congregational Church, University of Maine Cooperative Extension Master Gardener Program, and Waterford residents. For the second year we used environmentally lake-safe Goatscaping to weed out poison ivy. We provide meeting spaces for community and non-profit planning, co-host educational programs for all ages, have a weekly knitting circle and Coffee Cafe, plus three monthly book groups. We even held yoga classes and a micro wedding at the library.

All these services hinge on a building that is welcoming and accessible. The new ADA ramp, doorway, paved driveway, and reserved parking are a tremendous asset. Circulating Air Exchangers help protect patrons against pathogens. Thanks to Window Dressers and our volunteers, we created and installed low cost insulated window inserts to keep out the cold.

All these recent cost saving improvements came from fundraising, but we too struggle to keep up with ever-increasing daily living expenses. It's been ten years since the library requested additional assistance from the Town, and we'd truly appreciate your continued and increased support. The Waterford Library, and indeed this town, is blessed with the most loyal, dedicated, and enthusiastic volunteers, patrons, and friends. We thank them all. We welcome you to stop by for coffee, attend a program, seek information, borrow a book, and see for yourself. Thank you.

Gere O'Donnell - President -Board of Trustees
Nancy Eaton - Director / Librarian

WATERFORD HISTORICAL SOCIETY

Review of 2022:

After two years of near dormancy due to the pandemic, an ambitious slate of Waterford Historic Society activities was planned and executed by the Trustees. In June, over eighty members helped kick-off the season at our opening meeting held at the Waterford Inn, graciously hosted by the Inn's new owner, Kember vander Blue. Another partnership, this time in July with the Waterford World's Fair Association, led to a marvelous concert / presentation and contra dance by Greg Boardman and Friends, held at the Fairgrounds. August brought one more joint event, the inauguration of the City Brook Trail, sponsored in tandem with the Friends of City Brook. Nancy Marcotte presented a fascinating overview of the mills and activities along the waterway that dominates South Waterford. Robert Spencer then led some seventy-five members in exploring the re-established path, AKA The William "Dood" Haynes Trail, as we remembered and honored Bill for his lifelong dedication to preserving Waterford's heritage and legacy. In September we recognized the WHS collections at the Old Town Hall and Gage-Rice museums, and helped members and visitors become familiar with the collections. October brought a session dedicated to sharing recollections of Waterford schools over the years (with precious archival materials shared by David Sanderson), and in November, Bob Plate made a special Veteran's Day presentation, and we honored his late father, Henry.

In addition to these activities, the WHS produced two editions of its newsletter, The Waterford Echoes, the town historical journal. The trustees and other WHS volunteers successfully maintained the fiscal security and managerial consistency of the organization. Further, the trustees-maintained oversight of the Old Town Hall and Gage-Rice museums, and our extensive collections. Hundreds of visitors came to the facilities throughout the year to investigate Waterford history and to conduct research using the WHS archives. Further, dozens and dozens of written and phoned requests from the public, asking for research and genealogical assistance were addressed by volunteers. A local student was engaged as an intern / assistance, allowing the Historical Society to meet the many requests, and to open our facilities to the public more frequently. Use of traditional and social media, as well as other technologies, increased efficiency and research capacity, and improved communication with members and the general public. Thanks to the cooperation of webmaster John Bell, the WHS webpage, on the town website, remained current, and received increased traffic from patrons.

Plans for 2023:

During the coming year, the Trustees intend to strategize the future needs of the Historical Society, including digital preservation of our archives; continued reorganization and digitizing of our collections; expansion of educational offerings for children and youth; and attention to the conservation and maintenance of our archives, the Old Town Hall, and the Gage-Rice Museum. Another calendar of monthly programs is being organized, with events to be held monthly, June through November.

Of special note are the plans for a Historical Society “children’s day” to be held in July, as well as more events held in partnership with other organizations.

Summary:

The Waterford Historical Society has continued to thrive since its founding in 1965 because of the ongoing support of its members and Waterford citizens. We encourage more Waterford residents and visitors to join in our activities and become active members; those seeking further information about membership can email the WHS at waterfordmehistoricalsociety@gmail.com. They also can visit the ‘Waterford Maine Historical Society’ page on Facebook.

On behalf of the Board of Trustees and the society’s members, I wish to recognize with gratitude all who have contributed so generously. I particularly want to thank the governmental leaders of the Town of Waterford for their invaluable material and financial backing. I urge continued support from all concerned so that the Historical Society can continue providing its many services as a valued cultural cornerstone of the community.

Respectfully submitted,

Andrew H. Dabczynski, President.

KEOKA LAKE ASSOCIATION
2022 Annual Report to the Town of Waterford
January 11, 2023

In 2022, Keoka Lake Association (KLA) continued its many activities, all with the goal of advancing its mission: To preserve and protect Keoka Lake.

KLA sponsors boat inspections, monitors water quality, patrols for invasives, works to curtail run-off pollution, manages the dam, educates the public about lake conservation issues, promotes water safety, sponsors the loon nesting platform, and raises funds for these operations. Our activities are all performed by volunteers. We have over 120 active members and 15 dedicated trustees.

Chief among our activities is participation in the Courtesy Boat Inspection (CBI) program – inspecting boats entering or exiting Keoka to ensure that they do not carry invasive aquatic plants (e.g., Milfoil). Of all the lakes in Waterford, Keoka is the most vulnerable to Milfoil, due its busy public boat launch and its relatively shallow depth. The inspection program has been proven, by extensive experience at many different lakes, to be the most effective preventative there is against infestation. It is also an excellent education opportunity for boaters, demonstrating self-inspection for occasions when an inspector is not present.

KLA has been conducting CBIs at the Town Beach for 18 years. We started out using volunteers, but quickly found out that paid staff are more reliable and consistent. In our second year, we hired and trained part-time inspectors at the boat launch. At the same time, we applied to the Town of Waterford for help in funding the program. For seventeen years now, the Town of Waterford has been very generous, contributing funds which we use in conjunction with other grants and our own membership dues, to sponsor the boat inspections at peak boating times during the summer months.

In 2022, paid staff worked 450 hours, inspected 248 boats, and, happily, found zero plants. The Town's valuable contribution covers nearly half of these hours.

At KLA, we view the Town of Waterford contribution to our inspection program as prudent insurance against an infestation. This is because milfoil infestation of Keoka could severely impact lakefront property values, resulting in the potential for a revaluation and reallocation of the property tax burden to non-lakefront. This scenario actually occurred ten years ago in Waterboro, Maine, where sales of homes on Lake Arrowhead (which has a significant milfoil infestation) were consistently running 30% below appraised levels. On appeal, the assessed value of lakefront property was reduced by 20%. This reduction, of course, caused the tax burden to shift to non-waterfront properties. Town officials relate that nobody is happy – not the infested lakefront property owners or the re-burdened non-lakefront owners. It is our hope at KLA, that diligent inspections coupled with the continuing education of boaters can help avoid such a scenario here.

We thank the Town of Waterford for their longstanding support of CBIs on Keoka.

In addition, we are happy to report that over the years 2018-2021, the Keoka boat ramp was replaced with a new, 12' wide concrete ramp with an asphalt apron. The project involved KLA's contribution of funds and volunteer labor and the contribution of equipment and labor by Jeff Ward. KLA obtained a State of Maine grant which allowed KLA to return the Town of Waterford's contribution, making the new boat ramp free to the Town.

Respectfully,
Richard Orr, President

THE WATERFORD MEMORIAL TREE FUND

We have now planted fifteen elm trees in the “Flat” and one dwarf Amur maple tree. There are four different varieties of disease-resistant elms to reduce the possibility of spreading any disease that may arrive in the future.

In the past year, we removed three disease-resistant elm trees that failed, trimmed the remainder of our trees to encourage shape, and treated the Ash trees on the common with an injected deterrent to the Emerald Ash Borer. We will continue monitoring the health of these trees, and actively assess the condition of the trees that may have been damaged over the winter.

A significant maintenance fund is in place after all expenses were paid due to the continued generosity of many donors. The current total fund balances as of December 31, 2022, is \$3,926.22 with \$2,081.22 in the general fund and \$1,845.00 remaining from the \$2,665.00 that the Town of Waterford allocated for treating the ash trees.

Our next challenge on the common may be replacing the Ash trees if they fall victim to the invasive Emerald Ash Borer, which has already been detected in our area. This issue should be held at bay by a special treatment that has been injected into the 3 Ash trees on the common.

The fund is administered by an ad-hoc committee of the Waterford Historical Society. Current Members of the committee are:

Tom Hammet, co-Chair; Rick Stockwell, co-Chair; Quentin Stockwell, Treasurer / Secretary; Bill Stockwell, Treasurer Emeritus; Todd Sawyer, Peter Morse, Sheldon Rice, and Gary Rounds.

If you are interested in joining the committee, please speak with one of the members.

Many thanks to all who have supported this effort now for over 50 years.

Volunteers and gifts in memory of others are always welcome, please ask a member.

Respectfully submitted by:

Quentin F. Stockwell, Treasurer January 22, 2023

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, inflicted 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,

Sheriff Christopher Wainwright



HOUSE OF REPRESENTATIVES

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



H. Sawin Millett Jr.

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(207) 583-4842

Sawin.Millett@legislature.maine.gov

Town of Waterford
366 Valley Road
Waterford, ME, 04088

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,

A handwritten signature in cursive script that reads "H. Sawin Millett Jr.".

H. Sawin Millett, Jr.
State Representative

131st Legislature
State of Maine
Senate District 18

Senator Richard A. Bennett
3 State House Station
Augusta, ME 04333-0003
Office (207) 287-1505
Cell (207) 592-3200
Richard.Bennett@legislature.maine.gov

Dear Friends and Neighbors,

Thank you for allowing me the honor of serving you in the Maine Senate. I am grateful you have put your trust in me, and I will continue to work tirelessly on your behalf.

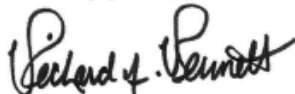
I am eager to get to work for the people of Maine, and particularly those in Senate District 18. The 131st Legislature must work collaboratively to solve problems and ease the burdens of every day Mainers. I have heard from countless constituents who are tired of the fighting, and want to see their government start working for them. I could not agree more.

I intend to focus my work on advancing common sense policies aimed at protecting Maine's natural resources, lowering the costs of goods and services, and assisting our small businesses. With rising inflation and economic uncertainty, the work the Legislature does at the State House directly affects the lives of every Mainer. When I cast votes in the Senate Chamber I do so after thoughtful consideration about what is best for the people I was elected to represent.

I hope that during these difficult times we all come together as a community, and reach out to our neighbors in need. Check in with each other and reach out if you or someone you know is struggling. As always, I am eager to help with state-related issues.

Thank you for the privilege of serving you in the State Senate. I believe that if we work together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or (Richard.Bennett@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely yours,



Richard A. Bennett
Senator

Washington Office
1222 Longworth House Office Building
Washington, D.C., 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services
Committee on Small Business

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

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United States Senate

WASHINGTON, DC 20510

January 1, 2023

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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.

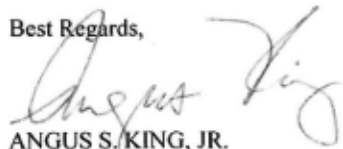
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed 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

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COMMITTEES
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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.

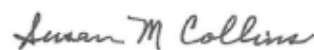
Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations 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

Notes:

Notes: